

STRONGSVILLE CITY SCHOOL DISTRICT

FISCAL YEAR 2024-2025

ANNUAL BUDGET DOCUMENT



Inspiring & Empowering
Today's Learners to Build
Tomorrow's Leaders

STRONGSVILLE, CUYAHOGA COUNTY, OHIO
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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

STRONGSVILLE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.




John W. Hutchison
President


James M. Rowan, CAE, SFO
CEO/Executive Director

STRONGSVILLE BOARD OF EDUCATION



MR. RICHARD MICKO
PRESIDENT



MRS. LAURA WOLFE-HOUSUM
VICE PRESIDENT



MRS. MICHELLE BISSELL



MRS. SHARON KILBANE



MS. HAYLEY STOVCIK



DR. CAMERON RYBA
SUPERINTENDENT



MR. GEORGE ANAGNOSTOU
TREASURER / CFO

EXECUTIVE SUMMARY

2024 *Mustangs* 2025



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**



Strongsville City Schools

ADMINISTRATIVE OFFICES

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September 26, 2024

Members of the Board of Education and the Citizens of Strongsville, Ohio:

We are pleased to submit to you the 2024-2025 Fiscal Year Annual Budget. This is the ninth consecutive year that the School District has set a goal of preparing the annual budget document in a format that meets the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. The Meritorious Budget Award Program is the highest standard for school districts to attain when formulating their budget presentation and financial plan.

The 2024-2025 fiscal year annual budget was developed with input from the Board of Education, District Central Office Leadership Team (COLT), building principals, and other departmental staff members to align the budget with the School District's goals and objectives.

The School District's fiscal year is July 1 – June 30, the following timeline is used to develop the annual budget for all funds:

On or before January 15 - Tax Budget for July 1 for the upcoming fiscal year is approved by the Board of Education and submits to the Cuyahoga County Auditor

March prior to the upcoming Fiscal Year – Central office budgets and building allocations for all funds are distributed to administrators for budget planning

On or before the 3rd Friday in April – Central office budgets and building allocations for all funds are due back to the Treasurer's Office for review.

On or before April 30 – Staffing is finalized for the upcoming fiscal year. Staffing is subject to be adjusted over the course of the summer due to enrollment fluctuations and retiree and/or resignations.

On or before May 31 – Board of Education adopts updated general fund five-year forecast for the current year and submits to the Ohio Department of Education.

On or before June 30 – Board of Education adopts final appropriations for the current fiscal year and temporary appropriations for the upcoming fiscal year.

On or before September 30 – Board of Education adopts annual appropriations (budget) for the fiscal year that started July 1.

On or before November 30 – Board of Education adopts the general fund five-year forecast for the fiscal year that started July 1 and submits to the Ohio Department of Education.

**Strongsville City School District
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The capital projects budget is prepared with the timeline listed below. The Operations Manager prepares a five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the permanent improvement fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process. To view the five-year plan, please see the permanent improvement fund section.

CAPITAL PROJECTS BUDGET TIMELINE	
DATE	ACTION
February / March	Operations Manager prepares/updates a comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs, utilizing the District's Permanent Improvement Funds.
March / April	Draft plan is vetted through District's Facility Development Committee.
May	Final plan is approved through District's Facility Development Committee.
June	Board of Education adopts final appropriation for current fiscal year ending and temporary appropriation for upcoming fiscal year.
July / August	Summer projects being and are completed prior to the beginning of the start of school.
September	Permanent Improvement funds are re-evaluated based on actual costs from summer work. Board of Education adopts annual appropriation.

Organization

The School District operates under an elected Board of Education consisting of five members which are elected at large for overlapping four-year terms. If a vacancy occurs, the current Board of Education members must fill the vacancy at its next regular or special meeting but no earlier than (10) days after the vacancy occurs. The Board of Education elects their president and vice-president annually and appoints two officials, the Superintendent and Treasurer.

The School District's Administrative Leadership Team (ALT) is made up of seven members from the Central Office Leadership Team (COLT) and eight building principals who report directly to the Superintendent.

The Central Office Leadership Team is made up of the Superintendent, Treasurer, Assistant Superintendent, Business Manager, Director of Curriculum and Instruction, Director of Instructional Technology, and the Director of Special Education.

**Strongsville City School District
Executive Summary
Fiscal Year 2024-2025 Budget Document**

STRONGSVILLE CITY SCHOOLS BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL		
Board Member	Position	Term
Mr. Richard O. Micko	Member	1/1/2024 - 12/31/2027
Mrs. Laura Wolfe-Housum	Vice President	1/1/2024 - 12/31/2027
Mrs. Michelle Bissell	Member	1/1/2022 - 12/31/2025
Mrs. Sharon Kilbane	Member	1/1/2022 - 12/31/2025
Ms. Hayley Stovick	Member	1/1/2022 - 12/31/2025
Central Office Leadership Team		Position
Dr. Cameron M. Ryba	Superintendent	
Mr. George K. Anagnostou	Treasurer	
Mrs. Jennifer Pelko	Assistant Superintendent	
Mrs. Erin Green	Director of Curriculum and Instruction	
Mr. David E. Binkley Jr.	Director of Instructional Technology	
Mr. Andy Trujillo	Director of Student Services	
Mr. Stephen Breckner	Operations Manager	
Building Principals		School Building
Mrs. Kaylee Harrell	Chapman Elementary	
Mr. Louis A. Marconi	Kinsner Elementary	
Mr. Michael Griffen	Muraski Elementary	
Mrs. Ciara Vanderhoff	Strongsville Early Learning Preschool	
Mr. William C. Winkler	Strongsville High School	
Mr. John Telloni	Strongsville Middle School	
Mrs. Emily Young	Surrarer Elementary	
Mrs. Katie Hawk	Whitney Elementary	

Purpose and Mission

During August of 2023, the Board of Education adopted the Strongsville City Schools Strategic Plan. A critical component of the work of any school district is ensuring a clear direction for the future that is grounded in the values, beliefs, and hopes of its students, staff, parents, and community. Throughout the 2022-2023 school year, Strongsville City Schools (SCS) engaged with its internal and external community through focus groups, interviews, and stakeholder surveys. Altogether, we had over 1,000 people share their insights, which solidified strengths to leverage and areas of growth for our attention over the next three years. This engagement resulted in the development of a three-year strategic plan that will begin in August 2023 and concluded in July 2026.

Our purpose is why we exist as an organization. It is our just cause and the aspirational goal of the School District.

Our Purpose – Inspiring and empowering our learners today to build tomorrow’s leaders.

Our mission is what we do as an organization to make progress towards our Purpose. It is our North Star. Our Mission embodies our Model Mustang, the thirteen-year commitment to our students to provide them with a premier educational experience that is based on rigorous content and the integration of durable skills needed in school and in life.

Strongsville City School District
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Our Mission – As a school community, we will design premier educational experiences that develop innovative, resilient, collaborative, global, and empowered students who are architects of their learning, equipped to thrive in their future.



Based on our School District's Purpose and Mission, we have created strategic priorities and specific strategic plan objectives relating to each strategic priority. These strategic priorities and objectives give actionable focus to our Purpose and Mission that will guide our work over the next three years. These strategic priorities and objectives are as follows:

Priority 1: Transforming Teaching & Learning

When we *Transform Teaching & Learning*, we enhance the classroom experience for all students through the implementation of innovative instructional approaches, structures and strategies to inspire and empower our learners.

Objective 1.1: SCS will advance deeper learning through the integration of rigorous content and durable skills by intentionally infusing the competencies ascribed in the Model Mustang into daily classroom practice.

Objective 1.2: SCS will develop meaningful learning experiences that are relevant and responsive to all student's needs, skill levels and learning abilities.

Objective 1.3: SCS will research best practices to create personalized learning pathways (i.e., examining the flexible use of time, space, pace, and path), which will empower students to be the thinkers and learners they will need to be to find success in their future.

Objective 1.4: SCS will implement a rigorous curriculum and an inclusive environment to develop higher academic skills for all, intentionally connecting students' cultures, languages and life experiences to the classroom.

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Priority 2: Aligning Staff & Resources

When we *Align Staff & Resources*, we ensure that our personnel, curriculum, technology and partnerships are optimized to support our Purpose and Mission so that our students are equipped to thrive in their future.

Objective 2.1: SCS will perform a comprehensive review of K-5 English/Language Arts curriculum and supplemental materials. This review will ensure that all teachers have the necessary resources that align with the science of reading methodologies to provide high quality literacy instruction for all students.

Objective 2.2: SCS will integrate technology as an instructional tool in the hands of students and staff, while developing their digital citizenship and considering a meaningful balance of technology utilization throughout the school day.

Objective 2.3: SCS will create and implement a system that actively recruits, attracts, onboards and retains a high quality staff (i.e., administrative, leadership, teacher, support and substitute) that has the cultural knowledge, mindset and experiences to best meet and support the needs of our students.

Objective 2.4: SCS will foster, cultivate and strengthen the school's connection with local and regional businesses, organizations, nonprofits and institutes of higher education to create student internship and mentorship programming options.

Objective 2.5: SCS will examine the resources available (e.g., school counselors, social workers, or behavioral specialists) and develop plan to allocate resources to address the social-emotional, mental health and behavioral needs of our students.

Objective 2.6: SCS will enhance the use of district and building social media platforms, as well as examine other innovative communication platforms as avenue of celebration and communication. SCS will expand the use of these platforms for sharing district instructional information with the Strongsville community about the innovative, future-ready programming taking place in the schools.

Objective 2.7: SCS will continue to provide professional development opportunities and extended training for all staff members on social-emotional needs, mental wellness, trauma-informed instructional practices and other evidence-based discipline practices.

Objective 2.8: SCS will continue to explore ways to provide high-quality professional development to all staff that is relevant to their particular job and role, demonstrating the connection between initiatives while affording opportunities for collaboration and alignment between ideas and employee groups.

Priority 3: Cultivating Culture & Climate

When we *Cultivate Culture & Climate*, we foster a positive and inclusive environment through evidence-based practices and support that promotes acceptance, respect and well-being for all students, staff and community members.

Objective 3.1: SCS will create opportunities to recognize, celebrate and support all co-curricular and extra-curricular activities through a variety of communication channels, while considering ways to more effectively utilize district resources to equitably support current and future programs, practices and events.

Objective 3.2: SCS will review district behavior policies (e.g., anti-bullying) and study current behavior procedures and practices (including disciplinary) to better understand behaviors that may negatively impact student learning. SCS will consistently implement changes across the district that support a physically and emotionally safe environment for all students through the utilization of evidenced-based discipline practices. SCS will continue to communicate with parents/guardians and staff ways to promote and support positive and healthy student interactions.

Objective 3.3: SCS will create and conduct student programming to address the increasing social

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and emotional learning needs of our students – to promote student understanding of their own needs, coping skills and opportunities for support throughout the school year.

Objective 3.4: SCS will create mechanisms that promote a positive organizational culture, including opportunities for all staff to meaningfully engage with administration. SCS will expand purposeful systems for the celebration of staff members to advance morale and culture, as well as provide pathways for ongoing feedback and suggestions on the work of the school district and the health and well-being of employees. SCS will also develop mechanisms to address and resolve immediate concerns in a timely and solutions-based manner.

Objective 3.5: SCS will continue to develop a culture that is accepting, respectful and appreciative so that every student, staff and community member feels valued, accepted and heard. SCS will create collaborative opportunities for students and staff that increases interaction and inclusion of all within the Strongsville school community.

Objective 3.6: SCS will define, promote and implement direct pathways for exploration of college/university, career/technical education, military and other non-college preparedness opportunities and purposefully communicate a culture of high academic expectations no matter a student's chosen pathway.

Priority 4: Leveraging Funding & Facilities

When we *Leverage Funding & Facilities*, we effectively manage and utilize the district's resources to provide safe, modern and high-quality learning environments that afford premier educational experiences.

Objective 4.1: SCS will continue to review and communicate all aspects of physical security throughout the district to ensure consistent application of security protocols/procedures for district buildings and athletic events and recommend changes to policy to support the application of best practice strategies.

Objective 4.2: SCS will seek out and utilize input from the Strongsville community to make strategic decision with regard to potential new construction and/or renovation of district buildings. Updates to the Master Facilities Plan will occur to address short-term and long-term plans that emphasize student and staff safety, as well as support and promote classroom collaboration and innovation in all learning spaces.

Objective 4.3: SCS will create a projected financial assessment of future facilities' and capital improvement needs to provide community updates related to potential project opportunities, costs and/or resources to support and inform the development of the Master Facility Plan.

Objective 4.4: SCS will remain transparent by publishing financial reports that meet the highest reporting standards and promoting a series of simplified/community graphics to educate and inform Strongsville City School District stakeholders and taxpayers more deeply on current and projected expenditures. SCS will look for ways to consistently communicate the district's financial picture and continue to provide and accurate portrayal of financial standing to garner continued trust from district stakeholders.

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Budget Alignment to District Goals and Objectives:

Below is a list of budget priorities by District Goals and Objectives:

GOAL: Transforming Teaching & Learning and Aligning Staff & Resources			
Objective	FY 2023-2024 Budget	FY 2024-2025 Budget	Increase / (Decrease)
Instructional Staff Costs	\$49,090,851	\$50,209,439	\$1,118,588
Curriculum & Instruction Staffing Support	\$1,546,994	\$1,436,246	(\$110,748)
Gifted Coordinator	\$135,829	\$109,014	(\$26,815)
Reading Specialists	\$185,096	\$206,236	\$21,140
Secondary Math Coach	\$104,334	\$157,494	\$53,160
Multi-Tiered Systems of Support Coordinators	\$95,310	\$79,303	(\$16,007)
Textbook Adoptions	\$676,000	\$721,000	\$45,000
Instructional & Support Software	\$353,744	\$619,689	\$265,945
Human Resources Coordinator	\$0	\$139,905	\$139,905
SEL - Path Coordinator	\$139,684	\$144,267	\$4,583
Strongsville Online Learning Option (SOLO)	\$176,000	\$184,500	\$8,500
Annual Technology Equipment Upgrades	\$673,211	\$654,300	(\$18,911)
Define optimal staffing per employee group / classification	N/A	N/A	N/A

GOAL: Cultivating Culture & Climate			
Objective	FY 2023-2024 Budget	FY 2024-2025 Budget	Increase / (Decrease)
Communications Department	\$165,318	\$156,171	(\$9,147)
Parent Mentor	\$103,300	\$110,278	\$6,978
Develop the next strategic plan for the district.	\$0	\$0	\$0
Increase opportunities to connect and engage a representative group of staff in our District	N/A	N/A	N/A
Expand communication strategies through expanded pathways	N/A	N/A	N/A
Increase engagement opportunities between the district and our stakeholders	N/A	N/A	N/A

GOAL: Leveraging Funding & Facilities			
Objective	FY 2022-2023 Budget	FY 2024-2025 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$965,531	\$939,348	(\$26,183)
Operations Office Oversight	\$285,155	\$294,956	\$9,801
Custodial / Maintenance Department / Preventative Maintenance	\$8,294,148	\$8,914,188	\$620,040
Permanent Improvement Fund	\$1,187,826	\$1,124,093	(\$63,733)
Safety and Security	\$828,446	\$533,146	(\$295,300)
Transparent financial reporting that meet the highest reporting standards	N/A	N/A	N/A

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The allocation of human and financial resources to achieve the Districts goals and objectives are as follows:

In February and March of each year, the School District administration determines staffing levels for the upcoming school year based on enrollment estimates and course offerings. Staffing level determinations are led by the Assistant Superintendent and ultimately approved by the Superintendent.

In March, central office departments and school buildings will receive their general fund non-personnel departmental/building allocations. School building allocations are determined by the total amount available for buildings and allocated based on a per pupil amount. The total amount available for building allocations in fiscal year 2025 is \$530,670 which is a \$6,365 decrease from fiscal year 2024. The per pupil amount for fiscal year 2025 is \$95 which is similar from fiscal year 2024. Textbooks, instructional supplies, and custodial supplies are allocated within the central office departmental budgets.

Summary of Revenue/Expenditures for All Funds

The following revenue and expenditure estimates comprised the 2024-2025 annual budget.

The financial statements which are included in financial section of this document are divided into the following sections by type and fund classification:

Governmental Funds – Funds included in the Governmental fund type include: The General Fund, Bond Retirement, Capital Project Fund, and Special Revenue Funds.

The resources within the General Fund are the operating funds of the School District. The general fund balance is available to the school district for any purpose provided it is disbursed or transferred in accordance with Ohio Law.

Proprietary Funds – Proprietary enterprise funds account for any activity for which a fee is charged to external users for goods and services. Proprietary internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

Fiduciary Funds – Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

The listing and definitions of all the District's funds that are included within these fund types and fund classifications can be found in the organizational section of this document.

The following pages contain summaries of revenues, expenditures, and fund balances for all funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the level 1 and level 2 financial statements within the financial section of this report.

All Funds Revenue

The following charts provide revenues by fund classification and by source for four years of actual, the current year budget, and three years of projected estimates for all funds.

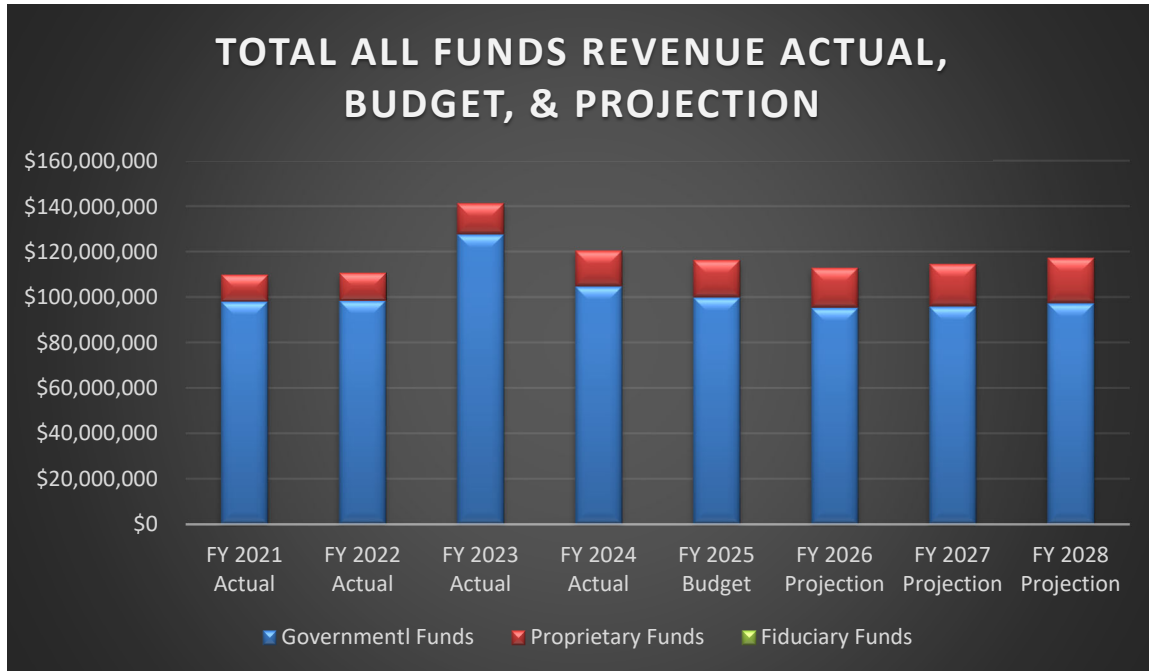
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Primary revenue streams are projected using the following methodologies:

- Other Local Sources:
 - Taxes: Calculated using current valuations, established tax rates, and historical collection patterns. Projections incorporate scheduled reappraisals and known development impacts.
 - Extracurricular revenue is generated through school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
 - Food Services includes monies from sales of breakfast and lunch. Projections are based on estimated participation rates of students participating in the food service program. Other local revenues include catering services provided by the food service program. Catering projections are based on current actuals.
 - Employee benefits self-insurance fund revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. As the District is self-insured for medical insurance, revenue projections are based on the historical and projections for medical insurance to be charged. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.
 - Includes investment earnings, student fees, rentals, and miscellaneous income projected using historical trends and known contractual arrangements.
- Intergovernmental - Federal:
 - Food services reimbursements based on the federal reimbursement from breakfast and lunch sales. Projections are based on participation rates of students participating in the food service program.
 - Federal grant awards is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- Intergovernmental - State:
 - State Foundation: Based on current Fair School Funding Plan formula, projected enrollment trends, and known legislative changes. Special education, transportation, and other categorical funding are included based on current-year data.
 - Property tax allocations from the State of Ohio for Homestead and Rollback reimbursements are calculated based on the calculation on property tax revenue and historical collection patterns
- From Other Sources:
 - Revenue from other sources is generated through general fund transfers and advances. The general fund provides advances to cover year-end grant deficits for reimbursable grants, which are repaid upon receipt of grant funds. These projections reflect known

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grant awards and estimated advance requirements. General fund transfers offset negative year-end balances from unpaid student fees, fee waivers for socioeconomically disadvantaged students, summer school operations, employee termination benefits, and capital projects when needed. The Board has approved tuition-free summer school classes for certain courses, with costs subsidized by the general fund.



Source: Level 1 and Level 2 Financial Statements

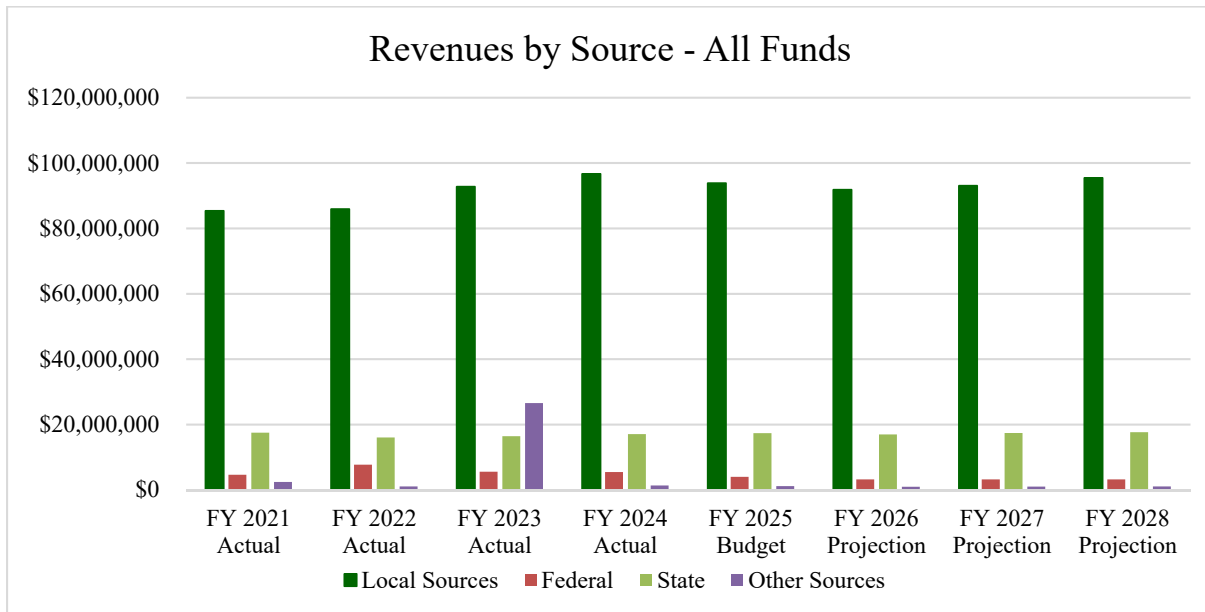
TOTAL ALL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Increase / (Decrease)	Percent Change
Governmental Funds	\$104,692,378	\$99,873,946	(\$4,818,432)	-4.60%
Proprietary Funds	15,839,247	16,502,166	662,919	4.19%
Fiduciary Funds	33,723	75,000	41,277	122.40%
Total Revenues	120,565,348	116,451,112	(4,114,236)	-3.41%

Source: Level 1 and Level 2 Financial Statements

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REVENUES BY SOURCE - ALL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,922,850	\$66,822,370	\$70,233,780	\$70,565,582	\$67,343,854	\$64,512,348	\$65,123,105	\$66,399,280
Tuition	749,269	1,172,773	1,151,253	1,136,105	1,102,000	1,102,000	1,102,000	1,102,000
Classroom Materials and Fees	360,805	414,824	419,966	405,282	539,600	539,600	539,600	539,600
Earnings on Investments	410,216	375,612	1,919,532	3,295,504	3,040,000	2,740,000	1,952,500	1,655,000
Food Services	100,060	241,700	1,325,454	1,369,008	1,271,200	1,309,336	1,566,216	1,676,344
Extracurricular	508,906	835,948	866,812	955,916	1,377,010	1,372,260	1,384,760	1,323,760
Other Local Revenues	16,294,457	16,021,127	16,807,483	18,933,544	19,151,497	20,199,730	21,344,080	22,729,492
Intergovernmental - Federal	4,652,274	7,745,024	5,586,830	5,472,913	4,030,269	3,209,960	3,231,741	3,254,067
Intergovernmental - State	17,517,078	16,070,238	16,430,990	17,075,044	17,396,215	16,976,575	17,404,183	17,650,462
From Other Sources	2,438,260	1,102,010	26,577,308	1,356,450	1,199,467	1,002,808	1,049,495	1,058,495
Total Revenues	109,954,175	110,801,626	141,319,408	120,565,348	116,451,112	112,964,617	114,697,680	117,388,500

Source: Level 1 Financial Statements



Source: Level 1 Financial Statements

Significant Fiscal Year 2025 Budget Items in comparison to Fiscal Year 2025 Actual Revenue:

Local Sources:

Local sources are the largest component of revenues for all funds as they make up 80.6% of total revenues of all funds. The District's revenues from local sources increased from fiscal year 2021 to fiscal year 2024, primarily due to the passage of a 5.9 mill operating five-year renewal levy in May 2019, with collections beginning January 2020. Revenue from local sources will decrease beginning in fiscal year 2025 due to the non-renewal of the 5.9 mill operating levy, which voters

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rejected in November 2023, March 2024, and November 2024 elections. Due to tax collections operating on a calendar year while the District's fiscal year spans two calendar years, fiscal year 2025 revenue will decrease by \$3,734,488, followed by an additional decrease of \$2,973,105 in fiscal year 2026.

Property taxes constitute 71.8% of local resources and 57.8% of all funds revenues. Property tax revenue increased from fiscal year 2021 to fiscal year 2024 due to the 5.9 mill operating levy. The District experienced a decrease in fiscal year 2022 due to a \$2,294,743 tax refund settlement with a large commercial property. Revenue recovered in fiscal year 2023, increasing by \$3,619,441 due to increased assessed valuations and the one-time nature of the prior year's refund.

The District does have two operating renewal levies within the School District's levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

The second-largest component of local revenue comes from other local revenues, primarily driven by the employee benefits self-insurance fund at \$15,613,485. This fund combines District and employee premium contributions to cover medical claims. Premium rate increases varied significantly: 3.03% in FY2021, 1.37% in FY2022, 8.70% in FY2023, 15.00% in FY2024, and 3.00% in FY2025. Future projections (FY2026-2029) estimate a 7.00% annual increase, based on the five-year historical average. Additional revenue sources include tax increment financing agreements (\$2,960,290), cell tower lease income, and miscellaneous revenues.

Tuition revenue has shown growth due to the District's tuition-based full-day kindergarten program. Each elementary school maintains at least one full-day section, with tuition covering the additional half-day expenses. A slight decline is projected for fiscal year 2025 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$2,689,907 in fiscal year 2024, due to improved investment strategies and favorable interest rates. Fiscal year 2025 projects \$2,500,000 in interest income, with decreases expected in future years due to declining rates and reduced cash balances.

Food service revenues from local sources has decreased during fiscal years 2021 and 2022 and then is expected to increase again in fiscal year 2023 and beyond. The fluctuation is due to the Federal Government replacing the National School Lunch Program with the Seamless Summer Option in which each student is provided breakfast and lunch for free regardless of economic status during fiscal years 2021 and 2022. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership

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and expanded food choices that will be implemented. Additionally, the District has made a concrete effort to increase the participation of food sales.

Federal Sources:

The School District's Federal sources revenue category comprises governmental funds and federal grants, including school meal reimbursements. The Elementary and Secondary School Elementary Relief Fund represents the largest grant, accounting for 36.6% of this category. Other significant federal grants include IDEA Part-B special education, Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant.

The Strivers Readers Literacy Grant provided \$1.3 million over three years (fiscal year 2019-2021), enabling the District to fund three Literacy Coaches at the elementary level. Subsequently, the District sustained these positions through the General Fund. In fiscal year 2023, the District received School Safety Grants totaling \$739,044, which funded window film, security cameras, and digital radios, with expenditures planned for fiscal years 2024 and 2025.

During the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021-2023, including Elementary and Secondary School Elementary Relief Fund (ESSER I & II), American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and Coronavirus Relief Fund. While federal revenue sources remained consistent year to year, pandemic-related funding provided critical supplemental support to the District's educational infrastructure and programming.

State Sources:

Revenues from State sources make up 14.9% of the District's revenues which is the third largest revenue source after property taxes, and other local revenues. For fiscal year 2025, State sources are made up of State Foundation Funding in the amount of \$10.0 million, property tax allocations from the State of Ohio in the amount of \$6.8 million, and special education catastrophic aide reimbursement in the amount of \$0.6 million.

The year-over-year increase in revenues from state sources is attributable to increased funding in the State's School Foundation Program, which flows down to individual school districts. On average, the District has received an annual increase of \$500,000 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2025, the District will receive a one-time allocation of \$300,000 in state reimbursements to fund teacher stipends for completing mandatory Science of Reading certifications. However, these increases will be partially offset by a decrease in State of Ohio property tax allocations following the expiration of the May 2019 five-year renewal levy.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

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Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for 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 the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,250,254 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,127 for fiscal year 2025. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,315 per pupil in fiscal year 2025 while the state funding portion is \$813 or 10.0 percent of total per pupil base cost amount.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

From Other Sources

Revenues from other sources experienced a one-time influx during fiscal year 2023 which inflated fiscal year 2023 total revenues. Revenues from other sources are primarily made up of advances in and transfers in from other others. During fiscal year 2023, the Board adopted a new cash balance policy and during the adoption of the policy, the Board approved a general operating fund transfer of \$25 million dollars to a Capital Projects fund for future capital projects.

For additional detailed information, please refer to the individual sections of the governmental funds, propriety funds, and fiduciary funds within the executive summary for the revenue assumptions and significant changes

All Funds Expenditures

The following charts provide expenditures by fund classification and by object for four years of actual, the current year budget, and three years of projected estimates for all funds.

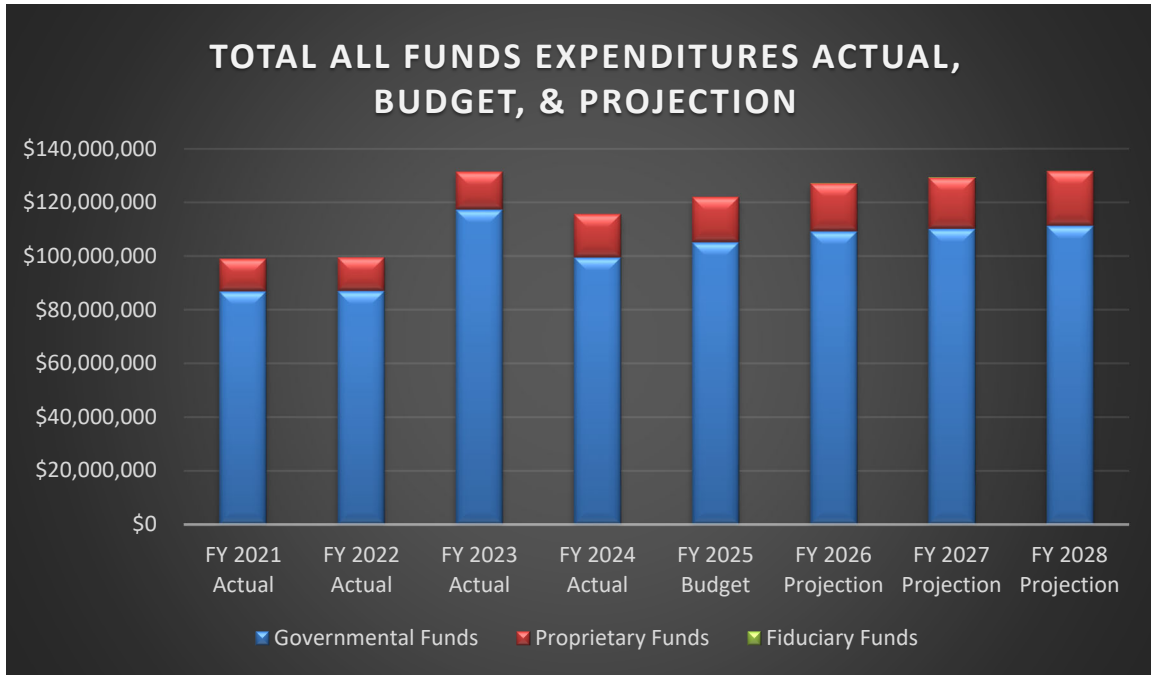
Primary expenditure categories are forecasted using the following methodologies:

- Personnel: Incorporates current negotiated agreements, step increases, projected staffing needs, and anticipated retirements. Includes all supplemental contracts and substitute costs.
- Benefits: Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- Purchased Services:
 - Based on contractual obligations, enrollment projections for community schools/open enrollment, and anticipated service needs. Utility costs projected using current consumption patterns and rate forecasts of 7% to 11% based on the utility type.

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- Expenditures based for the payment of medical claims for district employees and their covered dependents. As the District is self-insured for medical insurance, expenditures projections are based on the historical and projections for medical insurance to be paid. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.
- Supplies and Equipment:
 - Reflects planned curriculum adoptions, technology replacement cycle, and operational needs adjusted for inflation.
 - Expenditures support Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.
 - Expenditures support Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Budget projections are done in collaboration with the Technology department as they assess their inventory for replacement parts for damaged Chromebooks as well as purchasing new Chromebooks to be given out as loaners while the student's Chromebook is being repaired.
- Expenditures support school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
- Expenditures for the middle school and high school athletic department is based on a five-year budget plan mapping out the needs of the department submitted by the Athletic Department. District administration reviews the plan and allocates general fund resources to subsidize the Athletic Department. The projection includes the following factors: ticket sales based on number of home games and opponent, uniform replacement cycles for all sports, and equipment replacement cycles.
- Principal and Interest: Projections based on current debt retirement schedules.
- Capital Improvement projections are based on the Operations Manager five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the Permanent Improvement Fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process.

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Source: Level 1 and Level 2 Financial Statements

TOTAL ALL FUNDS EXPENDITURES BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Governmental Funds	\$99,508,756	\$105,175,415	\$5,666,659	5.69%
Proprietary Funds	16,204,601	16,882,044	677,443	4.18%
Fiduciary Funds	19,286	79,701	60,415	313.26%
Total Expenditures	115,732,643	122,137,160	6,404,517	5.53%

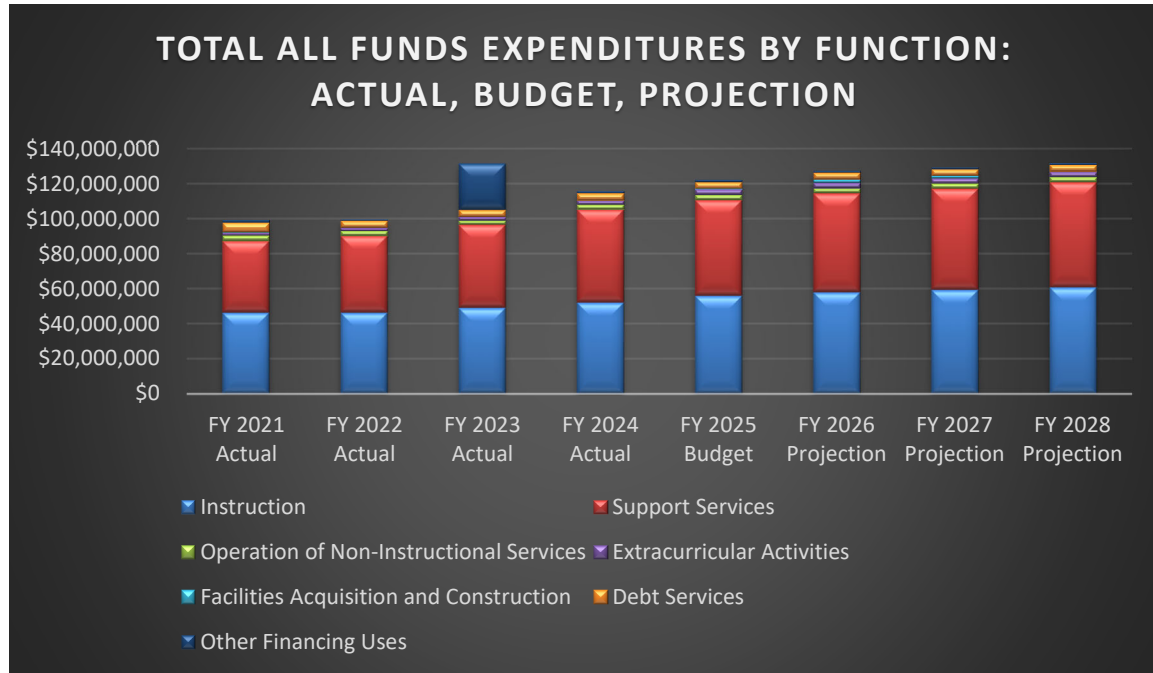
Source: Level 1 and Level 2 Financial Statements

EXPENDITURES BY OBJECT - ALL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$46,255,049	\$48,978,903	\$51,212,795	\$53,649,085	\$57,017,899	\$58,327,445	\$59,329,257	\$60,142,303
Fringe Benefits	18,218,412	19,306,451	20,654,079	22,955,080	24,850,652	26,054,413	27,329,498	28,727,709
Purchase Services	22,249,749	20,659,931	22,225,365	25,079,084	26,994,153	27,985,943	29,342,774	30,879,127
Materials and Supplies	2,275,753	2,740,013	2,936,038	4,638,259	4,325,961	3,991,396	4,000,550	3,975,994
Capital Outlay	1,976,495	1,598,170	2,369,204	2,665,813	2,132,046	4,315,636	2,729,556	1,429,056
Other Objects	6,925,070	5,560,663	5,623,347	5,527,393	5,686,982	5,635,180	5,623,838	5,649,618
Other Financing Uses	1,222,822	749,445	26,490,985	1,217,929	1,129,467	997,808	1,044,495	1,053,495
Total Expenditures	99,123,350	99,593,576	131,511,813	115,732,643	122,137,160	127,307,821	129,399,968	131,857,302

Source: Level 1 Financial Statements

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The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for all funds.



Source: Level 1 Financial Statements

Significant Fiscal Year 2025 Budget Items in comparison to Fiscal Year 2024 Actual Expenditures:

Salaries:

Salaries make up the largest object category of all the School District' expenditures of 46.7%. Combined with fringe benefits, salary and benefits make up 67.0% of expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2025 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 105 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024, and 24 in fiscal year 2025) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Elementary Assistant Principal.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.

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- Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.
- High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2022, the School District will have 75 more positions compared to fiscal year 2028.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2024, purchase services increased by \$757,382, which is primarily due to increased utility costs, special education placements, and food service. During fiscal year 2025, the forecast assumes that purchase services to increase by \$1,436,362. The increase is due to increased cost and placements for special educations, instructional services costs, food service increases, leases for mobile units, beginning in fiscal year 2025, and projected increases for utility costs and risk/property insurances.

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The increase in materials and supplies during fiscal year 2024 was due to a one-time textbook adoption based on the legislation science of reading requirements.

Within the proprietary funds, medical claims are paid from purchase services which are estimated to be about \$16.0 million for fiscal year 2025 and increasing 7.00% each year thereafter.

Capital Outlay:

Capital outlay expenditures can fluctuate year to year based on the major projects that will be funded through the District Permanent Improvement Fund. Major projects include: asphalt maintenance, bus purchases, and vehicle purchases.

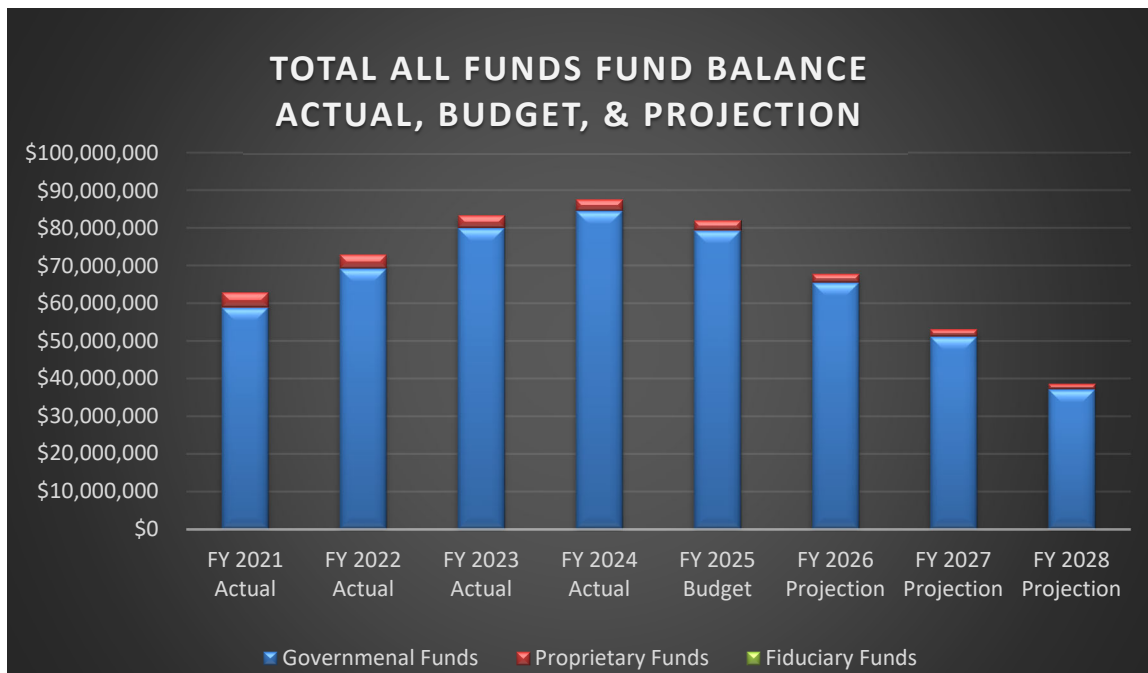
Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds. Other financing uses experienced a one-time increase in expenditure during fiscal year 2023 which inflated fiscal year 2023 total expenditures. During fiscal year 2023, the Board adopted a new cash balance policy and during the adoption of the policy, the Board approved a general operating fund transfer out of \$25 million dollars to a Capital Projects fund for future capital projects.

For additional detailed information, please refer to the individual sections of the governmental funds, propriety funds, and fiduciary funds within the executive summary for the revenue assumptions and significant changes

All Funds Fund Balance

The following charts provide fund balances by fund classification for four years of actual, the current year budget, and three years of projected estimates for all funds.



Source: Level 1 Financial Statements

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FUND BALANCE - ALL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	55,020,858	65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493
Ending Cash Balance	65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493	42,499,690
Year End Encumbrances	2,857,500	3,990,391	3,399,767	4,063,163	3,940,685	3,845,645	3,845,645	3,845,645
Unencumbered Fund Balance	62,994,183	73,069,342	83,467,561	87,636,870	82,073,300	67,825,136	53,122,848	38,654,045

Source: Level 1 Financial Statements

As indicated by the charts above, from fiscal year 2021 through fiscal year 2024, the fund balance has grown by \$24.6 million or by 39.1% due to revenues exceeding expenditures. At the time of the passage of the May 2019 five-year renewal operating levy, the District estimated that the available cash balances would last over a ten-year period to balance budgets. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2025. Community feedback during recent levy failures of the now non-renewal of the May 2019 five-year renewal operating levy indicated a preference for spending down existing cash balances before the District request additional levies and/or renewals. The Board of Education has approved a controlled spend-down for fiscal years 2025 and 2026, with plans to reassess reduction strategies in fiscal year 2026 for fiscal year 2027 and beyond.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

"The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast."

For the Employee Benefits Self Insurance fund balance began to decline in fiscal year 2021 and beyond within the employee benefits self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning

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in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

All available fund balances are carried forward and incorporated into future budget years to maintain balanced budgets across all funds.

Governmental Funds:

General Fund – The resources within the general fund are the operating funds of the School District. The general fund is used to account for all financial resources, except those required to be accounted for in another fund. The general fund is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Bond Retirement Fund – The Bond Retirement fund is used to account for the accumulation of resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Project Funds – Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service for capital projects

The following pages contain summaries of revenues, expenditures, and fund balances for Governmental Funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the Governmental Funds level 2 and level 3 financial statements within the financial section of this report.

Governmental Funds Significant Revenue Changes and Assumptions

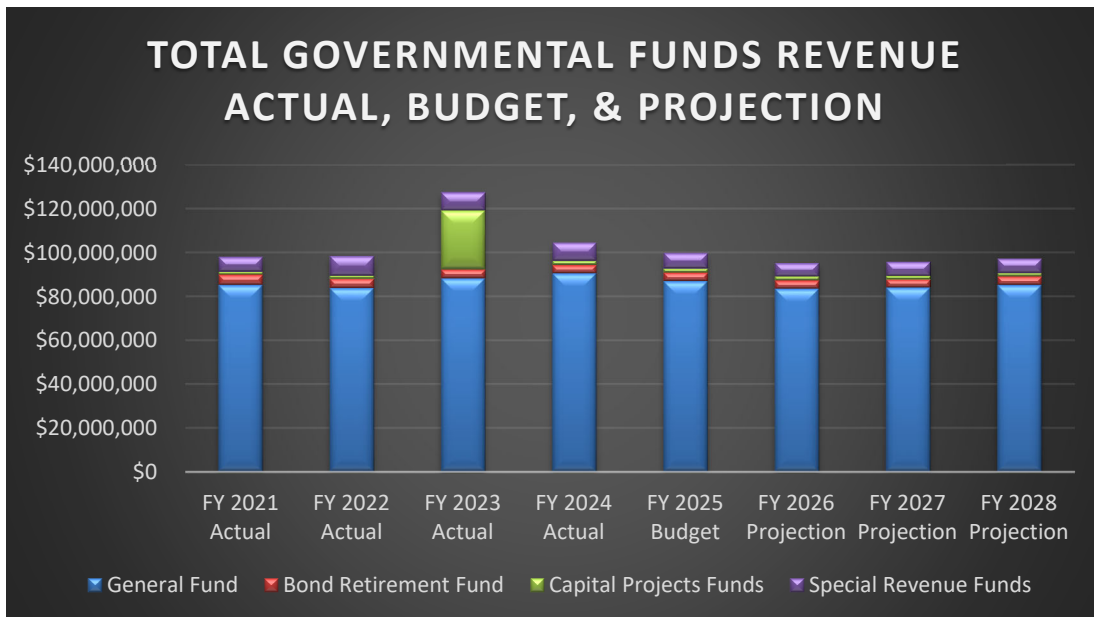
The following charts provide revenues by fund and by source for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources:
 - Taxes: Calculated using current valuations, established tax rates, and historical collection patterns. Projections incorporate scheduled reappraisals and known development impacts.
 - Extracurricular revenue is generated through school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.

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- Food Services includes monies from sales of breakfast and lunch. Projections are based on estimated participation rates of students participating in the food service program. Other local revenues include catering services provided by the food service program. Catering projections are based on current actuals.
- Includes investment earnings, student fees, rentals, and miscellaneous income projected using historical trends and known contractual arrangements.
- Intergovernmental - Federal:
 - Food services reimbursements based on the federal reimbursement from breakfast and lunch sales. Projections are based on participation rates of students participating in the food service program.
 - Federal grant awards is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- Intergovernmental - State:
 - State Foundation: Based on current Fair School Funding Plan formula, projected enrollment trends, and known legislative changes. Special education, transportation, and other categorical funding are included based on current-year data.
 - Property tax allocations from the State of Ohio for Homestead and Rollback reimbursements are calculated based on the calculation on property tax revenue and historical collection patterns
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.



Source: Governmental Funds Level 2 and Level 3 Financial Statements

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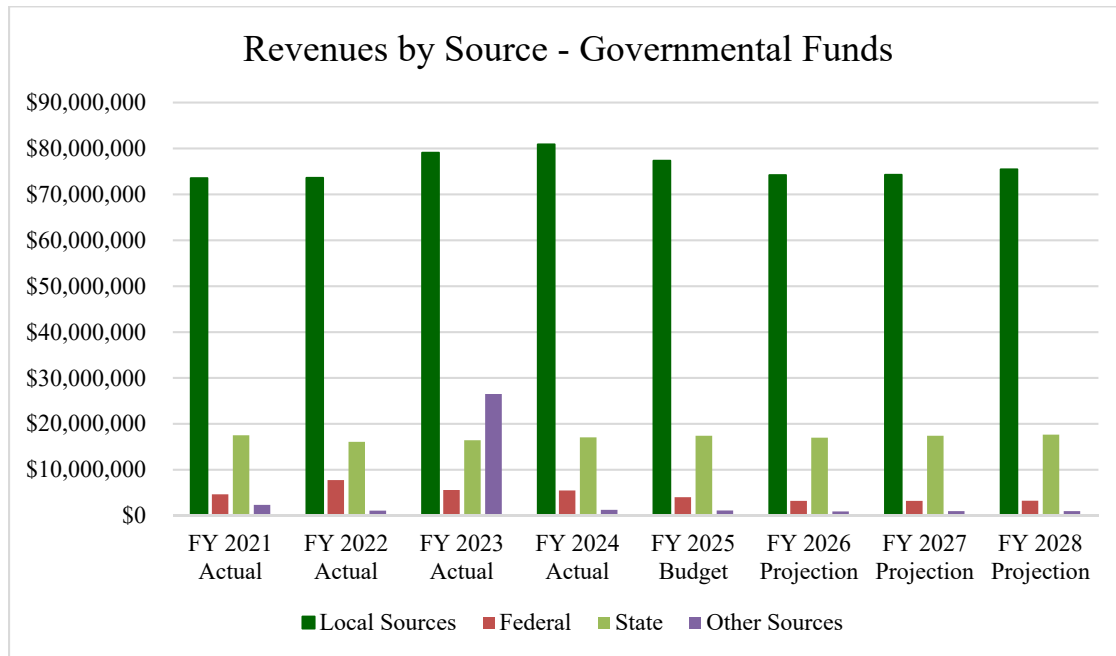
TOTAL GOVERNMENTAL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Increase / (Decrease)	Percent Change
General Fund	\$90,572,897	\$87,043,248	(\$3,529,649)	-3.90%
Bond Retirement Funds	3,745,830	3,884,174	138,344	3.69%
Capitla Projects Funds	1,980,530	1,852,725	(127,805)	-6.45%
Special Revenue Funds	8,393,121	7,093,799	(1,299,322)	-15.48%
Total Revenues	104,692,378	99,873,946	(4,818,432)	-4.60%

Source: Governmental Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,922,850	\$66,822,370	\$70,233,780	\$70,565,582	\$67,343,854	\$64,512,348	\$65,123,105	\$66,399,280
Tuition	722,708	1,141,798	1,121,368	1,096,220	1,060,000	1,060,000	1,060,000	1,060,000
Classroom Materials and Fees	199,541	193,647	210,468	199,280	200,000	200,000	200,000	200,000
Earnings on Investments	410,216	375,612	1,919,532	3,295,504	3,040,000	2,740,000	1,952,500	1,655,000
Food Services	100,060	241,700	1,325,454	1,369,008	1,271,200	1,309,336	1,566,216	1,676,344
Extracurricular	405,015	718,220	747,362	799,612	1,035,410	1,030,660	1,043,160	982,160
Other Local Revenues	4,764,781	4,093,126	3,518,839	3,545,880	3,372,531	3,352,701	3,327,601	3,461,701
Intergovernmental - Federal	4,652,274	7,745,024	5,586,830	5,472,913	4,030,269	3,209,960	3,231,741	3,254,067
Intergovernmental - State	17,517,078	16,070,238	16,430,990	17,075,044	17,396,215	16,976,575	17,404,183	17,650,462
From Other Sources	2,353,445	1,073,792	26,525,174	1,273,335	1,124,467	927,808	974,495	983,495
Total Revenues	98,047,968	98,475,527	127,619,797	104,692,378	99,873,946	95,319,388	95,883,001	97,322,509

Source: Governmental Funds Level 2 Financial Statements

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Source: Governmental Funds Level 2 Financial Statements

Local Sources:

Local sources are the largest component of revenues for governmental funds as they make up 77.4% of total revenues of governmental funds. The District's revenues from local sources increased from fiscal year 2021 to fiscal year 2024, primarily due to the passage of a 5.9 mill operating five-year renewal levy in May 2019, with collections beginning January 2020. Revenue from local sources will decrease beginning in fiscal year 2025 due to the non-renewal of the 5.9 mill operating levy, which voters rejected in November 2023, March 2024, and November 2024 elections. Due to tax collections operating on a calendar year while the District's fiscal year spans two calendar years, fiscal year 2025 revenue will decrease by \$3,734,488, followed by an additional decrease of \$2,973,105 in fiscal year 2026.

Property taxes constitute 87.1% of local resources and 67.4% of all governmental funds revenues. Property tax revenue increased from fiscal year 2021 to fiscal year 2024 due to the 5.9 mill operating levy. The District experienced a decrease in fiscal year 2022 due to a \$2,294,743 tax refund settlement with a large commercial property. Revenue recovered in fiscal year 2023, increasing by \$3,619,441 due to increased assessed valuations and the one-time nature of the prior year's refund.

The District does have two operating renewal levies within the School District's levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

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The second largest revenue source within revenue from local sources is other local revenues. The primary revenue sources within this line item is revenue from tax increment financing agreements of \$2,960,290. Other items included in this line are revenue from a cell tower lease and all other miscellaneous revenues.

Tuition revenue has shown growth due to the District's tuition-based full-day kindergarten program. Each elementary school maintains at least one full-day section, with tuition covering the additional half-day expenses. A slight decline is projected for fiscal year 2025 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$2,689,907 in fiscal year 2024, due to improved investment strategies and favorable interest rates. Fiscal year 2025 projects \$2,500,000 in interest income, with decreases expected in future years due to declining rates and reduced cash balances.

Food service revenues from local sources has decreased during fiscal years 2021 and 2022 and then is expected to increase again in fiscal year 2023 and beyond. The fluctuation is due to the Federal Government replacing the National School Lunch Program with the Seamless Summer Option in which each student is provided breakfast and lunch for free regardless of economic status during fiscal years 2021 and 2022. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented. Additionally, the District has made a concrete effort to increase the participation of food sales.

Federal Sources:

The School District's Federal sources revenue category comprises governmental funds and federal grants, including school meal reimbursements. The Elementary and Secondary School Elementary Relief Fund represents the largest grant, accounting for 36.6% of this category. Other significant federal grants include IDEA Part-B special education, Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant.

The Strivers Readers Literacy Grant provided \$1.3 million over three years (fiscal year 2019-2021), enabling the District to fund three Literacy Coaches at the elementary level. Subsequently, the District sustained these positions through the General Fund. In fiscal year 2023, the District received School Safety Grants totaling \$739,044, which funded window film, security cameras, and digital radios, with expenditures planned for fiscal years 2024 and 2025.

During the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021-2023, including Elementary and Secondary School Elementary Relief Fund (ESSER I & II), American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and Coronavirus Relief Fund. While federal revenue sources remained consistent year to year, pandemic-related funding provided critical supplemental support to the District's educational infrastructure and programming.

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State Sources:

Revenues from State sources make up 17.4% of the District's governmental funds revenues which is the second largest revenue source after property taxes. For fiscal year 2025, State sources are made up of State Foundation Funding in the amount of \$10.0 million, property tax allocations from the State of Ohio in the amount of \$6.8 million, and special education catastrophic aide reimbursement in the amount of \$0.6 million.

The year-over-year increase in revenues from state sources is attributable to increased funding in the State's School Foundation Program, which flows down to individual school districts. On average, the District has received an annual increase of \$500,000 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2025, the District will receive a one-time allocation of \$300,000 in state reimbursements to fund teacher stipends for completing mandatory Science of Reading certifications. However, these increases will be partially offset by a decrease in State of Ohio property tax allocations following the expiration of the May 2019 five-year renewal levy.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program funds distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for 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 the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,250,254 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,127 for fiscal year 2025. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,315 per pupil in fiscal year 2025 while the state funding portion is \$813 or 10.0 percent of total per pupil base cost amount.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

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From Other Sources

Revenues from other sources experienced a one-time influx during fiscal year 2023 which inflated fiscal year 2023 total revenues. Revenues from other sources are primarily made up of advances in and transfers in from other others. During fiscal year 2023, the Board adopted a new cash balance policy and during the adoption of the policy, the Board approved a general operating fund transfer of \$25 million dollars to a Capital Projects fund for future capital projects.

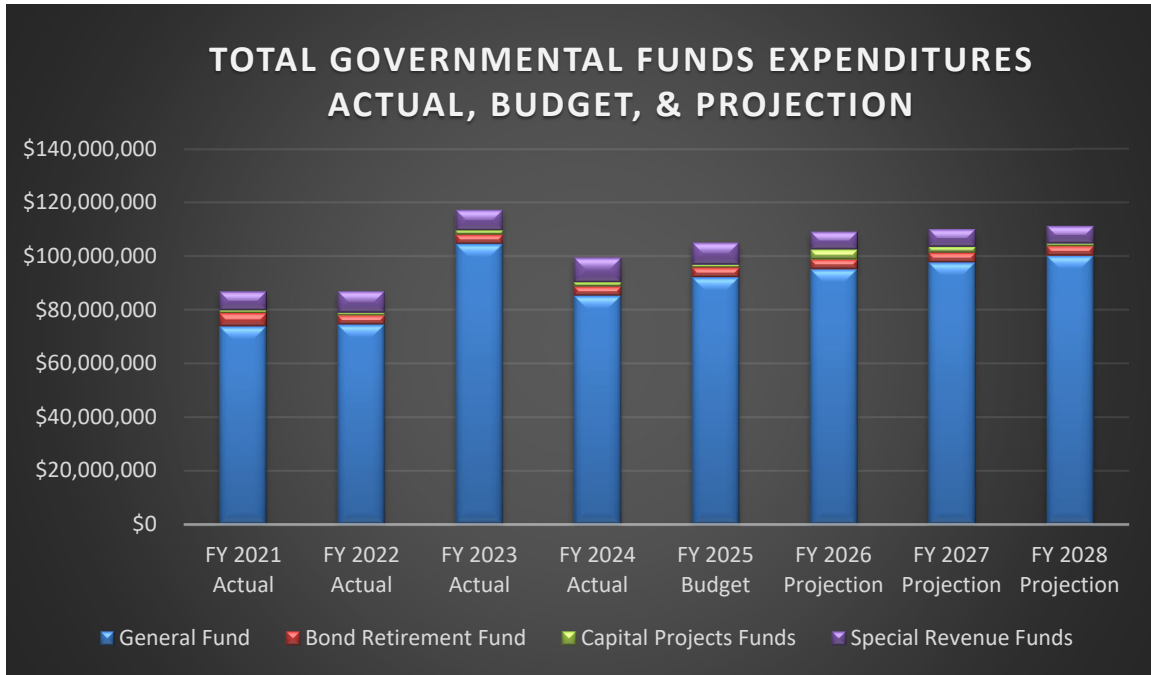
Governmental Funds Significant Expenditures Changes and Assumptions

The following charts provide expenditures by fund and by object for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.

Primary expenditure categories are forecasted using the following methodologies:

- Personnel: Incorporates current negotiated agreements, step increases, projected staffing needs, and anticipated retirements. Includes all supplemental contracts and substitute costs.
- Benefits: Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- Purchased Services: Based on contractual obligations, enrollment projections for community schools/open enrollment, and anticipated service needs. Utility costs projected using current consumption patterns and rate forecasts of 7% to 11% based on the utility type.
- Supplies and Equipment: Reflects planned curriculum adoptions, technology replacement cycle, and operational needs adjusted for inflation.
- Expenditures support school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
- Expenditures for the middle school and high school athletic department is based on a five-year budget plan mapping out the needs of the department submitted by the Athletic Department. District administration reviews the plan and allocates general fund resources to subsidize the Athletic Department. The projection includes the following factors: ticket sales based on number of home games and opponent, uniform replacement cycles for all sports, and equipment replacement cycles.
- Principal and Interest: Projections based on current debt retirement schedules.
- Capital Improvement projections are based on the Operations Manager five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the Permanent Improvement Fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process.

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Source: Governmental Funds Level 2 and Level 3 Financial Statements

TOTAL GOVERNMENTAL FUNDS EXPENDITURES BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
General Fund	\$85,321,893	\$92,163,617	\$6,841,724	8.02%
Bond Retirement Funds	3,425,644	3,593,093	167,449	4.89%
Capitl Projects Funds	1,531,572	1,124,093	(407,479)	-26.61%
Special Revenue Funds	9,229,647	8,294,612	(935,035)	-10.13%
Total Expenditures	99,508,756	105,175,415	5,666,659	5.69%

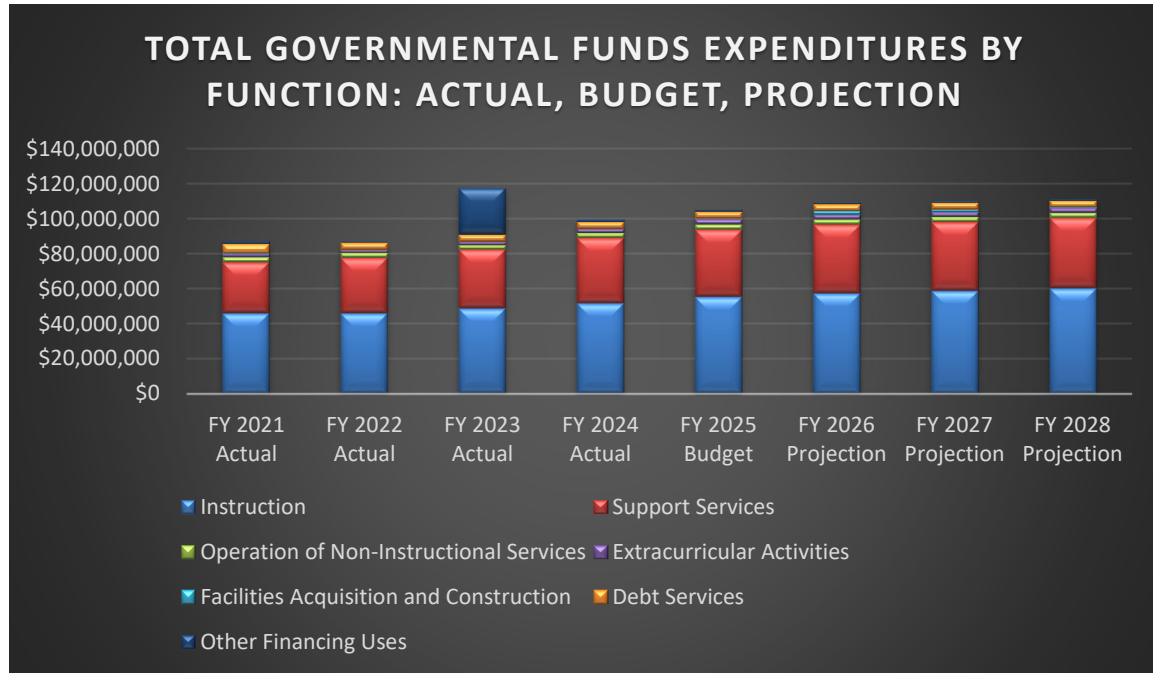
Source: Governmental Funds Level 2 and Level 3 Financial Statements

EXPENDITURES BY OBJECT - GOVERNMENTAL FUNDS								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$46,242,830	\$48,964,947	\$51,145,956	\$53,554,511	\$56,892,899	\$58,218,945	\$59,220,757	\$60,033,803
Fringe Benefits	18,216,349	19,303,644	20,641,147	22,939,619	24,831,019	26,037,095	27,312,180	28,710,391
Purchase Services	10,362,104	8,488,058	8,653,370	9,410,752	10,847,114	10,724,174	10,885,911	11,143,514
Materials and Supplies	2,041,239	2,483,881	2,626,498	4,329,724	3,855,937	3,522,895	3,532,850	3,508,901
Capital Outlay	1,930,889	1,521,558	2,240,834	2,568,205	2,054,546	4,263,136	2,677,056	1,376,556
Other Objects	6,909,452	5,533,164	5,595,160	5,488,016	5,564,433	5,510,630	5,512,056	5,540,336
Other Financing Uses	1,222,822	749,445	26,490,985	1,217,929	1,129,467	997,808	1,044,495	1,053,495
Total Expenditures	86,925,685	87,044,697	117,393,950	99,508,756	105,175,415	109,274,683	110,185,305	111,366,996

Source: Governmental Funds Level 2 and Level 3 Financial Statements

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The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.



Source: Governmental Funds Level 2 and Level 3 Financial Statements

Salaries:

Salaries make up the largest object category of all the School District's governmental funds expenditures of 54.1%. Combined with fringe benefits, salary and benefits make up 77.7% of governmental funds expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2025 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 105 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024, and 24 in fiscal year 2025) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Elementary Assistant Principal.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.
 - Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.

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- High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2022, the School District will have 75 more positions compared to fiscal year 2028.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2024, purchase services increased by \$757,382, which is primarily due to increased utility costs, special education placements, and food service. During fiscal year 2025, the forecast assumes that purchase services to increase by \$1,436,362. The increase is due to increased cost and placements for special educations, instructional services costs, food service increases, leases for mobile units, beginning in fiscal year 2025, and projected increases for utility costs and risk/property insurances.

The increase in materials and supplies during fiscal year 2024 was due to a one-time textbook adoption based on the legislation science of reading requirements.

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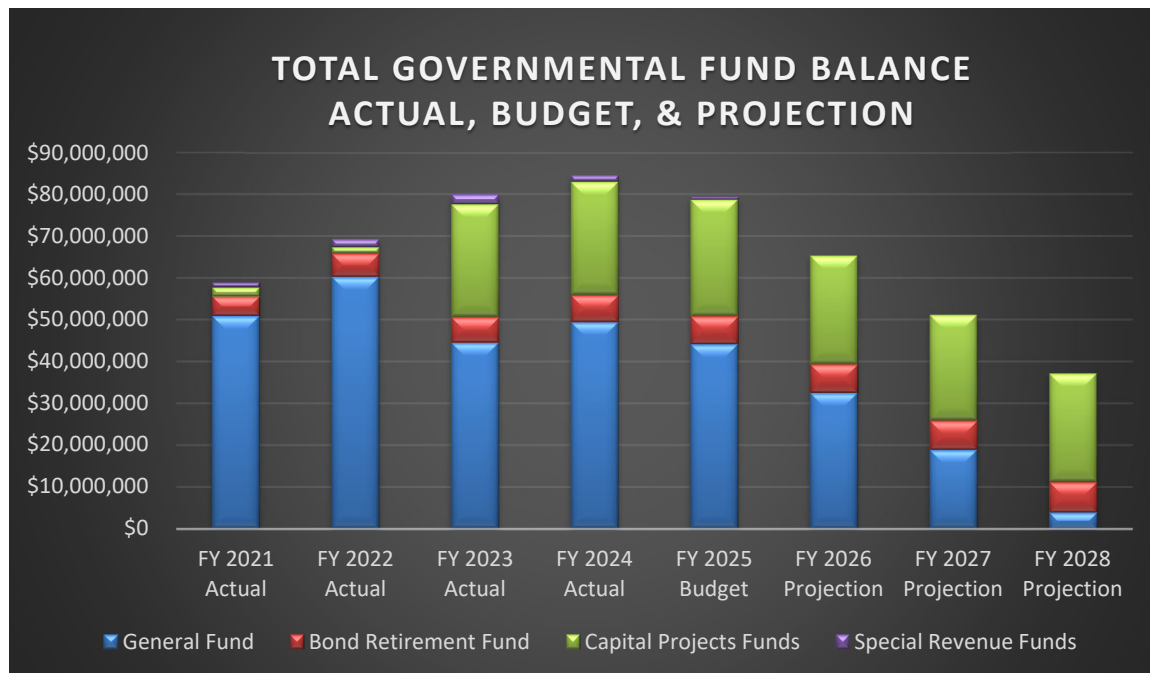
Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

Governmental Funds Fund Balance Changes

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.



Source: Governmental Funds Level 2 and Level 3 Financial Statements

FUND BALANCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	50,606,488	61,728,853	73,159,683	83,385,530	88,569,152	83,267,683	69,312,388	55,010,084
Ending Cash Balance	61,728,853	73,159,683	83,385,530	88,569,152	83,267,683	69,312,388	55,010,084	40,965,597
Year End Encumbrances	2,796,906	3,893,707	3,367,109	4,002,538	3,880,060	3,785,020	3,785,020	3,785,020
Unencumbered Fund Balance	58,931,947	69,265,976	80,018,421	84,566,614	79,387,623	65,527,368	51,225,064	37,180,577

Source: Governmental Funds Level 2

As indicated by the charts above, from fiscal year 2021 through fiscal year 2024, the fund balance has grown by \$25.6 million or by 43.5% due to revenues exceeding expenditures. At the time of the passage of the May 2019 five-year renewal operating levy, the District estimated that the available cash balances would last over a ten-year period to balance budgets. As expenditures continue to

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increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2025. Community feedback during recent levy failures of the now non-renewal of the May 2019 five-year renewal operating levy indicated a preference for spending down existing cash balances before the District request additional levies and/or renewals. The Board of Education has approved a controlled spend-down for fiscal years 2025 and 2026, with plans to reassess reduction strategies in fiscal year 2026 for fiscal year 2027 and beyond.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.

Within the capital projects funds, the fund balance will fluctuate as the funds are utilized in conjunction with the District's Master Facilities Plan. The amount of money to be accumulated in the Facilities Capital Projects Fund for the foregoing purpose shall be (a maximum of) \$100,000,000, and the period of time over which that amount is to be accumulated is (a maximum of) ten years, commencing on the date of the passage of the resolution.

Proprietary Funds:

Enterprise Funds – Enterprise funds account for any activity for which a fee is charged to external users for goods or services,

Internal Service Funds – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

The following pages contain summaries of revenues, expenditures, and fund balances for Proprietary Funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the Proprietary Funds level 2 and level 3 financial statements within the financial section of this report.

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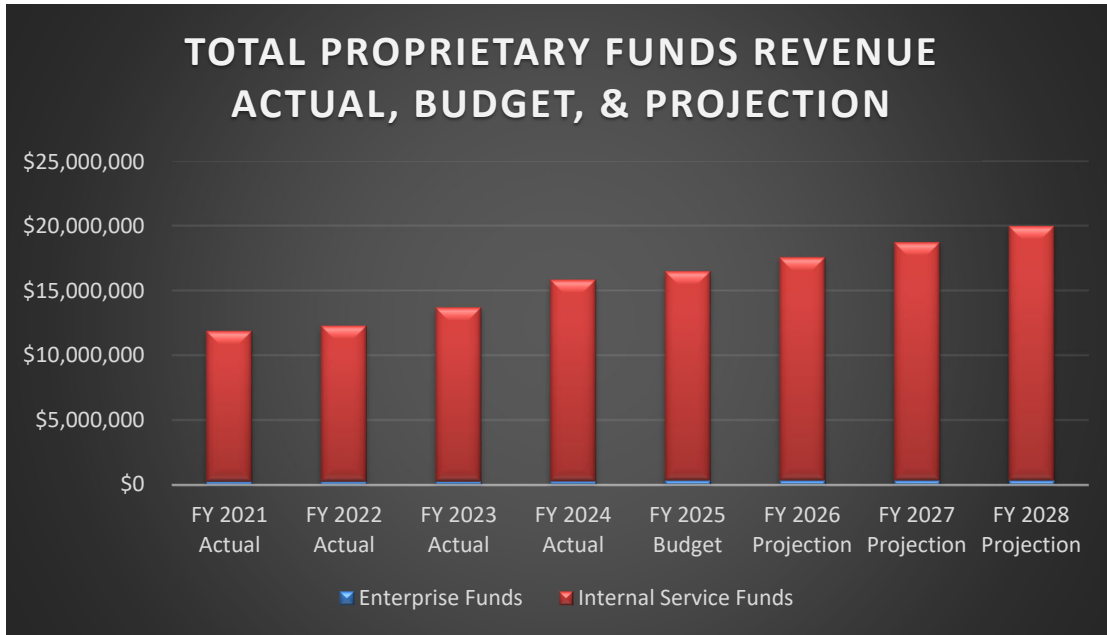
Proprietary Funds Significant Revenue Changes and Assumptions

The following charts provide revenues by fund type and by source for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

Revenues are projected using the following methodologies:

- Other Local Sources:
 - Classroom Materials and Fees: Revenue is generated through Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.
 - Tuition and Extracurricular: Revenue is generated through school-based activities organized by the advisor for activities that require a pass through fee for services and/or materials. Projections are based on the advisor submitting budgets, which outline the purpose, goals, and planned activities for the academic year prepared by the advisor of the specific activity.
 - Other Local Revenues:
 - Revenue is generated through a Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Current and future projections are based on historical participation rates.
 - Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. As the District is self-insured for medical insurance, revenue projections are based on the historical and projections for medical insurance to be charged. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.
- From Other Sources:
 - Revenue is generated through a transfer from the general fund to offset negative year-end cash balances resulting from non-payment of student fees and fee waivers for students qualifying for free lunch. In future years, no transfer is estimated, but if needed, the amount will be reduced from the local sources line and added to the transfers in revenue line.
 - Revenue is generated through a transfer from the general fund to offset negative year-end cash balances in the summer school internal service fund. The Board has approved to offer summer school tuition free for certain classes and subsidize it from the general fund.

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Source: Proprietary Funds Level 2 and Level 3 Financial Statements

TOTAL PROPRIETARY FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Increase / (Decrease)	Percent Change
Enterprise Funds	\$265,479	\$336,500	\$71,021	26.75%
Internal Service Funds	15,573,768	16,165,666	591,898	3.80%
Total Revenues	15,839,247	16,502,166	662,919	4.19%

Source: Proprietary Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - PROPRIETARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Tuition	\$26,561	\$30,975	\$29,885	\$39,885	\$42,000	\$42,000	\$42,000	\$42,000
Classroom Materials and Fees	161,264	221,177	209,498	206,002	339,600	339,600	339,600	339,600
Extracurricular	87,774	93,565	117,250	124,437	266,600	266,600	266,600	266,600
Other Local Revenues	11,529,594	11,926,435	13,286,408	15,385,808	15,778,966	16,847,029	18,016,479	19,267,791
From Other Sources	84,815	28,218	52,134	83,115	75,000	75,000	75,000	75,000
Total Revenues	11,890,008	12,300,370	13,695,175	15,839,247	16,502,166	17,570,229	18,739,679	19,990,991

Source: Proprietary Funds Level 2 Financial Statements

Local Sources:

The largest revenue source within the internal service fund is the employee benefits self-insurance fund. Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. During fiscal year 2021, the District experienced a 3.03% premium

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rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average. For classroom materials and fees, the District's local revenues fluctuate annually based on eligible student numbers and consumable supply requirements. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations. The year to year increase is due to the increase number of students taking the ACT, SAT, Advance Placement tests. Budget projections include incremental increases to accommodate for potential additional students taking these exams. The largest source of revenue is the High School, ACT/SAT/AP testing reimbursements.

Tuition increase is primarily due to the District expanding its summer school offerings.

Local Sources:

The largest revenue source within the internal service fund is the employee benefits self-insurance fund. Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average. For classroom materials and fees, the District's local revenues fluctuate annually based on eligible student numbers and consumable supply requirements. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations. The year to year increase is due to the increase number of students taking the ACT, SAT, Advance Placement tests. Budget projections include incremental increases to accommodate for potential additional students taking these exams. The largest source of revenue is the High School, ACT/SAT/AP testing reimbursements.

Tuition increase is primarily due to the District expanding its summer school offerings.

Proprietary Funds Significant Expenditure Changes and Assumptions

The following charts provide expenditures by fund type and by object for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

Expenditures are projected using the following methodologies:

- Expenditures based for the payment of medical claims for district employees and their covered dependents. As the District is self-insured for medical insurance, expenditures projections are based on the historical and projections for medical insurance to be paid. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.
- Expenditures support Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget

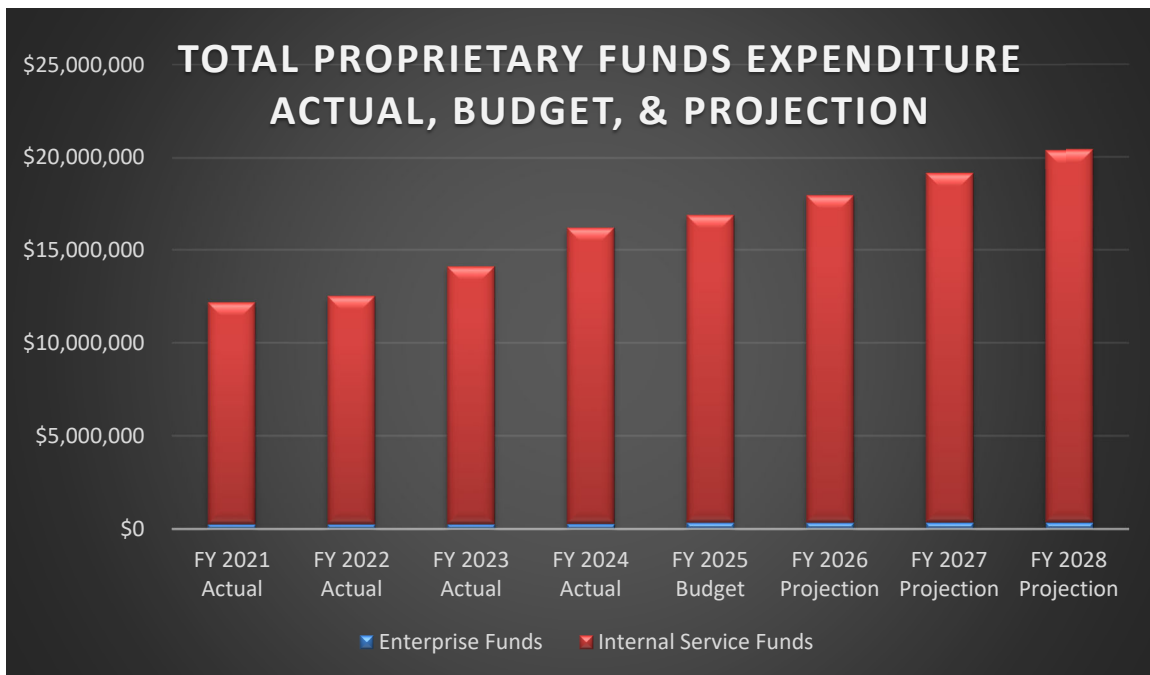
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projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.

- Expenditures are school-based activities organized by the advisor for activities that require a pass through fee for services and/or materials. Projections are based on the advisor submitting budgets, which outline the purpose, goals, and planned activities for the academic year prepared by the advisor of the specific activity. Salaries and benefits are for the summer school programs. Projections are based on the number of offerings and the stipend to be offered to staff to teach those offerings.
- Expenditures support Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Budget projections are done in collaboration with the Technology department as they assess their inventory for replacement parts for damaged Chromebooks as well as purchasing new Chromebooks to be given out as loaners while the student's Chromebook is being repaired.



Source: Proprietary Funds Level 2 and Level 3 Financial Statements

TOTAL PROPRIETARY FUNDS EXPENDITURE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Increase / (Decrease)	Percent Change
Enterprise Funds	\$250,956	\$336,500	\$85,544	34.09%
Internal Service Funds	13,859,226	16,177,954	2,318,728	16.73%
Total Expenditures	14,110,182	16,514,454	2,404,272	17.04%

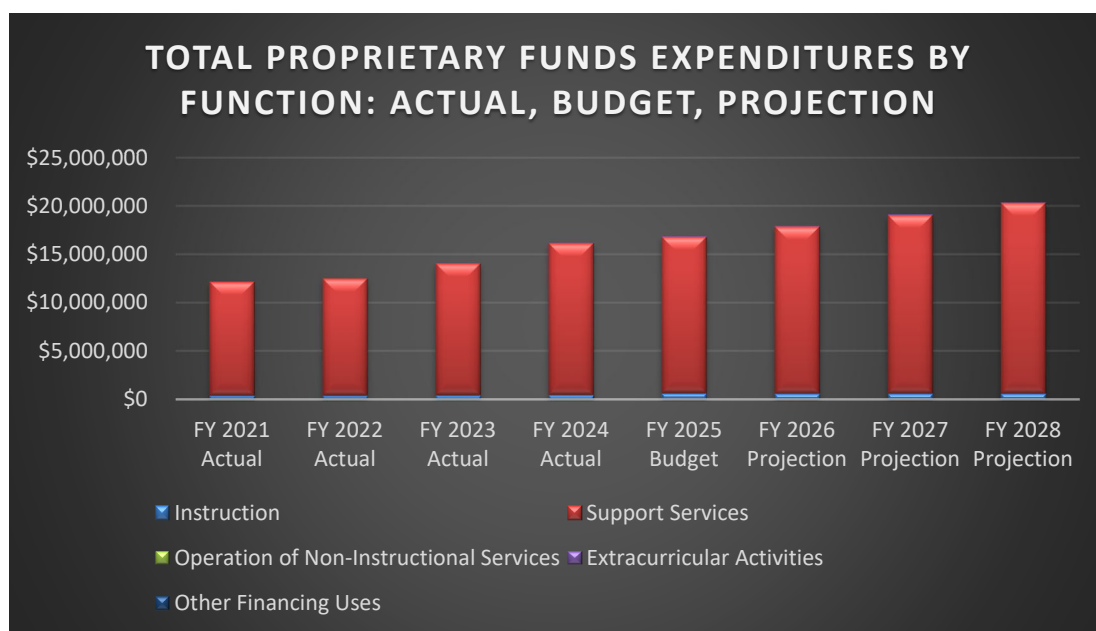
Source: Proprietary Funds Level 2 and Level 3 Financial Statements

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EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$11,817	\$11,739	\$66,839	\$88,330	\$110,000	\$93,500	\$93,500	\$93,500
Fringe Benefits	2,000	2,465	12,932	14,495	17,315	15,000	15,000	15,000
Purchase Services	11,887,645	12,171,873	13,571,995	15,668,332	16,147,039	17,261,769	18,456,863	19,735,613
Materials and Supplies	234,514	256,132	309,540	308,535	470,024	468,501	467,700	467,093
Capital Outlay	45,606	76,612	128,370	97,608	77,500	52,500	52,500	52,500
Other Objects	4,509	4,862	20,506	27,301	60,166	54,711	54,100	51,600
Total Expenditures	12,186,091	12,523,683	14,110,182	16,204,601	16,882,044	17,945,981	19,139,663	20,415,306

Source: Proprietary Funds Level 2 Financial Statements

The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



Source: Proprietary Funds Level 2 Financial Statements

The largest expenditure within the proprietary funds is the employee benefits self-insurance fund. The District did experience an increase in expenditures in the self-insurance fund during fiscal year 2020. The increase was a result as the District joining a self-insurance consortium during fiscal year 2020 which resulted in overlap of expenditures due to run-off payments from the previous plan.

During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

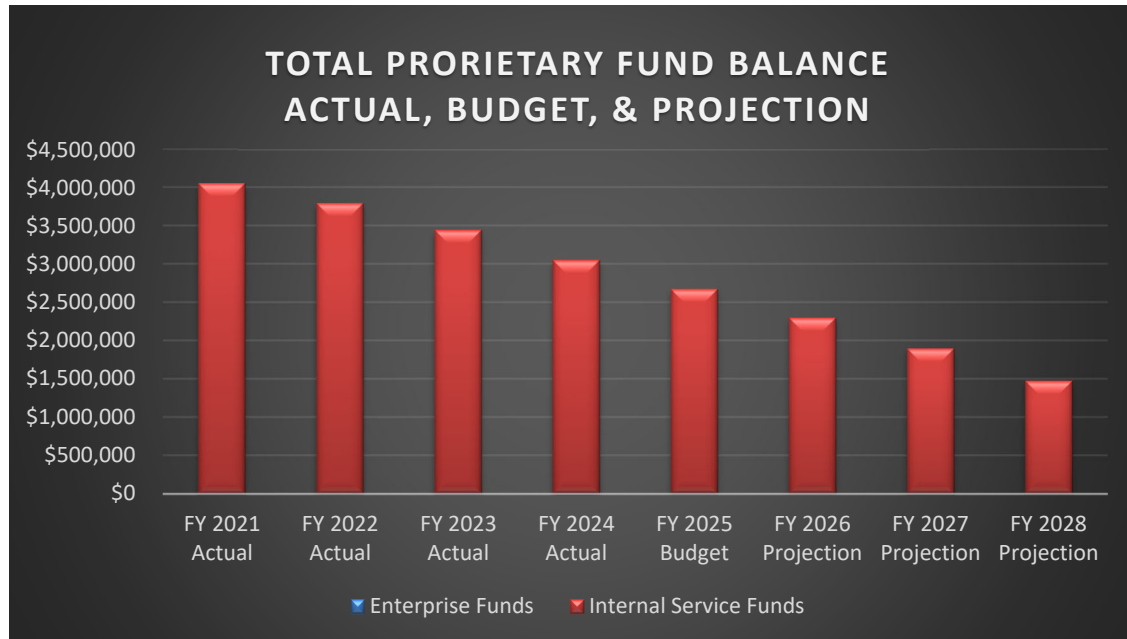
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For the Uniform School Supplies fund, District's expenditures can vary from year to year based on the amount of consumable supplies needed. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.

For the Internal Service Rotary fund, expenditures vary from year to year based on available resources and needs. Since these funds are mainly used reimbursable cost, expenditures can vary on an annual basis based on activity level. The largest source of expenditures is the High School, ACT/SAT/AP testing reimbursements. The year to year increase is due to the increase number of students taking the ACT, SAT, Advance Placement tests. Budget projections include incremental increases to accommodate for potential additional students taking these exams.

Proprietary Funds Fund Balance Changes

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



Source: Proprietary Funds Level 2 and Level 3 Financial Statements

FUND BALANCE - PROPRIETARY FUNDS								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$4,411,020	\$4,114,937	\$3,891,624	\$3,476,617	\$3,111,263	\$2,731,385	\$2,355,633	\$1,955,649
Ending Cash Balance	4,114,937	3,891,624	3,476,617	3,111,263	2,731,385	2,355,633	1,955,649	1,531,333
Year End Encumbrances	60,428	95,984	32,658	57,865	57,865	57,865	57,865	57,865
Unencumbered Fund Balance	4,054,509	3,795,640	3,443,959	3,053,398	2,673,520	2,297,768	1,897,784	1,473,468

Source: Proprietary Funds Level 2 Financial Statements

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Of the total fund balance amount within the Proprietary Funds, 96.2% of the fund balance is from the Employee Benefits Self Insurance fund. As indicated by the charts above, fund balance began to decline in fiscal year 2021 and beyond within the employee benefits self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

Fiduciary Funds:

Agency Funds – Agency funds report resources held by reporting government in purely custodial capacity.

The following pages contain summaries of revenues, expenditures, and fund balances for Fiduciary Funds followed by summaries and explanation of financial information by fund type and fund classification. The source for information contained in the following charts are from the Fiduciary Funds level 2 and level 3 financial statements within the financial section of this report.

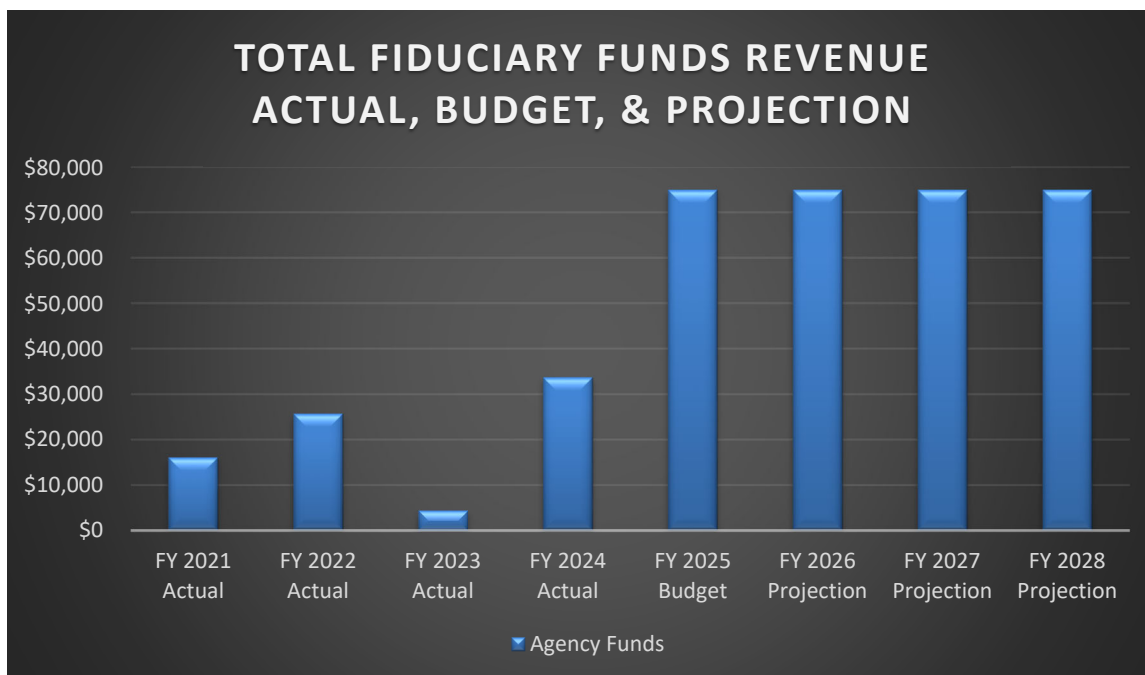
Fiduciary Funds Significant Revenue Changes and Assumptions

The following charts provide revenues by fund type and by source for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources:
 - OHSAAs Tournaments: Revenues can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate.
 - Unclaimed Funds: Revenues is generated based on the number of stale checks the District has at the end of the year. As the District moves to ACH payments, the number of stale checks should be mitigated.

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Source: Fiduciary Funds Level 2 and Level 3 Financial Statements

TOTAL FIDUCIARY FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Agency Funds	\$33,723	\$75,000	\$41,277	122.40%
Total Revenues	33,723	75,000	41,277	122.40%

Source: Fiduciary Funds Level 2 Financial Statements

REVENUES BY SOURCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$16,117	\$24,163	\$2,200	\$31,867	\$75,000	\$75,000	\$75,000	\$75,000
Other Local Revenues	0	1,566	2,236	1,856	0	0	0	0
Total Revenues	16,117	25,729	4,436	33,723	75,000	75,000	75,000	75,000

Source: Fiduciary Funds Level 2 Financial Statements

The largest fund within the agency funds is the OHSAAs Tournaments fund. The fluctuations between actual, budgeted and projected revenues are based on the number of state athletic competitions hosted at the District. Due to the recent installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. In fiscal year 2023 and fiscal year 2024, the State of Ohio Auditors Office has directed school district to track this activity within a District Managed Student Activity fund within the

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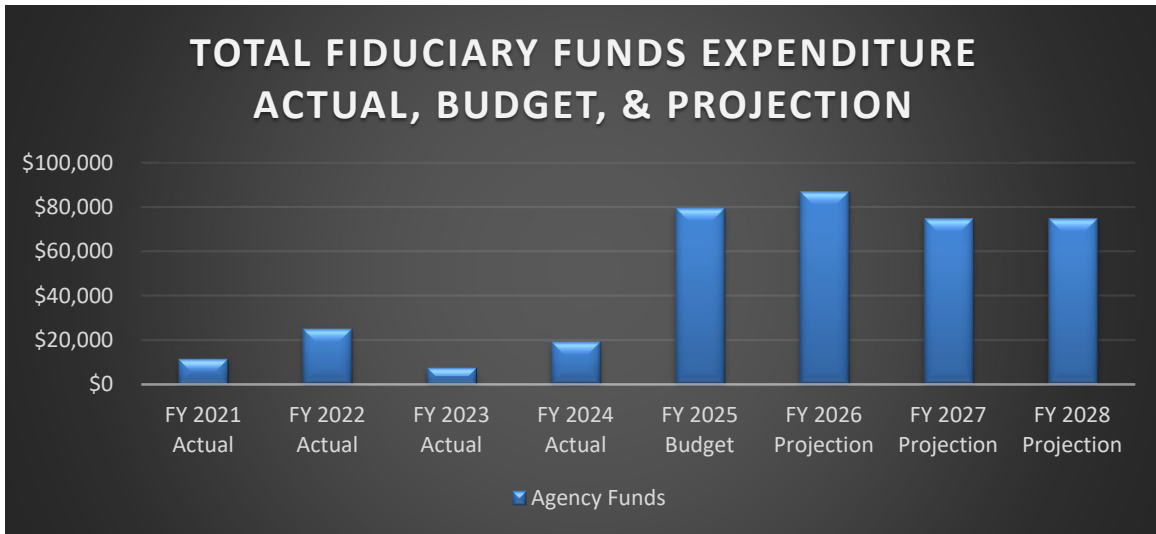
Governmental Funds. In future years, the State of Ohio Auditors Office has directed school district to track this activity back within the fiduciary funds.

Fiduciary Funds Significant Expenditure Changes and Assumptions

The following charts provide expenditures by fund type and by object for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.

Expenditures are projected using the following methodologies:

- **OHSAA Tournaments:** Expenditures can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate. Cost include salary and benefits from game workers such as game workers, while other objects include the cost for security, and other non-personnel cost for sponsoring the athletic event, as well as reimbursement back to the OHSAA for the proceeds of the event.
- **Unclaimed Funds:** Are expenditures for reissuance of stale checks. The budget is set for the balance of the account. As the District moves to ACH payments, the number of stale checks should be mitigated.



Source: Fiduciary Funds Level 2 Financial Statements

TOTAL FIDUCIARY FUNDS EXPENDITURE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Increase / (Decrease)	Percent Change
Agency Funds	\$16,094	\$68,650	\$52,556	326.56%
Total Expenditures	16,094	68,650	52,556	326.56%

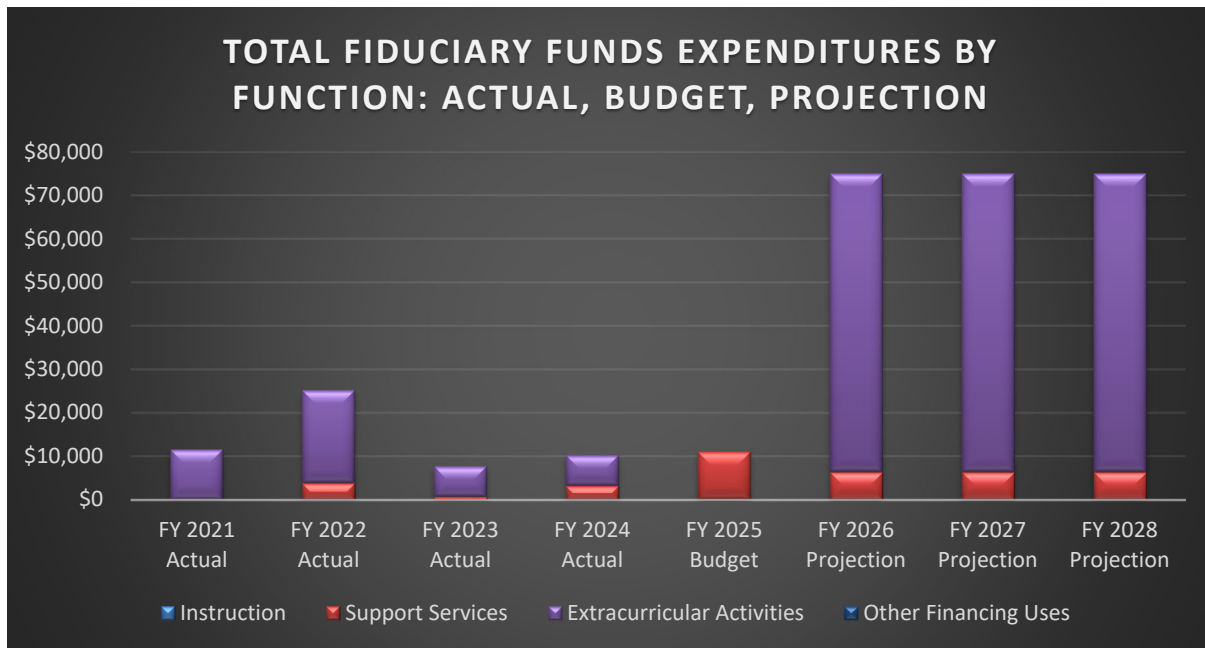
Source: Fiduciary Funds Level 2 Financial Statement

**Strongsville City School District
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EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$402	\$2,217	\$0	\$6,244	\$15,000	\$15,000	\$15,000	\$15,000
Fringe Benefits	63	342	0	966	2,318	2,318	2,318	2,318
Other Objects	11,109	22,637	7,681	12,076	62,383	69,839	57,682	57,682
Total Expenditures	11,574	25,196	7,681	19,286	79,701	87,157	75,000	75,000

Source: Fiduciary Funds Level 2 Financial Statements

The following chart provides expenditures by function for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



Source: Fiduciary Funds Level 2 Financial Statements

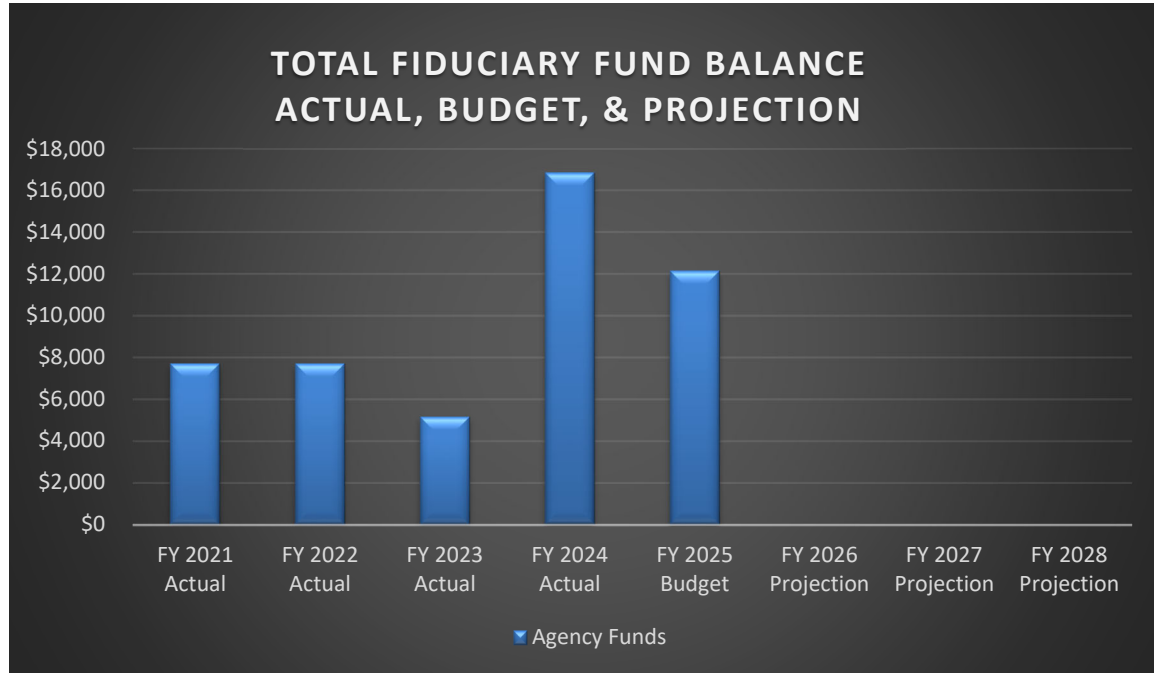
Expenditures vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate. Cost include salary and benefits from game workers such as game workers, while other objects include the cost for security, and other non-personnel cost for sponsoring the athletic event, as well as reimbursement back to the OHSAA for the proceeds of the event.

For the Unclaimed Funds fund expenditures are for reissuance of stale checks. The budget is set for the balance of the account. As the District moves to ACH payments, the number of stale checks should be mitigated.

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Fiduciary Funds Fund Balance Changes

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



Source: Fiduciary Funds Level 2 Financial Statements

FUND BALANCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$3,350	\$7,893	\$8,426	\$5,181	\$19,618	\$14,917	\$2,760	\$2,760
Ending Cash Balance	7,893	8,426	5,181	19,618	14,917	2,760	2,760	2,760
Year End Encumbrances	166	700	0	2,760	2,760	2,760	2,760	2,760
Unencumbered Fund Balance	7,727	7,726	5,181	16,858	12,157	0	0	0

Source: Fiduciary Funds Level 2 Financial Statements

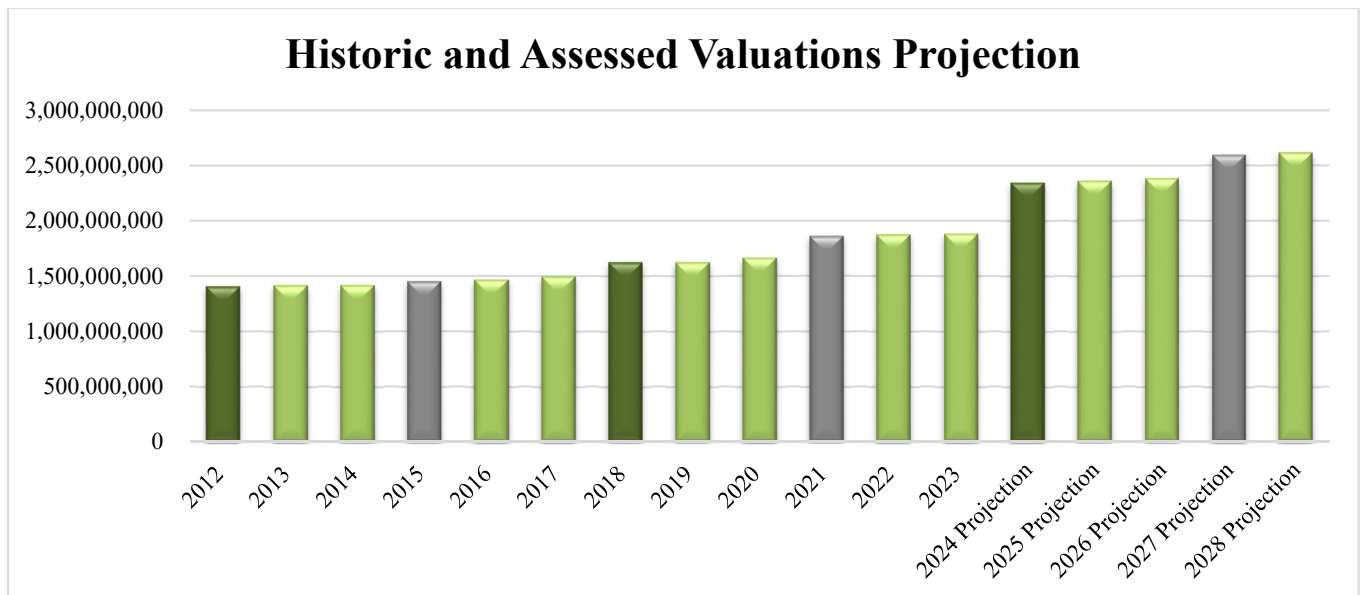
Due to the nature of fund, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. Carryover balances are incorporated into future budget projections. The projected decrease in fund balance for fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

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Property Tax Base and Rate Trends

The taxable value of property is also referred to the assessed valuation of property. This value is derived by taking the 35% of the market value of the property. The market value of a piece of property is set by the County Auditor and is only adjusted every three years during the County Re-appraisal (occurs once every six years) or Triennial Update (occurs once every six years, three years after re-appraisal).

The following charts provides historic (2012-2023) and assessed valuations projection (2024-2028).



Source: District and Cuyahoga County Records

Tax Years: 2012-2023 Actuals; 2023-2027 Projection

Re-appraisal years: 2012, 2018, 2024, 2030

Triennial update years: 2009, 2015, 2021, 2027

Property Tax Rates:

With the exception of the passage of new levies, the only changes made to the tax rates annually are a result of House Bill 920, which adjusts millage rates to only generate the level of income that was established when the property tax levy was passed. As valuations continue to increase, the County Auditor's office has had to decrease the millage rate to bring in the same level of revenue as the previous year.

Real Estate Property Homestead and Rollback Exemptions – The Ohio Revised Code provides for two tax relief measures known as rollback. The 10% rollback exemption grants most residential and agricultural property owners to a 10% reduction credit on their tax bill. The owner occupied rollback is an additional 2.5% rollback reduction credits on tax bills of owner-occupied properties. In 2013, the state legislature eliminated the homestead and rollback exemption for any levy passed after July 1, 2013. This legislation will not effect any existing levy the District is currently collecting on.

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There is also a \$25,000 Homestead Exemption that is granted to the residential property owners that meets certain age and/or disability requirements. The State of Ohio makes a payment to the school district twice a year to reimburse school districts for the homestead and rollback credits issued to property owners during the tax year.

The District does have two operating renewal levies within the School District's levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

The following chart provides the total tax rates and effective tax rates for the School District. From tax year 2018 to tax year 2019, the total tax rate increased by 5.7 mills. The increase is due to the net of the addition of the 2019 5.9 mill renewal levy netted against a .20 mills reduction in the bond rate. From tax year 2019 to tax year 2023 the total tax rate decreased by .80 mills. The decrease is due to a .80 mills reduction in the bond rate.

Total Rates and Effective Tax Rates												
				Total Class I Res. Effective	Total Class II Comm. Effective	General Fund Inside Millage Rate	Bond Rate	Total Class I Res. Operating Effective Rate	Total Class II Comm. Operating Rate	Total Class I Res. PI Fund Effective Rate	Total Class II Res. PI Fund Effective Rate	
Tax Year	Total Millage	Total Millage Operating	Total PI Fund									
2019	87.48	83.68	1.00	43.74	48.84	5.60	2.80	34.58	39.72	0.75	0.72	
2020	87.48	83.68	1.00	43.74	49.26	5.60	2.80	34.58	40.14	0.75	0.73	
2021	86.98	83.68	1.00	38.59	48.10	5.60	2.30	30.03	39.49	0.66	0.72	
2022	86.68	83.68	1.00	38.28	47.42	5.60	2.00	30.02	39.11	0.66	0.71	
2023	86.68	83.68	1.00	38.32	47.30	5.60	2.00	30.06	39.00	0.66	0.71	

Source: District and Cuyahoga County Records

Calculation of Property Tax Rates - In Ohio, a school district's property tax rate is computed in mills. One property mill is equal to 1/1000 of a dollar, and therefore a property owner pays \$1.00 for every \$1,000 of their property's taxable value. For levies passed prior to July, 1 2013, homeowners get a 10% credit on residential property and an additional 2.5% credit for an owner occupied home.

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Student Enrollment Trends:

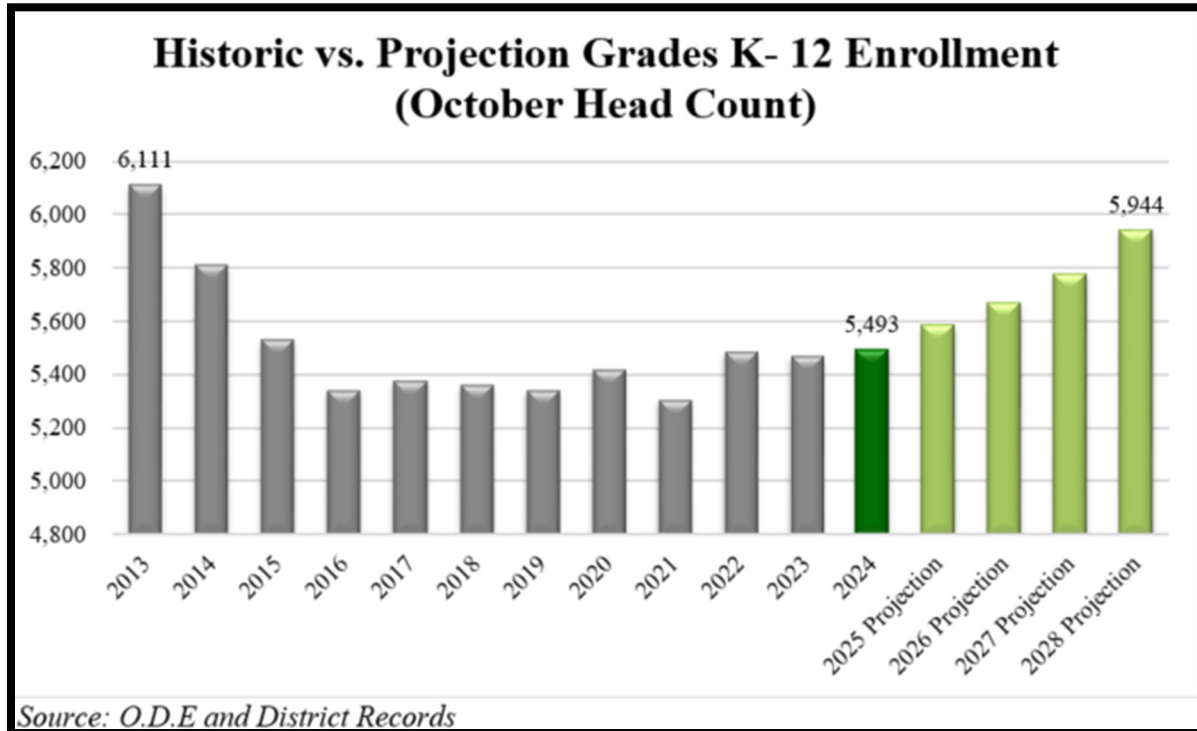
The School District projects future student enrollment by studying several factors:

- 2020 census data for children residing within the boundaries of the School District
- Live birth data
- Historic enrollment to census ratio
- Student retention rates as they move grade level to grade level
- Incoming kindergarten class size

The following charts provide historic and projected enrollment counts for students in grades kindergarten to grade 12. The actual enrollment numbers are based off the October Ohio Department of Education (O.D.E) headcount reports which can be found on the O.D.E website. The projected enrollment numbers are based on birth year data and three-year mobility averages.

STUDENT ENROLLMENT TRENDS BY FISCAL YEAR																
GRADE	ACTUAL												PROJECTION			
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
K	259	274	271	285	305	289	331	393	325	363	337	348	352	333	370	367
1	365	314	328	315	338	342	342	382	398	376	376	370	382	386	365	405
2	382	356	312	333	317	354	352	358	374	424	396	391	390	402	406	385
3	470	373	355	316	350	336	351	373	361	398	439	406	407	406	419	423
4	402	457	384	361	351	375	348	363	367	375	416	441	418	419	418	431
5	456	414	463	376	380	374	377	380	376	391	392	417	458	434	435	433
6	473	445	414	468	402	418	395	398	384	416	431	427	458	503	477	478
7	508	468	448	421	491	434	445	396	407	406	431	441	444	476	523	495
8	529	508	469	446	427	504	439	450	400	421	416	443	454	456	490	538
9	528	525	533	492	478	454	535	495	488	475	486	437	501	513	516	554
10	596	506	510	522	495	479	457	533	474	471	451	469	419	481	493	495
11	581	580	493	510	514	483	483	425	517	439	443	441	445	398	455	467
12	562	590	554	497	530	519	488	475	437	534	455	462	457	461	412	473
TOTAL	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,469	5,493	5,585	5,668	5,779	5,944
Average Change	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.4%	0.4%	1.7%	1.7%	1.5%	2.0%	2.9%
Sources:																
Actual - O.D.E October Head Count Report.																
Current Year - District Data as 09/30/24.																
Projection - Mobility Calculation based on a 3 year average.																

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Since 2010 the School District has experienced a decline student enrollment which is mainly attributable to a decline of student aged children residing within City of Strongsville. In order to remain efficient and financially prudent, the School District has made the following decisions:

- FY 2010 - Closed Allen Elementary.
- FY 2015 - Closed Zellers Elementary
- FY 2016 – Closed Drake Elementary, Albion Middle School, and Center Middle School.
- FY 2017 – Opened Strongsville Middle School (grades 6-8), moved grade 6 from the elementary schools into Strongsville Middle School.

Future Years – Between 2013 and 2024, the School District’s enrollment has seen a decline of 10.11%. As indicated on the graphs below, the decline has begun to subdue and based on projections, the kindergarten class sizes are estimated to be consistent in future years. From 2017 to 2024 enrollment has increased by 2.14% and between 2024 to 2028 enrollment is projected to increase by 8.24%.

Due to the recent enrollment increase, the District has begun a facilities study for the possible construction of new elementary school. In the meantime, needed to lease the following number of mobile classrooms to each elementary school to accommodate the increased number of students:

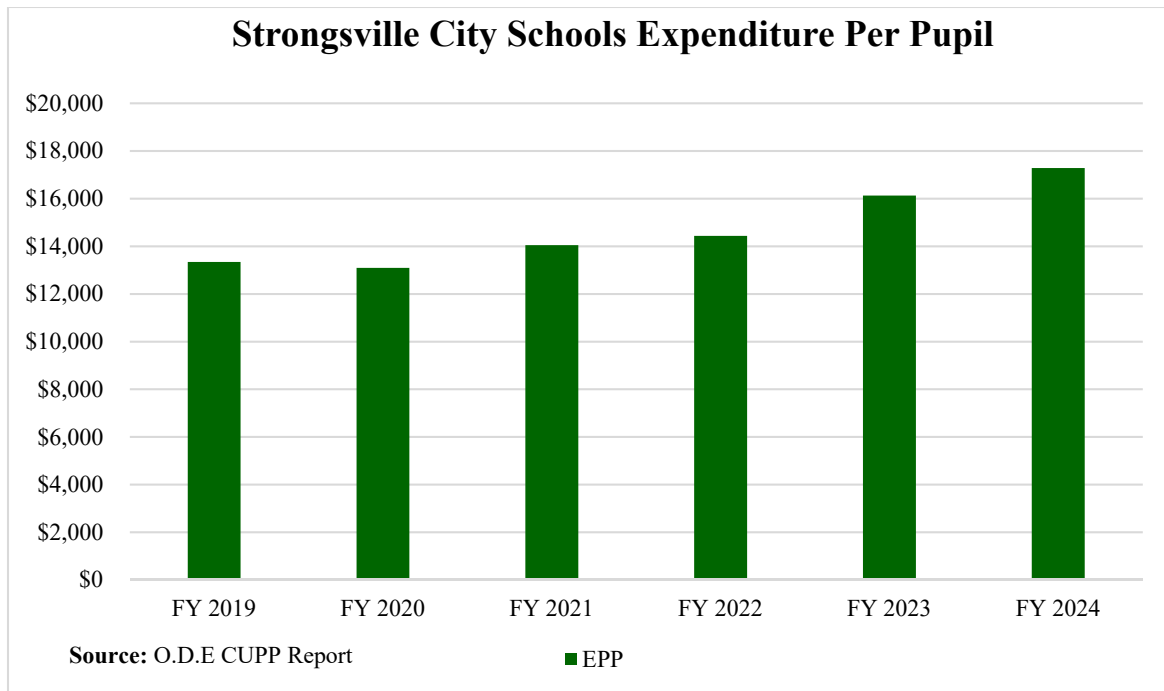
- Chapman Elementary – 2 mobile units
- Kinsner Elementary – 1 mobile unit
- Muraski Elementary – 2 mobile units
- Surrarrer Elementary – 2 mobile units

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School District Expenditure Per Pupil:

The School District expenditures per pupil is published annually by the O.D.E. The expenditure per pupil is calculated by dividing the total expenditures by Average Daily Membership (ADM), where each student accounts the same.

The following charts provide the Districts expenditure per pupil over the last six years, and compared to other neighboring comparable school districts.



SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER PUPIL COMPARISON						
School District	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Westlake CSD	\$14,752	\$14,455	\$16,140	\$16,426	\$18,467	\$19,944
Rocky River CSD	\$14,299	\$15,211	\$16,162	\$16,234	\$18,193	\$18,920
North Olmsted CSD	\$15,703	\$15,278	\$17,217	\$17,180	\$17,351	\$17,803
Berea CSD	\$13,643	\$14,102	\$15,103	\$15,629	\$16,490	\$17,496
Strongsville CSD	\$13,345	\$13,096	\$14,052	\$14,441	\$16,130	\$17,286
Brecksville-Broadview Heights CSD	\$13,332	\$13,996	\$14,270	\$15,776	\$15,711	\$16,456
Olmsted Falls CSD	\$12,782	\$12,983	\$13,020	\$14,031	\$15,364	\$16,166
Medina CSD	\$12,082	\$12,536	\$13,844	\$14,465	\$16,026	\$16,057
North Royalton CSD	\$12,879	\$12,885	\$12,876	\$13,924	\$14,738	\$15,327
Brunswick CSD	\$11,013	\$11,555	\$11,545	\$12,708	\$13,726	\$14,784

Source: O.D.E. CUPP Report

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Personnel Trends:

Since fiscal year 2022, the District's staffing levels have increased by 74.49 full time equivalents (FTE). Of this total increase, 67.70 F.T.E's were teachers and aids based on enrollment, student needs, and course offerings.

The District carefully evaluates staffing requirements annually, even as enrollment continues to grow. Through this systematic review process, we identify opportunities to strategically reallocate existing positions and optimize staff assignments across schools and departments. This approach allows us to effectively serve our expanding student population while thoughtfully managing staffing levels by making internal adjustments before adding new positions.

The follow chart provides historic and projected staffing trends by job classification.

STAFFING TRENDS BY JOB CLASSIFICATION						
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
Teachers	372.04	392.04	400.01	418.74	418.74	418.74
Aides	120.00	123.00	133.00	141.00	141.00	141.00
Administrative	29.00	31.00	32.00	33.00	33.00	33.00
Clerical	39.00	40.00	39.50	39.00	39.00	39.00
Custodial / Maintenance	59.00	59.00	60.00	59.00	59.00	59.00
Transportation	65.00	68.00	70.50	69.50	69.50	69.50
All Other	78.00	78.00	77.66	76.29	76.29	76.29
TOTAL	762.04	791.04	812.67	836.53	836.53	836.53

Source: District Budgeting Records

Changes in Debt:

The School District has issued/refunded the following debt over the past years:

- June 29, 2005, the school district entered into a lease purchase agreement and issued certificates of participation in the amount of \$4,525,000 for the expansion and improvement of Muraski Elementary. On April 28, 2015 \$3,940,000 of the certificates of participation were refunded. Repayment for this debt are included in the permanent improvement fund.
- August 25, 2005, the school district issued \$1,675,000 various purpose bonds. These bonds were issued for the Preschool facility improvement and acquiring school buses. The portion representing the school buses was completely paid during fiscal year 2016. Repayments for this debt are included in the general fund.
- April 25, 2006, the school district issued \$895,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund. On February 2018, the district early defeased the outstanding balance of this debt. The early defeasance saved the school district \$10,000 in net interest cost.
- August 8, 2008, the school district issued \$3,645,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund.

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- February 7, 2013, the school district issued \$81,000,000 school improvement bonds. These bonds were issued with the primary focus of consolidating Albion and Center Middle Schools into Strongsville Middle School, renovations of Strongsville High School, and repairs to the elementary schools across the district.
 - In November 2017, the school district issued \$8,830,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$10,370,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from previous debt schedule. The reacquisition price exceeded the net carrying amount of the old debt by \$951,729. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt, which is shorter than the life of the refunded debt.
 - In September 2020, the school district issued its School Improvement Refunding Bonds, Series 2020. The Bonds refinanced \$58,815,000 of the remaining outstanding principal of the District's \$81,000,000 School Improvement Bonds, originally issued in 2013. In addition, in order to save more interest, the School District contributed \$1,300,000 of cash to reduce to the amount of the borrowing. The District realized a net present value interest savings of \$14,524,342 and reduced its overall debt liability by \$19,862,030.

Summary

This budget is developed with the best and most recent information available to School District officials. Anticipated expenditures and revenue are estimated projections based on this information.

The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award established by the Association of School Business Officials (ASBO). The Meritorious Budget Award is the highest form of recognition in budget for school districts. Its attainment represents a significant accomplishment by a school entity and its management. To receive this award, school districts must publish a budget document that meets the criteria as a policy document, an operations guide, a financial plan and as a communications medium.

We are hopeful that this document will provide the financial information to align the School District's resources to the strategic plan and goals and provide the financial roadmap on how those goals will be achieved moving forward.

Respectfully submitted,



Dr. Cameron M. Ryba Ed. E
Superintendent of Schools



George K. Anagnostou
Treasurer/CFO

ORGANIZATIONAL SECTION

2024 *Mustangs* 2025



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**



Strongsville City School District
Organizational Section
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Description of the School District and Reporting Entity

The Strongsville City School District (the School District) was established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The School District is a city school district as defined by Section 3311.03 of the Ohio Revised Code. The School District operates under an elected Board of Education consisting of five members and is responsible for providing public education to residents to the School District.

The reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements of the School District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the School District. For the School District, this includes general operations, food service, and related activities of the School District.

Within the School District boundaries, there are various nonpublic schools. Current legislation provides funding to these nonpublic schools. These monies are received and disbursed by the School District on behalf of the nonpublic schools by the Treasurer of the School District, as directed by the nonpublic schools. These transactions are reported as a governmental activity of the School District.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organizations' governing board and, 1) the School District is able to significantly influence the programs or services performed or provided by the organization; or 2) the School District is legally entitled to or can otherwise assumed the responsibility to finance the deficits of or provide financial support to the organization; or the School District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the School District in that the School District approves the budget, the issuance of debt, or the levying of taxes. The School District has no component units.

The School District is associated with the Metropolitan Educational Technology Association (META Solutions), the Polaris Career Center, the Strongsville Education Foundation, and the Ohio Council Association which are considered to be jointly governed organizations. The School also participates in a public risk pool managed by the Ohio School Boards Association Workers' Compensation Group Rating Program.

The School District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain School District functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the School District are grouped into the categories governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets and deferred outflows of resources are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities and deferred inflows of resources are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

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The following are the School District's major governmental funds:

- **General Fund** – the general fund is the operating fund of the school district and is used to account for all financial resources, except those required to be accounted for in another fund. The general fund balance is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.
- **Bond Retirement Fund** – the bond retirement fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- **Capital Projects Fund** – the capital projects fund accounts for and report financial resources that are for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Other governmental funds of the district are used to account for (1) financial resources to be used for the acquisition, construction, or improvement of capital facilities; (2) for grants and other resources whose use is restricted to a particular purpose; and (3) for food service operations.

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Measurable” means the amount of transaction can be determined, and “available” means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the School District receives value without directly giving equal value in return, including property taxes grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the School District must provide local resources to be used for specified purpose; and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures/Expenses

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized in governmental funds.

**Strongsville City School District
Organizational Section
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School District Legal Status

The School District was established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The School District is a city school district as defined by Section 3311.03 of the Ohio Revised Code. The School District operates under an elected Board of Education consisting of five members which are elected at large for overlapping four-year terms.

If a vacancy in the Board of Education occurs, the Board shall fill the vacancy at its next regular or special meeting but no earlier than (10) days after the vacancy occurs. Appointment by the Board to fill a vacancy shall be by majority vote of the remaining members of the Board. If the Board fails to appoint a member to its Board within thirty (30) days after the vacancy occurs, the probate court of the county, upon being advised of the failure to fill the vacancy shall act as the Board and perform the duties imposed upon the Board.

The Board of Education elects their president and vice-president annually and appoints two officials, the Superintendent and Treasurer.

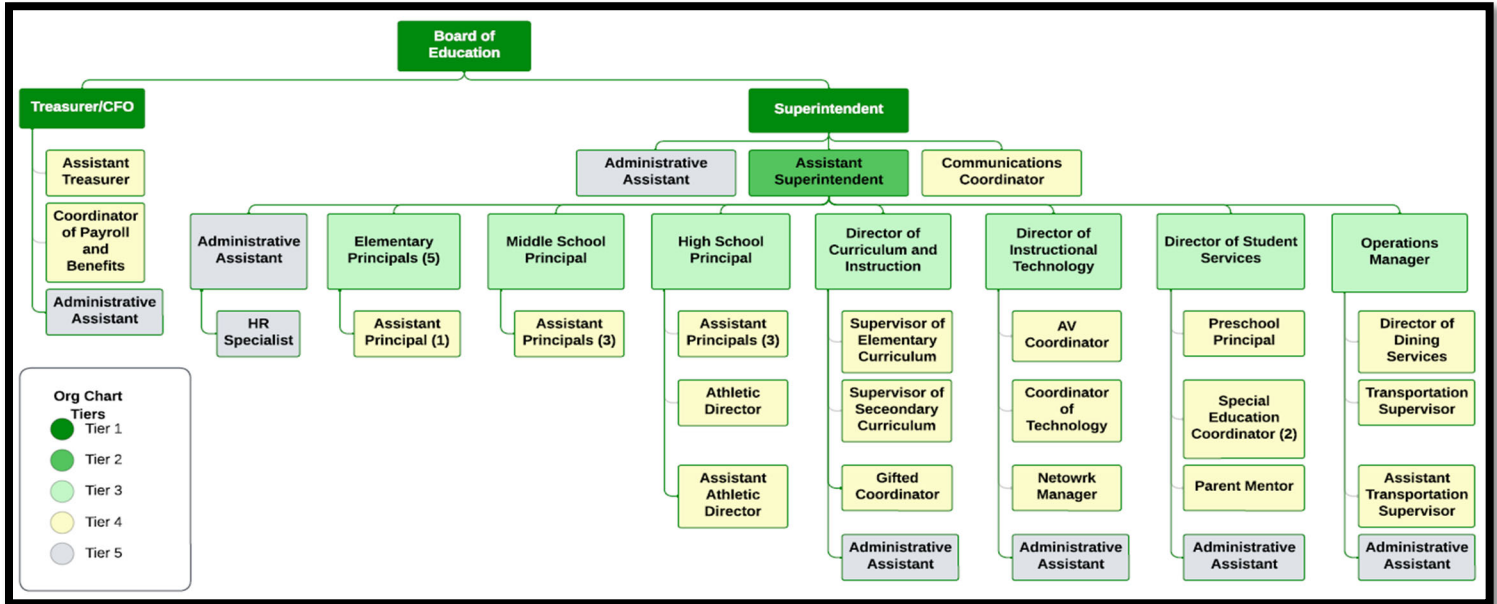
BOARD OF EDUCATION		
Board Member	Elected Position	Term
Mr. Richard O. Micko	Board President	1/1/2024 - 12/31/2027
Mrs. Laura Wolfe-Housum	Vice President	1/1/2024 - 12/31/2027
Mrs. Michelle Bissell	Member	1/1/2024 - 12/31/2027
Mrs. Sharon Kilbane	Member	1/1/2022 - 12/31/2025
Ms. Hayley Stovcik	Member	1/1/2022 - 12/31/2025

Appointed Positions	
Position	
Dr. Cameron M. Ryba Ed.E	Superintendent
Mr. George K. Anagnostou	Treasurer

For the organizational chart of the school district, please refer to the chart on the following page.

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Strongsville City School Administrative Chart 2024-2025



School District Demographic and Geographic Information

The City of Strongsville is approximately 25 square miles and is located in Cuyahoga County in northeastern Ohio. Strongsville was founded in 1816, became a township in 1818, a village in 1927, and become a city in 1961 under the laws of the State of Ohio. In 2020 the U.S. Census Bureau reported that Strongsville had the following demographic:

- Population: 46,491
 - Median Age: 46
 - Language other than English: 13.7%
 - Native or Foreign Born: 11.5%
 - 65 Years or Older: 23.1%
- Median household income: \$102,574.
- Housing Units: 19,406
- Homeownership Rate: 81.7%
- Education: 48.2% Bachelor's Degree or Higher

Statutorily, the School District operates under standards prescribed by the Ohio State Board of Education as provided by Section 3301.07 (D) of the Ohio Revised Code, to provide educational services authorized by charter and further mandated by State and Federal agencies. Under Ohio Law, the School District is a separate and district unit of government with its own tax authority.

The City of Strongsville is located 23 miles southwest or 34 minutes from the City of Cleveland. The City of Strongsville is also located 126 miles north or 2 hours from the City of Columbus via route 71.

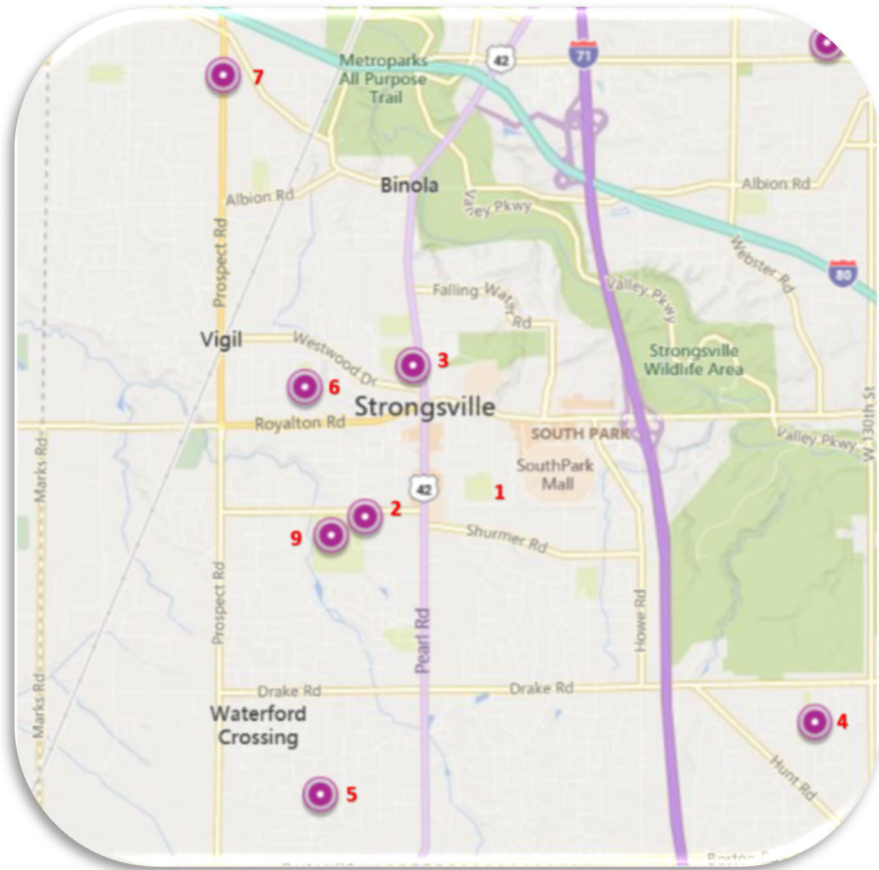
The two major interstates that run through the City of Strongsville are interstate 71 that runs north and south beginning in Cleveland, OH which runs through and Ohio ending in Kentucky; and interstate 80 which runs east and west across the United States.

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The City of Strongsville is located 20 minutes from Cleveland Hopkins International Airport.

For the upcoming fiscal year, the School District serves an estimated 5,585 students in grades K-12 and another 206 in the Strongsville Early Learning Preschool. The School District is made up of one preschool, five elementary schools (grades K-5), one middle school (grades 6-8), and one high school (grades 9-12). Additional information about the District can be found at the District's website at <http://www.scsmustangs.org>.

- 1) Administration Building
18199 Cook Avenue**
- 2) Strongsville High School
20025 Lunn Road**
- 3) Strongsville Middle School
13200 Pearl Road**
- 4) Chapman Elementary
13883 Drake Road**
- 5) Kinsner Elementary
19091 Waterford Parkway**
- 6) Muraski Elementary
20270 Royalton Road**
- 7) Surrarrer Elementary
9306 Priem Road**
- 8) Whitney Elementary
13548 Whitney Road**
- 9) Early Learning Preschool
19543 Lunn Road**



★ CITY OF STRONGSVILLE ★



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Strongsville City Schools

Rigorous, Diverse, Student Focused Programs

- Approximately 5,600 students participate in an exciting classroom atmosphere supported by an accredited, comprehensive curriculum, diverse student activities and clubs, engaging teachers, and committed support staff.
- Award winning instructional, instrumental, and vocal programs.
- The School District offers Honors courses beginning in sixth grade for language arts and math, and seventh and eighth graders have honors options in language arts, math, science, and social studies.
- More than 84%, of the School Districts Class of 2024 graduates have indicated they intend to pursue a higher education, and School District students' ACT and SAT College Entrance exam score are above national averages. School District students taking the ACT test perform better than both the state and national averages. Average composite score: 21.1.
- The High School's Class of 2024 had two (2) National Merit finalist and two (2) National Merit commended scholars.
- Athletics: State and Regional championships in boys' and girls' sports.

The School Community Connection

- 75% of faculty have earned a Master's Degree.
- Nationally Board Certified and state designated Master Teachers on staff.
- Supportive and involved residents and business community.
- Multi-faceted community engagement programs.
- Online access to student progress and performance reporting.

Facilities

- Safe and well-maintained facilities and grounds include a preschool, five neighborhood elementary schools (K-5), a middle school (6-8), and a high school (9-12) with planetarium
- Strongsville Middle School (6-8) opened August 2016.
- Newly renovated Strongsville High School, completed February 2017.
- Completion of preschool renovation as well as critical repairs and upgrades to elementary buildings.
- Contemporary athletic facilities including synthetic turf fields at middle school and high school.
- Up-to-date technology providing secure wireless access to school and student devices, interactive whiteboards in classrooms, over 5,000 Chromebooks for student use and continuous professional development on the integration of technology into our learning environment.

Finances

- School district is the second largest employer in the City of Strongsville.
- 81 mill bond issue passed November 2012 for construction/renovation projects.
- Nationally recognized financial reporting for seven straight years:
 - Recipient of Association of School Business Officials International (ASBO) Meritorious Budget Award for the District's budget presentation.
 - Recipient of Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR).
 - Recipient of Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the District's Annual Comprehensive Financial Report (ACFR).

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Purpose and Mission

During August of 2023, the Board of Education adopted the Strongsville City Schools Strategic Plan. A critical component of the work of any school district is ensuring a clear direction for the future that is grounded in the values, beliefs, and hopes of its students, staff, parents, and community. Throughout the 2022-2023 school year, Strongsville City Schools (SCS) engaged with its internal and external community through focus groups, interviews, and stakeholder surveys. Altogether, we had over 1,000 people share their insights, which solidified strengths to leverage and areas of growth for our attention over the next three years. This engagement resulted in the development of a three-year strategic plan that will begin in August 2023 and concluded in July 2026.

Our purpose is why we exist as an organization. It is our just cause and the aspirational goal of the School District.

Our Purpose – Inspiring and empowering our learners today to build tomorrow’s leaders.

Our mission is what we do as an organization to make progress towards our Purpose. It is our North Star. Our Mission embodies our Model Mustang, the thirteen-year commitment to our students to provide them with a premier educational experience that is based on rigorous content and the integration of durable skills needed in school and in life.

Our Mission – As a school community, we will design premier educational experiences that develop innovative, resilient, collaborative, global, and empowered students who are architects of their learning, equipped to thrive in their future.



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Based on our School District's Purpose and Mission, we have created strategic priorities and specific strategic plan objectives relating to each strategic priority. These strategic priorities and objectives give actionable focus to our Purpose and Mission that will guide our work over the next three years. These strategic priorities and objectives are as follows:

Priority 1: Transforming Teaching & Learning

When we *Transform Teaching & Learning*, we enhance the classroom experience for all students through the implementation of innovative instructional approaches, structures and strategies to inspire and empower our learners.

Objective 1.1: SCS will advance deeper learning through the integration of rigorous content and durable skills by intentionally infusing the competencies ascribed in the Model Mustang into daily classroom practice.

Objective 1.2: SCS will develop meaningful learning experiences that are relevant and responsive to all student's needs, skill levels and learning abilities.

Objective 1.3: SCS will research best practices to create personalized learning pathways (i.e., examining the flexible use of time, space, pace, and path), which will empower students to be the thinkers and learners they will need to be to find success in their future.

Objective 1.4: SCS will implement a rigorous curriculum and an inclusive environment to develop higher academic skills for all, intentionally connecting students' cultures, languages and life experiences to the classroom.

Priority 2: Aligning Staff & Resources

When we *Align Staff & Resources*, we ensure that our personnel, curriculum, technology and partnerships are optimized to support our Purpose and Mission so that our students are equipped to thrive in their future.

Objective 2.1: SCS will perform a comprehensive review of K-5 English/Language Arts curriculum and supplemental materials. This review will ensure that all teachers have the necessary resources that align with the science of reading methodologies to provide high quality literacy instruction for all students.

Objective 2.2: SCS will integrate technology as an instructional tool in the hands of students and staff, while developing their digital citizenship and considering a meaningful balance of technology utilization throughout the school day.

Objective 2.3: SCS will create and implement a system that actively recruits, attracts, onboards and retains a high quality staff (i.e., administrative, leadership, teacher, support and substitute) that has the cultural knowledge, mindset and experiences to best meet and support the needs of our students.

Objective 2.4: SCS will foster, cultivate and strengthen the school's connection with local and regional businesses, organizations, nonprofits and institutes of higher education to create student internship and mentorship programming options.

Objective 2.5: SCS will examine the resources available (e.g., school counselors, social workers, or behavioral specialists) and develop plan to allocate resources to address the social-emotional, mental health and behavioral needs of our students.

Objective 2.6: SCS will enhance the use of district and building social media platforms, as well as examine other innovative communication platforms as avenue of celebration and communication. SCS will expand the use of these platforms for sharing district instructional information with the Strongsville community about the innovative, future-ready programming taking place in the schools.

Objective 2.7: SCS will continue to provide professional development opportunities and extended training for all staff members on social-emotional needs, mental wellness, trauma-informed

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instructional practices and other evidence-based discipline practices.

Objective 2.8: SCS will continue to explore ways to provide high-quality professional development to all staff that is relevant to their particular job and role, demonstrating the connection between initiatives while affording opportunities for collaboration and alignment between ideas and employee groups.

Priority 3: Cultivating Culture & Climate

When we *Cultivate Culture & Climate*, we foster a positive and inclusive environment through evidence-based practices and support that promotes acceptance, respect and well-being for all students, staff and community members.

Objective 3.1: SCS will create opportunities to recognize, celebrate and support all co-curricular and extra-curricular activities through a variety of communication channels, while considering ways to more effectively utilize district resources to equitably support current and future programs, practices and events.

Objective 3.2: SCS will review district behavior policies (e.g., anti-bullying) and study current behavior procedures and practices (including disciplinary) to better understand behaviors that may negatively impact student learning. SCS will consistently implement changes across the district that support a physically and emotionally safe environment for all students through the utilization of evidenced-based discipline practices. SCS will continue to communicate with parents/guardians and staff ways to promote and support positive and healthy student interactions.

Objective 3.3: SCS will create and conduct student programming to address the increasing social and emotional learning needs of our students – to promote student understanding of their own needs, coping skills and opportunities for support throughout the school year.

Objective 3.4: SCS will create mechanisms that promote a positive organizational culture, including opportunities for all staff to meaningfully engage with administration. SCS will expand purposeful systems for the celebration of staff members to advance morale and culture, as well as provide pathways for ongoing feedback and suggestions on the work of the school district and the health and well-being of employees. SCS will also develop mechanisms to address and resolve immediate concerns in a timely and solutions-based manner.

Objective 3.5: SCS will continue to develop a culture that is accepting, respectful and appreciative so that every student, staff and community member feels valued, accepted and heard. SCS will create collaborative opportunities for students and staff that increases interaction and inclusion of all within the Strongsville school community.

Objective 3.6: SCS will define, promote and implement direct pathways for exploration of college/university, career/technical education, military and other non-college preparedness opportunities and purposefully communicate a culture of high academic expectations no matter a student's chosen pathway.

Priority 4: Leveraging Funding & Facilities

When we *Leverage Funding & Facilities*, we effectively manage and utilize the district's resources to provide safe, modern and high-quality learning environments that afford premier educational experiences.

Objective 4.1: SCS will continue to review and communicate all aspects of physical security throughout the district to ensure consistent application of security protocols/procedures for district buildings and athletic events and recommend changes to policy to support the application of best practice strategies.

Objective 4.2: SCS will seek out and utilize input from the Strongsville community to make strategic decision with regard to potential new construction and/or renovation of district buildings. Updates to the Master Facilities Plan will occur to address short-term and long-term

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plans that emphasize student and staff safety, as well as support and promote classroom collaboration and innovation in all learning spaces.

Objective 4.3: SCS will create a projected financial assessment of future facilities' and capital improvement needs to provide community updates related to potential project opportunities, costs and/or resources to support and inform the development of the Master Facility Plan.

Objective 4.4: SCS will remain transparent by publishing financial reports that meet the highest reporting standards and promoting a series of simplified/community graphics to educate and inform Strongsville City School District stakeholders and taxpayers more deeply on current and projected expenditures. SCS will look for ways to consistently communicate the district's financial picture and continue to provide an accurate portrayal of financial standing to garner continued trust from district stakeholders.

Budget Alignment to District Goals and Objectives:

Below is a list of budget priorities by District Goals and Objectives:

GOAL: Transforming Teaching & Learning and Aligning Staff & Resources			
Objective	FY 2023-2024 Budget	FY 2024-2025 Budget	Increase / (Decrease)
Instructional Staff Costs	\$49,090,851	\$50,209,439	\$1,118,588
Curriculum & Instruction Staffing Support	\$1,546,994	\$1,436,246	(\$110,748)
Gifted Coordinator	\$135,829	\$109,014	(\$26,815)
Reading Specialists	\$185,096	\$206,236	\$21,140
Secondary Math Coach	\$104,334	\$157,494	\$53,160
Multi-Tiered Systems of Support Coordinators	\$95,310	\$79,303	(\$16,007)
Textbook Adoptions	\$676,000	\$721,000	\$45,000
Instructional & Support Software	\$353,744	\$619,689	\$265,945
Human Resources Coordinator	\$0	\$139,905	\$139,905
SEL - Path Coordinator	\$139,684	\$144,267	\$4,583
Strongsville Online Learning Option (SOLO)	\$176,000	\$184,500	\$8,500
Annual Technology Equipment Upgrades	\$673,211	\$654,300	(\$18,911)
Define optimal staffing per employee group / classification	N/A	N/A	N/A

GOAL: Cultivating Culture & Climate			
Objective	FY 2023-2024 Budget	FY 2024-2025 Budget	Increase / (Decrease)
Communications Department	\$165,318	\$156,171	(\$9,147)
Parent Mentor	\$103,300	\$110,278	\$6,978
Develop the next strategic plan for the district.	\$0	\$0	\$0
Increase opportunities to connect and engage a representative group of staff in our District	N/A	N/A	N/A
Expand communication strategies through expanded pathways	N/A	N/A	N/A
Increase engagement opportunities between the district and our stakeholders	N/A	N/A	N/A

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GOAL: Leveraging Funding & Facilities			
Objective	FY 2022-2023 Budget	FY 2024-2025 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$965,531	\$939,348	(\$26,183)
Operations Office Oversight	\$285,155	\$294,956	\$9,801
Custodial / Maintenance Department / Preventative Maintenance	\$8,294,148	\$8,914,188	\$620,040
Permanent Improvement Fund	\$1,187,826	\$1,124,093	(\$63,733)
Safety and Security	\$828,446	\$533,146	(\$295,300)
Transparent financial reporting that meet the highest reporting standards	N/A	N/A	N/A

Cash Balance

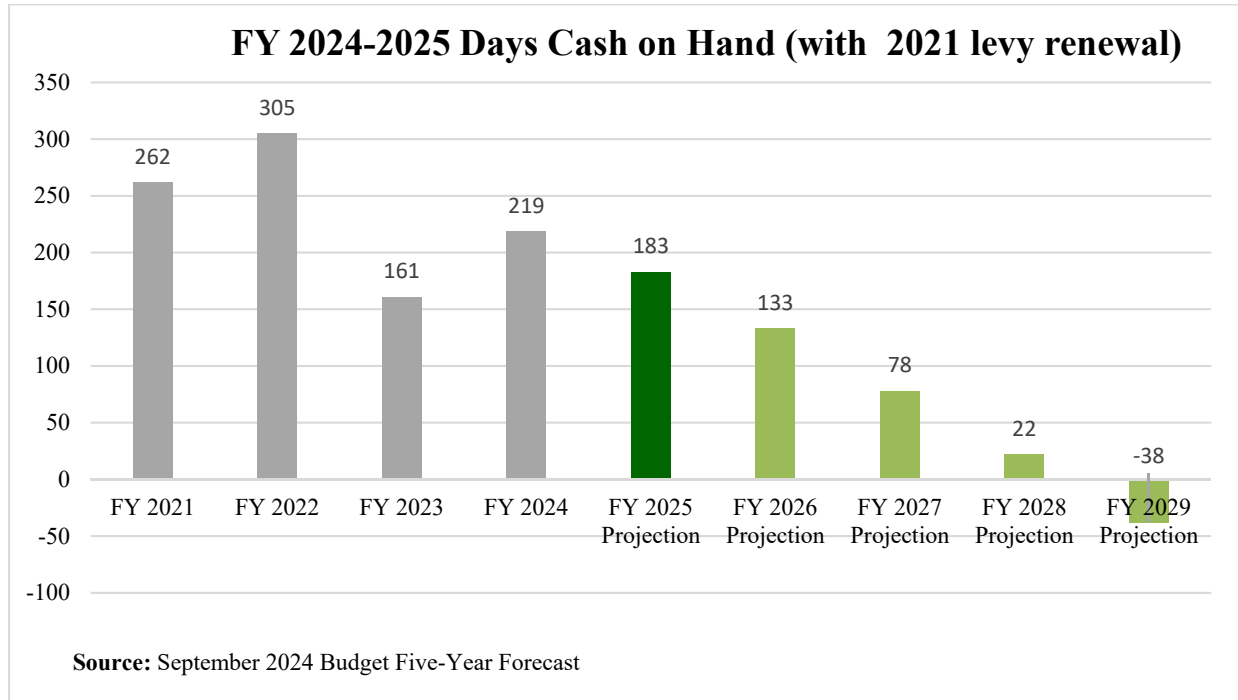
During fiscal year 2023, through the work and recommendation of the District’s Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District’s finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.

Based on the chart below, the district will maintain at least a ninety days’ cash balance during each fiscal year of the five-year forecast, with the last fiscal year (fiscal year 2029) falling short of the ninety days. The District will continue to monitor the cash balance monthly and will make recommendations to the Board at the appropriate time.

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Necessity of Cash Balances in Ohio: School officials must plan and monitor district cash flow as they practice responsible stewardship. The District’s five-year forecast is an informed predication for how long the revenue/expenses cycle will maintain a healthy cash balance. The revenue of surplus or deficit line within the five-year forecast provides a picture of the district’s changing financial obligations over time, pointing to the need for a fund balance in preparation for future expenses.

Reasons why a district may carry a cash balance at the end of the fiscal year:

- ***Levy Cycles:*** Since levies are limited to a fixed dollar amount, tax revenues may not keep up with increases in operating costs. Particularly when expenditures typically increase 3-5 percent annually.
- ***Expenditure volatility:***
 - *Staffing Needs* – Over the past two years, general fund staff increased by 40 positions due to increasing enrollment coupled with additional support for student needs.
 - *Healthcare* – Over the past two year, healthcare cost increased by 8.70% and 15.00%.
 - *Non-Personnel Expenditures* – Cost of goods and services continues to increase.
- ***Credit Score / Bond Rating:*** Over the past several years, the District’s Bond rating has received two credit rating upgrades from Moody’s to Aa3 to Aa1. As a result of the increased Bond ratings the District was able to refinance outstanding debt at a lower tax rate which reduced the District debt obligation by \$19,862,030, a direct savings of \$30 per \$100,000 of valuation to the taxpayers over the life of the debt.

The District does have two operating renewal levies within the School District’s levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.

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- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

At the time of the passage of the May 2019 five-year renewal operating levy, the District estimated that the available cash balances would last over a ten-year period to balance budgets. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2025. Community feedback during recent levy failures of the now non-renewal of the May 2019 five-year renewal operating levy indicated a preference for spending down existing cash balances before the District request additional levies and/or renewals. The Board of Education has approved a controlled spend-down for fiscal years 2025 and 2026, with plans to reassess reduction strategies in fiscal year 2026 for fiscal year 2027 and beyond.

Budgetary Basis of Accounting and Regulations that Govern the Budget Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increasing tax rates. The certificate of estimated resources establishes a limit on the amounts that the Board of Education may appropriate. The appropriation resolution is the Boards authorization to spend resources and set annual limits on expenditures plus encumbrance at a level of control selected by the Board. The legal level of control has been established by the Board of Education at the fund level for all funds. The budgetary basis of accounting is the cash basis of accounting.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the School District Treasurer.

The appropriation resolution is subject to amendment by the Board throughout the year with the restriction that appropriations may not exceed estimated resources.

Unencumbered appropriations lapse at fiscal year-end. Encumbered appropriations are carried forward to the succeeding fiscal year and need not to be re-appropriated. Expenditures may not legally exceed budgetary appropriations at the fund level.

Board Budget Policies

The approved Board policies related to applicable financial, budgeting and accounting procedures are listed below. The approved Board policies are based on the NEOLA format and numbering system.

6220 – Tax Budget Preparation: The District’s operation and educational plan is reflected in its budgets. Each Year, the Board of Education will cause to have prepared and then review the General Fund as well as other funds which comprise the tax budgets. The tax budget shall be prepared in compliance with the requirements of the Cuyahoga County Auditor and Ohio Revised Code. The Board directs the Treasurer to present the tax budget to the Board prior to January 15 of each year.

6231 – Appropriations and Spending Plan: The annual appropriation measure shall be designed to carry out District operations in a thorough and efficient manner, maintain District facilities properly, and honor continuing obligations of the Board of Education.

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The Board may establish a Board Service Fund which shall not exceed the greater of \$2.00 per enrolled student or \$20,000. The Board Service Fund shall be set aside from the General Fund, on an annual basis, by resolution of the Board and shall be used to pay expenses actually incurred by Board members in the performance of their official duties. Such fund may also be used to pay for the expenses actually incurred by newly elected Board member's relative to training and orientation to the performance of their duties prior to taking office. Appropriations from this fund shall not exceed the sum specified by R.C. 3315.15 in any one school year.

An annual appropriations resolution shall be developed, approved, and filed according to statute and the requirements of the Auditor of the State of Ohio.

The appropriation measure shall be adopted at the fund level for all funds.

The appropriation measure shall provide for a sufficient amount of money to fund the Budget Reserve Fund if established in the Tax Budget.

The Board shall adopt as part of its annual appropriation measure a spending plan (also known as a forecast), as prescribed by statute, or in the case of an amendment or supplement to an appropriation measure, an amended spending plan setting forth a projection of revenue, expenditures, and assumptions. The forecast shall include the General Fund, any special cost center associated with General Fund money, Emergency Levy funds, any Debt Service activity that would otherwise have gone to the General Fund, DPIA, and Poverty Based Assistance (PBA) funds. A copy of the annual appropriation measure and any amendment or supplement to it and the spending plan or amended plan shall be submitted to the Superintendent of Public Instruction and shall set forth all revenues available for appropriation by the District during such year and their sources; the nature and amount of expenses to be incurred during the year; the outstanding and unpaid expenses on the date the measure, amendment, or supplement is adopted; the dates by which such expenses must be paid; and any other information the Superintendent or State law requires.

The plan, amended plan, and updates shall be presented in such detail and form and at such times as the Superintendent of Public Instruction or State law prescribes.

6232 – Appropriations Implementation: The Board of Education places the responsibility of administering the appropriations, once adopted, with the Superintendent. S/He may consult with the Treasurer when major purchases are considered and shall keep the Board informed as to problems or concerns as the appropriations are being implemented.

The Superintendent shall be authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the appropriations, limitations stated in Board policies, and within legal authority expressed in State statute.

6830 – Audit: The Board of Education requires, after the close of the fiscal year (June 30th), that an audit of all accounts of the District be made annually by an independent, certified public accountant or the State Auditor's Office. The audit examination shall be conducted in accordance with generally-accepted auditing standards and shall include all funds over which the Board has direct or supervisory control.

The Treasurer shall also prepare and publish an audited statement of the financial condition of the District at the close of each fiscal year, on or before February of the next succeeding fiscal year.

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Findings for recovery should be reported to the Superintendent, Treasurer, and Board. It is the Board's preference that an employee not be named in a finding for recovery unless such employee directly performed the action causing the finding.

Budget Development Process

In January of each year, the school district is required to develop a Tax Budget that is submitted to the Cuyahoga County Auditor's. The purpose of the tax budget is to identify available resources, and to establish the need for tax revenues by identifying estimated budget for the upcoming fiscal year (July 1 to June 30) for each fund.

In February and March of each year, the School District administration determines staffing levels for the upcoming school year based on enrollment estimates and course offerings. Staffing level determinations are led by the Assistant Superintendent and ultimately approved by the Superintendent.

In March, central office departments and school buildings will receive their general fund non-personnel departmental/building allocations. School building allocations are determined by the total amount available for buildings and allocated based on a per pupil amount. The total amount available for building allocations in fiscal year 2025 is \$530,670 which is a \$6,365 decrease from fiscal year 2024. The per pupil amount for fiscal year 2025 is \$95 which is similar from fiscal year 2024. Textbooks, instructional supplies, and custodial supplies are allocated within the central office departmental budgets.

Also in March, budgets for all other funds are prepared by appropriate personnel with the assistance of the Treasurer's Office.

All budgets are due back to the Treasurer's office by mid-April.

Once staffing is complete, the Treasurer's office updates the five-year forecast for the current fiscal year and the following years. The Board of Education must adopt and submit the updated five-year forecast to the Ohio Department of Education, no later than May 31.

After the completion of the five-year forecast, all central office and school building budgets are reviewed and then aggregated into a Temporary Appropriation which must be adopted by the Board of Education no later than June 30. By state law, the Board of Education must adopt a Temporary Appropriation on or before June 30 for the fiscal year beginning on July 1. The temporary appropriation consists of 50% of the annual salary and benefits estimates and 100% of the non-personal items. By law, the School District must adopt the annual appropriation measure.

Over the course of the summer, staffing adjustments are made due to employees who either retire and/or resign and as student enrollment is finalized for the upcoming school year. After the summer staffing period has been completed, the annual budget is finalized and adopted by the Board of Education in September. During the year, appropriations are subject to amendment as funds become available or as needs arise departments and/or schools need to adjust their budgets. At the end of the fiscal year and no later than June 30, the School District will adopt a final appropriation. This is done to comply with state law to assure no expenditures plus encumbrance exceed the appropriation amount and no appropriation total by funds exceeds the available resources.

The capital projects budget is prepared with the timeline listed below. The Operations Manager prepares a five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes

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initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the permanent improvement fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process. To view the five-year plan, please see the permanent improvement fund section.

In conjunction with the annual budget, the Board of Education must adopt and submit the annual five-year forecast to the Ohio Department of Education no later than November 30.

BUDGET TIMELINE	
DATE	ACTION
January	Tax Budget Approval for all funds with available resources
February / March	Prepare staffing estimates based on enrollment projects.
March / April	Distribute and collect central office departmental and school buildings budgets for all funds. Staffing is finalized.
May	Board of Education adopts updated Five-Year Forecast
June	Board of Education adopts final appropriation for current fiscal year ending and temporary appropriation for upcoming fiscal year.
July / August	Summer staffing adjustments are completed and finalized.
September	Board of Education adopts annual appropriation.
November	Board of Education adopts current year Five-Year Forecast.
CAPITAL PROJECTS BUDGET TIMELINE	
DATE	ACTION
February / March	Operations Manager prepares/updates a comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs, utilizing the District's Permanent Improvement Funds.
March / April	Draft plan is vetted through District's Facility Development Committee.
May	Final plan is approved through District's Facility Development Committee.
June	Board of Education adopts final appropriation for current fiscal year ending and temporary appropriation for upcoming fiscal year.
July / August	Summer projects being and are completed prior to the beginning of the start of school.
September	Permanent Improvement funds are re-evaluated based on actual costs from summer work. Board of Education adopts annual appropriation.

Budget Management Process

Throughout the course of the year, there are various factors that impact expenditures which could impact the budget and five-year forecast from the original projections. It is critical that the administration and Board of Education constantly monitor the budget to identify inconsistencies and make the appropriate adjustments when needed.

At the end of each month, the Treasurer's Office publishes a monthly board financial report which is then

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presented and approved monthly at the Board of Education regular meetings. Included in the report is a monthly comparison of revenue and expenditures by category and object for the current year and the previous two years. Revenues to date are compared to the five year forecast and then projected for the remaining of the fiscal year. Expenditures are measured based on two analyses 1) the time elapsed, the percent of the number of months have passed compared to the percent of the budget spent and encumbered 2) the payroll test, the percent of the number of pay periods that have passed compared to the percent of the budget spent and encumbered. Any discrepancies are investigated and explained in the monthly Board report.

Central office departments and school buildings are responsible for managing their budget and submitting budget adjustments. Budget adjustments are only permitted within the same fund and if resources are available. Deficit spending is prohibited, if a deficit does occur, a budget adjustment will be made. Annually, the Auditor of State's Office conducts a financial audit of the School District. The audit report is released publically and any management letters are forwarded to the Board of Education.

Financial Reporting Basis of Accounting

The School District utilizes the cash basis of accounting for its day to day oversight of operations and cash flows. The annual budget, five-year forecast, and monthly financial reports are prepared using the cash basis of accounting.

The annual audited financial statements that are found in the School District Annual Comprehensive Financial Report are converted from a cash basis of accounting to an accrual basis of accounting. The government-wide financial statements and the statements presented for proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting practices arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Guide to Financial Statements

The financial statements which are located in the financial section of this document are divided into the following sections, fund type and fund classification. Below are a listing and definitions of all of the Districts funds:

Governmental Funds – Funds included in the Governmental fund type include: The General Fund, Bond Retirement Funds, Capital Project Funds, and Special Revenue Funds.

001 - General Fund – The resources within the general fund are the operating funds of the School District. The general fund is used to account for all financial resources, except those required to be accounted for in another fund. The general fund is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

002 – Bond Retirement - The bond retirement fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Project Funds – Capital projects funds are used to account for a report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition

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or construction of capital facilities and other capital assets.

003 – Permanent Improvement - The permanent improvement fund is used to account for all transactions related to the acquiring, construction, or improving facilities and/or capital assets.

004 – Building Fund - The building fund is used to account for monies received and expended in connection for the construction of the middle school and renovation of the high school.

070 – Capital Projects Fund - The capital projects fund accounts for and report financial resources that are for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service for capital projects.

006 – Food Service Fund– The fund service fund is used to record financial transactions related to food service operation.

018 – Public School Support – The public school support or otherwise known as the Principal’s building fund is used to account for specific local revenue sources, other than taxes that are restricted to expenditures for specified purposes.

019 – Other Grants – The other grants fund is used to account for proceeds of specific revenue sources, except for State and Federal grants that are legally restricted to expenditures for specified purposes.

035 – Termination Benefits – The termination benefits fund is used to pay employee termination benefits upon separation as prescribed within the District’s negotiated contracts.

200 – Student Managed Activities – The student managed activities fund is used to account for student activity programs which have student participation in the activity and have students involved in the management of the program.

300 – District Managed Student Activity – The district managed student activity fund is used to account for those student activity programs which have student participation but do not have student management of the programs. Usually athletic and band programs but could other clubs that are district managed.

401 – Auxiliary Service (NPSS) - The auxiliary service fund is used to account for monies which provide services and materials to pupils attending non-public school within the school district. (St. Joseph and John’s, Creative Playrooms, and Le Chaperon Rouge).

451 – Data Communications - The data communications fund is used to account for money appropriated for Ohio Educational Computer Network Connections.

467 – Student Wellness Grant - The student wellness grant fund is a State grant to help districts and schools support their students’ academic achievement through mental health counseling, wraparound services, mentoring and after-school programs.

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499 – Miscellaneous State Grants - The miscellaneous state grant fund is used to account for various monies received from state agencies which are not classified elsewhere.

507 – Elementary and Secondary School Emergency Relief Fund (ESSER) – Established as part of the Education Stabilization Fund in the CARES Act, State educational agencies will award subgrants to local educational agencies to address the impact of the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools.

510 – Coronavirus Relief Fund (CRF) – This fund is used to account for the necessary expenditures incurred due to the public health emergency related to COVID-19.

516 – IDEA, Part B Special Education – Grants to assists states in providing an appropriate public education to all children with disabilities.

551 – Title III, Limited English Proficiency – Grants to develop and carry out elementary and secondary school programs, including activities at the pre-school level, to meet the educational needs of children with limited English proficiency.

572 – Title I – Disadvantaged Youth – Federal Monies used to assist the School District in meeting the special needs of economically and educationally deprived children.

584 – Title IV-A – Student Support and Academic Enrichment – Grant to improve the students' academic achievement by increasing the capacity to: 1) provide all students with access to a well-rounded education; 2) improve school conditions for student learning; and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

587 – IDEA Preschool Grant for the Handicapped – Grants the improvement and expansion of services for handicapped children ages three to five years.

590 – Improving Teacher Quality – Grants for professional development and other programs to ensure teachers meet high quality standards.

599 – Miscellaneous Federal Grants – The miscellaneous federal grant fund is used to account for various monies received from federal agencies which are not classified elsewhere.

Proprietary Funds – Proprietary enterprise funds account for any activity for which a fee is charged to external users for goods and services. Proprietary internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

009 – Uniform School Supplies – The uniform school supplies fund is used to account for class fees for the purchase of school supplies.

014 – Internal Service Rotary Fund – The internal service rotary fund is used to account for operations that provide goods and services on a cost reimbursement basis.

023 – Liability Self-Insurance – The liability self-insurance fund is used to account for monies

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received from 1:1 Student Chromebook optional insurance.

024 – Employee Benefits Self-Insurance – The employee benefits self-insurance fund is used to account for monies received from other funds as payment for providing employee healthcare

Fiduciary Funds – Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

022 – OHSAA Tournaments – The OSHAA Tournament fund is used to account for the revenues and expenditures of an OSHAA tournament game hosted at the District. After the event takes place, this fund should equal zero.

Expenditures – As prescribed by the Auditor of State of Ohio, school district must comply with the Uniform School Accounting System (USAS). The expenditure account and reporting is based on a multi-dimensional system. A transaction requires the use of several dimensions, each of which has a separate meaning. For the purpose of this budget, the following two dimensions are used for categorizing budgets.

Functions – The function number is based on the USAS. Function codes describe the activity or purpose for which the expenditure is being made. The following represents the list function categories:

- Instruction
- Support Services
- Operation of Non-Instructional Services
- Extracurricular Activities
- Facilities Acquisition and construction

Objects – The object further identifies expenditures as it defines the goods and service which the school district pays. The object dimension is very significant in the account system. The following represents the list of object categories:

- Salaries and Wages
- Employee Fringe Benefits
- Purchase Service
- Materials and Supplies
- Capital Outlay
- Debt Service
- Other – Miscellaneous

Revenues – As prescribed by the Auditor of State of Ohio, school district must comply with the Uniform School Accounting System (USAS). The revenue account and reporting is based on a multi-dimensional system. For the purpose of this budget, the receipt category will be used.

Receipts – The receipt code is based on the Uniform School Accounting System (USAS). Receipt codes identify the source from which the monies are obtained. The following represents the list of receipt categories:

- From Local Sources
- Tuition

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Classroom Materials and Fees

Earnings on Investments

Food Services

Extracurricular

Other Local Revenue – Other local revenues include but not limited to:

- Employee Benefits Self-Insurance Funding - \$15,613,485
- Payment in Lieu of Tax Payments / Tax Increment Funding agreements - \$2,960,290
- Catastrophic Aid (Threshold Cost) - \$500,000
- Medicaid Reimbursements - \$250,000
- Cell tower lease agreement - \$56,094

Intergovernmental – Federal Sources

Intergovernmental – State Sources

Other Revenue Receipts

Transfers-In

Advance-In

Refund of Prior Year's Expenditures



FINANCIAL SECTION

2024 *Mustangs* 2025



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**



FINANCIAL SECTION INTRODUCTION

Fiscal Year 2024-2025 Financial Budget Schedules

The budget statements contained in this section provide the detailed revenue and expenditures for the Strongsville City School District for fiscal year 2024-2025.

The budget statements are designed using a pyramid approach which are made up of four levels:

- Level 1 – The Level 1 budget statement is a consolidated statement of estimated revenue and budget of all funds. There are two Level 1 budget statements, one by object and one by function and object.
- Level 2 – The Level 2 budget statement is a consolidated statement by fund type. The following are the three fund types that comprise the Strongsville City School District's budget:
 - Governmental Funds – The fund type's that make up the Governmental Funds are:
 - The General Operating Funds (General Fund)
 - Bond Retirement Fund
 - Capital Projects Funds
 - Special Revenue Funds
 - Proprietary Funds – The fund type's that make up the Proprietary Funds are:
 - Enterprise Funds
 - Internal Service Funds
 - Fiduciary Funds – The fund type's that make up the Fiduciary Funds are:
 - Agency Funds
- Level 3 – The Level 3 budget statements are a detailed and consolidated statement of the Level 4 statements for each individual fund within the fund type by function and object grouping.
- Level 4 – The Level 4 budget statements are detailed statements by department and/or program that make up each individual fund by function and object.

The budget statements provide four years of actual, the current year budget, and three years of projected estimates.

The budget statements are aligned with the District's General Fund five-year forecast which must be adopted by the Board of Education and submitted to the Ohio Department of Education no later than November 30, 2024.

ALL FUNDS SUMMARY

Fiscal Year 2021 Actuals through FY 2028 Projection

The following pages contain summaries of revenues, expenditures, and fund balances for all funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 1 financial statements for all funds.

Revenues:

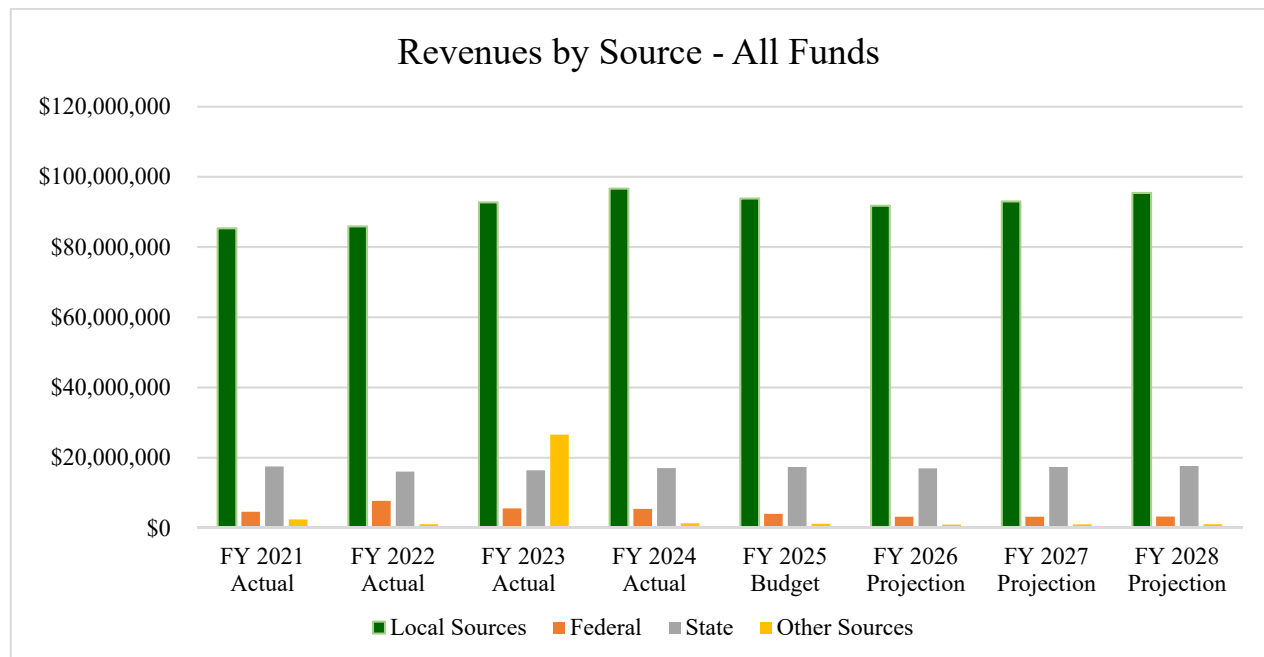
The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for all funds.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources:
 - Taxes: Calculated using current valuations, established tax rates, and historical collection patterns. Projections incorporate scheduled reappraisals and known development impacts.
 - Extracurricular revenue is generated through school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
 - Food Services includes monies from sales of breakfast and lunch. Projections are based on estimated participation rates of students participating in the food service program. Other local revenues include catering services provided by the food service program. Catering projections are based on current actuals.
 - Employee benefits self-insurance fund revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. As the District is self-insured for medical insurance, revenue projections are based on the historical and projections for medical insurance to be charged. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.
 - Includes investment earnings, student fees, rentals, and miscellaneous income projected using historical trends and known contractual arrangements.
- Intergovernmental - Federal:
 - Food services reimbursements based on the federal reimbursement from breakfast and lunch sales. Projections are based on participation rates of students participating in the food service program.
 - Federal grant awards is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- Intergovernmental - State:
 - State Foundation: Based on current Fair School Funding Plan formula, projected enrollment trends, and known legislative changes. Special education, transportation, and other categorical funding are included based on current-year data.
 - Property tax allocations from the State of Ohio for Homestead and Rollback reimbursements are calculated based on the calculation on property tax revenue and historical collection patterns
- From Other Sources:
 - Revenue from other sources is generated through general fund transfers and advances. The general fund provides advances to cover year-end grant deficits for reimbursable grants, which are repaid upon receipt of grant funds. These projections reflect known grant awards and estimated advance requirements.

General fund transfers offset negative year-end balances from unpaid student fees, fee waivers for socioeconomically disadvantaged students, summer school operations, employee termination benefits, and capital projects when needed. The Board has approved tuition-free summer school classes for certain courses, with costs subsidized by the general fund.

REVENUES BY SOURCE - ALL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,922,850	\$66,822,370	\$70,233,780	\$70,565,582	\$67,343,854	\$64,512,348	\$65,123,105	\$66,399,280
Tuition	749,269	1,172,773	1,151,253	1,136,105	1,102,000	1,102,000	1,102,000	1,102,000
Classroom Materials and Fees	360,805	414,824	419,966	405,282	539,600	539,600	539,600	539,600
Earnings on Investments	410,216	375,612	1,919,532	3,295,504	3,040,000	2,740,000	1,952,500	1,655,000
Food Services	100,060	241,700	1,325,454	1,369,008	1,271,200	1,309,336	1,566,216	1,676,344
Extracurricular	508,906	835,948	866,812	955,916	1,377,010	1,372,260	1,384,760	1,323,760
Other Local Revenues	16,294,457	16,021,127	16,807,483	18,933,544	19,151,497	20,199,730	21,344,080	22,729,492
Intergovernmental - Federal	4,652,274	7,745,024	5,586,830	5,472,913	4,030,269	3,209,960	3,231,741	3,254,067
Intergovernmental - State	17,517,078	16,070,238	16,430,990	17,075,044	17,396,215	16,976,575	17,404,183	17,650,462
From Other Sources	2,438,260	1,102,010	26,577,308	1,356,450	1,199,467	1,002,808	1,049,495	1,058,495
Total Revenues	109,954,175	110,801,626	141,319,408	120,565,348	116,451,112	112,964,617	114,697,680	117,388,500



Local Sources:

Local sources are the largest component of revenues for all funds as they make up 80.6% of total revenues of all funds. The District's revenues from local sources increased from fiscal year 2021 to fiscal year 2024, primarily due to the passage of a 5.9 mill operating five-year renewal levy in May 2019, with collections beginning January 2020. Revenue from local sources will decrease beginning in fiscal year 2025 due to the non-renewal of the 5.9 mill operating levy, which voters rejected in November 2023, March 2024, and November 2024 elections. Due to tax collections operating on a calendar year while the District's fiscal year spans two calendar years, fiscal year 2025 revenue will decrease by \$3,734,488, followed by an additional decrease of \$2,973,105 in fiscal year 2026.

Property taxes constitute 71.8% of local resources and 57.8% of all funds revenues. Property tax revenue increased from fiscal year 2021 to fiscal year 2024 due to the 5.9 mill operating levy. The District experienced a decrease in

fiscal year 2022 due to a \$2,294,743 tax refund settlement with a large commercial property. Revenue recovered in fiscal year 2023, increasing by \$3,619,441 due to increased assessed valuations and the one-time nature of the prior year's refund.

The District does have two operating renewal levies within the School District's levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

The second-largest component of local revenue comes from other local revenues, primarily driven by the employee benefits self-insurance fund at \$15,613,485. This fund combines District and employee premium contributions to cover medical claims. Premium rate increases varied significantly: 3.03% in FY2021, 1.37% in FY2022, 8.70% in FY2023, 15.00% in FY2024, and 3.00% in FY2025. Future projections (FY2026-2029) estimate a 7.00% annual increase, based on the five-year historical average. Additional revenue sources include tax increment financing agreements (\$2,960,290), cell tower lease income, and miscellaneous revenues.

Tuition revenue has shown growth due to the District's tuition-based full-day kindergarten program. Each elementary school maintains at least one full-day section, with tuition covering the additional half-day expenses. A slight decline is projected for fiscal year 2025 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$2,689,907 in fiscal year 2024, due to improved investment strategies and favorable interest rates. Fiscal year 2025 projects \$2,500,000 in interest income, with decreases expected in future years due to declining rates and reduced cash balances.

Food service revenues from local sources has decreased during fiscal years 2021 and 2022 and then is expected to increase again in fiscal year 2023 and beyond. The fluctuation is due to the Federal Government replacing the National School Lunch Program with the Seamless Summer Option in which each student is provided breakfast and lunch for free regardless of economic status during fiscal years 2021 and 2022. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented. Additionally, the District has made a concrete effort to increase the participation of food sales.

Federal Sources:

The School District's Federal sources revenue category comprises governmental funds and federal grants, including school meal reimbursements. The Elementary and Secondary School Elementary Relief Fund represents the largest grant, accounting for 36.6% of this category. Other significant federal grants include IDEA Part-B special education, Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant.

The Strivers Readers Literacy Grant provided \$1.3 million over three years (fiscal year 2019-2021), enabling the District to fund three Literacy Coaches at the elementary level. Subsequently, the District sustained these positions through the General Fund. In fiscal year 2023, the District received School Safety Grants totaling \$739,044, which funded window film, security cameras, and digital radios, with expenditures planned for fiscal years 2024 and 2025.

During the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021-2023, including Elementary and Secondary School Elementary Relief Fund (ESSER I & II), American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and Coronavirus Relief Fund. While federal revenue sources

remained consistent year to year, pandemic-related funding provided critical supplemental support to the District's educational infrastructure and programming.

State Sources:

Revenues from State sources make up 14.9% of the District's revenues which is the third largest revenue source after property taxes, and other local revenues. For fiscal year 2025, State sources are made up of State Foundation Funding in the amount of \$10.0 million, property tax allocations from the State of Ohio in the amount of \$6.8 million, and special education catastrophic aide reimbursement in the amount of \$0.6 million.

The year-over-year increase in revenues from state sources is attributable to increased funding in the State's School Foundation Program, which flows down to individual school districts. On average, the District has received an annual increase of \$500,000 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2025, the District will receive a one-time allocation of \$300,000 in state reimbursements to fund teacher stipends for completing mandatory Science of Reading certifications. However, these increases will be partially offset by a decrease in State of Ohio property tax allocations following the expiration of the May 2019 five-year renewal levy.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program funds distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for 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 the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,250,254 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,127 for fiscal year 2025. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,315 per pupil in fiscal year 2025 while the state funding portion is \$813 or 10.0 percent of total per pupil base cost amount.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

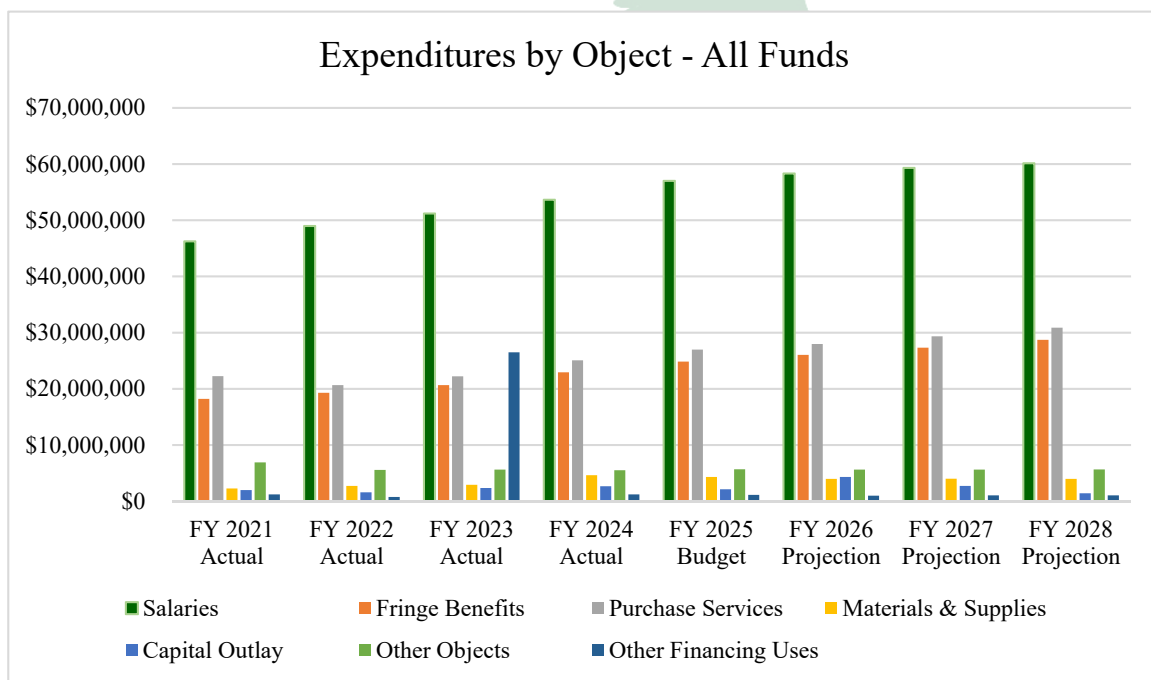
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for all funds.

Primary expenditure categories are forecasted using the following methodologies:

- Personnel: Incorporates current negotiated agreements, step increases, projected staffing needs, and anticipated retirements. Includes all supplemental contracts and substitute costs.
- Benefits: Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- Purchased Services:
 - Based on contractual obligations, enrollment projections for community schools/open enrollment, and anticipated service needs. Utility costs projected using current consumption patterns and rate forecasts of 7% to 11% based on the utility type.
 - Expenditures based for the payment of medical claims for district employees and their covered dependents. As the District is self-insured for medical insurance, expenditures projections are based on the historical and projections for medical insurance to be paid. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.
- Supplies and Equipment:
 - Reflects planned curriculum adoptions, technology replacement cycle, and operational needs adjusted for inflation.
 - Expenditures support Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.
 - Expenditures support Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Budget projections are done in collaboration with the Technology department as they assess their inventory for replacement parts for damaged Chromebooks as well as purchasing new Chromebooks to be given out as loaners while the student's Chromebook is being repaired.
- Expenditures support school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
- Expenditures for the middle school and high school athletic department is based on a five-year budget plan mapping out the needs of the department submitted by the Athletic Department. District administration reviews the plan and allocates general fund resources to subsidize the Athletic Department. The projection includes the following factors: ticket sales based on number of home games and opponent, uniform replacement cycles for all sports, and equipment replacement cycles.
- Principal and Interest: Projections based on current debt retirement schedules.
- Capital Improvement projections are based on the Operations Manager five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the Permanent Improvement Fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process.

EXPENDITURES BY OBJECT - ALL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$46,255,049	\$48,978,903	\$51,212,795	\$53,649,085	\$57,017,899	\$58,327,445	\$59,329,257	\$60,142,303
Fringe Benefits	18,218,412	19,306,451	20,654,079	22,955,080	24,850,652	26,054,413	27,329,498	28,727,709
Purchase Services	22,249,749	20,659,931	22,225,365	25,079,084	26,994,153	27,985,943	29,342,774	30,879,127
Materials and Supplies	2,275,753	2,740,013	2,936,038	4,638,259	4,325,961	3,991,396	4,000,550	3,975,994
Capital Outlay	1,976,495	1,598,170	2,369,204	2,665,813	2,132,046	4,315,636	2,729,556	1,429,056
Other Objects	6,925,070	5,560,663	5,623,347	5,527,393	5,686,982	5,635,180	5,623,838	5,649,618
Other Financing Uses	1,222,822	749,445	26,490,985	1,217,929	1,129,467	997,808	1,044,495	1,053,495
Total Expenditures	99,123,350	99,593,576	131,511,813	115,732,643	122,137,160	127,307,821	129,399,968	131,857,302



Salaries:

Salaries make up the largest object category of all the School District' expenditures of 46.7%. Combined with fringe benefits, salary and benefits make up 67.0% of expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2025 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 105 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024, and 24 in fiscal year 2025) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Elementary Assistant Principal.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.

- Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.
- High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2022, the School District will have 75 more positions compared to fiscal year 2028.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2024, purchase services increased by \$757,382, which is primarily due to increased utility costs, special education placements, and food service. During fiscal year 2025, the forecast assumes that purchase services to increase by \$1,436,362. The increase is due to increased cost and placements for special educations, instructional services costs, food service increases, leases for mobile units, beginning in fiscal year 2025, and projected increases for utility costs and risk/property insurances.

The increase in materials and supplies during fiscal year 2024 was due to a one-time textbook adoption based on the legislation science of reading requirements.

Within the proprietary funds, medical claims are paid from purchase services which are estimated to be about \$16.0 million for fiscal year 2025 and increasing 7.00% each year thereafter.

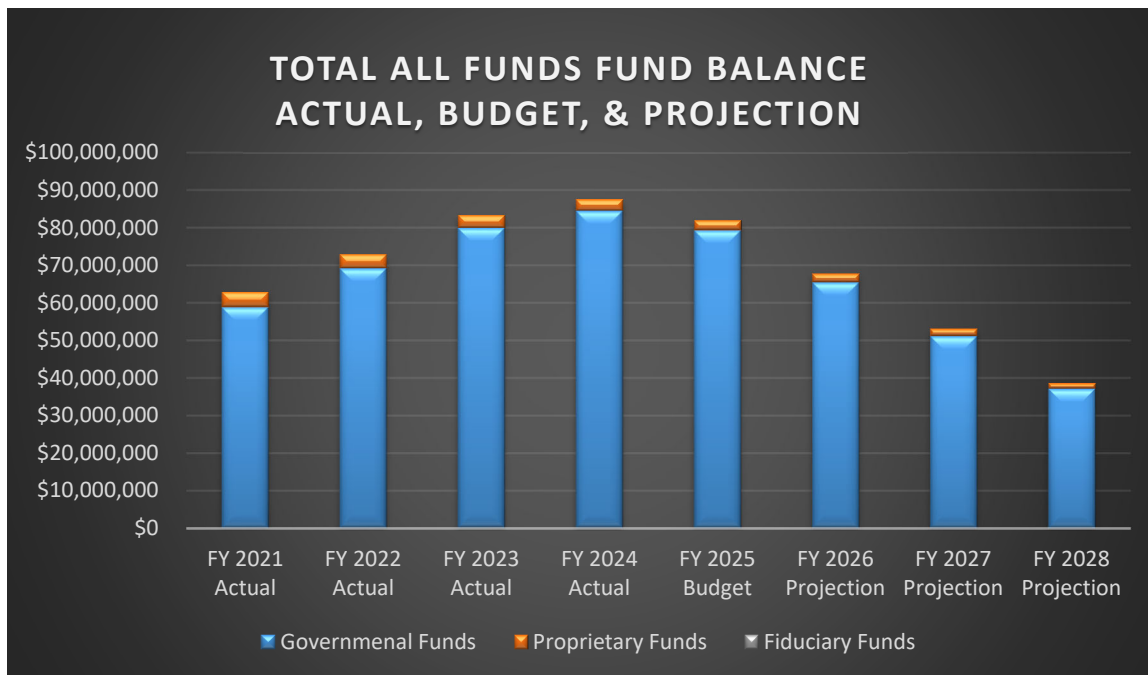
Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

Fund Balance:

The following charts provide fund balances for four years of actual, the current year budget, and three years of projected estimates for all funds.



FUND BALANCE - ALL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	55,020,858	65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493
Ending Cash Balance	65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493	42,499,690
Year End Encumbrances	2,857,500	3,990,391	3,399,767	4,063,163	3,940,685	3,845,645	3,845,645	3,845,645
Unencumbered Fund Balance	62,994,183	73,069,342	83,467,561	87,636,870	82,073,300	67,825,136	53,122,848	38,654,045

As indicated by the charts above, from fiscal year 2021 through fiscal year 2024, the fund balance has grown by \$24.6 million or by 39.1% due to revenues exceeding expenditures. At the time of the passage of the May 2019 five-year renewal operating levy, the District estimated that the available cash balances would last over a ten-year period to balance budgets. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2025. Community feedback during recent levy failures of the now non-renewal of the May 2019 five-year renewal operating levy indicated a preference for spending down existing cash balances before the District request additional levies and/or renewals. The Board of Education has approved a controlled spend-down for fiscal years 2025 and 2026, with plans to reassess reduction strategies in fiscal year 2026 for fiscal year 2027 and beyond.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

"The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast."

For the Employee Benefits Self Insurance fund balance began to decline in fiscal year 2021 and beyond within the employee benefits self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

All available fund balances are carried forward and incorporated into future budget years to maintain balanced budgets across all funds.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY OBJECT

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$66,922,850	\$66,822,370	\$70,233,780	\$70,565,582	\$67,343,854	\$64,512,348	\$65,123,105	\$66,399,280
	Tuition	749,269	1,172,773	1,151,253	1,136,105	1,102,000	1,102,000	1,102,000	1,102,000
	Classroom Materials and Fees	360,805	414,824	419,966	405,282	539,600	539,600	539,600	539,600
	Earnings on Investments	410,216	375,612	1,919,532	3,295,504	3,040,000	2,740,000	1,952,500	1,655,000
	Food Services	100,060	241,700	1,325,454	1,369,008	1,271,200	1,309,336	1,566,216	1,676,344
	Extracurricular	508,906	835,948	866,812	955,916	1,377,010	1,372,260	1,384,760	1,323,760
	Other Local Revenues	16,294,457	16,021,127	16,807,483	18,933,544	19,151,497	20,199,730	21,344,080	22,729,492
	Intergovernmental - Federal	4,652,274	7,745,024	5,586,830	5,472,913	4,030,269	3,209,960	3,231,741	3,254,067
	Intergovernmental - State	17,517,078	16,070,238	16,430,990	17,075,044	17,396,215	16,976,575	17,404,183	17,650,462
Total Revenues		107,515,915	109,699,616	114,742,100	119,208,898	115,251,645	111,961,809	113,648,185	116,330,005
Expenditures:									
	Salaries	46,255,049	48,978,903	51,212,795	53,649,085	57,017,899	58,327,445	59,329,257	60,142,303
	Fringe Benefits	18,218,412	19,306,451	20,654,079	22,955,080	24,850,652	26,054,413	27,329,498	28,727,709
	Purchase Services	22,249,749	20,659,931	22,225,365	25,079,084	26,994,153	27,985,943	29,342,774	30,879,127
	Materials and Supplies	2,275,753	2,740,013	2,936,038	4,638,259	4,325,961	3,991,396	4,000,550	3,975,994
	Capital Outlay	1,976,495	1,598,170	2,369,204	2,665,813	2,132,046	4,315,636	2,729,556	1,429,056
	Other Objects	1,319,939	1,486,046	1,555,763	1,457,679	1,797,911	1,755,519	1,757,594	1,781,387
Debt Service:									
	Principal Payment	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000	2,320,000
	Interest and Fiscal Charges	2,982,988	2,018,720	1,932,274	1,844,300	1,774,071	1,714,661	1,636,244	1,548,231
Total Expenditures		97,900,528	98,844,131	105,020,828	114,514,714	121,007,693	126,310,013	128,355,473	130,803,807
Excess of Revenues Over / (Under) Expenditures		9,615,387	10,855,485	9,721,272	4,694,184	(5,756,048)	(14,348,204)	(14,707,288)	(14,473,803)
Other Financing Sources / (Uses):									
	Transfers Out	(1,009,358)	(410,631)	(26,080,501)	(848,373)	(877,531)	(837,808)	(884,495)	(893,495)
	Transfers In	1,009,358	410,631	26,080,501	848,375	877,531	837,808	884,495	893,495
	Advance In	213,464	338,814	409,573	369,556	251,936	160,000	160,000	160,000
	Advance Out	(213,464)	(338,814)	(409,573)	(369,556)	(251,936)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	1,176,770	348,917	60,990	115,715	70,000	5,000	5,000	5,000
	Refund of Prior Year Receipt	0	0	(911)	0	0	0	0	0
	All Other Financing Sources	38,668	3,648	26,244	22,804	0	0	0	0
Total Other Financing Sources / (Uses)		1,215,438	352,565	86,323	138,521	70,000	5,000	5,000	5,000
Net Change in Fund Balance		10,830,825	11,208,050	9,807,595	4,832,705	(5,686,048)	(14,343,204)	(14,702,288)	(14,468,803)
Cash Balance at Beginning of Fiscal Year		55,020,858	65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493
Cash Balance at End of Fiscal Year		65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493	42,499,690
Year End Encumbrances Appropriated		2,857,500	3,990,391	3,399,767	4,063,163	3,940,685	3,845,645	3,845,645	3,845,645
Unencumbered Fund Balance at End of Fiscal Year		\$62,994,183	\$73,069,342	\$83,467,561	\$87,636,870	\$82,073,300	\$67,825,136	\$53,122,848	\$38,654,045

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$66,922,850	\$66,822,370	\$70,233,780	\$70,565,582	\$67,343,854	\$64,512,348	\$65,123,105	\$66,399,280
	Tuition	749,269	1,172,773	1,151,253	1,136,105	1,102,000	1,102,000	1,102,000	1,102,000
	Classroom Materials and Fees	360,805	414,824	419,966	405,282	539,600	539,600	539,600	539,600
	Earnings on Investments	410,216	375,612	1,919,532	3,295,504	3,040,000	2,740,000	1,952,500	1,655,000
	Food Services	100,060	241,700	1,325,454	1,369,008	1,271,200	1,309,336	1,566,216	1,676,344
	Extracurricular	508,906	835,948	866,812	955,916	1,377,010	1,372,260	1,384,760	1,323,760
	Other Local Revenues	16,294,457	16,021,127	16,807,483	18,933,544	19,151,497	20,199,730	21,344,080	22,729,492
	Intergovernmental - Federal	4,652,274	7,745,024	5,586,830	5,472,913	4,030,269	3,209,960	3,231,741	3,254,067
	Intergovernmental - State	17,517,078	16,070,238	16,430,990	17,075,044	17,396,215	16,976,575	17,404,183	17,650,462
Total Revenues		107,515,915	109,699,616	114,742,100	119,208,898	115,251,645	111,961,809	113,648,185	116,330,005
Instruction:									
	Salaries	30,170,468	31,802,871	33,307,674	34,948,314	37,027,227	38,361,085	39,154,739	39,792,645
	Fringe Benefits	10,514,643	11,311,627	12,240,285	13,585,623	14,821,413	15,616,629	16,361,307	17,210,558
	Purchase Services	5,249,703	2,569,816	2,950,180	2,942,038	3,239,285	3,250,867	3,145,867	3,145,867
	Materials and Supplies	406,086	529,920	529,088	567,061	704,488	634,458	632,964	627,357
	Capital Outlay	43,078	92,586	87,189	52,632	101,690	72,700	72,700	72,700
	Other Objects	11,599	18,242	19,595	21,480	73,002	39,025	29,837	27,337
Total Instruction		46,395,577	46,325,062	49,134,011	52,117,148	55,967,105	57,974,764	59,397,414	60,876,464
Support Services:									
	Salaries	14,186,800	15,374,116	16,066,627	16,484,628	17,693,111	17,636,549	17,856,063	18,046,027
	Fringe Benefits	7,051,641	7,336,064	7,679,452	8,523,831	9,143,065	9,511,548	10,004,549	10,514,273
	Purchase Services	15,396,590	16,465,236	18,034,587	20,654,473	21,651,026	22,806,200	24,229,499	25,779,970
	Materials and Supplies	1,569,909	1,965,259	2,110,621	3,667,900	2,998,008	2,819,007	2,818,206	2,818,206
	Capital Outlay	1,541,129	1,455,187	2,159,678	2,512,350	1,852,215	2,377,906	1,410,906	1,312,906
	Other Objects	1,215,153	1,307,996	1,392,382	1,309,186	1,416,698	1,455,612	1,482,935	1,511,408
Total Support Services		40,961,222	43,903,858	47,443,347	53,152,368	54,754,123	56,606,822	57,802,158	59,982,790
Operation of Non-Instructional Services:									
	Salaries	1,026,266	920,274	813,200	975,121	995,868	995,621	980,712	962,336
	Fringe Benefits	416,905	421,092	439,727	495,677	525,522	551,087	580,290	610,886
	Purchase Services	1,400,556	1,326,102	962,124	1,158,150	1,250,396	1,245,368	1,268,683	1,292,465
	Materials and Supplies	165,170	99,739	82,499	59,003	70,172	67,356	68,264	69,190
	Capital Outlay	4,818	21,629	66,543	15,503	85,146	0	0	0
	Other Objects	19,475	19,640	17	0	12	0	0	0
Total Operational of Non-Instructional Services		3,033,190	2,808,476	2,364,110	2,703,454	2,927,116	2,859,432	2,897,949	2,934,877
Extracurricular Activities									
	Salaries	871,515	881,642	1,025,294	1,241,022	1,301,693	1,334,190	1,337,743	1,341,295
	Fringe Benefits	235,223	237,668	294,615	349,949	360,652	375,149	383,352	391,992
	Purchase Services	202,900	298,777	278,474	324,423	504,904	474,413	489,630	451,730
	Materials and Supplies	134,588	145,095	213,830	344,295	553,293	470,575	481,116	461,241
	Capital Outlay	32,689	28,768	55,794	85,328	92,995	43,450	45,950	43,450
	Other Objects	73,712	140,168	143,769	127,013	308,199	260,882	244,822	242,642
Total Extracurricular Activities		1,550,627	1,732,118	2,011,776	2,472,030	3,121,736	2,958,659	2,982,613	2,932,350
Facilities Acquisition and Construction:									
	Purchase Services	0	0	0	0	348,542	209,095	209,095	209,095
	Capital Outlay	354,781	0	0	0	0	1,821,580	1,200,000	0
Total Facilities Acquisition and Construction		354,781	0	0	0	348,542	2,030,675	1,409,095	209,095
Debt Service:									
	Principal Payment	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000	2,320,000
	Interest and Fiscal Charges	2,982,988	2,018,720	1,932,274	1,844,300	1,774,071	1,714,661	1,636,244	1,548,231
Total Debt Service		5,605,131	4,074,617	4,067,584	4,069,714	3,889,071	3,879,661	3,866,244	3,868,231
Total Expenditures		97,900,528	98,844,131	105,020,828	114,514,714	121,007,693	126,310,013	128,355,473	130,803,807
Excess of Revenues Over / (Under) Expenditures		9,615,387	10,855,485	9,721,272	4,694,184	(5,756,048)	(14,348,204)	(14,707,288)	(14,473,803)

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(1,009,358)	(410,631)	(26,080,501)	(848,373)	(877,531)	(837,808)	(884,495)	(893,495)
	Transfers In	1,009,358	410,631	26,080,501	848,375	877,531	837,808	884,495	893,495
	Advance In	213,464	338,814	409,573	369,556	251,936	160,000	160,000	160,000
	Advance Out	(213,464)	(338,814)	(409,573)	(369,556)	(251,936)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	1,176,770	348,917	60,990	115,715	70,000	5,000	5,000	5,000
	Refund of Prior Year Receipt	0	0	(911)	0	0	0	0	0
	All Other Financing Sources	38,668	3,648	26,244	22,804	0	0	0	0
Total Other Financing Sources / (Uses)		1,215,438	352,565	86,323	138,521	70,000	5,000	5,000	5,000
Net Change in Fund Balance		10,830,825	11,208,050	9,807,595	4,832,705	(5,686,048)	(14,343,204)	(14,702,288)	(14,468,803)
Cash Balance at Beginning of Fiscal Year		55,020,858	65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493
Cash Balance at End of Fiscal Year		65,851,683	77,059,733	86,867,328	91,700,033	86,013,985	71,670,781	56,968,493	42,499,690
Year End Encumbrances Appropriated		2,857,500	3,990,391	3,399,767	4,063,163	3,940,685	3,845,645	3,845,645	3,845,645
Unencumbered Fund Balance at End of Fiscal Year		\$62,994,183	\$73,069,342	\$83,467,561	\$87,636,870	\$82,073,300	\$67,825,136	\$53,122,848	\$38,654,045



GOVERNMENTAL FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Governmental Funds.

The statements in this section contain the consolidated Level 2 statement of the Governmental Funds and the individual Level 3 statement by individual fund followed by the Level 4 statement for each department and/or program within each individual fund.

The Governmental Funds are made up of the following fund types and individual funds:

- The General Operating Funds (General Fund)
- The Bond Retirement Fund
- The Capital Projects Funds
 - Permanent Improvement Fund
 - Building Fund
 - Capital Projects Fund
- Special Revenue Funds
 - Food Service Fund
 - Public School Support
 - Other Local Grants
 - Employee Termination Benefits
 - Student Managed Student Activity
 - District Managed Student Activity
 - Auxiliary Service
 - Data Communications Grant
 - Student Wellness Grant
 - Miscellaneous State Grants
 - Emergency and Secondary School Emergency Relief Fund (ESSER)
 - Coronavirus Relief Fund (CRF)
 - IDEA, Part-B Special Education Grant
 - Title III Limited English Proficiency Grant
 - Title I Disadvantaged Youth Grant
 - Student Support and Academic Enrichment Grant
 - IDEA Preschool Grant
 - Title II-A Improving Teacher Quality Grant
 - Miscellaneous Federal Grants

GOVERNMENTAL FUNDS SUMMARY

Fiscal Year 2021 Actuals through FY 2028 Projection

The following pages contain summaries of revenues, expenditures, and fund balances for the governmental funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 and level 3 financial statements for the governmental funds.

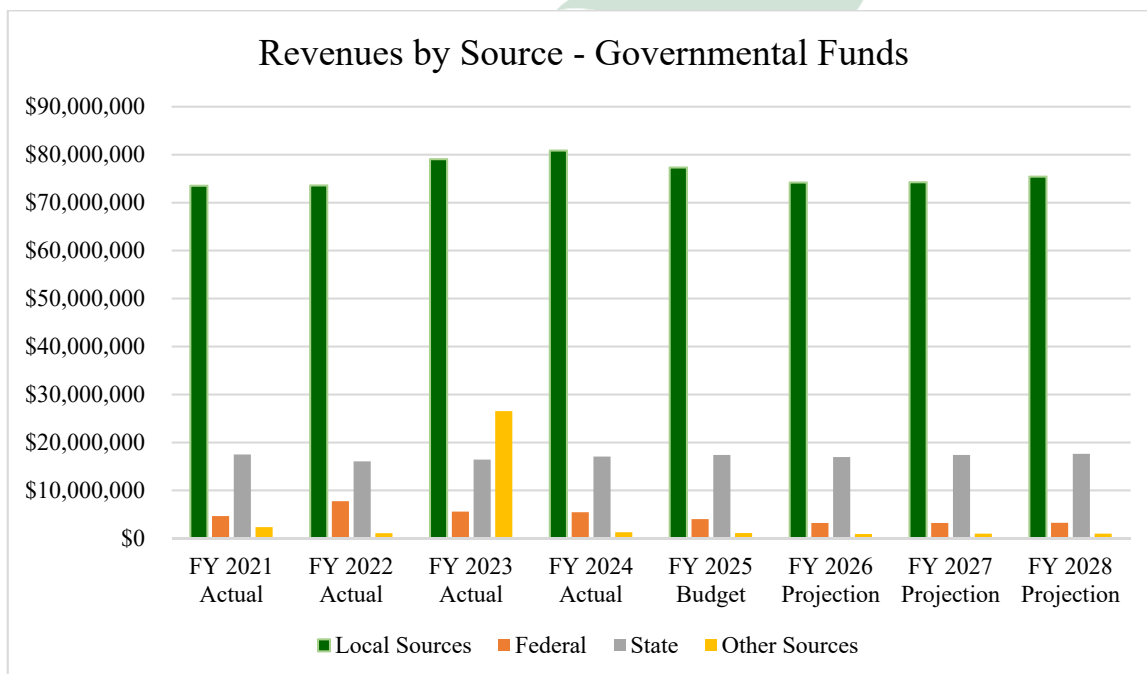
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.

Primary revenue streams are projected using the following methodologies:

- **Other Local Sources:**
 - Taxes: Calculated using current valuations, established tax rates, and historical collection patterns. Projections incorporate scheduled reappraisals and known development impacts.
 - Extracurricular revenue is generated through school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
 - Food Services includes monies from sales of breakfast and lunch. Projections are based on estimated participation rates of students participating in the food service program. Other local revenues include catering services provided by the food service program. Catering projections are based on current actuals.
 - Includes investment earnings, student fees, rentals, and miscellaneous income projected using historical trends and known contractual arrangements.
- **Intergovernmental - Federal:**
 - Food services reimbursements based on the federal reimbursement from breakfast and lunch sales. Projections are based on participation rates of students participating in the food service program.
 - Federal grant awards is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- **Intergovernmental - State:**
 - State Foundation: Based on current Fair School Funding Plan formula, projected enrollment trends, and known legislative changes. Special education, transportation, and other categorical funding are included based on current-year data.
 - Property tax allocations from the State of Ohio for Homestead and Rollback reimbursements are calculated based on the calculation on property tax revenue and historical collection patterns
- **From Other Sources:** Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUES BY SOURCE - GOVERNMENTAL FUNDS								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,922,850	\$66,822,370	\$70,233,780	\$70,565,582	\$67,343,854	\$64,512,348	\$65,123,105	\$66,399,280
Tuition	722,708	1,141,798	1,121,368	1,096,220	1,060,000	1,060,000	1,060,000	1,060,000
Classroom Materials and Fees	199,541	193,647	210,468	199,280	200,000	200,000	200,000	200,000
Earnings on Investments	410,216	375,612	1,919,532	3,295,504	3,040,000	2,740,000	1,952,500	1,655,000
Food Services	100,060	241,700	1,325,454	1,369,008	1,271,200	1,309,336	1,566,216	1,676,344
Extracurricular	405,015	718,220	747,362	799,612	1,035,410	1,030,660	1,043,160	982,160
Other Local Revenues	4,764,781	4,093,126	3,518,839	3,545,880	3,372,531	3,352,701	3,327,601	3,461,701
Intergovernmental - Federal	4,652,274	7,745,024	5,586,830	5,472,913	4,030,269	3,209,960	3,231,741	3,254,067
Intergovernmental - State	17,517,078	16,070,238	16,430,990	17,075,044	17,396,215	16,976,575	17,404,183	17,650,462
From Other Sources	2,353,445	1,073,792	26,525,174	1,273,335	1,124,467	927,808	974,495	983,495
Total Revenues	98,047,968	98,475,527	127,619,797	104,692,378	99,873,946	95,319,388	95,883,001	97,322,509



Local Sources:

Local sources are the largest component of revenues for governmental funds as they make up 77.4% of total revenues of governmental funds. The District's revenues from local sources increased from fiscal year 2021 to fiscal year 2024, primarily due to the passage of a 5.9 mill operating five-year renewal levy in May 2019, with collections beginning January 2020. Revenue from local sources will decrease beginning in fiscal year 2025 due to the non-renewal of the 5.9 mill operating levy, which voters rejected in November 2023, March 2024, and November 2024 elections. Due to tax collections operating on a calendar year while the District's fiscal year spans two calendar years, fiscal year 2025 revenue will decrease by \$3,734,488, followed by an additional decrease of \$2,973,105 in fiscal year 2026.

Property taxes constitute 87.1% of local resources and 67.4% of all governmental funds revenues. Property tax revenue increased from fiscal year 2021 to fiscal year 2024 due to the 5.9 mill operating levy. The District experienced a decrease in fiscal year 2022 due to a \$2,294,743 tax refund settlement with a large commercial property. Revenue recovered in fiscal year 2023, increasing by \$3,619,441 due to increased assessed valuations and the one-time nature of the prior year's refund.

The District does have two operating renewal levies within the School District's levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

The second largest revenue source within revenue from local sources is other local revenues. The primary revenue sources within this line item is revenue from tax increment financing agreements of \$2,960,290. Other items included in this line are revenue from a cell tower lease and all other miscellaneous revenues.

Tuition revenue has shown growth due to the District's tuition-based full-day kindergarten program. Each elementary school maintains at least one full-day section, with tuition covering the additional half-day expenses. A slight decline is projected for fiscal year 2025 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$2,689,907 in fiscal year 2024, due to improved investment strategies and favorable interest rates. Fiscal year 2025 projects \$2,500,000 in interest income, with decreases expected in future years due to declining rates and reduced cash balances.

Food service revenues from local sources has decreased during fiscal years 2021 and 2022 and then is expected to increase again in fiscal year 2023 and beyond. The fluctuation is due to the Federal Government replacing the National School Lunch Program with the Seamless Summer Option in which each student is provided breakfast and lunch for free regardless of economic status during fiscal years 2021 and 2022. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented. Additionally, the District has made a concrete effort to increase the participation of food sales.

Federal Sources:

The School District's Federal sources revenue category comprises governmental funds and federal grants, including school meal reimbursements. The Elementary and Secondary School Elementary Relief Fund represents the largest grant, accounting for 36.6% of this category. Other significant federal grants include IDEA Part-B special education, Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, Title IV-A Student Support and Academic Enrichment, and the Strivers Readers Literacy Grant.

The Strivers Readers Literacy Grant provided \$1.3 million over three years (fiscal year 2019-2021), enabling the District to fund three Literacy Coaches at the elementary level. Subsequently, the District sustained these positions through the General Fund. In fiscal year 2023, the District received School Safety Grants totaling \$739,044, which funded window film, security cameras, and digital radios, with expenditures planned for fiscal years 2024 and 2025.

During the COVID-19 pandemic, the District received additional federal funds in fiscal years 2021-2023, including Elementary and Secondary School Elementary Relief Fund (ESSER I & II), American Recovery Plan Elementary and Secondary School Elementary Relief Fund (ESSER III), and Coronavirus Relief Fund. While federal revenue sources remained consistent year to year, pandemic-related funding provided critical supplemental support to the District's educational infrastructure and programming.

State Sources:

Revenues from State sources make up 17.4% of the District's governmental funds revenues which is the second largest revenue source after property taxes. For fiscal year 2025, State sources are made up of State Foundation Funding in the amount of \$10.0 million, property tax allocations from the State of Ohio in the amount of \$6.8 million, and special education catastrophic aide reimbursement in the amount of \$0.6 million.

The year-over-year increase in revenues from state sources is attributable to increased funding in the State's School Foundation Program, which flows down to individual school districts. On average, the District has received an annual increase of \$500,000 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2025, the District will receive a one-time allocation of \$300,000 in state reimbursements to fund teacher stipends for completing mandatory Science of Reading certifications. However, these increases will be partially offset by a decrease in State of Ohio property tax allocations following the expiration of the May 2019 five-year renewal levy.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for 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 the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,250,254 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,127 for fiscal year 2025. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,315 per pupil in fiscal year 2025 while the state funding portion is \$813 or 10.0 percent of total per pupil base cost amount.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

From Other Sources

Revenues from other sources experienced a one-time influx during fiscal year 2023 which inflated fiscal year 2023 total revenues. Revenues from other sources are primarily made up of advances in and transfers in from other others. During fiscal year 2023, the Board adopted a new cash balance policy and during the adoption of the policy, the Board approved a general operating fund transfer of \$25 million dollars to a Capital Projects fund for future capital projects.

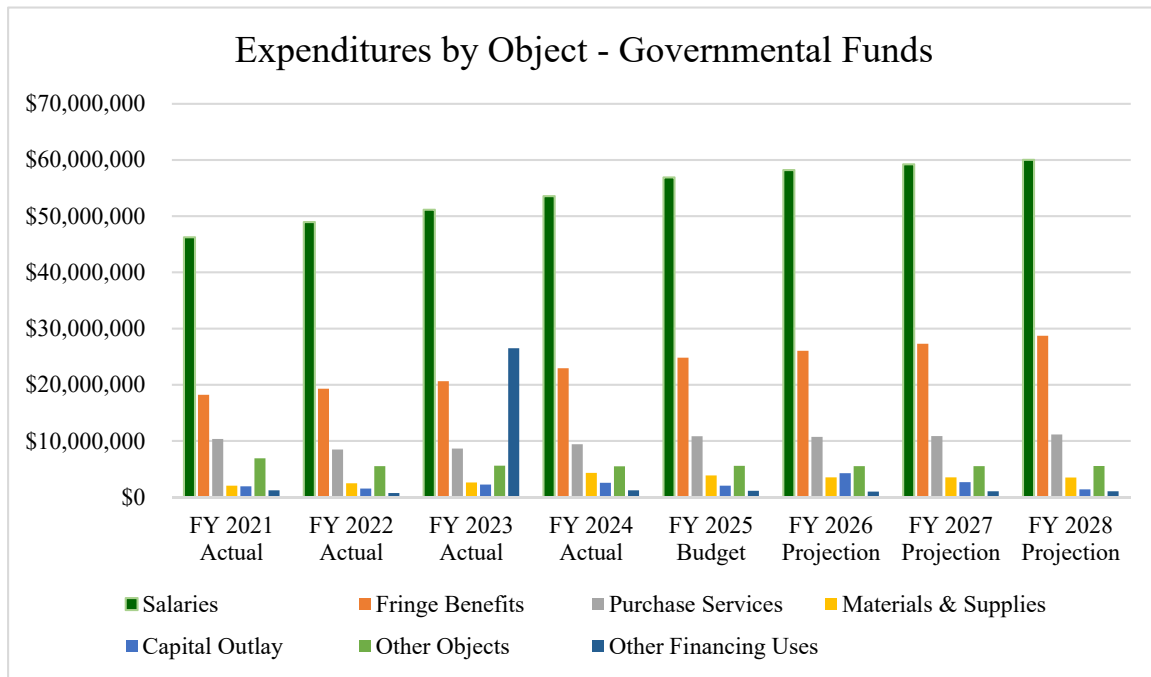
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.

Primary expenditure categories are forecasted using the following methodologies:

- **Personnel:** Incorporates current negotiated agreements, step increases, projected staffing needs, and anticipated retirements. Includes all supplemental contracts and substitute costs.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- **Purchased Services:** Based on contractual obligations, enrollment projections for community schools/open enrollment, and anticipated service needs. Utility costs projected using current consumption patterns and rate forecasts of 7% to 11% based on the utility type.
- **Supplies and Equipment:** Reflects planned curriculum adoptions, technology replacement cycle, and operational needs adjusted for inflation.
- **Expenditures support school-based fundraising activities organized by student activity groups to benefit the individual student activity.** Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
- **Expenditures for the middle school and high school athletic department is based on a five-year budget plan mapping out the needs of the department submitted by the Athletic Department.** District administration reviews the plan and allocates general fund resources to subsidize the Athletic Department. The projection includes the following factors: ticket sales based on number of home games and opponent, uniform replacement cycles for all sports, and equipment replacement cycles.
- **Principal and Interest:** Projections based on current debt retirement schedules.
- **Capital Improvement projections are based on the Operations Manager five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs.** This plan will serve as a planning tool to prioritize capital improvements based on available resources within the Permanent Improvement Fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process.

EXPENDITURES BY OBJECT - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$46,242,830	\$48,964,947	\$51,145,956	\$53,554,511	\$56,892,899	\$58,218,945	\$59,220,757	\$60,033,803
Fringe Benefits	18,216,349	19,303,644	20,641,147	22,939,619	24,831,019	26,037,095	27,312,180	28,710,391
Purchase Services	10,362,104	8,488,058	8,653,370	9,410,752	10,847,114	10,724,174	10,885,911	11,143,514
Materials and Supplies	2,041,239	2,483,881	2,626,498	4,329,724	3,855,937	3,522,895	3,532,850	3,508,901
Capital Outlay	1,930,889	1,521,558	2,240,834	2,568,205	2,054,546	4,263,136	2,677,056	1,376,556
Other Objects	6,909,452	5,533,164	5,595,160	5,488,016	5,564,433	5,510,630	5,512,056	5,540,336
Other Financing Uses	1,222,822	749,445	26,490,985	1,217,929	1,129,467	997,808	1,044,495	1,053,495
Total Expenditures	86,925,685	87,044,697	117,393,950	99,508,756	105,175,415	109,274,683	110,185,305	111,366,996



Salaries:

Salaries make up the largest object category of all the School District's governmental funds expenditures of 54.1%. Combined with fringe benefits, salary and benefits make up 77.7% of governmental funds expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2025 and beyond due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 105 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024, and 24 in fiscal year 2025) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Elementary Assistant Principal.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.
 - Middle School teaching allocations are based on a team structure. There are four teams per grade consisting of the following core subjects: English, Math, Science, and Social Studies.
 - High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2022, the School District will have 75 more positions compared to fiscal year 2028.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2024, purchase services increased by \$757,382, which is primarily due to increased utility costs, special education placements, and food service. During fiscal year 2025, the forecast assumes that purchase services to increase by \$1,436,362. The increase is due to increased cost and placements for special educations, instructional services costs, food service increases, leases for mobile units, beginning in fiscal year 2025, and projected increases for utility costs and risk/property insurances.

The increase in materials and supplies during fiscal year 2024 was due to a one-time textbook adoption based on the legislation science of reading requirements.

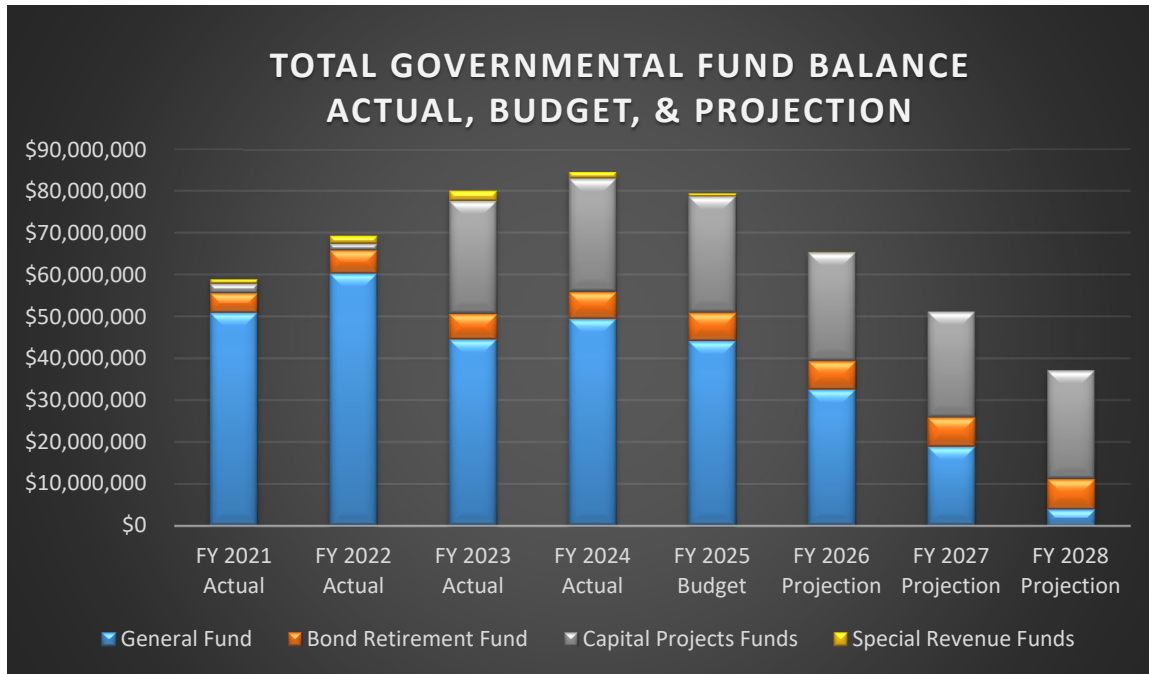
Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the governmental funds.



FUND BALANCE - GOVERNMENTAL FUNDS								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	50,606,488	61,728,853	73,159,683	83,385,530	88,569,152	83,267,683	69,312,388	55,010,084
Ending Cash Balance	61,728,853	73,159,683	83,385,530	88,569,152	83,267,683	69,312,388	55,010,084	40,965,597
Year End Encumbrances	2,796,906	3,893,707	3,367,109	4,002,538	3,880,060	3,785,020	3,785,020	3,785,020
Unencumbered Fund Balance	58,931,947	69,265,976	80,018,421	84,566,614	79,387,623	65,527,368	51,225,064	37,180,577

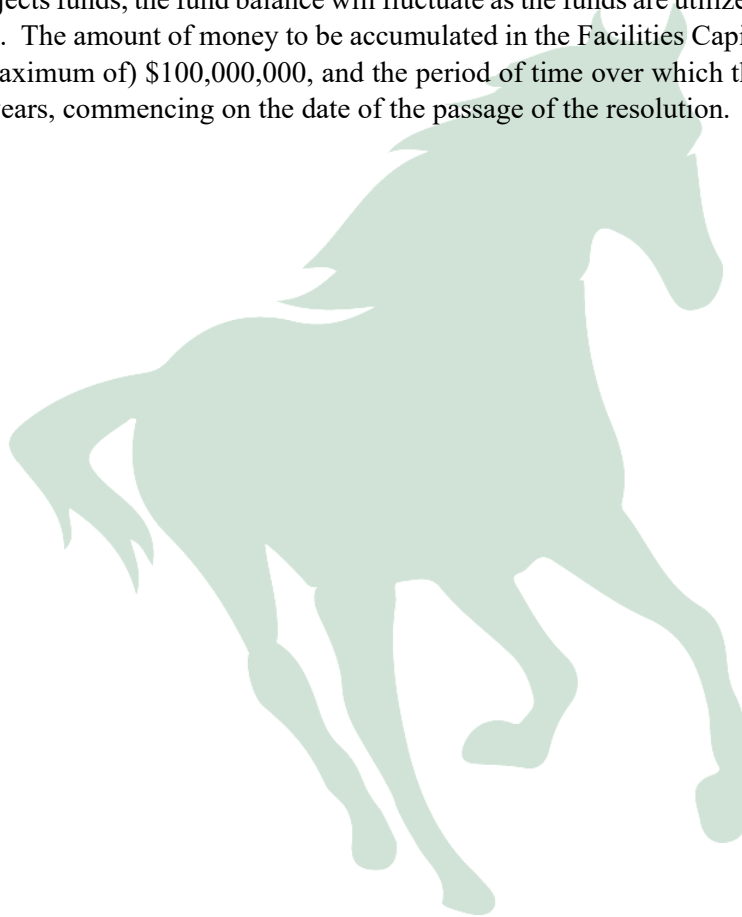
As indicated by the charts above, from fiscal year 2021 through fiscal year 2024, the fund balance has grown by \$25.6 million or by 43.5% due to revenues exceeding expenditures. At the time of the passage of the May 2019 five-year renewal operating levy, the District estimated that the available cash balances would last over a ten-year period to balance budgets. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year 2025. Community feedback during recent levy failures of the now non-renewal of the May 2019 five-year renewal operating levy indicated a preference for spending down existing cash balances before the District request additional levies and/or renewals. The Board of Education has approved a controlled spend-down for fiscal years 2025 and 2026, with plans to reassess reduction strategies in fiscal year 2026 for fiscal year 2027 and beyond.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.

Within the capital projects funds, the fund balance will fluctuate as the funds are utilized in conjunction with the District's Master Facilities Plan. The amount of money to be accumulated in the Facilities Capital Projects Fund for the foregoing purpose shall be (a maximum of) \$100,000,000, and the period of time over which that amount is to be accumulated is (a maximum of) ten years, commencing on the date of the passage of the resolution.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$66,922,850	\$66,822,370	\$70,233,780	\$70,565,582	\$67,343,854	\$64,512,348	\$65,123,105	\$66,399,280
	Tuition	722,708	1,141,798	1,121,368	1,096,220	1,060,000	1,060,000	1,060,000	1,060,000
	Classroom Materials and Fees	199,541	193,647	210,468	199,280	200,000	200,000	200,000	200,000
	Earnings on Investments	410,216	375,612	1,919,532	3,295,504	3,040,000	2,740,000	1,952,500	1,655,000
	Food Services	100,060	241,700	1,325,454	1,369,008	1,271,200	1,309,336	1,566,216	1,676,344
	Extracurricular	405,015	718,220	747,362	799,612	1,035,410	1,030,660	1,043,160	982,160
	Other Local Revenues	4,764,863	4,093,126	3,518,839	3,545,880	3,372,531	3,352,701	3,327,601	3,461,701
	Intergovernmental - Federal	4,652,274	7,745,024	5,586,830	5,472,913	4,030,269	3,209,960	3,231,741	3,254,067
	Intergovernmental - State	17,517,078	16,070,238	16,430,990	17,075,044	17,396,215	16,976,575	17,404,183	17,650,462
Total Revenues		95,694,605	97,401,735	101,094,623	103,419,043	98,749,479	94,391,580	94,908,506	96,339,014
Instruction:									
	Salaries	30,162,185	31,794,340	33,267,681	34,883,944	36,946,227	38,296,585	39,090,239	39,728,145
	Fringe Benefits	10,513,238	11,310,122	12,233,481	13,575,189	14,808,712	15,606,202	16,350,880	17,200,131
	Purchase Services	5,136,403	2,460,407	2,842,208	2,838,982	3,068,105	3,081,867	2,976,867	2,976,867
	Materials and Supplies	172,626	289,842	278,613	313,304	359,370	292,958	291,464	286,464
	Capital Outlay	43,078	92,586	87,189	52,632	101,190	72,200	72,200	72,200
	Other Objects	7,090	17,142	19,578	21,480	62,436	34,525	25,337	25,337
Total Instruction		46,034,620	45,964,439	48,728,750	51,685,531	55,346,040	57,384,337	58,806,987	60,289,144
Support Services:									
	Salaries	14,183,266	15,368,691	16,039,781	16,459,928	17,658,611	17,602,049	17,821,563	18,011,527
	Fringe Benefits	7,051,046	7,334,762	7,673,324	8,519,654	9,137,601	9,506,125	9,999,126	10,508,850
	Purchase Services	3,622,245	4,402,772	4,570,564	5,089,197	5,675,167	5,713,431	5,941,636	6,213,357
	Materials and Supplies	1,568,855	1,949,205	2,051,556	3,613,122	2,873,102	2,692,006	2,692,006	2,692,006
	Capital Outlay	1,495,523	1,378,575	2,031,308	2,414,742	1,775,215	2,325,906	1,358,906	1,260,906
	Other Objects	1,215,153	1,306,751	1,391,736	1,306,850	1,411,997	1,455,612	1,482,935	1,511,408
Total Support Services		29,136,088	31,740,756	33,758,269	37,403,493	38,531,693	39,295,129	39,296,172	40,198,054
Operation of Non-Instructional Services:									
	Salaries	1,026,266	920,274	813,200	975,121	995,868	995,621	980,712	962,336
	Fringe Benefits	416,905	421,092	439,727	495,677	525,522	551,087	580,290	610,886
	Purchase Services	1,400,556	1,326,102	962,124	1,158,150	1,250,396	1,245,368	1,268,683	1,292,465
	Materials and Supplies	165,170	99,739	82,499	59,003	70,172	67,356	68,264	69,190
	Capital Outlay	4,818	21,629	66,543	15,503	85,146	0	0	0
	Other Objects	19,475	19,640	17	0	12	0	0	0
Total Operational of Non-Instructional Services		3,033,190	2,808,476	2,364,110	2,703,454	2,927,116	2,859,432	2,897,949	2,934,877
Extracurricular Activities									
	Salaries	871,113	881,642	1,025,294	1,235,518	1,292,193	1,324,690	1,328,243	1,331,795
	Fringe Benefits	235,160	237,668	294,615	349,099	359,184	373,681	381,884	390,524
	Purchase Services	202,900	298,777	278,474	324,423	504,904	474,413	489,630	451,730
	Materials and Supplies	134,588	145,095	213,830	344,295	553,293	470,575	481,116	461,241
	Capital Outlay	32,689	28,768	55,794	85,328	92,995	43,450	45,950	43,450
	Other Objects	62,603	115,014	116,245	89,972	200,917	140,832	137,540	135,360
Total Extracurricular Activities		1,539,053	1,706,964	1,984,252	2,428,635	3,003,486	2,827,641	2,864,363	2,814,100
Facilities Acquisition and Construction:									
	Purchase Services	0	0	0	0	348,542	209,095	209,095	209,095
	Capital Outlay	354,781	0	0	0	0	1,821,580	1,200,000	0
Total Facilities Acquisition and Construction		354,781	0	0	0	348,542	2,030,675	1,409,095	209,095
Debt Service:									
	Principal Payment	2,622,143	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000	2,320,000
	Interest and Fiscal Charges	2,982,988	2,018,720	1,932,274	1,844,300	1,774,071	1,714,661	1,636,244	1,548,231
Total Debt Service		5,605,131	4,074,617	4,067,584	4,069,714	3,889,071	3,879,661	3,866,244	3,868,231
Total Expenditures		85,702,863	86,295,252	90,902,965	98,290,827	104,045,948	108,276,875	109,140,810	110,313,501
Excess of Revenues Over / (Under) Expenditures		9,991,742	11,106,483	10,191,658	5,128,216	(5,296,469)	(13,885,295)	(14,232,304)	(13,974,487)

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(1,009,358)	(410,631)	(26,080,501)	(848,373)	(877,531)	(837,808)	(884,495)	(893,495)
	Transfers In	924,543	382,413	26,028,367	765,260	802,531	762,808	809,495	818,495
	Advance In	213,464	338,814	409,573	369,556	251,936	160,000	160,000	160,000
	Advance Out	(213,464)	(338,814)	(409,573)	(369,556)	(251,936)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	1,176,770	348,917	60,990	115,715	70,000	5,000	5,000	5,000
	Refund of Prior Year Receipt	0	0	(911)	0	0	0	0	0
	All Other Financing Sources	38,668	3,648	26,244	22,804	0	0	0	0
Total Other Financing Sources / (Uses)		1,130,623	324,347	34,189	55,406	(5,000)	(70,000)	(70,000)	(70,000)
Net Change in Fund Balance		11,122,365	11,430,830	10,225,847	5,183,622	(5,301,469)	(13,955,295)	(14,302,304)	(14,044,487)
Cash Balance at Beginning of Fiscal Year		50,606,488	61,728,853	73,159,683	83,385,530	88,569,152	83,267,683	69,312,388	55,010,084
Cash Balance at End of Fiscal Year		61,728,853	73,159,683	83,385,530	88,569,152	83,267,683	69,312,388	55,010,084	40,965,597
Year End Encumbrances Appropriated		2,796,906	3,893,707	3,367,109	4,002,538	3,880,060	3,785,020	3,785,020	3,785,020
Unencumbered Fund Balance at End of Fiscal Year		\$58,931,947	\$69,265,976	\$80,018,421	\$84,566,614	\$79,387,623	\$65,527,368	\$51,225,064	\$37,180,577

GENERAL OPERATING FUNDS

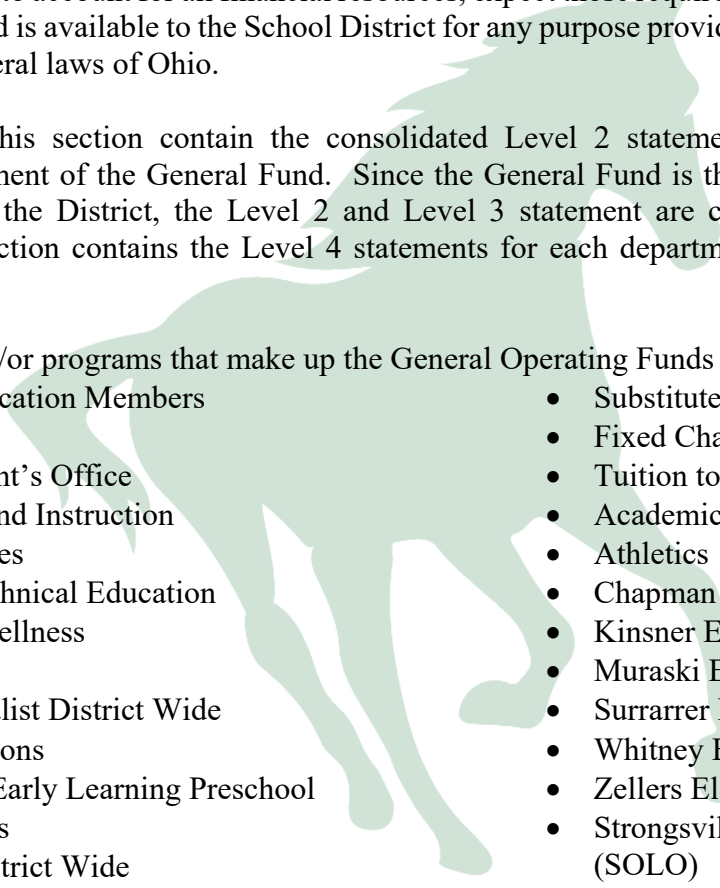
GENERAL FUND SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the General Operating Funds of the School District. The General Operating Funds are made up within the School District's General Fund.

The resources and departments within the General Fund are the operating funds of the School District. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund, the general fund is available to the School District for any purpose provided it is expended or transferred according to the general laws of Ohio.

The statements in this section contain the consolidated Level 2 statement for the General Operating Funds/Level 3 statement of the General Fund. Since the General Fund is the only fund that makes up the Operating Funds of the District, the Level 2 and Level 3 statement are consolidated into one statement. Additionally, this section contains the Level 4 statements for each department and/or program within the general fund.

The departments and/or programs that make up the General Operating Funds (General Fund) are as follows:

- 
- Board of Education Members
 - Warehouse
 - Superintendent's Office
 - Curriculum and Instruction
 - Gifted Services
 - Career & Technical Education
 - Success & Wellness
 - Technology
 - Media Specialist District Wide
 - Communications
 - Strongsville Early Learning Preschool
 - Pupil Services
 - Guidance District Wide
 - Nurses
 - Psychologists/Speech Therapist
 - Special Education Department
 - Transportation
 - Human Resources
 - Publications
 - Business Services
 - Treasurer's Office
 - Substitutes
 - Fixed Charges
 - Tuition to Other Districts
 - Academic Supplements & Advisors
 - Athletics
 - Chapman Elementary
 - Kinsner Elementary
 - Muraski Elementary
 - Surrarer Elementary
 - Whitney Elementary
 - Zellers Elementary
 - Strongsville Online Learning Option (SOLO)
 - Strongsville Middle School
 - Strongsville High School
 - Maintenance Plant Services
 - Custodians
 - Building and Grounds

The following pages contain summaries of revenues, expenditures, and fund balances for the general operating funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 / level 3 financial statements for the general operating funds.

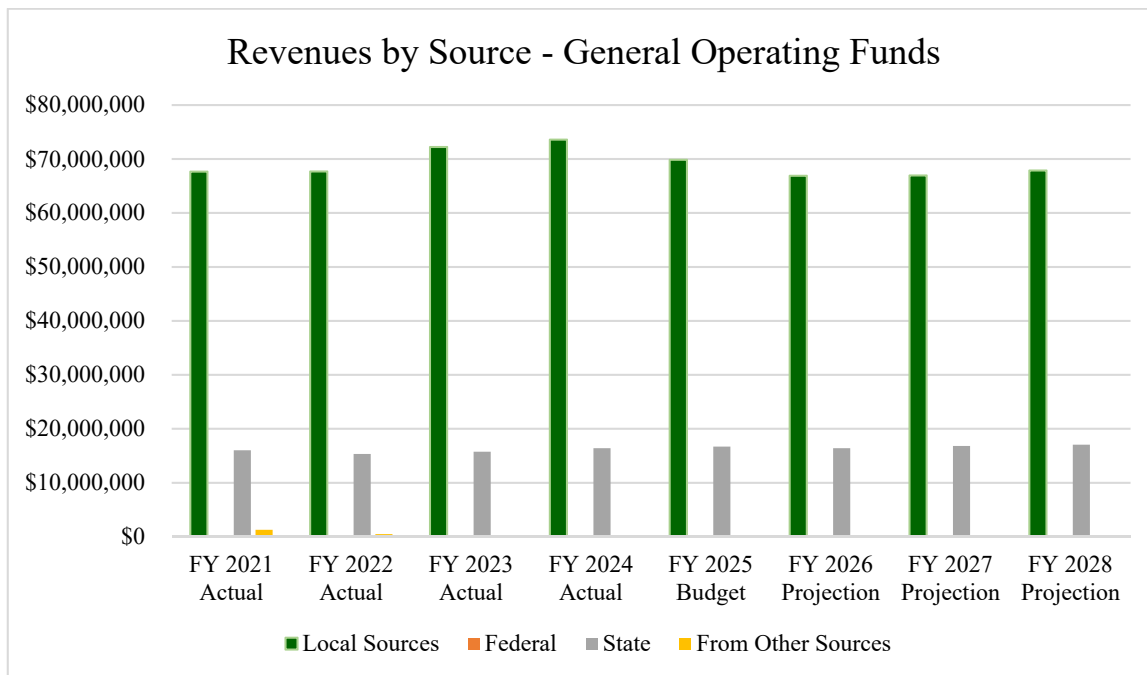
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the general operating funds.

Primary revenue streams are projected using the following methodologies:

- **Taxes:** Calculated using current valuations, established tax rates, and historical collection patterns. Projections incorporate scheduled reappraisals and known development impacts.
- **State Foundation:** Based on current Fair School Funding Plan formula, projected enrollment trends, and known legislative changes. Special education, transportation, and other categorical funding are included based on current-year data.
- **Other Local Sources:** Includes investment earnings, student fees, rentals, and miscellaneous income projected using historical trends and known contractual arrangements.

REVENUES BY SOURCE - GENERAL OPERATING FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Taxes	\$61,736,066	\$61,956,736	\$65,576,177	\$66,099,485	\$62,786,823	\$60,113,718	\$60,682,365	\$61,795,399
Tuition	722,708	1,141,798	1,121,368	1,096,220	1,060,000	1,060,000	1,060,000	1,060,000
Classroom Materials and Fees	199,541	193,647	210,468	199,280	200,000	200,000	200,000	200,000
Earnings on Investments	408,104	373,659	1,863,071	2,689,907	2,500,000	2,200,000	1,700,000	1,500,000
Extracurricular	203,994	232,842	235,062	251,055	250,000	250,000	250,000	250,000
Other Local Revenues	4,379,860	3,800,001	3,238,554	3,252,752	3,057,389	3,057,388	3,057,388	3,057,388
Intergovernmental - Federal	313,753	321,126	33,333	266,359	250,000	250,000	250,000	250,000
Intergovernmental - State	16,032,711	15,354,622	15,763,894	16,406,969	16,697,100	16,401,060	16,823,495	17,049,732
From Other Sources	1,299,861	479,425	275,015	310,870	241,936	85,000	85,000	85,000
Total Revenues	85,296,598	83,853,856	88,316,942	90,572,897	87,043,248	83,617,166	84,108,248	85,247,519



Local Sources:

Local sources represent 80.3% of total general operating revenues. The District's revenues from local sources increased from fiscal year 2021 to fiscal year 2024, primarily due to the passage of a 5.9 mill operating five-year renewal levy in May 2019, with collections beginning January 2020. Revenue from local sources will decrease beginning in fiscal year 2025 due to the non-renewal of the 5.9 mill operating levy, which voters rejected in November 2023, March 2024, and November 2024 elections. Due to tax collections operating on a calendar year while the District's fiscal year spans two calendar years, fiscal year 2025 revenue will decrease by \$3,734,488, followed by an additional decrease of \$2,973,105 in fiscal year 2026.

Property taxes constitute 89.9% of local resources and 72.1% of all general fund revenues. Property tax revenue increased from fiscal year 2021 to fiscal year 2024 due to the 5.9 mill operating levy. The District experienced a decrease in fiscal year 2022 due to a \$2,294,743 tax refund settlement with a large commercial property. Revenue recovered in fiscal year 2023, increasing by \$3,619,441 due to increased assessed valuations and the one-time nature of the prior year's refund.

The District does have two operating renewal levies within the School District's levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

Other local revenue sources include:

- Tax increment financing agreements: \$2,960,294
- Cell tower lease revenue
- Miscellaneous income

Tuition revenue has shown growth due to the District's tuition-based full-day kindergarten program. Each elementary school maintains at least one full-day section, with tuition covering the additional half-day expenses. A slight decline is projected for fiscal year 2025 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$2,689,907 in fiscal year 2024, due to improved investment strategies and favorable interest rates. Fiscal year 2025 projects \$2,500,000 in interest income, with decreases expected in future years due to declining rates and reduced cash balances.

Federal Sources:

Federal revenue primarily consists of Medicaid reimbursements, with year-to-year variations reflecting settlement timing differences. Recent settlements have shifted from June to fall receipt dates.

State Sources:

Revenues from State sources make up 19.2% of the District's general operating revenues which is the second largest revenue source after property taxes. For fiscal year 2025, State sources are made up of State Foundation Funding in the amount of \$10.0 million, property tax allocations from the State of Ohio in the amount of \$6.1 million, and special education catastrophic aide reimbursement in the amount of \$0.6 million.

The year-over-year increase in revenues from state sources is attributable to increased funding in the State's School Foundation Program, which flows down to individual school districts. On average, the District has received an annual increase of \$500,000 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2025, the District will receive a one-time allocation of \$300,000 in state reimbursements to fund teacher stipends for completing mandatory Science of Reading certifications. However, these increases will be partially offset by a decrease in State of Ohio property tax allocations following the expiration of the May 2019 five-year renewal levy.

The State's School Foundation Program is another major source of revenue for the School District's General Fund. The State assists public school districts under a statutory program, which includes direct payments to districts based upon a statutory formula. Such payments are made through the School Foundation Program established by the Ohio Revised Code. School Foundation Program fund distributed to a school district are required to be used for current operating expenses, unless specifically allocated by the State for some other purpose.

Basic eligibility for School Foundation Program payments is based on a School District's compliance with State-mandated minimum standards.

Beginning with fiscal year 2022 Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates for 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 the School District the calculated Base cost total is \$42,106,236 in fiscal year 2024. There are four Base cost component areas: Direct Classroom Instruction, Instructional and Student Support, Building Leadership and Operations, and Accountability. Of the total base cost, about 76 percent is estimated for personnel related cost.

Using the total Base cost of \$42,250,254 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,127 for fiscal year 2025. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,315 per pupil in fiscal year 2025 while the state funding portion is \$813 or 10.0 percent of total per pupil base cost amount.

There can be no assurance concerning future funding levels for or the details of State funding for school districts. As has been the case in the past, funding can also be subject to adjustment during a biennium. As indicated above, the General Assembly has the power to amend the system of State school funding. The School District cannot predict whether, when or in what form any future system of State school funding will be enacted into law.

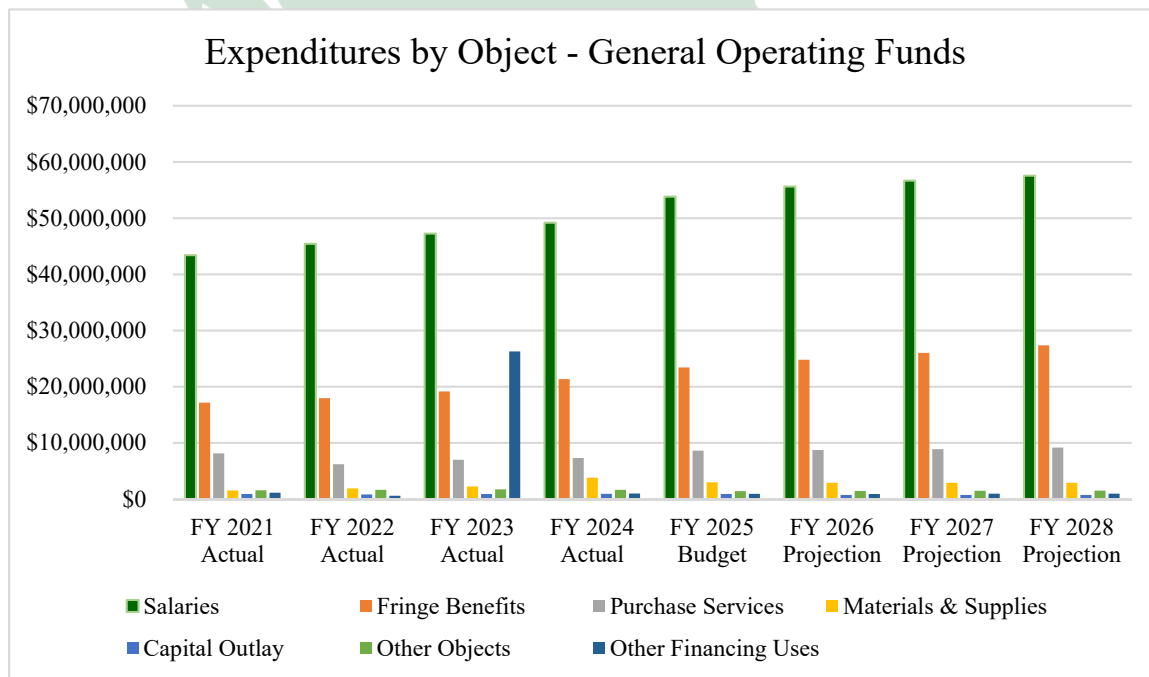
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the general operating funds.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates current negotiated agreements, step increases, projected staffing needs, and anticipated retirements. Includes all supplemental contracts and substitute costs.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- **Purchased Services:** Based on contractual obligations, enrollment projections for community schools/open enrollment, and anticipated service needs. Utility costs projected using current consumption patterns and rate forecasts of 7% to 11% based on the utility type.
- **Supplies and Equipment:** Reflects planned curriculum adoptions, technology replacement cycle, and operational needs adjusted for inflation.

EXPENDITURES BY OBJECT - GENERAL OPERATING FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$43,397,248	\$45,422,819	\$47,255,251	\$49,178,516	\$53,818,489	\$55,631,056	\$56,682,466	\$57,560,929
Fringe Benefits	17,174,054	17,976,489	19,176,355	21,350,279	23,425,135	24,792,904	26,029,097	27,374,671
Purchase Services	8,156,835	6,206,106	6,995,804	7,335,919	8,627,743	8,747,377	8,897,871	9,169,592
Materials and Supplies	1,556,662	1,917,023	2,244,121	3,829,694	2,991,323	2,917,285	2,917,285	2,917,285
Capital Outlay	927,927	824,988	928,735	956,593	922,606	753,106	753,106	753,106
Other Objects	1,565,532	1,648,931	1,731,458	1,657,110	1,420,790	1,464,888	1,494,569	1,518,516
Other Financing Uses	1,130,150	607,660	26,277,342	1,013,782	957,531	917,808	964,495	973,495
Total Expenditures	73,908,408	74,604,016	104,609,066	85,321,893	92,163,617	95,224,424	97,738,889	100,267,594



Salaries:

Salaries make up the largest object category of all the School District's general fund expenditures of 58.4%. Combined with fringe benefits, salary and benefits make up 83.8% of general fund expenditures. As indicated by the graphs above, overall salaries have increased throughout the years and will continue to increase during fiscal year 2025 and beyond.

due to negotiated labor agreements and additional positions needed. The increase fiscal year 2025 is due to positions from the Federal Grant dollars that the District received through the Elementary and Secondary School Elementary Relief Fund moving to the general fund. The District hired an additional 105 positions (33 fiscal year 2022, 29 fiscal year 2023, 22 fiscal year 2024, and 24 in fiscal year 2025) to address learning needs that arose from the COVID-19 pandemic as well as increase student enrollment and student needs. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Elementary Assistant Principal.

The methodology to forecast salaries is as follows:

- In coordination with the Assistant Superintendent, the District estimates building and grade enrollment levels for the upcoming year to ensure that the following student to teacher ratios are met:
 - Grades K-3 25:1 and Grades 4-5 30:1.
 - Middle School teaching allocations are based on a team structure. There are four teams per grand consisting of the following core subjects: English, Math, Science, and Social Studies.
 - High School teaching allocation are based on teachers covering core schedule areas and additional classes based on a catalog of course offering. Classes should not exceed a ratio of 26:1. The core subject areas are as follows: English, Math, Science, and Social Studies.
- Once appropriate staffing levels are determined and submitted to the Treasurers Offices, salaries are forecasted for the upcoming year and the following four years. Certificated employees are placed on a salary schedule based on years within the District and level of education obtained. Classified employees are placed a salary schedule based on years within the District. With each passing year of experience, the employee moves a step on the salary schedule. The salary schedules are based on current negotiated agreements for cost of living increases. As a District administrative and Board decision, no future cost of living estimates is forecasted unless the amount has been negotiated. Since every employee's salary is tied to a salary schedule, the District is able to forecast the salaries for the upcoming years with the appropriate salary schedules.

In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled. Over the past several years, the School District was able to offset the cost of salary increases through building consolidations and reduction of positions through attrition. From fiscal year 2022, the School District will have 75 more positions compared to fiscal year 2028.

Fringe Benefits:

During fiscal year 2014, the District switched to a fully insured health care plan. Beginning in fiscal year 2020 the District joined a health insurance consortium with other local school districts for the purpose of reducing administrative and stop loss costs associated with medical insurance. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services object has remained consistent year over year. When focusing just on the general fund, the largest expenditures for purchase services are for tuition based expenditures for special education services, community schools, scholarships, and post-secondary options (College Credit Plus). Tuition based expenditures decrease by 59.5% in fiscal year 2022 compared to fiscal year 2021; the decrease is due to a legislative change in which community schools and scholarship dollars will no longer need to be passed through the public school district and accounted for in both expenditures and revenues. During fiscal year 2024, purchase services increased by \$304,112, which is primarily due to increased utility costs and special education placements. During fiscal year 2025, the forecast assumes that purchase services to increase by \$1,291,822. The increase is due to increased cost and

placements for special educations, instructional services costs, leases for mobile units beginning in fiscal year 2025, and projected increases for utility costs and risk/property insurances.

The increase in materials and supplies during fiscal year 2024 was due to a one-time textbook adoption based on the legislation science of reading requirements.

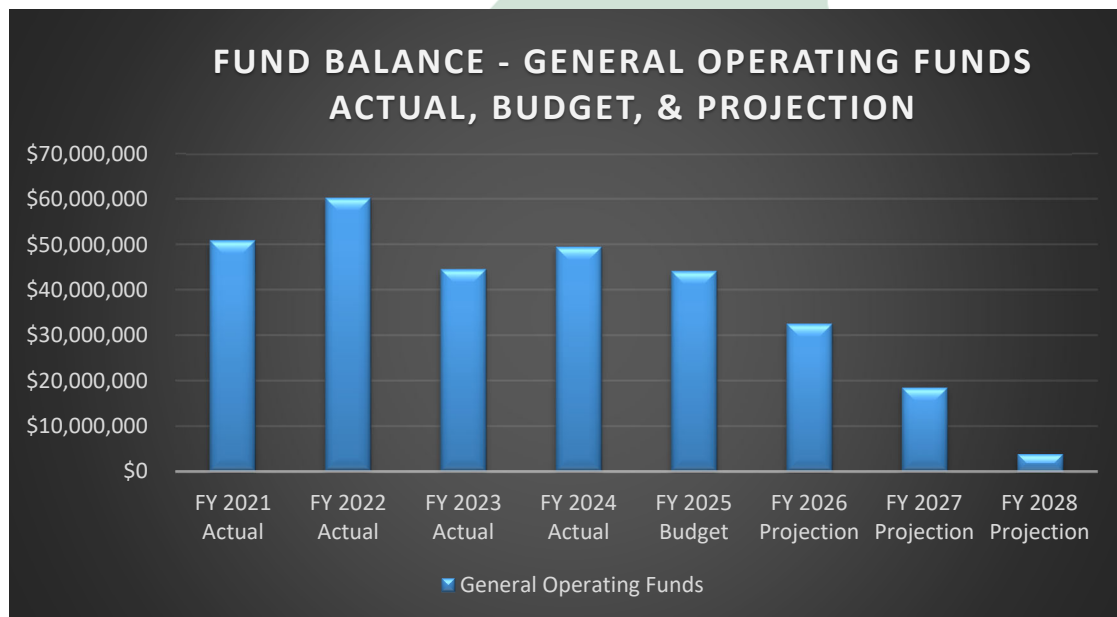
Other Objects and Other Financing Uses:

Other objects are primarily comprised of general fund debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds.

During fiscal year 2023, during the adoption of a new cash balance policy (see Fund Balance section), the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the general operating funds.



FUND BALANCE - GENERAL OPERATING FUNDS								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	41,702,354	53,090,544	62,340,384	46,048,260	51,299,264	46,178,895	34,571,637	20,940,996
Ending Cash Balance	53,090,544	62,340,384	46,048,260	51,299,264	46,178,895	34,571,637	20,940,996	5,920,921
Year End Encumbrances	2,173,525	2,036,742	1,499,480	1,831,749	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance	50,917,019	60,303,642	44,548,780	49,467,515	44,178,895	32,571,637	18,940,996	3,920,921

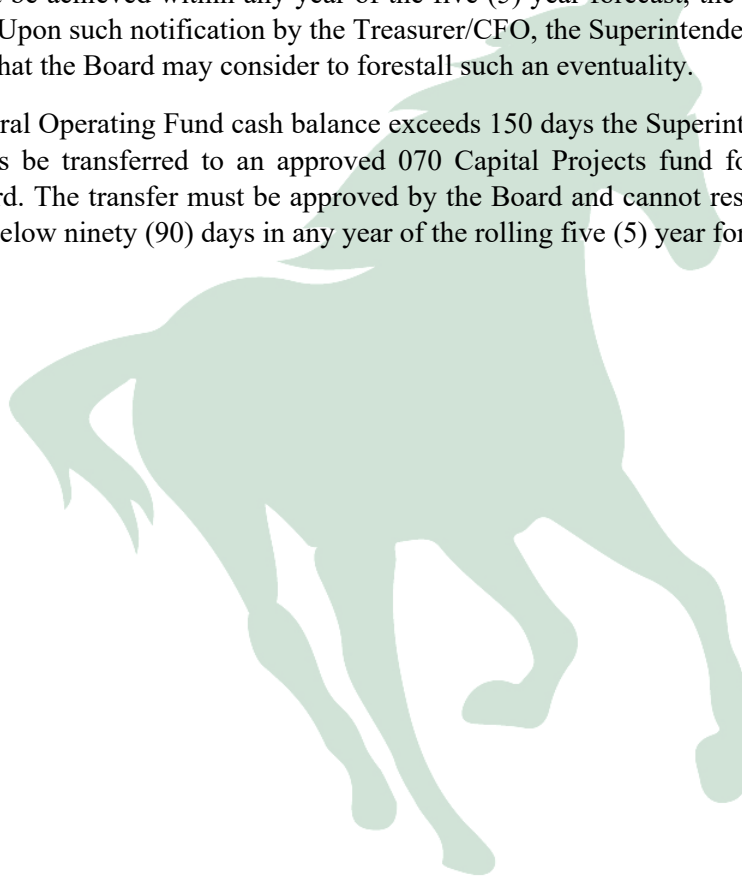
As indicated by the charts above, the fund balance has fluctuated from fiscal year 2021 through fiscal year 2024, the fund balance has decreased by \$1.5 million or by 2.9% partially due to the fiscal year 2023 transfer of \$25,000,000 to fund 070 for capital improvements. At the time of the passage of the May 2019 five-year renewal operating levy, the District estimated that the available cash balances would last over a ten-year period to balance budgets. As expenditures continue to increase annually, the District is expected to begin deficit spending in the general fund during fiscal year

2025. Community feedback during recent levy failures of the now non-renewal of the May 2019 five-year renewal operating levy indicated a preference for spending down existing cash balances before the District request additional levies and/or renewals. The Board of Education has approved a controlled spend-down for fiscal years 2025 and 2026, with plans to reassess reduction strategies in fiscal year 2026 for fiscal year 2027 and beyond.

During fiscal year 2023, through the work and recommendation of the District's Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

The Board believes that maintaining a cash reserve unencumbered unreserved balance of ninety (90) days of operating expenditures is necessary in the interest of sound fiscal management. The Board affirms that tax levies may be pursued, and/or the District's finances otherwise managed, to ensure a General Operating Fund unencumbered unreserved cash balance equivalent to at least ninety (90) days of operating expenditures. Promptly upon receiving an indication that such cash balance may not be achieved within any year of the five (5) year forecast, the Treasurer/CFO shall report such a finding to the Board. Upon such notification by the Treasurer/CFO, the Superintendent and Treasurer/CFO will prepare and propose options that the Board may consider to forestall such an eventuality.

Further, when a General Operating Fund cash balance exceeds 150 days the Superintendent and/or Treasurer/CFO may recommend the funds be transferred to an approved 070 Capital Projects fund for future capital improvements as approved by the Board. The transfer must be approved by the Board and cannot result in the General Operating Fund cash balance falling below ninety (90) days in any year of the rolling five (5) year forecast.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
GENERAL OPERATING FUNDS / GENERAL FUND - LEVEL 2 & 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
From Local Sources:									
	Taxes	\$61,736,066	\$61,956,736	\$65,576,177	\$66,099,485	\$62,786,823	\$60,113,718	\$60,682,365	\$61,795,399
	Tuition	722,708	1,141,798	1,121,368	1,096,220	1,060,000	1,060,000	1,060,000	1,060,000
	Classroom Materials and Fees	199,541	193,647	210,468	199,280	200,000	200,000	200,000	200,000
	Earnings on Investments	408,104	373,659	1,863,071	2,689,907	2,500,000	2,200,000	1,700,000	1,500,000
	Extracurricular	203,994	232,842	235,062	251,055	250,000	250,000	250,000	250,000
	Other Local Revenues	4,379,860	3,800,001	3,238,554	3,252,752	3,057,389	3,057,388	3,057,388	3,057,388
	Intergovernmental - Federal	313,753	321,126	33,333	266,359	250,000	250,000	250,000	250,000
	Intergovernmental - State	16,032,711	15,354,622	15,763,894	16,406,969	16,697,100	16,401,060	16,823,495	17,049,732
Total Revenues		83,996,737	83,374,431	88,041,927	90,262,027	86,801,312	83,532,166	84,023,248	85,162,519
Instruction:									
	Salaries	28,814,657	30,072,431	31,131,409	32,382,918	35,453,832	37,185,421	38,017,934	38,706,874
	Fringe Benefits	10,050,702	10,723,514	11,553,883	12,791,634	14,147,326	15,088,576	15,828,804	16,661,436
	Purchase Services	4,722,812	1,997,293	2,661,535	2,629,122	2,815,735	2,920,735	2,815,735	2,815,735
	Materials and Supplies	158,624	135,913	231,349	238,191	238,364	238,364	238,364	238,364
	Capital Outlay	36,690	84,663	65,603	49,981	72,200	72,200	72,200	72,200
Total Instruction		43,783,485	43,013,814	45,643,779	48,091,846	52,727,457	55,505,296	56,973,037	58,494,609
Support Services:									
	Salaries	13,711,478	14,468,746	15,098,548	15,577,418	17,093,964	17,142,445	17,357,789	17,543,760
	Fringe Benefits	6,888,192	7,015,307	7,327,857	8,212,235	8,921,949	9,333,971	9,821,733	10,326,035
	Purchase Services	3,391,464	4,140,079	4,288,093	4,690,583	5,434,347	5,587,552	5,825,441	6,097,162
	Materials and Supplies	1,392,575	1,769,429	2,004,132	3,574,900	2,747,959	2,673,921	2,673,921	2,673,921
	Capital Outlay	870,083	718,891	836,615	842,977	820,406	650,906	650,906	650,906
	Other Objects	1,146,846	1,232,233	1,316,986	1,239,883	1,343,738	1,389,771	1,416,494	1,442,641
Total Support Services		27,400,638	29,344,685	30,872,231	34,137,996	36,362,363	36,778,566	37,746,284	38,734,425
Extracurricular Activities									
	Salaries	871,113	881,642	1,025,294	1,218,180	1,270,693	1,303,190	1,306,743	1,310,295
	Fringe Benefits	235,160	237,668	294,615	346,410	355,860	370,357	378,560	387,200
	Purchase Services	42,559	68,734	46,176	16,214	29,119	29,995	47,600	47,600
	Materials and Supplies	5,463	11,681	8,640	16,603	5,000	5,000	5,000	5,000
	Capital Outlay	21,154	21,434	26,517	63,635	30,000	30,000	30,000	30,000
Total Extracurricular Activities		1,175,449	1,221,159	1,401,242	1,661,042	1,690,672	1,738,542	1,767,903	1,780,095
Facilities Acquisition and Construction:									
	Purchase Services	0	0	0	0	348,542	209,095	209,095	209,095
Total Facilities Acquisition and Construction		0	0	0	0	348,542	209,095	209,095	209,095
Debt Service:									
	Principal Payment	327,143	340,897	355,310	375,414	45,000	45,000	50,000	50,000
	Interest and Fiscal Charges	91,543	75,801	59,162	41,813	32,052	30,117	28,075	25,875
Total Debt Service		418,686	416,698	414,472	417,227	77,052	75,117	78,075	75,875
Total Expenditures		72,778,258	73,996,356	78,331,724	84,308,111	91,206,086	94,306,616	96,774,394	99,294,099
Excess of Revenues Over / (Under) Expenditures		11,218,479	9,378,075	9,710,203	5,953,916	(4,404,774)	(10,774,450)	(12,751,146)	(14,131,580)
Other Financing Sources / (Uses):									
	Transfers Out	(1,003,289)	(395,709)	(26,079,722)	(841,849)	(877,531)	(837,808)	(884,495)	(893,495)
	Advance In	86,601	126,861	211,951	197,620	171,936	80,000	80,000	80,000
	Advance Out	(126,861)	(211,951)	(197,620)	(171,933)	(80,000)	(80,000)	(80,000)	(80,000)
	Refund of Prior Year Expenditure	1,174,592	348,916	36,820	90,446	70,000	5,000	5,000	5,000
	All Other Financing Sources	38,668	3,648	26,244	22,804	0	0	0	0
Total Other Financing Sources / (Uses)		169,711	(128,235)	(26,002,327)	(702,912)	(715,595)	(832,808)	(879,495)	(888,495)
Net Change in Fund Balance		11,388,190	9,249,840	(16,292,124)	5,251,004	(5,120,369)	(11,607,258)	(13,630,641)	(15,020,075)
Cash Balance at Beginning of Fiscal Year		41,702,354	53,090,544	62,340,384	46,048,260	51,299,264	46,178,895	34,571,637	20,940,996
Cash Balance at End of Fiscal Year		53,090,544	62,340,384	46,048,260	51,299,264	46,178,895	34,571,637	20,940,996	5,920,921
Year End Encumbrances Appropriated		2,173,525	2,036,742	1,499,480	1,831,749	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance at End of Fiscal Year		\$50,917,019	\$60,303,642	\$44,548,780	\$49,467,515	\$44,178,895	\$32,571,637	\$18,940,996	\$3,920,921

STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND TOTAL
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Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$26,741,817	\$27,790,947	\$28,776,554	\$29,850,884	\$32,585,199	\$34,307,432	\$35,118,075	\$35,786,504
112	Temp	Cert-Salary/Wages	322,989	370,648	341,896	248,682	418,000	418,000	418,000	418,000
113	Supplemental	Cert-Salary/Wages	101,000	156,338	178,922	231,990	163,500	163,500	163,500	163,500
119	Other Cert	Salaries	82,000	44,160	42,120	109,215	129,000	129,000	129,000	129,000
139	Other Cert	Compensation	87,788	88,100	85,575	79,350	90,000	90,000	90,000	90,000
141	Noncert Regular	Sal/Wages	1,422,055	1,491,647	1,573,195	1,739,964	1,915,033	1,924,389	1,946,259	1,966,770
142	Noncert Temp	Salary/Wages	48,058	84,259	84,844	70,407	90,000	90,000	90,000	90,000
144	Noncertified	Overtime	2,932	1,782	3,465	4,851	500	500	500	500
149	Noncert Merit	Incentive	6,000	3,300	2,700	3,500	17,600	17,600	17,600	17,600
169	Other Non-Certificated	Compensation	0	41,250	42,138	44,075	45,000	45,000	45,000	45,000
Total Salaries			28,814,639	30,072,431	31,131,409	32,382,918	35,453,832	37,185,421	38,017,934	38,706,874
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	3,742,400	4,107,956	4,105,748	4,240,972	4,673,998	4,915,110	5,028,601	5,122,181
221	SERS - Employer's	Share	218,274	224,480	236,070	262,542	289,539	290,848	293,910	296,782
229	SERS - "Surcharge"		8,243	25,538	30,228	29,587	49,727	50,500	50,500	50,500
241	Cert Medical/Hospital		4,641,687	4,912,406	5,605,979	6,426,464	6,968,884	7,555,742	8,050,481	8,652,937
242	Cert Life Insurance		61,718	64,901	65,013	69,167	82,059	86,023	88,115	89,539
249	Cert Other Insurance	Benefit	378,902	394,676	406,454	419,765	484,091	509,065	520,819	530,512
251	Noncert Medical/Hospital		816,514	852,901	964,004	1,200,603	1,406,112	1,480,649	1,590,555	1,708,178
252	Noncert Life Insurance		3,538	3,682	3,813	4,074	4,873	4,858	4,911	4,964
259	Noncert Other Insurance	Benefit	19,097	21,298	22,235	24,391	29,989	30,124	30,441	30,738
261	Certified Workers	Comp	126,691	111,293	106,555	104,431	112,256	117,893	120,512	122,743
262	Noncert Workers	Comp	7,608	7,131	7,784	7,012	25,798	27,763	29,959	32,363
281	Cert Unemployment	Insurance	26,030	(2,748)	0	2,626	20,000	20,000	20,000	20,000
Total Fringe Benefits			10,050,702	10,723,514	11,553,883	12,791,634	14,147,326	15,088,576	15,828,804	16,661,436
<i>Purchase Services</i>										
411	Instruction	Services	1,060,575	468,355	894,882	772,857	853,906	958,906	853,906	853,906
412	Other Prof/Tech	Services	16,200	0	0	0	0	0	0	0
419	Other Prof/Tech	Services	37,520	57,039	64,962	78,123	59,700	59,700	59,700	59,700
423	Repairs/Maintenance	Services	1,535	1,918	1,898	777	1,600	1,600	1,600	1,600
439	Travel/Mileage/Meeting	Expense	492	769	10,750	11,975	14,713	14,713	14,713	14,713
443	Postage		1,085	1,151	1,866	1,428	1,675	1,675	1,675	1,675
461	Printing and Binding		0	421	69	0	2,450	2,450	2,450	2,450
471	Tuition Paid-Other Oh	District	59,842	108,127	67,379	35,019	40,000	40,000	40,000	40,000
473	Spec Ed. - Tuition and	Settlements	908,108	1,082,923	1,335,225	1,442,981	1,530,191	1,530,191	1,530,191	1,530,191
474	Excess Cost		15,617	16,112	6,071	6,125	10,000	10,000	10,000	10,000
475	Spec Ed. - Indistrict	Payment	10,764	12,371	2,827	6,460	10,000	10,000	10,000	10,000
477	Open Enrollment	Indistrict	168,114	0	0	0	0	0	0	0
478	Community School-Indistrict		1,532,308	0	0	0	0	0	0	0
479	Other Tuition	Payment	905,110	236,739	264,545	267,762	275,000	275,000	275,000	275,000
490	Other Purchased	Services	5,542	11,368	11,061	5,615	16,500	16,500	16,500	16,500
Total Purchase Services			4,722,812	1,997,293	2,661,535	2,629,122	2,815,735	2,920,735	2,815,735	2,815,735
<i>Supplies and Materials</i>										
511	Instructional	Supplies	138,665	112,260	198,755	192,346	210,873	210,873	210,873	210,873
512	Office	Supplies	1,285	733	1,154	1,692	4,150	4,150	4,150	4,150
514	Health/Hygiene	Supplies	2,605	3,806	4,617	4,621	5,950	5,950	5,950	5,950
516	Software	Materials	9,163	17,008	14,138	7,735	8,591	8,591	8,591	8,591
519	Other General	Supplies	5,452	336	4,133	1,098	2,000	2,000	2,000	2,000
569	Other - Food		525	1,069	1,363	1,470	1,800	1,800	1,800	1,800
573	Equipment and	Furniture	29	701	6,799	29,229	3,500	3,500	3,500	3,500
590	Other Supplies and	Materials	900	0	390	0	1,500	1,500	1,500	1,500
Total Materials and Supplies			158,624	135,913	231,349	238,191	238,364	238,364	238,364	238,364
<i>Capital Outlay</i>										
640	Equipment		36,690	84,663	65,603	49,981	72,200	72,200	72,200	72,200
Total Instruction			43,783,467	43,013,814	45,643,779	48,091,846	52,727,457	55,505,296	56,973,037	58,494,609

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND TOTAL</p>
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Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
Salaries:										
	111	Regular Cert-Salary/Wages	4,648,326	4,883,512	5,190,183	5,475,841	6,073,108	6,329,533	6,457,805	6,562,727
	112	Temp Cert-Salary/Wages	5,064	21,208	47,306	7,893	0	0	0	0
	113	Supplemental Cert-Salary/Wages	223,491	217,714	220,850	184,159	191,935	196,035	197,187	198,280
	119	Other Cert Salaries	2,900	2,600	4,000	7,700	11,600	11,600	11,600	11,600
	139	Other Cert Compensation	0	0	0	0	300,000	0	0	0
	141	Noncert Regular Sal/Wages	8,307,339	8,696,015	9,010,376	9,182,852	9,695,221	9,783,177	9,869,097	9,949,053
	142	Noncert Temp Salary/Wages	146,803	182,750	154,707	233,397	261,000	261,000	261,000	261,000
	143	Noncert Supplemental Salary/Wages	2,500	4,000	4,000	4,000	0	0	0	0
	144	Noncertified Overtime	267,968	407,902	405,249	378,236	413,000	413,000	413,000	413,000
	149	Noncert Merit Incentive	45,100	35,900	39,910	41,806	88,100	88,100	88,100	88,100
	162	Noncert Termination Benefit	7,332	0	0	614	0	0	0	0
	169	Other Non-Certificated Compensation	33,600	0	0	0	0	0	0	0
	171	Compensation of Board Members	21,055	17,145	16,682	15,680	20,000	20,000	20,000	20,000
	172	Student Workers	0	0	5,285	45,240	40,000	40,000	40,000	40,000
Total Salaries			13,711,478	14,468,746	15,098,548	15,577,418	17,093,964	17,142,445	17,357,789	17,543,760
Fringe Benefits										
	211	STRS - Employer's Share	668,045	739,346	766,334	794,254	927,870	922,204	940,324	955,166
	212	STRS - "Pickup"	324,367	347,022	376,933	399,076	444,908	458,872	467,340	474,272
	221	SERS - Employer's Share	1,315,426	1,349,002	1,384,737	1,456,990	1,505,285	1,517,739	1,529,768	1,540,962
	222	SERS - "Pickup"	140,526	144,278	151,842	161,444	171,557	176,312	178,776	181,024
	229	SERS - "Surcharge"	77,400	74,967	83,273	78,465	103,955	105,450	105,450	105,450
	241	Cert Medical/Hospital	909,291	914,291	972,342	1,144,225	1,263,390	1,353,049	1,444,955	1,550,100
	242	Cert Life Insurance	13,436	14,117	14,984	15,791	19,200	18,238	19,805	20,696
	249	Cert Other Insurance Benefit	69,873	73,830	78,648	81,537	98,360	97,845	99,803	101,423
	251	Noncert Medical/Hospital	3,142,341	3,138,462	3,284,037	3,861,899	4,143,307	4,438,461	4,787,530	5,146,980
	252	Noncert Life Insurance	20,891	21,461	22,371	22,873	26,438	26,676	26,924	27,150
	259	Noncert Other Insurance Benefit	123,344	131,037	135,260	138,932	152,984	154,272	155,519	156,677
	261	Certified Workers Comp	23,987	21,890	23,460	21,108	21,045	20,916	21,328	21,669
	262	Noncert Workers Comp	42,334	38,257	39,383	35,641	33,650	33,937	34,211	34,467
	282	Noncert Unemployment Insurance	16,949	7,347	(5,747)	0	10,000	10,000	10,000	10,000
Total Fringe Benefits			6,888,210	7,015,307	7,327,857	8,212,235	8,921,949	9,333,971	9,821,733	10,326,035
Purchase Services										
	410	Professional Services	188,878	312,495	333,390	360,858	475,128	403,595	415,703	428,174
	411	Instruction Services	400,269	382,429	418,705	401,090	426,500	426,500	426,500	426,500
	412	Other Prof/Tech Services	33,404	40,533	49,622	69,927	58,805	58,805	58,805	58,805
	413	Health Services	20,482	21,241	25,395	19,923	23,320	23,320	23,320	23,320
	415	Management Services	7,248	7,297	7,384	7,757	8,000	8,000	8,000	8,000
	416	Data Processing Services	182,381	189,368	165,629	213,688	229,616	229,616	229,616	229,616
	418	Professional/Legal Services	243,121	277,741	326,834	352,790	456,735	456,289	456,289	456,289
	419	Other Prof/Tech Services	127,574	409,240	298,541	277,555	302,570	299,460	302,149	304,918
	422	Garbage Removal/Cleaning	33,518	42,024	51,217	48,859	50,381	55,923	62,074	68,903
	423	Repairs/Maintenance Services	198,144	185,369	212,567	234,438	264,750	260,037	260,037	260,037
	424	Property Insurance	189,371	213,091	255,697	294,111	330,079	376,290	428,971	489,027
	425	Rentals	4,821	7,744	11,131	15,045	42,000	19,000	19,000	19,000
	432	Cert Meeting Expense	5,921	9,500	17,164	5,863	24,100	24,100	24,100	24,100
	439	Travel/Mileage/Meeting Expense	21,704	52,863	51,549	44,187	85,900	85,080	85,080	85,080
	441	Telephone Service	29,098	24,509	23,132	20,295	25,200	32,000	32,000	32,000
	443	Postage	14,747	18,344	8,731	10,115	14,800	13,800	13,800	13,800
	444	Postage Machine Rental	4,658	3,667	3,700	3,700	5,000	5,000	5,000	5,000
	446	Advertising	739	807	27	410	500	500	500	500
	449	Other Communications Services	225,915	183,253	198,600	268,134	285,486	279,726	279,726	279,726
	451	Electricity	881,301	1,023,331	845,828	963,632	1,047,786	1,152,564	1,267,820	1,394,603
	452	Water and Sewage	128,050	190,758	174,914	225,260	245,871	270,457	297,503	327,254
	453	Gas	173,031	173,381	190,043	232,885	273,250	300,575	330,633	363,696
	461	Printing and Binding	0	63	9,031	12,611	11,150	11,150	11,150	11,150
	483	Stud Transp-Other Sources	174,570	249,914	341,117	396,607	400,000	400,000	400,000	400,000
	489	Other Pupil Transp Services	8,499	15,186	29,320	25,774	100,000	100,000	100,000	100,000
	490	Other Purchased Services	94,020	105,931	238,825	185,069	247,420	295,765	287,665	287,665
Total Purchase Services			3,391,464	4,140,079	4,288,093	4,690,583	5,434,347	5,587,552	5,825,441	6,097,162

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND TOTAL

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Supplies and Materials										
	511	Instructional Supplies	94,514	111,790	106,119	77,558	112,500	112,500	112,500	112,500
	512	Office Supplies	41,484	38,782	49,810	26,172	81,750	81,750	81,750	81,750
	514	Health/Hygiene Supplies	6,583	4,869	2,743	4,918	5,500	5,500	5,500	5,500
	516	Software Materials	129,726	148,875	322,398	326,449	408,763	402,963	402,963	402,963
	519	Other General Supplies	57,928	57,201	50,651	38,137	59,196	59,196	59,196	59,196
	521	New Textbooks	340,258	418,719	90,479	1,924,333	625,000	625,000	625,000	625,000
	522	New Textbooks	8,705	11,139	41,881	8,579	55,000	55,000	55,000	55,000
	523	Rebinding Textbooks	0	296	513	0	1,000	1,000	1,000	1,000
	526	College Credit Plus Textbooks	27,497	21,418	26,537	27,740	40,000	40,000	40,000	40,000
	531	New Library Books	1,711	7,266	5,522	7,262	7,250	7,250	7,250	7,250
	532	Replacement Library Books	0	0	0	0	500	500	500	500
	542	Periodicals	347	712	815	760	1,325	1,325	1,325	1,325
	570	Sup/Mat. Oper/Maint/Repair	0	0	0	141	500	500	500	500
	571	Land	43,941	74,743	95,995	72,466	62,500	63,218	63,218	63,218
	572	Buildings	248,305	290,461	299,286	321,341	384,175	363,727	363,727	363,727
	573	Equipment and Furniture	65,041	82,384	280,539	181,133	229,600	179,500	179,500	179,500
	581	Parts-Maint/Rep Motor Vehicles	190,645	214,074	224,662	214,510	277,500	277,396	277,396	277,396
	582	Fuel	130,321	263,791	362,357	305,674	350,000	350,000	350,000	350,000
	583	Tires and Tubes	1,340	17,932	34,693	30,034	38,000	38,000	38,000	38,000
	590	Other Supplies and Materials	4,229	4,977	9,132	7,693	7,900	9,596	9,596	9,596
Total Materials and Supplies			1,392,575	1,769,429	2,004,132	3,574,900	2,747,959	2,673,921	2,673,921	2,673,921
Capital Outlay										
	640	Equipment	870,083	718,891	836,615	842,977	820,406	650,906	650,906	650,906
Other Objects										
	841	Membership-Professional Organizations	36,647	39,645	40,790	25,493	38,534	38,534	38,534	38,534
	843	Charges for Audit Exams	41,638	42,294	42,263	43,575	50,000	50,000	50,000	50,000
	844	County Board of Education Contributions	35,003	34,268	35,718	35,646	38,632	40,177	41,784	43,456
	845	Cnty Auditors/Treas Fees	691,427	692,454	795,271	745,311	765,000	773,000	780,000	785,000
	846	Election Expense	53,594	31,963	0	29,853	40,000	40,000	40,000	40,000
	847	Delinquent Land Taxes	100,197	196,023	187,473	167,994	180,000	182,000	184,000	186,000
	848	Bank Charges	20,210	22,600	25,377	5,840	15,000	30,000	30,000	30,000
	849	Other Dues and Fees	3,198	3,198	3,188	3,180	1,750	3,306	3,306	3,306
	851	Liability Insurance	142,453	149,389	156,244	168,945	179,322	197,254	213,370	230,845
	889	Other Awards and Prizes	22,479	20,399	20,597	13,989	35,500	35,500	35,500	35,500
	890	Other Misc. Expenditures	0	0	0	57	0	0	0	0
Total Other Objects			1,146,846	1,232,233	1,316,986	1,239,883	1,343,738	1,389,771	1,416,494	1,442,641
Total Support Services			27,400,656	29,344,685	30,872,231	34,137,996	36,362,363	36,778,567	37,746,284	38,734,425
Extracurricular Activities										
Salaries:										
	113	Supplemental Cert-Salary/Wages	461,827	449,513	449,094	623,154	657,208	674,973	674,973	674,973
	141	Noncert Regular Sal/Wages	143,944	147,271	224,973	241,549	249,205	253,801	257,354	260,906
	143	Noncert Supplemental Salary/Wages	265,247	284,858	348,098	352,635	361,280	371,416	371,416	371,416
	144	Noncertificated Overtime	95	0	2,329	42	1,000	1,000	1,000	1,000
	149	Noncert Merit Incentive	0	0	800	800	2,000	2,000	2,000	2,000
Total Salaries			871,113	881,642	1,025,294	1,218,180	1,270,693	1,303,190	1,306,743	1,310,295
Fringe Benefits										
	211	STRS - Employer's Share	62,120	63,005	62,270	85,417	92,009	94,496	94,496	94,496
	221	SERS - Employer's Share	60,101	60,913	81,764	84,965	85,888	87,950	88,448	88,945
	222	SERS - "Pickup"	10,319	10,616	19,263	20,660	21,697	22,202	22,594	22,912
	229	SERS - "Surcharge"	38,122	38,328	37,770	46,432	39,909	42,000	42,000	42,000
	249	Cert Other Insurance Benefit	6,340	6,167	6,172	8,501	9,530	9,788	9,788	9,788
	251	Noncert Medical/Hospital	47,843	48,637	74,803	87,489	92,989	99,749	106,985	114,733
	252	Noncert Life Insurance	458	478	740	816	877	894	907	921
	259	Noncert Other Insurance Benefit	5,813	6,133	8,179	8,419	8,896	9,109	9,161	9,213
	261	Certified Workers Comp	2,142	1,784	1,641	1,894	2,102	2,160	2,160	2,160
	262	Noncert Workers Comp	1,902	1,607	2,013	1,817	1,963	2,010	2,022	2,033
Total Fringe Benefits			235,160	237,668	294,615	346,410	355,860	370,357	378,560	387,200

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND TOTAL

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Purchase Services										
	423	Repairs/Maintenance Services	0	0	0	7,274	0	0	0	0
	439	Travel/Mileage/Meeting Expense	0	9,095	0	0	0	0	0	0
	490	Other Purchased Services	42,559	59,639	46,176	8,940	29,119	29,995	47,600	47,600
Total Purchase Services			42,559	68,734	46,176	16,214	29,119	29,995	47,600	47,600
Supplies and Materials										
	511	Instructional Supplies	463	6,681	3,640	6,448	0	0	0	0
	516	Software Materials	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	590	Other Supplies and Materials	0	0	0	5,155	0	0	0	0
Total Materials and Supplies			5,463	11,681	8,640	16,603	5,000	5,000	5,000	5,000
Capital Outlay										
	640	Equipment	21,154	21,434	26,517	63,635	30,000	30,000	30,000	30,000
Total Extracurricular Activities			1,175,449	1,221,159	1,401,242	1,661,042	1,690,672	1,738,542	1,767,903	1,780,095
Facilities Acquisition and Construction:										
	425	Rentals	0	0	0	0	348,542	209,095	209,095	209,095
Total Facilities Acquisition and Construction			0	0	0	0	348,542	209,095	209,095	209,095
Debt Service:										
Other Objects										
	811	Serial Bonds - Principal	327,143	340,897	355,310	375,414	45,000	45,000	50,000	50,000
	821	Serial Bonds	91,543	75,801	59,162	41,813	32,052	30,117	28,075	25,875
Total Debt Service			418,686	416,698	414,472	417,227	77,052	75,117	78,075	75,875
Total Expenditures			72,778,258	73,996,356	78,331,724	84,308,111	91,206,085	94,306,616	96,774,394	99,294,098
Other Financing Uses:										
Other Financing Uses										
	910	Transfers Out	1,003,289	395,709	26,079,722	841,849	877,531	837,808	884,495	893,495
	921	Initial Advance Out	126,861	211,951	197,620	171,933	80,000	80,000	80,000	80,000
Total Other Uses of Funds			1,130,150	607,660	26,277,342	1,013,782	957,531	917,808	964,495	973,495
Total Expenditures and Other Financing Uses			\$73,908,408	\$74,604,016	\$104,609,066	\$85,321,893	\$92,163,616	\$95,224,424	\$97,738,889	\$100,267,593

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: BOARD OF EDUCATION MEMBERS - 010

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
	171	Compensation of Board Members	\$21,055	\$17,145	\$16,682	\$15,680	\$20,000	\$20,000	\$20,000	\$20,000
<i>Fringe Benefits</i>										
	221	SERS - Employer's Share	760	1,256	1,426	1,293	2,800	2,800	2,800	2,800
	229	SERS - "Surcharge"	694	828	1,039	1,289	1,095	1,100	1,100	1,100
	259	Noncert Other Insurance Benefit	1,142	778	673	645	786	786	786	786
	262	Noncert Workers Comp	141	94	67	51	64	64	64	64
Total Fringe Benefits			2,737	2,956	3,205	3,278	4,745	4,750	4,750	4,750
<i>Purchase Services</i>										
	418	Professional/Legal Services	0	0	250	250	250	250	250	250
	439	Travel/Mileage/Meeting Expense	550	3,332	2,100	2,405	6,750	6,750	6,750	6,750
	490	Other Purchased Services	0	0	0	0	500	500	500	500
Total Purchase Services			550	3,332	2,350	2,655	7,500	7,500	7,500	7,500
<i>Supplies and Materials</i>										
	542	Periodicals	150	150	150	150	150	150	150	150
	590	Other Supplies and Materials	301	0	0	0	500	500	500	500
Total Materials and Supplies			451	150	150	150	650	650	650	650
<i>Other Objects</i>										
	841	Membership-Professional Organizations	9,342	9,167	9,836	10,109	10,000	10,000	10,000	10,000
Total Expenditures and Other Financing Uses			\$34,135	\$32,750	\$32,223	\$31,872	\$42,895	\$42,900	\$42,900	\$42,900

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: WAREHOUSE - 090

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Support Services:										
Purchase Services										
422		Garbage Removal/Cleaning	\$0	\$0	\$0	\$0	\$3,083	\$3,422	\$3,799	\$4,216
423		Repairs/Maintenance Services	5,685	9,817	4,589	3,144	4,600	4,600	4,600	4,600
425		Rentals	678	0	0	0	3,000	0	0	0
439		Travel/Mileage/Meeting Expense	169	88	3	0	200	200	200	200
Total Purchase Services			6,532	9,905	4,592	3,144	10,883	8,222	8,599	9,016
Supplies and Materials										
512		Office Supplies	266	253	257	19	500	500	500	500
571		Land	3,103	28	198	907	1,500	1,500	1,500	1,500
572		Buildings	9,615	7,976	7,501	6,652	10,000	10,000	10,000	10,000
573		Equipment and Furniture	3,885	1,035	4,515	6,597	5,500	5,500	5,500	5,500
Total Materials and Supplies			16,869	9,292	12,471	14,175	17,500	17,500	17,500	17,500
Capital Outlay										
640		Equipment	759	8,202	0	1,040	3,000	1,000	1,000	1,000
Total Expenditures and Other Financing Uses			\$24,160	\$27,399	\$17,063	\$18,359	\$31,383	\$26,722	\$27,099	\$27,516

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SUPERINTENDENT'S OFFICE - 110

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$159,365	\$166,921	\$174,430	\$196,279	\$204,764	\$210,639	\$216,257	\$221,942
119	Other Cert Salaries		0	0	200	200	1,000	1,000	1,000	1,000
141	Noncert Regular Sal/Wages		66,560	68,807	71,826	72,346	73,788	73,882	73,882	73,882
144	Noncertificated Overtime		492	271	170	38	1,000	1,000	1,000	1,000
149	Noncert Merit Incentive		0	0	800	1,000	1,000	1,000	1,000	1,000
Total Salaries			226,417	235,999	247,426	269,863	281,552	287,521	293,139	298,824
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		21,855	23,804	24,402	27,290	28,947	29,629	30,416	31,212
212	STRS - "Pickup"		24,766	26,129	27,717	31,010	32,680	33,618	34,515	35,422
221	SERS - Employer's Share		9,969	9,827	9,961	10,367	10,470	10,623	10,623	10,624
222	SERS - "Pickup"		7,376	7,599	7,711	7,873	8,117	8,127	8,127	8,127
241	Cert Medical/Hospital		23,357	23,700	25,302	28,520	29,392	31,468	33,690	36,069
242	Cert Life Insurance		577	601	631	663	774	796	818	839
249	Cert Other Insurance Benefit		4,558	4,775	5,020	5,633	5,996	6,138	6,300	6,465
251	Noncert Medical/Hospital		24,671	24,827	26,687	29,800	30,361	32,505	34,799	37,255
252	Noncert Life Insurance		244	248	252	257	279	279	279	279
259	Noncert Other Insurance Benefit		948	970	1,021	1,020	1,085	1,100	1,100	1,100
261	Certified Workers Comp		706	638	684	703	662	677	695	714
262	Noncert Workers Comp		311	266	282	243	239	243	243	243
Total Fringe Benefits			119,338	123,384	129,670	143,379	149,002	155,203	161,605	168,349
<i>Purchase Services</i>										
418	Professional/Legal Services		1,875	4,635	3,340	3,545	3,700	3,700	3,700	3,700
439	Travel/Mileage/Meeting Expense		1,523	8,157	9,178	7,452	20,000	20,000	20,000	20,000
490	Other Purchased Services		325	250	24,450	13,750	250	250	250	250
Total Purchase Services			3,723	13,042	36,968	24,747	23,950	23,950	23,950	23,950
<i>Supplies and Materials</i>										
512	Office Supplies		383	192	535	133	350	350	350	350
542	Periodicals		60	39	0	0	0	0	0	0
590	Other Supplies and Materials		970	760	1,142	808	900	900	900	900
Total Materials and Supplies			1,413	991	1,677	941	1,250	1,250	1,250	1,250
<i>Capital Outlay</i>										
640	Equipment		0	4,208	152	3,343	2,500	2,500	2,500	2,500
<i>Other Objects</i>										
841	Membership-Professional Organizations		16,469	18,491	18,593	3,002	14,465	14,465	14,465	14,465
844	County Board of Education Contributions		35,003	34,268	35,718	35,646	38,632	40,177	41,784	43,456
889	Other Awards and Prizes		884	6,086	5,423	98	15,000	15,000	15,000	15,000
Total Other Objects			52,356	58,845	59,734	38,746	68,097	69,642	71,249	72,921
Total Expenditures and Other Financing Uses			\$403,247	\$436,469	\$475,627	\$481,019	\$526,351	\$540,066	\$553,693	\$567,794

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: CURRICULUM AND INSTRUCTION - 115

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
		<i>Salaries:</i>								
111		Regular Cert-Salary/Wages	\$96,136	\$325,058	\$332,458	\$278,857	\$383,069	\$409,159	\$413,323	\$416,246
113		Supplemental Cert-Salary/Wages	0	0	1,370	1,455	0	0	0	0
119		Other Cert Salaries	600	0	600	700	0	0	0	0
		Total Salaries	96,736	325,058	334,428	281,012	383,069	409,159	413,323	416,246
		<i>Fringe Benefits</i>								
211		STRS - Employer's Share	13,247	46,909	46,855	39,329	53,629	57,282	57,865	58,274
241		Cert Medical/Hospital	20,869	57,934	70,731	67,379	63,632	68,096	72,874	77,987
242		Cert Life Insurance	234	626	681	684	969	1,035	1,045	1,053
249		Cert Other Insurance Benefit	1,364	4,546	4,637	3,874	5,554	5,933	5,993	6,036
261		Certified Workers Comp	442	1,353	1,359	1,178	1,226	1,309	1,323	1,332
		Total Fringe Benefits	36,156	111,368	124,263	112,444	125,010	133,655	139,100	144,682
		<i>Purchase Services</i>								
411		Instruction Services	326,320	167,797	550,951	512,447	536,406	641,406	536,406	536,406
		Total Insutraction	459,212	604,223	1,009,642	905,903	1,044,485	1,184,220	1,088,829	1,097,334
Support Services:										
		<i>Salaries:</i>								
111		Regular Cert-Salary/Wages	\$221,470	\$413,055	\$545,911	\$516,510	\$385,374	\$385,285	\$390,168	\$392,611
113		Supplemental Cert-Salary/Wages	48,570	60,579	55,688	30,599	36,603	36,674	36,674	36,674
119		Other Cert Salaries	0	200	200	600	2,000	2,000	2,000	2,000
139		Other Cert Compensation	0	0	0	0	300,000	0	0	0
141		Noncert Regular Sal/Wages	99,712	104,647	109,591	130,140	95,672	99,093	102,483	106,202
144		Noncertificated Overtime	0	0	0	795	1,000	1,000	1,000	1,000
149		Noncert Merit Incentive	800	800	600	800	3,000	3,000	3,000	3,000
		Total Salaries	370,552	579,281	711,990	679,444	823,649	527,052	535,325	541,487
		<i>Fringe Benefits</i>								
211		STRS - Employer's Share	36,753	68,286	84,108	76,277	101,357	59,354	60,038	60,380
212		STRS - "Pickup"	36,048	51,759	70,252	64,682	43,902	43,427	44,148	44,537
221		SERS - Employer's Share	14,806	14,890	15,515	18,572	13,954	14,433	14,908	15,428
222		SERS - "Pickup"	5,858	6,197	6,457	9,743	5,556	5,825	6,095	6,387
241		Cert Medical/Hospital	18,515	48,077	77,634	84,366	51,826	55,481	59,394	63,584
242		Cert Life Insurance	814	1,388	1,851	1,764	1,341	1,337	1,356	1,365
249		Cert Other Insurance Benefit	3,855	6,735	8,518	7,705	10,498	6,147	6,218	6,254
251		Noncert Medical/Hospital	49,157	49,763	53,664	57,892	29,193	31,243	33,437	35,784
252		Noncert Life Insurance	310	326	341	402	305	316	328	341
259		Noncert Other Insurance Benefit	1,384	1,454	1,527	1,834	1,445	1,495	1,544	1,598
261		Certified Workers Comp	1,200	1,707	2,595	2,517	2,317	1,357	1,372	1,380
262		Noncert Workers Comp	457	395	418	375	319	330	341	353
		Total Fringe Benefits	169,157	250,977	322,880	326,129	262,013	220,745	229,179	237,390
		<i>Purchase Services</i>								
412		Other Prof/Tech Services	33,404	40,533	49,622	69,927	58,805	58,805	58,805	58,805
439		Travel/Mileage/Meeting Expense	8,401	11,588	1,582	1,327	5,000	5,000	5,000	5,000
		Total Purchase Services	41,805	52,121	51,204	71,254	63,805	63,805	63,805	63,805
		<i>Supplies and Materials</i>								
511		Instructional Supplies	82,014	95,036	89,091	59,283	94,000	94,000	94,000	94,000
512		Office Supplies	422	467	845	331	3,000	3,000	3,000	3,000
521		New Textbooks	340,258	418,719	90,479	1,924,333	625,000	625,000	625,000	625,000
522		Replacement Textbooks	8,705	11,139	41,881	8,579	55,000	55,000	55,000	55,000
523		Rebinding Textbooks	0	296	513	0	1,000	1,000	1,000	1,000
526		College Credit Plus Textbooks	27,497	21,418	26,537	27,740	40,000	40,000	40,000	40,000
573		Equipment and Furniture	0	14,853	2,182	224	0	0	0	0
590		Other Supplies and Materials	0	0	0	300	0	0	0	0
		Total Materials and Supplies	458,896	561,928	251,528	2,020,790	818,000	818,000	818,000	818,000
		<i>Capital Outlay</i>								
640		Equipment	2,238	1,151	1,333	350	5,000	5,000	5,000	5,000
		<i>Other Objects</i>								
841		Membership-Professional Organizations	384	528	322	267	750	750	750	750
		Total Support Services	1,043,032	1,445,986	1,339,257	3,098,234	1,973,217	1,635,352	1,652,059	1,666,432
Extracurricular Activities										
		<i>Purchase Services</i>								
423		Repairs/Maintenance Services	0	0	0	4,500	0	0	0	0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: CURRICULUM AND INSTRUCTION - 115

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Extracurricular Activities	0	0	0	4,500	0	0	0	0
Total Expenditures and Other Financing Uses	\$1,502,244	\$2,050,209	\$2,348,899	\$4,008,637	\$3,017,702	\$2,819,573	\$2,740,888	\$2,763,766

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: GIFTED SERVICES - 116

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
		<i>Purchase Services</i>								
	412	Other Prof/Tech Services	16,200	0	0	0	0	0	0	0
Total Insstruction			16,200	0	0	0	0	0	0	0
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	0	0	0	0	77,596	87,346	88,997	90,648
	113	Supplemental Cert-Salary/Wages	0	0	0	0	3,750	3,750	3,750	3,750
	119	Other Cert Salaries	0	0	0	0	1,000	1,000	1,000	1,000
		Total Salaries	0	0	0	0	82,346	92,096	93,747	95,398
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	0	0	0	0	11,528	12,894	13,125	13,356
	212	STRS - "Pickup"	0	0	0	0	12,983	14,538	14,802	15,066
	241	Cert Medical/Hospital	0	0	0	0	11,658	12,482	13,281	14,305
	242	Cert Life Insurance	0	0	0	0	307	344	351	357
	249	Cert Other Insurance Benefit	0	0	0	0	1,180	1,321	1,345	1,368
	261	Certified Workers Comp	0	238	311	150	260	292	297	302
		Total Fringe Benefits	0	238	311	150	37,916	41,871	43,201	44,754
Total Support Services			0	238	311	150	120,262	133,967	136,948	140,152
Total Expenditures and Other Financing Uses			\$16,200	\$238	\$311	\$150	\$120,262	\$133,967	\$136,948	\$140,152

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: CAREER & TECHNICAL EDUCATION - 117

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
<i>Instruction:</i>										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	\$0	\$0	\$8,400	\$8,445	\$8,400	\$8,400	\$8,400	\$8,400
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	12,000	1,086	4,483	3,514	3,600	3,600	3,600	3,600
Total Insutruction			12,000	1,086	12,883	11,959	12,000	12,000	12,000	12,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	0	9,095	0	0	0	0	0	0
Total Extracurricular Activities			0	9,095	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$12,000	\$10,181	\$12,883	\$11,959	\$12,000	\$12,000	\$12,000	\$12,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SUCCESS & WELLNESS - 118

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	0	0	46,581	57,726	61,908	68,477	71,677	74,350
119		Other Cert Salaries	0	0	0	200	800	800	800	800
Total Salaries			0	0	46,581	57,926	62,708	69,277	72,477	75,150
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	0	0	6,488	8,077	8,779	9,699	10,147	10,521
241		Cert Medical/Hospital	0	0	8,204	10,732	10,774	11,531	12,342	13,210
242		Cert Life Insurance	0	0	121	141	156	172	180	187
249		Cert Other Insurance Benefit	0	0	656	814	909	1,004	1,051	1,090
261		Certified Workers Comp	0	0	144	186	201	222	232	240
Total Fringe Benefits			0	0	15,613	19,950	20,819	22,628	23,952	25,248
<i>Purchase Services</i>										
419		Other Prof/Tech Services	0	109,109	110,608	63,841	92,996	89,636	92,325	95,094
Total Expenditures and Other Financing Uses			\$0	\$109,109	\$172,802	\$141,717	\$176,523	\$181,541	\$188,754	\$195,492

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: TECHNOGLY - 124

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$100,359	\$105,054	\$110,256	\$114,793	\$119,344	\$121,813	\$124,072	\$126,332
113		Supplemental Cert-Salary/Wages	16,500	19,000	21,406	21,865	21,750	21,750	21,750	21,750
141		Noncert Regular Sal/Wages	648,778	636,246	678,428	697,022	731,792	739,434	742,512	745,757
143		Noncert Supplemental Salary/Wages	2,500	4,000	4,000	4,000	0	0	0	0
144		Noncertificated Overtime	17,415	12,928	9,162	6,643	15,000	15,000	15,000	15,000
149		Noncert Merit Incentive	1,000	200	3,000	3,200	5,000	5,000	5,000	5,000
169		Other Non-Certificated Compensation	0	0	0	0	0	0	0	0
Total Salaries			786,552	777,428	826,252	847,523	892,886	902,997	908,334	913,839
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	15,973	17,844	18,289	18,929	19,753	20,099	20,415	20,732
212		STRS - "Pickup"	15,840	16,583	17,789	18,572	19,486	19,880	20,241	20,602
221		SERS - Employer's Share	99,011	92,713	97,932	101,958	105,251	106,321	106,752	107,206
222		SERS - "Pickup"	32,744	33,884	35,026	36,257	37,441	37,753	37,889	38,024
229		SERS - "Surcharge"	0	580	0	0	498	500	500	500
241		Cert Medical/Hospital	23,357	23,700	25,302	28,520	29,393	31,468	33,690	36,069
242		Cert Life Insurance	371	386	405	423	460	471	480	488
249		Cert Other Insurance Benefit	1,631	1,735	1,838	1,901	2,046	2,082	2,114	2,147
251		Noncert Medical/Hospital	192,214	177,518	193,807	218,227	241,097	258,727	277,604	297,817
252		Noncert Life Insurance	1,939	1,860	2,033	2,071	2,280	2,296	2,303	2,315
259		Noncert Other Insurance Benefit	9,396	9,168	9,760	9,962	10,901	11,012	11,057	11,103
261		Certified Workers Comp	463	398	428	390	451	459	466	474
262		Noncert Workers Comp	3,030	2,584	2,626	2,350	2,406	2,430	2,440	2,450
Total Fringe Benefits			395,969	378,953	405,235	439,560	471,463	493,498	515,953	539,927
<i>Purchase Services</i>										
416		Data Processing Services	165,373	189,368	154,179	201,988	210,116	210,116	210,116	210,116
423		Repairs/Maintenance Services	6,019	1,511	4,167	13,775	21,500	21,500	21,500	21,500
439		Travel/Mileage/Meeting Expense	2,221	2,988	7,411	6,513	9,000	9,000	9,000	9,000
443		Postage	70	0	31	0	0	0	0	0
449		Other Communications Services	225,915	183,253	198,600	268,134	285,486	279,726	279,726	279,726
490		Other Purchased Services	1,355	1,327	1,372	1,367	1,550	1,550	1,550	1,550
Total Purchase Services			400,953	378,447	365,760	491,777	527,652	521,892	521,892	521,892
<i>Supplies and Materials</i>										
512		Office Supplies	787	1,092	2,756	458	1,500	1,500	1,500	1,500
516		Software Materials	62,370	69,631	220,236	201,336	288,783	288,783	288,783	288,783
519		Other General Supplies	56,906	46,452	35,247	26,600	41,250	41,250	41,250	41,250
542		Periodicals	0	0	60	0	200	200	200	200
570		Sup/Mat. Oper/Maint/Repair	0	0	0	141	500	500	500	500
573		Equipment and Furniture	3,740	1,014	5,771	1,524	5,000	5,000	5,000	5,000
Total Materials and Supplies			123,803	118,189	264,070	230,059	337,233	337,233	337,233	337,233
<i>Capital Outlay</i>										
640		Equipment	671,314	385,256	669,741	742,368	654,300	504,300	504,300	504,300
<i>Other Objects</i>										
841		Membership-Professional Organizations	0	0	2,465	965	0	0	0	0
Total Expenditures and Other Financing Uses			\$2,378,591	\$2,038,273	\$2,533,523	\$2,752,252	\$2,883,534	\$2,759,920	\$2,787,712	\$2,817,191

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: MEDIA SPECIALIST DISTRICT WIDE - 127

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
142		Noncert Temp Salary/Wages	\$145	\$9,861	\$5,520	\$4,012	\$6,000	\$6,000	\$6,000	\$6,000
<i>Fringe Benefits</i>										
221		SERS - Employer's Share	21	1,394	774	682	840	840	840	840
229		SERS - "Surcharge"	1,024	0	0	1,130	806	850	850	850
259		Noncert Other Insurance Benefit	2	143	80	58	87	87	87	87
262		Noncert Workers Comp	0	22	29	11	19	19	19	19
<i>Total Fringe Benefits</i>			<i>1,047</i>	<i>1,559</i>	<i>883</i>	<i>1,881</i>	<i>1,752</i>	<i>1,796</i>	<i>1,796</i>	<i>1,796</i>
Total Expenditures and Other Financing Uses			\$1,192	\$11,420	\$6,403	\$5,893	\$7,752	\$7,796	\$7,796	\$7,796

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: COMMUNICATIONS - 130

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$70,919	\$74,825	\$78,037	\$82,644	\$88,544	\$89,003	\$89,003	\$89,003
149	Noncert Merit Incentive		0	0	200	200	1,000	1,000	1,000	1,000
Total Salaries			70,919	74,825	78,237	82,844	89,544	90,003	90,003	90,003
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		10,489	10,646	11,084	11,965	12,536	12,601	12,601	12,601
222	SERS - "Pickup"		7,773	8,231	8,579	9,091	9,740	9,790	9,790	9,790
251	Noncert Medical/Hospital		24,671	24,827	26,687	29,800	30,361	32,504	34,799	37,255
252	Noncert Life Insurance		257	273	287	302	335	336	336	336
259	Noncert Other Insurance Benefit		994	1,047	1,097	1,157	1,298	1,305	1,305	1,305
262	Noncert Workers Comp		323	279	296	269	287	288	288	288
Total Fringe Benefits			44,507	45,303	48,030	52,584	54,557	56,824	59,119	61,575
<i>Purchase Services</i>										
419	Other Prof/Tech Services		79	79	0	0	0	0	0	0
439	Travel/Mileage/Meeting Expense		243	330	179	0	500	500	500	500
490	Other Purchased Services		7,583	12,455	18,774	5,294	10,000	10,000	10,000	10,000
Total Purchase Services			7,905	12,864	18,953	5,294	10,500	10,500	10,500	10,500
<i>Supplies and Materials</i>										
512	Office Supplies		89	0	54	70	250	250	250	250
<i>Capital Outlay</i>										
640	Equipment		1,331	0	0	0	500	500	500	500
<i>Other Objects</i>										
841	Membership-Professional Organizations		75	90	0	244	820	820	820	820
Total Expenditures and Other Financing Uses			\$124,826	\$133,082	\$145,274	\$141,036	\$156,171	\$158,897	\$161,192	\$163,648

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 141

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$638,590	\$664,465	\$682,148	\$659,407	\$723,049	\$786,372	\$808,148	\$824,486
112	Temp	Cert-Salary/Wages	1,925	7,760	7,943	18,463	18,000	18,000	18,000	18,000
113	Supplemental	Cert-Salary/Wages	370	1,075	2,173	1,635	2,500	2,500	2,500	2,500
119	Other	Cert Salaries	2,300	1,200	1,600	3,375	4,000	4,000	4,000	4,000
141	Noncert	Regular Sal/Wages	234,204	254,010	271,938	319,342	326,826	330,826	334,787	338,695
142	Noncert	Temp Salary/Wages	7,817	15,082	9,577	1,045	5,000	5,000	5,000	5,000
144	Noncertificated	Overtime	18	55	543	197	500	500	500	500
149	Noncert	Merit Incentive	700	300	1,000	800	2,800	2,800	2,800	2,800
Total Salaries			885,924	943,947	976,922	1,004,264	1,082,675	1,149,998	1,175,735	1,195,981
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	88,318	97,930	97,184	95,441	104,657	113,522	116,571	118,858
221	SERS - Employer's	Share	35,850	38,397	40,289	46,459	46,918	47,478	48,032	48,579
229	SERS - "Surcharge"		2,436	7,208	7,194	7,515	12,536	13,000	13,000	13,000
241	Cert	Medical/Hospital	139,125	165,026	157,367	200,035	217,324	249,322	265,900	285,528
242	Cert	Life Insurance	1,551	1,622	1,685	1,611	1,822	1,982	2,037	2,078
249	Cert	Other Insurance Benefit	8,850	9,178	9,441	9,188	10,839	11,758	12,073	12,310
251	Noncert	Medical/Hospital	199,741	213,145	256,518	313,026	338,192	366,689	392,749	420,648
252	Noncert	Life Insurance	655	651	712	789	825	835	845	855
259	Noncert	Other Insurance Benefit	2,809	3,392	3,503	3,865	4,859	4,917	4,975	5,031
261	Certified	Workers Comp	2,944	2,620	2,718	2,405	2,392	2,595	2,664	2,717
262	Noncert	Workers Comp	1,271	1,158	1,570	1,173	1,072	1,085	1,098	1,110
Total Fringe Benefits			483,550	540,327	578,181	681,507	741,436	813,183	859,944	910,715
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	1,233	1,873	3,687	3,277	2,200	2,200	2,200	2,200
423	Repairs/Maintenance	Services	0	51	15	495	150	150	150	150
439	Travel/Mileage/Meeting	Expense	492	498	1,165	2,940	2,000	2,000	2,000	2,000
443	Postage		120	493	446	25	0	0	0	0
Total Purchase Services			1,845	2,915	5,313	6,737	4,350	4,350	4,350	4,350
<i>Supplies and Materials</i>										
511	Instructional	Supplies	5,477	5,418	11,785	9,180	6,655	6,655	6,655	6,655
512	Office	Supplies	216	442	656	480	1,500	1,500	1,500	1,500
514	Health/Hygiene	Supplies	104	126	146	99	100	100	100	100
573	Equipment and	Furniture	0	0	0	780	0	0	0	0
Total Materials and Supplies			5,797	5,986	12,587	10,539	8,255	8,255	8,255	8,255
<i>Capital Outlay</i>										
640	Equipment		80	812	2,552	0	1,200	1,200	1,200	1,200
Total Instruction			1,377,196	1,493,987	1,575,555	1,703,047	1,837,916	1,976,986	2,049,484	2,120,501
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	0	0	0	0	90,691	102,157	104,164	106,170
141	Noncert	Regular Sal/Wages	40,236	41,264	41,873	52,102	44,534	43,258	43,258	43,258
144	Noncertificated	Overtime	200	99	294	407	500	500	500	500
149	Noncert	Merit Incentive	0	200	0	500	800	800	800	800
Total Salaries			40,436	41,563	42,167	53,009	136,525	146,715	148,722	150,728
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	0	0	0	0	12,697	14,302	14,583	14,864
212	STRS - "Pickup"		0	0	0	0	14,474	16,304	16,625	16,945
221	SERS - Employer's	Share	5,971	5,886	5,992	7,572	6,417	6,238	6,238	6,238
241	Cert	Medical/Hospital	0	0	0	0	11,589	12,406	13,282	14,218
242	Cert	Life Insurance	0	0	0	0	343	386	394	401
249	Cert	Other Insurance Benefit	0	0	0	0	1,315	1,481	1,510	1,539
251	Noncert	Medical/Hospital	24,485	24,936	26,977	31,231	32,267	34,740	37,384	40,221
252	Noncert	Life Insurance	99	101	103	127	110	109	109	109
259	Noncert	Other Insurance Benefit	606	551	553	708	665	646	646	646
261	Certified	Workers Comp	0	0	0	0	290	327	333	340
262	Noncert	Workers Comp	185	157	160	169	147	143	143	143
Total Fringe Benefits			31,346	31,631	33,785	39,807	80,314	87,082	91,247	95,664

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 141

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,664	2,100	2,361	2,312	2,319	2,574	2,857	3,172
	423	Repairs/Maintenance Services	1,373	880	2,244	3,042	3,034	3,034	3,034	3,034
	425	Rentals	0	175	27	225	3,000	500	500	500
	439	Travel/Mileage/Meeting Expense	285	170	866	1,437	2,500	2,500	2,500	2,500
		<i>Total Purchase Services</i>	<i>3,322</i>	<i>3,325</i>	<i>5,498</i>	<i>7,016</i>	<i>10,853</i>	<i>8,608</i>	<i>8,891</i>	<i>9,206</i>
		<i>Supplies and Materials</i>								
	531	New Library Books	43	0	0	0	0	0	0	0
	571	Land	791	1,075	1,577	763	2,000	2,000	2,000	2,000
	572	Buildings	4,085	7,536	6,192	5,299	8,000	8,000	8,000	8,000
	573	Equipment and Furniture	1,003	12	11,625	2,280	8,000	2,500	2,500	2,500
		<i>Total Materials and Supplies</i>	<i>5,922</i>	<i>8,623</i>	<i>19,394</i>	<i>8,342</i>	<i>18,000</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>
		<i>Capital Outlay</i>								
	640	Equipment	1,880	21,098	0	0	2,000	0	0	0
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	125	0	0	0	0	0	0	0
		<i>Total Support Services</i>	<i>83,031</i>	<i>106,240</i>	<i>100,844</i>	<i>108,174</i>	<i>247,692</i>	<i>254,905</i>	<i>261,361</i>	<i>268,097</i>
		<i>Total Expenditures and Other Financing Uses</i>	<i>\$1,460,227</i>	<i>\$1,600,227</i>	<i>\$1,676,399</i>	<i>\$1,811,221</i>	<i>\$2,085,608</i>	<i>\$2,231,891</i>	<i>\$2,310,845</i>	<i>\$2,388,599</i>

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: PUPIL SERVICES - 142

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$96,637	\$101,828	\$141,865	\$115,461	\$92,466	\$93,422	\$94,456	\$95,450
144	Noncertificated Overtime		1,200	2,334	5,740	0	0	0	0	0
149	Noncert Merit Incentive		0	400	200	0	2,000	2,000	2,000	2,000
Total Salaries			97,837	104,562	147,805	115,461	94,466	95,422	96,456	97,450
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		14,354	14,827	20,984	16,767	13,225	13,359	13,504	13,643
229	SERS - "Surcharge"		0	0	0	878	0	0	0	0
251	Noncert Medical/Hospital		48,970	49,872	65,304	78,043	64,535	69,481	74,776	80,445
252	Noncert Life Insurance		234	244	308	287	233	235	238	240
259	Noncert Other Insurance Benefit		1,339	1,439	2,045	1,561	1,370	1,384	1,399	1,413
262	Noncert Workers Comp		445	373	570	472	302	305	309	312
Total Fringe Benefits			65,342	66,755	89,211	98,008	79,665	84,764	90,226	96,053
<i>Purchase Services</i>										
418	Professional/Legal Services		26,137	27,580	15,972	29,746	77,200	77,200	77,200	77,200
439	Travel/Mileage/Meeting Expense		0	0	0	0	1,400	1,400	1,400	1,400
490	Other Purchased Services		49,111	60,439	130,721	122,835	168,770	169,015	169,015	169,015
Total Purchase Services			75,248	88,019	146,693	152,581	247,370	247,615	247,615	247,615
<i>Supplies and Materials</i>										
512	Office Supplies		295	358	570	271	1,000	1,000	1,000	1,000
573	Equipment and Furniture		0	2,768	0	1,263	0	0	0	0
590	Other Supplies and Materials		0	4,217	7,990	5,801	6,500	6,500	6,500	6,500
Total Materials and Supplies			295	7,343	8,560	7,335	7,500	7,500	7,500	7,500
<i>Capital Outlay</i>										
640	Equipment		17,288	16,036	11,326	10,728	12,000	12,000	12,000	12,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		0	375	375	375	700	700	700	700
Total Expenditures and Other Financing Uses			\$256,010	\$283,090	\$403,970	\$384,488	\$441,701	\$448,001	\$454,497	\$461,318

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: Guidance District Wide -143

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
<i>Support Services:</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	\$0	\$0	\$20,010	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Financing Uses			\$0	\$0	\$20,010	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: NURSES - 144

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$84,084	\$85,927	\$58,554	\$57,097	\$59,192	\$62,221	\$64,154	\$66,668
119		Other Cert Salaries	200	600	200	200	800	800	800	800
141		Noncert Regular Sal/Wages	40,195	40,951	41,740	42,530	42,596	42,596	42,596	42,596
144		Noncertificated Overtime	0	768	701	0	0	0	0	0
149		Noncert Merit Incentive	0	0	0	0	800	800	800	800
Total Salaries			124,479	128,246	101,195	99,827	103,388	106,417	108,350	110,864
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	11,584	12,491	8,238	7,991	8,399	8,823	9,094	9,445
221		SERS - Employer's Share	5,969	5,943	6,036	6,160	6,076	6,075	6,075	6,075
241		Cert Medical/Hospital	20,869	21,159	3,830	0	0	0	0	0
242		Cert Life Insurance	209	214	133	141	153	160	165	171
249		Cert Other Insurance Benefit	1,154	1,188	841	833	870	915	944	981
251		Noncert Medical/Hospital	24,485	24,936	26,977	31,231	32,267	34,740	37,388	40,222
252		Noncert Life Insurance	98	99	102	103	107	107	107	107
259		Noncert Other Insurance Benefit	548	572	581	583	629	629	629	629
261		Certified Workers Comp	385	325	240	187	192	202	207	216
262		Noncert Workers Comp	183	192	164	139	139	139	139	139
Total Fringe Benefits			65,484	67,119	47,142	47,368	48,832	51,790	54,748	57,985
<i>Purchase Services</i>										
410		Professional Services	188,878	312,495	333,390	360,858	450,128	403,595	415,703	428,174
439		Travel/Mileage/Meeting Expense	137	143	176	231	500	500	500	500
Total Purchase Services			189,015	312,638	333,566	361,089	450,628	404,095	416,203	428,674
<i>Supplies and Materials</i>										
514		Health/Hygiene Supplies	6,583	4,869	2,743	4,918	5,500	5,500	5,500	5,500
Total Expenditures and Other Financing Uses			\$385,561	\$512,872	\$484,646	\$513,202	\$608,348	\$567,802	\$584,801	\$603,023

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: PSYCHOLOGISTS/SPEECH THERAPIST - 145

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,339,599	\$1,290,561	\$1,318,847	\$1,426,350	\$1,520,450	\$1,587,242	\$1,626,504	\$1,654,098
112	Temp Cert-Salary/Wages		0	4,049	0	3,383	0	0	0	0
113	Supplemental Cert-Salary/Wages		54,173	54,414	53,944	54,953	59,940	62,179	63,047	63,757
119	Other Cert Salaries		1,900	1,200	1,400	2,800	4,000	4,000	4,000	4,000
Total Salaries			1,395,672	1,350,224	1,374,191	1,487,486	1,584,390	1,653,421	1,693,551	1,721,855
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		192,062	187,400	189,288	207,717	221,815	231,479	237,097	241,060
241	Cert Medical/Hospital		240,508	228,001	251,262	286,265	307,047	328,584	350,494	376,299
242	Cert Life Insurance		3,189	2,983	3,142	3,284	3,991	4,166	4,265	4,337
249	Cert Other Insurance Benefit		19,382	18,850	19,120	20,643	22,973	23,975	24,557	24,967
261	Certified Workers Comp		6,484	5,572	5,848	5,067	5,070	5,291	5,419	5,510
Total Fringe Benefits			461,625	442,806	468,660	522,976	560,896	593,495	621,832	652,173
<i>Purchase Services</i>										
411	Instruction Services		0	0	35,306	0	0	0	0	0
439	Travel/Mileage/Meeting Expense		116	279	44	10	2,000	2,000	2,000	2,000
490	Other Purchased Services		0	148	499	2,284	3,000	3,000	3,000	3,000
Total Purchase Services			116	427	35,849	2,294	5,000	5,000	5,000	5,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		12,500	16,754	17,028	18,275	18,500	18,500	18,500	18,500
Total Expenditures and Other Financing Uses			\$1,869,913	\$1,810,211	\$1,895,728	\$2,031,031	\$2,168,786	\$2,270,416	\$2,338,883	\$2,397,528

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SPECIAL EDUCATION DEPARTMENT - 146

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$3,414	\$5,054	\$3,049	\$4,864	\$89,123	\$102,244	\$102,545	\$103,926
119	Other Cert Salaries		0	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			3,414	5,054	3,049	4,864	90,123	103,244	103,545	104,926
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		467	724	427	677	12,617	14,454	14,496	14,690
241	Cert Medical/Hospital		0	0	0	0	26,429	28,282	30,038	32,388
242	Cert Life Insurance		0	0	0	0	212	248	248	252
249	Cert Other Insurance Benefit		47	69	42	68	1,307	1,497	1,501	1,521
261	Certified Workers Comp		14	260	6	10	288	330	331	336
Total Fringe Benefits			528	1,053	475	755	40,853	44,812	46,615	49,187
<i>Purchase Services</i>										
411	Instruction Services		214,375	300,558	343,931	260,410	317,500	317,500	317,500	317,500
439	Travel/Mileage/Meeting Expense		0	114	0	43	500	500	500	500
490	Other Purchased Services		760	5,724	1,223	4,341	3,000	3,000	3,000	3,000
Total Purchase Services			215,135	306,396	345,154	264,794	321,000	321,000	321,000	321,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		6,010	6,178	5,983	6,482	6,000	6,000	6,000	6,000
569	Other - Food		525	1,069	1,363	1,470	1,800	1,800	1,800	1,800
Total Materials and Supplies			6,535	7,247	7,346	7,952	7,800	7,800	7,800	7,800
<i>Capital Outlay</i>										
640	Equipment		5,164	16,988	20,968	16,128	20,000	20,000	20,000	20,000
Total Insutruction			230,776	336,738	376,992	294,493	479,776	496,856	498,960	502,913
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		216,703	223,839	234,802	248,548	259,785	261,762	263,667	265,574
113	Supplemental Cert-Salary/Wages		5,500	5,500	5,500	5,500	7,734	8,947	8,947	8,947
119	Other Cert Salaries		0	0	0	0	1,000	1,000	1,000	1,000
141	Noncert Regular Sal/Wages		56,216	58,213	60,641	62,940	65,524	65,643	65,643	65,643
149	Noncert Merit Incentive		0	0	200	200	1,000	1,000	1,000	1,000
Total Salaries			278,419	287,552	301,143	317,188	335,043	338,352	340,257	342,164
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		30,128	33,110	33,410	35,167	37,593	38,039	38,306	38,573
212	STRS - "Pickup"		34,886	36,352	38,016	40,101	42,696	43,206	43,509	43,814
221	SERS - Employer's Share		8,255	8,192	8,507	9,014	9,313	9,330	9,330	9,330
222	SERS - "Pickup"		6,115	6,333	6,585	6,847	7,208	7,221	7,221	7,221
241	Cert Medical/Hospital		46,715	47,400	50,603	57,041	58,786	62,936	67,379	72,138
242	Cert Life Insurance		798	820	858	910	1,011	1,023	1,030	1,038
249	Cert Other Insurance Benefit		3,065	3,168	3,337	3,531	3,894	3,940	3,967	3,995
251	Noncert Medical/Hospital		24,671	24,827	26,687	29,800	30,361	32,504	34,801	37,255
252	Noncert Life Insurance		208	180	147	147	248	248	248	248
259	Noncert Other Insurance Benefit		799	834	862	885	965	966	966	966
261	Certified Workers Comp		1,915	1,631	1,713	1,552	859	869	876	882
262	Noncert Workers Comp		258	221	233	210	212	213	213	213
Total Fringe Benefits			157,813	163,068	170,958	185,205	193,146	200,496	207,846	215,673
<i>Purchase Services</i>										
411	Instruction Services		400,269	382,429	383,399	401,090	426,500	426,500	426,500	426,500
439	Travel/Mileage/Meeting Expense		32	283	653	717	2,000	2,000	2,000	2,000
490	Other Purchased Services		7,469	7,419	19,126	7,709	29,500	37,600	29,500	29,500
Total Purchase Services			407,770	390,131	403,178	409,516	458,000	466,100	458,000	458,000
<i>Supplies and Materials</i>										
512	Office Supplies		0	536	0	89	1,000	1,000	1,000	1,000
<i>Capital Outlay</i>										
640	Equipment		3,949	0	0	8,850	0	0	0	0
Total Support Services			847,951	841,287	875,279	920,848	987,189	1,005,948	1,007,103	1,016,837
Total Expenditures and Other Financing Uses			\$1,078,727	\$1,178,025	\$1,252,271	\$1,215,341	\$1,466,965	\$1,502,803	\$1,506,063	\$1,519,750

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: TRANSPORTATION - 147

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,009,727	\$2,136,567	\$2,253,986	\$2,296,924	\$2,462,892	\$2,463,728	\$2,487,530	\$2,508,637
142	Noncert Temp Salary/Wages		57,644	63,189	92,979	134,818	125,000	125,000	125,000	125,000
144	Noncertificated Overtime		106,636	202,101	186,075	171,965	180,000	180,000	180,000	180,000
149	Noncert Merit Incentive		12,200	8,800	10,800	9,100	15,000	15,000	15,000	15,000
169	Other Non-Certificated Compensation		31,650	0	0	0	0	0	0	0
Total Salaries			2,217,857	2,410,657	2,543,840	2,612,807	2,782,892	2,783,728	2,807,530	2,828,637
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		322,010	340,517	360,900	377,516	389,605	389,722	393,054	396,009
222	SERS - "Pickup"		14,354	14,356	14,913	15,546	16,354	16,798	17,152	17,505
229	SERS - "Surcharge"		7,286	8,029	6,411	4,487	17,436	17,500	17,500	17,500
251	Noncert Medical/Hospital		850,952	818,903	854,118	991,992	1,069,398	1,133,682	1,235,555	1,328,946
252	Noncert Life Insurance		5,009	5,149	5,411	5,582	6,429	6,406	6,470	6,527
259	Noncert Other Insurance Benefit		29,502	32,528	34,646	35,630	40,352	40,364	40,709	41,015
262	Noncert Workers Comp		10,073	9,257	9,844	8,793	8,905	8,908	8,984	9,052
Total Fringe Benefits			1,239,186	1,228,739	1,286,243	1,439,546	1,548,479	1,613,380	1,719,424	1,816,554
<i>Purchase Services</i>										
413	Health Services		7,783	6,884	8,445	7,823	9,000	9,000	9,000	9,000
416	Data Processing Services		17,008	0	11,450	11,700	19,500	19,500	19,500	19,500
419	Other Prof/Tech Services		2,090	8,740	1,785	6,578	4,000	4,000	4,000	4,000
423	Repairs/Maintenance Services		23,671	30,847	16,488	25,859	21,000	21,000	21,000	21,000
439	Travel/Mileage/Meeting Expense		0	5,650	3,319	5,501	6,000	6,000	6,000	6,000
443	Postage		601	500	0	0	1,000	1,000	1,000	1,000
483	Stud Transp-Other Sources		174,570	249,914	341,117	396,607	400,000	400,000	400,000	400,000
489	Other Pupil Transp Services		8,499	15,186	29,320	25,774	100,000	100,000	100,000	100,000
490	Other Purchased Services		0	493	0	0	0	0	0	0
Total Purchase Services			234,222	318,214	411,924	479,842	560,500	560,500	560,500	560,500
<i>Supplies and Materials</i>										
512	Office Supplies		4,719	1,850	3,130	2,438	3,000	3,000	3,000	3,000
572	Buildings		6,043	669	0	0	0	0	0	0
573	Equipment and Furniture		2,665	1,886	2,952	6,965	5,000	5,000	5,000	5,000
581	Parts-Maint/Rep Motor Vehicles		172,062	184,732	204,995	177,446	250,000	250,000	250,000	250,000
582	Fuel		130,321	263,791	362,357	305,674	350,000	350,000	350,000	350,000
583	Tires and Tubes		0	15,573	32,025	27,280	35,000	35,000	35,000	35,000
590	Other Supplies and Materials		2,958	0	0	158	0	0	0	0
Total Materials and Supplies			318,768	468,501	605,459	519,961	643,000	643,000	643,000	643,000
<i>Capital Outlay</i>										
640	Equipment		(2,638)	9,902	5,686	11,208	15,000	15,000	15,000	15,000
<i>Other Objects</i>										
851	Liability Insurance		91,983	92,203	98,052	106,043	109,384	120,322	128,745	137,757
Total Expenditures and Other Financing Uses			\$4,099,378	\$4,528,216	\$4,951,204	\$5,169,407	\$5,659,255	\$5,735,930	\$5,874,199	\$6,001,448

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: HUMAN RESOURCES - 148

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$132,861	\$136,888	\$141,486	\$149,337	\$157,171	\$157,865	\$157,865	\$157,865
113	Supplemental	Cert-Salary/Wages	3,750	3,750	3,750	3,982	3,750	3,750	3,750	3,750
119	Other Cert	Salaries	0	0	0	0	1,000	1,000	1,000	1,000
141	Noncert Regular	Sal/Wages	147,858	134,168	139,224	139,791	237,912	250,966	255,049	259,105
144	Noncertificated	Overtime	136	865	151	323	2,000	2,000	2,000	2,000
149	Noncert Merit	Incentive	400	200	1,200	1,400	3,000	3,000	3,000	3,000
Total Salaries			285,005	275,871	285,811	294,833	404,833	418,581	422,664	426,720
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	18,225	20,027	20,153	21,194	22,669	22,766	22,766	22,766
212	STRS - "Pickup"		21,104	21,990	22,932	24,167	25,683	25,794	25,794	25,794
221	SERS - Employer's	Share	21,971	19,231	19,603	20,081	34,008	35,835	36,407	36,975
222	SERS - "Pickup"		12,588	11,284	11,729	12,217	22,253	23,591	23,943	24,294
229	SERS - "Surcharge"		0	0	0	0	929	1,000	1,000	1,000
241	Cert Medical/Hospital		23,357	23,700	25,302	28,520	29,393	31,468	33,690	36,069
242	Cert Life Insurance		480	491	514	547	608	611	611	611
249	Cert Other Insurance	Benefit	1,903	1,951	2,027	2,148	2,348	2,358	2,358	2,358
251	Noncert Medical/Hospital		58,414	36,295	37,224	41,626	72,769	77,904	83,403	89,290
252	Noncert Life Insurance		507	460	476	463	855	903	917	931
259	Noncert Other Insurance	Benefit	2,070	1,907	1,992	1,990	3,522	3,712	3,771	3,830
261	Certified Workers	Comp	643	552	553	506	518	520	520	520
262	Noncert Workers	Comp	674	522	512	470	777	819	831	844
Total Fringe Benefits			161,936	138,410	143,017	153,929	216,332	227,281	236,011	245,282
<i>Purchase Services</i>										
413	Health Services		12,100	14,300	13,200	12,100	13,320	13,320	13,320	13,320
418	Professional/Legal	Services	74,587	90,281	26,025	80,225	110,000	110,000	110,000	110,000
419	Other Prof/Tech	Services	61,268	62,719	68,495	91,042	90,824	90,824	90,824	90,824
432	Cert Meeting	Expense	5,640	8,372	16,146	5,459	23,100	23,100	23,100	23,100
439	Travel/Mileage/Meeting	Expense	2,728	7,244	10,464	4,173	10,100	10,100	10,100	10,100
461	Printing and Binding		0	0	2,931	3,329	2,000	2,000	2,000	2,000
490	Other Purchased	Services	420	280	325	510	750	750	750	750
Total Purchase Services			156,743	183,196	137,586	196,838	250,094	250,094	250,094	250,094
<i>Supplies and Materials</i>										
512	Office	Supplies	439	4,141	476	243	500	500	500	500
<i>Capital Outlay</i>										
640	Equipment		6,500	3,522	3,438	1,134	2,500	2,500	2,500	2,500
<i>Other Objects</i>										
841	Membership-Professional	Organizations	659	539	689	933	764	764	764	764
889	Other Awards and	Prizes	0	427	932	112	1,000	1,000	1,000	1,000
Total Other Objects			659	966	1,621	1,045	1,764	1,764	1,764	1,764
Total Expenditures and Other Financing Uses			\$611,282	\$606,106	\$571,949	\$648,022	\$876,023	\$900,720	\$913,533	\$926,860

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: PUBLICATIONS - 149

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
<i>Support Services:</i>										
		<i>Purchase Services</i>								
	419	Other Prof/Tech Services	\$12,326	\$12,988	\$13,340	\$17,112	\$30,000	\$30,000	\$30,000	\$30,000
		<i>Supplies and Materials</i>								
	512	Office Supplies	3,715	3,219	4,820	5,751	35,000	35,000	35,000	35,000
Total Expenditures and Other Financing Uses			\$16,059	\$16,207	\$18,160	\$22,863	\$65,000	\$65,000	\$65,000	\$65,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: BUSINESS SERVICES - 150

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$157,054	\$164,004	\$170,163	\$177,099	\$184,073	\$188,534	\$192,020	\$195,507
144	Noncertificated Overtime		0	37	215	0	0	0	0	0
149	Noncert Merit Incentive		0	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			157,054	164,041	170,378	177,099	185,073	189,534	193,020	196,507
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		23,140	23,161	24,028	25,448	25,910	26,535	27,023	27,511
222	SERS - "Pickup"		17,142	17,694	18,600	19,331	20,248	20,739	21,122	21,506
251	Noncert Medical/Hospital		32,615	44,516	51,988	58,320	59,754	63,972	68,489	73,325
252	Noncert Life Insurance		576	604	620	648	695	712	726	739
259	Noncert Other Insurance Benefit		2,205	2,291	2,375	2,458	2,684	2,748	2,799	2,849
262	Noncert Workers Comp		722	612	649	583	592	607	618	629
Total Fringe Benefits			76,400	88,878	98,260	106,788	109,883	115,313	120,777	126,559
<i>Purchase Services</i>										
418	Professional/Legal Services		4,564	7,558	109,647	106,395	125,585	125,139	125,139	125,139
419	Other Prof/Tech Services		41,782	80,406	93,968	86,512	70,000	70,000	70,000	70,000
423	Repairs/Maintenance Services		20,032	15,500	15,500	13,500	15,500	15,500	15,500	15,500
439	Travel/Mileage/Meeting Expense		1,029	1,021	2,756	2,192	2,450	2,450	2,450	2,450
443	Postage		0	8,809	5,013	5,446	5,000	5,000	5,000	5,000
444	Postage Machine Rental		0	1,822	1,855	1,855	2,000	2,000	2,000	2,000
Total Purchase Services			67,407	115,116	228,739	215,900	220,535	220,089	220,089	220,089
<i>Supplies and Materials</i>										
512	Office Supplies		1,726	2,683	926	156	2,000	2,000	2,000	2,000
<i>Capital Outlay</i>										
640	Equipment		8,297	1,094	17,411	5,049	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		911	938	966	1,029	1,000	1,000	1,000	1,000
851	Liability Insurance		50,470	57,186	58,192	62,902	69,938	76,932	84,625	93,087
Total Other Objects			51,381	58,124	59,158	63,931	70,938	77,932	85,625	94,087
Total Support Services			362,265	429,936	574,872	568,923	598,429	614,868	631,511	649,242
Facilities Acquisition and Construction:										
<i>Purchase Services</i>										
425	Rentals		0	0	0	0	348,542	209,095	209,095	209,095
Total Facilities Acquisition and Construction			0	0	0	0	348,542	209,095	209,095	209,095
Total Expenditures and Other Financing Uses			\$362,265	\$429,936	\$574,872	\$568,923	\$946,971	\$823,963	\$840,606	\$858,337

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: TREASURER'S OFFICE - 160

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$446,655	\$494,140	\$530,340	\$550,584	\$549,917	\$567,482	\$577,336	\$584,990
144	Noncertificated Overtime		3,708	4,083	3,998	3,141	5,000	5,000	5,000	5,000
149	Noncert Merit Incentive		1,600	1,600	1,600	2,800	5,000	5,000	5,000	5,000
Total Salaries			451,963	499,823	535,938	556,525	559,917	577,482	587,336	594,990
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		0	6,641	6,016	3,828	7,000	7,000	7,000	7,000
221	SERS - Employer's Share		89,084	95,474	95,698	109,028	111,388	113,847	115,227	116,299
222	SERS - "Pickup"		36,576	38,700	42,242	44,539	44,640	46,468	47,437	48,170
229	SERS - "Surcharge"		9,224	7,526	8,309	7,329	9,585	10,000	10,000	10,000
251	Noncert Medical/Hospital		137,596	164,071	172,635	197,442	185,011	198,461	212,863	228,280
252	Noncert Life Insurance		1,119	1,205	1,292	1,642	1,897	1,962	1,998	2,026
259	Noncert Other Insurance Benefit		8,107	8,966	9,556	10,074	8,119	8,373	8,516	8,627
262	Noncert Workers Comp		4,644	4,531	4,654	4,561	1,791	1,848	1,879	1,904
282	Noncert Unemployment Insurance		16,949	7,347	(5,747)	0	10,000	10,000	10,000	10,000
Total Fringe Benefits			303,299	334,461	334,655	378,443	379,431	397,959	414,920	432,306
<i>Purchase Services</i>										
413	Health Services		599	57	3,750	0	1,000	1,000	1,000	1,000
415	Management Services		7,248	7,297	7,384	7,757	8,000	8,000	8,000	8,000
418	Professional/Legal Services		135,958	147,687	171,600	132,629	140,000	140,000	140,000	140,000
419	Other Prof/Tech Services		10,029	135,199	10,345	12,470	14,750	15,000	15,000	15,000
439	Travel/Mileage/Meeting Expense		1,715	6,363	5,434	5,897	8,000	8,000	8,000	8,000
443	Postage		3,053	18	290	199	1,000	0	0	0
444	Postage Machine Rental		2,600	0	0	0	0	0	0	0
446	Advertising		739	807	27	410	500	500	500	500
490	Other Purchased Services		0	779	3,499	1,090	0	0	0	0
Total Purchase Services			161,941	298,207	202,329	160,452	173,250	172,500	172,500	172,500
<i>Supplies and Materials</i>										
512	Office Supplies		8,677	2,768	3,521	3,223	5,000	5,000	5,000	5,000
516	Software Materials		43,804	56,850	81,763	96,368	93,600	87,800	87,800	87,800
573	Equipment and Furniture		0	0	2,268	158	0	0	0	0
Total Materials and Supplies			52,481	59,618	87,552	99,749	98,600	92,800	92,800	92,800
<i>Capital Outlay</i>										
640	Equipment		14,654	0	5,343	1,318	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		5,047	4,980	5,215	5,261	5,500	5,500	5,500	5,500
843	Charges for Audit Exams		41,638	42,294	42,263	43,575	50,000	50,000	50,000	50,000
845	Cnty Auditors/Treas Fees		691,427	692,454	795,271	745,311	765,000	773,000	780,000	785,000
846	Election Expense		53,594	31,963	0	29,853	40,000	40,000	40,000	40,000
847	Delinquent Land Taxes		100,197	196,023	187,473	167,994	180,000	182,000	184,000	186,000
848	Bank Charges		20,210	22,600	25,377	5,840	15,000	30,000	30,000	30,000
890	Other Misc. Expenditures		0	0	0	57	0	0	0	0
Total Other Objects			912,113	990,314	1,055,599	997,891	1,055,500	1,080,500	1,089,500	1,096,500
Total Expenditures and Other Financing Uses			\$1,896,451	\$2,182,423	\$2,221,416	\$2,194,378	\$2,276,698	\$2,331,241	\$2,367,056	\$2,399,096

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SUBSTITUTES - 161

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$0	\$0	\$0	\$0	\$417,704	\$424,127	\$416,520	\$416,520
112		Temp Cert-Salary/Wages	321,064	362,888	333,953	230,219	400,000	400,000	400,000	400,000
113		Supplemental Cert-Salary/Wages	22,641	68,823	59,331	117,133	63,000	63,000	63,000	63,000
142		Noncert Temp Salary/Wages	40,241	68,790	74,527	68,895	85,000	85,000	85,000	85,000
Total Salaries			383,946	500,501	467,811	416,247	965,704	972,127	964,520	964,520
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	46,684	61,913	54,356	46,674	123,299	124,198	123,133	123,133
221		SERS - Employer's Share	5,773	9,652	10,449	9,833	11,900	11,900	11,900	11,900
241		Cert Medical/Hospital	5,686	5,045	0	0	240,891	257,815	275,242	295,313
242		Cert Life Insurance	0	0	0	0	1,053	1,069	1,050	1,050
249		Cert Other Insurance Benefit	4,949	6,214	5,686	4,952	12,771	12,863	12,753	12,753
259		Noncert Other Insurance Benefit	580	943	1,078	994	1,233	1,233	1,233	1,233
261		Certified Workers Comp	1,317	1,302	1,766	1,493	2,818	2,839	2,814	2,814
262		Noncert Workers Comp	131	244	266	201	270	272	272	272
Total Fringe Benefits			65,120	85,313	73,601	64,147	394,235	412,188	428,397	448,468
Total Insutraction			449,066	585,814	541,412	480,394	1,359,939	1,384,315	1,392,917	1,412,988
Support Services:										
<i>Salaries:</i>										
112		Temp Cert-Salary/Wages	3,421	17,159	47,306	4,510	0	0	0	0
142		Noncert Temp Salary/Wages	20,779	56,120	40,716	22,948	30,000	30,000	30,000	30,000
Total Salaries			24,200	73,279	88,022	27,458	30,000	30,000	30,000	30,000
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	472	2,433	6,960	514	0	0	0	0
221		SERS - Employer's Share	2,991	7,845	5,311	3,279	4,200	4,200	4,200	4,200
241		Cert Medical/Hospital	0	0	1,144	0	0	0	0	0
249		Cert Other Insurance Benefit	50	249	683	65	0	0	0	0
251		Noncert Medical/Hospital	0	11,336	0	0	0	0	0	0
259		Noncert Other Insurance Benefit	298	804	584	326	435	435	435	435
261		Certified Workers Comp	0	82	199	0	0	0	0	0
262		Noncert Workers Comp	68	202	143	76	96	96	96	96
Total Fringe Benefits			3,879	22,951	15,024	4,260	4,731	4,731	4,731	4,731
Total Support Services			28,079	96,230	103,046	31,718	34,731	34,731	34,731	34,731
Total Expenditures and Other Financing Uses			\$477,145	\$682,044	\$644,458	\$512,112	\$1,394,670	\$1,419,046	\$1,427,648	\$1,447,719

STRONGSVILLE CITY SCHOOL DISTRICT									
CUYAHOGA COUNTY, OH									
GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)									
GENERAL FUND BUDGET CENTER: FIXED CHARGES - 162									
			Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
			Year	Year	Year	Year	Year	Year	Year
			2021	2022	2023	2024	2025	2026	2027
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection
			2028						
			Projection						
Instruction:									
Salaries:									
111	Regular Cert-Salary/Wages		\$10,785	\$0	\$0	\$0	\$100,000	\$250,000	\$450,000
113	Supplemental Cert-Salary/Wages		(600)	5,250	5,250	6,000	6,000	6,000	6,000
139	Other Cert Compensation		87,788	88,100	85,575	79,350	90,000	90,000	90,000
169	Other Non-Certificated Compensation		0	41,250	42,138	44,075	45,000	45,000	45,000
Total Salaries			97,973	134,600	132,963	129,425	241,000	391,000	591,000
Fringe Benefits									
211	STRS - Employer's Share		1,922	757	734	834	27,440	48,440	76,440
221	SERS - Employer's Share		0	0	0	529	6,300	6,300	6,300
229	SERS - "Surcharge"		5,807	18,330	23,034	22,072	37,191	37,500	37,500
241	Cert Medical/Hospital		(12,247)	(18)	(104)	(51)	0	0	0
242	Cert Life Insurance		0	2	(2)	(3)	0	0	0
249	Cert Other Insurance Benefit		1,302	1,343	1,307	1,224	2,842	5,017	7,917
259	Noncert Other Insurance Benefit		0	596	609	638	653	653	653
261	Certified Workers Comp		2,395	2,096	(7,038)	2,493	6,050	6,655	7,320
262	Noncert Workers Comp		90	404	467	400	19,326	21,259	23,385
281	Cert Unemployment Insurance		26,030	(2,748)	0	2,626	20,000	20,000	20,000
Total Fringe Benefits			25,299	20,762	19,007	30,762	119,802	145,824	179,515
Other Objects									
869	Other Judgments		0	0	0	0	0	0	0
Total Insutruction			123,272	155,362	151,970	160,187	360,802	536,824	770,515
Support Services:									
Fringe Benefits									
221	SERS - Employer's Share		0	0	0	402	0	0	0
229	SERS - "Surcharge"		46,363	47,393	55,044	57,416	54,844	55,500	55,500
261	Certified Workers Comp		678	621	384	345	0	0	0
262	Noncert Workers Comp		594	215	207	190	0	0	0
Total Fringe Benefits			47,635	48,229	55,635	58,353	54,844	55,500	55,500
Other Objects									
899	Other Miscellaneous		0	0	10,065	0	0	0	0
Total Support Services			47,635	48,229	65,700	58,353	54,844	55,500	55,500
Extracurricular Activities									
Capital Outlay									
640	Equipment		0	0	0	0	30,000	30,000	30,000
Total Extracurricular Activities			0	0	0	0	30,000	30,000	30,000
Debt Service:									
Other Objects									
811	Serial Bonds - Principal		327,143	340,897	355,310	375,414	45,000	45,000	50,000
821	Serial Bonds - Interest		91,543	75,801	59,162	41,813	32,052	30,117	28,075
Total Other Objects			418,686	416,698	414,472	417,227	77,052	75,117	78,075
Total Debt Service			418,686	416,698	414,472	417,227	77,052	75,117	78,075
Total Expenditures			589,593	620,289	632,142	635,767	522,698	697,441	934,090
Other Financing Uses:									
Other Financing Uses									
910	Transfers Out		1,003,289	395,709	26,079,722	841,849	877,531	837,808	884,495
921	Initial Advance Out		126,861	211,951	197,620	171,933	80,000	80,000	80,000
Total Other Uses of Funds			1,130,150	607,660	26,277,342	1,013,782	957,531	917,808	964,495
Total Expenditures and Other Financing Uses			\$1,719,743	\$1,227,949	\$26,909,484	\$1,649,549	\$1,480,229	\$1,615,249	\$1,898,585

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: TUITION TO OTHER DISTRICTS - 163

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
		Purchase Services								
471		Tuition Paid-Other Oh District	\$59,842	\$108,127	\$67,379	\$35,019	\$40,000	\$40,000	\$40,000	\$40,000
473		Spec Ed. - Tuition and Settlements	908,108	1,082,923	1,335,225	1,442,981	1,530,191	1,530,191	1,530,191	1,530,191
474		Excess Cost	15,617	16,112	6,071	6,125	10,000	10,000	10,000	10,000
475		Spec Ed. - Indistrict Payment	10,764	12,371	2,827	6,460	10,000	10,000	10,000	10,000
477		Open Enrollment Indistrict	168,114	0	0	0	0	0	0	0
478		Community School-Indistrict	1,532,308	0	0	0	0	0	0	0
479		Other Tuition Payment	905,110	236,739	264,545	267,762	275,000	275,000	275,000	275,000
		Total Purchase Services	3,599,863	1,456,272	1,676,047	1,758,347	1,865,191	1,865,191	1,865,191	1,865,191
Total Expenditures and Other Financing Uses			\$3,599,863	\$1,456,272	\$1,676,047	\$1,758,347	\$1,865,191	\$1,865,191	\$1,865,191	\$1,865,191

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: ACADEMIC SUPPLEMENTS & ADVISORS - 190

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Extracurricular Activities										
<i>Salaries:</i>										
113		Supplemental Cert-Salary/Wages	106,569	108,892	114,526	186,410	215,000	215,000	215,000	215,000
143		Noncert Supplemental Salary/Wages	12,518	24,757	22,347	23,714	25,000	25,000	25,000	25,000
Total Salaries			119,087	133,649	136,873	210,124	240,000	240,000	240,000	240,000
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	14,239	15,520	15,938	24,843	30,100	30,100	30,100	30,100
221		SERS - Employer's Share	1,823	3,477	3,841	3,974	3,500	3,500	3,500	3,500
229		SERS - "Surcharge"	464	271	1,384	2,543	1,732	2,000	2,000	2,000
249		Cert Other Insurance Benefit	1,290	1,336	1,476	2,358	3,118	3,118	3,118	3,118
259		Noncert Other Insurance Benefit	173	338	340	361	363	363	363	363
261		Certified Workers Comp	454	498	406	488	687	688	688	688
262		Noncert Workers Comp	45	71	75	45	80	80	80	80
Total Fringe Benefits			18,488	21,511	23,460	34,612	39,580	39,848	39,848	39,848
Total Expenditures and Other Financing Uses			\$137,575	\$155,160	\$160,333	\$244,736	\$279,580	\$279,848	\$279,848	\$279,848

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: ATHLETICS - 191

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Extracurricular Activities										
<i>Salaries:</i>										
113		Supplemental Cert-Salary/Wages	\$355,258	\$340,621	\$334,568	\$436,744	\$442,208	\$459,973	\$459,973	\$459,973
141		Noncert Regular Sal/Wages	143,944	147,271	224,973	241,549	249,205	253,801	257,354	260,906
143		Noncert Supplemental Salary/Wages	252,729	260,101	325,751	328,921	336,280	346,416	346,416	346,416
144		Noncertificated Overtime	95	0	2,329	42	1,000	1,000	1,000	1,000
149		Noncert Merit Incentive	0	0	800	800	2,000	2,000	2,000	2,000
Total Salaries			752,026	747,993	888,421	1,008,056	1,030,693	1,063,190	1,066,743	1,070,295
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	47,881	47,485	46,332	60,574	61,909	64,396	64,396	64,396
221		SERS - Employer's Share	58,278	57,436	77,923	80,991	82,388	84,450	84,948	85,445
222		SERS - "Pickup"	10,319	10,616	19,263	20,660	21,697	22,202	22,594	22,912
229		SERS - "Surcharge"	37,658	38,057	36,386	43,889	38,177	40,000	40,000	40,000
249		Cert Other Insurance Benefit	5,050	4,831	4,696	6,143	6,412	6,670	6,670	6,670
251		Noncert Medical/Hospital	47,843	48,637	74,803	87,489	92,989	99,749	106,985	114,733
252		Noncert Life Insurance	458	478	740	816	877	894	907	921
259		Noncert Other Insurance Benefit	5,640	5,795	7,839	8,058	8,533	8,746	8,798	8,850
261		Certified Workers Comp	1,688	1,286	1,235	1,406	1,415	1,472	1,472	1,472
262		Noncert Workers Comp	1,857	1,536	1,938	1,772	1,883	1,930	1,942	1,953
Total Fringe Benefits			216,672	216,157	271,155	311,798	316,280	330,509	338,712	347,352
<i>Purchase Services</i>										
490		Other Purchased Services	42,559	59,639	46,176	8,940	29,119	29,995	47,600	47,600
<i>Supplies and Materials</i>										
516		Software Materials	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures and Other Financing Uses			\$1,016,257	\$1,028,789	\$1,210,752	\$1,333,794	\$1,381,092	\$1,428,694	\$1,458,055	\$1,470,247

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: CHAPMAN ELEMENTARY SCHOOL - 210

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$1,660,792	\$1,749,481	\$1,868,742	\$1,976,028	\$1,920,054	\$2,087,262	\$2,147,989	\$2,183,125
113	Supplemental	Cert-Salary/Wages	2,000	2,000	3,800	2,055	0	0	0	0
119	Other	Cert Salaries	3,820	880	680	4,820	7,000	7,000	7,000	7,000
141	Noncert	Regular Sal/Wages	223,433	240,113	226,230	233,955	274,949	254,226	257,764	261,072
142	Noncert	Temp Salary/Wages	0	387	740	467	0	0	0	0
144	Noncertificated	Overtime	45	0	0	0	0	0	0	0
149	Noncert	Merit Incentive	400	200	100	500	1,600	1,600	1,600	1,600
Total Salaries			1,890,490	1,993,061	2,100,292	2,217,825	2,203,603	2,350,088	2,414,353	2,452,797
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	229,201	254,453	262,565	276,956	269,788	293,197	301,698	306,618
221	SERS - Employer's	Share	33,181	34,234	32,292	33,843	38,717	35,816	36,311	36,774
241	Cert	Medical/Hospital	272,071	290,222	334,422	386,929	371,591	454,230	484,918	520,211
242	Cert	Life Insurance	3,876	4,160	4,426	4,486	4,864	5,282	5,435	5,523
249	Cert	Other Insurance Benefit	23,100	24,474	26,091	27,561	27,942	30,367	31,247	31,757
251	Noncert	Medical/Hospital	168,852	184,193	179,506	191,071	193,604	173,702	186,940	201,111
252	Noncert	Life Insurance	551	603	508	516	705	642	650	659
259	Noncert	Other Insurance Benefit	2,968	3,198	2,988	3,137	4,010	3,709	3,761	3,809
261	Certified	Workers Comp	8,404	7,424	7,985	7,403	6,167	6,702	6,896	7,008
262	Noncert	Workers Comp	1,276	1,090	1,005	937	885	819	830	841
Total Fringe Benefits			743,480	804,051	851,788	932,839	918,273	1,004,465	1,058,686	1,114,310
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	4,553	6,602	7,656	9,139	4,500	4,500	4,500	4,500
439	Travel/Mileage/Meeting	Expense	0	0	0	0	98	98	98	98
443	Postage		0	0	249	250	250	250	250	250
461	Printing and Binding		0	0	0	0	200	200	200	200
490	Other Purchased	Services	147	0	78	156	500	500	500	500
Total Purchase Services			4,700	6,602	7,983	9,545	5,548	5,548	5,548	5,548
<i>Supplies and Materials</i>										
511	Instructional	Supplies	9,114	15,909	21,795	21,582	24,224	24,224	24,224	24,224
514	Health/Hygiene	Supplies	392	377	670	745	400	400	400	400
516	Software	Materials	3,543	3,250	3,877	544	931	931	931	931
573	Equipment and	Furniture	0	49	0	0	0	0	0	0
Total Materials and Supplies			13,049	19,585	26,342	22,871	25,555	25,555	25,555	25,555
<i>Capital Outlay</i>										
640	Equipment		3,290	2,110	1,183	1,559	5,000	5,000	5,000	5,000
Total Insutraction			2,655,009	2,825,409	2,987,588	3,184,639	3,157,979	3,390,656	3,509,142	3,603,210
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	161,245	167,993	125,673	121,538	182,883	200,629	205,902	210,582
113	Supplemental	Cert-Salary/Wages	2,854	892	122	0	1,520	1,520	1,520	1,520
119	Other	Cert Salaries	0	0	0	20	0	0	0	0
141	Noncert	Regular Sal/Wages	76,943	82,113	84,633	88,139	95,226	97,125	98,309	99,490
144	Noncertificated	Overtime	219	2,182	564	317	1,500	1,500	1,500	1,500
149	Noncert	Merit Incentive	500	700	400	600	2,400	2,400	2,400	2,400
Total Salaries			241,761	253,880	211,392	210,614	283,529	303,174	309,631	315,492
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	22,611	24,553	17,695	17,015	25,816	28,301	29,039	29,694
212	STRS - "Pickup"		14,768	14,706	15,734	16,120	17,056	17,585	17,905	18,226
221	SERS - Employer's	Share	11,388	11,994	12,110	12,773	13,878	14,144	14,309	14,475
229	SERS - "Surcharge"		0	0	417	0	0	0	0	0
241	Cert	Medical/Hospital	28,460	24,817	28,516	32,942	45,452	48,656	52,085	55,757
242	Cert	Life Insurance	474	481	392	394	598	648	664	679
249	Cert	Other Insurance Benefit	2,294	2,363	1,727	1,664	2,674	2,931	3,008	3,075
251	Noncert	Medical/Hospital	31,330	44,372	53,954	62,463	64,535	69,480	74,776	80,444
252	Noncert	Life Insurance	162	173	204	224	242	245	248	251
259	Noncert	Other Insurance Benefit	1,067	1,158	1,130	1,164	1,437	1,465	1,482	1,499
261	Certified	Workers Comp	746	791	714	589	590	647	664	679
262	Noncert	Workers Comp	333	324	320	290	317	323	327	331
Total Fringe Benefits			113,633	125,732	132,913	145,638	172,595	184,425	194,507	205,110

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: CHAPMAN ELEMENTARY SCHOOL - 210

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
<i>Purchase Services</i>										
422	Garbage Removal/Cleaning		2,263	2,801	3,498	3,083	3,083	3,422	3,799	4,216
423	Repairs/Maintenance Services		11,952	711	1,932	11,303	6,362	6,362	6,362	6,362
425	Rentals		0	334	167	3,791	4,000	4,000	4,000	4,000
439	Travel/Mileage/Meeting Expense		0	199	737	479	1,100	1,100	1,100	1,100
443	Postage		660	0	0	0	0	0	0	0
461	Printing and Binding		0	63	0	69	50	50	50	50
<i>Total Purchase Services</i>			<i>14,875</i>	<i>4,108</i>	<i>6,334</i>	<i>18,725</i>	<i>14,595</i>	<i>14,934</i>	<i>15,311</i>	<i>15,728</i>
<i>Supplies and Materials</i>										
512	Office Supplies		4,605	2,372	1,059	845	500	500	500	500
516	Software Materials		374	79	845	163	380	380	380	380
519	Other General Supplies		30	2,150	1,595	1,753	1,657	1,657	1,657	1,657
531	New Library Books		624	687	1,048	1,027	1,500	1,500	1,500	1,500
542	Periodicals		0	110	121	122	150	150	150	150
571	Land		2,947	4,215	12,954	12,802	4,000	4,000	4,000	4,000
572	Buildings		9,892	17,572	17,643	16,943	20,500	20,500	20,500	20,500
573	Equipment and Furniture		1,498	2,971	40,487	26,240	20,000	20,000	20,000	20,000
<i>Total Materials and Supplies</i>			<i>19,970</i>	<i>30,156</i>	<i>75,752</i>	<i>59,895</i>	<i>48,687</i>	<i>48,687</i>	<i>48,687</i>	<i>48,687</i>
<i>Capital Outlay</i>										
640	Equipment		20,597	20,745	12,743	2,044	11,000	6,000	6,000	6,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		384	295	295	745	0	0	0	0
Total Support Services			411,220	434,916	439,429	437,661	530,406	557,220	574,135	591,017
Total Expenditures and Other Financing Uses			\$3,066,229	\$3,260,325	\$3,427,017	\$3,622,300	\$3,688,385	\$3,947,876	\$4,083,278	\$4,194,228

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: KINSNER ELEMENTARY SCHOOL - 225

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$2,556,914	\$2,773,526	\$2,931,458	\$2,943,732	\$3,199,680	\$3,312,001	\$3,372,433	\$3,432,413
113		Supplemental Cert-Salary/Wages	2,000	2,000	4,153	2,072	0	0	0	0
119		Other Cert Salaries	8,120	4,200	2,320	10,250	14,000	14,000	14,000	14,000
141		Noncert Regular Sal/Wages	118,466	123,163	139,452	159,517	162,835	164,521	165,752	166,977
144		Noncertificated Overtime	2,404	277	480	173	0	0	0	0
149		Noncert Merit Incentive	800	500	300	100	1,600	1,600	1,600	1,600
Total Salaries			2,688,704	2,903,666	3,078,163	3,115,844	3,378,115	3,492,122	3,553,785	3,614,990
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	352,508	403,146	411,644	412,393	449,915	465,640	474,101	482,498
221		SERS - Employer's Share	17,932	17,561	19,860	23,060	23,021	23,257	23,429	23,601
241		Cert Medical/Hospital	457,718	506,245	569,467	609,909	709,947	748,220	796,104	856,879
242		Cert Life Insurance	5,638	6,211	6,487	6,422	8,084	8,368	8,522	8,670
249		Cert Other Insurance Benefit	35,538	38,414	40,567	40,778	46,598	48,227	49,103	49,973
251		Noncert Medical/Hospital	77,926	76,763	104,368	136,694	138,594	148,969	160,077	171,919
252		Noncert Life Insurance	277	303	349	393	411	416	419	422
259		Noncert Other Insurance Benefit	1,503	1,527	1,743	1,934	2,384	2,409	2,427	2,444
261		Certified Workers Comp	11,662	10,559	11,261	9,945	10,284	10,643	10,837	11,029
262		Noncert Workers Comp	549	463	517	520	526	532	536	539
Total Fringe Benefits			961,251	1,061,192	1,166,263	1,242,048	1,389,764	1,456,681	1,525,554	1,607,974
<i>Purchase Services</i>										
419		Other Prof/Tech Services	5,379	7,404	8,394	9,183	8,500	8,500	8,500	8,500
423		Repairs/Maintenance Services	37	13	0	282	450	450	450	450
443		Postage	300	0	433	500	600	600	600	600
461		Printing and Binding	0	133	0	0	0	0	0	0
490		Other Purchased Services	387	0	0	0	0	0	0	0
Total Purchase Services			6,103	7,550	8,827	9,965	9,550	9,550	9,550	9,550
<i>Supplies and Materials</i>										
511		Instructional Supplies	13,873	21,688	31,484	25,742	31,498	31,498	31,498	31,498
514		Health/Hygiene Supplies	776	856	656	726	750	750	750	750
516		Software Materials	995	770	247	0	0	0	0	0
573		Equipment and Furniture	29	206	1,345	11,956	1,000	1,000	1,000	1,000
Total Materials and Supplies			15,673	23,520	33,732	38,424	33,248	33,248	33,248	33,248
<i>Capital Outlay</i>										
640		Equipment	8,391	10,274	3,156	2,001	10,000	10,000	10,000	10,000
Total Insutruction			3,680,122	4,006,202	4,290,141	4,408,282	4,820,677	5,001,601	5,132,137	5,275,762
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	132,449	134,866	180,942	198,268	232,557	243,104	248,896	256,780
113		Supplemental Cert-Salary/Wages	4,137	2,047	3,573	184	1,824	1,520	1,520	1,520
119		Other Cert Salaries	0	0	600	420	0	0	0	0
141		Noncert Regular Sal/Wages	107,583	110,315	113,338	140,897	151,710	153,291	154,510	155,742
144		Noncertificated Overtime	3,879	848	1,415	1,908	1,500	1,500	1,500	1,500
149		Noncert Merit Incentive	1,600	1,600	1,400	400	2,300	2,300	2,300	2,300
Total Salaries			249,648	249,676	301,268	342,077	389,891	401,715	408,726	417,842
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	18,697	19,780	25,645	27,530	32,813	34,247	35,058	36,162
212		STRS - "Pickup"	14,608	14,728	15,677	17,207	24,197	25,588	26,644	27,104
221		SERS - Employer's Share	16,515	15,816	16,305	20,579	21,771	21,993	22,163	22,336
241		Cert Medical/Hospital	32,748	32,164	34,493	61,671	76,926	82,340	88,138	94,344
242		Cert Life Insurance	391	401	510	538	782	818	849	875
249		Cert Other Insurance Benefit	1,891	1,898	2,592	2,722	3,399	3,547	3,631	3,745
251		Noncert Medical/Hospital	35,300	35,828	38,699	44,535	45,989	49,439	53,134	57,090
252		Noncert Life Insurance	233	236	232	296	384	386	389	392
259		Noncert Other Insurance Benefit	1,583	1,580	1,624	2,012	2,255	2,278	2,295	2,313
261		Certified Workers Comp	653	640	798	767	750	783	801	827
262		Noncert Workers Comp	492	423	432	452	498	503	507	511
Total Fringe Benefits			123,111	123,494	137,007	178,309	209,764	221,921	233,610	245,699

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: KINSNER ELEMENTARY SCHOOL - 225

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,654	2,386	3,223	3,458	3,083	3,422	3,799	4,216
	423	Repairs/Maintenance Services	10,732	6,848	4,374	11,788	7,636	7,636	7,636	7,636
	425	Rentals	1,460	530	3,455	468	4,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	105	811	443	82	500	500	500	500
	461	Printing and Binding	0	0	0	0	200	200	200	200
		<i>Total Purchase Services</i>	<i>13,951</i>	<i>10,575</i>	<i>11,495</i>	<i>15,796</i>	<i>15,419</i>	<i>12,758</i>	<i>13,135</i>	<i>13,552</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	79	392	89	317	650	650	650	650
	519	Other General Supplies	0	33	1,243	1,236	2,342	2,342	2,342	2,342
	531	New Library Books	226	1,314	479	1,177	1,000	1,000	1,000	1,000
	542	Periodicals	0	110	121	122	150	150	150	150
	571	Land	1,142	1,025	4,791	1,103	4,000	4,000	4,000	4,000
	572	Buildings	10,333	19,872	12,995	19,906	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	1,363	3,711	7,283	15,388	20,100	16,000	16,000	16,000
	590	Other Supplies and Materials	0	0	0	626	0	1,696	1,696	1,696
		<i>Total Materials and Supplies</i>	<i>13,143</i>	<i>26,457</i>	<i>27,001</i>	<i>39,875</i>	<i>48,242</i>	<i>45,838</i>	<i>45,838</i>	<i>45,838</i>
		<i>Capital Outlay</i>								
	640	Equipment	8,484	9,138	599	5,316	12,000	6,000	6,000	6,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	295	89	0	0	300	300	300	300
Total Support Services			408,632	419,429	477,370	581,373	675,616	688,533	707,609	729,231
Total Expenditures and Other Financing Uses			\$4,088,754	\$4,425,631	\$4,767,511	\$4,989,655	\$5,496,293	\$5,690,133	\$5,839,746	\$6,004,993

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: MURASKI ELEMENTARY SCHOOL - 230

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$2,097,152	\$2,200,456	\$2,419,993	\$2,585,606	\$2,723,366	\$2,848,174	\$2,907,658	\$2,956,511
113		Supplemental Cert-Salary/Wages	2,000	2,000	2,348	2,063	0	0	0	0
119		Other Cert Salaries	6,180	4,700	3,620	9,710	12,000	12,000	12,000	12,000
141		Noncert Regular Sal/Wages	143,951	148,501	169,467	180,394	185,635	186,540	188,258	189,807
144		Noncertificated Overtime	139	521	582	127	0	0	0	0
149		Noncert Merit Incentive	500	600	300	500	1,600	1,600	1,600	1,600
Total Salaries			2,249,922	2,356,778	2,596,310	2,778,400	2,922,601	3,048,314	3,109,516	3,159,918
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	289,132	320,058	339,557	362,080	382,951	400,424	408,752	415,592
221		SERS - Employer's Share	21,397	21,199	24,135	26,091	26,213	26,340	26,580	26,797
241		Cert Medical/Hospital	394,300	378,320	470,426	568,780	553,646	592,485	631,041	678,530
242		Cert Life Insurance	4,985	5,168	5,821	6,143	6,890	7,206	7,355	7,478
249		Cert Other Insurance Benefit	29,224	30,758	33,695	35,869	39,663	41,473	42,335	43,043
251		Noncert Medical/Hospital	54,016	50,325	60,847	62,298	58,028	62,334	66,947	71,886
252		Noncert Life Insurance	352	365	412	401	467	471	475	479
259		Noncert Other Insurance Benefit	1,967	2,083	2,293	2,421	2,715	2,728	2,753	2,775
261		Certified Workers Comp	9,536	8,686	9,118	8,496	8,753	9,153	9,343	9,499
262		Noncert Workers Comp	659	588	607	600	599	602	608	613
Total Fringe Benefits			805,568	817,550	946,911	1,073,179	1,079,925	1,143,215	1,196,189	1,256,692
<i>Purchase Services</i>										
419		Other Prof/Tech Services	3,560	6,402	7,609	9,236	5,000	5,000	5,000	5,000
439		Travel/Mileage/Meeting Expense	0	0	0	0	300	300	300	300
443		Postage	500	360	252	272	275	275	275	275
490		Other Purchased Services	270	0	0	0	0	0	0	0
Total Purchase Services			4,330	6,762	7,861	9,508	5,575	5,575	5,575	5,575
<i>Supplies and Materials</i>										
511		Instructional Supplies	11,206	12,288	20,547	22,615	24,423	24,423	24,423	24,423
512		Office Supplies	258	150	650	594	650	650	650	650
514		Health/Hygiene Supplies	555	771	755	498	500	500	500	500
516		Software Materials	3,740	4,612	4,521	309	1,350	1,350	1,350	1,350
519		Other General Supplies	0	0	0	975	0	0	0	0
573		Equipment and Furniture	0	0	376	2,052	1,000	1,000	1,000	1,000
Total Materials and Supplies			15,759	17,821	26,849	27,043	27,923	27,923	27,923	27,923
<i>Capital Outlay</i>										
640		Equipment	2,214	7,420	7,753	3,310	8,000	8,000	8,000	8,000
Total Insutruction			3,077,793	3,206,331	3,585,684	3,891,440	4,044,024	4,233,027	4,347,203	4,458,108
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	233,462	244,508	218,540	220,146	291,854	305,866	318,422	315,794
113		Supplemental Cert-Salary/Wages	1,653	3,169	3,280	2,777	3,966	3,966	3,966	3,966
119		Other Cert Salaries	0	0	400	220	0	0	0	0
141		Noncert Regular Sal/Wages	103,930	99,193	106,773	94,726	107,771	110,849	112,095	113,449
144		Noncertificated Overtime	273	1,136	1,249	1,398	1,500	1,500	1,500	1,500
149		Noncert Merit Incentive	700	300	910	1,000	2,400	2,400	2,400	2,400
Total Salaries			340,018	348,306	331,152	320,267	407,491	424,581	438,383	437,109
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	31,940	35,809	30,945	31,068	41,415	43,376	45,134	44,766
212		STRS - "Pickup"	15,136	16,086	16,907	17,987	25,449	26,667	27,724	28,183
221		SERS - Employer's Share	15,470	14,276	15,238	13,842	15,634	16,065	16,239	16,429
241		Cert Medical/Hospital	44,226	44,859	48,279	54,544	76,926	82,340	87,910	94,344
242		Cert Life Insurance	641	672	608	626	946	991	1,018	1,028
249		Cert Other Insurance Benefit	3,249	3,461	3,083	3,077	4,289	4,493	4,675	4,637
251		Noncert Medical/Hospital	49,063	49,872	53,954	32,766	34,167	36,789	39,599	42,607
252		Noncert Life Insurance	199	234	234	201	277	280	283	286
259		Noncert Other Insurance Benefit	1,435	1,356	1,463	1,344	1,619	1,664	1,682	1,702
261		Certified Workers Comp	1,067	1,122	993	877	947	991	1,032	1,023
262		Noncert Workers Comp	479	371	394	298	357	367	371	376
Total Fringe Benefits			162,905	168,118	172,098	156,630	202,026	214,023	225,667	235,380

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: MURASKI ELEMENTARY SCHOOL - 230

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,654	2,100	3,127	3,158	3,083	3,422	3,799	4,216
	423	Repairs/Maintenance Services	7,438	3,965	1,975	1,955	6,000	6,000	6,000	6,000
	425	Rentals	466	1,094	1,033	1,488	4,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	623	1,255	1,730	0	1,000	1,000	1,000	1,000
	443	Postage	0	0	0	0	100	100	100	100
		<i>Total Purchase Services</i>	<i>10,181</i>	<i>8,414</i>	<i>7,865</i>	<i>6,601</i>	<i>14,183</i>	<i>12,522</i>	<i>12,899</i>	<i>13,316</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	134	1,199	117	30	1,150	1,150	1,150	1,150
	519	Other General Supplies	0	481	1,621	903	2,072	2,072	2,072	2,072
	531	New Library Books	0	1,939	0	1,483	1,500	1,500	1,500	1,500
	542	Periodicals	0	110	121	122	125	125	125	125
	571	Land	4,428	1,123	2,031	1,031	9,000	9,000	9,000	9,000
	572	Buildings	37,211	9,881	14,621	15,484	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	2,651	4,450	18,509	14,633	20,000	15,000	15,000	15,000
		<i>Total Materials and Supplies</i>	<i>44,424</i>	<i>19,183</i>	<i>37,020</i>	<i>33,686</i>	<i>53,847</i>	<i>48,847</i>	<i>48,847</i>	<i>48,847</i>
		<i>Capital Outlay</i>								
	640	Equipment	18,858	14,339	3,771	2,471	10,000	5,000	5,000	5,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	0	295	295	0	500	500	500	500
		Total Support Services	576,386	558,655	552,201	519,655	688,047	705,474	731,296	740,152
		Total Expenditures and Other Financing Uses	\$3,654,179	\$3,764,986	\$4,137,885	\$4,411,095	\$4,732,071	\$4,938,501	\$5,078,498	\$5,198,261

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SURREARER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,765,726	\$1,826,309	\$1,872,804	\$1,888,259	\$2,224,584	\$2,359,488	\$2,413,648	\$2,468,768
113	Supplemental Cert-Salary/Wages		2,000	2,000	4,854	2,036	0	0	0	0
119	Other Cert Salaries		3,360	1,800	1,820	6,470	8,000	8,000	8,000	8,000
141	Noncert Regular Sal/Wages		192,751	186,125	200,590	200,355	237,930	245,824	249,844	253,524
144	Noncertificated Overtime		99	102	332	1,057	0	0	0	0
149	Noncert Merit Incentive		1,600	700	400	200	3,600	3,600	3,600	3,600
Total Salaries			1,965,536	2,017,036	2,080,800	2,098,377	2,474,114	2,616,912	2,675,092	2,733,892
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		243,641	265,551	263,275	264,477	312,562	331,448	339,031	346,748
221	SERS - Employer's Share		28,599	26,522	28,539	29,042	33,814	34,919	35,482	35,997
241	Cert Medical/Hospital		274,542	296,504	407,153	423,888	477,608	511,122	544,798	585,368
242	Cert Life Insurance		4,078	4,283	1,993	4,605	5,627	5,966	6,103	6,242
249	Cert Other Insurance Benefit		24,681	25,509	25,829	26,056	32,372	34,329	35,114	35,913
251	Noncert Medical/Hospital		64,937	53,381	57,103	109,246	149,182	160,151	171,899	184,482
252	Noncert Life Insurance		461	448	480	465	611	621	631	640
259	Noncert Other Insurance Benefit		2,604	2,548	2,735	2,694	3,502	3,617	3,675	3,728
261	Certified Workers Comp		8,516	7,344	7,491	6,632	7,144	7,576	7,749	7,926
262	Noncert Workers Comp		980	800	947	833	773	798	811	823
Total Fringe Benefits			653,039	682,890	795,545	867,938	1,023,195	1,090,547	1,145,293	1,207,867
<i>Purchase Services</i>										
419	Other Prof/Tech Services		4,002	5,700	7,101	8,861	4,500	4,500	4,500	4,500
443	Postage		0	198	246	245	250	250	250	250
461	Printing and Binding		0	168	69	0	1,250	1,250	1,250	1,250
Total Purchase Services			4,002	6,066	7,416	9,106	6,000	6,000	6,000	6,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		7,074	7,481	21,540	14,998	19,847	19,847	19,847	19,847
512	Office Supplies		811	141	(152)	618	2,000	2,000	2,000	2,000
514	Health/Hygiene Supplies		310	249	461	695	700	700	700	700
516	Software Materials		0	70	926	150	0	0	0	0
573	Equipment and Furniture		0	446	0	2,033	0	0	0	0
Total Materials and Supplies			8,195	8,387	22,775	18,494	22,547	22,547	22,547	22,547
<i>Capital Outlay</i>										
640	Equipment		2,816	2,950	12,230	2,480	4,500	4,500	4,500	4,500
Total Insutruction			2,633,588	2,717,329	2,918,766	2,996,395	3,530,356	3,740,506	3,853,432	3,974,806
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		144,930	146,590	208,686	221,560	203,133	208,311	213,544	221,029
113	Supplemental Cert-Salary/Wages		9,102	6,594	7,936	6,026	266	190	190	190
119	Other Cert Salaries		0	40	40	320	0	0	0	0
141	Noncert Regular Sal/Wages		87,190	83,372	84,378	89,733	102,922	103,985	104,261	104,594
144	Noncertificated Overtime		18	196	140	510	2,000	2,000	2,000	2,000
149	Noncert Merit Incentive		800	800	600	500	2,400	2,400	2,400	2,400
Total Salaries			242,040	237,592	301,780	318,649	310,721	316,886	322,395	330,213
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		21,127	22,141	30,269	31,824	28,476	29,190	29,923	30,971
212	STRS - "Pickup"		18,124	18,207	19,093	18,725	16,601	16,945	17,265	17,585
221	SERS - Employer's Share		12,953	11,896	12,024	13,030	15,025	15,174	15,213	15,259
241	Cert Medical/Hospital		32,226	32,164	34,493	64,953	61,108	65,406	69,781	74,935
242	Cert Life Insurance		453	462	604	667	644	659	675	696
249	Cert Other Insurance Benefit		2,147	2,136	3,051	3,133	2,949	3,023	3,099	3,208
251	Noncert Medical/Hospital		47,792	48,583	52,553	60,450	64,535	69,480	74,776	80,444
252	Noncert Life Insurance		199	207	205	223	261	262	263	264
259	Noncert Other Insurance Benefit		1,170	1,119	1,117	1,190	1,556	1,572	1,576	1,580
261	Certified Workers Comp		728	578	782	757	651	667	684	708
262	Noncert Workers Comp		401	316	325	286	343	347	348	349
Total Fringe Benefits			137,320	137,809	154,516	195,238	192,149	202,725	213,602	225,999

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: SURREARER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,654	2,196	2,289	2,394	2,319	2,574	2,857	3,172
	423	Repairs/Maintenance Services	7,622	5,135	9,348	11,087	8,397	8,397	8,397	8,397
	425	Rentals	0	132	3,431	650	4,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	22	11	0	150	1,000	1,000	1,000	1,000
	443	Postage	140	126	0	0	200	200	200	200
		<i>Total Purchase Services</i>	<i>9,438</i>	<i>7,600</i>	<i>15,068</i>	<i>14,281</i>	<i>15,916</i>	<i>13,171</i>	<i>13,454</i>	<i>13,769</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	(140)	148	76	0	850	850	850	850
	519	Other General Supplies	0	633	1,140	417	1,213	1,213	1,213	1,213
	531	New Library Books	409	959	999	974	1,000	1,000	1,000	1,000
	542	Periodicals	0	83	121	122	100	100	100	100
	571	Land	1,678	4,301	4,697	764	2,000	2,000	2,000	2,000
	572	Buildings	9,870	16,593	15,400	18,736	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	1,997	1,526	16,988	17,464	20,000	18,000	18,000	18,000
		<i>Total Materials and Supplies</i>	<i>13,814</i>	<i>24,243</i>	<i>39,421</i>	<i>38,477</i>	<i>45,163</i>	<i>43,163</i>	<i>43,163</i>	<i>43,163</i>
		<i>Capital Outlay</i>								
	640	Equipment	4,193	459	10,445	2,168	10,000	5,000	5,000	5,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	384	295	295	0	400	400	400	400
		Total Support Services	407,189	407,998	521,525	568,813	574,349	581,345	598,014	618,543
		Total Expenditures and Other Financing Uses	\$3,040,777	\$3,125,327	\$3,440,291	\$3,565,208	\$4,104,705	\$4,321,851	\$4,451,446	\$4,593,349

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: WHITNEY ELEMENTARY SCHOOL - 250

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$1,976,775	\$2,156,650	\$2,214,180	\$2,191,785	\$2,240,335	\$2,317,696	\$2,353,240	\$2,376,098
113		Supplemental Cert-Salary/Wages	2,013	2,000	3,741	3,190	0	0	0	0
119		Other Cert Salaries	7,260	3,220	4,680	10,470	13,000	13,000	13,000	13,000
141		Noncert Regular Sal/Wages	100,287	104,942	120,056	133,906	143,116	144,604	145,167	145,862
144		Noncertificated Overtime	103	360	231	760	0	0	0	0
149		Noncert Merit Incentive	900	300	100	500	3,200	3,200	3,200	3,200
Total Salaries			2,087,338	2,267,472	2,342,988	2,340,611	2,399,651	2,478,500	2,514,607	2,538,160
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	273,393	307,590	308,852	304,732	315,467	326,297	331,274	334,474
221		SERS - Employer's Share	14,907	14,986	17,033	19,443	20,484	20,693	20,771	20,869
241		Cert Medical/Hospital	326,698	365,361	409,587	486,620	473,885	507,127	540,466	580,769
242		Cert Life Insurance	4,493	4,973	5,078	4,869	5,657	5,852	5,941	5,998
249		Cert Other Insurance Benefit	27,539	30,126	30,801	30,299	32,673	33,795	34,310	34,642
251		Noncert Medical/Hospital	59,383	60,255	65,159	75,230	142,791	153,661	165,298	177,758
252		Noncert Life Insurance	245	250	270	314	363	364	366	368
259		Noncert Other Insurance Benefit	1,365	1,432	1,641	1,851	2,122	2,143	2,151	2,161
261		Certified Workers Comp	9,106	8,277	8,611	7,153	7,211	7,458	7,572	7,645
262		Noncert Workers Comp	461	388	429	436	468	473	475	477
Total Fringe Benefits			717,590	793,638	847,461	930,947	1,001,121	1,057,863	1,108,625	1,165,161
<i>Purchase Services</i>										
419		Other Prof/Tech Services	3,289	4,696	4,807	5,230	5,000	5,000	5,000	5,000
423		Repairs/Maintenance Services	1,373	1,127	1,708	0	0	0	0	0
439		Travel/Mileage/Meeting Expense	0	0	0	0	500	500	500	500
443		Postage	165	100	240	136	300	300	300	300
461		Printing and Binding	0	120	0	0	0	0	0	0
490		Other Purchased Services	3,608	4,456	500	0	0	0	0	0
Total Purchase Services			8,435	10,499	7,255	5,366	5,800	5,800	5,800	5,800
<i>Supplies and Materials</i>										
511		Instructional Supplies	13,540	11,492	21,125	25,364	18,109	18,109	18,109	18,109
514		Health/Hygiene Supplies	448	56	915	115	500	500	500	500
516		Software Materials	0	154	4,567	297	4,110	4,110	4,110	4,110
573		Equipment and Furniture	0	0	0	1,029	1,500	1,500	1,500	1,500
Total Materials and Supplies			13,988	11,702	26,607	26,805	24,219	24,219	24,219	24,219
<i>Capital Outlay</i>										
640		Equipment	963	1,579	4,383	0	4,000	4,000	4,000	4,000
Total Insutruction			2,828,314	3,084,890	3,228,694	3,303,729	3,434,791	3,570,382	3,657,251	3,737,340
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	194,476	201,356	191,327	196,279	222,122	229,964	232,342	234,348
113		Supplemental Cert-Salary/Wages	6,101	3,642	2,481	114	912	912	912	912
119		Other Cert Salaries	0	160	360	420	0	0	0	0
141		Noncert Regular Sal/Wages	94,630	101,087	100,529	82,862	98,215	101,676	103,576	105,446
144		Noncertificated Overtime	534	346	409	704	2,000	2,000	2,000	2,000
149		Noncert Merit Incentive	1,100	300	600	600	3,200	3,200	3,200	3,200
Total Salaries			296,841	306,891	295,706	280,979	326,449	337,752	342,030	345,906
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	27,498	29,585	26,978	27,303	31,225	32,323	32,656	32,936
212		STRS - "Pickup"	17,829	17,665	15,621	15,739	16,879	17,265	17,585	17,905
221		SERS - Employer's Share	14,100	14,430	14,361	12,056	14,478	14,963	15,229	15,490
241		Cert Medical/Hospital	43,705	44,859	48,280	54,544	61,108	65,406	70,009	74,935
242		Cert Life Insurance	585	603	539	569	695	718	727	735
249		Cert Other Insurance Benefit	2,780	2,843	2,672	2,690	3,234	3,348	3,382	3,411
251		Noncert Medical/Hospital	49,063	49,872	49,225	62,689	64,535	69,480	74,776	80,444
252		Noncert Life Insurance	223	241	231	197	252	256	261	266
259		Noncert Other Insurance Benefit	1,286	1,383	1,383	1,118	1,500	1,550	1,577	1,604
261		Certified Workers Comp	918	783	753	646	714	739	746	753
262		Noncert Workers Comp	423	372	380	281	331	342	348	354
Total Fringe Benefits			158,410	162,636	160,423	177,832	194,951	206,388	217,296	228,834

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: WHITNEY ELEMENTARY SCHOOL - 250

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	1,654	2,196	2,534	2,319	2,319	2,574	2,857	3,172
	423	Repairs/Maintenance Services	2,266	1,058	2,876	4,924	7,242	7,242	7,242	7,242
	425	Rentals	0	473	289	380	4,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	304	2,095	1,628	1,254	2,500	2,500	2,500	2,500
	461	Printing and Binding	0	0	0	0	400	400	400	400
		<i>Total Purchase Services</i>	<i>4,224</i>	<i>5,822</i>	<i>7,327</i>	<i>8,877</i>	<i>16,461</i>	<i>13,716</i>	<i>13,999</i>	<i>14,314</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	0	192	217	198	300	300	300	300
	519	Other General Supplies	633	856	810	1,406	1,611	1,611	1,611	1,611
	531	New Library Books	409	365	1,523	768	750	750	750	750
	542	Periodicals	0	110	121	122	100	100	100	100
	571	Land	1,446	9,494	5,763	1,776	3,000	3,000	3,000	3,000
	572	Buildings	11,805	11,469	16,605	13,423	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	345	4,587	23,875	18,888	20,000	20,000	20,000	20,000
		<i>Total Materials and Supplies</i>	<i>14,638</i>	<i>27,073</i>	<i>48,914</i>	<i>36,581</i>	<i>45,761</i>	<i>45,761</i>	<i>45,761</i>	<i>45,761</i>
		<i>Capital Outlay</i>								
	640	Equipment	9,326	21,494	2,807	1,983	11,500	5,000	5,000	5,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	619	619	89	298	335	335	335	335
		Total Support Services	484,058	524,535	515,266	506,550	595,457	608,953	624,421	640,150
		Total Expenditures and Other Financing Uses	\$3,312,372	\$3,609,425	\$3,743,960	\$3,810,279	\$4,030,248	\$4,179,335	\$4,281,672	\$4,377,490

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: ZELLERS ELEMENTARY SCHOOL - 260

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Purchase Services</i>										
422		Garbage Removal/Cleaning	\$1,654	\$2,100	\$2,361	\$2,312	\$2,319	\$2,574	\$2,857	\$3,172
423		Repairs/Maintenance Services	1,685	2,793	1,075	5,775	8,889	8,889	8,889	8,889
425		Rentals	0	894	0	0	4,000	0	0	0
Total Purchase Services			3,339	5,787	3,436	8,087	15,208	11,463	11,746	12,061
<i>Supplies and Materials</i>										
571		Land	450	3,658	0	0	2,000	2,000	2,000	2,000
572		Buildings	4,837	7,787	2,424	1,427	8,000	8,000	8,000	8,000
573		Equipment and Furniture	1,531	2,814	7,620	1,468	8,000	2,000	2,000	2,000
Total Materials and Supplies			6,818	14,259	10,044	2,895	18,000	12,000	12,000	12,000
<i>Capital Outlay</i>										
640		Equipment	0	55,665	0	1,762	2,000	2,000	2,000	2,000
Total Expenditures and Other Financing Uses			\$10,157	\$75,711	\$13,480	\$12,744	\$35,208	\$25,463	\$25,746	\$26,061

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE ONLINE LEARNING OPTION (SOLO) - 310

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$488,546	\$28,653	\$0	\$0	\$0	\$0	\$0	\$0
119	Other Cert Salaries		200	0	0	0	0	0	0	0
Total Salaries			488,746	28,653	0	0	0	0	0	0
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		66,144	4,533	0	0	0	0	0	0
241	Cert Medical/Hospital		32,315	2,532	0	0	0	0	0	0
242	Cert Life Insurance		582	46	0	0	0	0	0	0
249	Cert Other Insurance Benefit		6,898	401	0	0	0	0	0	0
261	Certified Workers Comp		1,410	215	0	0	0	0	0	0
Total Fringe Benefits			107,349	7,727	0	0	0	0	0	0
<i>Purchase Services</i>										
411	Instruction Services		519,880	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$1,115,975	\$36,380	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 340

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$7,217,657	\$7,481,611	\$7,711,800	\$8,164,515	\$8,825,515	\$9,280,813	\$9,444,931	\$9,572,749
113		Supplemental Cert-Salary/Wages	30,692	31,761	50,645	53,993	50,000	50,000	50,000	50,000
119		Other Cert Salaries	21,960	12,140	9,480	27,150	30,000	30,000	30,000	30,000
141		Noncert Regular Sal/Wages	242,284	260,653	269,650	282,897	344,874	355,593	359,258	362,466
144		Noncertificated Overtime	124	137	1,205	1,587	0	0	0	0
149		Noncert Merit Incentive	900	600	300	100	1,200	1,200	1,200	1,200
Total Salaries			7,513,617	7,786,902	8,043,080	8,530,242	9,251,589	9,717,606	9,885,389	10,016,415
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	998,582	1,091,709	1,088,622	1,150,338	1,246,772	1,310,514	1,333,490	1,351,385
221		SERS - Employer's Share	35,934	37,108	38,491	41,007	48,450	49,951	50,464	50,913
241		Cert Medical/Hospital	1,202,000	1,318,017	1,474,492	1,680,019	1,751,278	1,905,277	2,028,798	2,182,006
242		Cert Life Insurance	16,357	17,044	17,581	18,320	22,296	23,443	24,410	24,179
249		Cert Other Insurance Benefit	101,160	104,523	107,556	113,745	129,130	135,732	138,111	139,965
251		Noncert Medical/Hospital	106,499	127,310	133,479	181,924	271,861	292,623	314,850	338,647
252		Noncert Life Insurance	597	635	647	668	888	897	906	914
259		Noncert Other Insurance Benefit	3,187	3,351	3,474	3,828	5,018	5,173	5,227	5,273
261		Certified Workers Comp	33,173	28,484	29,605	27,024	28,498	29,955	30,480	30,889
262		Noncert Workers Comp	1,163	1,123	1,106	987	1,107	1,142	1,153	1,164
Total Fringe Benefits			2,498,652	2,729,304	2,895,053	3,217,860	3,505,298	3,754,706	3,927,890	4,125,335
<i>Purchase Services</i>										
419		Other Prof/Tech Services	7,125	11,698	13,449	17,784	15,000	15,000	15,000	15,000
423		Repairs/Maintenance Services	0	0	0	0	500	500	500	500
439		Travel/Mileage/Meeting Expense	0	0	105	0	1,000	1,000	1,000	1,000
490		Other Purchased Services	0	0	3,000	250	3,000	3,000	3,000	3,000
Total Purchase Services			7,125	11,698	16,554	18,034	19,500	19,500	19,500	19,500
<i>Supplies and Materials</i>										
511		Instructional Supplies	12,825	16,035	35,005	41,864	45,670	45,670	45,670	45,670
514		Health/Hygiene Supplies	20	498	678	937	1,000	1,000	1,000	1,000
516		Software Materials	885	3,138	0	0	2,200	2,200	2,200	2,200
519		Other General Supplies	457	0	1,500	0	0	0	0	0
573		Equipment and Furniture	0	0	5,078	11,379	0	0	0	0
Total Materials and Supplies			14,187	19,671	42,261	54,180	48,870	48,870	48,870	48,870
<i>Capital Outlay</i>										
640		Equipment	0	32,522	2,783	5,876	14,000	14,000	14,000	14,000
Total Insutruction			10,033,581	10,580,097	10,999,731	11,826,192	12,839,257	13,554,682	13,895,649	14,224,120
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	665,123	669,856	660,525	728,175	843,361	890,753	912,865	937,508
112		Temp Cert-Salary/Wages	1,643	0	0	0	0	0	0	0
113		Supplemental Cert-Salary/Wages	26,039	23,524	16,998	14,350	9,928	10,328	10,526	10,735
119		Other Cert Salaries	600	0	0	900	0	0	0	0
141		Noncert Regular Sal/Wages	266,443	273,799	289,609	300,423	319,548	320,371	322,858	325,366
144		Noncertificated Overtime	1,432	424	847	1,932	4,000	4,000	4,000	4,000
149		Noncert Merit Incentive	1,100	900	1,000	1,800	4,800	4,800	4,800	4,800
Total Salaries			962,380	968,503	968,979	1,047,580	1,181,637	1,230,252	1,255,049	1,282,409
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	94,605	100,782	94,977	103,581	119,460	126,151	129,275	132,754
212		STRS - "Pickup"	47,631	47,894	49,496	64,170	70,594	73,034	74,406	75,777
221		SERS - Employer's Share	39,694	39,010	41,261	43,640	45,969	46,084	46,432	46,783
241		Cert Medical/Hospital	171,343	157,898	115,297	127,434	139,436	149,242	159,283	170,973
242		Cert Life Insurance	1,921	1,965	1,768	2,059	2,715	1,125	2,369	2,996
249		Cert Other Insurance Benefit	9,311	9,486	9,380	10,303	12,373	13,066	13,389	13,750
251		Noncert Medical/Hospital	123,624	129,136	118,591	169,864	240,543	258,907	278,568	299,617
252		Noncert Life Insurance	622	653	677	650	801	808	815	821
259		Noncert Other Insurance Benefit	3,722	3,748	4,025	4,164	4,761	4,773	4,809	4,845
261		Certified Workers Comp	3,177	2,685	2,519	2,405	2,731	2,883	2,955	3,034
262		Noncert Workers Comp	1,192	1,028	1,077	920	1,051	1,053	1,061	1,069
Total Fringe Benefits			496,842	494,285	439,068	529,190	640,433	677,127	713,362	752,420

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 340

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	7,495	9,335	11,328	10,651	10,276	11,406	12,661	14,054
	423	Repairs/Maintenance Services	13,455	8,295	19,578	8,257	36,293	36,293	36,293	36,293
	425	Rentals	0	917	133	2,073	3,000	2,500	2,500	2,500
	432	Cert Meeting Expense	281	1,128	1,018	404	1,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	218	450	1,555	2,304	2,200	2,200	2,200	2,200
	443	Postage	1,775	1,411	698	470	1,500	1,500	1,500	1,500
	461	Printing and Binding	0	0	0	1,049	1,000	1,000	1,000	1,000
	490	Other Purchased Services	4,860	7,109	5,571	5,897	7,150	22,150	22,150	22,150
		<i>Total Purchase Services</i>	<i>28,084</i>	<i>28,645</i>	<i>39,881</i>	<i>31,105</i>	<i>62,419</i>	<i>78,049</i>	<i>79,304</i>	<i>80,697</i>
		<i>Supplies and Materials</i>								
	512	Office Supplies	5,571	5,855	8,321	3,107	9,200	9,200	9,200	9,200
	516	Software Materials	62	0	143	4,575	500	500	500	500
	519	Other General Supplies	15	1,422	6,272	4,494	3,729	3,729	3,729	3,729
	531	New Library Books	0	55	773	1,718	500	500	500	500
	571	Land	3,979	2,216	15,682	12,439	2,000	2,000	2,000	2,000
	572	Buildings	28,104	49,193	48,382	54,208	80,000	70,000	70,000	70,000
	573	Equipment and Furniture	2,933	4,493	84,592	29,647	41,000	30,000	30,000	30,000
		<i>Total Materials and Supplies</i>	<i>40,664</i>	<i>63,234</i>	<i>164,165</i>	<i>110,188</i>	<i>136,929</i>	<i>115,929</i>	<i>115,929</i>	<i>115,929</i>
		<i>Capital Outlay</i>								
	640	Equipment	22,604	14,683	39,291	4,134	24,106	24,106	24,106	24,106
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	1,363	964	175	1,085	1,500	1,500	1,500	1,500
		<i>Total Support Services</i>	<i>1,551,937</i>	<i>1,570,314</i>	<i>1,651,559</i>	<i>1,723,282</i>	<i>2,047,024</i>	<i>2,126,963</i>	<i>2,189,250</i>	<i>2,257,061</i>
		<i>Extracurricular Activities</i>								
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	0	1,279	640	2,385	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	8,684	7,000	1,459	8,784	0	0	0	0
		<i>Total Extracurricular Activities</i>	<i>8,684</i>	<i>8,279</i>	<i>2,099</i>	<i>11,169</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
		<i>Total Expenditures and Other Financing Uses</i>	<i>\$11,594,202</i>	<i>\$12,158,690</i>	<i>\$12,653,389</i>	<i>\$13,560,643</i>	<i>\$14,886,281</i>	<i>\$15,681,646</i>	<i>\$16,084,899</i>	<i>\$16,481,180</i>

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 360

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$8,229,330	\$8,579,684	\$8,739,922	\$9,157,831	\$9,738,720	\$10,130,096	\$10,287,640	\$10,385,662
113		Supplemental Cert-Salary/Wages	37,884	39,429	41,257	40,358	42,000	42,000	42,000	42,000
119		Other Cert Salaries	28,200	16,020	17,320	36,270	40,000	40,000	40,000	40,000
141		Noncert Regular Sal/Wages	166,679	174,140	175,812	229,598	238,868	242,255	245,429	248,367
144		Noncertified Overtime	0	330	92	950	0	0	0	0
149		Noncert Merit Incentive	200	100	200	800	2,000	2,000	2,000	2,000
Total Salaries			8,462,293	8,809,703	8,974,603	9,465,807	10,061,588	10,456,351	10,617,069	10,718,029
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	1,139,161	1,252,683	1,231,677	1,287,041	1,374,901	1,429,693	1,451,750	1,465,473
221		SERS - Employer's Share	24,701	24,821	24,982	33,235	33,722	34,196	34,640	35,051
241		Cert Medical/Hospital	1,528,610	1,527,218	1,712,438	2,002,956	2,082,653	2,233,766	2,380,302	2,557,958
242		Cert Life Insurance	19,924	20,766	21,263	22,030	24,585	25,572	25,969	27,016
249		Cert Other Insurance Benefit	114,250	119,121	120,802	126,151	142,400	148,075	150,360	151,781
251		Noncert Medical/Hospital	85,160	87,529	107,024	131,114	113,860	122,520	131,795	141,727
252		Noncert Life Insurance	400	427	435	528	603	612	619	627
259		Noncert Other Insurance Benefit	2,114	2,228	2,171	3,029	3,493	3,542	3,588	3,630
261		Certified Workers Comp	37,772	32,673	33,673	30,199	31,426	32,679	33,183	33,497
262		Noncert Workers Comp	1,028	873	870	925	771	782	792	801
Total Fringe Benefits			2,953,120	3,068,339	3,255,335	3,637,208	3,808,414	4,031,437	4,212,997	4,417,561
<i>Purchase Services</i>										
419		Other Prof/Tech Services	8,379	12,664	12,259	15,413	15,000	15,000	15,000	15,000
423		Repairs/Maintenance Services	125	727	175	0	500	500	500	500
439		Travel/Mileage/Meeting Expense	0	157	1,080	547	1,915	1,915	1,915	1,915
461		Printing and Binding	0	0	0	0	1,000	1,000	1,000	1,000
490		Other Purchased Services	370	1,188	6,260	868	10,000	10,000	10,000	10,000
Total Purchase Services			8,874	14,736	19,774	16,828	28,415	28,415	28,415	28,415
<i>Supplies and Materials</i>										
511		Instructional Supplies	47,546	14,685	25,008	21,005	30,847	30,847	30,847	30,847
514		Health/Hygiene Supplies	0	873	336	806	2,000	2,000	2,000	2,000
516		Software Materials	0	5,014	0	6,435	0	0	0	0
519		Other General Supplies	4,995	336	2,633	123	2,000	2,000	2,000	2,000
590		Other Supplies and Materials	900	0	390	0	1,500	1,500	1,500	1,500
Total Materials and Supplies			53,441	20,908	28,367	28,369	36,347	36,347	36,347	36,347
<i>Capital Outlay</i>										
640		Equipment	13,772	10,008	10,595	18,627	5,500	5,500	5,500	5,500
Total Insutruction			11,491,500	11,923,694	12,288,674	13,166,839	13,940,264	14,558,050	14,900,328	15,205,852
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	862,200	896,098	973,623	1,023,235	1,160,923	1,206,099	1,218,309	1,230,428
113		Supplemental Cert-Salary/Wages	45,112	34,603	46,172	43,809	39,992	40,549	40,635	40,809
119		Other Cert Salaries	200	400	600	1,400	0	0	0	0
141		Noncert Regular Sal/Wages	574,244	579,657	610,975	663,193	655,824	655,520	659,235	663,375
144		Noncertified Overtime	2,490	3,994	2,965	1,766	5,000	5,000	5,000	5,000
149		Noncert Merit Incentive	3,000	2,800	2,000	1,800	6,000	6,000	6,000	6,000
162		Noncert Termination Benefit	7,332	0	0	249	0	0	0	0
169		Other Non-Certificated Compensation	600	0	0	0	0	0	0	0
Total Salaries			1,495,178	1,517,552	1,636,335	1,735,452	1,867,739	1,913,168	1,929,179	1,945,612
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	124,515	134,660	142,473	148,949	168,128	174,531	176,252	177,973
212		STRS - "Pickup"	63,627	64,923	67,699	70,596	82,228	85,021	86,177	87,312
221		SERS - Employer's Share	85,543	83,049	87,210	96,047	93,355	93,313	93,833	94,413
241		Cert Medical/Hospital	159,905	161,793	194,401	224,173	262,576	281,835	300,507	322,851
242		Cert Life Insurance	2,533	2,650	2,908	3,065	3,676	3,813	3,853	3,893
249		Cert Other Insurance Benefit	12,603	12,992	14,103	14,675	17,413	18,076	18,255	18,433
251		Noncert Medical/Hospital	313,480	304,441	329,009	465,595	485,179	521,986	561,392	603,580
252		Noncert Life Insurance	1,348	1,381	1,429	1,494	1,644	1,653	1,663	1,673
259		Noncert Other Insurance Benefit	7,941	7,960	8,339	8,940	9,669	9,665	9,718	9,778
261		Certified Workers Comp	4,224	3,527	3,802	3,464	3,843	3,989	4,029	4,068
262		Noncert Workers Comp	2,659	2,225	2,295	2,169	2,134	2,133	2,145	2,158
Total Fringe Benefits			778,378	779,601	853,668	1,039,167	1,129,845	1,196,015	1,257,824	1,326,132

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 360

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Purchase Services										
410	Professional Services		0	0	0	0	25,000	0	0	0
422	Garbage Removal/Cleaning		11,617	14,003	17,348	16,089	15,414	17,110	18,992	21,081
423	Repairs/Maintenance Services		25,155	25,506	54,302	44,954	45,097	45,097	45,097	45,097
425	Rentals		2,217	2,445	2,596	2,149	4,000	2,000	2,000	2,000
439	Travel/Mileage/Meeting Expense		0	0	0	629	0	0	0	0
443	Postage		8,448	7,480	2,699	4,000	6,000	6,000	6,000	6,000
444	Postage Machine Rental		2,058	1,845	1,845	1,845	3,000	3,000	3,000	3,000
461	Printing and Binding		0	0	6,100	8,164	7,500	7,500	7,500	7,500
490	Other Purchased Services		22,897	15,232	14,478	24,333	25,950	50,950	50,950	50,950
Total Purchase Services			72,392	66,511	99,368	102,163	131,961	131,657	133,539	135,628
Supplies and Materials										
512	Office Supplies		9,717	11,065	22,041	8,493	16,000	16,000	16,000	16,000
516	Software Materials		23,116	22,315	19,411	24,007	25,500	25,500	25,500	25,500
519	Other General Supplies		229	5,174	2,723	1,328	5,322	5,322	5,322	5,322
531	New Library Books		0	1,947	700	115	1,000	1,000	1,000	1,000
532	Replacement Library Books		0	0	0	0	500	500	500	500
542	Periodicals		137	0	0	0	350	350	350	350
571	Land		10,275	13,419	16,331	9,107	2,000	2,000	2,000	2,000
572	Buildings		43,703	60,552	82,773	70,522	80,000	70,000	70,000	70,000
573	Equipment and Furniture		32,420	36,177	48,075	36,605	56,500	40,000	40,000	40,000
Total Materials and Supplies			119,597	150,649	192,054	150,177	187,172	160,672	160,672	160,672
Capital Outlay										
640	Equipment		7,281	33,991	36,440	13,887	11,000	11,000	11,000	11,000
Other Objects										
841	Membership-Professional Organizations		590	1,980	1,180	1,180	1,500	1,500	1,500	1,500
889	Other Awards and Prizes		21,595	13,886	14,242	13,779	19,500	19,500	19,500	19,500
Total Other Objects			22,185	15,866	15,422	14,959	21,000	21,000	21,000	21,000
Total Support Services			2,495,011	2,564,170	2,833,287	3,055,805	3,348,717	3,433,511	3,513,213	3,600,044
Extracurricular Activities										
Purchase Services										
423	Repairs/Maintenance Services		0	0	0	2,774	0	0	0	0
Supplies and Materials										
511	Instructional Supplies		463	5,402	3,000	4,063	0	0	0	0
590	Other Supplies and Materials		0	0	0	5,155	0	0	0	0
Total Materials and Supplies			463	5,402	3,000	9,218	0	0	0	0
Capital Outlay										
640	Equipment		12,470	14,434	25,058	54,851	0	0	0	0
Total Extracurricular Activities			12,933	19,836	28,058	66,843	0	0	0	0
Total Expenditures and Other Financing Uses			\$13,999,444	\$14,507,700	\$15,150,019	\$16,289,487	\$17,288,981	\$17,991,561	\$18,413,541	\$18,805,896

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: MAINTENANCE PLANT SERVICES - 700

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$607,095	\$658,051	\$685,016	\$706,235	\$717,633	\$722,625	\$725,995	\$729,781
144	Noncertificated Overtime		36,412	60,783	51,463	51,406	55,000	55,000	55,000	55,000
149	Noncert Merit Incentive		2,400	2,000	3,400	3,600	5,000	5,000	5,000	5,000
169	Other Non-Certificated Compensation		1,350	0	0	0	0	0	0	0
Total Salaries			647,257	720,834	739,879	761,241	777,633	782,625	785,995	789,781
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		95,225	101,803	104,235	108,757	108,869	109,568	110,039	110,569
229	SERS - "Surcharge"		0	14	55	0	0	0	0	0
251	Noncert Medical/Hospital		154,113	172,468	171,907	210,120	239,593	257,882	277,462	298,425
252	Noncert Life Insurance		1,486	1,576	1,645	1,620	1,808	1,821	1,830	1,839
259	Noncert Other Insurance Benefit		9,085	10,120	10,456	10,755	11,276	11,348	11,397	11,452
262	Noncert Workers Comp		2,987	2,604	2,758	2,532	2,488	2,504	2,515	2,527
Total Fringe Benefits			262,896	288,585	291,056	333,784	364,034	383,123	403,243	424,812
<i>Purchase Services</i>										
422	Garbage Removal/Cleaning		2,209	2,807	3,148	3,083	3,083	3,422	3,799	4,216
423	Repairs/Maintenance Services		61,059	72,503	74,119	75,075	73,200	68,487	68,487	68,487
424	Property Insurance		189,371	213,091	255,697	294,111	330,079	376,290	428,971	489,027
425	Rentals		0	750	0	3,821	5,000	5,000	5,000	5,000
439	Travel/Mileage/Meeting Expense		278	156	1,291	1,434	1,200	380	380	380
441	Telephone Service		29,098	24,509	23,132	20,295	25,200	32,000	32,000	32,000
451	Electricity		881,301	1,023,331	845,828	963,632	1,047,786	1,152,564	1,267,820	1,394,603
452	Water and Sewage		128,050	190,758	174,914	225,260	245,871	270,457	297,503	327,254
453	Gas		173,031	173,381	190,043	232,885	273,250	300,575	330,633	363,696
Total Purchase Services			1,464,397	1,701,286	1,568,172	1,819,596	2,004,669	2,209,175	2,434,592	2,684,663
<i>Supplies and Materials</i>										
571	Land		13,702	34,189	31,971	31,774	31,000	31,718	31,718	31,718
572	Buildings		39,816	71,770	60,784	67,333	71,575	71,127	71,127	71,127
573	Equipment and Furniture		9,010	87	3,797	1,789	500	500	500	500
581	Parts-Maint/Rep Motor Vehicles		18,583	29,342	19,667	37,064	27,500	27,396	27,396	27,396
583	Tires and Tubes		1,340	2,359	2,668	2,754	3,000	3,000	3,000	3,000
Total Materials and Supplies			82,451	137,747	118,887	140,714	133,575	133,741	133,741	133,741
<i>Capital Outlay</i>										
640	Equipment		53,168	97,908	16,089	23,824	12,000	24,000	24,000	24,000
<i>Other Objects</i>										
849	Other Dues and Fees		3,198	3,198	3,188	3,180	1,750	3,306	3,306	3,306
Total Expenditures and Other Financing Uses			\$2,513,367	\$2,949,558	\$2,737,271	\$3,082,339	\$3,293,661	\$3,535,970	\$3,784,877	\$4,060,303

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: CUSTODIANS - 710

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,384,353	\$2,488,184	\$2,538,385	\$2,506,660	\$2,650,955	\$2,674,987	\$2,696,783	\$2,716,073
142	Noncert Temp Salary/Wages		68,235	53,580	15,492	71,619	100,000	100,000	100,000	100,000
144	Noncertificated Overtime		92,829	113,909	139,401	130,648	135,000	135,000	135,000	135,000
149	Noncert Merit Incentive		17,500	14,300	11,000	12,300	20,000	20,000	20,000	20,000
162	Noncert Termination Benefit		0	0	0	365	0	0	0	0
172	Student Workers		0	0	5,285	45,240	40,000	40,000	40,000	40,000
Total Salaries			2,562,917	2,669,973	2,709,563	2,766,832	2,945,955	2,969,987	2,991,783	3,011,073
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		377,667	381,687	387,079	402,571	412,434	415,798	418,850	421,550
229	SERS - "Surcharge"		9,020	6,279	5,545	1,285	13,864	14,000	14,000	14,000
251	Noncert Medical/Hospital		821,190	804,407	839,339	942,397	1,012,133	1,088,595	1,170,465	1,258,123
252	Noncert Life Insurance		5,711	5,908	6,083	5,876	6,680	6,741	6,796	6,845
259	Noncert Other Insurance Benefit		34,941	36,799	37,243	37,999	42,716	43,065	43,381	43,661
262	Noncert Workers Comp		10,819	10,117	10,247	9,150	9,427	9,504	9,574	9,635
Total Fringe Benefits			1,259,348	1,245,197	1,285,536	1,399,278	1,497,254	1,577,703	1,663,066	1,753,814
<i>Supplies and Materials</i>										
572	Buildings		32,991	9,591	13,966	31,408	26,100	26,100	26,100	26,100
Total Expenditures and Other Financing Uses			\$3,855,256	\$3,924,761	\$4,009,065	\$4,197,518	\$4,469,309	\$4,573,790	\$4,680,949	\$4,790,987

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)

GENERAL FUND BUDGET CENTER: BUILDING AND GROUNDS - 712

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$124,381	\$164,584	\$79,026	\$90,401	\$125,707	\$125,707	\$125,707	\$125,707
144	Noncertificated Overtime		95	598	290	4,335	1,000	1,000	1,000	1,000
149	Noncert Merit Incentive		400	0	0	6	1,000	1,000	1,000	1,000
Total Salaries			124,876	165,182	79,316	94,742	127,707	127,707	127,707	127,707
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		18,052	23,239	11,163	13,591	17,879	17,879	17,879	17,879
229	SERS - "Surcharge"		3,789	4,318	6,453	4,651	4,898	5,000	5,000	5,000
251	Noncert Medical/Hospital		24,485	22,856	14,051	15,616	14,724	15,960	17,284	20,111
252	Noncert Life Insurance		108	103	59	61	316	315	315	315
259	Noncert Other Insurance Benefit		1,774	2,362	1,128	1,355	1,852	1,852	1,852	1,852
262	Noncert Workers Comp		441	555	301	301	409	409	409	409
Total Fringe Benefits			48,649	53,433	33,155	35,575	40,078	41,415	42,739	45,566
<i>Purchase Services</i>										
439	Travel/Mileage/Meeting Expense		1,005	250	0	0	0	0	0	0
<i>Supplies and Materials</i>										
519	Other General Supplies		115	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$174,645	\$218,865	\$112,471	\$130,317	\$167,785	\$169,122	\$170,446	\$173,273

BOND RETIREMENT FUND SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Bond Retirement Fund.

The bond retirement fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The statements in this section contain the consolidated Level 3 statement of the bond retirement fund and the individual Level 4 statements each department and/or program within the bond retirement fund.

The departments and/or programs that make up the bond retirement fund are as follows:

- Bond Retirement Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the bond retirement fund.

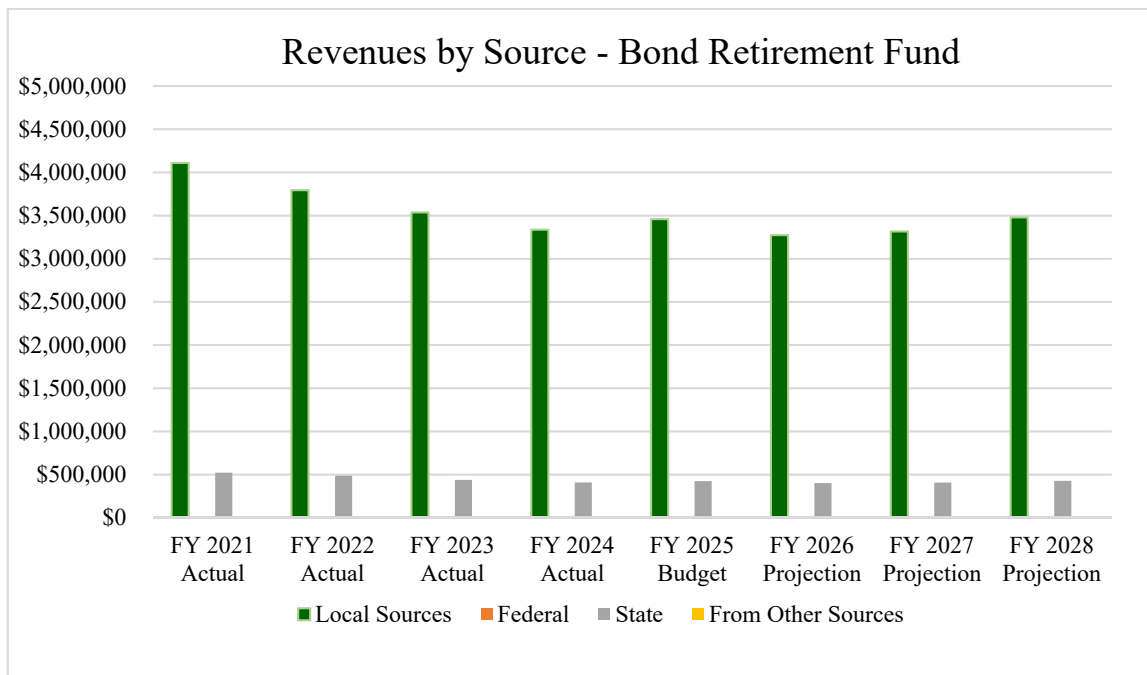
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the bond retirement fund.

Primary revenue streams are projected using the following methodologies:

- Taxes: Calculated using current valuations, established tax rates, and historical collection patterns. Projections incorporate scheduled reappraisals and known development impacts.
- State Revenue: Property tax allocations from the State of Ohio for Homestead and Rollback reimbursements are calculated based on the calculation on property tax revenue and historical collection patterns.

REVENUES BY SOURCE - BOND RETIREMENT FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Taxes	\$4,108,435	\$3,793,970	\$3,535,872	\$3,336,010	\$3,459,218	\$3,273,070	\$3,315,180	\$3,478,321
Other Local Revenues	852	0	0	0	0	0	0	0
Intergovernmental - State	521,359	487,282	438,164	409,820	424,956	402,088	407,261	427,303
From Other Sources	0	13,162	0	0	0	0	0	0
Total Revenues	4,630,646	4,294,414	3,974,036	3,745,830	3,884,174	3,675,158	3,722,441	3,905,624



Local Sources:

Local sources constitute the largest revenue component, representing 89.1% of total revenues. As shown in the graphs, the District's local source revenues have decreased year over year. This decline is primarily attributed to the District's debt refunding, which reduced the property tax collection requirements for outstanding debt. The millage rate has seen progressive reductions: from 3.0 mills in tax year 2018 to 2.8 mills in 2019, then to 2.3 mills in 2021, and further to 2.0 mills in 2022. In tax year 2024, the millage rate decreased to 1.6 mills due to increased taxable valuations resulting from the county's sexennial reappraisal. Property tax collections occur on a one-year lag from the tax year (e.g., tax year 2024 collections will occur in 2025). While tax and collection years follow the calendar year, the District's fiscal year runs from July 1 through June 30, spanning two calendar years.

Property taxes are the dominant revenue source, accounting for 100.0% of local resources and 88.6% of total revenues. These tax revenues are generated from a 1.6 mill levy designated for retiring the 2013 School Improvement Bonds debt.

State Sources:

State sources comprise 10.9% of bond retirement revenue, consisting entirely of property tax allocations from the State of Ohio.

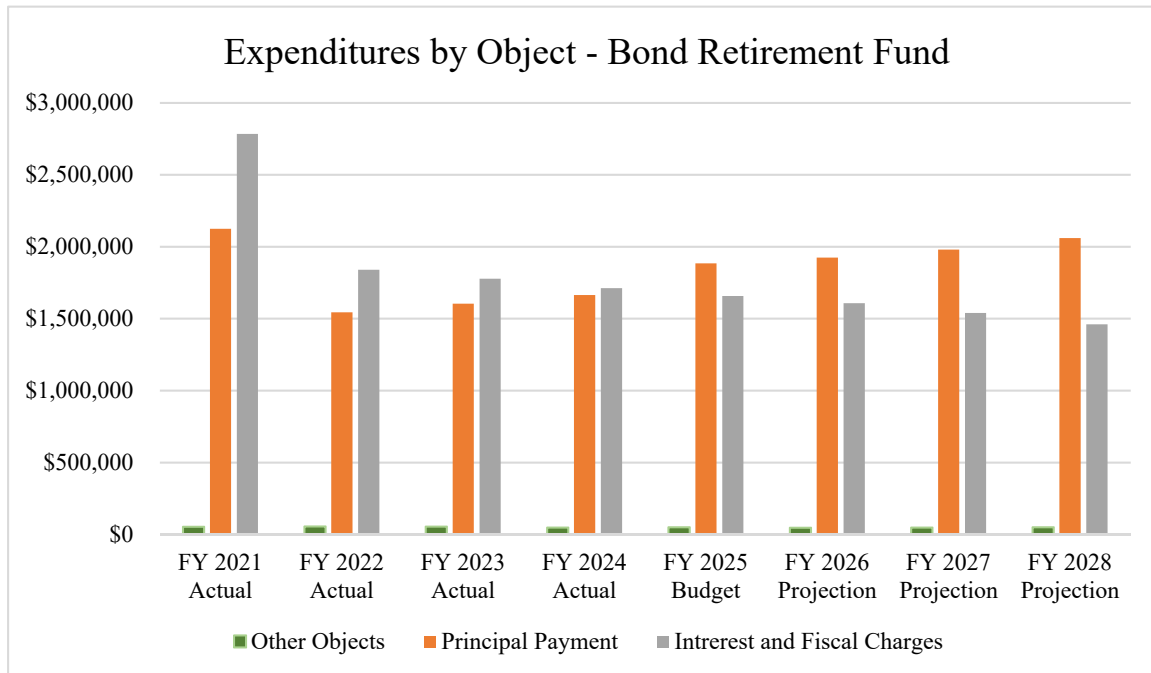
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the bond retirement fund.

Major expenditure categories are forecast using the following methodologies:

- **Other Objects:** Consists of County Auditor fees for the collections of property taxes, which are based on a percentage of tax collections.
- **Principal and Interest:** Projections based on current debt retirement schedules.

EXPENDITURES BY OBJECT - BOND RETIREMENT FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Other Objects	\$54,179	\$56,435	\$54,913	\$48,344	\$50,093	\$47,675	\$48,275	\$50,601
Principal Payment	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000	2,060,000
Interest and Fiscal Charges	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650	1,461,250
Total Expenditures	4,963,305	3,442,135	3,437,613	3,425,644	3,593,093	3,580,800	3,567,925	3,571,851

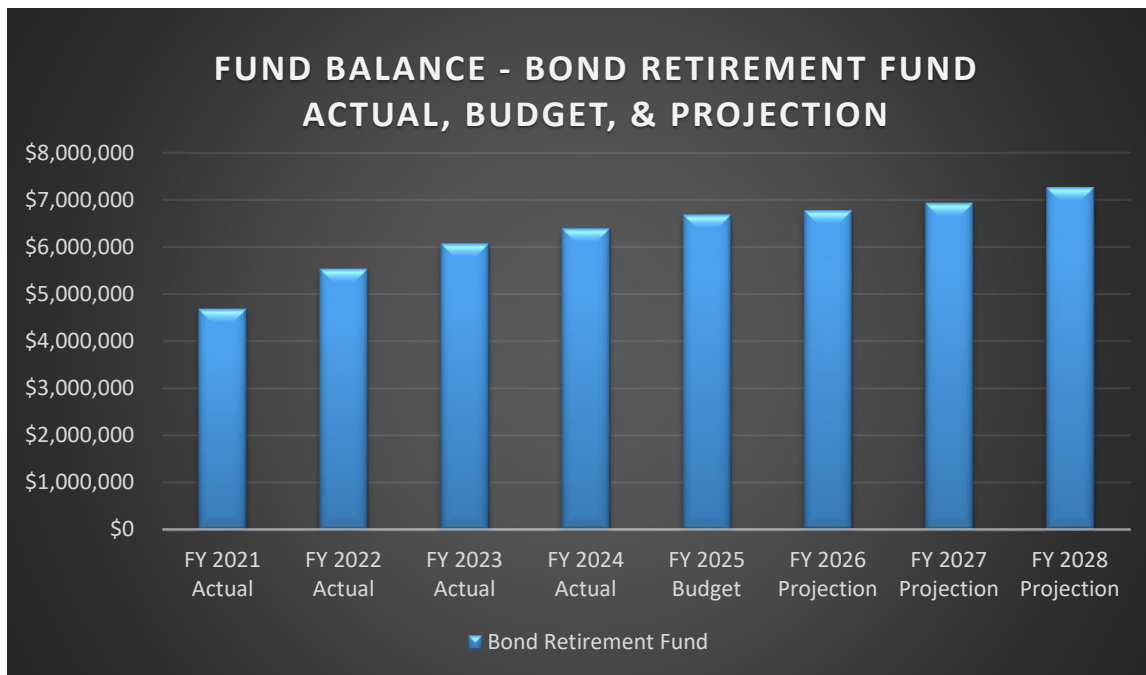


Other Objects and Other Financing Uses:

Other objects are comprised of debt payments and county auditor fees for the collection of property taxes.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the bond retirement fund.



FUND BALANCE - BOND RETIREMENT FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	5,023,316	4,690,657	5,542,936	6,079,359	6,399,545	6,690,626	6,784,984	6,939,500
Ending Cash Balance	4,690,657	5,542,936	6,079,359	6,399,545	6,690,626	6,784,984	6,939,500	7,273,273
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	4,690,657	5,542,936	6,079,359	6,399,545	6,690,626	6,784,984	6,939,500	7,273,273

As indicated by the charts above, the fund balance increased from FY 21 to FY 24.

In September 2020, the school district issued its School Improvement Refunding Bonds, Series 2020. The Bonds refinanced \$58,815,000 of the remaining outstanding principal of the District's \$81,000,000 School Improvement Bonds, originally issued in 2013. In addition, in order to save more interest, the School District contributed \$1,300,000 of cash to reduce to the amount of the borrowing. The District realized a net present value interest savings of \$14,524,342 and reduced its overall debt liability by \$19,862,030.

The District, in conjunction with Cuyahoga County, will continue to monitor the fund balance within the Bond Retirement Fund along property tax collections to adjust the millage amounts when needed to ensure the District is collecting the appropriate amount of property taxes for the outstanding debt obligations.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
BOND RETIREMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$4,108,435	\$3,793,970	\$3,535,872	\$3,336,010	\$3,459,218	\$3,273,070	\$3,315,180	\$3,478,321
	Other Local Revenues	852	0	0	0	0	0	0	0
	Intergovernmental - State	521,359	487,282	438,164	409,820	424,956	402,088	407,261	427,303
Total Revenues		4,630,646	4,281,252	3,974,036	3,745,830	3,884,174	3,675,158	3,722,441	3,905,624
Support Services:									
	Other Objects	54,179	56,435	54,913	48,344	50,093	47,675	48,275	50,601
Total Support Services		54,179	56,435	54,913	48,344	50,093	47,675	48,275	50,601
Debt Service:									
	Principal Payment	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000	2,060,000
	Interest and Fiscal Charges	2,784,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650	1,461,250
Total Debt Service		4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650	3,521,250
Total Expenditures		4,963,305	3,442,135	3,437,613	3,425,644	3,593,093	3,580,800	3,567,925	3,571,851
Excess of Revenues Over / (Under) Expenditures		(332,659)	839,117	536,423	320,186	291,081	94,358	154,516	333,773
Other Financing Sources / (Uses):									
	Transfers In	0	13,162	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	13,162	0	0	0	0	0	0
Net Change in Fund Balance		(332,659)	852,279	536,423	320,186	291,081	94,358	154,516	333,773
Cash Balance at Beginning of Fiscal Year		5,023,316	4,690,657	5,542,936	6,079,359	6,399,545	6,690,626	6,784,984	6,939,500
Cash Balance at End of Fiscal Year		4,690,657	5,542,936	6,079,359	6,399,545	6,690,626	6,784,984	6,939,500	7,273,273
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$4,690,657	\$5,542,936	\$6,079,359	\$6,399,545	\$6,690,626	\$6,784,984	\$6,939,500	\$7,273,273

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

BOND RETIREMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL BOND RETIREMENT FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Taxes	\$4,108,435	\$3,793,970	\$3,535,872	\$3,336,010	\$3,459,218	\$3,273,070	\$3,315,180	\$3,478,321
		Other Local Revenues	852	0	0	0	0	0	0	0
		Intergovernmental - State	521,359	487,282	438,164	409,820	424,956	402,088	407,261	427,303
Total Revenues			4,630,646	4,281,252	3,974,036	3,745,830	3,884,174	3,675,158	3,722,441	3,905,624
Support Services:										
	Other Objects									
	845	Cnty Auditors/Treas Fees	47,020	43,400	43,899	38,665	40,093	38,118	38,608	40,508
	847	Delinquent Land Taxes	6,659	12,035	10,014	8,679	9,000	8,557	8,667	9,093
	848	Bank Charges	500	1,000	1,000	1,000	1,000	1,000	1,000	1,000
		Total Other Objects	54,179	56,435	54,913	48,344	50,093	47,675	48,275	50,601
Total Support Services			54,179	56,435	54,913	48,344	50,093	47,675	48,275	50,601
Debt Service:										
	Other Objects									
	811	Serial Bonds - Principal	2,125,000	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000	2,060,000
	821	Serial Bonds - Interest	1,484,126	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650	1,461,250
	831	Payments to Escrow Agents	1,300,000	0	0	0	0	0	0	0
		Total Other Objects	4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650	3,521,250
Total Debt Service			4,909,126	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650	3,521,250
Total Expenditures			4,963,305	3,442,135	3,437,613	3,425,644	3,593,093	3,580,800	3,567,925	3,571,851
Excess of Revenues Over / (Under) Expenditures			(332,659)	839,117	536,423	320,186	291,081	94,358	154,516	333,773
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	13,162	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	13,162	0	0	0	0	0	0
Net Change in Fund Balance			(332,659)	852,279	536,423	320,186	291,081	94,358	154,516	333,773
Cash Balance at Beginning of Fiscal Year			5,023,316	4,690,657	5,542,936	6,079,359	6,399,545	6,690,626	6,784,984	6,939,500
Cash Balance at End of Fiscal Year			4,690,657	5,542,936	6,079,359	6,399,545	6,690,626	6,784,984	6,939,500	7,273,273
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,690,657	\$5,542,936	\$6,079,359	\$6,399,545	\$6,690,626	\$6,784,984	\$6,939,500	\$7,273,273

CAPITAL PROJECTS FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Capital Projects Funds.

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The statements in this section contain the consolidated Level 3 statement for each capital projects fund and the individual Level 4 statements each department and/or program within each capital projects fund.

The individual fund types that make up the capital projects funds are as follows:

- Permanent Improvement Fund
- Building Fund
- Capital Projects Fund

For a long-range capital improvement plan, the Board Facilities Development Committee (BFDC) developed a 30 year Strategic Plan for the District's facilities. The BFDC presented the plan to the Board of Education in February of 2016 which was recognized by the Board of Education as a fluid document that will need to be reviewed periodically depending on need and enrollment fluctuations. ***The document was last reviewed by the Committee and presented to the Board in December of 2021, with the recommendation for the Board to engage with a vendor to complete an enrollment projection and subdivision yield analysis.*** The updated enrollment analysis will allow the Committee to investigate a comprehensive building project to replace buildings as the cost of the below capital improvement plans is becoming no longer fiscally responsible for existing facilities. The enrollment analysis has been completed and presented to the Board in May of 2022, which indicate that student enrollment projections for fiscal year 2032 estimate an enrollment of 6,609 students, an increase of 1,154 or 21.2% from fiscal year 2023 estimates. ***Based on the projected increase in enrollment, and the current condition and available space of the elementary buildings, in July of 2022, the Board has engaged with a partner to conduct Master Planning Services to either continue with the current capital improvement plan or to develop a facilities plan for the future of the District. A recommendation was presented to the Board in September of 2023.***

The original 30 Year Strategic plan listed below will serve as the foundation of the Board Facilities Development Committee to initiate action items. Although some of the dates may have passed, an action item was initiated to develop a facilities plan for the future of the district. During the course of 2023 from February to August, a Elementary Facilities Master Planning Committee was formed and met monthly to finalize a recommendation to the Board. The recommendation of the committee is highlighted on the following graphic's:

PreK-5 Facilities

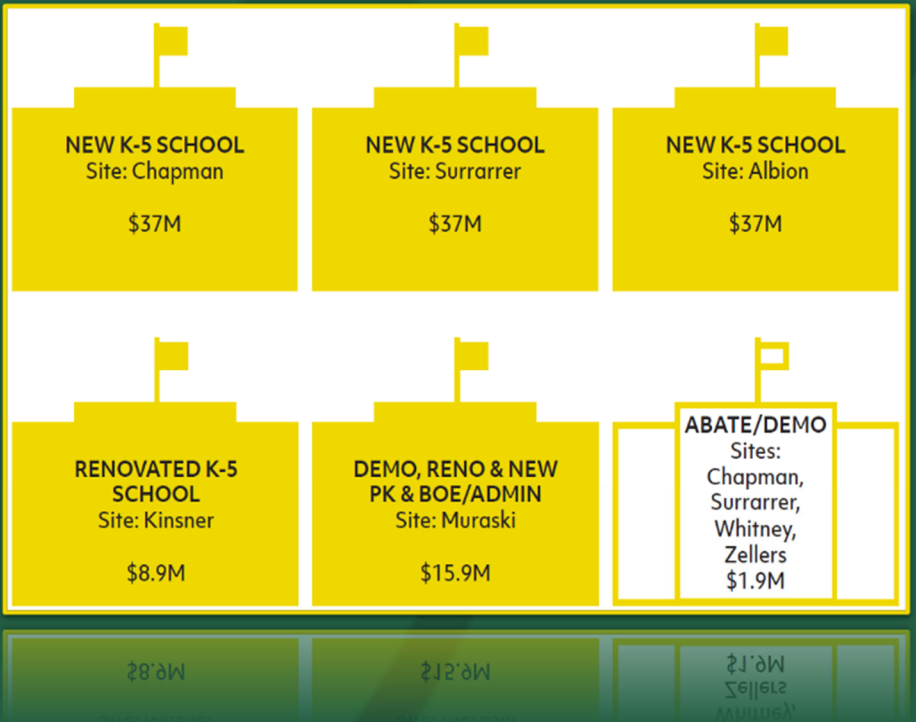
Growing Enrollment
Aging Buildings
Educational Adequacy

Elementary Facilities Planning Committee

100+ Members /
Key Communicators

Nine (9) Month Intensive
Study and Visioning for
Facility Needs

Community Survey with
500+ Respondents



Plan	Description	Cost	Priority	Notes
Yellow Plan	New K-5 School - Albion Site	\$37,450,000	Must Do (Tier I)	New building inclusive of a turf multipurpose field
Yellow Plan	New K-5 School - Chapman Site	\$37,450,000	Must Do (Tier I)	New building inclusive of a turf multipurpose field
Yellow Plan	New K-5 School - Surrarrer Site	\$37,450,000	Must Do (Tier I)	New building inclusive of a turf multipurpose field
Yellow Plan	Renovated K-5 School - Kinsner Site	\$9,350,000	Must Do (Tier I)	Note. Look at any usable space for a multipurpose field
Yellow Plan	New / Renovated PreK & SAO - Muraski Site	\$15,900,000	Must Do (Tier I)	---
Yellow Plan	Abate / Demo - Chapman, Surrarrer, Whitney, Zellers	\$1,900,000	Must Do (Tier I)	---
Other Needs	Performing Arts - SHS	\$1,950,000	Must Do (Tier I)	---
Other Needs	Performing Arts - SMS	\$0	Like to Do (Tier III)	---
Other Needs	Athletic Field House	\$12,900,000	Must Do (Tier I)	---
Other Needs	Stadium Renovations - SHS	\$0	Should Do (Tier II)	Consider using \$2.2M of 070 funds for this project
Other Needs	Stadium Lighting - SMS	\$0	Like to Do (Tier III)	---
Other Needs	Turf - Albion Football Field	\$0	Should Do (Tier II)	---
Other Needs	Turf - SHS Baseball / Softball Field	\$1,300,000	Must Do (Tier I)	---
Other Needs	Turf - SHS Media Center Field	\$0	Like to Do (Tier III)	---
Other Needs	Turf - SHS Post Office Fields	\$0	Should Do (Tier II)	Exact location dependant upon final field house location, but a portion of turf should be included on the HS site
Other Needs	Turf - SHS Practice Field	\$0	Like to Do (Tier III)	Exact location dependant upon final field house location, but a portion of turf should be included on the HS site
		Must Do (Tier I)	\$155,650,000	
		Should Do (Tier II)	\$0	
		Like to Do (Tier III)	\$0	
		070 Fund	-\$20,000,000	
		TOTAL COST OF ALL OPTIONS	\$135,650,000	

Based on the committee's recommendation and the need to pursue a Bond issue to move forward with the project, the Board has accepted and approved the recommendation, however, at this time the Board has tabled moving forward with the Bond issue and may resume discussions during calendar year 2025. Meanwhile, the

District, in collaboration with the Board Facilities Development Committee, continues to prioritize and address critical facility repairs.

Board Facilities Development Committee (BFDC)
30 Year Strategic Plan

Introduction: BFDC is a committee of the Board of Strongsville City Schools. The voting members of the committee are taxpayers of City of Strongsville who have vested interest in excellence in schools. The task of this committee is only to focus on facilities as facilities consume substantial amounts of financial resources. The committee meets on monthly basis and in addition to committee members, meetings are attended by school administration, board members and other concerned citizens. The committee analyzes the data provided by administration and makes a recommendation. The committee does not have the power to implement any of the recommendations as that is a decision of the Board. This plan is only to serve as a guideline and needs to be modified as circumstances change.

The district has extremely energized administration that thinks strategically. The committee's goal was to align revenue with expenses so facilities have maintenance schedules and replacement schedules as the facilities age. Much of the attention of this plan is focused on renovated preschool and elementary schools as the newly built Middle school and renovated High School will only need to be maintained minimally. Maintenance costs on facilities can be substantial depending on the issue. A high quality maintenance program

A high quality maintenance program increases the usefulness of facility and equipment. A commitment from all parties including but not limited to Board, Superintendent, and maintenance staff is necessary. The Board needs to adequately fund a maintenance and replacement program and staff needs to develop a comprehensive program that they own. If maintenance staff owns a program optimal results can be achieved.

Background: The committee was formed primarily to give citizens' perspective to the Board and administration as the population in Strongsville is aging and enrollment declining. In 2014 the community meetings were held as committee had recommended closing two elementary schools. The decision to close elementary schools was based on several factors including but not limited to, student enrollment, age of facility, evolving student learning methods, and utilization. Based on data analyzed by committee, the goal was to have optimal utilization of classroom space while keeping student education the primary focus. Student accessibility to elementary school is considered and goal of the committee is to have students attend elementary schools fairly close to their residences unless special circumstances dictate otherwise. The creation of this plan is a partnership between citizens, Board, and Administration.

Schools Facilities:

Once Drake is closed and Albion and Center Middle school are consolidated, the district will have 5 elementary schools, one early learning preschool, Middle School, High School, Administration Building (FKA Zellers), and transportation garage.

District Enrollment Projections (as of February 2016):

	Preschool	Chapman ES	Drake ES	Kinsner ES	Muraski ES	Surrarrer ES	Whitney ES	Strongsville MS	SHS
2015-16	110	399	405	557	487	323	294	402/467	2024
2016-17	110	314*	---	446**	419*	331*	412**	1257	1975
2017-18	110	304*	---	437**	377*	325*	420**	1195	1890
2018-19	110	303*	---	437**	358*	317*	430**	1057	1832
2019-20	110	301*	---	435**	332*	303*	434**	1006	1716

*Placeholder of 50 kindergarten students

**Placeholder of 75 Kindergarten Students

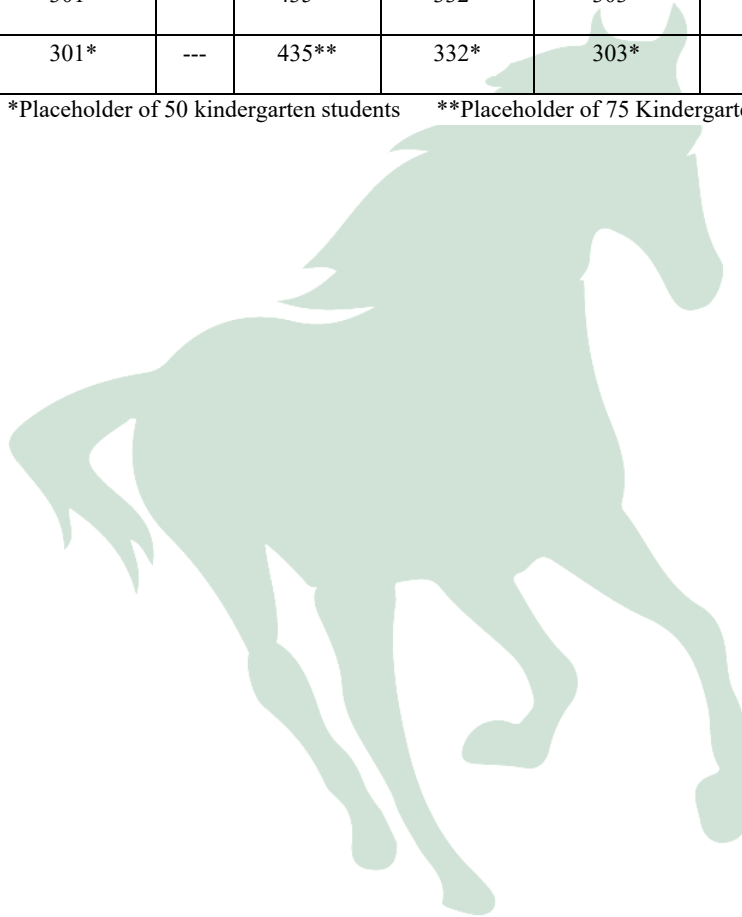
Student Enrollment (projected):

Year 2020 are used

	Preschool	Chapman ES		Kinsner ES	Muraski ES	Surrarrer ES	Whitney ES	Strongsville MS	SHS
2020	110	399		557	487	323	294	402/467	2024
2025	110	314	---	446	419	331	412**	1257	1975
2030	110	304*	---	437**	377*	325*	420**	1195	1890
2035	110	303*	---	437**	358*	317*	430**	1057	1832
2040	110	301*	---	435**	332*	303*	434**	1006	1716
2045	110	301*	---	435**	332*	303*	434**	1006	1716

*Placeholder of 50 kindergarten students

**Placeholder of 75 Kindergarten Students



Ohio Facilities Construction Commission 2012, 2023 Report:

- In this report, the OFCC estimated the renovation expenses needed to renovate each district building to OFCC standards divided by the cost to replace to generate the percentage below. The OFCC recommends replacement of a building with a percentage greater than 66%.

	Preschool	Chapman ES	Kinsner ES	Muraski ES	Surrarrer ES	Whitney ES	SHS	Zellers/BOE	Transportation
Key Dates	<i>Bought 2005 Ren. 2005, 2014</i>	<i>Est. 1971; Ren. 1977</i>	<i>Est. 1998</i>	<i>Est. 1956; Ren. 1957, 1977, 2005</i>	<i>Est. 1965; Ren. 1977</i>	<i>Est. 1962; Ren. 1968, 1977, 1991</i>	<i>Est. 1963; Ren. 1966, 1971, 1973, 1978, 1998</i>	<i>Est. 1966; Ren. 1978</i>	<i>Bought 1990 Ren. 2014</i>
Renovations	Office/Storage/ Activity Space	Classroom Wing	N/A	Classroom Wing, Classroom Wing, Building Addition	Classroom Addition	Classroom Addition, Classroom/Art/Music/Kitchen, Classrooms	Addition, Auditorium (1971)	Classroom Additions	Bus Lot/Roof/ Road/Parking
Square Footage	13,350	41,584	61,579	57,675	37,749	40,965	292,321	33,563	15,100
Renovate/Replace	Not Assessed	69-73%	36%	32%; 76%	68-72%	77-81%	49%	75%	Not Assessed

District Facilities Plan, Phase I (2015-2025):

Facilities***	Preschool	Chapman	Drake	Kinsner	Muraski	Surrarrer	Whitney	Zellers/ Admin.
2015 – 2020	Critical Repairs as Needed	Critical Repairs as Needed	Abate/Demo in 2016	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Covert Admin. in Dec. 2015
2020 – 2025*	↓	Abate/Demo		↓	Abate/Demo K-2 Wing	Abate/Demo	Abate/Demo	Critical Repairs as Needed

Facilities***	Albion MS/ Center MS	Strongsville MS	SHS	BOE	OPS	Transp.	District Land**
2015 – 2020	Abate/Demo in 2016	Open in August 2016	Critical Repairs as Needed	Abate/Demo in 2016	Abate/Demo in 2016	Critical Repairs as Needed	ALN, DRA, ALB, OPS
2020 – 2025*		Critical Repairs as Needed	↓			↓	ALN, DRA, ALB, OPS

*Complete enrollment analysis; examine elementary boundary adjustments and elementary construction/renovation bond project

**Determine plan for retaining or selling district property

District Facilities Plan, Phase II (2025-2045):

Facilities	Preschool	Kinsner	Muraski	New Elem. (NE Quad)	New Elem. (NW Quad)	New Elem. (SW Quad)	Strongsville MS	SHS	Administrative Offices	Transp.	District Land
2025 – 2030	Critical Repairs as Needed	Critical Repairs as Needed	Construct K-2 Addition	Construct New ES	Construct New ES	Construct New ES	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	ALN, DRA, WHI, OPS
2030 – 2035			Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed	Critical Repairs as Needed					
2035 – 2040											
2040 – 2045	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓	↓



PERMANENT IMPROVEMENT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Permanent Improvement Fund.

The permanent improvement fund is used to account for all transactions related to the acquiring, construction, or improving facilities and/or capital assets.

The statements in this section contain the consolidated Level 3 statement of the permanent improvement fund and the individual Level 4 statements each department and/or program within the permanent improvement fund.

The departments and/or programs that make up the permanent improvement fund are as follows:

- Permanent Improvement Fund

On November 9, 2004, the residents of the City of Strongsville approved a 1 mill permanent improvement levy which generates about \$1.1 million dollars annually. On June 29, 2005, the School District entered into a 30-year lease-purchase agreement of \$4,525,000 for the expansion and improvement of Muraski Elementary to be repaid from the Permanent Improvement Fund.

The Operations Manager prepares a five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the Permanent Improvement Fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process. Below is a five-year plan of the major projects to be paid from the Permanent Improvement Fund.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Asphalt Maintenance	\$215,000	\$215,000	\$80,000	\$90,000	\$55,000
Bus Purchases	283,500	390,000	390,000	390,000	390,000
Cameras / Security	5,000	5,000	5,000	5,000	5,000
Copiers Project	5,000	5,000	5,000	5,000	5,000
County Fees	17,735	17,735	17,735	17,735	17,735
Glass/Windows	15,000	15,000	23,000	0	15,000
GPS	35,000	35,000	37,000	37,000	37,000
HVAC	0	750,000	0	0	0
Mobile Unit (moved to general fund)	10,736	0	0	0	0
Muraski Elementary Debt Payments	269,019	271,419	268,519	271,106	269,200
Roofing	218,103	218,931	218,931	83,931	0
Vehicles	50,000	0	0	50,000	0
Total	\$1,124,093	\$1,923,085	\$1,045,185	\$949,772	\$793,935

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the permanent improvement fund.

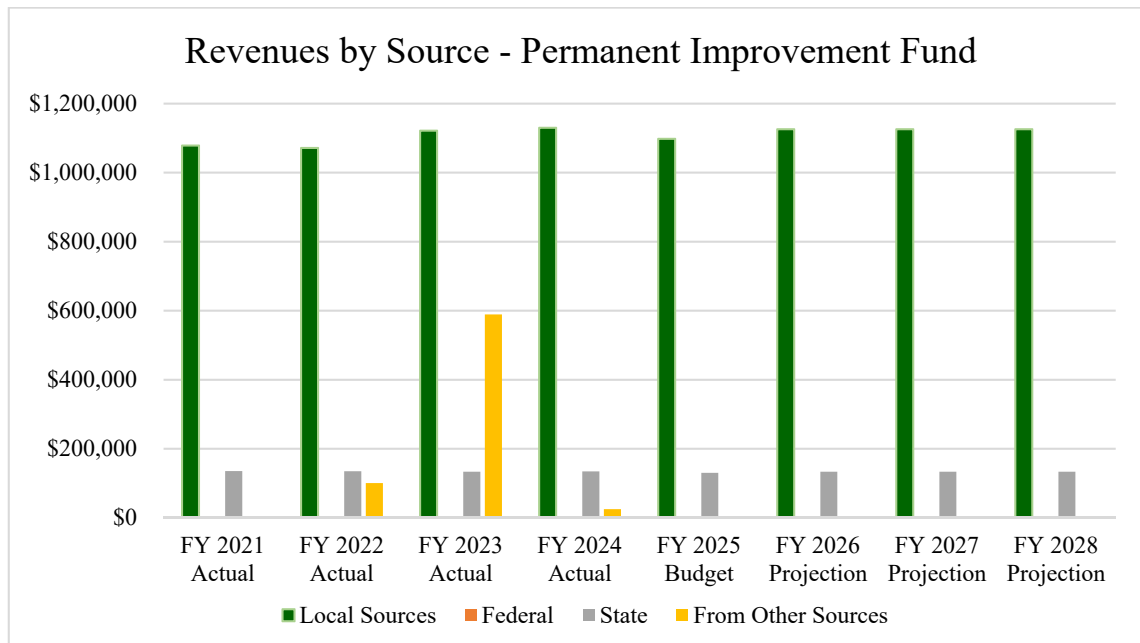
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.

Primary revenue streams are projected using the following methodologies:

- **Taxes:** Calculated using current valuations, established tax rates, and historical collection patterns. Projections incorporate scheduled reappraisals and known development impacts.
- **State Revenue:** Property tax allocations from the State of Ohio for Homestead and Rollback reimbursements are calculated based on the calculation on property tax revenue and historical collection patterns.
- **From Other Sources:** Are projected based on known sources of income which vary from year to year. Revenues from other sources include a transfer from the general fund to fund a specific capital improvement and refunds from a prior year expenditure.

REVENUE BY SOURCE - PERMANENT IMPROVEMENT FUND								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Taxes	\$1,078,349	\$1,071,664	\$1,121,731	\$1,130,087	\$1,097,813	\$1,125,560	\$1,125,560	\$1,125,560
Intergovernmental - State	135,605	134,879	133,464	134,265	130,431	133,727	133,727	133,727
From Other Sources	2,000	100,656	589,278	25,254	0	0	0	0
Total Revenues	1,215,954	1,307,199	1,844,473	1,289,606	1,228,244	1,259,287	1,259,287	1,259,287



Local Sources:

Local sources are the largest component of revenues as they make up 89.38% of total revenues. As indicated by the graphs, the District's revenues from local sources has remained consistent from year to year.

The largest component of revenue is property taxes which make up 100.0% of the local resources and 89.38% of all revenues. Tax revenues are based on a 1 mill level permanent improvement levy.

State Sources:

Revenues from State sources make up 10.62% of the permanent improvement fund revenue. State sources are made up property tax allocations from the State of Ohio.

From Other Sources:

Revenue from other sources are transfers from the general fund to cover expenditures related to designated capital projects. During fiscal year 2022 a \$101,656 transfer was approved for copier purchases throughout the district. During fiscal year 2023 a \$565,562 transfer was approved for the high school track replacement. During fiscal year 2024 a \$25,254 refund from a prior year expenditure was received due to a state safety grant reimbursement the District received for security cameras.

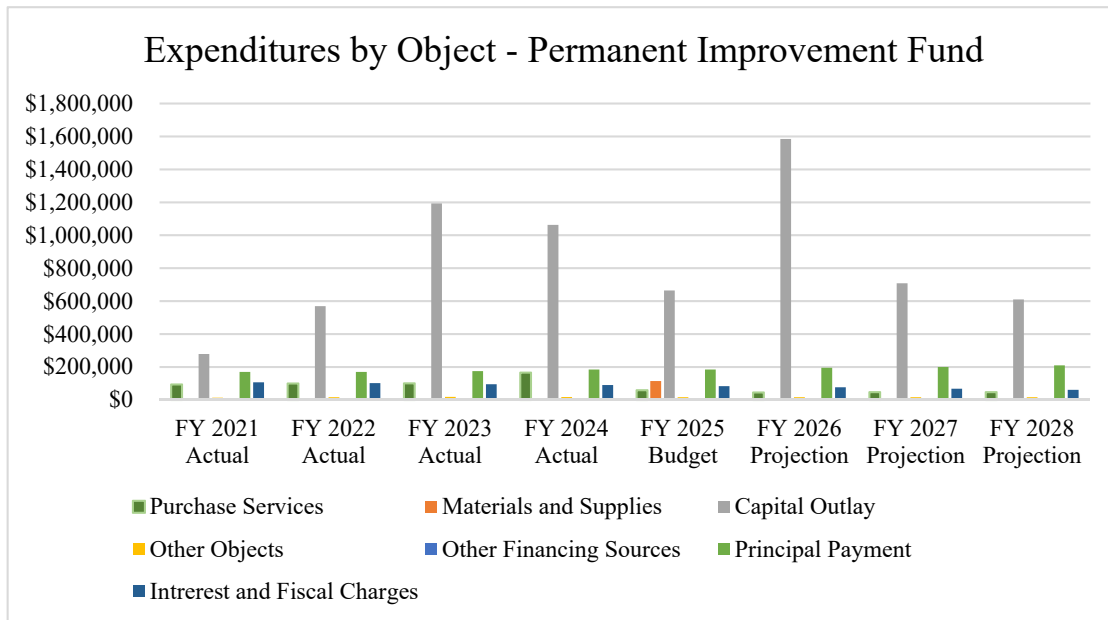
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.

Major expenditure categories are forecast using the following methodologies:

- Projections are based on the Operations Manager five-year comprehensive capital improvement, preventative maintenance, and safety plan that prioritizes initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements based on available resources within the Permanent Improvement Fund. The plan and budget will be vetted through the District's Facility Development Committee during the budget process.

EXPENDITURES BY OBJECT - PERMANENT IMPROVEMENT FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Purchase Services	\$93,835	\$99,795	\$100,923	\$166,132	\$59,321	\$45,000	\$47,000	\$47,000
Materials and Supplies	0	0	0	9,620	114,805	5,000	5,000	5,000
Capital Outlay	279,241	569,759	1,193,784	1,063,510	664,282	1,585,000	708,000	610,000
Other Objects	14,128	16,583	18,337	17,123	16,666	16,666	16,666	16,666
Principal Payment	170,000	170,000	175,000	185,000	185,000	195,000	200,000	210,000
Interest and Fiscal Charges	107,319	102,219	95,412	90,187	84,019	76,419	65,819	61,106
Total Expenditures	664,523	958,356	1,583,456	1,531,572	1,124,093	1,923,085	1,042,485	949,772



Purchase Services, Materials & Supplies, Capital Outlay:

As indicated on the graphs above, capital outlay is largest expenditure object for the permanent improvement fund as this fund is primarily used for building improvements.

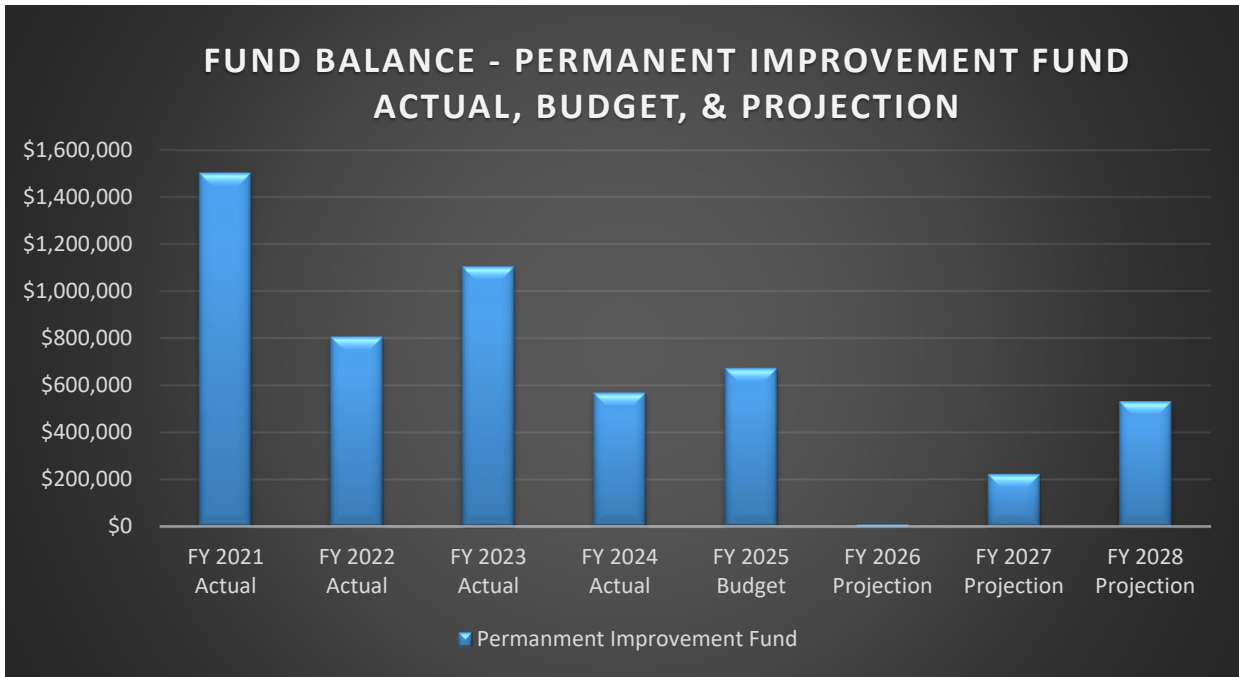
Historical year-over-year changes vary based on the specific permanent improvements that were completed in each year. Projected permanent improvements are based on the Operations Manager's five-year plan detailed in the preceding pages.

Other Objects and Other Financing Uses:

Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers to other funds.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.



FUND BALANCE - PERMANENT IMPROVEMENT FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	1,234,420	1,785,851	2,134,694	2,395,711	2,153,745	2,257,896	1,594,098	1,808,200
Ending Cash Balance	1,785,851	2,134,694	2,395,711	2,153,745	2,257,896	1,594,098	1,808,200	2,117,715
Year End Encumbrances	282,576	1,327,713	1,290,761	1,584,731	1,584,731	1,584,731	1,584,731	1,584,731
Unencumbered Fund Balance	1,503,275	806,981	1,104,950	569,014	673,165	9,367	223,469	532,984

As shown in the charts above, the fund balance fluctuated between 2021 and 2024. While revenues are expected to remain consistent, the fund balance will continue to vary year to year as the District implements its five-year comprehensive plan for capital improvements, preventative maintenance, and safety measures. Available fund balances combined with current income sources will be used to fund these planned improvements



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
PERMANENT IMPROVEMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$1,078,349	\$1,071,664	\$1,121,731	\$1,130,087	\$1,097,813	\$1,125,560	\$1,125,560	\$1,125,560
	Intergovernmental - State	135,605	134,879	133,464	134,265	130,431	133,727	133,727	133,727
Total Revenues		1,213,954	1,206,543	1,255,195	1,264,352	1,228,244	1,259,287	1,259,287	1,259,287
Support Services:									
	Purchase Services	93,835	99,795	100,923	166,132	59,321	45,000	47,000	47,000
	Materials and Supplies	0	0	0	9,620	114,805	5,000	5,000	5,000
	Capital Outlay	279,241	569,759	1,193,784	1,063,510	664,282	1,585,000	708,000	610,000
	Other Objects	14,128	16,583	18,337	17,123	16,666	16,666	16,666	16,666
Total Support Services		387,204	686,137	1,313,044	1,256,385	855,074	1,651,666	776,666	678,666
Debt Service:									
	Principal Payment	170,000	170,000	175,000	185,000	185,000	195,000	200,000	210,000
	Interest and Fiscal Charges	107,319	102,219	95,412	90,187	84,019	76,419	68,519	61,106
Total Debt Service		277,319	272,219	270,412	275,187	269,019	271,419	268,519	271,106
Total Expenditures		664,523	958,356	1,583,456	1,531,572	1,124,093	1,923,085	1,045,185	949,772
Excess of Revenues Over / (Under) Expenditures		549,431	248,187	(328,261)	(267,220)	104,151	(663,798)	214,102	309,515
Other Financing Sources / (Uses):									
	Transfers In	0	100,656	565,562	0	0	0	0	0
	Refund of Prior Year Expenditure	2,000	0	23,716	25,254	0	0	0	0
Total Other Financing Sources / (Uses)		2,000	100,656	589,278	25,254	0	0	0	0
Net Change in Fund Balance		551,431	348,843	261,017	(241,966)	104,151	(663,798)	214,102	309,515
	Cash Balance at Beginning of Fiscal Year	1,234,420	1,785,851	2,134,694	2,395,711	2,153,745	2,257,896	1,594,098	1,808,200
	Cash Balance at End of Fiscal Year	1,785,851	2,134,694	2,395,711	2,153,745	2,257,896	1,594,098	1,808,200	2,117,715
	Year End Encumbrances Appropriated	282,576	1,327,713	1,290,761	1,584,731	1,584,731	1,584,731	1,584,731	1,584,731
Unencumbered Fund Balance at End of Fiscal Year		\$1,503,275	\$806,981	\$1,104,950	\$569,014	\$673,165	\$9,367	\$223,469	\$532,984

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PERMANENT IMPROVEMENT FUND BUDGET CENTER: PERMANENT IMPROVEMENT FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
From Local Sources:										
	Taxes		\$1,078,349	\$1,071,664	\$1,121,731	\$1,130,087	\$1,097,813	\$1,125,560	\$1,125,560	\$1,125,560
	Intergovernmental - State		135,605	134,879	133,464	134,265	130,431	133,727	133,727	133,727
Total Revenues			1,213,954	1,206,543	1,255,195	1,264,352	1,228,244	1,259,287	1,259,287	1,259,287
Support Services:										
<i>Purchase Services</i>										
425	Rentals		0	0	23,887	475	4,300	0	0	0
426	Lease Purchase. Agreements		93,835	99,795	77,036	145,247	50,736	40,000	42,000	42,000
490	Other Purchased Services		0	0	0	20,410	4,285	5,000	5,000	5,000
Total Purchase Services			93,835	99,795	100,923	166,132	59,321	45,000	47,000	47,000
<i>Supplies and Materials</i>										
590	Other Supplies and Materials		0	0	0	9,620	114,805	5,000	5,000	5,000
<i>Capital Outlay</i>										
620	Building Improvements		108,580	236,583	1,002,907	238,162	75,782	980,000	238,000	80,000
630	Land Improvements		0	0	0	620,988	305,000	215,000	80,000	90,000
640	Equipment		170,661	333,176	190,877	204,360	283,500	390,000	390,000	440,000
Total Equipment			279,241	569,759	1,193,784	1,063,510	664,282	1,585,000	708,000	610,000
<i>Other Objects</i>										
845	Cnty Auditors/Treas Fees		12,347	12,230	13,916	13,043	12,671	12,671	12,671	12,671
847	Delinquent Land Taxes		1,781	3,453	3,271	2,930	2,845	2,845	2,845	2,845
848	Bank Charges		0	900	1,150	1,150	1,150	1,150	1,150	1,150
Total Other Objects			14,128	16,583	18,337	17,123	16,666	16,666	16,666	16,666
Total Support Services			387,204	686,137	1,313,044	1,256,385	855,074	1,651,666	776,666	678,666
Debt Service:										
<i>Other Objects</i>										
811	Serial Bonds - Principal		170,000	170,000	175,000	185,000	185,000	195,000	200,000	210,000
821	Serial Bonds - Interest		107,319	102,219	95,412	90,187	84,019	76,419	68,519	61,106
Total Debt Service			277,319	272,219	270,412	275,187	269,019	271,419	268,519	271,106
Total Expenditures			664,523	958,356	1,583,456	1,531,572	1,124,093	1,923,085	1,045,185	949,772
Excess of Revenues Over / (Under) Expenditures			549,431	248,187	(328,261)	(267,220)	104,151	(663,798)	214,102	309,515
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
911	Transfers In		0	100,656	565,562	0	0	0	0	0
930	Refund of Prior Year Expenditure		2,000	0	23,716	25,254	0	0	0	0
Total Other Financing Sources / (Uses)			2,000	100,656	589,278	25,254	0	0	0	0
Net Change in Fund Balance			551,431	348,843	261,017	(241,966)	104,151	(663,798)	214,102	309,515
Cash Balance at Beginning of Fiscal Year			1,234,420	1,785,851	2,134,694	2,395,711	2,153,745	2,257,896	1,594,098	1,808,200
Cash Balance at End of Fiscal Year			1,785,851	2,134,694	2,395,711	2,153,745	2,257,896	1,594,098	1,808,200	2,117,715
Year End Encumbrances Appropriated			282,576	1,327,713	1,290,761	1,584,731	1,584,731	1,584,731	1,584,731	1,584,731
Unencumbered Fund Balance at End of Fiscal Year			\$1,503,275	\$806,981	\$1,104,950	\$569,014	\$673,165	\$9,367	\$223,469	\$532,984

BUILDING FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Building Fund.

The building fund is used to account for monies received and expended in connection with the construction of the middle school, renovation of the high school, demolition of closed buildings, and renovations of the elementary and other buildings within the District.

The statements in this section contain the consolidated Level 3 statement of the building fund and the individual Level 4 statements each department and/or program within the building fund.

The departments and/or programs that make up the building are as follows:

- Construction Fund
- Construction LFI
- Excellence in Athletics

On November 6, 2012, the resident of the City of Strongsville approved an \$81 million dollar bond issue for the primary focus of consolidating Albion and Center Middle Schools into Strongsville Middle School, renovations of Strongsville High School, and repairs to the elementary schools across the District.

In the fall of 2015, the District launched an “Excellence in Athletics” campaign to fundraise \$1.7 million to install synthetic turf at both Strongsville High School and Strongsville Middle School. As pledges and commitments will be received over a period of several years, the Board of Education authorized the District to use bond dollars that resulted from a combination of \$300,000 in bond interest and construction contingency savings to provide the initial funding of the project of \$1.5 million. As the fundraising dollars were received by the District they were returned to the building fund for the going repairs of the district’s facilities. The donations will be received into the Excellence in Athletics budget center and then transferred to the construction fund at the end of each fiscal year. All current donations are received in the Excellence in Athletics budget center which will be held for a future turf replacement project.

The synthetic turf fields at Strongsville High School and Strongsville Middle School will reach the end of their useful life after the 2025-2026 school year. The District plans to replace both synthetic turf fields during the summer of 2026. The estimated cost for these replacements is \$1,200,000 (\$600,000 per location), with the expenditure planned for fiscal year 2027. As sponsorships will begin expiring at that same time, the District will look to renew those sponsorships to offset the cost of the project.

Project	Original Budget	Revised Budget	Expended through FY 21	Projected FY 25 and Beyond
Construction Fund:				
Demolition and Abatement:				
Allen Elementary	\$382,046	\$423,796	\$423,796	\$0
Albion Middle School	596,896	674,525	674,525	0
Drake Elementary	0	9,226	9,226	0
<i>Total Demolition and Abatement</i>	<i>978,942</i>	<i>1,107,547</i>	<i>1,107,547</i>	<i>0</i>
MS/HS Furniture/Equipment	656,742	0	0	0
High School Renovations	26,047,476	27,334,988	27,334,988	0
Middle School Construction & Demo:				
Strongsville Middle School Construction	46,009,242	44,261,875	44,261,875	0
Center Middle School	1,073,951	816,214	816,214	0
BOE - Demo	0	263,700	263,700	0
<i>Total Middle School Construction & Demo</i>	<i>47,083,193</i>	<i>45,341,789</i>	<i>45,341,789</i>	<i>0</i>
Total Construction Fund	74,766,353	73,784,324	73,784,324	0
Construction LFI:				
Demolition and Abatement:				
BOE Building - Savings	0	4,491	4,491	0
Pupil Services Building	0	155,544	155,544	0
<i>Total Demolition and Abatement</i>	<i>0</i>	<i>160,035</i>	<i>160,035</i>	<i>0</i>
Technology & Elementary School Repairs	3,500,000	1,741,824	1,741,824	0
Preschool Renovations	250,000	301,101	301,101	0
Transportation Renovations	2,483,647	2,323,047	2,323,047	0
Chapman HVAC Renovations	0	442,731	442,731	0
Elementary & SMS Asphalt Project	0	605,985	605,985	0
Secure Entry Ways Projects (\$198,516 in fund 003)	0	438,911	438,911	0
SHS Tennis Court Project	0	511,454	503,043	0
Total Construction Fund	6,233,647	6,525,088	6,516,677	0
Excellence in Athletics:				
High School Turf	0	751,518	751,518	600,000
Middle School Turf	0	731,662	731,662	600,000
Total Demolition and Abatement	0	1,483,180	1,483,180	1,200,000
Total	\$81,000,000	\$81,792,592	\$81,784,181	\$1,200,000

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
BUILDING FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$1,113	\$1,906	\$30,483	\$49,704	\$40,000	\$40,000	\$2,500	\$5,000
	Other Local Revenues	122,581	29,500	31,000	31,000	31,000	31,000	6,000	150,000
Total Revenues		123,694	31,406	61,483	80,704	71,000	71,000	8,500	155,000
Facilities Acquisition and Construction:									
	Capital Outlay	354,781	0	0	0	0	0	1,200,000	0
Total Facilities Acquisition and Construction		354,781	0	0	0	0	0	1,200,000	0
Total Expenditures		354,781	0	0	0	0	0	1,200,000	0
Excess of Revenues Over / (Under) Expenditures		(231,087)	31,406	61,483	80,704	71,000	71,000	(1,191,500)	155,000
Other Financing Sources / (Uses):									
	Transfers Out	0	(13,162)	0	0	0	0	0	0
	Transfers In	56,697	55,934	55,144	54,327	53,481	52,605	35,000	35,000
Total Other Financing Sources / (Uses)		56,697	42,772	55,144	54,327	53,481	52,605	35,000	35,000
Net Change in Fund Balance		(174,390)	74,178	116,627	135,031	124,481	123,605	(1,156,500)	190,000
	Cash Balance at Beginning of Fiscal Year	842,453	668,063	742,241	858,868	993,899	1,118,380	1,241,985	85,485
	Cash Balance at End of Fiscal Year	668,063	742,241	858,868	993,899	1,118,380	1,241,985	85,485	275,485
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$668,063	\$742,241	\$858,868	\$993,899	\$1,118,380	\$1,241,985	\$85,485	\$275,485

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL BUILDING FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$1,113	\$1,906	\$30,483	\$49,704	\$40,000	\$40,000	\$2,500	\$5,000
		Other Local Revenues	122,581	29,500	31,000	31,000	31,000	31,000	6,000	150,000
Total Revenues			123,694	31,406	61,483	80,704	71,000	71,000	8,500	155,000
Facilities Acquisition and Construction:										
	Capital Outlay									
	630	Improvements Other Than Buildings	354,781	0	0	0	0	0	1,200,000	0
Total Facilities Acquisition and Construction			354,781	0	0	0	0	0	1,200,000	0
Total Expenditures			354,781	0	0	0	0	0	1,200,000	0
Excess of Revenues Over / (Under) Expenditures			(231,087)	31,406	61,483	80,704	71,000	71,000	(1,191,500)	155,000
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	0	(13,162)	0	0	0	0	0	0
	911	Transfers In	56,697	55,934	55,144	54,327	53,481	52,605	35,000	35,000
Total Other Financing Sources / (Uses)			56,697	42,772	55,144	54,327	53,481	52,605	35,000	35,000
Net Change in Fund Balance			(174,390)	74,178	116,627	135,031	124,481	123,605	(1,156,500)	190,000
Cash Balance at Beginning of Fiscal Year			842,453	668,063	742,241	858,868	993,899	1,118,380	1,241,985	85,485
Cash Balance at End of Fiscal Year			668,063	742,241	858,868	993,899	1,118,380	1,241,985	85,485	275,485
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$668,063	\$742,241	\$858,868	\$993,899	\$1,118,380	\$1,241,985	\$85,485	\$275,485

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

BUILDING FUND BUDGET CENTER: CONSTRUCTION FUND - 0000

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Earnings on Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	0	0	0	0
Facilities Acquisition and Construction:										
Total Expenditures			0	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

BUILDING FUND BUDGET CENTER: CONSTRUCTION LFI - 9914

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$201	\$4	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	201	4	0	0	0	0	0	0
Facilities Acquisition and Construction:								
Capital Outlay								
630 Improvements Other Than Buildings	335,791	0	0	0	0	0	0	0
Total Facilities Acquisition and Construction	335,791	0	0	0	0	0	0	0
Total Expenditures	335,791	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	(335,590)	4	0	0	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	0	(13,162)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	0	(13,162)	0	0	0	0	0	0
Net Change in Fund Balance	(335,590)	(13,158)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	348,748	13,158	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	13,158	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$13,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

BUILDING FUND BUDGET CENTER: EXCELLENCE IN ATHLETICS - 9953

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$912	\$1,902	\$30,483	\$49,704	\$40,000	\$40,000	\$2,500	\$5,000
		Other Local Revenues	122,581	29,500	31,000	31,000	31,000	31,000	6,000	150,000
Total Revenues			123,493	31,402	61,483	80,704	71,000	71,000	8,500	155,000
Facilities Acquisition and Construction:										
	Capital Outlay									
	630	Improvements Other Than Buildings	18,990	0	0	0	0	0	1,200,000	0
Total Expenditures			18,990	0	0	0	0	0	1,200,000	0
Excess of Revenues Over / (Under) Expenditures			104,503	31,402	61,483	80,704	71,000	71,000	(1,191,500)	155,000
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	56,697	55,934	55,144	54,327	53,481	52,605	35,000	35,000
Total Other Financing Sources / (Uses)			56,697	55,934	55,144	54,327	53,481	52,605	35,000	35,000
Net Change in Fund Balance			161,200	87,336	116,627	135,031	124,481	123,605	(1,156,500)	190,000
Cash Balance at Beginning of Fiscal Year			493,705	654,905	742,241	858,868	993,899	1,118,380	1,241,985	85,485
Cash Balance at End of Fiscal Year			654,905	742,241	858,868	993,899	1,118,380	1,241,985	85,485	275,485
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$654,905	\$742,241	\$858,868	\$993,899	\$1,118,380	\$1,241,985	\$85,485	\$275,485



CAPITAL PROJECTS FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Capital Projects Fund.

The permanent improvement fund is used to account for all transactions related to the acquiring, construction, or improving facilities and/or capital assets.

The statements in this section contain the consolidated Level 3 statement of the permanent improvement fund and the individual Level 4 statements each department and/or program within the permanent improvement fund.

The departments and/or programs that make up the permanent improvement fund are as follows:

- Capital Projects Fund - Facilities

On April 27, 2023, the Board of Education approved a resolution to establish a capital projects fund (Uniform School Accounting System Fund No. 070), to be known as the Facilities Capital Projects Fund, for the purpose of accumulating resources for the Project, namely, the acquisition, construction, renovation, installation, improvement and equipping of School District preschool, elementary schools, middle school and high school facilities. The sources of the money to be used to fund the Facilities Capital Projects Fund for the Project shall be lawfully available money in the General Fund as determined by the Board from time to time. The amount of money to be accumulated in the Facilities Capital Projects Fund for the foregoing purpose shall be (a maximum of) \$100,000,000, and the period of time over which that amount is to be accumulated is (a maximum of) ten years, commencing on the date of the resolution.

If the Board has not, by April 27, 2033 (being 10 years from the passage of the resolution) entered into a contract, any and all money of the Facilities Capital Projects Fund, shall be returned to the General Fund.

The Board has authorized and directs that all interest and investment earnings on moneys in the Facilities Capital Projects Fund be retained and post to the fund to be used for the acquisition, construction, or improvement of capital projects as specified within the resolution.

During fiscal year 2023, during the adoption of a new cash balance policy for the General Fund, the Board approved a general operating fund transfer of \$25 million dollars to a 070 Capital Projects fund for future capital projects.

The following pages contain summaries of revenues, expenditures, and fund balances for the bond retirement fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the capital projects fund.

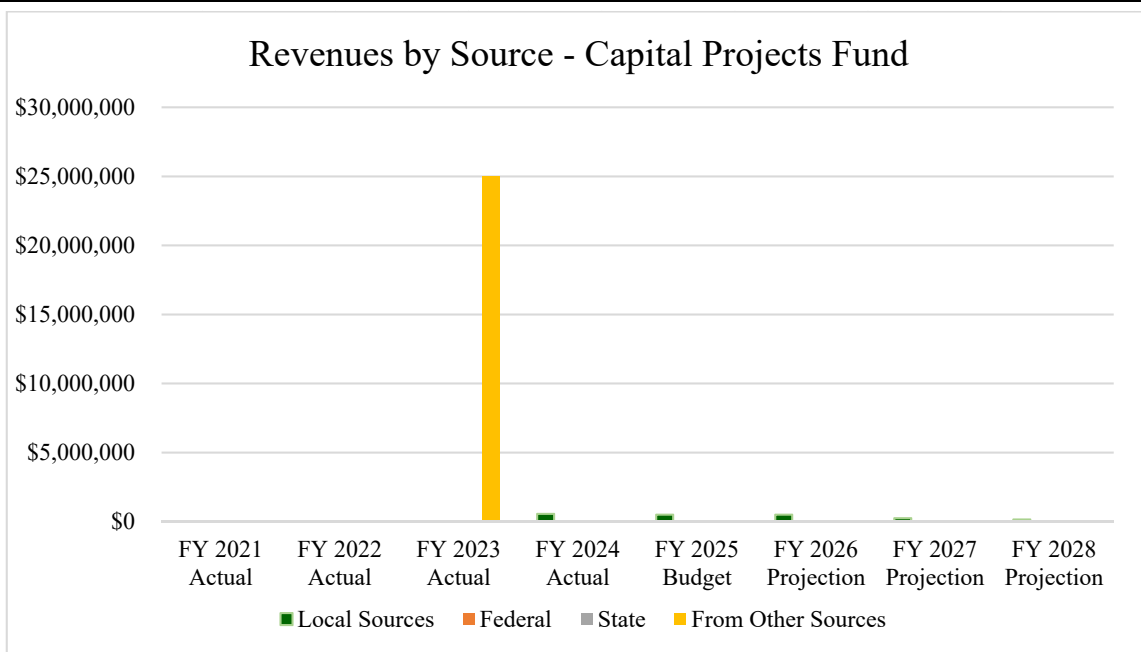
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the capital projects fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources: Investment earnings are projected based on current investment portfolios, available cash balances, and anticipated interest rates.
- From Other Sources: Are projected based on anticipated transfers from the general fund based on the District’s cash balance policy for the general fund.

REVENUE BY SOURCE - CAPITAL PROJECTS FUND								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$0	\$0	\$25,978	\$555,893	\$500,000	\$500,000	\$250,000	\$150,000
From Other Sources	0	0	25,000,000	0	0	0	0	0
Total Revenues	0	0	25,025,978	555,893	500,000	500,000	250,000	150,000



Local Sources:

Local sources, earnings on investments, make up the only sources of revenues for fiscal year 2025. As indicated by the graphs, the District’s revenues from local sources is projected to decrease slightly in projected years due to declining interest rates and cash available for investment.

From Other Sources:

Revenue from other sources are transfers from the general fund in accordance within the District’s Cash Balance Policy.

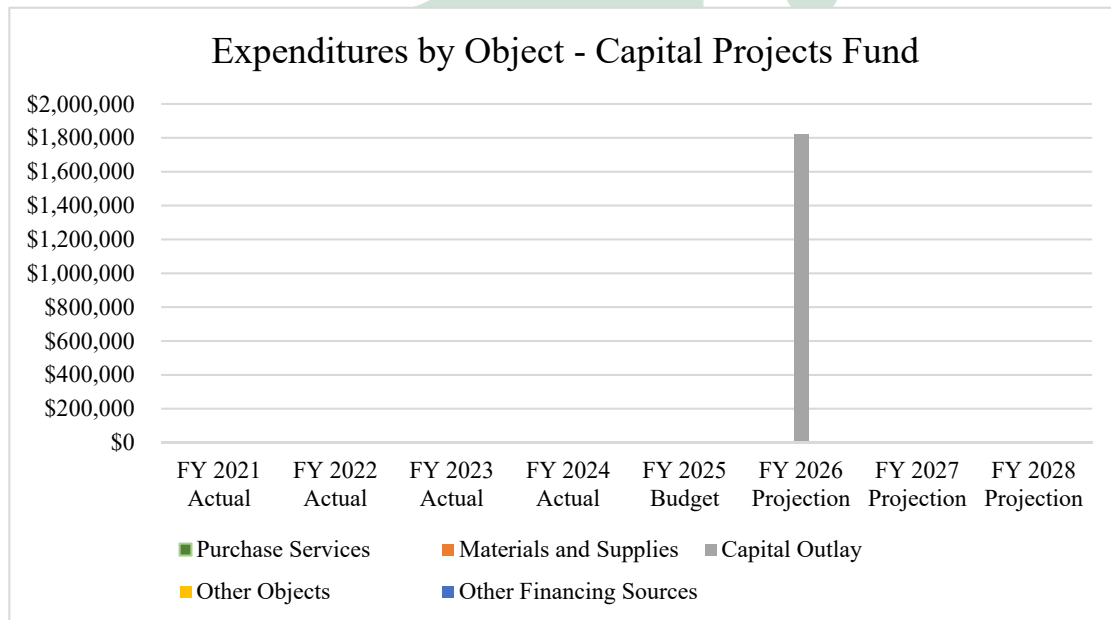
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.

Major expenditure categories are forecast using the following methodologies:

- The District has currently appropriated funds for one project from this fund: the HVAC system replacement at Kinsner Elementary, scheduled for summer 2025. The remaining balance will be appropriated according to the District's Master Facilities Plan, as detailed in the Capital Projects Funds section of this document.

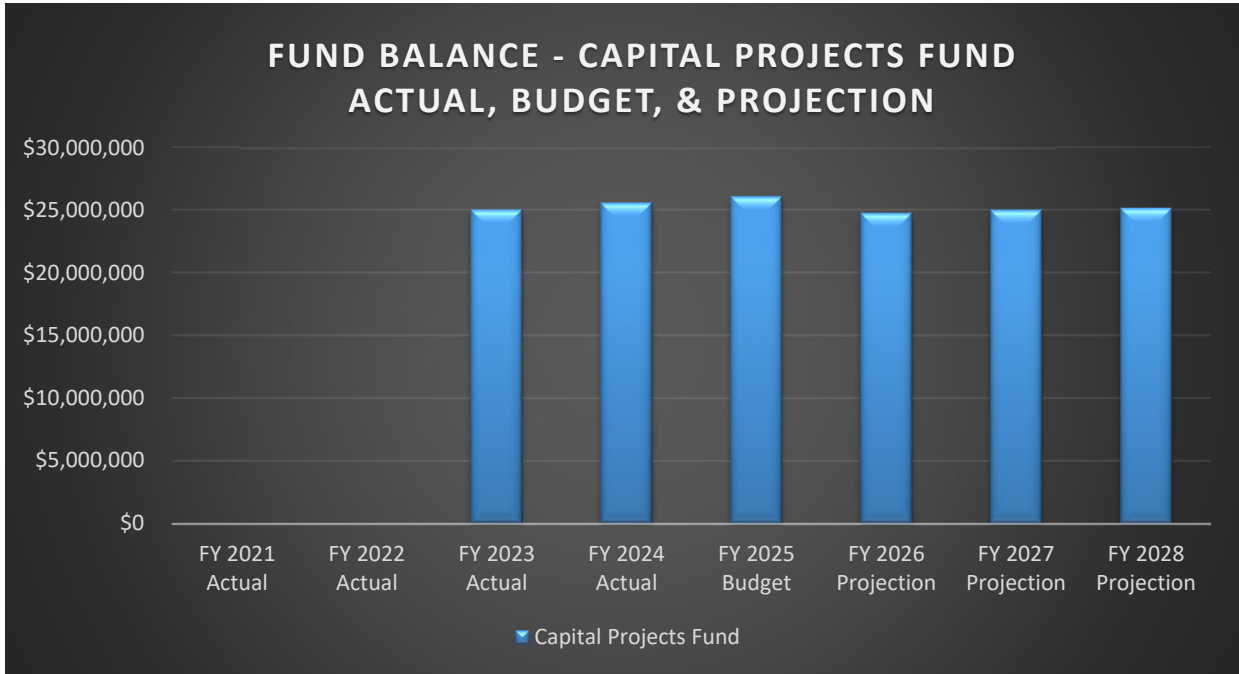
EXPENDITURES BY OBJECT - CAPITAL PROJECTS FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$1,821,580	\$0	\$0
Total Expenditures	0	0	0	0	0	1,821,580	0	0



The District has currently appropriated funds for one project from this fund: the HVAC system replacement at Kinsner Elementary, scheduled for summer 2025. The remaining balance will be appropriated according to the District's Master Facilities Plan, as detailed in the Capital Projects Funds section of this document.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the capital projects fund.



FUND BALANCE - CAPITAL PROJECTS FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$0	\$0	\$0	\$25,025,978	\$25,581,871	\$26,081,871	\$24,760,291	\$25,010,291
Ending Cash Balance	0	0	25,025,978	25,581,871	26,081,871	24,760,291	25,010,291	25,160,291
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	25,025,978	25,581,871	26,081,871	24,760,291	25,010,291	25,160,291

As indicated by the charts above, the fund balance has increased from 2021 through 2024. The fund balance will fluctuate as the funds are utilized in conjunction with the District's Master Facilities Plan. The amount of money to be accumulated in the Facilities Capital Projects Fund for the foregoing purpose shall be (a maximum of) \$100,000,000, and the period of time over which that amount is to be accumulated is (a maximum of) ten years, commencing on the date of the passage of the resolution.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
CAPITAL PROJECTS FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$0	\$0	\$25,978	\$555,893	\$500,000	\$500,000	\$250,000	\$150,000
Total Revenues		0	0	25,978	555,893	500,000	500,000	250,000	150,000
	Facilities Acquisition and Construction:								
	Capital Outlay	0	0	0	0	0	1,821,580	0	0
Total Facilities Acquisition and Construction		0	0	0	0	0	1,821,580	0	0
Total Expenditures		0	0	0	0	0	1,821,580	0	0
Excess of Revenues Over / (Under) Expenditures		0	0	25,978	555,893	500,000	(1,321,580)	250,000	150,000
	Other Financing Sources / (Uses):								
	Transfers In	0	0	25,000,000	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	25,000,000	0	0	0	0	0
Net Change in Fund Balance		0	0	25,025,978	555,893	500,000	(1,321,580)	250,000	150,000
	Cash Balance at Beginning of Fiscal Year	0	0	0	25,025,978	25,581,871	26,081,871	24,760,291	25,010,291
	Cash Balance at End of Fiscal Year	0	0	25,025,978	25,581,871	26,081,871	24,760,291	25,010,291	25,160,291
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$25,025,978	\$25,581,871	\$26,081,871	\$24,760,291	\$25,010,291	\$25,160,291

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

CAPITAL PROJECTS FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL CAPITAL PROJECTS FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Earnings on Investments	\$0	\$0	\$25,978	\$555,893	\$500,000	\$500,000	\$250,000	\$150,000
Total Revenues			0	0	25,978	555,893	500,000	500,000	250,000	150,000
Facilities Acquisition and Construction:										
		Capital Outlay								
	620	Building Improvements	0	0	0	0	0	1,821,580	0	0
Total Expenditures			0	0	0	0	0	1,821,580	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	25,978	555,893	500,000	(1,321,580)	250,000	150,000
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	25,000,000	0	0	0	0	0
Net Change in Fund Balance			0	0	25,025,978	555,893	500,000	(1,321,580)	250,000	150,000
Cash Balance at Beginning of Fiscal Year			0	0	0	25,025,978	25,581,871	26,081,871	24,760,291	25,010,291
Cash Balance at End of Fiscal Year			0	0	25,025,978	25,581,871	26,081,871	24,760,291	25,010,291	25,160,291
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$25,025,978	\$25,581,871	\$26,081,871	\$24,760,291	\$25,010,291	\$25,160,291

SPECIAL REVENUE FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Special Revenue Funds.

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The statements in this section contain the consolidated Level 3 statement for each special revenue fund and the individual Level 4 statements each department and/or program within each special revenue fund.

The individual fund types that make up the special revenue funds are as follows:

- Food Service Fund
- Public School Support
- Other Local Grants
- Employee Termination Benefits
- Student Managed Student Activity
- District Managed Student Activity
- Auxiliary Service
- Data Communications Grant
- Student Wellness Grant
- Miscellaneous State Grants
- Emergency and Secondary School Emergency Relief Fund (ESSER)
- Coronavirus Relief Fund (CRF)
- IDEA, Part-B Special Education Grant
- Title III Limited English Proficiency Grant
- Title I Disadvantaged Youth Grant
- Student Support and Academic Enrichment Grant
- IDEA Preschool Grant
- Title II-A Improving Teacher Quality Grant
- Miscellaneous Federal Grants



FOOD SERVICE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Food Service Fund.

The food service fund is used to record financial transactions related to food service operation.

The statements in this section contain the consolidated Level 3 statement of the food service fund and the individual Level 4 statements each department and/or program within the food service fund.

The departments and/or programs that make up the food service are as follows:

- Food Service Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the food service fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the food service fund.

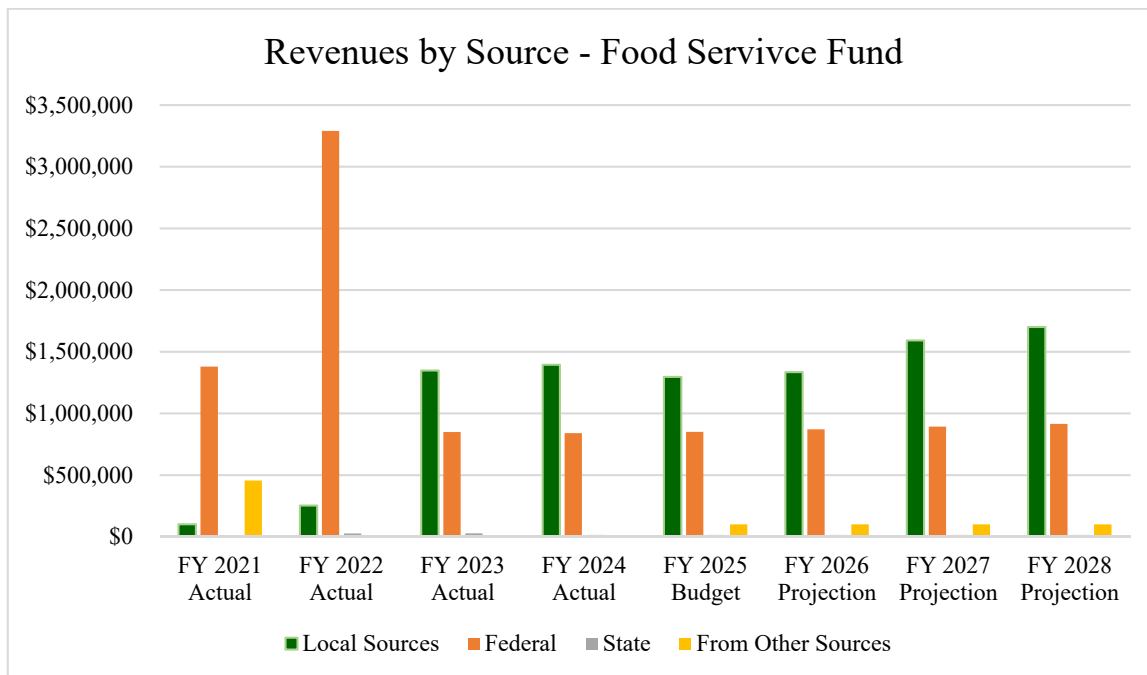
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the food service fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources: Includes monies from sales of breakfast and lunch. Projections are based on estimated participation rates of students participating in the food service program. Other local revenues include catering services provided by the food service program. Catering projections are based on current actuals.
- Intergovernmental - Federal: Based on the federal reimbursement from breakfast and lunch sales. Projections are based on participation rates of students participating in the food service program.
- From Other Sources: Includes refunds from prior year expenditures and transfers from the general fund to offset year end fund balance deficits.

REVENUES BY SOURCE - FOOD SERVICE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Food Services	\$100,060	\$241,700	\$1,325,454	\$1,369,008	\$1,271,200	\$1,309,336	\$1,566,216	\$1,676,344
Other Local Revenues	436	11,664	21,917	24,888	24,900	24,900	24,900	24,900
Intergovernmental - Federal	1,379,642	3,290,068	848,834	840,445	850,000	871,250	893,031	915,357
Intergovernmental - State	10,227	26,856	27,642	14,672	14,700	14,700	14,700	14,700
From Other Sources	455,783	1	454	15	100,000	100,000	100,000	100,000
Total Revenues	1,946,148	3,570,289	2,224,301	2,249,028	2,260,800	2,320,186	2,598,847	2,731,301



Local Sources:

Local sources make up the largest component of revenues for the food services for fiscal year. As indicated by the graphs, the District's revenues from local sources has decreased during fiscal years 2021 and 2022 and then is expected to increase again in fiscal year 2023 and beyond. The fluctuation is due to the Federal Government replacing the National School Lunch Program with the Seamless Summer Option in which each student is provided breakfast and lunch for free regardless of economic status during fiscal years 2021 and 2022. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

Federal Sources:

Federal sources make up 37.6% of total revenues. The District receives a federal reimbursement for each reimbursable meal served through the District's food service program.

Food service revenues began to increase beginning during fiscal year 2017 and that trend is anticipated to continue in future years. During fiscal year 2020, food service revenues experienced a decline which was direct result of the mandated school closures as a result of the COVID-19 pandemic. The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. It is anticipated that revenues will likely increase through this partnership and expanded food choices that will be implemented. Additionally, the District has made a concrete effort to increase the participation of food sales.

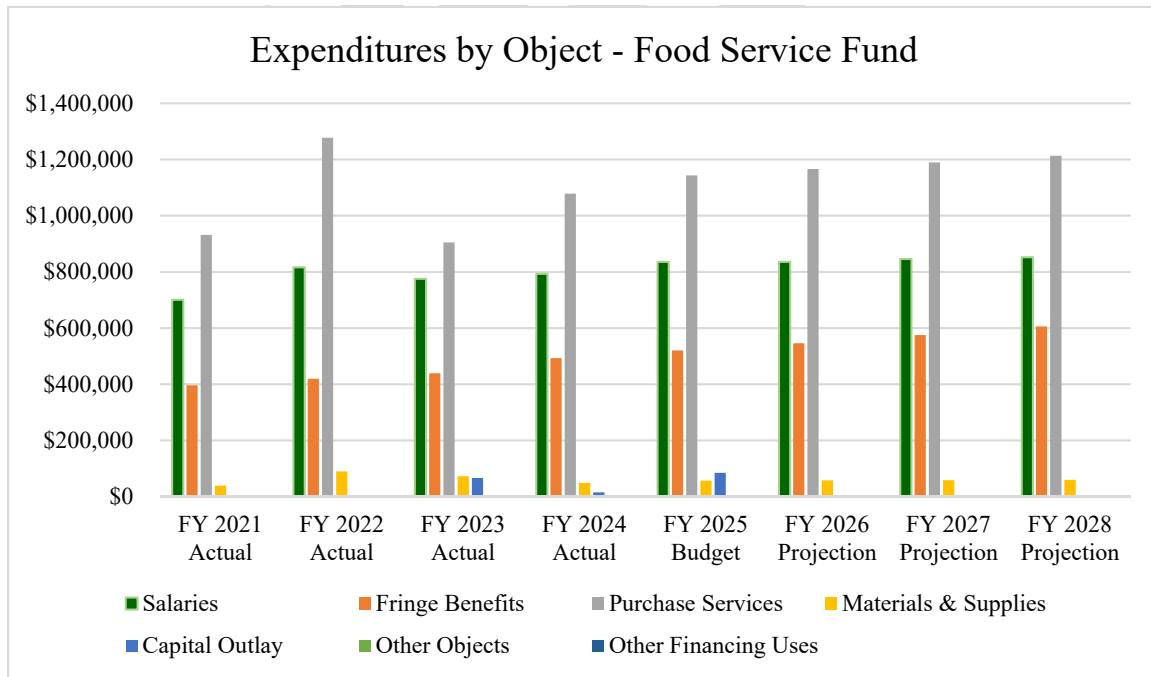
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the food service fund.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates current negotiated agreements, step increases, projected staffing needs, and anticipated retirements. Includes all supplemental contracts and substitute costs.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- **Purchased Services:** The School District has entered into a partnership with Chartwells Dining Services to manage the food service program. Projections are based on food service participation and estimated food costs.
- **Supplies and Equipment:** Supply expenditures represent food service paper products purchased directly by the District outside of the Chartwells contract. Equipment purchases represent one-time investments to upgrade cafeteria equipment, utilizing excess funds received during fiscal year 2022.

EXPENDITURES BY OBJECT - FOOD SERVICE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$700,540	\$816,260	\$775,094	\$793,052	\$835,868	\$835,621	\$845,712	\$852,336
Fringe Benefits	396,174	419,584	439,183	493,303	520,522	546,087	575,290	605,886
Purchase Services	931,944	1,277,374	904,922	1,078,687	1,143,400	1,166,258	1,189,573	1,213,355
Materials and Supplies	39,523	89,906	72,810	48,764	57,000	57,890	58,798	59,724
Capital Outlay	0	0	66,543	15,503	85,146	0	0	0
Total Expenditures	2,068,181	2,603,124	2,258,552	2,429,309	2,641,936	2,605,856	2,669,373	2,731,301



Salaries:

Salaries make up the second largest object category of food service expenditures at 31.6%. Combined with fringe benefits, salary and benefits make up 51.3% of food service expenditures. As indicated by the graphs above, overall salaries have remained consistent throughout the years but a slight increase is anticipated due to negotiated agreements, and salary schedule movement. In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled.

Fringe Benefits:

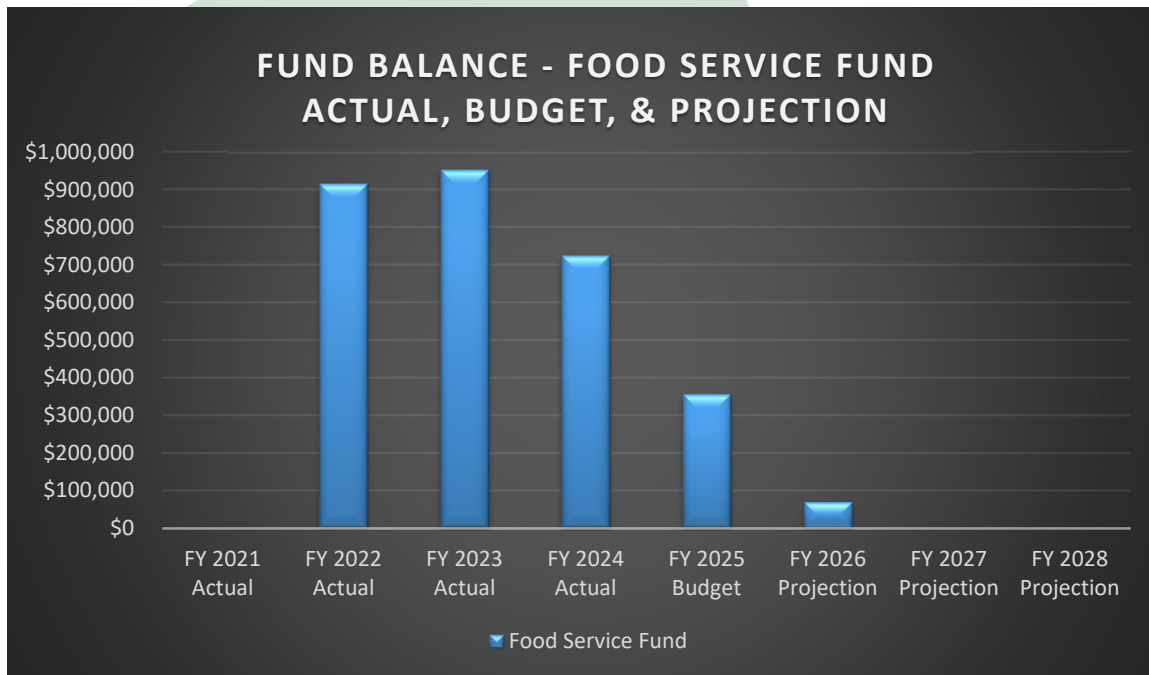
Year over year changes for fringe benefits are due to the follow: during fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, the purchase services are the largest object category of food service expenditures at 43.3%. The purchase service object category include the contract and food service products. Cost are anticipated to increase base on participation levels.

Fund Balance:

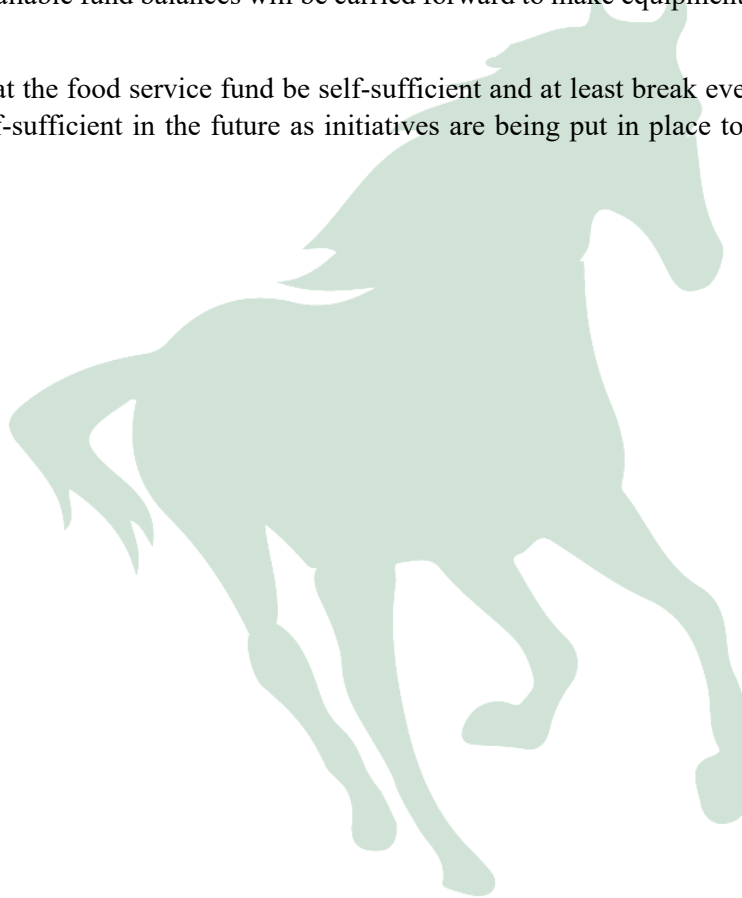
The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the food service fund.



FUND BALANCE - FOOD SERVICE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$182,034	\$60,001	\$1,027,166	\$992,915	\$812,634	\$431,498	\$145,828	\$75,302
Ending Cash Balance	60,001	1,027,166	992,915	812,634	431,498	145,828	75,302	75,302
Year End Encumbrances	60,001	112,156	41,228	87,822	75,302	75,302	75,302	75,302
Unencumbered Fund Balance	0	915,010	951,687	724,812	356,196	70,526	0	0

As indicated by the charts above, the fund balance has fluctuated from fiscal year 2021 and moving forward. During fiscal year 2022, the food service fund saw an influx in cash due to increases participation during the Seamless Summer Option. The influx in cash will be invested back into the program by making equipment upgrades and replacements back into the program. Available fund balances will be carried forward to make equipment upgrades and offset future deficits within the fund.

The expectation is that the food service fund be self-sufficient and at least break even. The District is hopeful that the fund can become self-sufficient in the future as initiatives are being put in place to increase participation in the food service program.





STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
FOOD SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Food Services	\$100,060	\$241,700	\$1,325,454	\$1,369,008	\$1,271,200	\$1,309,336	\$1,566,216	\$1,676,344
	Other Local Revenues	436	11,664	21,917	24,888	24,900	24,900	24,900	24,900
	Intergovernmental - Federal	1,379,642	3,290,068	848,834	840,445	850,000	871,250	893,031	915,357
	Intergovernmental - State	10,227	26,856	27,642	14,672	14,700	14,700	14,700	14,700
Total Revenues		1,490,365	3,570,288	2,223,847	2,249,013	2,160,800	2,220,186	2,498,847	2,631,301
Operation of Non-Instructional Services:									
	Salaries	700,540	816,260	775,094	793,052	835,868	835,621	845,712	852,336
	Fringe Benefits	396,174	419,584	439,183	493,303	520,522	546,087	575,290	605,886
	Purchase Services	931,944	1,277,374	904,922	1,078,687	1,143,400	1,166,258	1,189,573	1,213,355
	Materials and Supplies	39,523	89,906	72,810	48,764	57,000	57,890	58,798	59,724
	Capital Outlay	0	0	66,543	15,503	85,146	0	0	0
Total Operational of Non-Instructional Services		2,068,181	2,603,124	2,258,552	2,429,309	2,641,936	2,605,856	2,669,373	2,731,301
Total Expenditures		2,068,181	2,603,124	2,258,552	2,429,309	2,641,936	2,605,856	2,669,373	2,731,301
Excess of Revenues Over / (Under) Expenditures		(577,816)	967,164	(34,705)	(180,296)	(481,136)	(385,670)	(170,526)	(100,000)
Other Financing Sources / (Uses):									
	Transfers In	455,605	0	0	0	100,000	100,000	100,000	100,000
	Refund of Prior Year Expenditure	178	1	454	15	0	0	0	0
Total Other Financing Sources / (Uses)		455,783	1	454	15	100,000	100,000	100,000	100,000
Net Change in Fund Balance		(122,033)	967,165	(34,251)	(180,281)	(381,136)	(285,670)	(70,526)	0
Cash Balance at Beginning of Fiscal Year		182,034	60,001	1,027,166	992,915	812,634	431,498	145,828	75,302
Cash Balance at End of Fiscal Year		60,001	1,027,166	992,915	812,634	431,498	145,828	75,302	75,302
Year End Encumbrances Appropriated		60,001	112,156	41,228	87,822	75,302	75,302	75,302	75,302
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$915,010	\$951,687	\$724,812	\$356,196	\$70,526	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

FOOD SERVICE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL FOOD SERVICE FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Food Services	\$100,060	\$241,700	\$1,325,454	\$1,369,008	\$1,271,200	\$1,309,336	\$1,566,216	\$1,676,344
		Other Local Revenues	436	11,664	21,917	24,888	24,900	24,900	24,900	24,900
		Intergovernmental - Federal	1,379,642	3,290,068	848,834	840,445	850,000	871,250	893,031	915,357
		Intergovernmental - State	10,227	26,856	27,642	14,672	14,700	14,700	14,700	14,700
Total Revenues			1,490,365	3,570,288	2,223,847	2,249,013	2,160,800	2,220,186	2,498,847	2,631,301
Operation of Non-Instructional Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	639,617	727,949	729,810	738,042	753,768	753,521	763,612	770,236
	142	Noncert Temp Salary/Wages	24,430	23,196	20,011	23,053	37,000	37,000	37,000	37,000
	144	Noncertificated Overtime	25,443	54,615	14,873	19,807	30,000	30,000	30,000	30,000
	149	Noncert Merit Incentive	6,100	6,000	5,600	6,600	10,100	10,100	10,100	10,100
	169	Other Non-Certificated Compensation	4,950	4,500	4,800	5,550	5,000	5,000	5,000	5,000
		Total Salaries	700,540	816,260	775,094	793,052	835,868	835,621	845,712	852,336
		Fringe Benefits								
	221	SERS - Employer's Share	101,916	113,381	108,654	112,986	117,022	116,987	118,400	119,327
	229	SERS - "Surcharge"	31,175	29,797	36,373	47,503	50,000	50,000	50,000	50,000
	251	Noncert Medical/Hospital	249,021	260,613	278,900	317,680	336,799	362,564	390,150	419,685
	252	Noncert Life Insurance	1,461	1,617	1,661	1,667	1,906	1,890	1,916	1,932
	259	Noncert Other Insurance Benefit	9,523	11,207	10,668	10,935	12,120	12,117	12,263	12,359
	262	Noncert Workers Comp	3,078	2,969	2,927	2,532	2,675	2,530	2,562	2,583
		Total Fringe Benefits	396,174	419,584	439,183	493,303	520,522	546,087	575,290	605,886
		Purchase Services								
	433	Noncert Travel Reimbursement	0	0	153	300	500	500	500	500
	462	Contracted Food Services	931,944	1,277,374	904,769	1,078,387	1,142,900	1,165,758	1,189,073	1,212,855
		Total Purchase Services	931,944	1,277,374	904,922	1,078,687	1,143,400	1,166,258	1,189,573	1,213,355
		Supplies and Materials								
	512	Office Supplies	1,083	1,000	400	995	1,000	1,000	1,000	1,000
	519	Other General Supplies	0	0	0	6,720	11,500	11,500	11,500	11,500
	566	Staples and Condiments	614	2,266	1,672	34,580	41,500	42,330	43,177	44,040
	569	Other - Food	37,826	86,640	70,738	382	3,000	3,060	3,121	3,184
	573	Equipment and Furniture	0	0	0	5,596	0	0	0	0
	590	Other Supplies and Materials	0	0	0	491	0	0	0	0
		Total Materials and Supplies	39,523	89,906	72,810	48,764	57,000	57,890	58,798	59,724
		Equipment								
	640	Equipment	0	0	66,543	15,503	85,146	0	0	0
Total Expenditures			2,068,181	2,603,124	2,258,552	2,429,309	2,641,936	2,605,856	2,669,373	2,731,300
Excess of Revenues Over / (Under) Expenditures			(577,816)	967,164	(34,705)	(180,296)	(481,136)	(385,670)	(170,526)	(100,000)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	455,605	0	0	0	100,000	100,000	100,000	100,000
	930	Refund of Prior Year Receipt	178	1	454	15	0	0	0	0
Total Other Financing Sources / (Uses)			455,783	1	454	15	100,000	100,000	100,000	100,000
Net Change in Fund Balance			(122,033)	967,165	(34,251)	(180,281)	(381,136)	(285,670)	(70,526)	0
Cash Balance at Beginning of Fiscal Year			182,034	60,001	1,027,166	992,915	812,634	431,498	145,828	75,302
Cash Balance at End of Fiscal Year			60,001	1,027,166	992,915	812,634	431,498	145,828	75,302	75,302
Year End Encumbrances Appropriated			60,001	112,156	41,228	87,822	75,302	75,302	75,302	75,302
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$915,010	\$951,687	\$724,812	\$356,196	\$70,526	(\$0)	(\$0)

PUBLIC SCHOOL SUPPORT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Public School Support Fund.

The public school support, otherwise known as the Principal's building fund, is used to account for specific local revenue sources, other than taxes, that are restricted to expenditures for specified purposes.

The statements in this section contain the consolidated Level 3 statement of the public school support fund and the individual Level 4 statements each department and/or program within the public school support fund.

The departments and/or programs that make up the public school support fund are as follows:

- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

The following pages contain summaries of revenues, expenditures, and fund balances for the public school support fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the public school support.

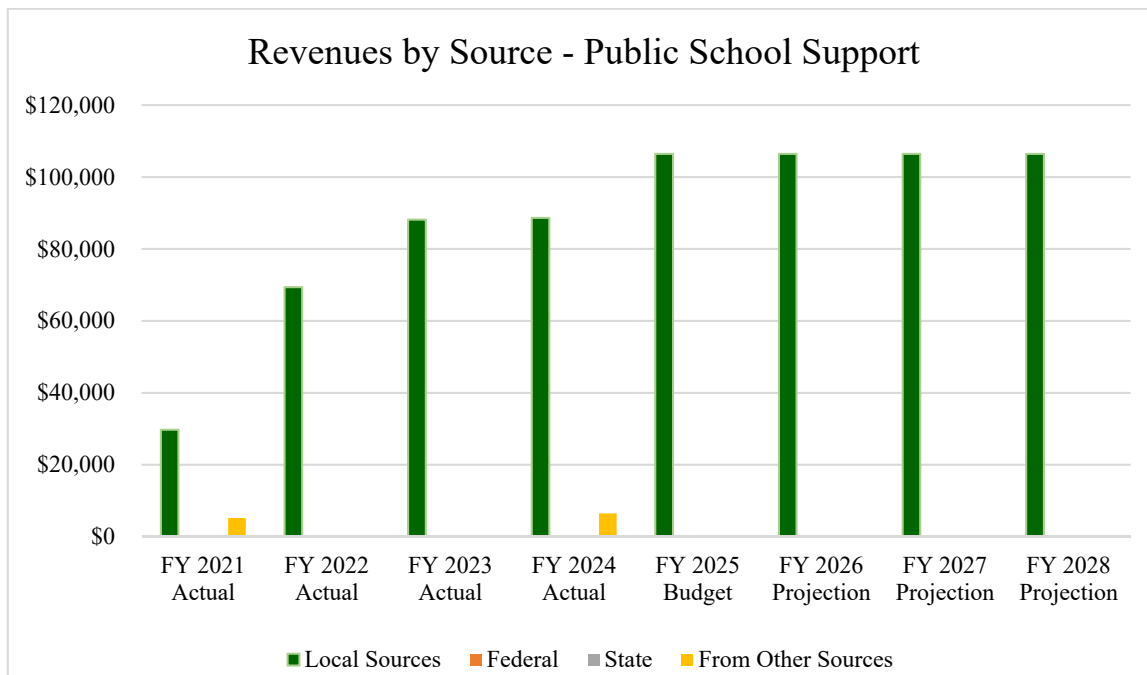
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the public school support fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources: Revenue is generated through school-based fundraising activities organized by principals to benefit students and staff. Projections are based on individual principals' submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year.

REVENUES BY SOURCE - PUBLIC SCHOOL SUPPORT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$7,376	\$39,070	\$46,704	\$43,577	\$61,885	\$61,885	\$61,885	\$61,885
Other Local Revenues	22,372	30,309	41,450	45,074	44,552	44,552	44,552	44,552
From Other Sources	5,216	0	0	6,524	0	0	0	0
Total Revenues	34,964	69,379	88,154	95,175	106,437	106,437	106,437	106,437



Local Sources:

For FY 25 and beyond, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District's revenues from local sources vary from year to year. Since these funds are mainly used as fundraising accounts, revenues can vary on an annual basis based on interest and activity level. The largest source of revenue within the High School's account is revenue from student parking permits.

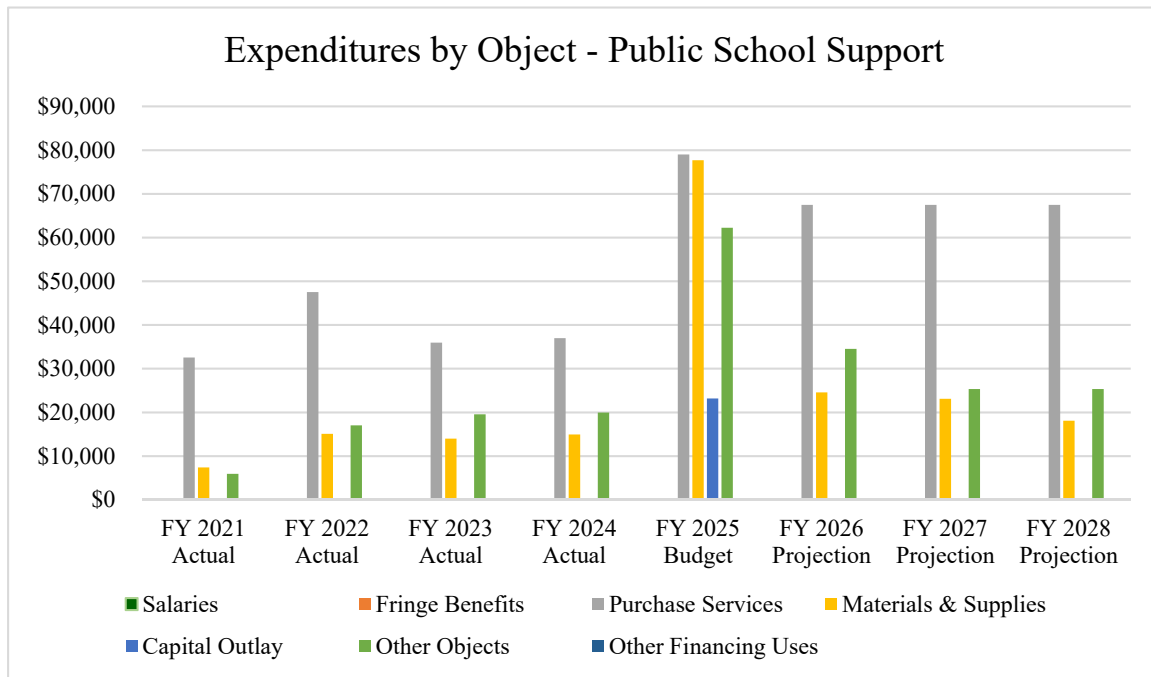
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the public support school fund.

Expenditures are projected using the following methodologies:

- Expenditures support school-based fundraising activities organized by principals to benefit students and staff. These include startup costs for fundraising events, purchases aligned with fundraising goals, and the use of carryover funds for PBIS building incentives. Projections are based on individual principals' submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year.

EXPENDITURES BY OBJECT - PUBLIC SCHOOL SUPPORT								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Purchase Services	\$32,556	\$47,535	\$35,957	\$36,995	\$79,000	\$67,500	\$67,500	\$67,500
Materials and Supplies	7,429	15,093	14,017	14,963	77,691	24,594	23,100	18,100
Capital Outlay	0	231	0	0	23,200	0	0	0
Other Objects	5,938	17,055	19,578	19,983	62,248	34,525	25,337	25,337
Total Expenditures	45,923	79,914	69,552	71,941	242,139	126,619	115,937	110,937

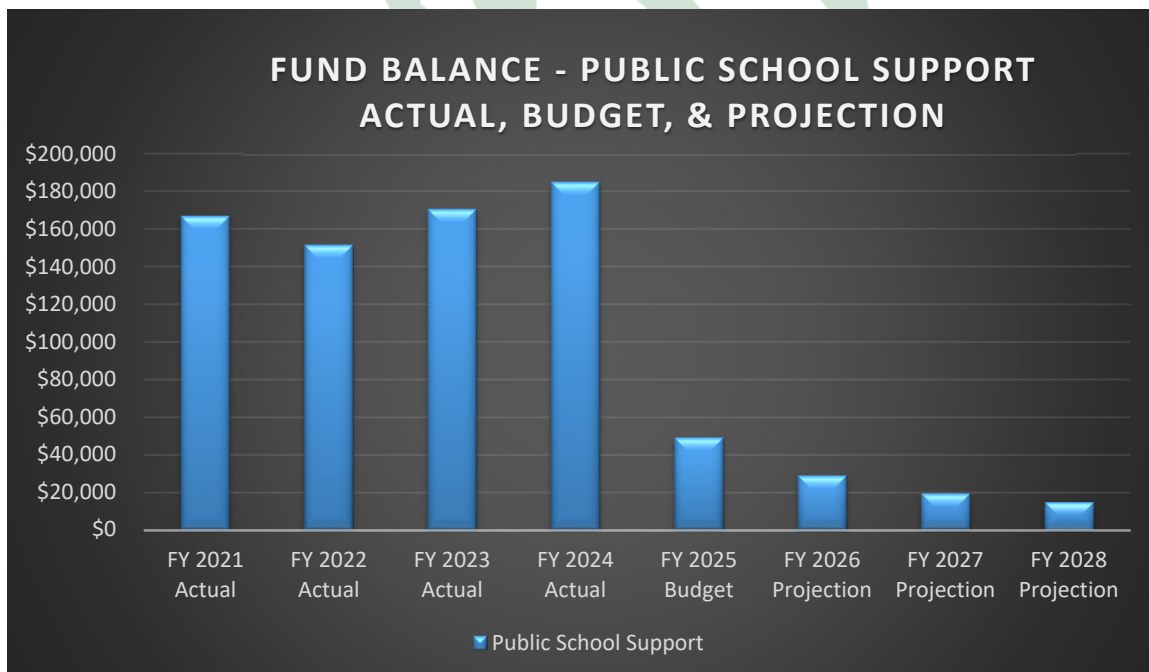


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and needs of the building. Since these funds are mainly used as fund-raising accounts, expenditures can vary on an annual basis based on interest and activity level.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the public school support fund.



FUND BALANCE - PUBLIC SCHOOL SUPPORT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$178,128	\$167,169	\$156,634	\$175,236	\$198,470	\$62,768	\$42,586	\$33,086
Ending Cash Balance	167,169	156,634	175,236	198,470	62,768	42,586	33,086	28,586
Year End Encumbrances	210	5,023	4,565	13,457	13,457	13,457	13,457	13,457
Unencumbered Fund Balance	166,959	151,611	170,671	185,013	49,311	29,129	19,629	15,129

Fund balances fluctuate annually based on fundraising activities and building-specific needs. Carryover balances are incorporated into future budget projections and are allocated according to each school's submitted budget plans and stated objectives. The projected decrease in fund balance for fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
PUBLIC SCHOOL SUPPORT- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$7,376	\$39,070	\$46,704	\$43,577	\$61,885	\$61,885	\$61,885	\$61,885
	Other Local Revenues	22,372	30,309	41,450	45,074	44,552	44,552	44,552	44,552
Total Revenues		29,748	69,379	88,154	88,651	106,437	106,437	106,437	106,437
Instruction:									
	Purchase Services	32,556	47,535	35,957	36,995	79,000	67,500	67,500	67,500
	Materials and Supplies	7,429	15,093	14,017	14,963	77,691	24,594	23,100	18,100
	Capital Outlay	0	231	0	0	23,200	0	0	0
	Other Objects	5,938	17,055	19,578	19,983	62,248	34,525	25,337	25,337
Total Instruction		45,923	79,914	69,552	71,941	242,139	126,619	115,937	110,937
Total Expenditures		45,923	79,914	69,552	71,941	242,139	126,619	115,937	110,937
Excess of Revenues Over / (Under) Expenditures		(16,175)	(10,535)	18,602	16,710	(135,702)	(20,182)	(9,500)	(4,500)
Other Financing Sources / (Uses):									
	Transfers In	5,216	0	0	6,524	0	0	0	0
Total Other Financing Sources / (Uses)		5,216	0	0	6,524	0	0	0	0
Net Change in Fund Balance		(10,959)	(10,535)	18,602	23,234	(135,702)	(20,182)	(9,500)	(4,500)
	Cash Balance at Beginning of Fiscal Year	178,128	167,169	156,634	175,236	198,470	62,768	42,586	33,086
	Cash Balance at End of Fiscal Year	167,169	156,634	175,236	198,470	62,768	42,586	33,086	28,586
	Year End Encumbrances Appropriated	210	5,023	4,565	13,457	13,457	13,457	13,457	13,457
Unencumbered Fund Balance at End of Fiscal Year		\$166,959	\$151,611	\$170,671	\$185,013	\$49,311	\$29,129	\$19,629	\$15,129

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL PUBLIC SUPPORT

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$7,376	\$39,070	\$46,704	\$43,577	\$61,885	\$61,885	\$61,885	\$61,885
		Other Local Revenues	22,372	30,309	41,450	45,074	44,552	44,552	44,552	44,552
Total Revenues			29,748	69,379	88,154	88,651	106,437	106,437	106,437	106,437
Instruction:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	0	120	500	500	500	500
	490	Other Purchased Services	32,556	47,535	35,957	36,875	78,500	67,000	67,000	67,000
		Total Purchase Services	32,556	47,535	35,957	36,995	79,000	67,500	67,500	67,500
		Supplies and Materials								
	510	General Supplies	375	1,341	850	765	15,469	6,894	5,400	5,400
	560	Food	837	3,245	6,741	5,713	26,522	5,600	5,600	5,600
	590	Other Supplies and Materials	6,217	10,507	6,426	8,485	35,700	12,100	12,100	7,100
		Total Materials and Supplies	7,429	15,093	14,017	14,963	77,691	24,594	23,100	18,100
		Capital Outlay								
	640	Equipment	0	231	0	0	23,200	0	0	0
		Other Objects								
	889	Other Awards and Prizes	1,053	1,023	2,233	253	23,590	13,921	10,700	10,700
	890	Other Misc. Expenditures	4,538	13,325	10,965	18,574	34,658	17,412	12,085	12,085
		Total Other Objects	5,938	17,055	19,578	19,983	62,248	34,525	25,337	25,337
Total Expenditures			45,923	79,914	69,552	71,941	242,139	126,619	115,937	110,937
Excess of Revenues Over / (Under) Expenditures			(16,175)	(10,535)	18,602	16,710	(135,702)	(20,182)	(9,500)	(4,500)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	5,216	0	0	6,524	0	0	0	0
Total Other Financing Sources / (Uses)			5,216	0	0	6,524	0	0	0	0
Net Change in Fund Balance			(10,959)	(10,535)	18,602	23,234	(135,702)	(20,182)	(9,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			178,128	167,169	156,634	175,236	198,470	62,768	42,586	33,086
Cash Balance at End of Fiscal Year			167,169	156,634	175,236	198,470	62,768	42,586	33,086	28,586
Year End Encumbrances Appropriated			210	5,023	4,565	13,457	13,457	13,457	13,457	13,457
Unencumbered Fund Balance at End of Fiscal Year			\$166,959	\$151,611	\$170,671	\$185,013	\$49,311	\$29,129	\$19,629	\$15,129

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PUBLIC SUPPORT SUPPORT BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$708	\$1,932	\$2,716	\$4,443	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues			708	1,932	2,716	4,443	2,500	2,500	2,500	2,500
Instruction:										
		Purchase Services								
	490	Other Purchased Services	0	0	357	0	0	0	0	0
		Supplies and Materials								
	510	General Supplies	0	0	199	402	500	500	500	500
	560	Food	0	0	991	313	500	500	500	500
	590	Other Supplies and Materials	0	464	749	432	500	500	500	500
		Total Materials and Supplies	0	464	1,939	1,147	1,500	1,500	1,500	1,500
		Other Objects								
	890	Other Misc. Expenditures	526	1,099	1,382	3,773	5,765	2,092	1,000	1,000
Total Expenditures			526	1,563	3,678	4,920	7,265	3,592	2,500	2,500
Net Change in Fund Balance			182	369	(962)	(477)	(4,765)	(1,092)	0	0
		Cash Balance at Beginning of Fiscal Year	6,745	6,927	7,296	6,334	5,857	1,092	0	0
		Cash Balance at End of Fiscal Year	6,927	7,296	6,334	5,857	1,092	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,927	\$7,296	\$6,334	\$5,857	\$1,092	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PUBLIC SUPPORT SUPPORT BUDGET CENTER: MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	1,617	2,221	3,833	4,221	4,000	4,000	4,000	4,000
Total Revenues			1,617	2,221	3,983	4,221	4,000	4,000	4,000	4,000
Instruction:										
		Supplies and Materials								
	510	General Supplies	0	0	0	198	1,000	1,000	1,000	1,000
		Other Objects								
	889	Other Awards and Prizes	22	0	0	0	4,000	5,221	2,000	2,000
	890	Other Misc. Expenditures	1,011	565	1,857	1,165	3,500	3,500	1,000	1,000
		Total Other Objects	1,033	565	1,857	1,165	7,500	8,721	3,000	3,000
Total Expenditures			1,033	565	1,857	1,363	8,500	9,721	4,000	4,000
Net Change in Fund Balance			584	1,656	2,126	2,858	(4,500)	(5,721)	0	0
		Cash Balance at Beginning of Fiscal Year	3,476	4,060	5,716	7,842	10,700	6,200	479	479
		Cash Balance at End of Fiscal Year	4,060	5,716	7,842	10,700	6,200	479	479	479
		Year End Encumbrances Appropriated	0	0	0	479	479	479	479	479
Unencumbered Fund Balance at End of Fiscal Year			\$4,060	\$5,716	\$7,842	\$10,221	\$5,721	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PUBLIC SUPPORT SUPPORT BUDGET CENTER: KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	1,099	6,034	3,913	7,349	6,000	6,000	6,000	6,000
Total Revenues			1,099	6,034	3,913	7,349	11,000	11,000	11,000	11,000
Instruction:										
		Supplies and Materials								
	510	General Supplies	0	0	0	0	3,897	1,000	1,000	1,000
		Other Objects								
	889	Other Awards and Prizes	420	140	0	0	8,278	5,000	5,000	5,000
	890	Other Misc. Expenditures	577	3,257	364	4,321	14,780	5,229	5,000	5,000
		Total Other Objects	997	3,397	364	4,321	23,058	10,229	10,000	10,000
Total Expenditures			997	3,397	364	4,321	26,955	11,229	11,000	11,000
Net Change in Fund Balance			102	2,637	3,549	3,028	(15,955)	(229)	0	0
		Cash Balance at Beginning of Fiscal Year	6,898	7,000	9,637	13,186	16,214	259	30	30
		Cash Balance at End of Fiscal Year	7,000	9,637	13,186	16,214	259	30	30	30
		Year End Encumbrances Appropriated	0	0	0	30	30	30	30	30
Unencumbered Fund Balance at End of Fiscal Year			\$7,000	\$9,637	\$13,186	\$16,184	\$229	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PUBLIC SUPPORT SUPPORT BUDGET CENTER: SURRERRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	1,465	2,045	2,557	3,240	2,500	2,500	2,500	2,500
Total Revenues			1,465	2,045	2,557	3,240	4,000	4,000	4,000	4,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	79	79	0	0	1,000	500	500	500
		Supplies and Materials								
	510	General Supplies	375	204	22	40	3,000	500	500	500
	560	Food	0	625	414	1,226	2,000	500	500	500
	590	Other Supplies and Materials	0	0	236	0	1,000	500	500	500
		Total Materials and Supplies	375	829	672	1,266	6,000	1,500	1,500	1,500
		Other Objects								
	889	Other Awards and Prizes	597	533	1,693	253	1,112	1,000	1,000	1,000
	890	Other Misc. Expenditures	1,662	2,829	1,079	215	3,000	2,506	1,000	1,000
		Total Other Objects	2,259	3,362	2,772	468	4,112	3,506	2,000	2,000
Total Expenditures			2,713	4,270	3,444	1,734	11,112	5,506	4,000	4,000
Net Change in Fund Balance			(1,248)	(2,225)	(887)	1,506	(7,112)	(1,506)	0	0
		Cash Balance at Beginning of Fiscal Year	11,472	10,224	7,999	7,112	8,618	1,506	0	0
		Cash Balance at End of Fiscal Year	10,224	7,999	7,112	8,618	1,506	0	0	0
		Year End Encumbrances Appropriated	140	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$10,084	\$7,999	\$7,112	\$8,618	\$1,506	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PUBLIC SUPPORT SUPPORT BUDGET CENTER: WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$385	\$885	\$885	\$885	\$885
		Other Local Revenues	2,121	2,168	4,235	3,920	2,500	2,500	2,500	2,500
Total Revenues			2,121	2,168	4,235	4,305	3,385	3,385	3,385	3,385
Instruction:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	0	0	500	500	500	500
		Supplies and Materials								
	510	General Supplies	0	0	0	0	3,000	500	500	500
	560	Food	0	0	0	0	500	500	500	500
		Total Materials and Supplies	0	0	0	0	3,500	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	0	231	0	0	1,500	0	0	0
		Other Objects								
	890	Other Misc. Expenditures	762	3,721	3,474	6,467	5,113	1,885	1,885	1,885
Total Expenditures			762	3,952	3,474	6,467	10,613	3,385	3,385	3,385
Net Change in Fund Balance			1,359	(1,784)	761	(2,162)	(7,228)	0	0	0
		Cash Balance at Beginning of Fiscal Year	9,054	10,413	8,629	9,390	7,228	0	0	0
		Cash Balance at End of Fiscal Year	10,413	8,629	9,390	7,228	0	0	0	0
		Year End Encumbrances Appropriated	20	102	396	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$10,393	\$8,527	\$8,994	\$7,228	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
 FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
 PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	13	619	783	793	1,500	1,500	1,500	1,500
Total Revenues			13	619	783	793	2,000	2,000	2,000	2,000
Instruction:										
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	0	120	0	0	0	0
	490	Other Purchased Services	0	79	0	0	500	500	500	500
		Total Purchase Services	0	79	0	120	500	500	500	500
		Supplies and Materials								
	510	General Supplies	0	0	0	0	2,072	2,394	900	900
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	0	0	0	0	2,000	100	100	100
		Total Materials and Supplies	0	0	0	0	4,172	2,594	1,100	1,100
		Capital Outlay								
	640	Equipment	0	0	0	0	1,700	0	0	0
		Other Objects								
	889	Other Awards and Prizes	0	0	69	0	200	200	200	200
	890	Other Misc. Expenditures	0	73	25	177	500	200	200	200
		Total Other Objects	0	73	94	177	700	400	400	400
Total Expenditures			0	152	94	297	7,072	3,494	2,000	2,000
Net Change in Fund Balance			13	467	689	496	(5,072)	(1,494)	0	0
		Cash Balance at Beginning of Fiscal Year	4,901	4,914	5,381	6,070	6,566	1,494	0	0
		Cash Balance at End of Fiscal Year	4,914	5,381	6,070	6,566	1,494	0	0	0
		Year End Encumbrances Appropriated	50	52	175	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,864	\$5,329	\$5,895	\$6,566	\$1,494	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$396	\$152	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	4,003	4,659	6,277	9,130	4,552	4,552	4,552	4,552
Total Revenues			4,003	5,055	6,429	9,130	8,552	8,552	8,552	8,552
Instruction:										
		Purchase Services								
	490	Other Purchased Services	94	0	500	100	2,000	1,000	1,000	1,000
		Supplies and Materials								
	510	General Supplies	0	1,137	629	125	2,000	1,000	1,000	1,000
	560	Food	637	2,002	2,208	4,174	5,922	1,000	1,000	1,000
	590	Other Supplies and Materials	141	0	255	1,276	2,200	1,000	1,000	1,000
		Total Materials and Supplies	778	3,139	3,092	5,575	10,122	3,000	3,000	3,000
		Other Objects								
	890	Other Misc. Expenditures	0	1,781	2,784	2,456	2,000	2,000	2,000	2,000
	899	Other Miscellaneous	347	2,707	3,380	1,156	4,000	3,192	2,552	2,552
		Total Other Objects	347	4,488	6,164	3,612	6,000	5,192	4,552	4,552
Total Expenditures			1,219	7,627	9,756	9,287	18,122	9,192	8,552	8,552
Net Change in Fund Balance			2,784	(2,572)	(3,327)	(157)	(9,570)	(640)	0	0
		Cash Balance at Beginning of Fiscal Year	14,383	17,167	14,595	11,268	11,111	1,541	901	901
		Cash Balance at End of Fiscal Year	17,167	14,595	11,268	11,111	1,541	901	901	901
		Year End Encumbrances Appropriated	0	461	45	901	901	901	901	901
Unencumbered Fund Balance at End of Fiscal Year			\$17,167	\$14,134	\$11,223	\$10,210	\$640	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$7,376	\$38,674	\$46,402	\$43,192	\$50,000	\$50,000	\$50,000	\$50,000
		Other Local Revenues	11,346	10,631	17,136	11,978	21,000	21,000	21,000	21,000
Total Revenues			18,722	49,305	63,538	55,170	71,000	71,000	71,000	71,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	32,383	47,377	35,100	36,775	75,000	65,000	65,000	65,000
		Supplies and Materials								
	560	Food	200	618	3,128	0	17,500	3,000	3,000	3,000
	590	Other Supplies and Materials	6,076	10,043	5,186	6,777	30,000	10,000	10,000	5,000
		Total Materials and Supplies	6,276	10,661	8,314	6,777	47,500	13,000	13,000	8,000
		Capital Outlay								
	640	Equipment	0	0	0	0	20,000	0	0	0
		Other Objects								
	881	Scholarships	0	0	3,000	0	0	0	0	0
	889	Other Awards and Prizes	14	350	471	0	10,000	2,500	2,500	2,500
		Total Other Objects	14	350	3,471	0	10,000	2,500	2,500	2,500
Total Expenditures			38,673	58,388	46,885	43,552	152,500	80,500	80,500	75,500
Excess of Revenues Over / (Under) Expenditures			(19,951)	(9,083)	16,653	11,618	(81,500)	(9,500)	(9,500)	(4,500)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	5,216	0	0	6,524	0	0	0	0
Total Other Financing Sources / (Uses)			5,216	0	0	6,524	0	0	0	0
Net Change in Fund Balance			(14,735)	(9,083)	16,653	18,142	(81,500)	(9,500)	(9,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			121,199	106,464	97,381	114,034	132,176	50,676	41,176	31,676
Cash Balance at End of Fiscal Year			106,464	97,381	114,034	132,176	50,676	41,176	31,676	27,176
Year End Encumbrances Appropriated			0	4,408	3,949	12,047	12,047	12,047	12,047	12,047
Unencumbered Fund Balance at End of Fiscal Year			\$106,464	\$92,973	\$110,085	\$120,129	\$38,629	\$29,129	\$19,629	\$15,129

OTHER LOCAL GRANTS FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Other Local Grants Fund.

The other local grants fund is used to account for proceeds of specific revenue sources, except for State and Federal grants that are legally restricted to expenditures for specified purposes.

The statements in this section contain the consolidated Level 3 statement of the other local grants fund and the individual Level 4 statements each department and/or program within the other local grants fund.

The departments and/or programs that make up the other local grants fund are as follows:

- 
- SEF Generation Genius
 - GPD Foundation Grant
 - SEF Donations
 - SEF Equipment Grant
 - Rotary Social Programs Middle School
 - Coca-Cola Scholarships
 - USAC E-Rate Program
 - ODNR Project Wild Grant
 - Donations for Grand Piano
 - Donation/Grant Superintendent Initiatives
 - Makerspace Grants
 - SEF Makerspace Design & Printer
 - SEF Rademaker Miller Grant
 - SEF Document Camera Grant
 - SEF French & Spanish Art Movement Grant
 - SEF Adaptive Climbing Wall
 - SEF Muraski Flexible Seating Room Grant
 - SEF Wobble Stools Flexible Seating Grant
 - SEF Surrarrer School Yard Habitat Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the other local grants fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the other local grants fund.

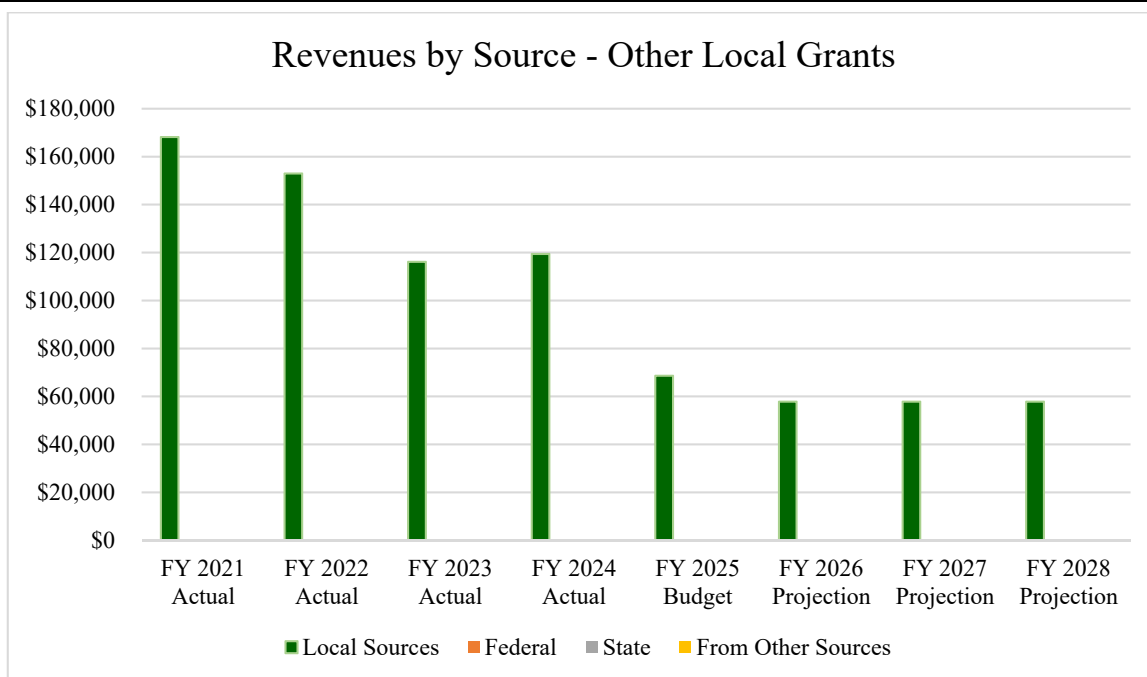
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the other local grants fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources: Revenue is generated through local grant awards. Current and future are projections are based on known grant awards.

REVENUE BY SOURCE - OTHER LOCAL GRANTS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$168,153	\$152,989	\$116,141	\$119,406	\$68,605	\$57,826	\$57,826	\$57,826
Total Revenues	168,153	152,989	116,141	119,406	68,605	57,826	57,826	57,826



Local Sources:

For FY 25 and beyond, revenue from local sources is the only expected revenue source. As indicated by the graphs, the District's revenues from local sources vary from year to year as grants are awarded. Since these funds are grant accounts, revenues can vary on an annual basis based on interest and activity level. During FY 21 and FY 22, revenues experienced an increased due to e-rate reimbursements that are receipted into the other local grants fund. Current year and future year grant estimates are based on known awards such as SEF Grants, Coca Cola Scholarship Grants, and E-Rate Reimbursements.

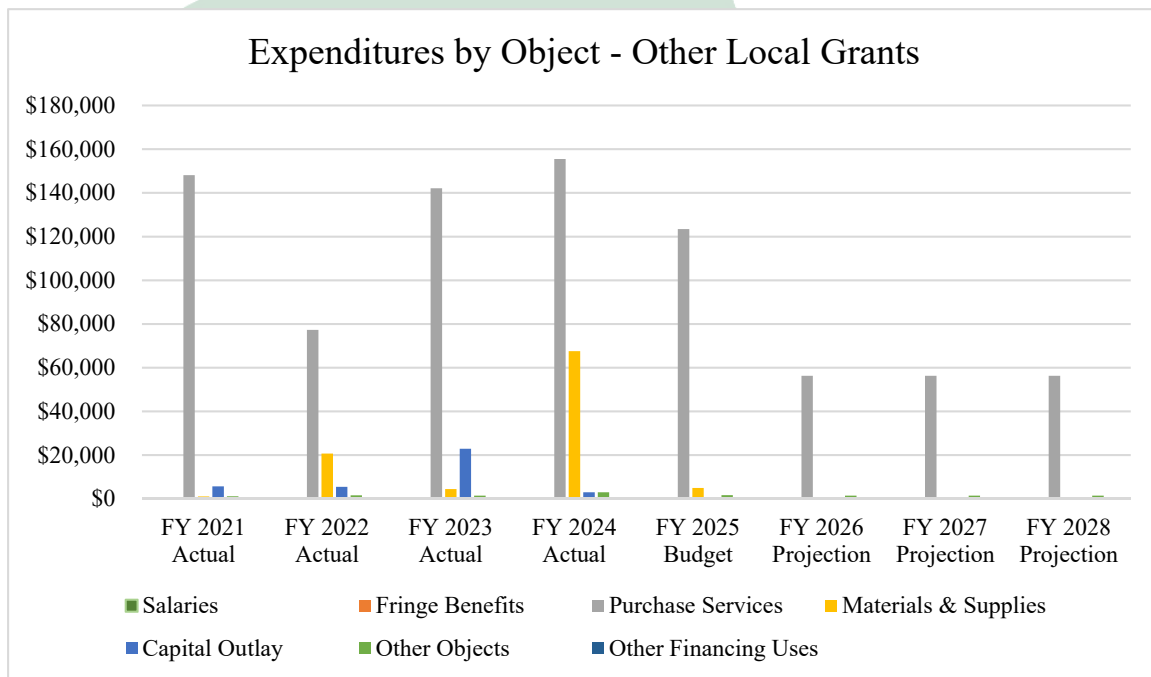
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the other local grants fund.

Expenditures are projected using the following methodologies:

- Expenditure projections are derived from specific grant awards, with E-Rate Reimbursements constituting the primary source of funding. The District collaboratively develops current and future expenditure budgets by working closely with the Technology Department to address current and anticipated technological needs.

EXPENDITURE BY OBJECT - OTHER LOCAL GRANTS								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Purchase Services	\$148,102	\$77,311	\$142,115	\$115,504	\$123,417	\$56,326	\$56,326	\$56,326
Materials and Supplies	1,110	20,736	4,473	67,591	4,981	0	0	0
Capital Outlay	5,701	5,538	22,963	3,040	0	0	0	0
Other Objects	1,152	1,587	1,500	2,997	1,688	1,500	1,500	1,500
Total Expenditures	156,065	105,172	171,051	189,132	130,086	57,826	57,826	57,826

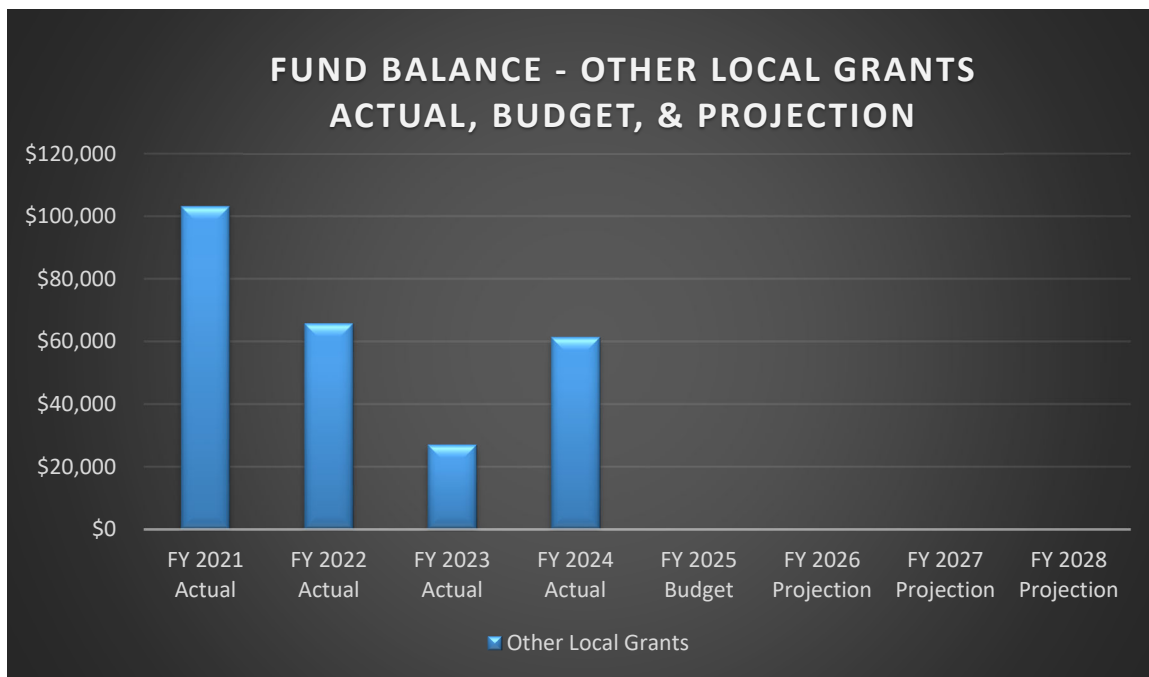


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the requirements of the grants. During FY 21 through FY 23, expenditures experienced an increased due to the spend down of the e-rate funds received to improve District technology infrastructure. Current and future projections are based on known available grant awards.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the other local grants fund.



FUND BALANCE - OTHER LOCAL GRANTS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$167,123	\$179,211	\$227,028	\$171,207	\$61,481	\$0	\$0	\$0
Ending Cash Balance	179,211	227,028	171,207	61,481	0	0	0	0
Year End Encumbrances	75,982	161,180	144,130	0	0	0	0	0
Unencumbered Fund Balance	103,229	65,848	27,077	61,481	0	0	0	0

Fund balance may vary annually based on available grants and organizational needs. In fiscal year 2024, the fund balance increased due to receiving E-Rate reimbursements late in the year, with these funds carried forward to fiscal year 2025 for planned expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
OTHER LOCAL GRANTS- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
From Local Sources:									
Other Local Revenues		\$168,153	\$152,989	\$116,141	\$119,406	\$68,605	\$57,826	\$57,826	\$57,826
Total Revenues		168,153	152,989	116,141	119,406	68,605	57,826	57,826	57,826
Instruction:									
Purchase Services		148,102	70,871	124,016	136,671	123,380	56,326	56,326	56,326
Materials and Supplies		1,110	20,541	4,473	43,622	4,613	0	0	0
Capital Outlay		5,701	5,538	4,597	240	0	0	0	0
Other Objects		1,152	87	0	1,497	188	0	0	0
Total Instruction		156,065	97,037	133,086	182,030	128,181	56,326	56,326	56,326
Support Services:									
Purchase Services		0	6,440	18,099	18,190	0	0	0	0
Materials and Supplies		0	195	0	15,507	368	0	0	0
Capital Outlay		0	0	0	2,800	0	0	0	0
Other Objects		0	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Support Services		0	8,135	19,599	37,997	1,868	1,500	1,500	1,500
Extracurricular Activities									
Purchase Services		0	0	0	643	37	0	0	0
Materials and Supplies		0	0	0	8,462	0	0	0	0
Capital Outlay		0	0	18,366	0	0	0	0	0
Total Extracurricular Activities		0	0	18,366	9,105	37	0	0	0
Total Expenditures		156,065	105,172	171,051	229,132	130,086	57,826	57,826	57,826
Excess of Revenues Over / (Under) Expenditures		12,088	47,817	(54,910)	(109,726)	(61,481)	0	0	0
Other Financing Sources / (Uses):									
Refund of Prior Year Receipt		0	0	(911)	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	(911)	0	0	0	0	0
Net Change in Fund Balance		12,088	47,817	(55,821)	(109,726)	(61,481)	0	0	0
Cash Balance at Beginning of Fiscal Year		167,123	179,211	227,028	171,207	61,481	0	0	0
Cash Balance at End of Fiscal Year		179,211	227,028	171,207	61,481	0	0	0	0
Year End Encumbrances Appropriated		75,982	161,180	144,130	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$103,229	\$65,848	\$27,077	\$61,481	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL OTHER LOCAL GRANTS

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$168,153	\$152,989	\$116,141	\$119,406	\$68,605	\$57,826	\$57,826	\$57,826
Total Revenues			168,153	152,989	116,141	119,406	68,605	57,826	57,826	57,826
Instruction:										
	Purchase Services									
	490	Other Purchased Services	148,102	70,871	124,016	136,671	123,380	56,326	56,326	56,326
	Supplies and Materials									
	511	Instructional Supplies	125	500	500	978	22	0	0	0
	590	Other Supplies and Materials	985	20,041	3,973	42,644	4,591	0	0	0
	Total Materials and Supplies		1,110	20,541	4,473	43,622	4,613	0	0	0
	Capital Outlay									
	640	Equipment	5,701	5,538	4,597	240	0	0	0	0
	Other Objects									
	890	Other Misc. Expenditures	1,152	87	0	1,497	188	0	0	0
Total Insutruction			156,065	97,037	133,086	182,030	128,181	56,326	56,326	56,326
Support Services:										
	Purchase Services									
	490	Other Purchased Services	0	6,440	18,099	18,190	0	0	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	0	195	0	15,507	368	0	0	0
	Capital Outlay									
	640	Equipment	0	0	0	2,800	0	0	0	0
	Other Objects									
	881	Scholarships	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Support Services			0	8,135	19,599	37,997	1,868	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	0	0	0	643	37	0	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	8,462	0	0	0	0
	Capital Outlay									
	640	Equipment	0	0	18,366	0	0	0	0	0
Total Extracurricular Activities			0	0	18,366	9,105	37	0	0	0
Total Expenditures			156,065	105,172	171,051	229,132	130,086	57,826	57,826	57,826
Excess of Revenues Over / (Under) Expenditures			12,088	47,817	(54,910)	(109,726)	(61,481)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	930	Refund of Prior Year Receipt	0	0	(911)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(911)	0	0	0	0	0
Net Change in Fund Balance			12,088	47,817	(55,821)	(109,726)	(61,481)	0	0	0
Cash Balance at Beginning of Fiscal Year			167,123	179,211	227,028	171,207	61,481	0	0	0
Cash Balance at End of Fiscal Year			179,211	227,028	171,207	61,481	0	0	0	0
Year End Encumbrances Appropriated			75,982	161,180	144,130	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$103,229	\$65,848	\$27,077	\$61,481	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF GENERATION GENIUS - 9601

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			125	0	0	0	0	0	0	0
Instruction:										
	Supplies and Materials									
	511	Instructional Supplies	125	0	0	0	0	0	0	0
Total Expenditures			125	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: GPD FOUNDATION GRANT - 9903

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$12,000	\$16,649	\$0	\$0	\$0	\$0
Total Revenues			0	0	12,000	16,649	0	0	0	0
Support Services:										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	13,714	135	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	2,800	0	0	0	0
Total Support Services			0	0	0	16,514	135	0	0	0
Extracurricular Activities										
	<i>Capital Outlay</i>									
	640	Equipment	0	0	12,000	0	0	0	0	0
Total Expenditures			0	0	12,000	16,514	135	0	0	0
Net Change in Fund Balance			0	0	0	135	(135)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	135	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	135	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$135	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF DONATIONS - 9911

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$6,986	\$17,474	\$19,690	\$0	\$0	\$0	\$0
Total Revenues			0	6,986	17,474	19,690	0	0	0	0
Instruction:										
	Purchase Services									
	490	Other Purchased Services	0	0	0	1,500	0	0	0	0
Total Insutruction			0	0	0	1,500	0	0	0	0
Support Services:										
	Purchase Services									
	490	Other Purchased Services	0	6,440	18,099	18,190	0	0	0	0
Total Support Services			0	6,440	18,099	18,190	0	0	0	0
Total Expenditures			0	6,440	18,099	19,690	0	0	0	0
Net Change in Fund Balance			0	546	(625)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			79	79	625	0	0	0	0	0
Cash Balance at End of Fiscal Year			79	625	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	546	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$79	\$79	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF EQUIPMENT GRANT - 9915

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$8,733	\$23,054	\$14,694	\$39,205	\$4,281	\$0	\$0	\$0
Total Revenues			8,733	23,054	14,694	39,205	4,281	0	0	0
Instruction:										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	161	0	3,215	0	0	0
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	196	20,041	3,912	37,644	4,591	0	0	0
	<i>Capital Outlay</i>									
	640	Equipment	236	5,538	4,587	240	0	0	0	0
Total Instruction			432	25,579	8,660	37,884	7,806	0	0	0
Support Services:										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	233	0	0	0
Total Support Services			0	0	0	0	233	0	0	0
Extracurricular Activities										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	8,462	0	0	0	0
Total Extracurricular Activities			0	0	0	8,462	0	0	0	0
Total Expenditures			432	25,579	8,660	46,346	8,039	0	0	0
Excess of Revenues Over / (Under) Expenditures			8,301	(2,525)	6,034	(7,141)	(3,758)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	930	Refund of Prior Year Receipt	0	0	(911)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(911)	0	0	0	0	0
Net Change in Fund Balance			8,301	(2,525)	5,123	(7,141)	(3,758)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	8,301	5,776	10,899	3,758	0	0	0
Cash Balance at End of Fiscal Year			8,301	5,776	10,899	3,758	0	0	0	0
Year End Encumbrances Appropriated			5,111	3,573	8,959	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,190	\$2,203	\$1,940	\$3,758	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: ROTARY SOCIAL PROGRAMS MIDDLE SCHOOL - 9917

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
	Other Objects									
	890	Other Misc. Expenditures	1,152	87	0	1,497	188	0	0	0
Total Expenditures			1,152	87	0	1,497	188	0	0	0
Net Change in Fund Balance			(1,152)	(87)	0	(1,497)	(188)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,924	1,772	1,685	1,685	188	0	0	0
Cash Balance at End of Fiscal Year			1,772	1,685	1,685	188	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,772	\$1,685	\$1,685	\$188	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: COCA-COLA SCHOLARSHIPS - 9922

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$3,000	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Total Revenues			0	3,000	0	1,500	1,500	1,500	1,500	1,500
Support Services:										
	Other Objects									
	881	Scholarships	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Expenditures			0	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Net Change in Fund Balance			0	1,500	(1,500)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	1,500	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	1,500	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: USAC E-RATE PROGRAM - 9926

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$153,795	\$119,449	\$71,473	\$34,682	\$62,824	\$56,326	\$56,326	\$56,326
Total Revenues			153,795	119,449	71,473	34,682	62,824	56,326	56,326	56,326
Instruction:										
	Purchase Services									
	490	Other Purchased Services	148,102	70,871	123,855	135,171	120,165	56,326	56,326	56,326
Total Expenditures			148,102	70,871	123,855	135,171	120,165	56,326	56,326	56,326
Net Change in Fund Balance			5,693	48,578	(52,382)	(100,489)	(57,341)	0	0	0
Cash Balance at Beginning of Fiscal Year			155,941	161,634	210,212	157,830	57,341	0	0	0
Cash Balance at End of Fiscal Year			161,634	210,212	157,830	57,341	0	0	0	0
Year End Encumbrances Appropriated			70,871	157,061	135,171	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$90,763	\$53,151	\$22,659	\$57,341	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: ODNR PROJECT WILD GRANT - 9949

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0
Total Revenues			500	500	500	500	0	0	0	0
Instruction:										
	Supplies and Materials									
	511	Instructional Supplies	0	500	500	978	22	0	0	0
Total Expenditures			0	500	500	978	22	0	0	0
Net Change in Fund Balance			500	0	0	(478)	(22)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	500	500	500	22	0	0	0
Cash Balance at End of Fiscal Year			500	500	500	22	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$500	\$500	\$500	\$22	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: DONATIONS FOR GRAND PIANO - 9955

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Capital Outlay</i>								
	640	Equipment	0	0	6,366	0	0	0	0	0
Total Expenditures			0	0	6,366	0	0	0	0	0
Net Change in Fund Balance			0	0	(6,366)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6,366	6,366	6,366	0	0	0	0	0
Cash Balance at End of Fiscal Year			6,366	6,366	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,366	\$6,366	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: DONATION/GRANT SUPERINTENDENT INITIATIVES - 9956

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	1,500	0	0	0	0
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	1,793	0	0	0	0
Total Expenditures			0	0	0	1,793	0	0	0	0
Net Change in Fund Balance			0	0	0	(293)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	293	293	293	293	0	0	0	0
		Cash Balance at End of Fiscal Year	293	293	293	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$293	\$293	\$293	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: MAKERSPACE GRANTS - 9957

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	5,000	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	5,000	0	0	0	0
Total Expenditures	0	0	0	5,000	0	0	0	0
Net Change in Fund Balance	0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF MAKERSPACE DESIGN & PRINTER - 9961

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Support Services:										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	195	0	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	0	0	0	0
Total Expenditures			0	195	0	0	0	0	0	0
Net Change in Fund Balance			0	(195)	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	195	195	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	195	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF RADEMAKER MILLER GRANT - 9962

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$680	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	680	0	0	0	0
Extracurricular Activities								
Purchase Services								
439 Travel/Mileage/Meeting Expense	0	0	0	643	37	0	0	0
Total Expenditures	0	0	0	643	37	0	0	0
Net Change in Fund Balance	0	0	0	37	(37)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	37	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	37	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEE DOCUMENT CAMERAS GRANT - 9965

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			200	0	0	0	0	0	0	0
Instruction:										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	190	0	10	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	0	0	0	0
Total Expenditures			190	0	10	0	0	0	0	0
Net Change in Fund Balance			10	0	(10)	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	10	10	0	0	0	0	0
		Cash Balance at End of Fiscal Year	10	10	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF FRENCH & SPANISH ART MOVEMENTS GRANT - 9967

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	0	25	0	0	0	0	0
Total Expenditures	0	0	25	0	0	0	0	0
Net Change in Fund Balance	0	0	(25)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	25	25	25	0	0	0	0	0
Cash Balance at End of Fiscal Year	25	25	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF ADAPTIVE CLIMBING WALL - 9970

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$4,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			4,800	0	0	0	0	0	0	0
Instruction:										
	Capital Outlay									
	640	Equipment	4,800	0	0	0	0	0	0	0
Total Expenditures			4,800	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF MURASKI FLEXIBLE SEATING ROOM GRANT - 9971

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	423	0	2	0	0	0	0	0
Total Expenditures			423	0	2	0	0	0	0	0
Net Change in Fund Balance			(423)	0	(2)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			425	2	2	0	0	0	0	0
Cash Balance at End of Fiscal Year			2	2	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF WOBBLE STOOLS FLEXIBLE SEATING GRANT - 9972

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Capital Outlay								
	640	Equipment	242	0	8	0	0	0	0	0
Total Expenditures			242	0	8	0	0	0	0	0
Net Change in Fund Balance			(242)	0	(8)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			250	8	8	0	0	0	0	0
Cash Balance at End of Fiscal Year			8	8	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

OTHER LOCAL GRANTS BUDGET CENTER: SEF SURRARRER SCHOOL YARD HABITAT GRANT - 9973

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Supplies and Materials								
	590	Other Supplies and Materials	599	0	26	0	0	0	0	0
Total Expenditures			599	0	26	0	0	0	0	0
Net Change in Fund Balance			(599)	0	(26)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			625	26	26	0	0	0	0	0
Cash Balance at End of Fiscal Year			26	26	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0



EMPLOYEE TERMINATION BENEFITS FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Employee Termination Benefits Fund.

The employee termination benefits fund is used to pay employees termination benefits upon separation as prescribed within the District's negotiated contracts.

The statements in this section contain the consolidated Level 3 statement of the employee termination benefits fund and the individual Level 4 statements each department and/or program within the employee termination benefits fund.

The departments and/or programs that make up the employee termination benefits are as follows:

- Employee Termination Benefits Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the employee termination benefits fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the employee termination benefits fund.

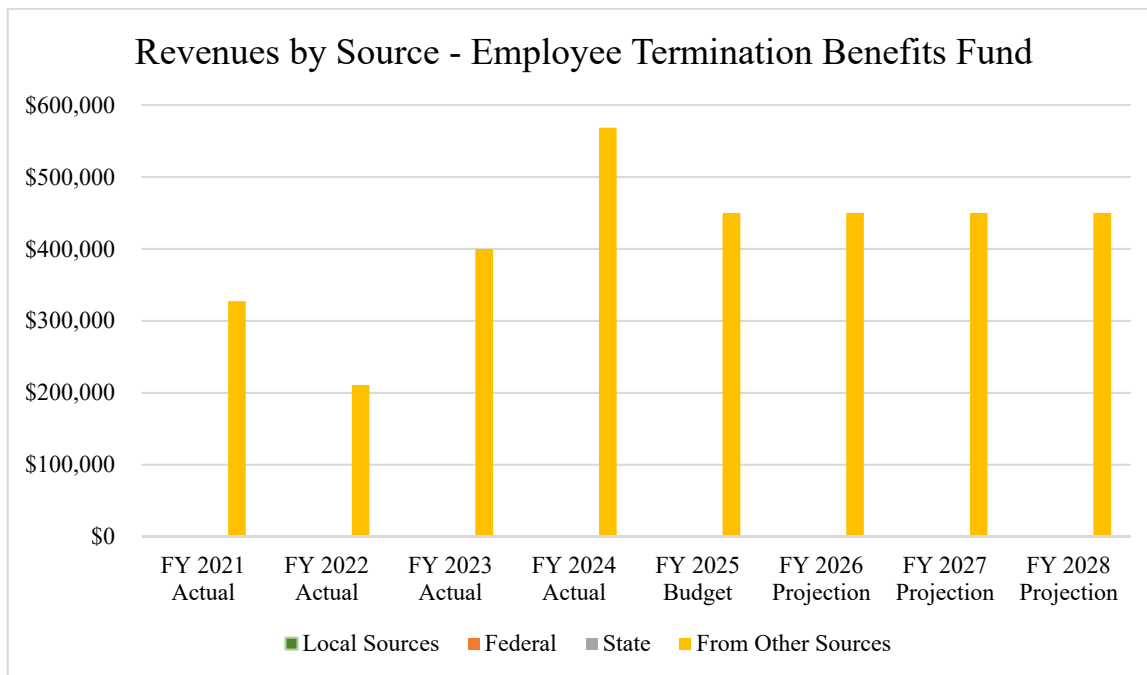
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the employee termination benefits fund.

Primary revenue streams are projected using the following methodologies:

- From Other Sources: The primary revenue source for this fund is a transfer in from the general fund to cover expenses related to employee termination benefits. Projections are based on upcoming employee retirements and separations which can vary from year to year.

REVENUE BY SOURCE - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Other Sources	327,368	210,901	400,051	568,507	450,000	450,000	450,000	450,000
Total Revenues	327,368	210,901	400,051	568,507	450,000	450,000	450,000	450,000



From Other Sources:

The sole expected revenue source is transfers from the general fund, specifically to cover employee termination benefits. Annual revenues fluctuate based on the number of retirements, separations, and employees' accumulated sick and vacation balances eligible for payment.

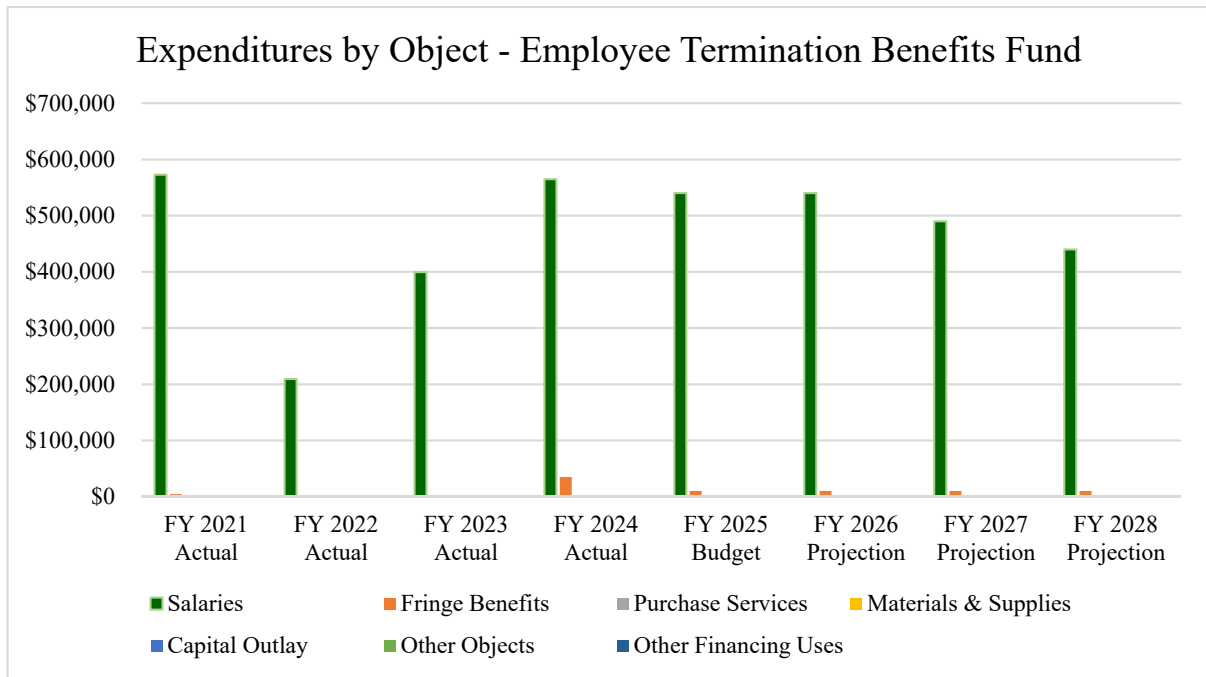
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the employee termination benefits fund.

Expenditures are projected using the following methodologies:

- Expenditures are projection based on upcoming employee retirements, separations, and employees' accumulated sick and vacation estimates eligible for payment.

EXPENDITURES BY OBJECT - EMPLOYEE TERMINATION BENEFITS FUND								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$572,857	\$209,393	\$399,507	\$565,024	\$540,000	\$540,000	\$490,000	\$440,000
Fringe Benefits	4,511	1,508	544	3,483	10,000	10,000	10,000	10,000
Total Expenditures	577,368	210,901	400,051	568,507	550,000	550,000	500,000	450,000

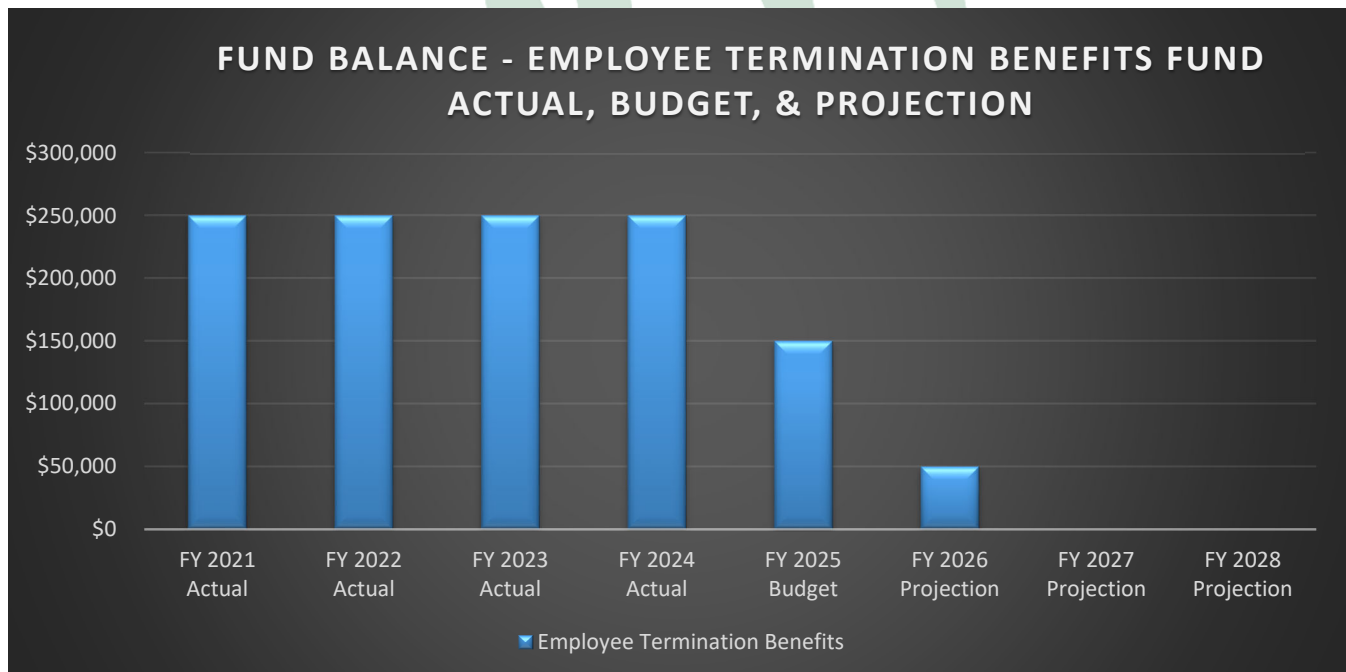


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on the numbers of retirees. Annual expenditures can fluctuate year over year based on the number of retirements, separations, and employees' accumulated sick and vacation balances eligible for payment.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the employee termination benefits fund.



FUND BALANCE - EMPLOYEE TERMINATION BENEFITS FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	\$150,000	\$50,000	\$0
Ending Cash Balance	250,000	250,000	250,000	250,000	150,000	50,000	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	250,000	250,000	250,000	250,000	150,000	50,000	0	0

Since this fund is used as in and out fund to account for employee severance payments, the District maintains a level fund balance by transferring funds from the general fund based on the needed expenditures for the upcoming year. Historically the District maintained a \$250,000 end of year balance in the account. However, it was determined that it was no longer needed, and to only transfer what was is needed. Beginning fiscal year 2025, the District will spend down \$100,000 per year until the balance is brought to zero. This spend down is a savings to the general fund.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
EMPLOYEE TERMINATION BENEFITS FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		0	0	0	0	0	0	0	0
Instruction:									
	Salaries	256,690	105,379	361,401	382,955	380,000	380,000	355,000	330,000
	Fringe Benefits	0	0	0	1,109	5,000	5,000	5,000	5,000
Total Instruction		256,690	105,379	361,401	384,064	385,000	385,000	360,000	335,000
Operation of Non-Instructional Services:									
	Salaries	316,167	104,014	38,106	182,069	160,000	160,000	135,000	110,000
	Fringe Benefits	4,511	1,508	544	2,374	5,000	5,000	5,000	5,000
Total Operational of Non-Instructional Services		320,678	105,522	38,650	184,443	165,000	165,000	140,000	115,000
Total Expenditures		577,368	210,901	400,051	568,507	550,000	550,000	500,000	450,000
Excess of Revenues Over / (Under) Expenditures		(577,368)	(210,901)	(400,051)	(568,507)	(550,000)	(550,000)	(500,000)	(450,000)
Other Financing Sources / (Uses):									
	Transfers In	327,368	210,901	400,051	568,507	450,000	450,000	450,000	450,000
Total Other Financing Sources / (Uses)		327,368	210,901	400,051	568,507	450,000	450,000	450,000	450,000
Net Change in Fund Balance		(250,000)	0	0	0	(100,000)	(100,000)	(50,000)	0
	Cash Balance at Beginning of Fiscal Year	500,000	250,000	250,000	250,000	250,000	150,000	50,000	0
	Cash Balance at End of Fiscal Year	250,000	250,000	250,000	250,000	150,000	50,000	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$250,000	\$250,000	\$250,000	\$250,000	\$150,000	\$50,000	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

EMPLOYEE TERMINATION BENEFITS FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL EMPLOYEE TERMINATION BENEFITS FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Salaries:								
	132	Certified Termination Benefit	256,690	105,379	361,401	382,955	380,000	380,000	355,000	330,000
		Fringe Benefits								
	249	Cert Other Insurance Benefit	0	0	0	1,109	5,000	5,000	5,000	5,000
Total Insutruction			256,690	105,379	361,401	384,064	385,000	385,000	360,000	335,000
Operation of Non-Instructional Services:										
		Salaries:								
	162	Noncert Termination Benefit	316,167	104,014	38,106	182,069	160,000	160,000	135,000	110,000
		Fringe Benefits								
	259	Noncert Other Insurance Benefit	4,511	1,508	544	2,374	5,000	5,000	5,000	5,000
Total Operational of Non-Instructional Services			320,678	105,522	38,650	184,443	165,000	165,000	140,000	115,000
Total Expenditures			577,368	210,901	400,051	568,507	550,000	550,000	500,000	450,000
Excess of Revenues Over / (Under) Ependitures			(577,368)	(210,901)	(400,051)	(568,507)	(550,000)	(550,000)	(500,000)	(450,000)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	327,368	210,901	400,051	568,507	450,000	450,000	450,000	450,000
Net Change in Fund Balance			(250,000)	0	0	0	(100,000)	(100,000)	(50,000)	0
Cash Balance at Beginning of Fiscal Year			500,000	250,000	250,000	250,000	250,000	150,000	50,000	0
Cash Balance at End of Fiscal Year			250,000	250,000	250,000	250,000	150,000	50,000	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$250,000	\$250,000	\$250,000	\$250,000	\$150,000	\$50,000	\$0	\$0

STUDENT MANAGED

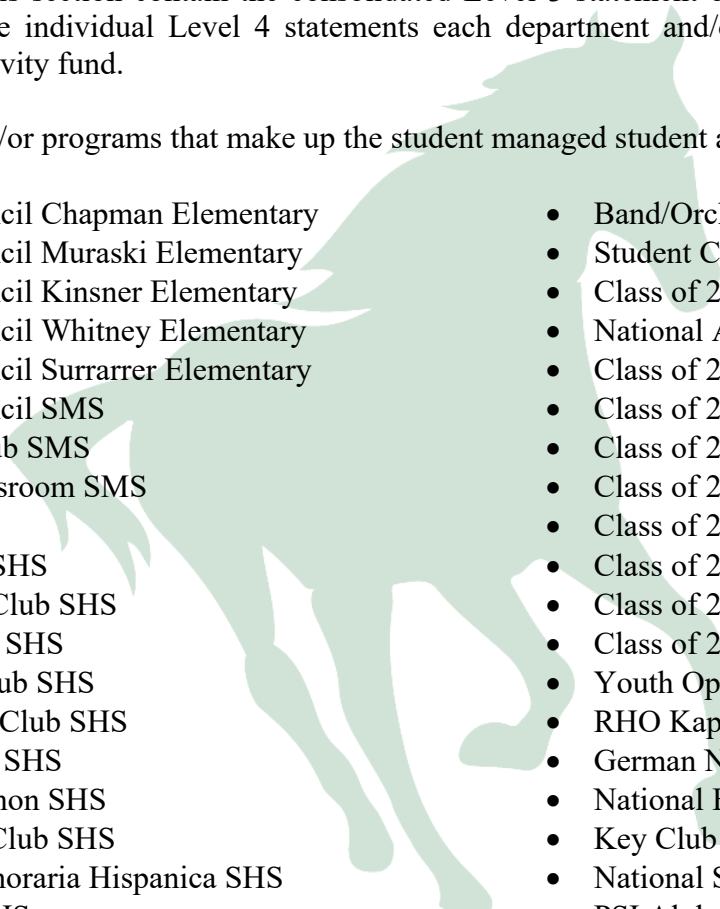
STUDENT ACTIVITY FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Student Managed Student Activity Fund.

The student managed student activity fund is used to account for student activity programs which have student participation in the activity and have students involved in the management of the program.

The statements in this section contain the consolidated Level 3 statement of the student managed student activity fund and the individual Level 4 statements each department and/or program within the student managed student activity fund.

The departments and/or programs that make up the student managed student activity fund are as follows:

- 
- Student Council Chapman Elementary
 - Student Council Muraski Elementary
 - Student Council Kinsner Elementary
 - Student Council Whitney Elementary
 - Student Council Surrarrer Elementary
 - Student Council SMS
 - Guidance Club SMS
 - CD/MD Classroom SMS
 - Art SHS
 - STEM Club SHS
 - Planetarium Club SHS
 - Debate Team SHS
 - Red Cross Club SHS
 - Mathematics Club SHS
 - Science Club SHS
 - Dance Marathon SHS
 - Technology Club SHS
 - Sociedad Honoraria Hispanica SHS
 - Latin Club SHS
 - French Club SHS
 - German Club SHS
 - Spanish Club SHS
 - H2O Club SHS
 - Class of 2023
 - Business Club SHS
 - Rotary Interact Club SHS
 - Rachel's Challenge SHS
 - Band/Orchestra SHS
 - Student Council SHS
 - Class of 2022 SHS
 - National Art Society SHS
 - Class of 2021 SHS
 - Class of 2024 SHS
 - Class of 2025 SHS
 - Class of 2026 SHS
 - Class of 2027 SHS
 - Class of 2028 SHS
 - Class of 2029 SHS
 - Class of 2020 SHS
 - Youth Optimist Advisors SHS
 - RHO Kappa NHS SHS
 - German NHS SHS
 - National English Honors Society SHS
 - Key Club SHS
 - National Science Honors SHS
 - PSI Alpha Honors SHS
 - TRI M Honors SHS
 - SHS Pride Club SHS
 - ANIME Club SHS
 - National Honors Society SHS
 - Spirit Squad SHS
 - Pin'em Club SHS
 - Ice Hockey Spirit SHS

The following pages contain summaries of revenues, expenditures, and fund balances for the student managed student activity fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the student managed student activity fund.

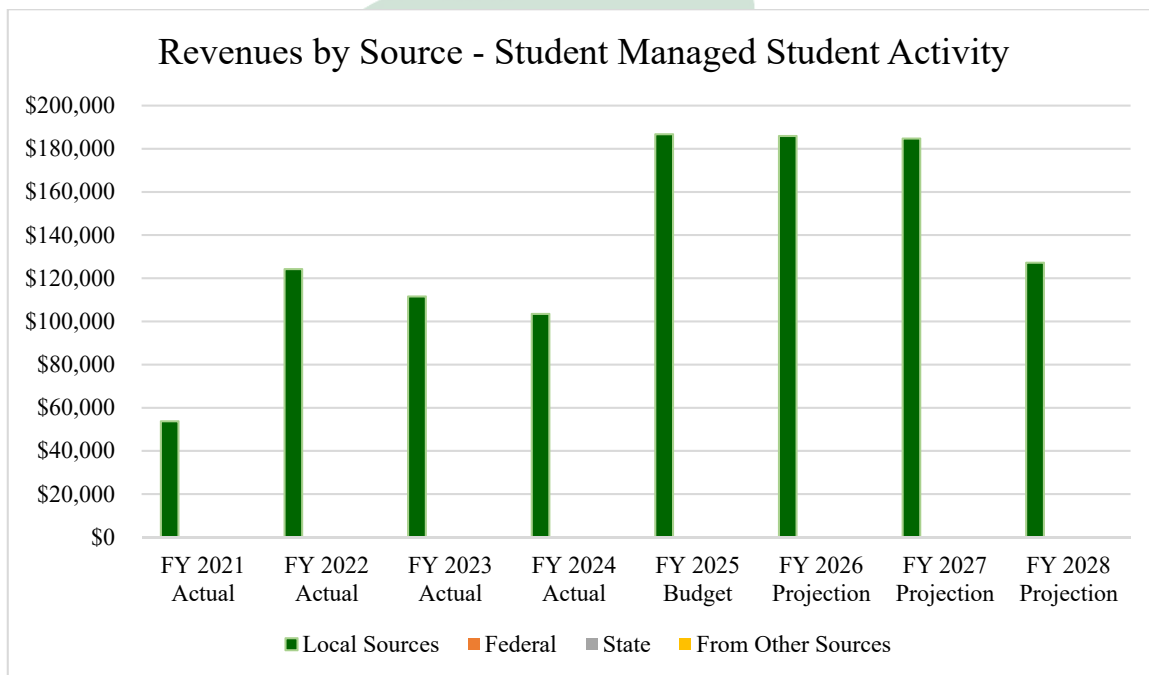
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the student managed student activity fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources: Revenue is generated through school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.

REVENUES BY SOURCE - STUDENT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$36,148	\$113,840	\$92,481	\$86,121	\$157,925	\$157,175	\$156,175	\$108,675
Other Local Revenues	17,612	10,378	19,121	17,339	28,785	28,735	28,535	18,535
From Other Sources	214	0	0	0	0	0	0	0
Total Revenues	53,974	124,218	111,602	103,460	186,710	185,910	184,710	127,210



Local Sources:

For FY 2025 and beyond, revenue from local sources is the only expected revenue source. Revenue fluctuations between actual, budgeted, and projected amounts stem from student group activity levels. Current and future year increases are based on submitted budgets, purpose statements, and fundraising plans, which may differ from actual outcomes. Student group activity can vary annually depending on student and advisor interests.

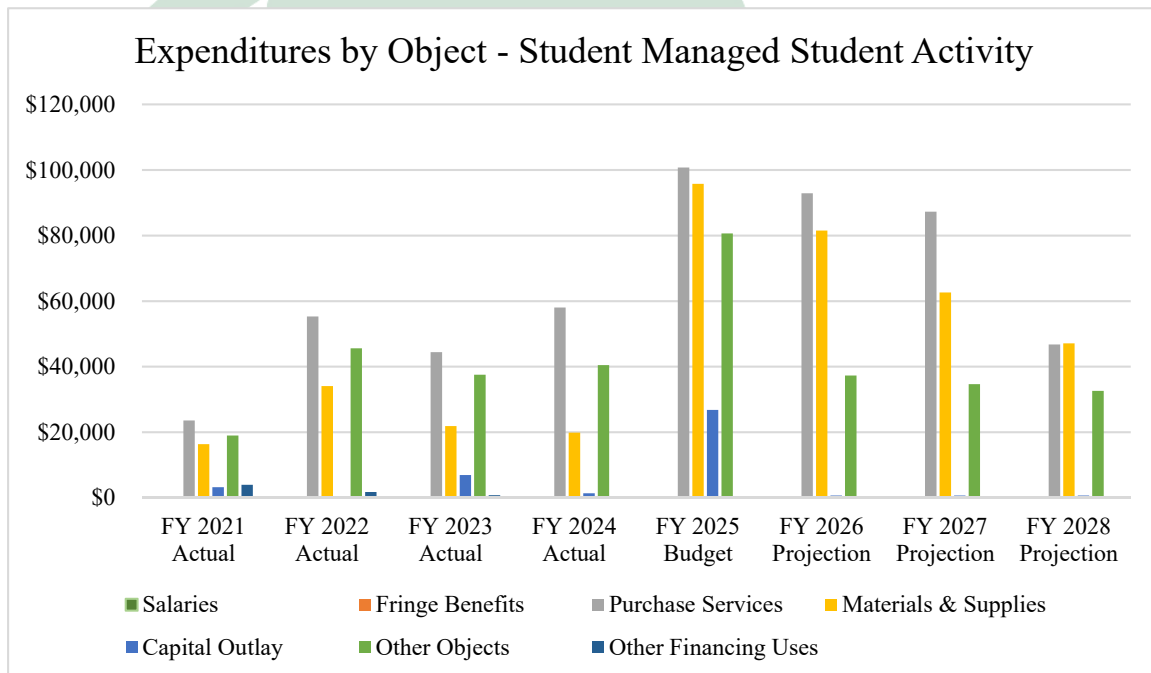
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the student managed student activity fund.

Expenditures are projected using the following methodologies:

- Expenditures support school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.

EXPENDITURES BY OBJECT - STUDENT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	23	0	0	0	0
Purchase Services	23,604	55,339	44,450	58,029	100,750	92,925	87,275	46,775
Materials and Supplies	16,378	34,082	21,878	19,899	95,793	81,547	62,625	47,125
Capital Outlay	3,259	0	6,969	1,399	26,820	700	700	500
Other Objects	19,026	45,601	37,576	40,491	80,633	37,332	34,665	32,610
Other Financing Uses	3,980	1,760	779	0	0	0	0	0
Total Expenditures	66,247	136,782	111,652	119,991	303,996	212,504	185,265	127,010



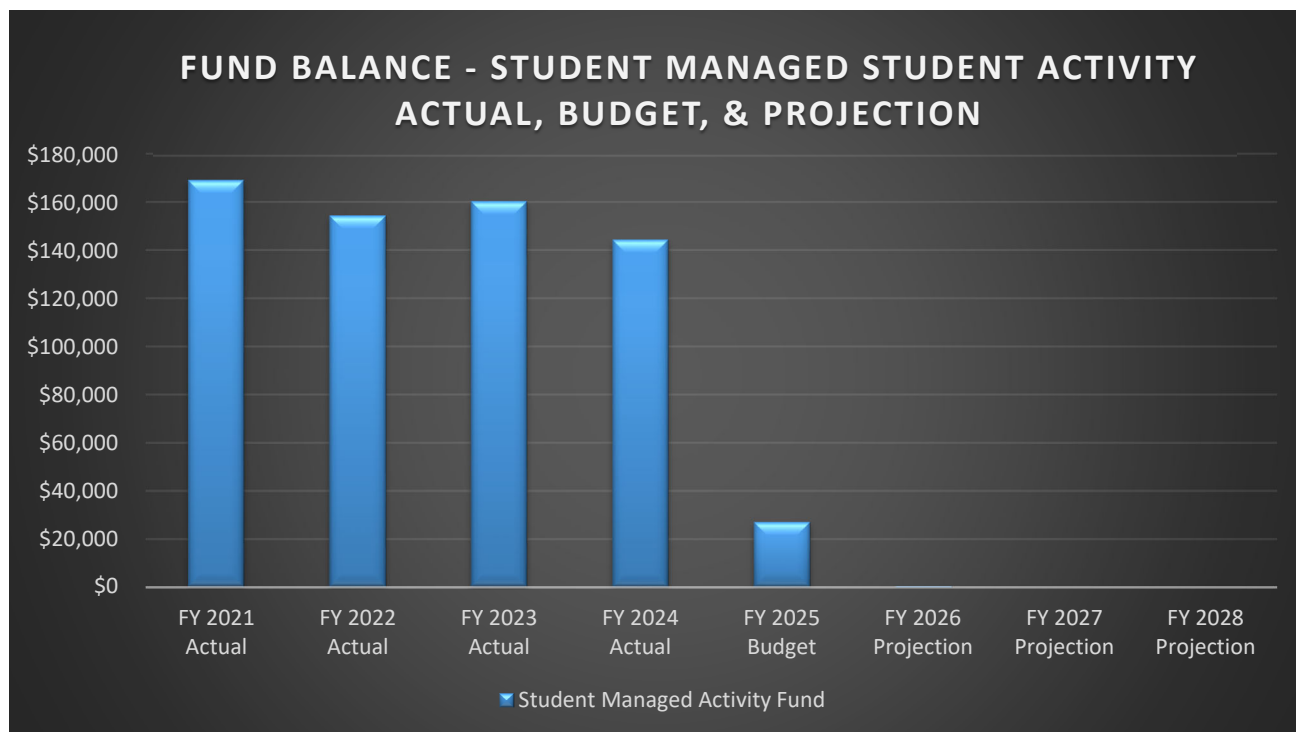
Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the needs of the student activity groups. Since these funds are used as fund-raising accounts, expenditures can vary on an annual basis based on interest and activity level. Current and future year increases are based on submitted budgets, purpose statements, and fundraising plans, which may differ from actual outcomes. Student group activity can vary annually depending on student and advisor interests.

The increase in expenditures in FY 2025 and beyond is that available cash has been included within the budgeted expenditures.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the student managed student activity fund.



FUND BALANCE - STUDENT MANAGED STUDENT ACTIVITY								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$187,560	\$175,287	\$162,723	\$162,673	\$146,142	\$28,856	\$2,262	\$1,707
Ending Cash Balance	175,287	162,723	162,673	146,142	28,856	2,262	1,707	1,707
Year End Encumbrances	6,171	8,311	2,361	1,707	1,707	1,707	1,707	1,707
Unencumbered Fund Balance	169,116	154,412	160,312	144,435	27,149	555	0	0

Fund balance can fluctuate on an annual basis based on the fund-raising activity and needs within the extra-curricular activity group. Carryover balances are incorporated into future budget projections and are allocated according to each student activities group submitted budget plans and stated objectives. The projected decrease in fund balance for fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
STUDENT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$36,148	\$113,840	\$92,481	\$86,121	\$157,925	\$157,175	\$156,175	\$108,675
	Other Local Revenues	17,612	10,378	19,121	17,339	28,785	28,735	28,535	18,535
Total Revenues		53,760	124,218	111,602	103,460	186,710	185,910	184,710	127,210
Extracurricular Activities									
	Salaries	0	0	0	150	0	0	0	0
	Fringe Benefits	0	0	0	23	0	0	0	0
	Purchase Services	23,604	55,339	44,450	58,029	100,750	92,925	87,275	46,775
	Materials and Supplies	16,378	34,082	21,878	19,899	95,793	81,547	62,625	47,125
	Capital Outlay	3,259	0	6,969	1,399	26,820	700	700	700
	Other Objects	19,026	45,601	37,576	40,491	80,633	37,332	34,665	32,610
Total Extracurricular Activities		62,267	135,022	110,873	119,991	303,996	212,504	185,265	127,210
Total Expenditures		62,267	135,022	110,873	119,991	303,996	212,504	185,265	127,210
Excess of Revenues Over / (Under) Expenditures		(8,507)	(10,804)	729	(16,531)	(117,286)	(26,594)	(555)	0
Other Financing Sources / (Uses):									
	Transfers Out	(3,980)	(1,760)	(779)	0	0	0	0	0
	Transfers In	214	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		(3,766)	(1,760)	(779)	0	0	0	0	0
Net Change in Fund Balance		(12,273)	(12,564)	(50)	(16,531)	(117,286)	(26,594)	(555)	0
	Cash Balance at Beginning of Fiscal Year	187,560	175,287	162,723	162,673	146,142	28,856	2,262	1,707
	Cash Balance at End of Fiscal Year	175,287	162,723	162,673	146,142	28,856	2,262	1,707	1,707
	Year End Encumbrances Appropriated	6,171	8,311	2,361	1,707	1,707	1,707	1,707	1,707
Unencumbered Fund Balance at End of Fiscal Year		\$169,116	\$154,412	\$160,312	\$144,435	\$27,149	\$555	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL STUDENT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$36,148	\$113,840	\$92,481	\$86,121	\$157,925	\$157,175	\$156,175	\$108,675
		Other Local Revenues	17,612	10,378	19,121	17,339	28,785	28,735	28,535	18,535
Total Revenues			53,760	124,218	111,602	103,460	186,710	185,910	184,710	127,210
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	0	0	0	38	0	0	0	0
	143	Noncert Supplemental Salary/Wages	0	0	0	112	0	0	0	0
		Total Salaries	0	0	0	150	0	0	0	0
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	0	5	0	0	0	0
	221	SERS - Employer's Share	0	0	0	16	0	0	0	0
	249	Cert Other Insurance Benefit	0	0	0	1	0	0	0	0
	259	Noncert Other Insurance Benefit	0	0	0	1	0	0	0	0
		Total Fringe Benefits	0	0	0	23	0	0	0	0
		Purchase Services								
	490	Other Purchased Services	23,604	55,339	44,450	58,029	100,750	92,925	87,275	46,775
		Supplies and Materials								
	510	General Supplies	0	163	356	346	1,900	1,250	1,250	1,250
	560	Food	0	636	673	797	4,650	4,750	4,750	4,750
	590	Other Supplies and Materials	16,378	33,283	20,849	18,756	89,243	75,547	56,625	41,125
		Total Materials and Supplies	16,378	34,082	21,878	19,899	95,793	81,547	62,625	47,125
		Capital Outlay								
	640	Equipment	3,259	0	6,969	1,399	26,820	700	700	700
		Other Objects								
	881	Scholarships	500	500	500	500	4,450	3,950	3,950	3,950
	883	Mememrials	18,223	16,722	33,143	29,609	52,005	18,297	17,930	15,875
	889	Other Awards and Prizes	0	78	1,345	0	7,175	5,086	4,050	4,050
	891	Student Activity Payments	303	28,301	2,588	10,382	17,003	9,999	8,735	8,735
		Total Other Objects	19,026	45,601	37,576	40,491	80,633	37,332	34,665	32,610
Total Expenditures			62,267	135,022	110,873	119,991	303,996	212,504	185,265	127,210
Excess of Revenues Over / (Under) Ependitures			(8,507)	(10,804)	729	(16,531)	(117,286)	(26,594)	(555)	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	(3,980)	(1,760)	(779)	0	0	0	0	0
	911	Transfers In	214	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			(3,766)	(1,760)	(779)	0	0	0	0	0
Net Change in Fund Balance			(12,273)	(12,564)	(50)	(16,531)	(117,286)	(26,594)	(555)	0
Cash Balance at Beginning of Fiscal Year			187,560	175,287	162,723	162,673	146,142	28,856	2,262	1,707
Cash Balance at End of Fiscal Year			175,287	162,723	162,673	146,142	28,856	2,262	1,707	1,707
Year End Encumbrances Appropriated			6,171	8,311	2,361	1,707	1,707	1,707	1,707	1,707
Unencumbered Fund Balance at End of Fiscal Year			\$169,116	\$154,412	\$160,312	\$144,435	\$27,149	\$555	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL CHAPMAN ELEMENTARY - 9141

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$2,410	\$907	\$835	\$4,500	\$4,500	\$4,500	\$4,500
Total Revenues			0	2,410	907	835	4,500	4,500	4,500	4,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	250	250	250	250
		<i>Supplies and Materials</i>								
	510	General Supplies	0	163	356	0	500	500	500	500
	560	Food	0	148	475	533	1,250	1,250	1,250	1,250
	590	Other Supplies and Materials	0	143	79	195	850	850	850	850
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>454</i>	<i>910</i>	<i>728</i>	<i>2,600</i>	<i>2,600</i>	<i>2,600</i>	<i>2,600</i>
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	1,399	1,370	0	0	0
		<i>Other Objects</i>								
	891	Student Activity Payments	0	1,563	0	0	1,000	2,221	1,650	1,650
Total Expenditures			0	2,017	910	2,127	5,220	5,071	4,500	4,500
Net Change in Fund Balance			0	393	(3)	(1,292)	(720)	(571)	0	0
		Cash Balance at Beginning of Fiscal Year	2,193	2,193	2,586	2,583	1,291	571	0	0
		Cash Balance at End of Fiscal Year	2,193	2,586	2,583	1,291	571	0	0	0
		Year End Encumbrances Appropriated	0	11	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,193	\$2,575	\$2,583	\$1,291	\$571	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL MURASKI ELEMENTARY - 9241

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$10	\$300	\$455	\$594	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			10	300	455	594	1,500	1,500	1,500	1,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	210	240	500	250	250	250
		Supplies and Materials								
	510	General Supplies	0	0	0	234	600	250	250	250
		Capital Outlay								
	640	Equipment	0	0	0	0	500	0	0	0
		Other Objects								
	881	Scholarships	500	500	500	500	1,000	500	500	500
	891	Student Activity Payments	0	1,218	395	0	2,513	535	500	500
		Total Other Objects	500	1,718	895	500	3,513	1,035	1,000	1,000
Total Expenditures			500	1,718	1,105	974	5,113	1,535	1,500	1,500
Net Change in Fund Balance			(490)	(1,418)	(650)	(380)	(3,613)	(35)	0	0
		Cash Balance at Beginning of Fiscal Year	6,586	6,096	4,678	4,028	3,648	35	0	0
		Cash Balance at End of Fiscal Year	6,096	4,678	4,028	3,648	35	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,096	\$4,678	\$4,028	\$3,648	\$35	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL KINSNER ELEMENTARY - 9242

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$970	\$1,275	\$1,276	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	2,500	2,500	2,500	2,500
Total Revenues			0	970	1,275	1,276	2,500	2,500	2,500	2,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	956	270	0	76	0	0	0	0
		Supplies and Materials								
	560	Food	0	253	0	264	500	500	500	500
	590	Other Supplies and Materials	172	0	217	0	1,250	500	500	500
		Total Materials and Supplies	172	253	217	264	1,750	1,000	1,000	1,000
		Other Objects								
	891	Student Activity Payments	0	0	1,063	587	3,757	1,524	1,500	1,500
Total Expenditures			1,128	523	1,280	927	5,507	2,524	2,500	2,500
Net Change in Fund Balance			(1,128)	447	(5)	349	(3,007)	(24)	0	0
		Cash Balance at Beginning of Fiscal Year	3,368	2,240	2,687	2,682	3,031	24	0	0
		Cash Balance at End of Fiscal Year	2,240	2,687	2,682	3,031	24	0	0	0
		Year End Encumbrances Appropriated	0	0	540	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,240	\$2,687	\$2,142	\$3,031	\$24	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL WHITNEY ELEMENTARY - 9341

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$23,036	\$10,345	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	23,036	10,345	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	142	352	0	1,746	3,000	1,000	250	250
		<i>Capital Outlay</i>								
	640	Equipment	3,259	0	6,969	0	0	0	0	0
		<i>Other Objects</i>								
	889	Other Awards and Prizes	0	78	973	0	1,000	1,000	250	250
	891	Student Activity Payments	303	25,520	1,130	9,795	4,000	1,134	500	500
		<i>Total Other Objects</i>	<i>303</i>	<i>25,598</i>	<i>2,103</i>	<i>9,795</i>	<i>5,000</i>	<i>2,134</i>	<i>750</i>	<i>750</i>
Total Expenditures			3,704	25,950	9,072	11,541	8,000	3,134	1,000	1,000
Net Change in Fund Balance			(3,704)	(2,914)	1,273	(11,541)	(7,000)	(2,134)	0	0
		Cash Balance at Beginning of Fiscal Year	27,642	23,938	21,024	22,297	10,756	3,756	1,622	1,622
		Cash Balance at End of Fiscal Year	23,938	21,024	22,297	10,756	3,756	1,622	1,622	1,622
		Year End Encumbrances Appropriated	0	106	1,650	1,622	1,622	1,622	1,622	1,622
Unencumbered Fund Balance at End of Fiscal Year			\$23,938	\$20,918	\$20,647	\$9,134	\$2,134	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL SURRERRER ELEMENTARY - 9342

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
Total Revenues	0	0	0	0	500	500	500	500
Extracurricular Activities								
Other Objects								
891 Student Activity Payments	0	0	0	0	500	500	500	500
Total Expenditures	0	0	0	0	500	500	500	500
Net Change in Fund Balance	0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE MIDDLE SCHOOL - 9641

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$8,250	\$8,250	\$8,250	\$8,250
		Other Local Revenues	0	0	4,713	3,886	3,185	3,185	3,185	3,185
Total Revenues			0	0	4,713	3,886	11,435	11,435	11,435	11,435
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	260	0	4,000	2,000	2,000	2,000
		Supplies and Materials								
	510	General Supplies	0	0	0	112	800	500	500	500
	560	Food	0	235	198	0	2,400	2,500	2,500	2,500
	590	Other Supplies and Materials	0	0	121	0	1,000	500	500	500
		Total Materials and Supplies	0	235	319	112	4,200	3,500	3,500	3,500
		Capital Outlay								
	640	Equipment	0	0	0	0	3,000	0	0	0
		Other Objects								
	881	Scholarships	0	0	0	0	500	500	500	500
	883	Mememrials	0	0	3,686	3,887	2,250	2,000	2,000	2,000
	889	Other Awards and Prizes	0	0	372	0	550	500	500	500
	891	Student Activity Payments	0	0	0	0	2,283	2,935	2,935	2,935
		Total Other Objects	0	0	4,058	3,887	5,583	5,935	5,935	5,935
Total Expenditures			0	235	4,637	3,999	16,783	11,435	11,435	11,435
Net Change in Fund Balance			0	(235)	76	(113)	(5,348)	0	0	0
		Cash Balance at Beginning of Fiscal Year	5,692	5,692	5,457	5,533	5,420	72	72	72
		Cash Balance at End of Fiscal Year	5,692	5,457	5,533	5,420	72	72	72	72
		Year End Encumbrances Appropriated	0	15	0	72	72	72	72	72
Unencumbered Fund Balance at End of Fiscal Year			\$5,692	\$5,442	\$5,533	\$5,348	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: GUIDANCE CLUB STRONGSVILLE MIDDLE SCHOOL - 9645

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$13	\$0	\$0	\$0	\$800	\$800	\$800	\$800
Total Revenues			13	0	0	0	800	800	800	800
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	300	300	300	300
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	63	50	50	50
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
	891	Student Activity Payments	0	0	0	0	300	250	250	250
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>500</i>	<i>450</i>	<i>450</i>	<i>450</i>
Total Expenditures			0	0	0	0	863	800	800	800
Net Change in Fund Balance			13	0	0	0	(63)	0	0	0
		Cash Balance at Beginning of Fiscal Year	50	63	63	63	63	0	0	0
		Cash Balance at End of Fiscal Year	63	63	63	63	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$63	\$63	\$63	\$63	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CD/MD CLASSROOM STRONGSVILLE MIDDLE SCHOOL - 9670

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	7	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	7	0	0	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
		910 Transfers Out	0	(1,760)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	(1,760)	0	0	0	0	0	0
Net Change in Fund Balance			0	(1,753)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,753	1,753	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1,753	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: SHS ART STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	600	600	600	600
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	375	100	100	100
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	428	225	225	225
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	300	225	225	225
		Total Other Objects	0	0	0	0	350	275	275	275
Total Expenditures			0	0	0	0	1,153	600	600	600
Net Change in Fund Balance			0	0	0	0	(553)	0	0	0
		Cash Balance at Beginning of Fiscal Year	553	553	553	553	553	0	0	0
		Cash Balance at End of Fiscal Year	553	553	553	553	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$553	\$553	\$553	\$553	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STEM CLUB STRONGSVILLE HIGH SCHOOL - 9902

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	600	600	600	600
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	150	0	0	100	100	100	100
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	600	500	500	500
Total Expenditures			0	150	0	0	700	600	600	600
Net Change in Fund Balance			0	(150)	0	0	(100)	0	0	0
		Cash Balance at Beginning of Fiscal Year	250	250	100	100	100	0	0	0
		Cash Balance at End of Fiscal Year	250	100	100	100	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$250	\$100	\$100	\$100	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: PLANETARIUM CLUB STRONGSVILLE HIGH SCHOOL - 9903

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	910	Transfers Out	(214)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			(214)	0	0	0	0	0	0	0
Net Change in Fund Balance			(214)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			214	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: DEBATE TEAM STRONGSVILLE HIGH SCHOOL - 9904

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	600	600	600	600
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	250	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	426	525	525	525
		Other Objects								
	891	Student Activity Payments	0	0	0	0	75	75	75	75
Total Expenditures			0	0	0	0	751	600	600	600
Net Change in Fund Balance			0	0	0	0	(151)	0	0	0
Cash Balance at Beginning of Fiscal Year			151	151	151	151	151	0	0	0
Cash Balance at End of Fiscal Year			151	151	151	151	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$151	\$151	\$151	\$151	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: RED CROSS CLUB STRONGSVILLE HIGH SCHOOL - 9905

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$261	\$600	\$600	\$600	\$600
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	261	700	700	700	700
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	50	50	50	50
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	50	311	50	50
		Other Objects								
	883	Mememrials	0	0	0	0	600	600	600	600
Total Expenditures			0	0	0	0	700	961	700	700
Excess of Revenues Over / (Under) Expenditures			0	0	0	261	0	(261)	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	(90)	0	0	0	0	0	0	0
Net Change in Fund Balance			(90)	0	0	261	0	(261)	0	0
Cash Balance at Beginning of Fiscal Year			90	0	0	0	261	261	0	0
Cash Balance at End of Fiscal Year			0	0	0	261	261	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$261	\$261	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: MATHEMATICS CLUB STRONGSVILLE HIGH SCHOOL - 9907

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,775	\$2,075	\$1,907	\$1,475	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			1,775	2,075	1,907	1,475	3,100	3,100	3,100	3,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	309	0	180	5,000	1,500	1,500	1,500
		Supplies and Materials								
	590	Other Supplies and Materials	2,061	1,898	2,292	1,811	5,000	7,962	1,350	1,350
		Other Objects								
	881	Scholarships	0	0	0	0	250	250	250	250
	883	Mememrials	0	0	0	0	250	0	0	0
	889	Other Awards and Prizes	0	0	0	0	1,500	0	0	0
	891	Student Activity Payments	0	0	0	0	1,000	0	0	0
		Total Other Objects	0	0	0	0	3,000	250	250	250
Total Expenditures			2,061	2,207	2,292	1,991	13,000	9,712	3,100	3,100
Net Change in Fund Balance			(286)	(132)	(385)	(516)	(9,900)	(6,612)	0	0
		Cash Balance at Beginning of Fiscal Year	17,831	17,545	17,413	17,028	16,512	6,612	0	0
		Cash Balance at End of Fiscal Year	17,545	17,413	17,028	16,512	6,612	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$17,545	\$17,413	\$17,028	\$16,512	\$6,612	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: SCIENCE CLUB STRONGSVILLE HIGH SCHOOL - 9909

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	(\$80)	\$2,592	\$1,890	\$1,968	\$11,000	\$11,000	\$11,000	\$11,000
		Other Local Revenues	0	0	0	0	2,500	2,500	2,500	2,500
Total Revenues			(80)	2,592	1,890	1,968	13,500	13,500	13,500	13,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	1,760	1,504	1,152	11,000	11,000	11,000	11,000
		Supplies and Materials								
	590	Other Supplies and Materials	0	881	400	830	4,925	2,500	2,500	2,500
Total Expenditures			0	2,641	1,904	1,982	15,925	13,500	13,500	13,500
Excess of Revenues Over / (Under) Expenditures			(80)	(49)	(14)	(14)	(2,425)	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	214	0	0	0	0	0	0	0
Net Change in Fund Balance			134	(49)	(14)	(14)	(2,425)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,368	2,502	2,453	2,439	2,425	0	0	0
Cash Balance at End of Fiscal Year			2,502	2,453	2,439	2,425	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,502	\$2,453	\$2,439	\$2,425	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: DANCE MARATHON STRONGSVILLE HIGH SCHOOL - 9911

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	(525)	0	0	0	0	0	0	0
Net Change in Fund Balance			(525)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			525	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: TECHNOLOGY CLUB STRONGSVILLE HIGH SCHOOL - 9912

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			0	0	0	0	750	750	750	750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	2,500	409	250	250
		Capital Outlay								
	640	Equipment	0	0	0	0	1,000	500	500	500
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	200	0	0	0
Total Expenditures			0	0	0	0	4,200	909	750	750
Net Change in Fund Balance			0	0	0	0	(3,450)	(159)	0	0
		Cash Balance at Beginning of Fiscal Year	3,609	3,609	3,609	3,609	3,609	159	0	0
		Cash Balance at End of Fiscal Year	3,609	3,609	3,609	3,609	159	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,609	\$3,609	\$3,609	\$3,609	\$159	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: SOCIEDAD HONORARIA HISPANICA STRONGSVILLE HIGH SCHOOL - 9913

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$625	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			625	0	0	0	2,000	2,000	2,000	2,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	130	0	0	1,000	1,000	1,000	1,000
		Supplies and Materials								
	590	Other Supplies and Materials	0	227	0	0	1,400	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	0	0	0	0	750	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	100	0	0	0
	889	Other Awards and Prizes	0	0	0	0	600	286	0	0
		Total Other Objects	0	0	0	0	700	286	0	0
Total Expenditures			0	357	0	0	3,850	2,286	2,000	2,000
Net Change in Fund Balance			625	(357)	0	0	(1,850)	(286)	0	0
		Cash Balance at Beginning of Fiscal Year	1,868	2,493	2,136	2,136	2,136	286	0	0
		Cash Balance at End of Fiscal Year	2,493	2,136	2,136	2,136	286	0	0	0
		Year End Encumbrances Appropriated	0	58	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,493	\$2,078	\$2,136	\$2,136	\$286	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: LATIN CLUB STRONGSVILLE HIGH SCHOOL - 9916

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
910 Transfers Out	(6)	0	0	0	0	0	0	0
Net Change in Fund Balance	(6)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	6	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: FRENCH CLUB STRONGSVILLE HIGH SCHOOL - 9917

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,261	\$1,552	\$785	\$1,270	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			1,261	1,552	785	1,270	2,050	2,050	2,050	2,050
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	1,276	888	452	947	3,549	4,629	1,350	1,350
		Other Objects								
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
		Total Other Objects	0	0	0	0	200	200	200	200
Total Expenditures			1,276	888	452	947	4,249	5,329	2,050	2,050
Net Change in Fund Balance			(15)	664	333	323	(2,199)	(3,279)	0	0
		Cash Balance at Beginning of Fiscal Year	4,173	4,158	4,822	5,155	5,478	3,279	0	0
		Cash Balance at End of Fiscal Year	4,158	4,822	5,155	5,478	3,279	0	0	0
		Year End Encumbrances Appropriated	0	177	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$4,158	\$4,645	\$5,155	\$5,478	\$3,279	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN CLUB STRONGSVILLE HIGH SCHOOL - 9918

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	(\$35)	\$0	\$237	\$155	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			(35)	0	237	155	1,100	1,100	1,100	1,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	250	250	250	250
		Supplies and Materials								
	590	Other Supplies and Materials	70	0	210	179	1,500	910	650	650
		Other Objects								
	883	Mememrials	0	0	0	0	52	100	100	100
	889	Other Awards and Prizes	0	0	0	0	50	100	100	100
		Total Other Objects	0	0	0	0	102	200	200	200
Total Expenditures			70	0	210	179	1,852	1,360	1,100	1,100
Net Change in Fund Balance			(105)	0	27	(24)	(752)	(260)	0	0
		Cash Balance at Beginning of Fiscal Year	1,114	1,009	1,009	1,036	1,012	260	0	0
		Cash Balance at End of Fiscal Year	1,009	1,009	1,036	1,012	260	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,009	\$1,009	\$1,036	\$1,012	\$260	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPANISH CLUB STRONGSVILLE HIGH SCHOOL - 9919

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	850	850	850	850
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	0	7	0	0	1,411	250	250	250
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		Total Other Objects	0	0	0	0	100	100	100	100
Total Expenditures			0	7	0	0	2,011	850	850	850
Net Change in Fund Balance			0	(7)	0	0	(1,161)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,168	1,168	1,161	1,161	1,161	0	0	0
		Cash Balance at End of Fiscal Year	1,168	1,161	1,161	1,161	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,168	\$1,161	\$1,161	\$1,161	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: H20 CLUB STRONGSVILLE HIGH SCHOOL - 9922

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(2,390)	0	0	0	0	0	0	0
Net Change in Fund Balance	(2,390)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	2,390	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2023 STRONGSVILLE HIGH SCHOOL - 9923

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$38,700	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	7,500	4,767	0	0	0	0	0
Total Revenues			0	46,200	4,767	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	40,778	465	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	985	3,411	222	0	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	5,640	0	0	0	0
Total Expenditures			0	41,763	3,876	5,862	0	0	0	0
Net Change in Fund Balance			0	4,437	891	(5,862)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			534	534	4,971	5,862	0	0	0	0
Cash Balance at End of Fiscal Year			534	4,971	5,862	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	91	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$534	\$4,971	\$5,771	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: BUSINESS CLUB FUND STRONGSVILLE HIGH SCHOOL - 9927

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$350	\$350	\$350	\$350
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	400	400	400	400
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	120	50	50	50	50
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	339	300	300	300
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	25	25	25	25
	891	Student Activity Payments	0	0	0	0	25	25	25	25
		Total Other Objects	0	0	0	0	50	50	50	50
Total Expenditures			0	0	0	120	439	400	400	400
Net Change in Fund Balance			0	0	0	(120)	(39)	0	0	0
		Cash Balance at Beginning of Fiscal Year	159	159	159	159	39	0	0	0
		Cash Balance at End of Fiscal Year	159	159	159	39	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$159	\$159	\$159	\$39	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: ROTARY INTERACT CLUB STRONGSVILLE HIGH SCHOOL - 9929

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	100	0	0	250	250	250	250
Total Revenues			0	100	0	0	750	750	750	750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	500	150	150	150
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	108	96	750	328	250	250
		Other Objects								
	883	Mememrials	0	0	0	0	250	250	250	250
	889	Other Awards and Prizes	0	0	0	0	100	100	100	100
		Total Other Objects	0	0	0	0	350	350	350	350
Total Expenditures			0	0	108	96	1,600	828	750	750
Net Change in Fund Balance			0	100	(108)	(96)	(850)	(78)	0	0
		Cash Balance at Beginning of Fiscal Year	1,032	1,032	1,132	1,024	928	78	0	0
		Cash Balance at End of Fiscal Year	1,032	1,132	1,024	928	78	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,032	\$1,132	\$1,024	\$928	\$78	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: RACHEL'S CHALLENGE STRONGSVILLE HIGH SCHOOL - 9932

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
		910 Transfers Out	0	0	(779)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(779)	0	0	0	0	0
Net Change in Fund Balance			0	0	(779)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			779	779	779	0	0	0	0	0
Cash Balance at End of Fiscal Year			779	779	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$779	\$779	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: BAND/ORCHESTRA STRONGSVILLE HIGH SCHOOL - 9934

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(20)	0	0	0	0	0	0	0
Net Change in Fund Balance	(20)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	20	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE HIGH SCHOOL - 9941

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$3,800	\$26,390	\$28,496	\$29,029	\$31,100	\$31,100	\$31,100	\$31,100
		Other Local Revenues	0	0	1	0	1,000	1,000	1,000	1,000
Total Revenues			3,800	26,390	28,497	29,029	32,100	32,100	32,100	32,100
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	1,225	2,477	4,163	12,351	15,000	20,000	15,000	15,000
		Supplies and Materials								
	590	Other Supplies and Materials	2,407	17,470	4,687	4,597	15,000	15,496	11,500	11,500
		Capital Outlay								
	640	Equipment	0	0	0	0	20,000	0	0	0
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	5,000	11,500	20,416	18,897	30,000	5,000	5,000	5,000
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
	891	Student Activity Payments	0	0	0	0	50	50	50	50
		Total Other Objects	5,000	11,500	20,416	18,897	30,600	5,600	5,600	5,600
Total Expenditures			8,632	31,447	29,266	35,845	80,600	41,096	32,100	32,100
Net Change in Fund Balance			(4,832)	(5,057)	(769)	(6,816)	(48,500)	(8,996)	0	0
		Cash Balance at Beginning of Fiscal Year	74,983	70,151	65,094	64,325	57,509	9,009	13	13
		Cash Balance at End of Fiscal Year	70,151	65,094	64,325	57,509	9,009	13	13	13
		Year End Encumbrances Appropriated	2,766	7,078	0	13	13	13	13	13
Unencumbered Fund Balance at End of Fiscal Year			\$67,385	\$58,016	\$64,325	\$57,496	\$8,996	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2022 STRONGSVILLE HIGH SCHOOL - 9943

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$17,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	10,005	1,000	0	0	0	0	0	0
Total Revenues			27,675	1,000	0	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	16,221	2,184	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	2,541	2,081	0	0	0	0	0	0
		Other Objects								
	883	Mememrials	0	0	6,267	0	0	0	0	0
Total Expenditures			18,762	4,265	6,267	0	0	0	0	0
Net Change in Fund Balance			8,913	(3,265)	(6,267)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			619	9,532	6,267	0	0	0	0	0
Cash Balance at End of Fiscal Year			9,532	6,267	0	0	0	0	0	0
Year End Encumbrances Appropriated			3,000	216	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,532	\$6,051	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL ART HONOR SOCIETY STRONGSVILLE HIGH SCHOOL - 9945

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$245	\$210	\$350	\$350	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	200	200	0	250	250	250	250
Total Revenues			245	410	550	350	1,750	1,750	1,750	1,750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	120	100	85	75	900	700	700	700
		Supplies and Materials								
	590	Other Supplies and Materials	0	787	81	87	2,500	500	500	500
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	0	0	0	0	639	500	500	500
	891	Student Activity Payments	0	0	0	0	0	0	0	0
		Total Other Objects	0	0	0	0	689	550	550	550
Total Expenditures			120	887	166	162	4,089	1,750	1,750	1,750
Net Change in Fund Balance			125	(477)	384	188	(2,339)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,119	2,244	1,767	2,151	2,339	0	0	0
		Cash Balance at End of Fiscal Year	2,244	1,767	2,151	2,339	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,244	\$1,767	\$2,151	\$2,339	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2021 STRONGSVILLE HIGH SCHOOL - 9953

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	6,975	0	0	0	0	0	0	0
Total Revenues			6,975	0	0	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	900	405	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	3,326	2,513	0	0	0	0	0	0
		Other Objects								
	883	Mememrials	5,000	0	0	0	0	0	0	0
Total Expenditures			9,226	2,918	0	0	0	0	0	0
Net Change in Fund Balance			(2,251)	(2,918)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			5,169	2,918	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			2,918	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			405	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2024 STRONGSVILLE HIGH SCHOOL - 9954

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$100	\$33,813	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	7,500	0	0	0	0	0
Total Revenues			0	100	41,313	0	0	0	0	0
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	0	0	0	38	0	0	0	0
	143	Noncert Supplemental Salary/Wages	0	0	0	112	0	0	0	0
		Total Salaries	0	0	0	150	0	0	0	0
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	0	5	0	0	0	0
	221	SERS - Employer's Share	0	0	0	16	0	0	0	0
	249	Cert Other Insurance Benefit	0	0	0	1	0	0	0	0
	259	Noncert Other Insurance Benefit	0	0	0	1	0	0	0	0
		Total Fringe Benefits	0	0	0	23	0	0	0	0
		Purchase Services								
	490	Other Purchased Services	0	0	34,162	1,350	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	80	1,044	892	0	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	3,712	0	0	0
Total Expenditures			0	80	35,206	2,415	3,712	0	0	0
Net Change in Fund Balance			0	20	6,107	(2,415)	(3,712)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	20	6,127	3,712	0	0	0
Cash Balance at End of Fiscal Year			0	20	6,127	3,712	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$20	\$6,127	\$3,712	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2025 STRONGSVILLE HIGH SCHOOL - 9955

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$400	\$221	\$35,314	\$1,000	\$0	\$0	\$0
		Other Local Revenues	0	5	0	13,142	2,500	0	0	0
Total Revenues			0	405	221	48,456	3,500	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	38,945	4,000	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	193	0	879	4,000	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	4,565	0	0	0
Total Expenditures			0	193	0	39,824	12,565	0	0	0
Net Change in Fund Balance			0	212	221	8,632	(9,065)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	212	433	9,065	0	0	0
Cash Balance at End of Fiscal Year			0	212	433	9,065	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$212	\$433	\$9,065	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2026 STRONGSVILLE HIGH SCHOOL - 9956

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$47,500	\$1,000	\$0	\$0
		Other Local Revenues	0	0	250	311	10,000	2,500	0	0
Total Revenues			0	0	250	311	\$7,500	3,500	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	40,000	1,000	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	239	15,000	1,000	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	2,000	2,322	0	0
Total Expenditures			0	0	0	239	\$7,000	4,322	0	0
Net Change in Fund Balance			0	0	250	72	500	(822)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	250	322	822	0	0
Cash Balance at End of Fiscal Year			0	0	250	322	822	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$250	\$322	\$822	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2027 STRONGSVILLE HIGH SCHOOL - 9957

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$105	\$1,000	\$47,500	\$1,000	\$0
Other Local Revenues	0	0	0	0	200	10,000	2,500	0
Total Revenues	0	0	0	105	1,200	57,500	3,500	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	400	40,000	1,000	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	750	15,000	1,000	0
Other Objects								
883 Mememrials	0	0	0	0	100	2,000	2,055	0
Total Expenditures	0	0	0	0	1,250	57,000	4,055	0
Net Change in Fund Balance	0	0	0	105	(50)	500	(555)	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	105	55	555	0
Cash Balance at End of Fiscal Year	0	0	0	105	55	555	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$105	\$55	\$555	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2028 STRONGSVILLE HIGH SCHOOL - 9958

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$750	\$1,000	\$47,500	\$1,000
		Other Local Revenues	0	0	0	0	50	200	10,000	2,500
Total Revenues			0	0	0	0	800	1,200	57,500	3,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	250	400	40,000	500
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	400	700	15,500	1,000
		Other Objects								
	883	Mememrials	0	0	0	0	150	100	2,000	2,000
Total Expenditures			0	0	0	0	800	1,200	57,500	3,500
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2029 STRONGSVILLE HIGH SCHOOL - 9959

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	0	0	0	0
		Capital Outlay								
	640	Equipment	0	0	0	0	0	0	0	0
		Other Objects								
	883	Mememrials	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2020 STRONGSVILLE HIGH SCHOOL - 9960

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	450	0	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	224	0	0	0	0	0	0	0
		Other Objects								
	883	Mememrials	6,975	0	0	0	0	0	0	0
Total Expenditures			7,649	0	0	0	0	0	0	0
Net Change in Fund Balance			(7,649)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			7,649	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER- YOUTH OPTIMIST ADVISORS STRONGSVILLE HIGH SCHOOL - 9961

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$700	\$700	\$700	\$700
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	750	750	750	750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	250	250	250	250
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	729	325	325	325
		Other Objects								
	883	Mememrials	0	0	0	0	175	175	175	175
Total Expenditures			0	0	0	0	1,154	750	750	750
Net Change in Fund Balance			0	0	0	0	(404)	0	0	0
Cash Balance at Beginning of Fiscal Year			404	404	404	404	404	0	0	0
Cash Balance at End of Fiscal Year			404	404	404	404	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$404	\$404	\$404	\$404	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: RHO KAPPA NHS STRONGSVILLE HIGH SCHOOL - 9962

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,020	\$840	\$525	\$780	\$1,250	\$1,250	\$1,250	\$1,250
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			1,020	840	525	780	1,300	1,300	1,300	1,300
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	75	660	675	400	1,500	500	250	250
		Supplies and Materials								
	590	Other Supplies and Materials	450	0	225	0	2,625	896	500	500
		Other Objects								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
		Total Other Objects	0	0	0	0	550	550	550	550
Total Expenditures			525	660	900	400	4,675	1,946	1,300	1,300
Net Change in Fund Balance			495	180	(375)	380	(3,375)	(646)	0	0
		Cash Balance at Beginning of Fiscal Year	3,341	3,836	4,016	3,641	4,021	646	0	0
		Cash Balance at End of Fiscal Year	3,836	4,016	3,641	4,021	646	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,836	\$4,016	\$3,641	\$4,021	\$646	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN NHS STRONGSVILLE HIGH SCHOOL - 9963

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$125	\$190	\$57	\$550	\$550	\$550	\$550
		Other Local Revenues	110	0	0	0	100	100	100	100
Total Revenues			110	125	190	57	650	650	650	650
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	100	0	0	300	300	300	300
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	200	57	250	200	200	200
		Other Objects								
	883	Mememrials	0	0	0	0	225	150	150	150
Total Expenditures			0	100	200	57	775	650	650	650
Net Change in Fund Balance			110	25	(10)	0	(125)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	110	135	125	125	0	0	0
Cash Balance at End of Fiscal Year			110	135	125	125	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$110	\$135	\$125	\$125	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL ENGLISH HONORS SOCIETY STRONGSVILLE HIGH SCHOOL - 9964

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$1,112	\$1,080	\$1,110	\$1,750	\$1,750	\$1,750	\$1,750
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	1,112	1,080	1,110	1,850	1,850	1,850	1,850
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	615	480	570	1,000	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	0	108	405	286	1,038	700	700	700
		Other Objects								
	881	Scholarships	0	0	0	0	50	50	50	50
	883	Mememrials	0	0	0	0	100	100	100	100
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
		Total Other Objects	0	0	0	0	650	650	650	650
Total Expenditures			0	723	885	856	2,688	1,850	1,850	1,850
Net Change in Fund Balance			0	389	195	254	(838)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	389	584	838	0	0	0
		Cash Balance at End of Fiscal Year	0	389	584	838	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$389	\$584	\$838	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: KEY CLUB STRONGSVILLE HIGH SCHOOL - 9965

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$6,975	\$8,654	\$5,648	\$6,502	\$9,500	\$9,500	\$9,500	\$9,500
		Other Local Revenues	522	0	190	0	500	500	500	500
Total Revenues			7,497	8,654	5,838	6,502	10,000	10,000	10,000	10,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	3,272	4,588	1,960	2,110	5,500	5,000	5,000	5,000
		Supplies and Materials								
	590	Other Supplies and Materials	1,314	1,997	2,607	2,197	2,325	4,413	1,750	1,750
		Other Objects								
	883	Mememrials	968	3,800	1,464	0	4,092	2,500	2,500	2,500
	891	Student Activity Payments	0	0	0	0	1,500	750	750	750
		Total Other Objects	968	3,800	1,464	0	5,592	3,250	3,250	3,250
Total Expenditures			5,554	10,385	6,031	4,307	13,417	12,663	10,000	10,000
Net Change in Fund Balance			1,943	(1,731)	(193)	2,195	(3,417)	(2,663)	0	0
		Cash Balance at Beginning of Fiscal Year	3,866	5,809	4,078	3,885	6,080	2,663	0	0
		Cash Balance at End of Fiscal Year	5,809	4,078	3,885	6,080	2,663	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,809	\$4,078	\$3,885	\$6,080	\$2,663	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL SCIENCE HONORS STRONGSVILLE HIGH SCHOOL - 9965

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$935	\$2,700	\$2,700	\$2,700	\$2,700
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	0	0	935	3,200	3,200	3,200	3,200
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	75	750	500	500	500
		Supplies and Materials								
	560	Food	0	0	0	0	500	500	500	500
	590	Other Supplies and Materials	0	0	0	580	1,080	1,050	1,050	1,050
		Total Materials and Supplies	0	0	0	580	1,580	1,550	1,550	1,550
		Capital Outlay								
	640	Equipment	0	0	0	0	150	150	150	150
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	655	3,480	3,200	3,200	3,200
Net Change in Fund Balance			0	0	0	280	(280)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	280	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	280	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$280	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: PSI ALPHA HONORS STRONGSVILLE HIGH SCHOOL - 9963

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	0	0	0	7,500	7,500	7,500	7,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	3,400	3,400	3,400	3,400
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	2,000	2,000	2,000	2,000
		Other Objects								
	881	Scholarships	0	0	0	0	2,000	2,000	2,000	2,000
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		Total Other Objects	0	0	0	0	2,100	2,100	2,100	2,100
Total Expenditures			0	0	0	0	7,500	7,500	7,500	7,500
Net Change in Fund Balance			0	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: TRI M HONORS STRONGSVILLE HIGH SCHOOL - 9965

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$6,625	\$6,625	\$6,625	\$6,625
Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues	0	0	0	0	7,625	7,625	7,625	7,625
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	925	925	925	925
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	6,500	6,500	6,500	6,500
Capital Outlay								
640 Equipment	0	0	0	0	50	50	50	50
Other Objects								
881 Scholarships	0	0	0	0	50	50	50	50
883 Mememrials	0	0	0	0	50	50	50	50
889 Other Awards and Prizes	0	0	0	0	50	50	50	50
Total Other Objects	0	0	0	0	150	150	150	150
Total Expenditures	0	0	0	0	7,625	7,625	7,625	7,625
Net Change in Fund Balance	0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: SHS PRIDE CLUB STRONGSVILLE HIGH SCHOOL - 9976

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(149)	0	0	0	0	0	0	0
Net Change in Fund Balance	(149)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	149	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: ANIME CLUB STRONGSVILLE HIGH SCHOOL - 9978

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(184)	0	0	0	0	0	0	0
Net Change in Fund Balance	(184)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	184	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL HONORS SOCIETY STRONGSVILLE HIGH SCHOOL - 9985

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$2,869	\$4,288	\$4,357	\$4,105	\$5,750	\$5,750	\$5,750	\$5,750
Other Local Revenues	0	73	0	0	500	500	500	500
Total Revenues	2,869	4,361	4,357	4,105	6,250	6,250	6,250	6,250
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	385	813	486	385	1,000	1,000	1,000	1,000
Supplies and Materials								
590 Other Supplies and Materials	2,395	2,438	3,211	2,421	4,500	3,518	3,250	3,250
Other Objects								
883 Mememrials	280	1,422	1,310	1,185	2,000	2,000	2,000	2,000
Total Expenditures	3,060	4,673	5,007	3,991	7,500	6,518	6,250	6,250
Net Change in Fund Balance	(191)	(312)	(650)	114	(1,250)	(268)	0	0
Cash Balance at Beginning of Fiscal Year	2,557	2,366	2,054	1,404	1,518	268	0	0
Cash Balance at End of Fiscal Year	2,366	2,054	1,404	1,518	268	0	0	0
Year End Encumbrances Appropriated	0	0	80	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$2,366	\$2,054	\$1,324	\$1,518	\$268	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPIRIT SQUAD STRONGSVILLE HIGH SCHOOL - 9990

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$79	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	1,500	1,500	0	1,000	1,000	1,000	1,000
Total Revenues			0	1,579	1,500	0	1,500	1,500	1,500	1,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	450	450	450	450
		Supplies and Materials								
	590	Other Supplies and Materials	0	235	1,099	495	1,505	500	500	500
		Other Objects								
	881	Scholarships	0	0	0	0	500	500	500	500
	883	Mememrials	0	0	0	0	295	50	50	50
		Total Other Objects	0	0	0	0	795	550	550	550
Total Extracurricular Activities			0	235	1,099	495	2,750	1,500	1,500	1,500
Total Expenditures			0	235	1,099	495	2,750	1,500	1,500	1,500
Net Change in Fund Balance			0	1,344	401	(495)	(1,250)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	1,344	1,745	1,250	0	0	0
Cash Balance at End of Fiscal Year			0	1,344	1,745	1,250	0	0	0	0
Year End Encumbrances Appropriated			0	650	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$694	\$1,745	\$1,250	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: PIN'EM CLUB STRONGSVILLE HIGH SCHOOL - 9993

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(198)	0	0	0	0	0	0	0
Net Change in Fund Balance	(198)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	198	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

STUDENT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY SPIRIT CLUB STRONGSVILLE HIGH SCHOOL - 9994

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(204)	0	0	0	0	0	0	0
Net Change in Fund Balance	(204)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	204	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



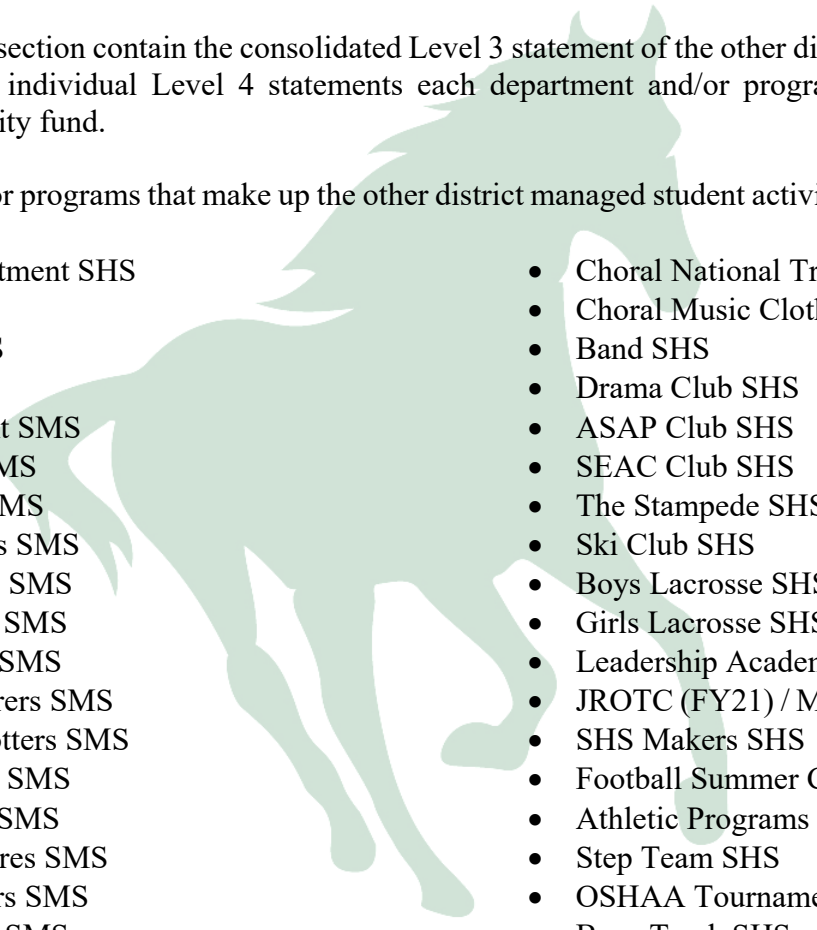
DISTRICT MANAGED STUDENT ACTIVITY FUND

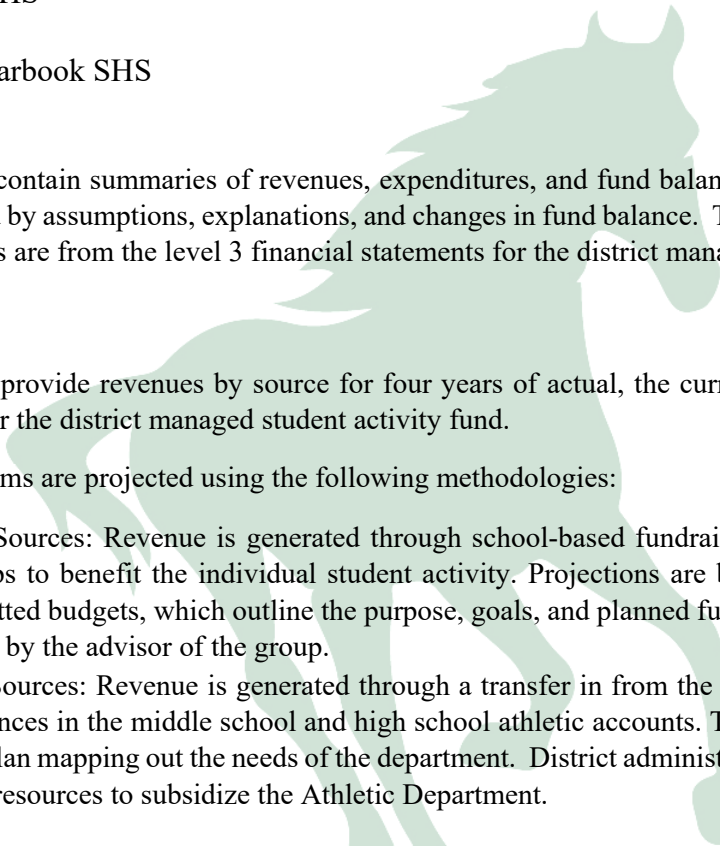
The budget statements contained in this section provide the detailed revenue and expenditures for the District Managed Student Activity Fund.

The District managed student activity fund is used to account for those students activity programs which have student participation but do not have student management of the programs.

The statements in this section contain the consolidated Level 3 statement of the other district managed student activity fund and the individual Level 4 statements each department and/or program within the district managed student activity fund.

The departments and/or programs that make up the other district managed student activity fund are as follows:

- 
- Athletic Department SHS
 - Ski Club SMS
 - Orchestra SMS
 - Band SMS
 - Art Department SMS
 - Drama Club SMS
 - Vocal Music SMS
 - Team Admirals SMS
 - Team Captains SMS
 - Team Cruisers SMS
 - Team Vikings SMS
 - Team Discoverers SMS
 - Team Globetrotters SMS
 - Team Pioneers SMS
 - Team Seekers SMS
 - Team Adventures SMS
 - Team Crusaders SMS
 - Team Dragons SMS
 - Team Pirates SMS
 - Team Voyagers
 - Dungeons & Dragons Club SMS
 - Power of the Pen Club SMS
 - Cedar Point Incentive Trip SMS
 - Athletics SMS
 - Club Softball SMS
 - CD/MD Classroom SMS
 - Phys Ed SMS
 - Instrumental Uniform Fund SHS
 - Band National Trips SHS
 - Choral National Trips SHS
 - Choral Music Clothing SHS
 - Band SHS
 - Drama Club SHS
 - ASAP Club SHS
 - SEAC Club SHS
 - The Stampede SHS
 - Ski Club SHS
 - Boys Lacrosse SHS
 - Girls Lacrosse SHS
 - Leadership Academy SHS
 - JROTC (FY21) / MILE Unit (FY23) SHS
 - SHS Makers SHS
 - Football Summer Camp SHS
 - Athletic Programs SHS
 - Step Team SHS
 - OSHAA Tournaments SHS
 - Boys Track SHS
 - Girls Track SHS
 - MD Vocational Training SHS
 - Engineering Club SHS
 - DECA SHS
 - Ohio Career Association SHS
 - Family, Career & Community Leaders of America SHS
 - Dance Team SHS
 - Girls Soccer Kick-A-Thon SHS
 - Orchestra SHS
 - Boys Soccer SHS

- 
- Vocal Music SHS
 - Music Production SHS
 - Girls Basketball SHS
 - Boys Basketball SHS
 - Boys Volleyball SHS
 - Girls Volleyball SHS
 - Project Support SHS
 - Girls Tennis SHS
 - Boys Tennis SHS
 - Swim Team SHS
 - Wrestling Team SHS
 - Ice Hockey SHS
 - Lantern SHS
 - Strohigan/Yearbook SHS
 - Baseball SHS
 - Softball SHS
 - Girls Cross Country SHS
 - Boys Cross Country SHS
 - Boys Golf SHS
 - Gymnastics SHS
 - Girls Golf SHS
 - Trainer Fund SHS
 - Weight Room SHS
 - Fall Cheerleaders SHS
 - Winter Cheerleaders SHS

The following pages contain summaries of revenues, expenditures, and fund balances for the district managed student activity fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the district managed student activity fund.

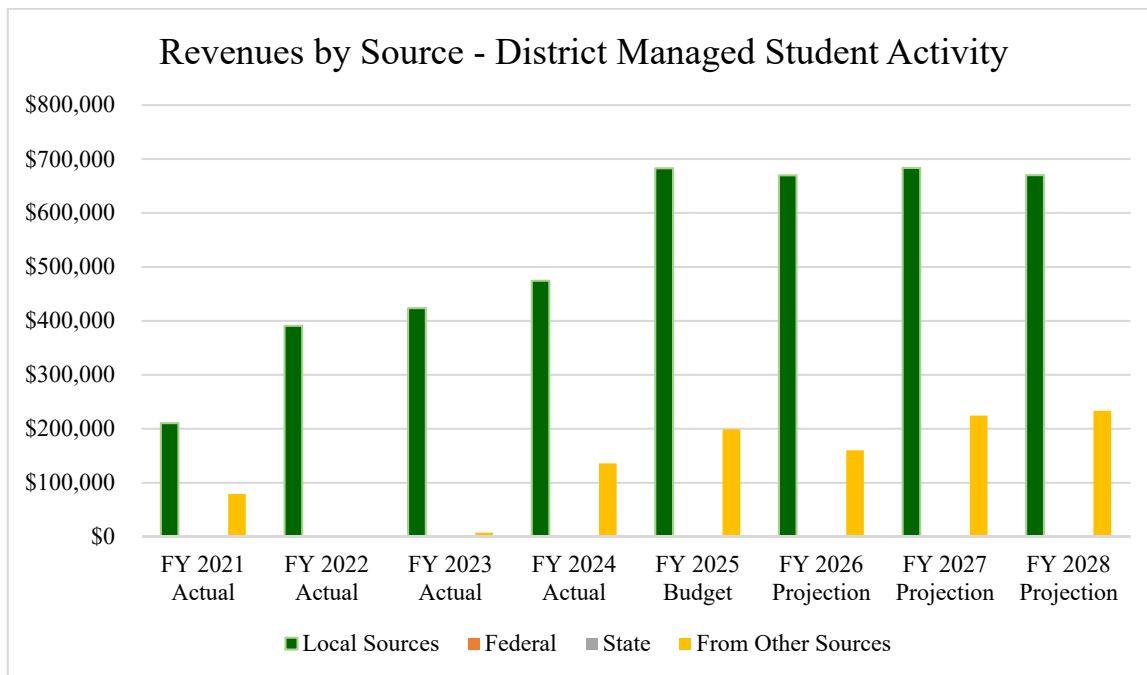
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the district managed student activity fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources: Revenue is generated through school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
- From Other Sources: Revenue is generated through a transfer in from the general fund to offset negative year end cash balances in the middle school and high school athletic accounts. The Athletic Director submits a five-year budget plan mapping out the needs of the department. District administration reviews the plan and allocates general fund resources to subsidize the Athletic Department.

REVENUES BY SOURCE - DISTRICT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$157,497	\$332,468	\$373,115	\$418,859	\$565,600	\$561,600	\$575,100	\$561,600
Other Local Revenues	52,915	58,285	50,656	55,421	117,300	108,300	108,400	108,500
From Other Sources	79,443	1,760	7,610	135,902	199,050	160,203	224,495	233,495
Total Revenues	289,855	392,513	431,381	610,182	881,950	830,103	907,995	903,595



Local Sources:

For FY 25, revenue from local sources makes up 77.4% of total. As indicated by the graphs, revenue fluctuations between actual, budgeted, and projected amounts stem from student group activity levels. Current and future year increases are based on submitted budgets, purpose statements, and fundraising plans, which may differ from actual outcomes. Student group activity can vary annually depending on student and advisor interests.

From Other Sources:

For FY 25, revenue from other sources make up 22.6% of the total. Revenue from other sources are transfers from the general fund to the middle school and high school athletic accounts to subsidize the basic needs of the athletic programs. The year to year fluctuation for the amount needed is based on the following factors: ticket sales based on number of home games and opponent, uniform replacement cycles for all sports, and equipment replacement cycles.

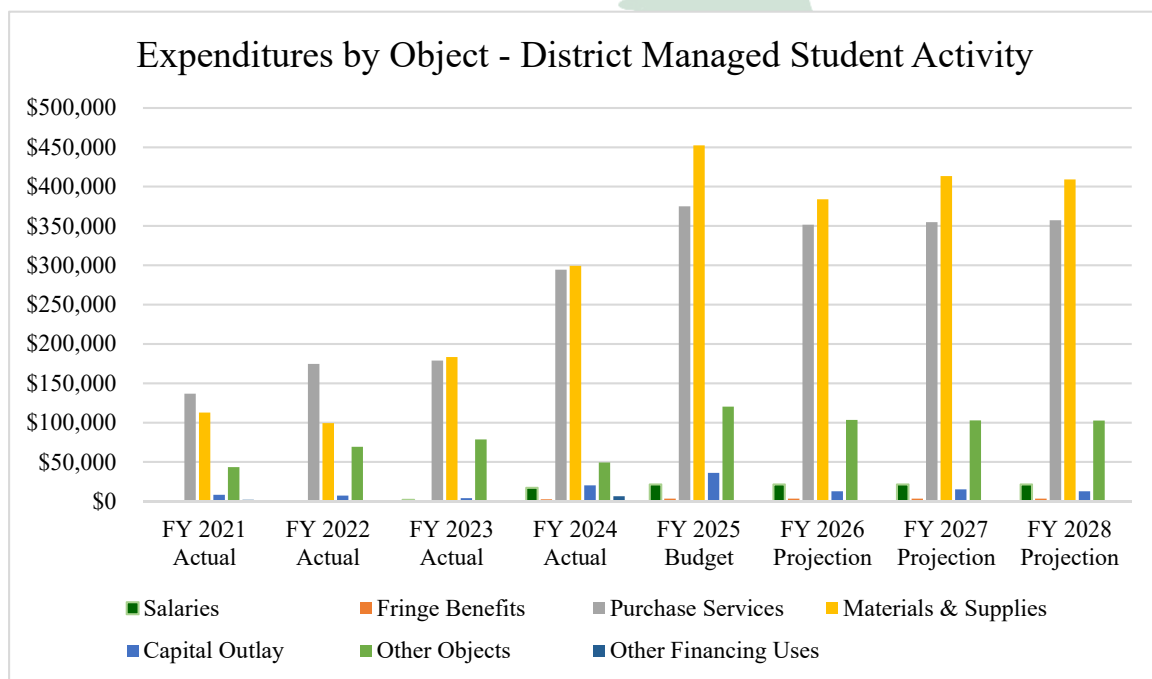
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the district managed student activity fund.

Expenditures are projected using the following methodologies:

- Expenditures support school-based fundraising activities organized by student activity groups to benefit the individual student activity. Projections are based on individual student activity groups submitted budgets, which outline the purpose, goals, and planned fundraising activities for the academic year prepared by the advisor of the group.
- Expenditures for the middle school and high school athletic department is based on a five-year budget plan mapping out the needs of the department submitted by the Athletic Department. District administration reviews the plan and allocates general fund resources to subsidize the Athletic Department. The projection includes the following factors: ticket sales based on number of home games and opponent, uniform replacement cycles for all sports, and equipment replacement cycles.

EXPENDITURES BY OBJECT - DISTRICT MANAGED STUDENT ACTIVITY								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$0	\$0	\$1,905	\$17,188	\$21,500	\$21,500	\$21,500	\$21,500
Fringe Benefits	0	0	294	2,666	3,324	3,324	3,324	3,324
Purchase Services	136,737	174,704	187,848	249,537	374,998	351,493	354,755	357,355
Materials and Supplies	112,747	99,332	183,312	299,331	452,500	384,028	413,491	409,116
Capital Outlay	8,276	7,334	3,942	20,294	36,175	12,750	15,250	12,750
Other Objects	43,577	69,413	78,669	49,481	120,284	103,500	102,875	102,750
Other Financing Uses	2,089	0	0	0	0	0	0	0
Total Expenditures	303,426	350,783	455,970	638,497	1,008,781	876,595	911,195	906,795



Significant Expenditure Changes and Assumptions

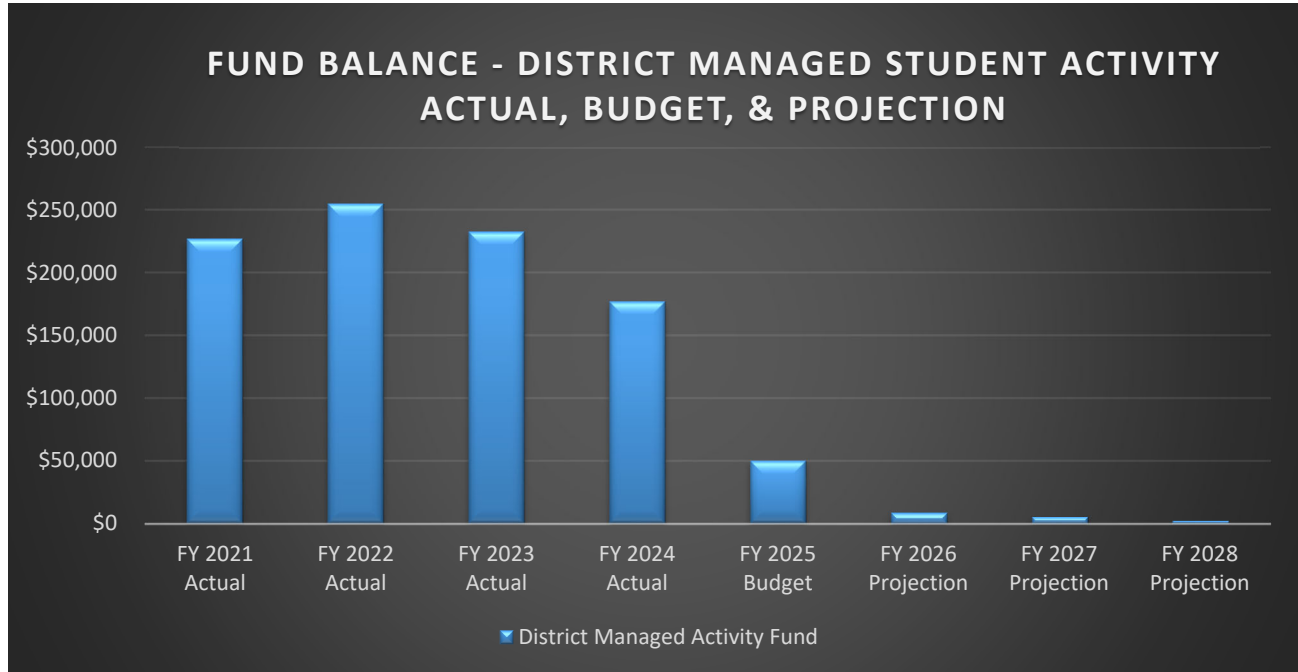
Expenditures fluctuate annually based on student activity group needs and available resources. As fundraising accounts, spending varies with student interest and participation levels.

A significant change occurred in FY 2024 when the Board of Education began funding basic athletic department needs, including uniforms and equipment, rather than relying on booster groups. This budget shifted increased middle and high school athletic department budgets.

FY 2025 and beyond shows higher projected expenditures as all available cash has been incorporated into budgeted spending

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the district managed student activity fund.



FUND BALANCE - DISTRICT MANAGED STUDENT ACTIVITY								
Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$254,832	\$241,343	\$283,073	\$258,484	\$223,645	\$96,814	\$50,322	\$47,122
Ending Cash Balance	241,343	283,073	258,484	223,645	96,814	50,322	47,122	43,922
Year End Encumbrances	14,315	28,087	25,865	46,468	46,468	41,428	41,428	41,428
Unencumbered Fund Balance	227,028	254,986	232,619	177,177	50,346	8,894	5,694	2,494

Fund balance can fluctuate on an annual basis based on the fund-raising activity and needs within the extra-curricular activity group. Carryover balances are incorporated into future budget projections and are allocated according to each student activities group submitted budget plans and stated objectives. The projected decrease in fund balance for fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$157,497	\$332,468	\$373,115	\$418,859	\$565,600	\$561,600	\$575,100	\$561,600
	Other Local Revenues	52,997	58,285	50,656	55,421	117,300	108,300	108,400	108,500
Total Revenues		210,494	390,753	423,771	474,280	682,900	669,900	683,500	670,100
Support Services:									
	Salaries	0	0	1,905	0	0	0	0	0
	Fringe Benefits	0	0	294	0	0	0	0	0
Total Support Services		0	0	2,199	0	0	0	0	0
Extracurricular Activities									
	Salaries	0	0	0	17,188	21,500	21,500	21,500	21,500
	Fringe Benefits	0	0	0	2,666	3,324	3,324	3,324	3,324
	Purchase Services	136,737	174,704	187,848	249,537	374,998	351,493	354,755	357,355
	Materials and Supplies	112,747	99,332	183,312	299,331	452,500	384,028	413,491	409,116
	Capital Outlay	8,276	7,334	3,942	20,294	36,175	12,750	15,250	12,750
	Other Objects	43,577	69,413	78,669	49,481	120,284	103,500	102,875	102,750
Total Extracurricular Activities		301,337	350,783	453,771	638,497	1,008,781	876,595	911,195	906,795
Total Expenditures		301,337	350,783	455,970	638,497	1,008,781	876,595	911,195	906,795
Excess of Revenues Over / (Under) Expenditures		(90,843)	39,970	(32,199)	(164,217)	(325,881)	(206,695)	(227,695)	(236,695)
Other Financing Sources / (Uses):									
	Transfers Out	(2,089)	0	0	(6,524)	0	0	0	0
	Transfers In	79,443	1,760	7,610	135,902	199,050	160,203	224,495	233,495
Total Other Financing Sources / (Uses)		77,354	1,760	7,610	129,378	199,050	160,203	224,495	233,495
Net Change in Fund Balance		(13,489)	41,730	(24,589)	(34,839)	(126,831)	(46,492)	(3,200)	(3,200)
	Cash Balance at Beginning of Fiscal Year	254,832	241,343	283,073	258,484	223,645	96,814	50,322	47,122
	Cash Balance at End of Fiscal Year	241,343	283,073	258,484	223,645	96,814	50,322	47,122	43,922
	Year End Encumbrances Appropriated	14,315	28,087	25,865	46,468	46,468	41,428	41,428	41,428
Unencumbered Fund Balance at End of Fiscal Year		\$227,028	\$254,986	\$232,619	\$177,177	\$50,346	\$8,894	\$5,694	\$2,494

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL DISTRICT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$157,497	\$332,468	\$373,115	\$418,859	\$565,600	\$561,600	\$575,100	\$561,600
		Other Local Revenues	52,997	58,285	50,656	55,421	117,300	108,300	108,400	108,500
Total Revenues			210,494	390,753	423,771	474,280	682,900	669,900	683,500	670,100
Support Services:										
		Salaries:								
		144 Noncertificated Overtime	0	0	1,905	0	0	0	0	0
		Fringe Benefits								
		221 SERS - Employer's Share	0	0	269	0	0	0	0	0
Total Support Services			0	0	2,199	0	0	0	0	0
Extracurricular Activities										
		Salaries:								
		113 Supplemental Cert-Salary/Wages	0	0	0	0	3,000	3,000	3,000	3,000
		190 Other Salary and Wages	0	0	0	17,188	18,500	18,500	18,500	18,500
		Total Salaries	0	0	0	17,188	21,500	21,500	21,500	21,500
		Fringe Benefits								
		211 STRS - Employer's Share	0	0	0	0	420	420	420	420
		249 Cert Other Insurance Benefit	0	0	0	0	44	44	44	44
		290 Other Benefits	0	0	0	2,666	2,860	2,860	2,860	2,860
		Total Fringe Benefits	0	0	0	2,666	3,324	3,324	3,324	3,324
		Purchase Services								
		419 Other Prof/Tech Services	75,738	73,739	86,710	85,655	104,670	108,840	110,940	116,240
		423 Repairs/Maintenance Services	13,113	9,891	8,117	14,100	15,000	12,000	15,000	12,000
		425 Rentals	2,415	862	0	41,152	45,850	45,650	45,650	45,650
		431 Certified Travel Reimbursement	442	1,612	3,399	3,472	2,500	2,500	2,500	2,500
		432 Cert Meeting Expense	0	505	4,269	5,088	10,000	10,000	10,000	10,000
		461 Printing and Binding	469	351	0	0	0	0	0	0
		490 Other Purchased Services	44,560	87,744	85,353	98,435	196,978	172,303	170,465	170,765
		Total Purchase Services	136,737	174,704	187,848	249,537	374,998	351,493	354,755	357,355
		Supplies and Materials								
		510 General Supplies	7,981	3,922	11,629	14,755	30,164	27,050	26,050	26,050
		512 Office Supplies	0	0	520	619	919	1,250	1,500	1,750
		514 Health/Hygiene Supplies	7,019	4,122	6,168	7,850	8,500	8,600	8,700	8,800
		516 Software Materials	5,146	8,559	11,692	26,040	24,593	17,350	22,350	17,350
		519 Other General Supplies	1,284	0	0	0	162	0	0	0
		560 Food	0	0	0	161	2,110	2,400	2,400	2,400
		573 Equipment and Furniture	30,227	23,774	31,529	41,133	59,000	62,050	66,650	65,250
		590 Other Supplies and Materials	61,090	58,955	121,774	208,773	327,052	265,328	285,841	287,516
		Total Materials and Supplies	112,747	99,332	183,312	299,331	452,500	384,028	413,491	409,116
		Capital Outlay								
		640 Equipment	8,276	7,334	3,942	20,294	36,175	12,750	15,250	12,750
		Other Objects								
		849 Other Dues and Fees	25,296	27,717	35,113	27,795	34,090	34,350	34,350	34,350
		881 Scholarships	6,250	3,500	2,500	500	9,100	6,550	6,550	6,550
		883 Mememrials	180	0	0	840	9,638	7,975	5,475	5,475
		889 Other Awards and Prizes	7,000	9,281	11,699	9,032	24,507	21,900	22,300	22,700
		890 Other Misc. Expenditures	763	1,535	18,061	1,154	18,828	8,650	8,650	8,650
		891 Student Activity Payments	4,088	27,380	11,296	10,160	24,121	24,075	25,550	25,025
		Total Other Objects	43,577	69,413	78,669	49,481	120,284	103,500	102,875	102,750
Total Extracurricular Activities			301,337	350,783	453,771	638,497	1,008,781	876,595	911,195	906,795
Total Expenditures			301,337	350,783	455,970	638,497	1,008,781	876,595	911,195	906,795
Excess of Revenues Over / (Under) Expenditures			(90,843)	39,970	(32,199)	(164,217)	(325,881)	(206,695)	(227,695)	(236,695)
Other Financing Sources / (Uses):										
		Other Financing Uses								
		910 Transfers Out	(2,089)	0	0	(6,524)	0	0	0	0
		911 Transfers In	79,443	1,760	7,610	135,902	199,050	160,203	224,495	233,495

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL DISTRICT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Other Financing Sources / (Uses)			77,354	1,760	7,610	129,378	199,050	160,203	224,495	233,495
Net Change in Fund Balance			(13,489)	41,730	(24,589)	(34,839)	(126,831)	(46,492)	(3,200)	(3,200)
Cash Balance at Beginning of Fiscal Year			254,832	241,343	283,073	258,484	223,645	96,814	50,322	47,122
Cash Balance at End of Fiscal Year			241,343	283,073	258,484	223,645	96,814	50,322	47,122	43,922
Year End Encumbrances Appropriated			14,315	28,087	25,865	46,468	46,468	41,428	41,428	41,428
Unencumbered Fund Balance at End of Fiscal Year			\$227,028	\$254,986	\$232,619	\$177,177	\$50,346	\$8,894	\$5,694	\$2,494

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC DEPARTMENT - 0000

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$80,283	\$150,344	\$150,488	\$184,231	\$177,500	\$163,500	\$177,000	\$163,500
		Other Local Revenues	5,370	17,480	22,266	26,077	37,600	37,600	37,600	37,600
Total Revenues			85,653	167,824	172,754	210,308	215,100	201,100	214,600	201,100
Extracurricular Activities										
		Salaries:								
	190	Other Salary and Wages	0	0	0	13,651	15,000	15,000	15,000	15,000
		Fringe Benefits								
	290	Other Benefits	0	0	0	2,113	2,320	2,320	2,320	2,320
		Purchase Services								
	419	Other Prof/Tech Services	67,720	71,103	82,323	69,584	79,030	82,980	84,180	88,780
	423	Repairs/Maintenance Services	13,113	9,891	8,117	14,100	15,000	12,000	15,000	12,000
	425	Rentals	2,415	862	0	41,152	45,850	45,650	45,650	45,650
	431	Certified Travel Reimbursement	442	1,612	3,399	3,472	2,500	2,500	2,500	2,500
	432	Cert Meeting Expense	0	505	4,269	5,088	10,000	10,000	10,000	10,000
	439	Travel/Mileage/Meeting Expense	0	0	0	1,466	0	0	0	0
	461	Printing and Binding	469	351	0	0	0	0	0	0
	490	Other Purchased Services	1,578	997	1,125	1,940	150	0	0	0
		Total Purchase Services	85,737	85,321	99,233	136,802	152,530	153,130	157,330	158,930
		Supplies and Materials								
	512	Office Supplies	0	0	520	619	919	1,250	1,500	1,750
	514	Health/Hygiene Supplies	7,019	4,122	6,168	7,850	8,500	8,600	8,700	8,800
	516	Software Materials	5,146	8,559	11,692	26,040	24,593	17,350	22,350	17,350
	519	Other General Supplies	1,284	0	0	0	162	0	0	0
	543	DVD, CD's and Videos	0	0	0	0	0	0	0	0
	560	Food	0	0	0	161	660	1,000	1,000	1,000
	571	Land	0	0	0	0	0	0	0	0
	573	Equipment and Furniture	30,227	23,774	31,529	41,133	59,000	62,050	66,650	65,250
	590	Other Supplies and Materials	0	0	8,225	53,234	39,440	14,800	55,050	49,300
		Total Materials and Supplies	43,676	36,455	58,134	129,037	133,274	105,050	155,250	143,450
		Capital Outlay								
	640	Equipment	1,562	330	690	10,504	7,121	0	2,500	0
		Other Objects								
	849	Other Dues and Fees	25,296	27,717	35,113	27,795	34,090	34,350	34,350	34,350
	889	Other Awards and Prizes	5,727	7,619	7,528	6,496	11,700	10,950	11,200	11,450
	890	Other Misc. Expenditures	763	1,304	0	998	4,565	7,650	7,650	7,650
		Total Other Objects	31,786	36,640	42,641	35,289	50,355	52,950	53,200	53,450
Total Expenditures			162,761	158,746	200,698	327,396	360,600	328,450	385,600	373,150
Excess of Revenues Over / (Under) Expenditures			(77,108)	9,078	(27,944)	(117,088)	(145,500)	(127,350)	(171,000)	(172,050)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	78,804	0	0	102,428	145,500	127,350	171,000	172,050
Total Other Financing Sources / (Uses)			78,804	0	0	102,428	145,500	127,350	171,000	172,050
Net Change in Fund Balance			1,696	9,078	(27,944)	(14,660)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			40,406	42,102	51,180	23,236	8,576	8,576	8,576	8,576
Cash Balance at End of Fiscal Year			42,102	51,180	23,236	8,576	8,576	8,576	8,576	8,576
Year End Encumbrances Appropriated			903	1,850	481	8,576	8,576	8,576	8,576	8,576
Unencumbered Fund Balance at End of Fiscal Year			\$41,199	\$49,330	\$22,755	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB STRONGSVILLE MIDDLE SCHOOL - 9610

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$100	\$0	\$0	\$4,080	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			100	0	0	4,080	6,000	6,000	6,000	6,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	3,500	6,706	6,000	6,000	6,000
Total Expenditures			0	0	0	3,500	6,706	6,000	6,000	6,000
Net Change in Fund Balance			100	0	0	580	(706)	0	0	0
Cash Balance at Beginning of Fiscal Year			26	126	126	126	706	0	0	0
Cash Balance at End of Fiscal Year			126	126	126	706	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$126	\$126	\$126	\$706	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA STRONGSVILLE MIDDLE SCHOOL - 9633

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$3,513	\$22,436	\$10,147	\$4,194	\$5,100	\$5,100	\$5,100	\$5,100
		Other Local Revenues	(581)	123	1,785	1,232	3,200	3,200	3,200	3,200
Total Revenues			2,932	22,559	11,932	5,426	8,300	8,300	8,300	8,300
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	75	0	0	0	1,000	1,500	1,500	1,500
	490	Other Purchased Services	0	484	3,398	3,830	1,500	1,500	1,500	1,500
	Total Purchase Services		75	484	3,398	3,830	2,500	3,000	3,000	3,000
	Supplies and Materials									
	510	General Supplies	5,926	1,280	10,014	11,411	3,625	2,000	2,000	2,000
	560	Food	0	0	0	0	250	200	200	200
	590	Other Supplies and Materials	0	0	0	0	2,000	1,000	1,000	1,000
	Total Materials and Supplies		5,926	1,280	10,014	11,411	5,875	3,200	3,200	3,200
	Capital Outlay									
	640	Equipment	0	862	0	0	3,000	1,000	1,000	1,000
	Other Objects									
	889	Other Awards and Prizes	0	0	150	0	100	100	100	100
	891	Student Activity Payments	0	10,415	0	0	0	1,000	1,000	1,000
	Total Other Objects		0	10,415	150	0	100	1,100	1,100	1,100
Total Expenditures			6,001	13,041	13,562	15,241	11,475	8,300	8,300	8,300
Net Change in Fund Balance			(3,069)	9,518	(1,630)	(9,815)	(3,175)	0	0	0
Cash Balance at Beginning of Fiscal Year			8,255	5,186	14,704	13,074	3,259	84	84	84
Cash Balance at End of Fiscal Year			5,186	14,704	13,074	3,259	84	84	84	84
Year End Encumbrances Appropriated			1,899	2,178	1,450	84	84	84	84	84
Unencumbered Fund Balance at End of Fiscal Year			\$3,287	\$12,526	\$11,624	\$3,175	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE MIDDLE SCHOOL - 9634

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$3,103	\$15,950	\$2,028	\$2,036	\$35,000	\$35,000	\$35,000	\$35,000
		Other Local Revenues	48	0	1,453	0	2,500	2,500	2,500	2,500
Total Revenues			3,151	15,950	3,481	2,036	37,500	37,500	37,500	37,500
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	398	546	147	0	4,500	4,500	4,500	4,500
	490	Other Purchased Services	110	0	1,445	0	15,000	15,000	15,000	15,000
	Total Purchase Services		508	546	1,592	0	19,500	19,500	19,500	19,500
	Supplies and Materials									
	510	General Supplies	1,115	1,244	1,187	1,403	4,000	4,000	4,000	4,000
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	1,504	0	255	1,545	7,000	5,900	5,900	5,900
	Total Materials and Supplies		2,619	1,244	1,442	2,948	11,100	10,000	10,000	10,000
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	2,000	2,000	2,000
	Other Objects									
	889	Other Awards and Prizes	96	0	337	0	1,000	1,000	1,000	1,000
	891	Student Activity Payments	988	8,210	2,245	1,800	5,892	5,000	5,000	5,000
	Total Other Objects		1,084	8,210	2,582	1,800	6,892	6,000	6,000	6,000
Total Expenditures			4,211	10,000	5,616	4,748	39,492	37,500	37,500	37,500
Net Change in Fund Balance			(1,060)	5,950	(2,135)	(2,712)	(1,992)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,130	1,070	7,020	4,885	2,173	181	181	181
Cash Balance at End of Fiscal Year			1,070	7,020	4,885	2,173	181	181	181	181
Year End Encumbrances Appropriated			392	1,000	1,718	181	181	181	181	181
Unencumbered Fund Balance at End of Fiscal Year			\$678	\$6,020	\$3,167	\$1,992	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ART DEPARTMENT STRONGSVILLE MIDDLE SCHOOL - 9635

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	0	0	0	0	300	300	300	300
Total Revenues			0	0	0	0	4,300	4,300	4,300	4,300
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	0	5,085	3,800	3,800	3,800
	590	Other Supplies and Materials	0	0	0	0	500	500	500	500
Total Expenditures			0	0	0	0	5,585	4,300	4,300	4,300
Net Change in Fund Balance			0	0	0	0	(1,285)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,285	1,285	1,285	1,285	1,285	0	0	0
Cash Balance at End of Fiscal Year			1,285	1,285	1,285	1,285	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,285	\$1,285	\$1,285	\$1,285	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DRAMA CLUB STRONGSVILLE MIDDLE SCHOOL - 9636

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
		Other Local Revenues	0	0	0	0	10,000	0	0	0
Total Revenues			0	0	0	0	10,000	10,000	10,000	10,000
Extracurricular Activities										
	Salaries:									
	113	Supplemental Cert-Salary/Wages	0	0	0	0	3,000	3,000	3,000	3,000
	Fringe Benefits									
	211	STRS - Employer's Share	0	0	0	0	420	420	420	420
	249	Cert Other Insurance Benefit	0	0	0	0	44	44	44	44
	Total Fringe Benefits		0	0	0	0	464	464	464	464
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	0	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	6,536	6,036	6,036	6,036
Total Expenditures			0	0	0	0	10,000	10,000	10,000	10,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE MIDDLE SCHOOL - 9637

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,111	\$6,473	\$1,129	\$4,568	\$26,500	\$26,500	\$26,500	\$26,500
		Other Local Revenues	0	0	50	0	400	400	400	400
Total Revenues			1,111	6,473	1,179	4,568	26,900	26,900	26,900	26,900
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	0	0	0	0	500	500	500	500
	490	Other Purchased Services	180	0	0	0	500	500	500	500
	Total Purchase Services		180	0	0	0	1,000	1,000	1,000	1,000
	Supplies and Materials									
	510	General Supplies	800	1,157	479	190	4,000	4,000	4,000	4,000
	590	Other Supplies and Materials	1,359	2,402	204	2,970	18,074	16,900	16,900	16,900
	Total Materials and Supplies		2,159	3,559	683	3,160	22,074	20,900	20,900	20,900
	Other Objects									
	891	Student Activity Payments	0	6,842	2,085	1,807	5,000	5,000	5,000	5,000
Total Expenditures			2,339	10,401	2,768	4,967	28,074	26,900	26,900	26,900
Net Change in Fund Balance			(1,228)	(3,928)	(1,589)	(399)	(1,174)	0	0	0
Cash Balance at Beginning of Fiscal Year			8,318	7,090	3,162	1,573	1,174	0	0	0
Cash Balance at End of Fiscal Year			7,090	3,162	1,573	1,174	0	0	0	0
Year End Encumbrances Appropriated			500	50	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,590	\$3,112	\$1,573	\$1,174	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADMIRALS STRONGSVILLE MIDDLE SCHOOL - 9640

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$13	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	13	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	1,013	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,013	1,000	1,000	1,000
Net Change in Fund Balance			0	13	0	0	(13)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	13	13	13	0	0	0
Cash Balance at End of Fiscal Year			0	13	13	13	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$13	\$13	\$13	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CAPTAINS STRONGSVILLE MIDDLE SCHOOL - 9641

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	1,000	0	0	0	0	0
Total Revenues			0	0	1,000	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	191	809	2,000	1,000	1,000
Total Expenditures			0	0	0	191	809	2,000	1,000	1,000
Net Change in Fund Balance			0	0	1,000	(191)	191	(1,000)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	1,000	809	1,000	0	0
Cash Balance at End of Fiscal Year			0	0	1,000	809	1,000	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$1,000	\$809	\$1,000	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUISERS STRONGSVILLE MIDDLE SCHOOL - 9642

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VIKINGS STRONGSVILLE MIDDLE SCHOOL - 9643

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DISCOVERERS STRONGSVILLE MIDDLE SCHOOL - 9644

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	333	0	10	0	0	0	0
Total Revenues			0	333	0	10	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	0	1,018	1,000	1,000	1,000
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	325	0	0	0	0	0
Total Expenditures			0	0	325	0	1,018	1,000	1,000	1,000
Net Change in Fund Balance			0	333	(325)	10	(18)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	333	8	18	0	0	0
Cash Balance at End of Fiscal Year			0	333	8	18	0	0	0	0
Year End Encumbrances Appropriated			0	325	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$8	\$8	\$18	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM GLOBETROTTERS STRONGSVILLE MIDDLE SCHOOL - 9645

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIONEERS STRONGSVILLE MIDDLE SCHOOL - 9646

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM SEEKERS STRONGSVILLE MIDDLE SCHOOL - 9647

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,000	1,000	1,000	1,000
Net Change in Fund Balance			0	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADVENTURERS STRONGSVILLE MIDDLE SCHOOL - 9648

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
		Supplies and Materials								
	590	Other Supplies and Materials	80	90	341	347	483	500	500	500
		Other Objects								
	889	Other Awards and Prizes	24	0	0	277	450	0	0	0
	891	Student Activity Payments	0	0	0	0	300	500	500	500
		Total Other Objects	24	0	0	277	750	500	500	500
Total Expenditures			104	90	341	624	1,233	1,000	1,000	1,000
Net Change in Fund Balance			(104)	(90)	(341)	(624)	(233)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,392	1,288	1,198	857	233	0	0	0
Cash Balance at End of Fiscal Year			1,288	1,198	857	233	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,288	\$1,198	\$857	\$233	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUSADERS STRONGSVILLE MIDDLE SCHOOL - 9649

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	440	618	2,200	2,200	2,200	2,200
Total Revenues			0	0	440	618	2,400	2,400	2,400	2,400
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	74	347	700	700	700	700
		<i>Other Objects</i>								
	889	Other Awards and Prizes	35	0	0	277	500	500	500	500
	891	Student Activity Payments	0	604	1,177	0	1,490	1,200	1,200	1,200
		<i>Total Other Objects</i>	35	604	1,177	277	1,990	1,700	1,700	1,700
Total Expenditures			35	604	1,251	624	2,690	2,400	2,400	2,400
Net Change in Fund Balance			(35)	(604)	(811)	(6)	(290)	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,746	1,711	1,107	296	290	0	0	0
		Cash Balance at End of Fiscal Year	1,711	1,107	296	290	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,711	\$1,107	\$296	\$290	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DRAGONS STRONGSVILLE MIDDLE SCHOOL - 9650

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	2,174	661	1,710	2,200	2,200	2,200	2,200
Total Revenues			0	2,174	661	1,710	3,700	3,700	3,700	3,700
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	241	(391)	922	2,590	2,250	2,250	2,250
	Other Objects									
	889	Other Awards and Prizes	71	1,404	2,152	1,450	2,250	1,450	1,450	1,450
	891	Student Activity Payments	0	604	0	0	0	0	0	0
	Total Other Objects		71	2,008	2,152	1,450	2,250	1,450	1,450	1,450
Total Expenditures			71	2,249	1,761	2,372	4,840	3,700	3,700	3,700
Net Change in Fund Balance			(71)	(75)	(1,100)	(662)	(1,140)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,048	2,977	2,902	1,802	1,140	0	0	0
Cash Balance at End of Fiscal Year			2,977	2,902	1,802	1,140	0	0	0	0
Year End Encumbrances Appropriated			0	334	160	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,977	\$2,568	\$1,642	\$1,140	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIRATES STRONGSVILLE MIDDLE SCHOOL - 9651

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	89	0	0	935	500	500	500	500
Total Revenues			89	0	0	935	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	140	0	340	638	2,010	1,000	1,000	1,000
Total Expenditures			140	0	340	638	2,010	1,000	1,000	1,000
Net Change in Fund Balance			(51)	0	(340)	297	(1,010)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,104	1,053	1,053	713	1,010	0	0	0
Cash Balance at End of Fiscal Year			1,053	1,053	713	1,010	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,053	\$1,053	\$713	\$1,010	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VOYAGERS STRONGSVILLE MIDDLE SCHOOL - 9652

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$14	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			14	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	0	0	0	1,014	1,000	1,000	1,000
Total Expenditures			0	0	0	0	1,014	1,000	1,000	1,000
Net Change in Fund Balance			14	0	0	0	(14)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	14	14	14	14	0	0	0
Cash Balance at End of Fiscal Year			14	14	14	14	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$14	\$14	\$14	\$14	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DUNGEONS & DRAGONS CLUB STRONGSVILLE MIDDLE SCHOOL - 9653

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$150	\$150	\$150	\$150
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	250	250	250	250
Total Expenditures			0	0	0	0	250	250	250	250
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: POWER OF THE PEN CLUB STRONGSVILLE MIDDLE SCHOOL - 9654

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	150	400	400	400	400
Total Revenues			0	0	0	150	600	600	600	600
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	200	200	200	200
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	200	200	200	200
	<i>Other Objects</i>									
	891	Student Activity Payments	0	0	0	0	200	200	200	200
Total Expenditures			0	0	0	0	600	600	600	600
Net Change in Fund Balance			0	0	0	150	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	150	150	150	150
Cash Balance at End of Fiscal Year			0	0	0	150	150	150	150	150
Year End Encumbrances Appropriated			0	0	0	150	150	150	150	150
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CEDAR POINT INCENTIVE TRIP STRONGSVILLE MIDDLE SCHOOL - 9655

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$14,627	\$16,000	\$16,000	\$16,000	\$16,000
		Other Local Revenues	0	0	0	200	1,000	1,000	1,000	1,000
Total Revenues			0	0	0	14,827	17,000	17,000	17,000	17,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	13,295	17,532	16,000	16,000	16,000
	<i>Supplies and Materials</i>									
	560	Food	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	0	13,295	18,532	17,000	17,000	17,000
Net Change in Fund Balance			0	0	0	1,532	(1,532)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	1,532	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	1,532	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$1,532	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETICS STRONGSVILLE MIDDLE SCHOOL - 9659

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$20,457	\$19,145	\$30,709	\$37,876	\$34,400	\$34,400	\$34,400	\$34,400
		Other Local Revenues	209	0	126	3,750	5,600	5,600	5,700	5,800
Total Revenues			20,666	19,145	30,835	41,626	40,000	40,000	40,100	40,200
Extracurricular Activities										
	Salaries:									
	190	Other Salary and Wages	0	0	0	3,537	3,500	3,500	3,500	3,500
	Fringe Benefits									
	290	Other Benefits	0	0	0	553	540	540	540	540
	Purchase Services									
	419	Other Prof/Tech Services	7,545	2,090	4,240	15,691	18,860	18,860	19,760	20,460
	439	Travel/Mileage/Meeting Expense	0	0	0	169	0	200	200	200
	490	Other Purchased Services	2,353	7,120	7,337	3,450	12,800	10,500	10,800	11,100
	Total Purchase Services		9,898	9,210	11,577	19,310	31,660	29,560	30,760	31,760
	Supplies and Materials									
	590	Other Supplies and Materials	5,585	8,064	26,971	37,190	43,150	24,628	42,545	49,970
	Capital Outlay									
	640	Equipment	180	0	0	558	1,200	0	0	0
	Other Objects									
	889	Other Awards and Prizes	1,047	204	1,207	532	3,550	4,000	4,150	4,300
	891	Student Activity Payments	3,100	705	5,789	6,553	9,950	10,625	12,100	11,575
	Total Other Objects		4,147	909	6,996	7,085	13,500	14,625	16,250	15,875
Total Expenditures			19,810	18,183	45,544	68,233	93,550	72,853	93,595	101,645
Excess of Revenues Over / (Under) Expenditures			856	962	(14,709)	(26,607)	(53,550)	(32,853)	(53,495)	(61,445)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	6,831	33,474	53,550	32,853	53,495	61,445
Total Other Financing Sources / (Uses)			0	0	6,831	33,474	53,550	32,853	53,495	61,445
Net Change in Fund Balance			856	962	(7,878)	6,867	0	0	0	0
Cash Balance at Beginning of Fiscal Year			9,473	10,329	11,291	3,413	10,280	10,280	10,280	10,280
Cash Balance at End of Fiscal Year			10,329	11,291	3,413	10,280	10,280	10,280	10,280	10,280
Year End Encumbrances Appropriated			3,090	3,446	3,413	10,280	10,280	10,280	10,280	10,280
Unencumbered Fund Balance at End of Fiscal Year			\$7,239	\$7,845	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CLUB SOFTBALL STRONGSVILLE MIDDLE SCHOOL - 9660

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$0	\$1,360	\$1,500	\$1,500	\$1,500	\$1,500
Total Revenues			0	0	0	1,360	1,500	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	0	0	0	380	780	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	210	1,290	800	800	800
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	200	200	200	200
Total Expenditures			0	0	0	590	2,270	1,500	1,500	1,500
Excess of Revenues Over / (Under) Expenditures			0	0	0	770	(770)	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	770	(770)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	770	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	770	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$770	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CD/MD CLASSROOM STRONGSVILLE MIDDLE SCHOOL - 9670

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$658	\$1,083	\$330	\$600	\$600	\$600	\$600
		Other Local Revenues	0	34	0	0	400	400	400	400
Total Revenues			0	692	1,083	330	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	1,050	690	454	1,474	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	0	210	487	0	500	500	500	500
Total Expenditures			0	1,260	1,177	454	1,974	1,000	1,000	1,000
Excess of Revenues Over / (Under) Expenditures			0	(568)	(94)	(124)	(974)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	1,760	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	1,760	0	0	0	0	0	0
Net Change in Fund Balance			0	1,192	(94)	(124)	(974)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	1,192	1,098	974	0	0	0
Cash Balance at End of Fiscal Year			0	1,192	1,098	974	0	0	0	0
Year End Encumbrances Appropriated			0	430	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$762	\$1,098	\$974	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: PHYS ED STRONGSVILLE MIDDLE SCHOOL - 9690

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	500	2,176	1,160	981	2,000	2,000	2,000	2,000
Total Revenues			500	2,176	1,160	981	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	498	332	747	2,851	1,710	3,000	3,000	3,000
	<i>Capital Outlay</i>									
	640	Equipment	2,000	0	550	0	2,000	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	0	21	0	0	1,500	500	500	500
Total Expenditures			2,498	353	1,297	2,851	5,210	4,000	4,000	4,000
Net Change in Fund Balance			(1,998)	1,823	(137)	(1,870)	(1,210)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,392	1,394	3,217	3,080	1,210	0	0	0
Cash Balance at End of Fiscal Year			1,394	3,217	3,080	1,210	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,394	\$3,217	\$3,080	\$1,210	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: INSTRUMENTAL UNIFORM FUND STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$6,880	\$10,340	\$9,070	\$9,605	\$10,000	\$10,000	\$10,000	\$10,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			6,880	10,340	9,070	9,605	10,500	10,500	10,500	10,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	4,393	8,250	4,474	7,682	10,000	7,000	7,000	7,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	2,182	0	775	5,035	5,618	3,500	3,500	3,500
Total Expenditures			6,575	8,250	5,249	12,717	15,618	10,500	10,500	10,500
Net Change in Fund Balance			305	2,090	3,821	(3,112)	(5,118)	0	0	0
Cash Balance at Beginning of Fiscal Year			6,297	6,602	8,692	12,513	9,401	4,283	4,283	4,283
Cash Balance at End of Fiscal Year			6,602	8,692	12,513	9,401	4,283	4,283	4,283	4,283
Year End Encumbrances Appropriated			0	2,000	3,148	4,283	4,283	4,283	4,283	4,283
Unencumbered Fund Balance at End of Fiscal Year			\$6,602	\$6,692	\$9,365	\$5,118	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND NATIONAL TRIP STRONGSVILLE HIGH SCHOOL - 9902

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): <i>Other Financing Uses</i> 910 Transfers Out	(262)	0	0	0	0	0	0	0
Net Change in Fund Balance	(262)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	262	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL NATIONAL TRIP STRONGSVILLE HIGH SCHOOL - 9903

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Revenues	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	0	0	0	0	0	0	0	0
Other Financing Sources / (Uses): Other Financing Uses 910 Transfers Out	(357)	0	0	0	0	0	0	0
Net Change in Fund Balance	(357)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	357	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL MUSIC CLOTHING STRONGSVILLE HIGH SCHOOL - 9904

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	0	0	0	2,500	2,500	2,500	2,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	1,000	1,000	1,000	1,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	1,490	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	500	500	500	500
Total Expenditures			0	0	0	0	2,990	2,500	2,500	2,500
Net Change in Fund Balance			0	0	0	0	(490)	0	0	0
Cash Balance at Beginning of Fiscal Year			490	490	490	490	490	0	0	0
Cash Balance at End of Fiscal Year			490	490	490	490	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$490	\$490	\$490	\$490	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE HIGH SCHOOL - 9905

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,960	\$810	\$1,090	\$1,326	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	100	0	0	500	500	500	500
Total Revenues			1,960	910	1,090	1,326	1,500	1,500	1,500	1,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	380	170	3,500	0	3,000	500	500	500
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	1,630	1,000	1,000	1,000
		Capital Outlay								
	640	Equipment	899	0	0	0	0	0	0	0
Total Expenditures			1,279	170	3,500	0	4,630	1,500	1,500	1,500
Excess of Revenues Over / (Under) Expenditures			681	740	(2,410)	1,326	(3,130)	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	262	0	0	0	0	0	0	0
Net Change in Fund Balance			943	740	(2,410)	1,326	(3,130)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,531	5,474	6,214	3,804	5,130	2,000	2,000	2,000
Cash Balance at End of Fiscal Year			5,474	6,214	3,804	5,130	2,000	2,000	2,000	2,000
Year End Encumbrances Appropriated			0	0	0	2,000	2,000	2,000	2,000	2,000
Unencumbered Fund Balance at End of Fiscal Year			\$5,474	\$6,214	\$3,804	\$3,130	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DRAMA CLUB STRONGSVILLE HIGH SCHOOL - 9906

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$2,634	\$5,157	\$5,810	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	1,092	1,664	411	728	1,500	1,500	1,500	1,500
Total Revenues			1,092	4,298	5,568	6,538	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	444	1,367	2,617	1,773	5,000	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	212	648	2,276	4,441	6,000	4,275	500	500
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	313	0	0	0
	889	Other Awards and Prizes	0	0	0	0	1,000	500	500	500
	Total Other Objects		0	0	0	0	1,313	500	500	500
Total Expenditures			656	2,015	4,893	6,214	14,313	9,775	6,000	6,000
Net Change in Fund Balance			436	2,283	675	324	(8,313)	(3,775)	0	0
Cash Balance at Beginning of Fiscal Year			8,854	9,290	11,573	12,248	12,572	4,259	484	484
Cash Balance at End of Fiscal Year			9,290	11,573	12,248	12,572	4,259	484	484	484
Year End Encumbrances Appropriated			0	0	0	484	484	484	484	484
Unencumbered Fund Balance at End of Fiscal Year			\$9,290	\$11,573	\$12,248	\$12,088	\$3,775	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ASAP CLUB STRONGSVILLE HIGH SCHOOL - 9907

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	12	0	250	0	6,000	6,000	6,000	6,000
Total Revenues			12	0	250	0	10,500	10,500	10,500	10,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	2,000	2,000	2,000	2,000
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	8,500	8,000	8,000	8,000
	Other Objects									
	891	Student Activity Payments	0	0	0	0	614	500	500	500
Total Expenditures			0	0	0	0	11,114	10,500	10,500	10,500
Net Change in Fund Balance			12	0	250	0	(614)	0	0	0
Cash Balance at Beginning of Fiscal Year			352	364	364	614	614	0	0	0
Cash Balance at End of Fiscal Year			364	364	614	614	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$364	\$364	\$614	\$614	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SEAC CLUB STRONGSVILLE HIGH SCHOOL - 9908

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$3,779	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	2,234	100	0	500	2,000	2,000	2,000	2,000
Total Revenues			2,234	100	3,779	500	5,000	5,000	5,000	5,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	350	350	350	350
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	2,383	0	1,127	1,000	1,000	1,000
		Other Objects								
	881	Scholarships	2,000	1,000	1,000	500	4,000	3,450	3,450	3,450
	883	Mememrials	0	0	0	0	150	150	150	150
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		Total Other Objects	2,000	1,000	1,000	500	4,200	3,650	3,650	3,650
Total Expenditures			2,000	1,000	3,383	500	5,677	5,000	5,000	5,000
Net Change in Fund Balance			234	(900)	396	0	(677)	0	0	0
Cash Balance at Beginning of Fiscal Year			947	1,181	281	677	677	0	0	0
Cash Balance at End of Fiscal Year			1,181	281	677	677	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,181	\$281	\$677	\$677	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: THE STAMPEDE STRONGSVILLE HIGH SCHOOL - 9909

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$60	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	155	0	160	0	250	250	250	250
Total Revenues			155	60	160	0	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	250	250	250	250
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	361	160	0	502	500	500	500
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			0	361	160	0	1,252	1,250	1,250	1,250
Net Change in Fund Balance			155	(301)	0	0	(2)	0	0	0
		Cash Balance at Beginning of Fiscal Year	148	303	2	2	2	0	0	0
		Cash Balance at End of Fiscal Year	303	2	2	2	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$303	\$2	\$2	\$2	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB CLUB STRONGSVILLE HIGH SCHOOL - 9910

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$23,000	\$23,000	\$23,000	\$23,000
Total Revenues			0	0	0	0	23,000	23,000	23,000	23,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	22,500	22,000	22,000	22,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	739	1,000	1,000	1,000
Total Expenditures			0	0	0	0	23,239	23,000	23,000	23,000
Net Change in Fund Balance			0	0	0	0	(239)	0	0	0
Cash Balance at Beginning of Fiscal Year			239	239	239	239	239	0	0	0
Cash Balance at End of Fiscal Year			239	239	239	239	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$239	\$239	\$239	\$239	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9911

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	50	50	50	50
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	100	100	100	100
	Capital Outlay									
	640	Equipment	0	0	0	0	100	100	100	100
Total Expenditures			0	0	0	0	250	250	250	250
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9912

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	1,650	0	0	0	50	50	50	50
	Supplies and Materials									
	590	Other Supplies and Materials	3,275	1,540	0	0	100	100	100	100
	Capital Outlay									
	640	Equipment	0	0	0	0	100	100	100	100
Total Expenditures			4,925	1,540	0	0	250	250	250	250
Net Change in Fund Balance			(4,925)	(1,540)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6,465	1,540	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1,540	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LEADERSHIP ACADEMY STRONGSVILLE HIGH SCHOOL - 9913

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	70	0	0	0	0	0	0	0
Total Revenues			70	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	140	110	0	0	0	0
Total Expenditures			0	0	140	110	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			70	0	(140)	(110)	0	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	910	Transfers Out	0	0	0	(6,524)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	(6,524)	0	0	0	0
Net Change in Fund Balance			70	0	(140)	(6,634)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6,704	6,774	6,774	6,634	0	0	0	0
Cash Balance at End of Fiscal Year			6,774	6,774	6,634	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,774	\$6,774	\$6,634	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: JROTC STRONGSVILLE HIGH SCHOOL (FY21) / MILE UNIT (FY23) - 9914

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$2,692	\$5,180	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	0	0	1,534	11,877	1,500	1,500	1,500	1,500
Total Revenues			0	0	4,226	17,057	6,000	6,000	6,000	6,000
Extracurricular Activities										
		Purchase Services								
		490 Other Purchased Services	0	0	624	985	1,500	1,500	1,500	1,500
		Supplies and Materials								
		590 Other Supplies and Materials	0	0	413	4,399	7,450	7,186	5,000	5,000
		Capital Outlay								
		640 Equipment	0	0	0	0	500	500	500	500
		Other Objects								
		881 Scholarships	0	0	0	0	100	100	100	100
		883 Mememrials	0	0	0	840	100	100	100	100
		889 Other Awards and Prizes	0	0	0	0	500	500	500	500
		Total Other Objects	0	0	0	840	700	700	700	700
Total Expenditures			0	0	1,037	6,224	10,150	9,886	7,700	7,700
Excess of Revenues Over / (Under) Ependitures			0	0	3,189	10,833	(4,150)	(3,886)	(1,700)	(1,700)
Other Financing Sources / (Uses):										
		Other Financing Uses								
		910 Transfers Out	(1,402)	0	0	0	0	0	0	0
Net Change in Fund Balance			(1,402)	0	3,189	10,833	(4,150)	(3,886)	(1,700)	(1,700)
		Cash Balance at Beginning of Fiscal Year	1,402	0	0	3,189	14,022	9,872	5,986	4,286
		Cash Balance at End of Fiscal Year	0	0	3,189	14,022	9,872	5,986	4,286	2,586
		Year End Encumbrances Appropriated	0	0	168	2,586	2,586	2,586	2,586	2,586
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$3,021	\$11,436	\$7,286	\$3,400	\$1,700	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SHS MAKERS STRONGSVILLE HIGH SCHOOL - 9915

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	175	0	0	0	500	500	500	500
Total Revenues			175	0	0	0	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	575	400	400	400
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	1,000	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	50	50	50	50
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			0	0	0	0	1,675	1,500	1,500	1,500
Net Change in Fund Balance			175	0	0	0	(175)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	175	175	175	175	0	0	0
		Cash Balance at End of Fiscal Year	175	175	175	175	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: FOOTBALL SUMMER CAMP STRONGSVILLE HIGH SCHOOL - 9916

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			0	0	0	0	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	600	0	0	0	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	65	20	30	884	700	700	700
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	250	250	250	250
	<i>Other Objects</i>									
	891	Student Activity Payments	0	0	0	0	50	50	50	50
Total Expenditures			600	65	20	30	1,684	1,500	1,500	1,500
Net Change in Fund Balance			(600)	(65)	(20)	(30)	(184)	0	0	0
Cash Balance at Beginning of Fiscal Year			899	299	234	214	184	0	0	0
Cash Balance at End of Fiscal Year			299	234	214	184	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$299	\$234	\$214	\$184	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC PROGRAMS STRONGSVILLE HIGH SCHOOL - 9917

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$3,546	\$770	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	13,844	12,520	1,386	459	0	0	0	0
Total Revenues			13,844	16,066	2,156	459	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	6,800	10,950	185	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	6,796	1,122	2,826	0	0	1,223	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	2,545	0	0	0	0	0	0
Total Expenditures			13,596	14,617	3,011	0	0	1,223	0	0
Net Change in Fund Balance			248	1,449	(855)	459	0	(1,223)	0	0
Cash Balance at Beginning of Fiscal Year			(78)	170	1,619	764	1,223	1,223	0	0
Cash Balance at End of Fiscal Year			170	1,619	764	1,223	1,223	0	0	0
Year End Encumbrances Appropriated			33	743	0	1,223	1,223	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$137	\$876	\$764	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: STEP TEAM STRONGSVILLE HIGH SCHOOL - 9918

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	0	0	0	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	910	Transfers Out	(68)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			(68)	0	0	0	0	0	0	0
Net Change in Fund Balance			(68)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			68	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHSAA TOURNAMENTS STRONGSVILLE HIGH SCHOOL - 9919

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$29,631	\$2,561	\$0	\$0	\$0	\$0
Total Revenues			0	0	29,631	2,561	0	0	0	0
Support Services:										
	Salaries:									
	144	Noncertificated Overtime	0	0	1,905	0	0	0	0	0
	Fringe Benefits									
	221	SERS - Employer's Share	0	0	269	0	0	0	0	0
	259	Noncert Other Insurance Benefit	0	0	25	0	0	0	0	0
	Total Fringe Benefits		0	0	294	0	0	0	0	0
Total Support Services			0	0	2,199	0	0	0	0	0
Extracurricular Activities										
	Other Objects									
	890	Other Misc. Expenditures	0	0	17,574	156	12,263	0	0	0
Total Expenditures			0	0	19,773	156	12,263	0	0	0
Net Change in Fund Balance			0	0	9,858	2,405	(12,263)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	9,858	12,263	0	0	0
Cash Balance at End of Fiscal Year			0	0	9,858	12,263	0	0	0	0
Year End Encumbrances Appropriated			0	0	6,222	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$3,636	\$12,263	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9920

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,745	\$0	\$0	\$200	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			1,745	0	0	200	2,500	2,500	2,500	2,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	1,250	0	0	0	1,000	1,000	1,000	1,000
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	8,442	0	816	80	1,000	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,510	500	500	500
Total Expenditures			9,692	0	816	80	3,510	2,500	2,500	2,500
Net Change in Fund Balance			(7,947)	0	(816)	120	(1,010)	0	0	0
		Cash Balance at Beginning of Fiscal Year	9,653	1,706	1,706	890	1,010	0	0	0
		Cash Balance at End of Fiscal Year	1,706	1,706	890	1,010	0	0	0	0
		Year End Encumbrances Appropriated	0	242	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,706	\$1,464	\$890	\$1,010	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9921

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$1,821	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	200	500	500	500	500
Total Revenues			1,821	0	0	200	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	750	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	330	1,350	59	80	1,127	750	750	750
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	250	250	250	250
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			330	1,350	59	80	2,177	1,500	1,500	1,500
Net Change in Fund Balance			1,491	(1,350)	(59)	120	(677)	0	0	0
		Cash Balance at Beginning of Fiscal Year	475	1,966	616	557	677	0	0	0
		Cash Balance at End of Fiscal Year	1,966	616	557	677	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,966	\$616	\$557	\$677	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: MD VOCATIONAL TRAINING STRONGSVILLE HIGH SCHOOL - 9922

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$6,150	\$11,681	\$40,637	\$52,972	\$55,000	\$55,000	\$55,000	\$55,000
		Other Local Revenues	2,232	513	0	0	6,500	6,500	6,500	6,500
Total Revenues			8,382	12,194	40,637	52,972	61,500	61,500	61,500	61,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	210	143	0	2,500	2,500	2,500	2,500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	9,626	14,763	35,538	53,532	64,000	59,651	58,500	58,500
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	2,000	0	0	0
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
Total Expenditures			9,626	14,973	35,681	53,532	69,000	62,651	61,500	61,500
Excess of Revenues Over / (Under) Expenditures			(1,244)	(2,779)	4,956	(560)	(7,500)	(1,151)	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	0	779	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	779	0	0	0	0	0
Net Change in Fund Balance			(1,244)	(2,779)	5,735	(560)	(7,500)	(1,151)	0	0
Cash Balance at Beginning of Fiscal Year			7,499	6,255	3,476	9,211	8,651	1,151	0	0
Cash Balance at End of Fiscal Year			6,255	3,476	9,211	8,651	1,151	0	0	0
Year End Encumbrances Appropriated			0	0	577	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,255	\$3,476	\$8,634	\$8,651	\$1,151	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ENGINEERING CLUB STRONGSVILLE HIGH SCHOOL - 9923

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			0	0	0	0	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	278	0	0	1,239	750	750	750
Total Expenditures			0	278	0	0	1,739	1,250	1,250	1,250
Net Change in Fund Balance			0	(278)	0	0	(489)	0	0	0
Cash Balance at Beginning of Fiscal Year			767	767	489	489	489	0	0	0
Cash Balance at End of Fiscal Year			767	489	489	489	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$767	\$489	\$489	\$489	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DECA FUND STRONGSVILLE HIGH SCHOOL - 9924

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$4,042	\$21,841	\$21,831	\$22,211	\$27,500	\$27,500	\$27,500	\$27,500
		Other Local Revenues	0	2,200	1,432	1,200	10,000	10,000	10,000	10,000
Total Revenues			4,042	24,041	23,263	23,411	37,500	37,500	37,500	37,500
Extracurricular Activities										
	Purchase Services									
490		Other Purchased Services	4,665	17,522	15,799	29,418	30,000	25,000	25,000	25,000
	Supplies and Materials									
590		Other Supplies and Materials	3,259	3,325	3,420	3,375	10,667	10,000	10,000	10,000
	Capital Outlay									
640		Equipment	0	0	0	0	1,000	1,000	1,000	1,000
	Other Objects									
883		Mememrials	180	0	0	0	5,500	5,000	2,500	2,500
889		Other Awards and Prizes	0	0	0	0	500	500	500	500
	Total Other Objects		180	0	0	0	6,000	5,500	3,000	3,000
Total Expenditures			8,104	20,847	19,219	32,793	47,667	41,500	39,000	39,000
Net Change in Fund Balance			(4,062)	3,194	4,044	(9,382)	(10,167)	(4,000)	(1,500)	(1,500)
Cash Balance at Beginning of Fiscal Year			36,760	32,698	35,892	39,936	30,554	20,387	16,387	14,887
Cash Balance at End of Fiscal Year			32,698	35,892	39,936	30,554	20,387	16,387	14,887	13,387
Year End Encumbrances Appropriated			0	3,793	1,733	10,893	10,893	10,893	10,893	10,893
Unencumbered Fund Balance at End of Fiscal Year			\$32,698	\$32,099	\$38,203	\$19,661	\$9,494	\$5,494	\$3,994	\$2,494

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHIO CAREER ASSOCIATION STRONGSVILLE HIGH SCHOOL - 9928

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	300	300	300	300
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	100	100	100	100
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	2,214	0	0	152	100	100	100
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	50	50	50	50
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
		<i>Total Other Objects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>
Total Expenditures			0	2,214	0	0	352	300	300	300
Net Change in Fund Balance			0	(2,214)	0	0	(52)	0	0	0
		Cash Balance at Beginning of Fiscal Year	2,266	2,266	52	52	52	0	0	0
		Cash Balance at End of Fiscal Year	2,266	52	52	52	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,266	\$52	\$52	\$52	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
 FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FAMILY, CAREER & COMMUNITY LEADERS OF AMERICA STRONGSVILLE HIGH SCHOOL - 9929

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	100	100	100	100
		<i>Supplies and Materials</i>								
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	0	0	0	0	50	50	50	50
		<i>Total Materials and Supplies</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>150</i>	<i>150</i>	<i>150</i>	<i>150</i>
Total Expenditures			0	0	0	0	250	250	250	250
Net Change in Fund Balance			0	0	0	0	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
		Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DANCE TEAM STRONGSVILLE HIGH SCHOOL - 9930

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	800	800	800	800
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	414	150	1,284	0	350	400	400	400
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	41	451	626	11	350	350	350	350
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	54	0	0	107	50	50	50
Total Expenditures			455	655	1,910	11	807	800	800	800
Net Change in Fund Balance			(455)	(655)	(1,910)	(11)	(7)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,038	2,583	1,928	18	7	0	0	0
Cash Balance at End of Fiscal Year			2,583	1,928	18	7	0	0	0	0
Year End Encumbrances Appropriated			200	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,383	\$1,928	\$18	\$7	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS SOCCER KICK-A-THON STRONGSVILLE HIGH SCHOOL - 9934

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	200	200	200	200
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	126	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	40	0	150	100	100	100
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			0	0	40	0	326	200	200	200
Net Change in Fund Balance			0	0	(40)	0	(126)	0	0	0
Cash Balance at Beginning of Fiscal Year			166	166	166	126	126	0	0	0
Cash Balance at End of Fiscal Year			166	166	126	126	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$166	\$166	\$126	\$126	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA FUND STRONGSVILLE HIGH SCHOOL - 9935

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,472	\$1,260	\$1,440	\$1,110	\$7,000	\$7,000	\$7,000	\$7,000
		Other Local Revenues	200	990	1,400	2,000	2,500	2,500	2,500	2,500
Total Revenues			2,672	2,250	2,840	3,110	9,500	9,500	9,500	9,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	153	302	0	0	5,000	5,338	3,200	3,200
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	11,025	7,000	5,000	5,000
	Capital Outlay									
	640	Equipment	876	0	914	0	5,000	1,000	1,000	1,000
	Other Objects									
	883	Mememrials	0	0	0	0	1,500	300	300	300
Total Expenditures			1,029	302	914	0	22,525	13,638	9,500	9,500
Excess of Revenues Over / (Under) Ependitures			1,643	1,948	1,926	3,110	(13,025)	(4,138)	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	20	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			20	0	0	0	0	0	0	0
Net Change in Fund Balance			1,663	1,948	1,926	3,110	(13,025)	(4,138)	0	0
Cash Balance at Beginning of Fiscal Year			8,516	10,179	12,127	14,053	17,163	4,138	0	0
Cash Balance at End of Fiscal Year			10,179	12,127	14,053	17,163	4,138	0	0	0
Year End Encumbrances Appropriated			0	0	0	3,256	3,256	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$10,179	\$12,127	\$14,053	\$13,907	\$882	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS SOCCER FUND STRONGSVILLE HIGH SCHOOL - 9936

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$250	\$250	\$250	\$250
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	300	0	0	0	100	100	100	100
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	22	0	20	166	125	125	125
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	25	25	25	25
Total Expenditures			300	22	0	20	291	250	250	250
Net Change in Fund Balance			(300)	(22)	0	(20)	(41)	0	0	0
Cash Balance at Beginning of Fiscal Year			383	83	61	61	41	0	0	0
Cash Balance at End of Fiscal Year			83	61	61	41	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$83	\$61	\$61	\$41	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE HIGH SCHOOL - 9937

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	0	100	0	0	500	500	500	500
Total Revenues			0	100	0	0	2,000	2,000	2,000	2,000
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	1,000	1,000	1,000	1,000
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	1,711	950	950	950
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
Total Expenditures			0	0	0	0	2,761	2,000	2,000	2,000
Excess of Revenues Over / (Under) Expenditures			0	100	0	0	(761)	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	357	0	0	0	0	0	0	0
Net Change in Fund Balance			357	100	0	0	(761)	0	0	0
Cash Balance at Beginning of Fiscal Year			304	661	761	761	761	0	0	0
Cash Balance at End of Fiscal Year			661	761	761	761	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$661	\$761	\$761	\$761	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: MUSIC PRODUCTION STRONGSVILLE HIGH SCHOOL - 9939

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,712	\$12,108	\$12,005	\$14,335	\$15,500	\$15,500	\$15,500	\$15,500
		Other Local Revenues	1,084	365	493	1,167	1,000	1,000	1,000	1,000
Total Revenues			3,796	12,473	12,498	15,502	16,500	16,500	16,500	16,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	935	2,000	3,452	4,312	5,000	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	1,083	2,121	2,194	5,710	26,370	28,876	6,500	6,500
	Capital Outlay									
	640	Equipment	0	0	0	0	0	5,000	5,000	5,000
	Other Objects									
	891	Student Activity Payments	0	0	0	0	125	0	0	0
Total Expenditures			2,018	4,121	5,646	10,022	31,495	38,876	16,500	16,500
Net Change in Fund Balance			1,778	8,352	6,852	5,480	(14,995)	(22,376)	0	0
Cash Balance at Beginning of Fiscal Year			14,909	16,687	25,039	31,891	37,371	22,376	0	0
Cash Balance at End of Fiscal Year			16,687	25,039	31,891	37,371	22,376	0	0	0
Year End Encumbrances Appropriated			0	164	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$16,687	\$24,875	\$31,891	\$37,371	\$22,376	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9941

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	150	150	150	150
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	22	0	35	44	194	100	100	100
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			22	0	35	44	394	250	250	250
Net Change in Fund Balance			(22)	0	(35)	(44)	(144)	0	0	0
Cash Balance at Beginning of Fiscal Year			245	223	223	188	144	0	0	0
Cash Balance at End of Fiscal Year			223	223	188	144	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$223	\$223	\$188	\$144	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9946

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$485	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			485	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	600	0	0	0	100	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	6,979	1,806	35	33	200	150	150	150
Total Expenditures			7,579	1,806	35	33	300	250	250	250
Net Change in Fund Balance			(7,094)	(1,806)	(35)	(33)	(50)	0	0	0
Cash Balance at Beginning of Fiscal Year			9,106	2,012	206	171	138	88	88	88
Cash Balance at End of Fiscal Year			2,012	206	171	138	88	88	88	88
Year End Encumbrances Appropriated			0	0	0	88	88	88	88	88
Unencumbered Fund Balance at End of Fiscal Year			\$2,012	\$206	\$171	\$50	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9949

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$1,865	\$6,307	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	1,800	1,994	876	500	500	500	500
Total Revenues			0	3,665	8,301	876	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	3,742	6,717	450	800	800	800	800
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	346	1,161	195	931	700	700	700
Total Expenditures			0	4,088	7,878	645	1,731	1,500	1,500	1,500
Net Change in Fund Balance			0	(423)	423	231	(231)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	(423)	0	231	0	0	0
Cash Balance at End of Fiscal Year			0	(423)	0	231	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	(\$423)	\$0	\$231	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9950

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			0	0	0	0	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	600	0	0	0	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	765	11	0	0	751	750	750	750
Total Expenditures			1,365	11	0	0	1,251	1,250	1,250	1,250
Net Change in Fund Balance			(1,365)	(11)	0	0	(1)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,377	12	1	1	1	0	0	0
Cash Balance at End of Fiscal Year			12	1	1	1	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$12	\$1	\$1	\$1	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: PROJECT SUPPORT FUND STRONGSVILLE HIGH SCHOOL - 9951

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$36	\$85	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	36	85	0	2,100	2,100	2,100	2,100
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	36	0	0	315	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	16	141	116	2,000	1,500	1,500	1,500
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			0	52	141	116	2,415	2,100	2,100	2,100
Net Change in Fund Balance			0	(16)	(56)	(116)	(315)	0	0	0
Cash Balance at Beginning of Fiscal Year			503	503	487	431	315	0	0	0
Cash Balance at End of Fiscal Year			503	487	431	315	0	0	0	0
Year End Encumbrances Appropriated			0	100	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$503	\$387	\$431	\$315	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9955

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	1	0	250	250	250	250
Total Revenues			0	0	1	0	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	25	0	0	0	2,000	150	150	150
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	55	11	680	10	2,091	1,100	1,100	1,100
Total Expenditures			80	11	680	10	4,091	1,250	1,250	1,250
Net Change in Fund Balance			(80)	(11)	(679)	(10)	(2,841)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,621	3,541	3,530	2,851	2,841	0	0	0
Cash Balance at End of Fiscal Year			3,541	3,530	2,851	2,841	0	0	0	0
Year End Encumbrances Appropriated			0	700	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,541	\$2,830	\$2,851	\$2,841	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9956

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	100	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	22	0	22	10	152	150	150	150
Total Expenditures			22	0	22	10	252	250	250	250
Net Change in Fund Balance			(22)	0	(22)	(10)	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			56	34	34	12	2	0	0	0
Cash Balance at End of Fiscal Year			34	34	12	2	0	0	0	0
Year End Encumbrances Appropriated			0	22	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$34	\$12	\$12	\$2	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SWIM TEAM FUND STRONGSVILLE HIGH SCHOOL - 9960

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	100	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	22	22	69	33	172	150	150	150
Total Expenditures			22	22	69	33	272	250	250	250
Net Change in Fund Balance			(22)	(22)	(69)	(33)	(22)	0	0	0
Cash Balance at Beginning of Fiscal Year			168	146	124	55	22	0	0	0
Cash Balance at End of Fiscal Year			146	124	55	22	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$146	\$124	\$55	\$22	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WRESTLING TEAM FUND STRONGSVILLE HIGH SCHOOL - 9961

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$1,747	\$2,355	\$3,500	\$3,500	\$3,500	\$3,500
		Other Local Revenues	0	0	100	0	500	500	500	500
Total Revenues			0	0	1,847	2,355	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	0	0	2,078	1,800	1,800	1,800
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	1,549	2,125	2,250	2,000	2,000	2,000
		<i>Other Objects</i>								
	889	Other Awards and Prizes	0	0	0	0	200	200	200	200
Total Expenditures			0	0	1,549	2,125	4,528	4,000	4,000	4,000
Net Change in Fund Balance			0	0	298	230	(528)	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	0	298	528	0	0	0
		Cash Balance at End of Fiscal Year	0	0	298	528	0	0	0	0
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$298	\$528	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY FUND STRONGSVILLE HIGH SCHOOL - 9965

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	250	250	250	250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	100	100	100	100
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	150	150	150	150
Total Expenditures			0	0	0	0	250	250	250	250
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LANTERN FUND STRONGSVILLE HIGH SCHOOL - 9967

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$2,521	\$160	\$429	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	0	4,300	100	500	2,500	2,500	2,500	2,500
Total Revenues			0	6,821	260	929	6,500	6,500	6,500	6,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	650	1,360	1,942	839	2,750	2,500	2,500	2,500
	Supplies and Materials									
	590	Other Supplies and Materials	0	635	240	29	3,028	3,450	3,450	3,450
	Capital Outlay									
	640	Equipment	0	3,530	0	0	1,500	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	50	550	550	550
Total Expenditures			650	5,525	2,182	868	7,328	6,500	6,500	6,500
Net Change in Fund Balance			(650)	1,296	(1,922)	61	(828)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,043	1,393	2,689	767	828	0	0	0
Cash Balance at End of Fiscal Year			1,393	2,689	767	828	0	0	0	0
Year End Encumbrances Appropriated			65	345	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,328	\$2,344	\$767	\$828	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: STROHIGAN/YEARBOOK STRONGSVILLE HIGH SCHOOL - 9968

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$2,095	\$4,087	\$4,090	\$5,300	\$6,000	\$6,000	\$6,000	\$6,000
		Other Local Revenues	0	30	0	0	3,500	3,500	3,500	3,500
Total Revenues			2,095	4,117	4,090	5,300	9,500	9,500	9,500	9,500
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	5	0	0	4,019	7,248	4,000	4,000	4,000
		Supplies and Materials								
	590	Other Supplies and Materials	516	2,197	2,405	0	2,000	2,000	2,000	2,000
		Capital Outlay								
	640	Equipment	0	67	1,788	0	1,500	0	0	0
		Other Objects								
	881	Scholarships	4,250	2,500	1,500	0	5,000	3,000	3,000	3,000
	883	Mememrials	0	0	0	0	500	500	500	500
	889	Other Awards and Prizes	0	0	0	0	500	0	0	0
	891	Student Activity Payments	0	0	0	0	500	0	0	0
		Total Other Objects	4,250	2,500	1,500	0	6,500	3,500	3,500	3,500
Total Expenditures			4,771	4,764	5,693	4,019	17,248	9,500	9,500	9,500
Net Change in Fund Balance			(2,676)	(647)	(1,603)	1,281	(7,748)	0	0	0
Cash Balance at Beginning of Fiscal Year			11,393	8,717	8,070	6,467	7,748	0	0	0
Cash Balance at End of Fiscal Year			8,717	8,070	6,467	7,748	0	0	0	0
Year End Encumbrances Appropriated			2,200	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,517	\$8,070	\$6,467	\$7,748	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BASEBALL FUND STRONGSVILLE HIGH SCHOOL - 9970

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$11,640	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	23,358	550	10,850	125	250	250	250	250
Total Revenues			23,358	12,190	10,850	125	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	6,090	8,001	1,546	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	6,383	8,013	6,669	10,685	751	750	750	750
Total Expenditures			6,383	14,103	14,670	12,231	1,251	1,250	1,250	1,250
Net Change in Fund Balance			16,975	(1,913)	(3,820)	(12,106)	(1)	0	0	0
Cash Balance at Beginning of Fiscal Year			865	17,840	15,927	12,107	1	0	0	0
Cash Balance at End of Fiscal Year			17,840	15,927	12,107	1	0	0	0	0
Year End Encumbrances Appropriated			1,033	10,332	5,000	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$16,807	\$5,595	\$7,107	\$1	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SOFTBALL FUND STRONGSVILLE HIGH SCHOOL - 9971

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,320	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	2,700	0	0	0	250	250	250	250
Total Revenues			5,020	0	0	0	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	2,550	0	0	0	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	33	0	72	40	782	750	750	750
	<i>Capital Outlay</i>									
	640	Equipment	2,449	0	0	0	0	0	0	0
Total Expenditures			5,032	0	72	40	1,282	1,250	1,250	1,250
Net Change in Fund Balance			(12)	0	(72)	(40)	(32)	0	0	0
Cash Balance at Beginning of Fiscal Year			156	144	144	72	32	0	0	0
Cash Balance at End of Fiscal Year			144	144	72	32	0	0	0	0
Year End Encumbrances Appropriated			0	33	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$144	\$111	\$72	\$32	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9972

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$800	\$3,375	\$2,170	\$3,380	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	0	5,598	0	0	250	250	250	250
Total Revenues			800	8,973	2,170	3,380	4,750	4,750	4,750	4,750
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	312	4,987	4,506	2,740	3,033	3,750	3,750	3,750
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	553	1,767	827	109	4,500	1,000	1,000	1,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	1,500	0	0	0
Total Expenditures			865	6,754	5,333	2,849	9,033	4,750	4,750	4,750
Net Change in Fund Balance			(65)	2,219	(3,163)	531	(4,283)	0	0	0
		Cash Balance at Beginning of Fiscal Year	4,761	4,696	6,915	3,752	4,283	0	0	0
		Cash Balance at End of Fiscal Year	4,696	6,915	3,752	4,283	0	0	0	0
		Year End Encumbrances Appropriated	2,000	0	375	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,696	\$6,915	\$3,377	\$4,283	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9975

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,010	\$3,275	\$3,050	\$2,970	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	0	3,135	0	0	250	250	250	250
Total Revenues			2,010	6,410	3,050	2,970	4,750	4,750	4,750	4,750
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	4,987	4,881	2,740	2,565	2,565	2,565	2,565
	Supplies and Materials									
	590	Other Supplies and Materials	0	1,693	837	29	3,106	1,685	1,685	1,685
	Capital Outlay									
	640	Equipment	0	0	0	0	1,500	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			0	6,680	5,718	2,769	7,671	4,750	4,750	4,750
Net Change in Fund Balance			2,010	(270)	(2,668)	201	(2,921)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,648	5,658	5,388	2,720	2,921	0	0	0
Cash Balance at End of Fiscal Year			5,658	5,388	2,720	2,921	0	0	0	0
Year End Encumbrances Appropriated			2,000	0	375	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,658	\$5,388	\$2,345	\$2,921	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9976

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	(\$80)	(\$80)	(\$47)	\$250	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			(80)	(80)	(47)	250	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	275	900	750	750	750	750
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	18	0	20	947	1,000	450	450
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			0	18	275	920	1,747	1,800	1,250	1,250
Net Change in Fund Balance			(80)	(98)	(322)	(670)	(497)	(550)	0	0
Cash Balance at Beginning of Fiscal Year			2,217	2,137	2,039	1,717	1,047	550	0	0
Cash Balance at End of Fiscal Year			2,137	2,039	1,717	1,047	550	0	0	0
Year End Encumbrances Appropriated			0	0	0	550	550	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,137	\$2,039	\$1,717	\$497	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GYMNASTICS FUND STRONGSVILLE HIGH SCHOOL - 9980

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues			0	0	0	0	550	550	550	550
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	150	250	250	250
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	3	33	34	22	333	211	200	200
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			3	33	34	22	583	561	550	550
Net Change in Fund Balance			(3)	(33)	(34)	(22)	(33)	(11)	0	0
Cash Balance at Beginning of Fiscal Year			136	133	100	66	44	11	0	0
Cash Balance at End of Fiscal Year			133	100	66	44	11	0	0	0
Year End Encumbrances Appropriated			0	0	0	11	11	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$133	\$100	\$66	\$33	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9985

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$150	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			150	0	0	0	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	1,000	200	200	200
	Supplies and Materials									
	590	Other Supplies and Materials	33	55	60	30	533	500	500	500
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	300	300	300	300
Total Expenditures			33	55	60	30	1,833	1,000	1,000	1,000
Net Change in Fund Balance			117	(55)	(60)	(30)	(833)	0	0	0
Cash Balance at Beginning of Fiscal Year			861	978	923	863	833	0	0	0
Cash Balance at End of Fiscal Year			978	923	863	833	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$978	\$923	\$863	\$833	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TRAINER FUND STRONGSVILLE HIGH SCHOOL - 9990

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$170	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	30	0	600	0	500	1,500	1,500	1,500
Total Revenues			30	0	600	170	1,500	2,500	2,500	2,500
<i>Extracurricular Activities</i>										
		<i>Purchase Services</i>								
	490	Other Purchased Services	405	320	80	640	500	500	500	500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	85	0	752	635	1,600	2,000	2,000	2,000
		<i>Capital Outlay</i>								
	640	Equipment	310	0	0	0	594	0	0	0
Total Expenditures			800	320	832	1,275	2,694	2,500	2,500	2,500
Net Change in Fund Balance			(770)	(320)	(232)	(1,105)	(1,194)	0	0	0
		Cash Balance at Beginning of Fiscal Year	3,621	2,851	2,531	2,299	1,194	0	0	0
		Cash Balance at End of Fiscal Year	2,851	2,531	2,299	1,194	0	0	0	0
		Year End Encumbrances Appropriated	0	0	660	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,851	\$2,531	\$1,639	\$1,194	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FALL CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9992

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$300	\$300	\$300	\$300
		Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues			0	0	0	0	400	400	400	400
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	50	50	50	50
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	488	350	350	350
Total Expenditures			0	0	0	0	538	400	400	400
Net Change in Fund Balance			0	0	0	0	(138)	0	0	0
Cash Balance at Beginning of Fiscal Year			138	138	138	138	138	0	0	0
Cash Balance at End of Fiscal Year			138	138	138	138	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$138	\$138	\$138	\$138	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT MANAGED ACTIVITY BUDGET CENTER: WINTER CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9996

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$13,354	\$26,450	\$31,867	\$35,393	\$43,000	\$43,000	\$43,000	\$43,000
		Other Local Revenues	176	2,000	1,004	126	2,500	2,500	2,500	2,500
Total Revenues			13,530	28,450	32,871	35,519	45,500	45,500	45,500	45,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	13,208	16,700	13,568	14,376	24,000	20,000	20,000	20,000
	Supplies and Materials									
	590	Other Supplies and Materials	1,347	2,134	16,993	18,637	24,139	28,882	24,500	24,500
	Capital Outlay									
	640	Equipment	0	0	0	9,232	1,000	0	0	0
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			14,555	18,834	30,561	42,245	50,139	49,882	45,500	45,500
Net Change in Fund Balance			(1,025)	9,616	2,310	(6,726)	(4,639)	(4,382)	0	0
Cash Balance at Beginning of Fiscal Year			6,669	5,644	15,260	17,570	10,844	6,205	1,823	1,823
Cash Balance at End of Fiscal Year			5,644	15,260	17,570	10,844	6,205	1,823	1,823	1,823
Year End Encumbrances Appropriated			0	0	385	1,823	1,823	1,823	1,823	1,823
Unencumbered Fund Balance at End of Fiscal Year			\$5,644	\$15,260	\$17,185	\$9,021	\$4,382	\$0	\$0	\$0



AUXILIARY SERVICE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Auxiliary Service Fund.

The auxiliary service fund is used to account for the monies which provide services and materials to pupils attending a non-public school within the School District. (St. Joseph & John)

The statements in this section contain the consolidated Level 3 statement of the auxiliary service fund and the individual Level 4 statements each department and/or program within the auxiliary service fund.

The departments and/or programs that make up the auxiliary service fund are as follows:

- Auxiliary Service Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the auxiliary service fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the auxiliary service fund.

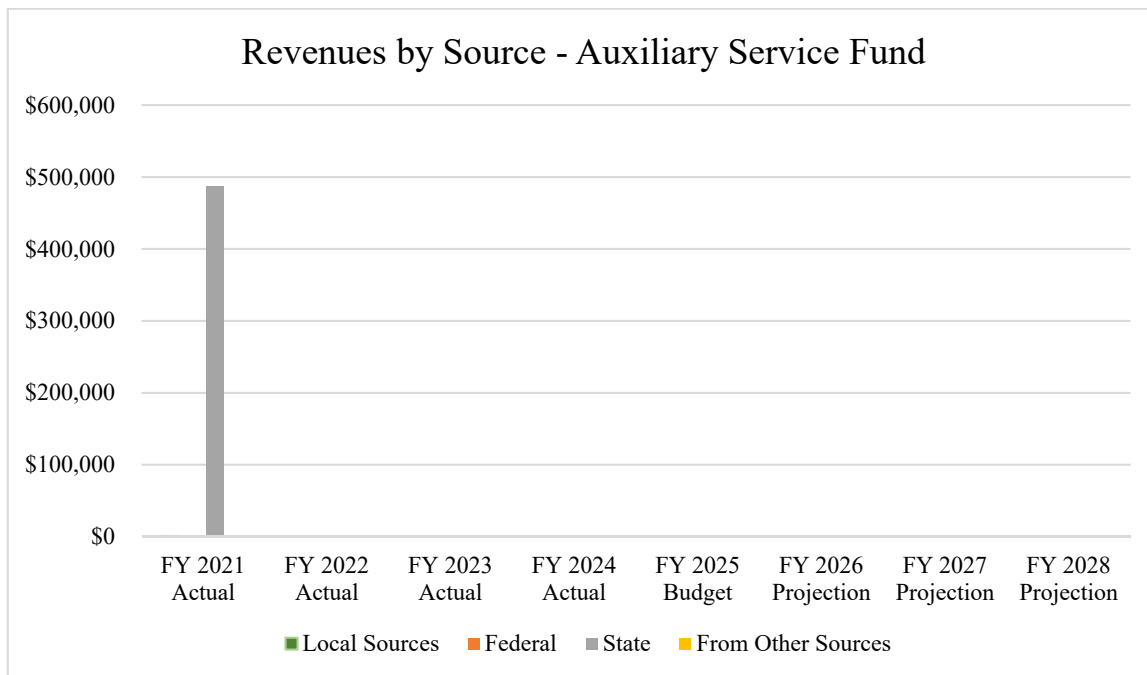
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the auxiliary service fund.

Primary revenue streams are projected using the following methodologies:

- Beginning in fiscal year 2022 and beyond, the District does not anticipate any Auxiliary State revenue due to a legislative change in which non-public schools can opt to receive their state funds directly rather than passed through the public school district.

REVENUE BY SOURCE - AUXILIARY SERVICE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$999	\$47	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental - State	486,885	0	0	0	0	0	0	0
Total Revenues	487,884	47	0	0	0	0	0	0



State Sources:

Revenue from state sources is the major revenue source, with the exception of interest income. As indicated by the graphs, the revenues vary from year to year based on available grant awards. Beginning in fiscal year 2022 and beyond, the District does not anticipate any Auxiliary State revenue due to a legislative change in which non-public schools can opt to receive their state funds directly rather than passed through the public school district.

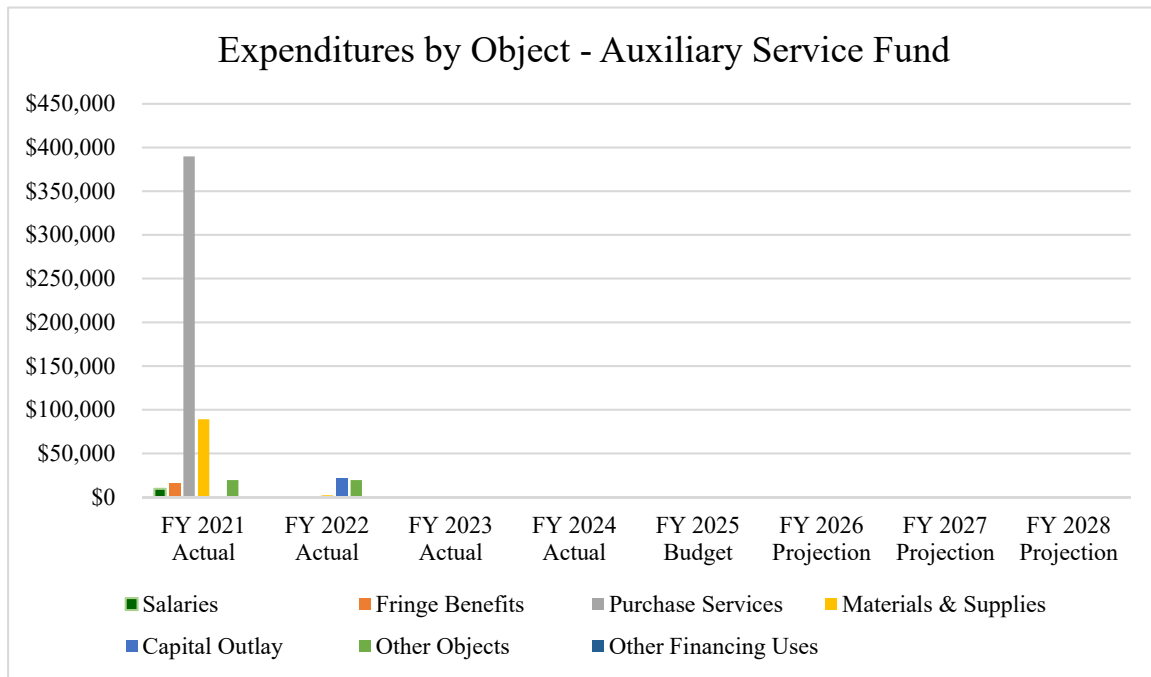
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the auxiliary serve fund.

Expenditures are projected using the following methodologies:

- Beginning in fiscal year 2022 and beyond, the District does not anticipate any Auxiliary State expenditures due to a legislative change in which non-public schools can opt to receive their state funds directly rather than passed through the public school district. The current budget is leftover funds that will need to be spent down.

EXPENDITURES BY OBJECT - AUXILIARY SERVICE FUND								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$9,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	16,220	0	0	0	0	0	0	0
Purchase Services	389,853	822	0	0	0	0	0	0
Materials and Supplies	89,169	2,099	0	0	0	0	0	0
Capital Outlay	0	21,629	0	0	0	0	0	0
Other Objects	19,475	19,640	17	0	12	0	0	0
Other Financing Uses	0	0	0	0	0	0	0	0
Total Expenditures	524,276	44,190	17	0	12	0	0	0

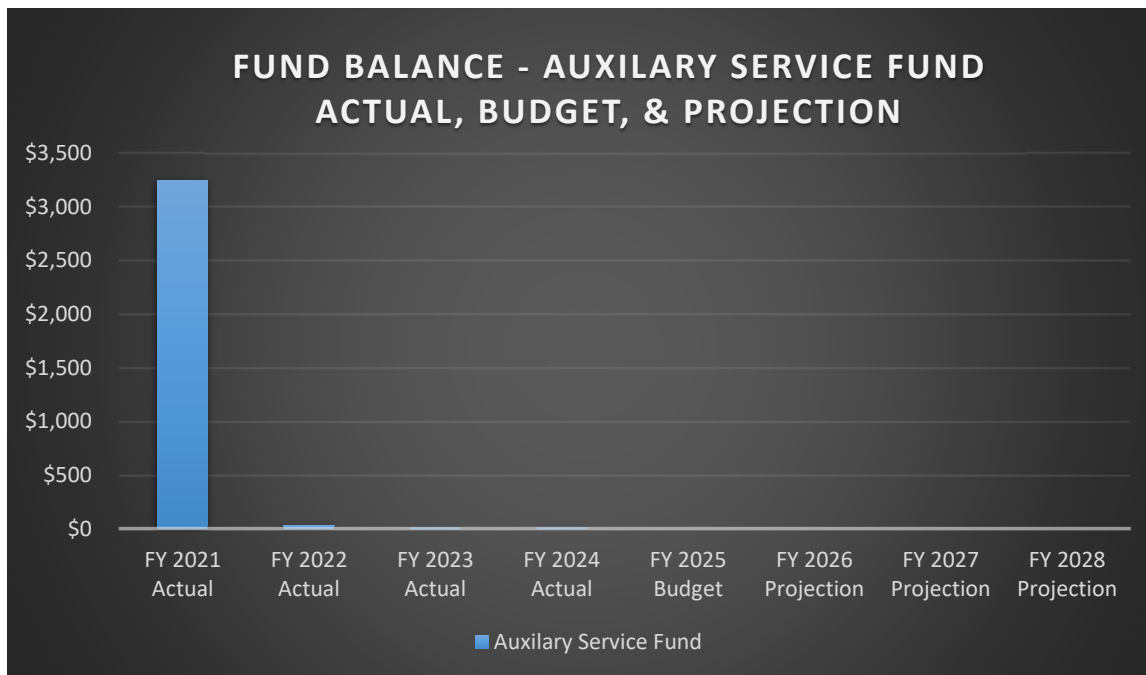


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and needs of the building. The primary use of the funds is used for purchase services to provide additional support services. Beginning in fiscal year 2022 and beyond, the District does not anticipate any Auxiliary State revenue and related expenditures due to a legislative change in which non-public schools can opt to receive their state funds directly rather than passed through the public school district. The current budget is leftover funds that will need to be spent down.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the auxiliary service fund.



FUND BALANCE - AUXILARY SERVICE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$80,564	\$44,172	\$29	\$12	\$12	\$0	\$0	\$0
Ending Cash Balance	44,172	29	12	12	0	0	0	0
Year End Encumbrances	40,922	0	0	0	0	0	0	0
Unencumbered Fund Balance	3,250	29	12	12	0	0	0	0

The District aims to maintain a minimal or zero fund balance for grant accounts by spending the annual grant award. However, grant timing can create carryover balances, which are incorporated into future budget projections and allocated according to award guidelines.

The projected fund balance decrease in fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
AUXILIARY SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$999	\$47	\$0	\$0	\$0	\$0	\$0	\$0
	Intergovernmental - State	486,885	0	0	0	0	0	0	0
Total Revenues		487,884	47	0	0	0	0	0	0
Operation of Non-Instructional Services:									
	Salaries	9,559	0	0	0	0	0	0	0
	Fringe Benefits	16,220	0	0	0	0	0	0	0
	Purchase Services	389,853	822	0	0	0	0	0	0
	Materials and Supplies	89,169	2,099	0	0	0	0	0	0
	Capital Outlay	0	21,629	0	0	0	0	0	0
	Other Objects	19,475	19,640	17	0	12	0	0	0
Total Operational of Non-Instructional Services		524,276	44,190	17	0	12	0	0	0
Total Expenditures		524,276	44,190	17	0	12	0	0	0
Excess of Revenues Over / (Under) Expenditures		(36,392)	(44,143)	(17)	0	(12)	0	0	0
Other Financing Sources / (Uses):									
	Refund of Prior Year Receipt	0	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	0	0	0	0	0	0
Net Change in Fund Balance		(36,392)	(44,143)	(17)	0	(12)	0	0	0
	Cash Balance at Beginning of Fiscal Year	80,564	44,172	29	12	12	0	0	0
	Cash Balance at End of Fiscal Year	44,172	29	12	12	0	0	0	0
	Year End Encumbrances Appropriated	40,922	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$3,250	\$29	\$12	\$12	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

AUXILARY SERVICE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL AUXILARY SERVICE FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
From Local Sources:										
		Earnings on Investments	\$999	\$47	\$0	\$0	\$0	\$0	\$0	\$0
		Intergovernmental - State	486,885	0	0	0	0	0	0	0
Total Revenues			487,884	47	0	0	0	0	0	0
Operation of Non-Instructional Services:										
Salaries:										
	141	Noncert Regular Sal/Wages	9,259	0	0	0	0	0	0	0
	149	Noncert Merit Incentive	300	0	0	0	0	0	0	0
		Total Salaries	9,559	0	0	0	0	0	0	0
Fringe Benefits										
	292	Noncert Other Retire/Insurance	16,220	0	0	0	0	0	0	0
Purchase Services										
	490	Other Purchased Services	389,853	822	0	0	0	0	0	0
Supplies and Materials										
	590	Other Supplies and Materials	89,169	2,099	0	0	0	0	0	0
Equipment										
	640	Equipment	0	21,629	0	0	0	0	0	0
Other Objects										
	890	Other Misc. Expenditures	19,475	19,640	17	0	12	0	0	0
Total Operational of Non-Instructional Services			524,276	44,190	17	0	12	0	0	0
Total Expenditures			524,276	44,190	17	0	12	0	0	0
Net Change in Fund Balance			(36,392)	(44,143)	(17)	0	(12)	0	0	0
Cash Balance at Beginning of Fiscal Year			80,564	44,172	29	12	12	0	0	0
Cash Balance at End of Fiscal Year			44,172	29	12	12	0	0	0	0
Year End Encumbrances Appropriated			40,922	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,250	\$29	\$12	\$12	\$0	\$0	\$0	\$0

DATA COMMUNICATIONS GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Data Communications Grant Fund.

The data communications grant fund is used to account for money appropriated for the Ohio Educational Computer Network Connections.

The statements in this section contain the consolidated Level 3 statement of the data communications grant and the individual Level 4 statements each department and/or program within the data communications grant fund.

The departments and/or programs that make up the data communications grant fund are as follows:

- Data Communications Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the data communications grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the data communications grant fund.

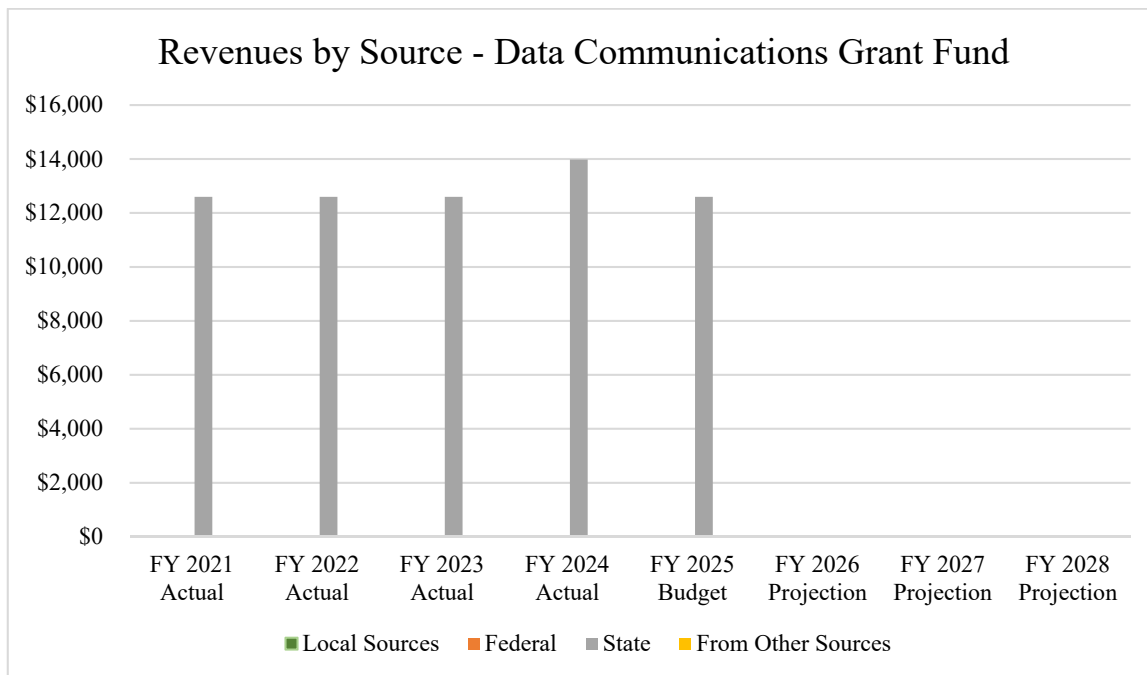
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the data communications grant fund.

Primary revenue streams are projected using the following methodologies:

- Beginning in fiscal year 2026, the District will not receive data communications grant revenue due to changing network providers and losing grant eligibility.

REVENUES BY SOURCE - DATA COMMUNICATIONS GRANT FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - State	\$12,600	\$12,600	\$12,600	\$13,983	\$12,600	\$0	\$0	\$0
Total Revenues	12,600	12,600	12,600	13,983	12,600	0	0	0



State Sources:

For FY 2025, revenue from state sources is the only expected revenue source. As indicated by the graphs, revenues in FY 2024 due to a one-time additional allocation. Beginning in fiscal year 2026 and beyond, the District does not anticipate any data communications grant revenue due to the district changes network providers and no longer eligible for the grant.

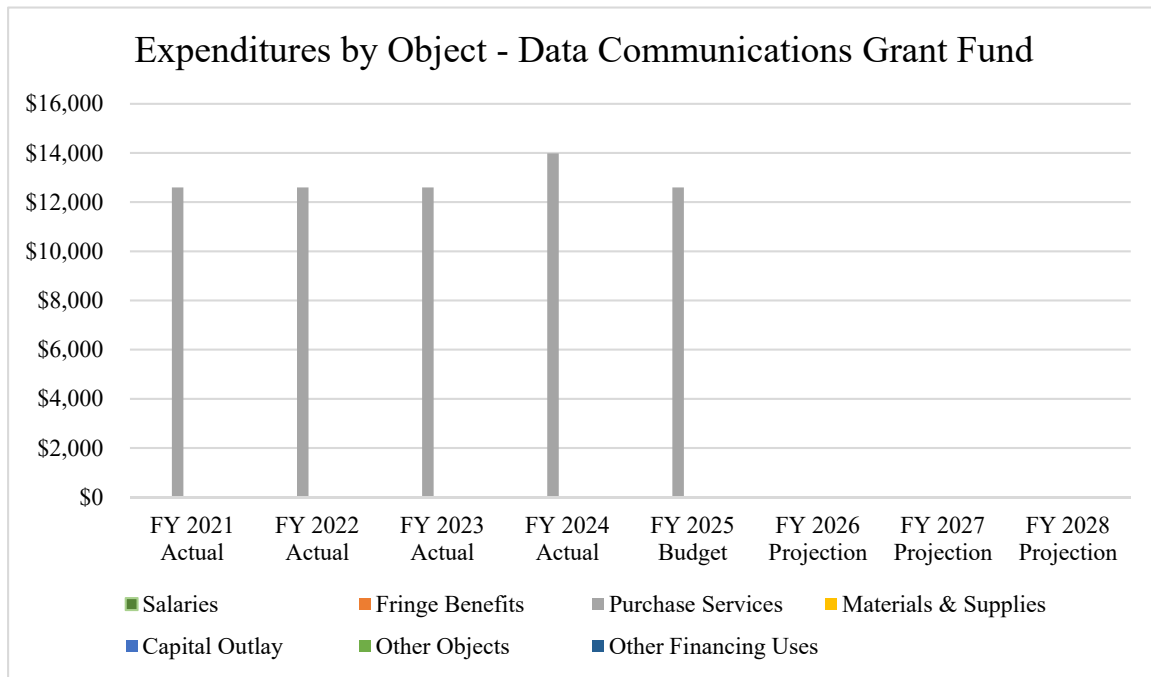
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the data communications grant fund.

Expenditures are projected using the following methodologies:

- Beginning in fiscal year 2026, the District will not incur data communications grant expenditures due to a network provider change that renders the district ineligible for the grant.

EXPENDITURES BY OBJECT - DATA COMMUNICATIONS GRANT FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Purchase Services	\$12,600	\$12,600	\$12,600	\$13,983	\$12,600	\$0	\$0	\$0
Total Expenditures	12,600	12,600	12,600	13,983	12,600	0	0	0

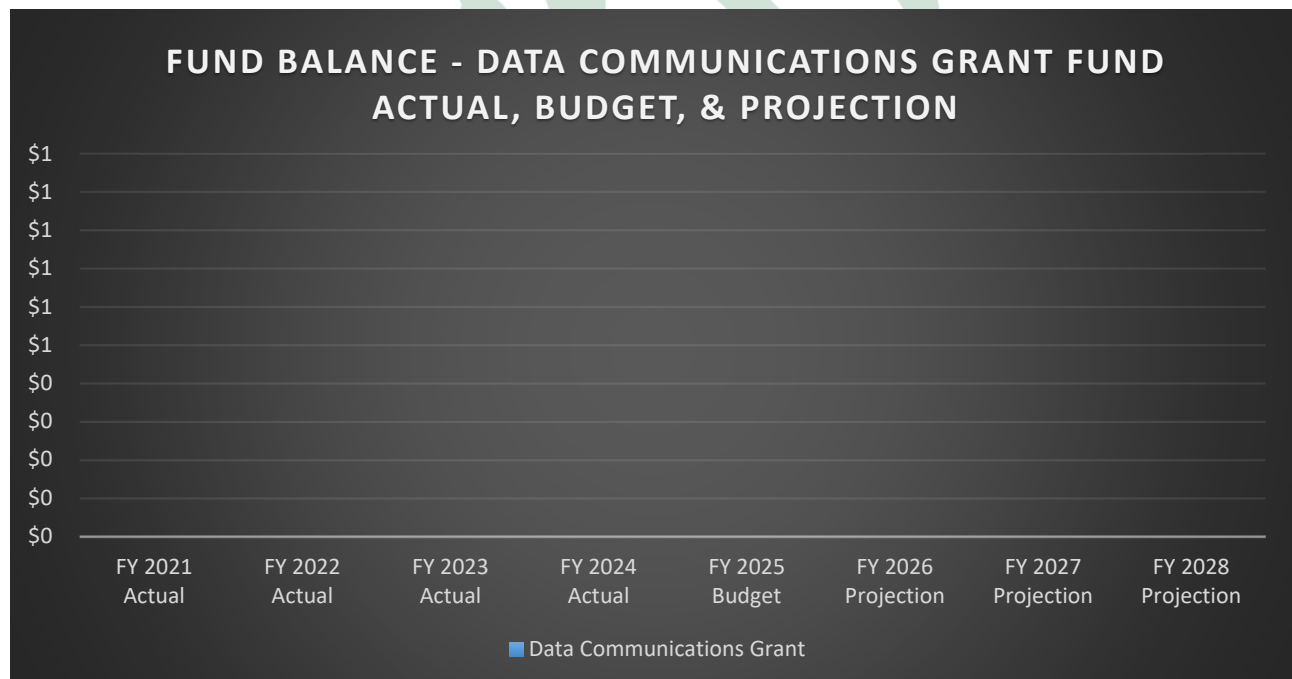


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. As indicated by the graphs, expenditures in FY 2024 due to a one-time additional allocation. The primary use of the funds is used for purchase services to offset the cost of data connectivity. Beginning in fiscal year 2026, the District will not incur data communications grant expenditures due to a network provider change that renders the district ineligible for the grant

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the data communications grant fund.



FUND BALANCE - DATA COMMUNICATIONS GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	0	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

The District aims to maintain a minimal or zero fund balance for grant accounts by spending the annual grant award. However, grant timing can create carryover balances, which are incorporated into future budget projections and allocated according to award guidelines.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DATA COMMUNICATIONS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - State	\$12,600	\$12,600	\$12,600	\$13,983	\$12,600	\$0	\$0	\$0
Total Revenues		12,600	12,600	12,600	13,983	12,600	0	0	0
Support Services:									
	Purchase Services	12,600	12,600	12,600	13,983	12,600	0	0	0
Total Support Services		12,600	12,600	12,600	13,983	12,600	0	0	0
Total Expenditures		12,600	12,600	12,600	13,983	12,600	0	0	0
Net Change in Fund Balance		0	0	0	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
	Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DATA COMMUNICATIONS GRANT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL DATA COMMUNICATIONS GRANT

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		Intergovernmental - State	\$12,600	\$12,600	\$12,600	\$13,983	\$12,600	\$0	\$0	\$0
Total Revenues			12,600	12,600	12,600	13,983	12,600	0	0	0
Support Services:										
		Purchase Services								
	449	Other Communications Services	12,600	12,600	12,600	13,983	12,600	0	0	0
Total Expenditures			12,600	12,600	12,600	13,983	12,600	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STUDENT WELLNESS GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Student Wellness Grant Fund.

The student wellness grant fund is a State grant to help districts and schools support their students' academic achievement through mental health counseling, wraparound services, mentoring and after-school programs. **This grant has been discontinued beginning in fiscal year 2022, the District has spent down the remaining cash during fiscal year 2022, fiscal year 2023, and fiscal year 2024.**

The statements in this section contain the consolidated Level 3 statement of the student wellness grant fund and the individual Level 4 statements each department and/or program within the miscellaneous state grant fund.

The departments and/or programs that make up the miscellaneous state grant fund are as follows:

- Student Wellness Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the student wellness grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the student wellness grant fund.

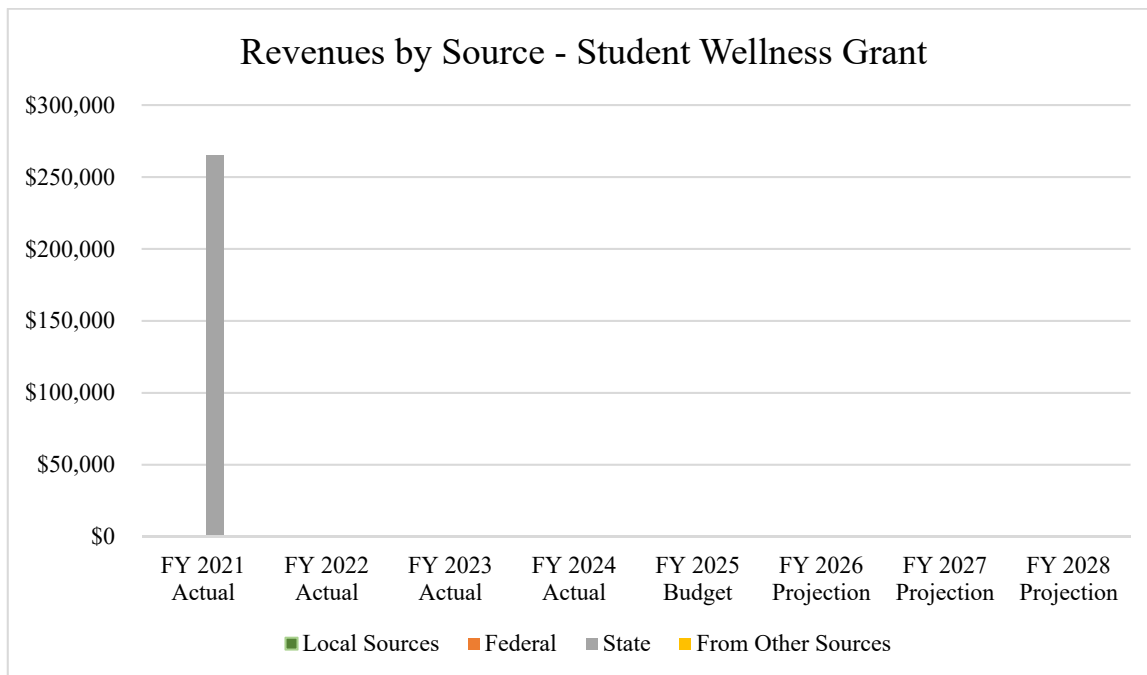
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the student wellness grant fund.

Primary revenue streams are projected using the following methodologies:

- This grant has been discontinued beginning in fiscal year 2022.

REVENUE BY SOURCE - STUDENT WELLNESS GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - State	\$264,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	264,927	0	0	0	0	0	0	0



State Sources:

For FY 2020 and FY 2021, revenue from state sources was the only revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. This grant has been discontinued beginning in fiscal year 2022, the District has spent down the remaining cash during fiscal year 2022, fiscal year 2023, and fiscal year 2024.

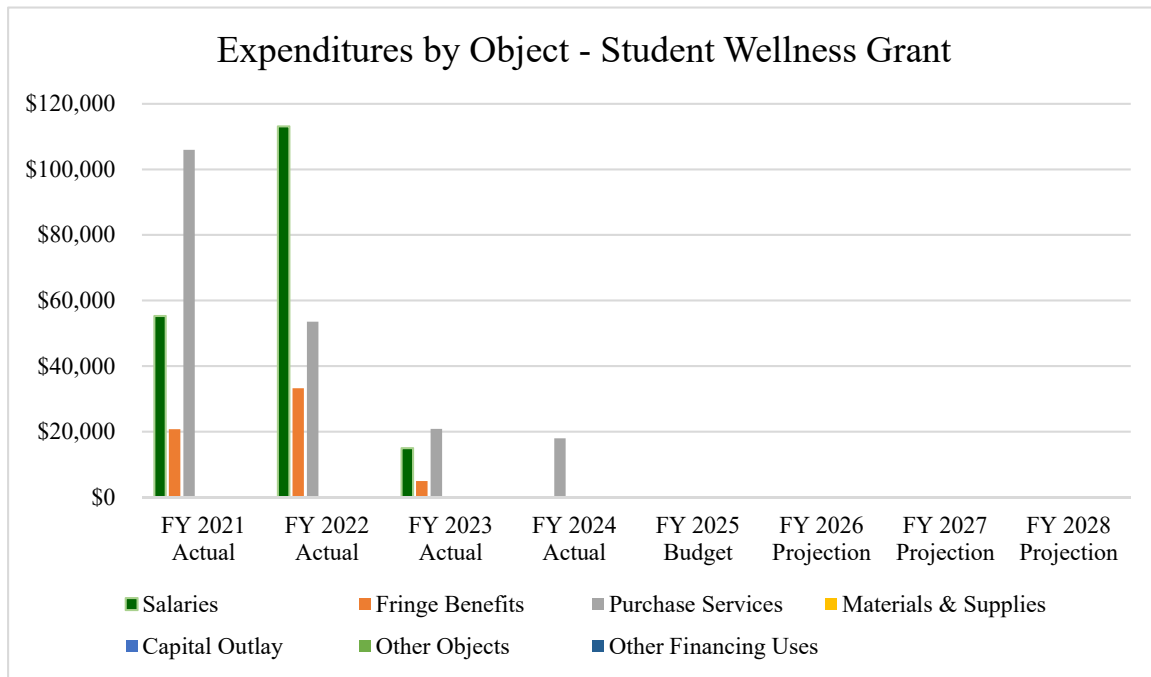
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the student wellness grant.

Expenditures are projected using the following methodologies:

- This grant has been discontinued beginning in fiscal year 2022, the District has spent down the remaining cash during fiscal year 2022, fiscal year 2023, and fiscal year 2024.

EXPENDITURE BY OBJECT - STUDENT WELLNESS GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$55,275	\$113,123	\$14,931	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	20,739	33,230	4,900	0	0	0	0	0
Purchase Services	105,963	53,527	20,835	17,959	0	0	0	0
Total Expenditures	181,977	199,880	40,666	17,959	0	0	0	0

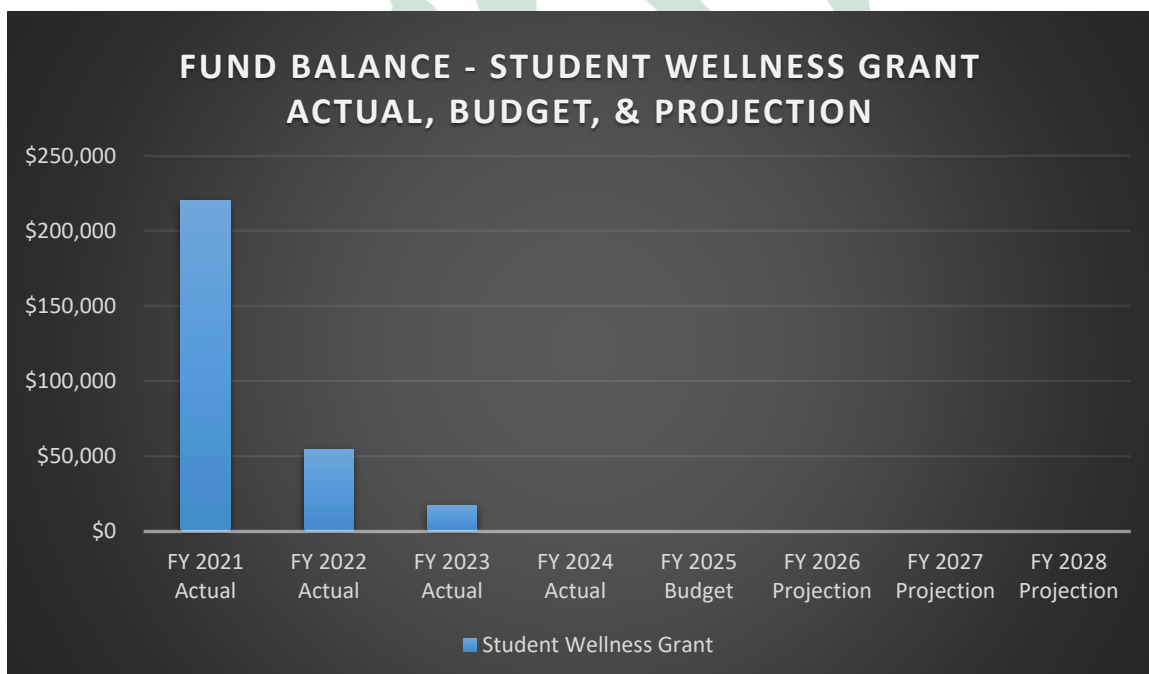


Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary use of the funds is to fund one elementary guidance counselor position, and contracted services for student mental health counseling services. This grant has been discontinued beginning in fiscal year 2022, the District has spent down the remaining cash during fiscal year 2022, fiscal year 2023, and fiscal year 2024.

Fund Balance:

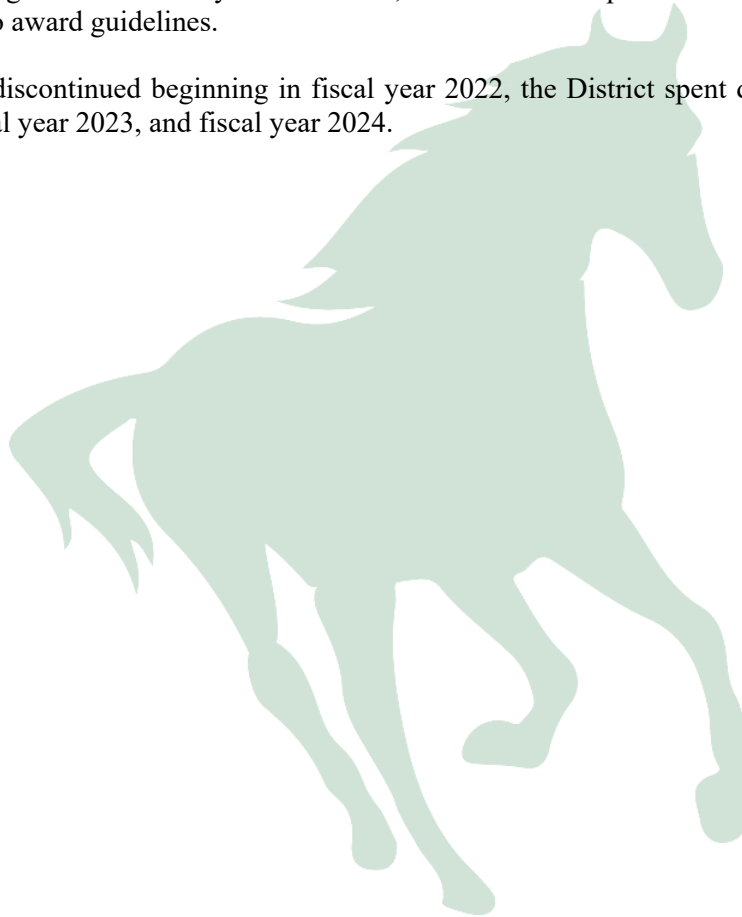
The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the student wellness grant fund.



FUND BALANCE - STUDENT WELLNESS FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$175,555	\$258,505	\$58,625	\$17,959	\$0	\$0	\$0	\$0
Ending Cash Balance	258,505	58,625	17,959	0	0	0	0	0
Year End Encumbrances	38,017	4,089	695	0	0	0	0	0
Unencumbered Fund Balance	220,488	54,536	17,264	0	0	0	0	0

The District aims to maintain a minimal or zero fund balance for grant accounts by spending the annual grant award. However, grant timing can create carryover balances, which are incorporated into future budget projections and allocated according to award guidelines.

This grant has been discontinued beginning in fiscal year 2022, the District spent down the remaining cash during fiscal year 2022, fiscal year 2023, and fiscal year 2024.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
STUDENT WELLNESS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - State	\$264,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		264,927	0	0	0	0	0	0	0
Support Services:									
	Salaries	55,275	113,123	14,931	0	0	0	0	0
	Fringe Benefits	20,739	33,230	4,900	0	0	0	0	0
	Purchase Services	104,439	53,527	20,835	17,959	0	0	0	0
Total Support Services		180,453	199,880	40,666	17,959	0	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	1,524	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		1,524	0	0	0	0	0	0	0
Total Expenditures		181,977	199,880	40,666	17,959	0	0	0	0
Net Change in Fund Balance		82,950	(199,880)	(40,666)	(17,959)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	175,555	258,505	58,625	17,959	0	0	0	0
	Cash Balance at End of Fiscal Year	258,505	58,625	17,959	0	0	0	0	0
	Year End Encumbrances Appropriated	38,017	4,089	695	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$220,488	\$54,536	\$17,264	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

ALTERNATIVE SCHOOLS GRANT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL STUDENT WELLNESS GRANT

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		Intergovernmental - State	\$264,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			264,927	0	0	0	0	0	0	0
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$53,597	\$111,237	\$14,745	\$0	\$0	\$0	\$0	\$0
113		Supplemental Cert-Salary/Wages	1,278	1,486	186	0	0	0	0	0
119		Other Cert Salaries	400	400	0	0	0	0	0	0
<i>Total Salaries</i>			<i>55,275</i>	<i>113,123</i>	<i>14,931</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	12,477	15,225	2,197	0	0	0	0	0
241		Cert Medical/Hospital	7,138	15,743	2,344	0	0	0	0	0
242		Cert Life Insurance	129	269	25	0	0	0	0	0
249		Cert Other Insurance Benefit	778	1,593	210	0	0	0	0	0
261		Certified Workers Comp	217	400	124	0	0	0	0	0
<i>Total Fringe Benefits</i>			<i>20,739</i>	<i>33,230</i>	<i>4,900</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Purchase Services</i>										
419		Other Prof/Tech Services	104,439	53,527	20,835	17,959	0	0	0	0
Total Support Services			180,453	199,880	40,666	17,959	0	0	0	0
Operation of Non-Instructional Services:										
<i>Purchase Services</i>										
419		Other Prof/Tech Services	1,524	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services			1,524	0	0	0	0	0	0	0
Total Expenditures			181,977	199,880	40,666	17,959	0	0	0	0
Net Change in Fund Balance			82,950	(199,880)	(40,666)	(17,959)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			175,555	258,505	58,625	17,959	0	0	0	0
Cash Balance at End of Fiscal Year			258,505	58,625	17,959	0	0	0	0	0
Year End Encumbrances Appropriated			38,017	4,089	695	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$220,488	\$54,536	\$17,264	\$0	\$0	\$0	\$0	\$0

MISCELLANEOUS STATE GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Miscellaneous State Grant Fund.

The miscellaneous state grant fund is used to account for various monies received from State agencies which are not classified elsewhere.

The statements in this section contain the consolidated Level 3 statement of the miscellaneous state grant fund and the individual Level 4 statements each department and/or program within the miscellaneous state grant fund.

The departments and/or programs that make up the miscellaneous state grant fund are as follows:

- Parent Mentor Grant
- School Safety Grant (FY 2020, FY 2021, FY 2022, FY 2023, FY 2024)
- School Bus Purchase Grant (FY 2022, FY 2023, FY 2024)

The following pages contain summaries of revenues, expenditures, and fund balances for the miscellaneous state grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the miscellaneous state grant fund.

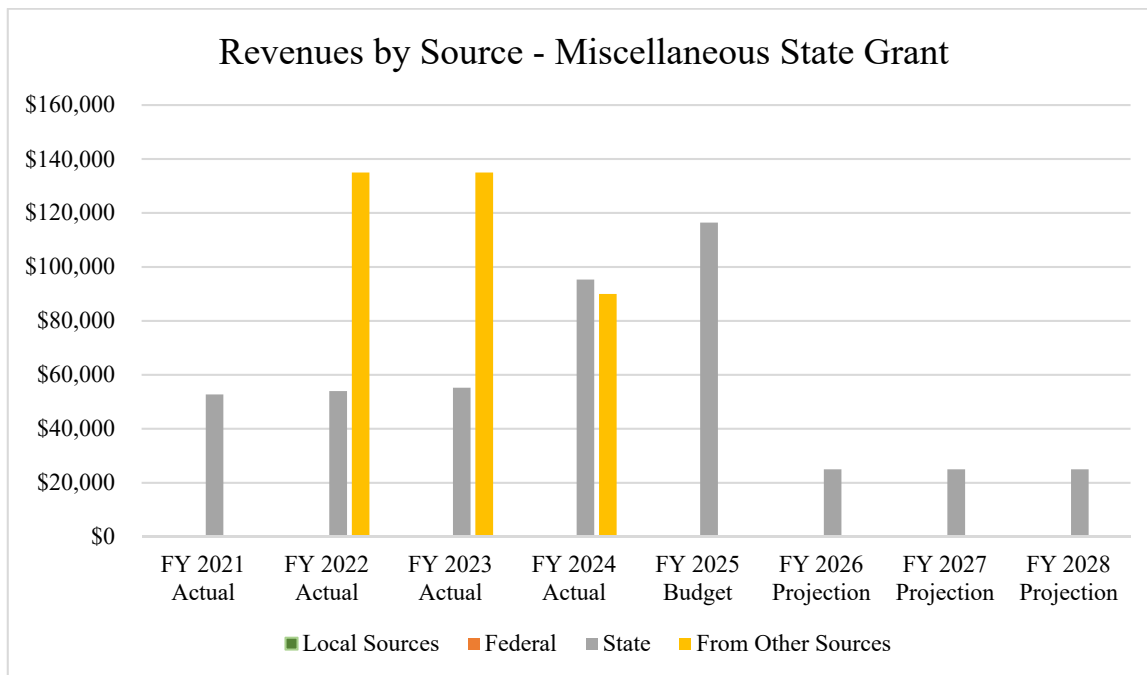
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the miscellaneous state fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources: Revenue is generated through state grant awards. Current and future are projections are based on known grant awards.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUE BY SOURCE - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - State	\$52,764	\$53,999	\$55,226	\$95,335	\$116,428	\$25,000	\$25,000	\$25,000
From Other Sources	0	135,000	135,000	90,000	0	0	0	0
Total Revenues	52,764	188,999	190,226	185,335	116,428	25,000	25,000	25,000



State Sources:

For FY 2025, revenue from state sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increases in FY 2022-2025 is due to the school bus purchase grant that will be completed during FY 2026.

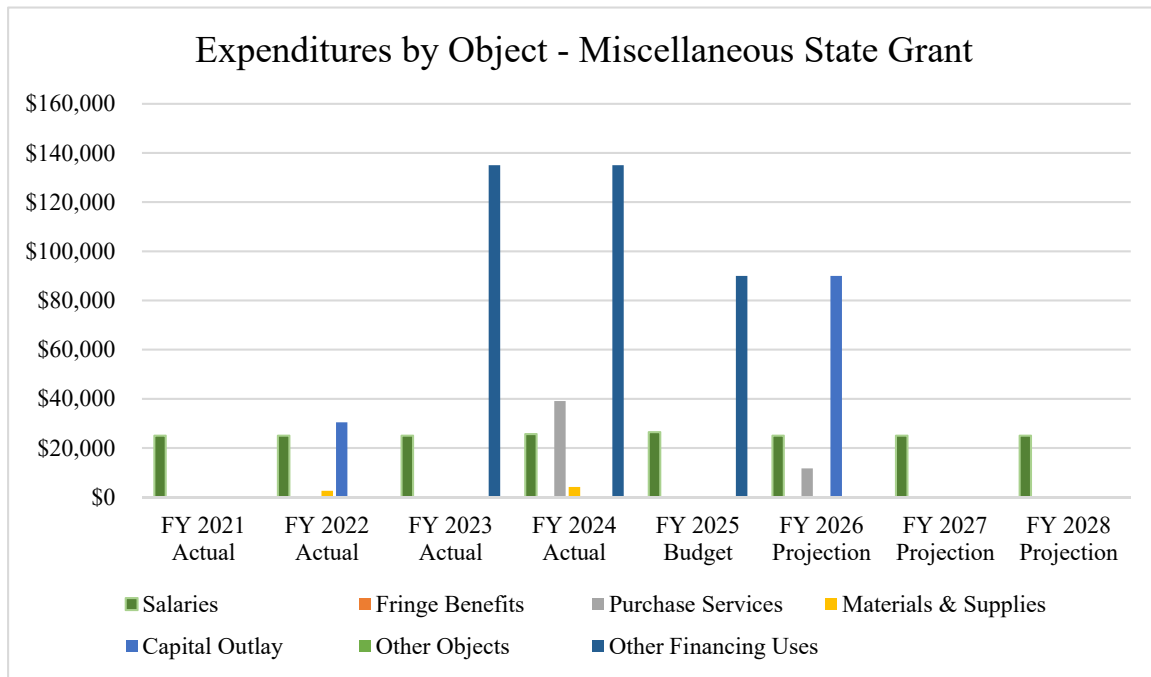
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the miscellaneous state grant fund.

Expenditures are projected using the following methodologies:

- Expenditure projections are derived from specific grant awards, including the school bus purchase and school safety grants, which will be fully expended in FY 2026. The District also receives a \$25,000 annual parent mentor grant to fund the parent mentor salary.

EXPENDITURES BY OBJECT - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$25,029	\$25,001	\$25,001	\$25,655	\$26,428	\$25,000	\$25,000	\$25,000
Purchase Services	0	0	23,716	39,096	0	11,684	0	0
Materials and Supplies	0	2,575	0	4,125	0	0	0	0
Capital Outlay	0	30,442	0	45,000	0	90,000	0	0
Other Financing Uses	0	0	135,000	0	0	0	0	0
Total Expenditures	25,029	58,018	183,717	113,876	26,428	126,684	25,000	25,000

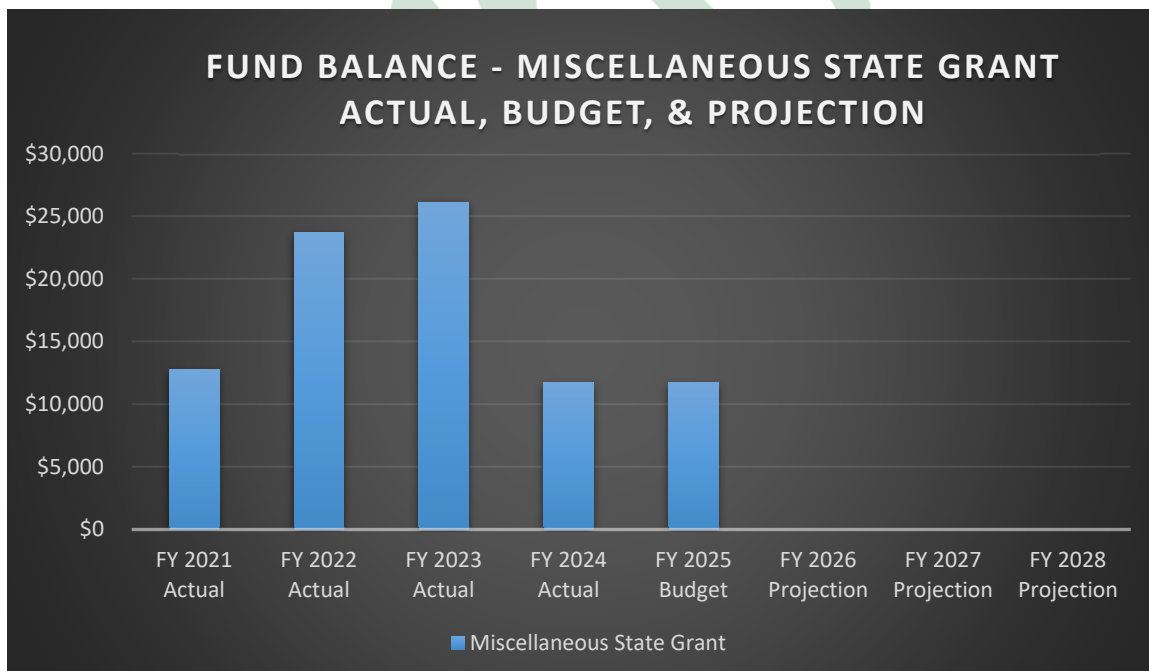


Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary use of the funds is to offset the cost of the Parent Mentor position, the school safety grant, and purchase buses via the state school bus grant. The increases in FY 2023-2026 is due to the school bus purchase grant that will be completed during FY 2026.

Fund Balance:

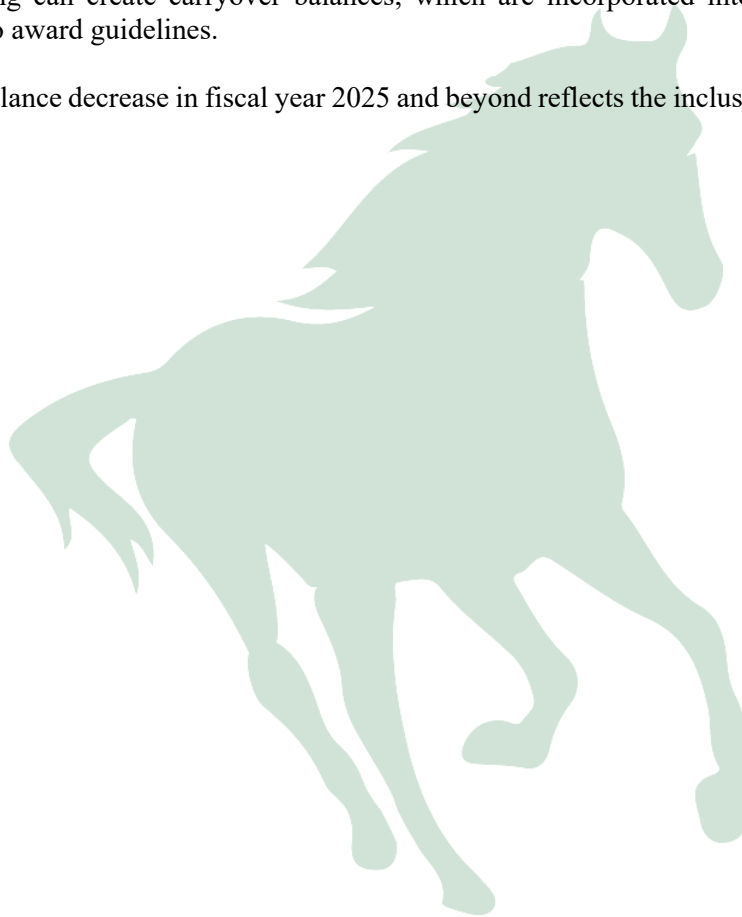
The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the miscellaneous state grant fund.



FUND BALANCE - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$0	\$27,735	\$158,716	\$165,225	\$101,684	\$101,684	\$0	\$0
Ending Cash Balance	27,735	158,716	165,225	101,684	101,684	0	0	0
Year End Encumbrances	14,999	135,000	139,125	90,000	90,000	0	0	0
Unencumbered Fund Balance	12,736	23,716	26,100	11,684	11,684	0	0	0

The District aims to maintain a minimal or zero fund balance for grant accounts by spending the annual grant award. However, grant timing can create carryover balances, which are incorporated into future budget projections and allocated according to award guidelines.

The projected fund balance decrease in fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
MISCELLANEOUS STATE GRANTS - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - State	\$52,764	\$53,999	\$55,226	\$95,335	\$116,428	\$25,000	\$25,000	\$25,000
Total Revenues		52,764	53,999	55,226	95,335	116,428	25,000	25,000	25,000
Support Services:									
	Salaries	25,029	25,001	25,001	25,655	26,428	25,000	25,000	25,000
	Purchase Services	0	0	23,716	39,096	0	11,684	0	0
	Materials and Supplies	0	2,575	0	4,125	0	0	0	0
	Capital Outlay	0	30,442	0	45,000	0	90,000	0	0
Total Support Services		25,029	58,018	48,717	113,876	26,428	126,684	25,000	25,000
Total Expenditures		25,029	58,018	48,717	113,876	26,428	126,684	25,000	25,000
Excess of Revenues Over / (Under) Expenditures		27,735	(4,019)	6,509	(18,541)	90,000	(101,684)	0	0
Other Financing Sources / (Uses):									
	Advance In	0	135,000	135,000	90,000	0	0	0	0
	Advance Out	0	0	(135,000)	(135,000)	(90,000)	0	0	0
Total Other Financing Sources / (Uses)		0	135,000	0	(45,000)	(90,000)	0	0	0
Net Change in Fund Balance		27,735	130,981	6,509	(63,541)	0	(101,684)	0	0
	Cash Balance at Beginning of Fiscal Year	0	27,735	158,716	165,225	101,684	101,684	0	0
	Cash Balance at End of Fiscal Year	27,735	158,716	165,225	101,684	101,684	0	0	0
	Year End Encumbrances Appropriated	14,999	135,000	139,125	90,000	90,000	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$12,736	\$23,716	\$26,100	\$11,684	\$11,684	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

MISCELLANEOUS STATE GRANT (PARENT MENTOR) - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL MISCELLANEOUS STATE GRANTS

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - State	\$52,764	\$53,999	\$55,226	\$95,335	\$116,428	\$25,000	\$25,000	\$25,000
Total Revenues	52,764	53,999	55,226	95,335	116,428	25,000	25,000	25,000
Support Services:								
Salaries:								
141 Noncert Regular Sal/Wages	25,029	25,001	25,001	25,655	26,428	25,000	25,000	25,000
Purchase Services								
490 Other Purchased Services	0	0	23,716	39,096	0	11,684	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	2,575	0	4,125	0	0	0	0
Capital Outlay								
640 Equipment	0	30,442	0	45,000	0	90,000	0	0
Total Expenditures	25,029	58,018	48,717	113,876	26,428	126,684	25,000	25,000
Excess of Revenues Over / (Under) Expenditures	27,735	(4,019)	6,509	(18,541)	90,000	(101,684)	0	0
Other Financing Sources / (Uses):								
921 Advance In	0	135,000	135,000	90,000	0	0	0	0
922 Advance Out	0	0	(135,000)	(135,000)	(90,000)	0	0	0
Total Other Financing Sources / (Uses)	0	135,000	0	(45,000)	(90,000)	0	0	0
Net Change in Fund Balance	27,735	130,981	6,509	(63,541)	0	(101,684)	0	0
Cash Balance at Beginning of Fiscal Year	0	27,735	158,716	165,225	101,684	101,684	0	0
Cash Balance at End of Fiscal Year	27,735	158,716	165,225	101,684	101,684	0	0	0
Year End Encumbrances Appropriated	14,999	135,000	139,125	90,000	90,000	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$12,736	\$23,716	\$26,100	\$11,684	\$11,684	\$0	\$0	\$0

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Elementary and Secondary School Emergency Relief (ESSER) Fund.

The ESSER fund was established as part of the Education Stabilization Fund in CARES Act, State educational agencies will award subgrants to local educational agencies to address the impact that of the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools. **The grant will expire during FY 2025.**

The statements in this section contain the consolidated Level 3 statement of the ESSER fund and the individual Level 4 statements each department and/or program within the ESSER fund.

The departments and/or programs that make up the ESSER fund are as follows:

- Elementary and Secondary School Emergency Relief (ESSER) Fund
- American Recovery Plan Elementary and Secondary School Emergency Relief (ESSER) Fund
- American Recovery Plan Homeless Fund

The following pages contain summaries of revenues, expenditures, and fund balances for the ESSER fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the ESSER fund.

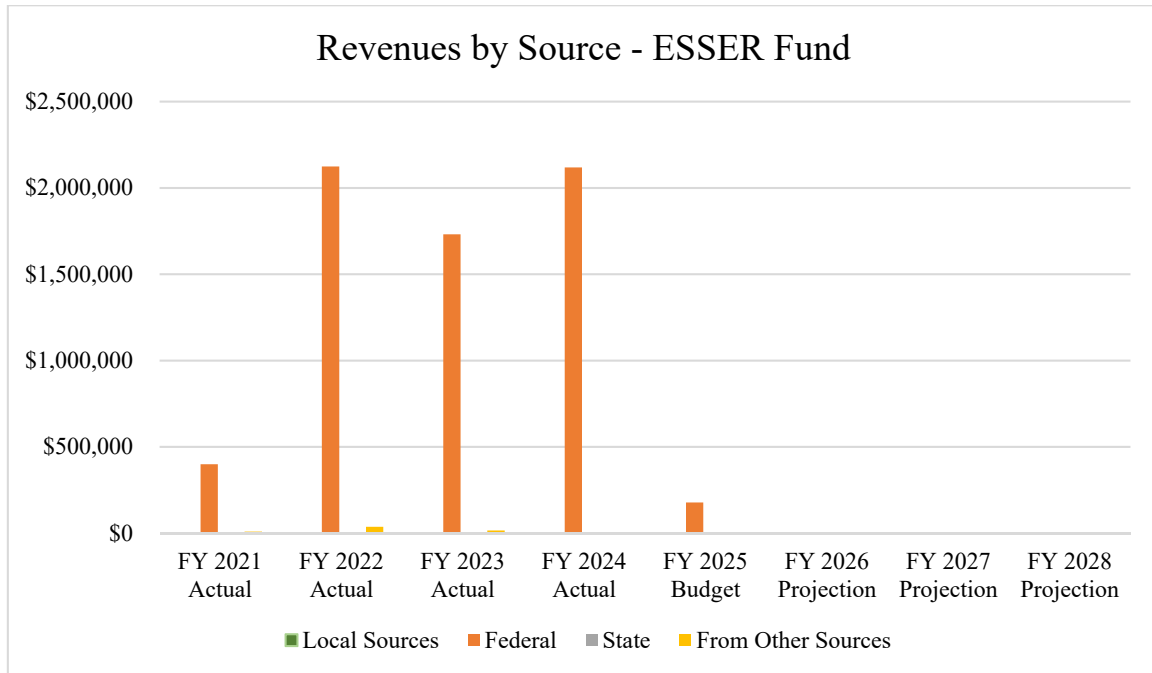
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the ESSER fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental Federal: Revenue is generated through federal grant awards. Current and future are projections are based on known grant awards. FY 2025 is the final year the District will receive the ESSER Grant as the program has expired.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUE BY SOURCE - ESSER FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$400,087	\$2,124,508	\$1,731,207	\$2,118,976	\$178,382	\$0	\$0	\$0
From Other Sources	9,509	37,112	16,321	205	0	0	0	0
Total Revenues	409,596	2,161,620	1,747,528	2,119,181	178,382	0	0	0



Federal Sources:

For FY 2025, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. FY 2025 is the final year the District will receive the ESSER Grant as the program has expired.

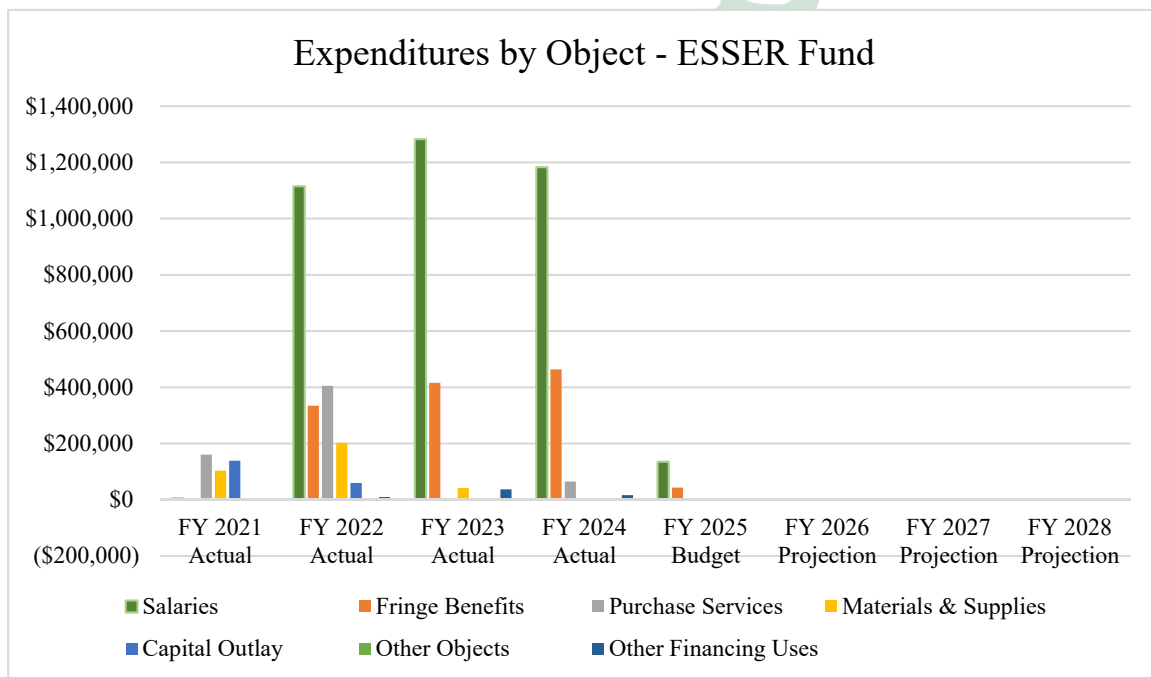
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the ESSER fund.

Expenditures are projected using the following methodologies:

- Expenditure projections are derived from specific grant award criteria. FY 2025 is the final year of the grant. Expenditure projections for FY 2025 is based on the carryover payable amounts carried over from FY 2024 to be paid in the available period of FY 2025 which will utilized the remaining funds of the grant award.

EXPENDITURES BY OBJECT - ESSER FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$5,237	\$1,115,230	\$1,282,386	\$1,183,003	\$135,157	\$0	\$0	\$0
Fringe Benefits	825	334,338	415,844	464,027	43,176	0	0	0
Purchase Services	160,477	405,359	(2,149)	65,099	0	0	0	0
Materials and Supplies	103,346	202,279	41,332	0	0	0	0	0
Capital Outlay	138,711	59,483	0	0	0	0	0	0
Other Financing Uses	0	9,509	37,112	16,321	205	0	0	0
Total Expenditures	408,596	2,126,198	1,774,525	1,728,450	178,538	0	0	0



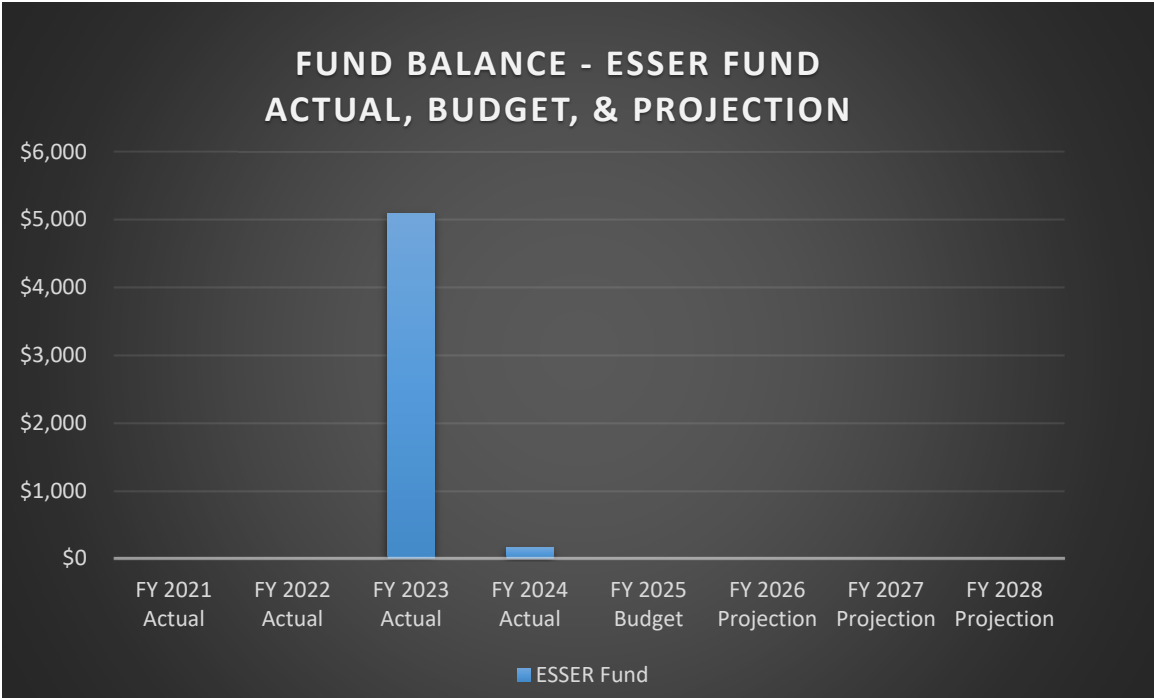
Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary uses of the funds is to offset unplanned costs from the COVID-19 pandemic. Personnel cost include hiring additional personnel to address learning loss that arose from the COVID-19 pandemic. Such positions include, MTSS Coordinators, Elementary Reading Specialists, Elementary Intervention Specialist, a Special Education Coach, Secondary Math Coach, additional Guidance Counselors, and Social and Emotional Coordinator.

Non personnel expenditures included are as follows: teacher tech needs to support remote learning, an online learning platform to support the District's virtual Strongsville Online Learning Option (SOLO), 1:1 chrome books for kindergarten students, touchscreen devices for students with disabilities, and various personal protection equipment and needs.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the ESSER fund.



FUND BALANCE - ESSER FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$0	\$1,000	\$36,422	\$9,425	\$156	\$0	\$0	\$0
Ending Cash Balance	1,000	36,422	9,425	156	0	0	0	0
Year End Encumbrances	1,000	36,422	4,335	0	0	0	0	0
Unencumbered Fund Balance	0	0	5,090	156	0	0	0	0

The District aims to maintain a minimal or zero fund balance for grant accounts by spending the annual grant award. However, grant timing can create carryover balances, which are incorporated into future budget projections and allocated according to award guidelines.

The projected fund balance decrease in fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

STATEMENT OF REVENUES AND EXPENDITURES

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER) - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$400,087	\$2,124,508	\$1,731,207	\$2,118,976	\$178,382	\$0	\$0	\$0
Total Revenues		400,087	2,124,508	1,731,207	2,118,976	178,382	0	0	0
Instruction:									
	Salaries	0	724,083	779,886	1,138,633	101,819	0	0	0
	Fringe Benefits	0	191,319	226,287	318,006	31,700	0	0	0
	Purchase Services	156,409	325,465	0	0	0	0	0	0
	Materials and Supplies	0	27,446	0	0	0	0	0	0
Total Instruction		156,409	1,268,313	1,006,173	1,456,639	133,519	0	0	0
Support Services:									
	Salaries	5,237	391,147	502,500	444,370	33,338	0	0	0
	Fringe Benefits	825	143,019	189,557	146,021	11,476	0	0	0
	Purchase Services	4,068	79,894	(2,149)	65,099	0	0	0	0
	Materials and Supplies	71,560	173,536	38,036	0	0	0	0	0
	Capital Outlay	133,893	59,483	0	0	0	0	0	0
Total Support Services		215,583	847,079	727,944	655,490	44,814	0	0	0
Operation of Non-Instructional Services:									
	Materials and Supplies	31,786	1,297	3,296	0	0	0	0	0
	Capital Outlay	4,818	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		36,604	1,297	3,296	0	0	0	0	0
Total Expenditures		408,596	2,116,689	1,737,413	2,112,129	178,333	0	0	0
Excess of Revenues Over / (Under) Expenditures		(8,509)	7,819	(6,206)	6,847	49	0	0	0
Other Financing Sources / (Uses):									
	Advance In	9,509	37,112	16,321	205	0	0	0	0
	Advance Out	0	(9,509)	(37,112)	(16,321)	(205)	0	0	0
Total Other Financing Sources / (Uses)		9,509	27,603	(20,791)	(16,116)	(205)	0	0	0
Net Change in Fund Balance		1,000	35,422	(26,997)	(9,269)	(156)	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	1,000	36,422	9,425	156	0	0	0
	Cash Balance at End of Fiscal Year	1,000	36,422	9,425	156	0	0	0	0
	Year End Encumbrances Appropriated	1,000	36,422	4,335	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$5,090	\$156	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
 FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		Intergovernmental - Federal	\$400,087	\$2,124,508	\$1,731,207	\$2,118,976	\$178,382	\$0	\$0	\$0
Total Revenues			400,087	2,124,508	1,731,207	2,118,976	178,382	0	0	0
Instruction:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	0	682,461	745,938	1,102,340	97,666	0	0	0
	112	Temp Cert-Salary/Wages	0	7,871	0	0	0	0	0	0
	113	Supplemental Cert-Salary/Wages	0	27,890	32,668	33,448	4,153	0	0	0
	119	Other Cert Salaries	0	1,840	1,280	2,845	0	0	0	0
	141	Noncert Regular Sal/Wages	0	4,021	0	0	0	0	0	0
		Total Salaries	0	724,083	779,886	1,138,633	101,819	0	0	0
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	0	104,133	111,562	158,619	12,394	0	0	0
	221	SERS - Employer's Share	0	606	0	0	0	0	0	0
	241	Cert Medical/Hospital	0	74,974	102,056	141,585	17,868	0	0	0
	242	Cert Life Insurance	0	1,426	1,476	1,751	132	0	0	0
	249	Cert Other Insurance Benefit	0	10,124	11,193	16,051	1,306	0	0	0
	259	Noncert Other Insurance Benefit	0	56	0	0	0	0	0	0
		Total Fringe Benefits	0	191,319	226,287	318,006	31,700	0	0	0
		<i>Purchase Services</i>								
	411	Instruction Services	156,409	325,465	0	0	0	0	0	0
		<i>Supplies and Materials</i>								
	516	Software Materials	0	20,400	0	0	0	0	0	0
	590	Other Supplies and Materials	0	7,046	0	0	0	0	0	0
		Total Materials and Supplies	0	27,446	0	0	0	0	0	0
Total Insutruction			156,409	1,268,313	1,006,173	1,456,639	133,519	0	0	0
Support Services:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	0	337,694	380,144	307,674	24,191	0	0	0
	112	Temp Cert-Salary/Wages	0	15,535	58,842	45,847	0	0	0	0
	113	Supplemental Cert-Salary/Wages	0	14,715	13,089	6,463	151	0	0	0
	119	Other Cert Salaries	0	500	600	250	0	0	0	0
	141	Noncert Regular Sal/Wages	5,237	22,703	49,825	83,736	8,996	0	0	0
	149	Noncert Merit Incentive	0	0	0	400	0	0	0	0
		Total Salaries	5,237	391,147	502,500	444,370	33,338	0	0	0
		<i>Fringe Benefits</i>								
	211	STRS - Employer's Share	0	52,742	63,041	50,047	3,427	0	0	0
	212	STRS - "Pickup"	0	24,627	25,816	18,521	1,376	0	0	0
	221	SERS - Employer's Share	753	3,353	6,991	12,072	1,223	0	0	0
	241	Cert Medical/Hospital	0	55,847	52,918	39,893	3,796	0	0	0
	242	Cert Life Insurance	0	1,025	1,126	719	53	0	0	0
	249	Cert Other Insurance Benefit	0	5,108	6,358	5,005	365	0	0	0
	251	Noncert Medical/Hospital	0	0	32,627	18,479	1,086	0	0	0
	252	Noncert Life Insurance	0	0	111	165	16	0	0	0
	259	Noncert Other Insurance Benefit	72	317	569	1,120	134	0	0	0
		Total Fringe Benefits	825	143,019	189,557	146,021	11,476	0	0	0
		<i>Purchase Services</i>								
	449	Other Communications Services	4,068	0	0	0	0	0	0	0
	490	Other Purchased Services	0	79,894	(2,149)	65,099	0	0	0	0
		Total Purchase Services	4,068	79,894	(2,149)	65,099	0	0	0	0
		<i>Supplies and Materials</i>								
	516	Software Materials	47,997	149,115	20,010	0	0	0	0	0
	590	Other Supplies and Materials	23,563	24,421	18,026	0	0	0	0	0
		Total Materials and Supplies	71,560	173,536	38,036	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	133,893	59,483	0	0	0	0	0	0
Total Support Services			215,583	847,079	727,944	655,490	44,814	0	0	0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Operation of Non-Instructional Services:										
<i>Supplies and Materials</i>										
516	Software	Materials	8,959	0	0	0	0	0	0	0
590	Other Supplies and Materials		22,827	1,297	3,296	0	0	0	0	0
Total Materials and Supplies			31,786	1,297	3,296	0	0	0	0	0
<i>Equipment</i>										
640	Equipment		4,818	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services			36,604	1,297	3,296	0	0	0	0	0
Total Expenditures			408,596	2,116,689	1,737,413	2,112,129	178,333	0	0	0
Excess of Revenues Over / (Under) Expenditures			(8,509)	7,819	(6,206)	6,847	49	0	0	0
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
921	Advance In		9,509	37,112	16,321	205	0	0	0	0
922	Advance Out		0	(9,509)	(37,112)	(16,321)	(205)	0	0	0
Total Other Financing Sources / (Uses)			9,509	27,603	(20,791)	(16,116)	(205)	0	0	0
Net Change in Fund Balance			1,000	35,422	(26,997)	(9,269)	(156)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	1,000	36,422	9,425	156	0	0	0
Cash Balance at End of Fiscal Year			1,000	36,422	9,425	156	0	0	0	0
Year End Encumbrances Appropriated			1,000	36,422	4,335	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$5,090	\$156	\$0	\$0	\$0	\$0



CORONAVIRUS RELIEF FUND (CRF)

The budget statements contained in this section provide the detailed revenue and expenditures for the Coronavirus Relief Fund (CRF).

The CRF is used to account for the necessary expenditures incurred due to the public health emergency related to COVID-19. **This grant was for FY 2021 only, and has been discontinued beginning in FY 2022. The following information presented is for historical purposes.**

The statements in this section contain the consolidated Level 3 statement of the CRF and the individual Level 4 statements each department and/or program within the CRF.

The departments and/or programs that make up the CRF are as follows:

- Coronavirus Relief Fund (CRF)

The following pages contain summaries of revenues, expenditures, and fund balances for the coronavirus relief fund (CRF) followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the CRF.

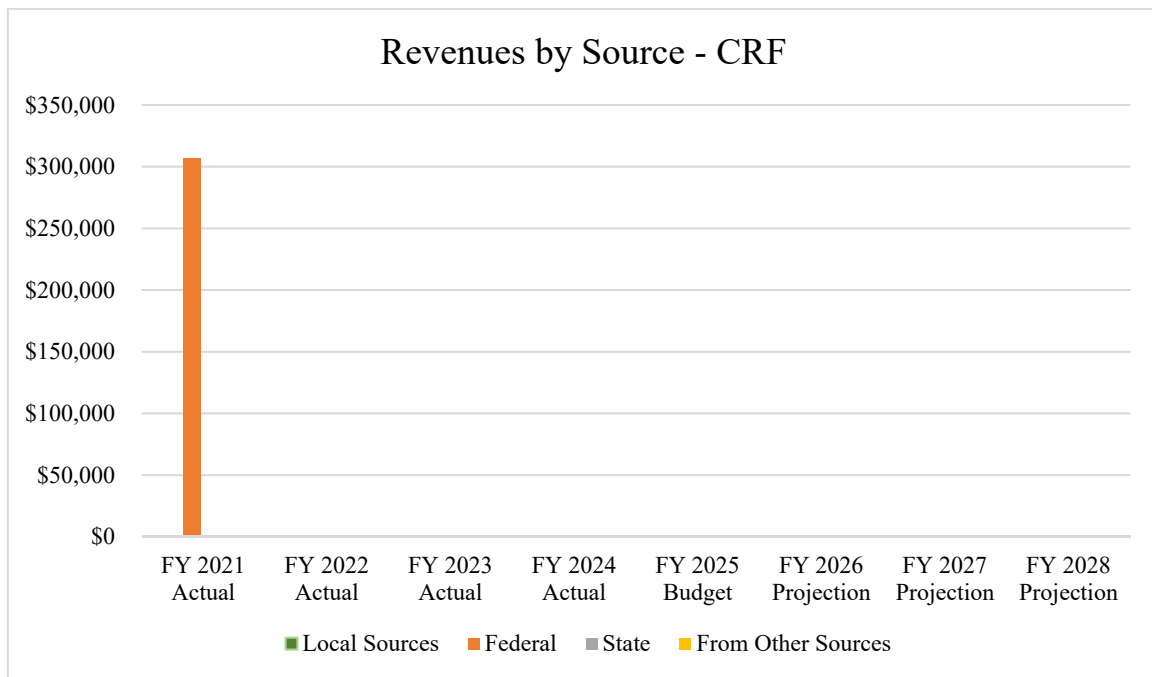
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the CRF.

Primary revenue streams are projected using the following methodologies:

- This grant was for FY 2021 only, and has been discontinued beginning in FY 2022.

REVENUE BY SOURCE - CRF								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$306,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	306,586	0	0	0	0	0	0	0



Federal Sources:

Revenue from federal sources was the only revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. This grant was for FY 2021 only, and has been discontinued beginning in fiscal year 2022.

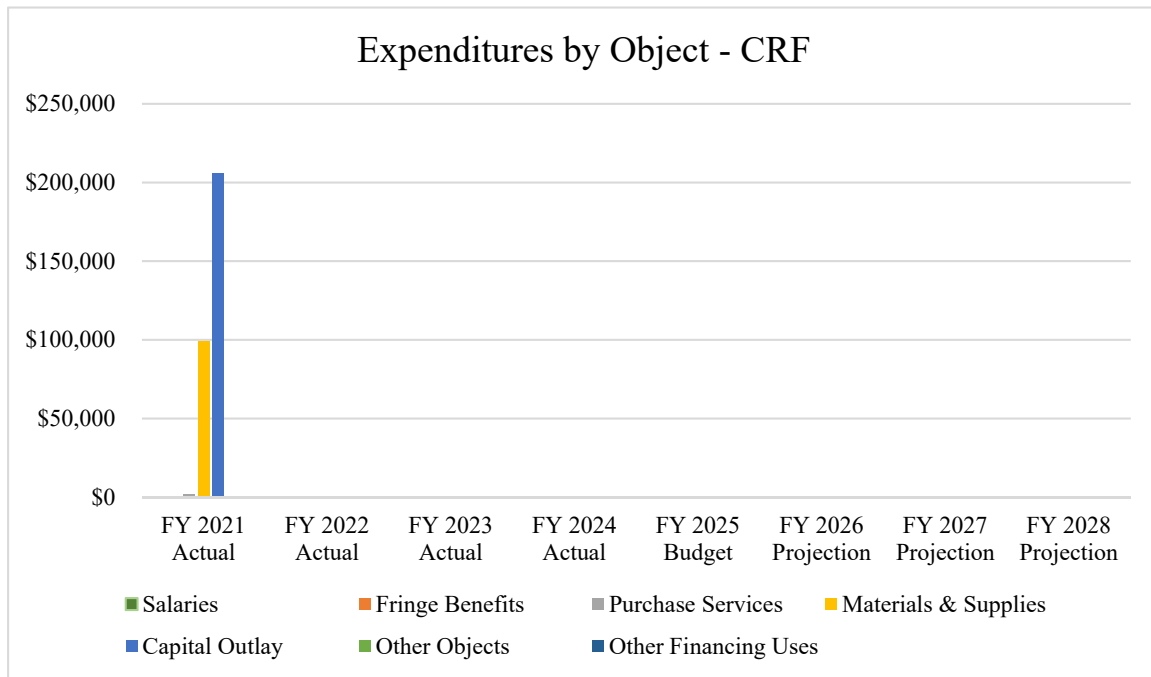
Expenditures:

The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the CRF.

Expenditures are projected using the following methodologies:

- This grant was for FY 2021 only, and has been discontinued beginning in FY 2022.

EXPENDITURES BY OBJECT - CRF								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Purchase Services	\$1,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	99,040	0	0	0	0	0	0	0
Capital Outlay	205,780	0	0	0	0	0	0	0
Total Expenditures	306,586	0	0	0	0	0	0	0

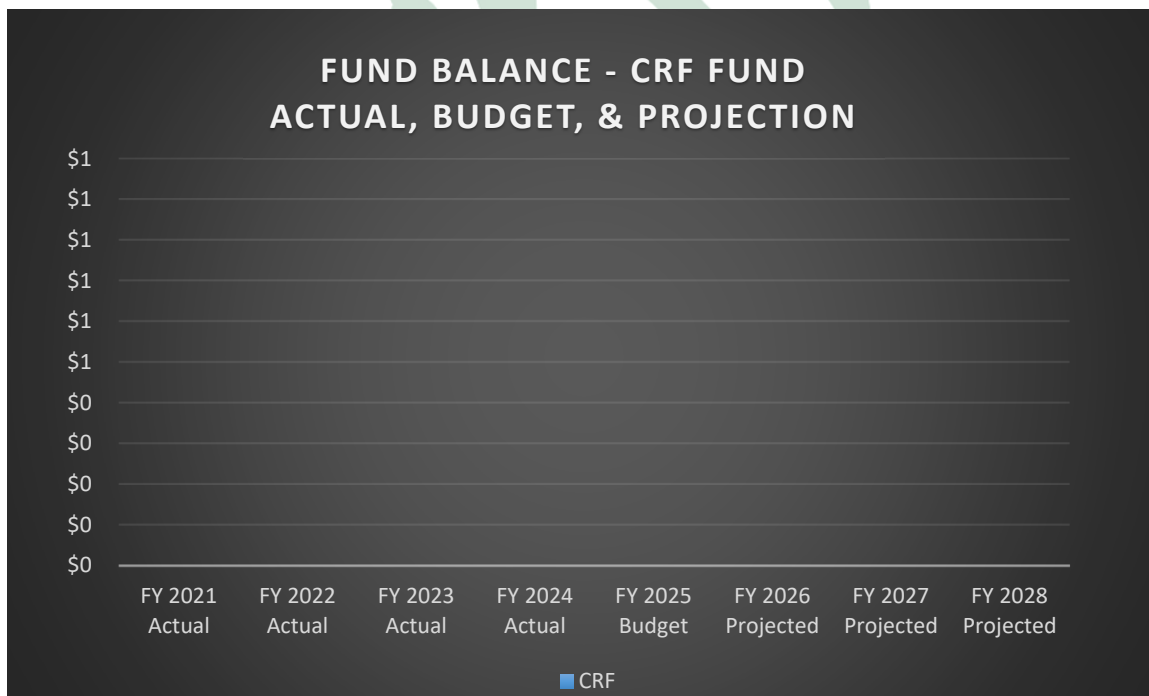


Significant Expenditure Changes and Assumptions

Expenditures can vary from year to year based on available resources. The primary uses of the funds is to offset unplanned costs from the COVID-19 pandemic. The primary uses for the funds were for equipment related to social distancing, including furnishings for temporary classroom configurations, and sanitization equipment. This grant has been discontinued beginning in fiscal year 2022.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the CRF.



FUND BALANCE - CRF								
Description	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year	Year	Year	Year
	2021	2022	2023	2024	2025	2026	2027	2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	0	0	0	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. The expectation is to spend the annual grant award. This grant has been discontinued beginning in fiscal year 2022.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
CORONAVIRUS RELIEF FUND (CRF) - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$306,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		306,586	0	0	0	0	0	0	0
Support Services:									
	Purchase Services	1,766	0	0	0	0	0	0	0
	Materials and Supplies	99,040	0	0	0	0	0	0	0
	Capital Outlay	205,780	0	0	0	0	0	0	0
Total Support Services		306,586	0	0	0	0	0	0	0
Total Expenditures		306,586	0	0	0	0	0	0	0
Net Change in Fund Balance		0	0	0	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	0	0	0	0	0	0
	Cash Balance at End of Fiscal Year	0	0	0	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL CORONAVIRUS RELIEF FUND (CRF)

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		Intergovernmental - Federal	\$306,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			306,586	0	0	0	0	0	0	0
Support Services:										
		<i>Purchase Services</i>								
	449	Other Communications Services	1,766	0	0	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	99,040	0	0	0	0	0	0	0
		<i>Capital Outlay</i>								
	640	Equipment	205,780	0	0	0	0	0	0	0
Total Expenditures			306,586	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

IDEA, PART-B SPECIAL EDUCATION GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the IDEA, Part-B Special Education Grant Fund.

The IDEA, Part-B special education grant fund is used to assist states in providing an appropriate public education to all children with disabilities.

The statements in this section contain the consolidated Level 3 statement of the IDEA, Part-B special education grant fund and the individual Level 4 statements each department and/or program within the IDEA, Part-B special education grant fund.

The departments and/or programs that make up the IDEA, Part-B special education grant fund are as follows:

- IDEA, Part-B Special Education Grant
- ARP IDEA, Part-B Special Education Grant (FY 2023, FY 2024)

The following pages contain summaries of revenues, expenditures, and fund balances for the IDEA, Part-B special education grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the IDEA, Part-B Special Education Grant Fund.

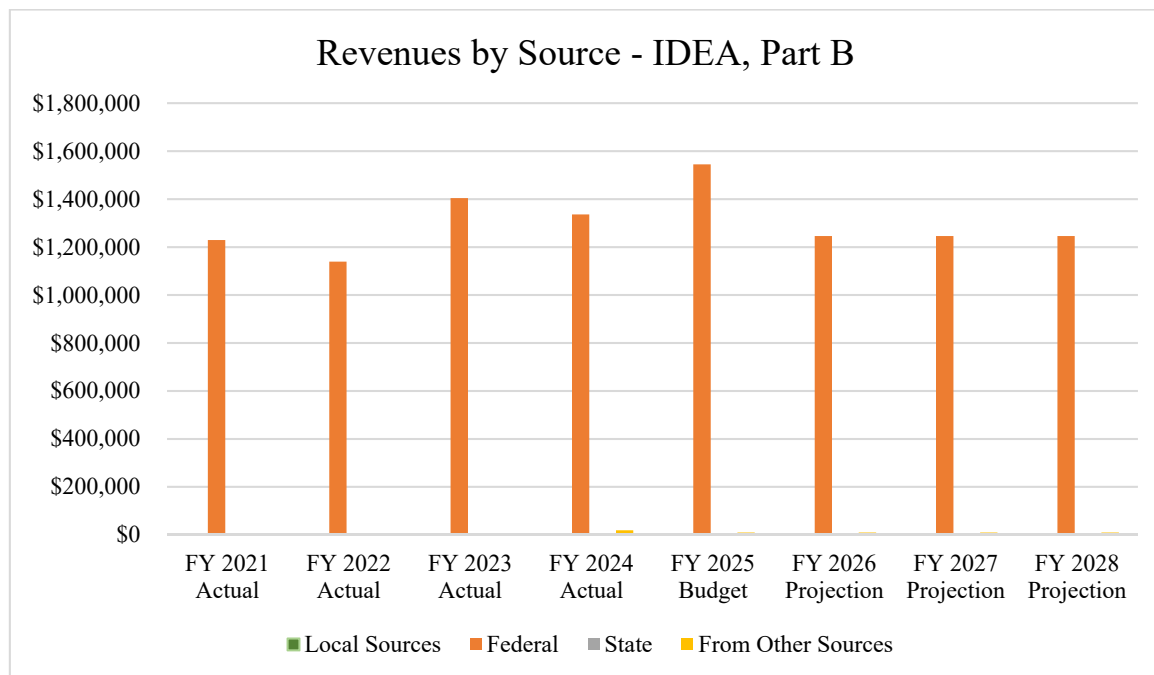
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the IDEA, Part-B Special Education Grant Fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental - Federal: Revenue is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUES BY SOURCE - IDEA , PART B								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$1,229,744	\$1,139,231	\$1,404,088	\$1,335,930	\$1,544,918	\$1,246,200	\$1,246,200	\$1,246,200
From Other Sources	5,582	942	752	18,932	10,000	10,000	10,000	10,000
Total Revenues	1,235,326	1,140,173	1,404,840	1,354,862	1,554,918	1,256,200	1,256,200	1,256,200



Federal Sources:

For FY 2025, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2025 is due to unspent grants from the prior year carried into the current year as well as the current projection. Future projections include based on the current year grant award.

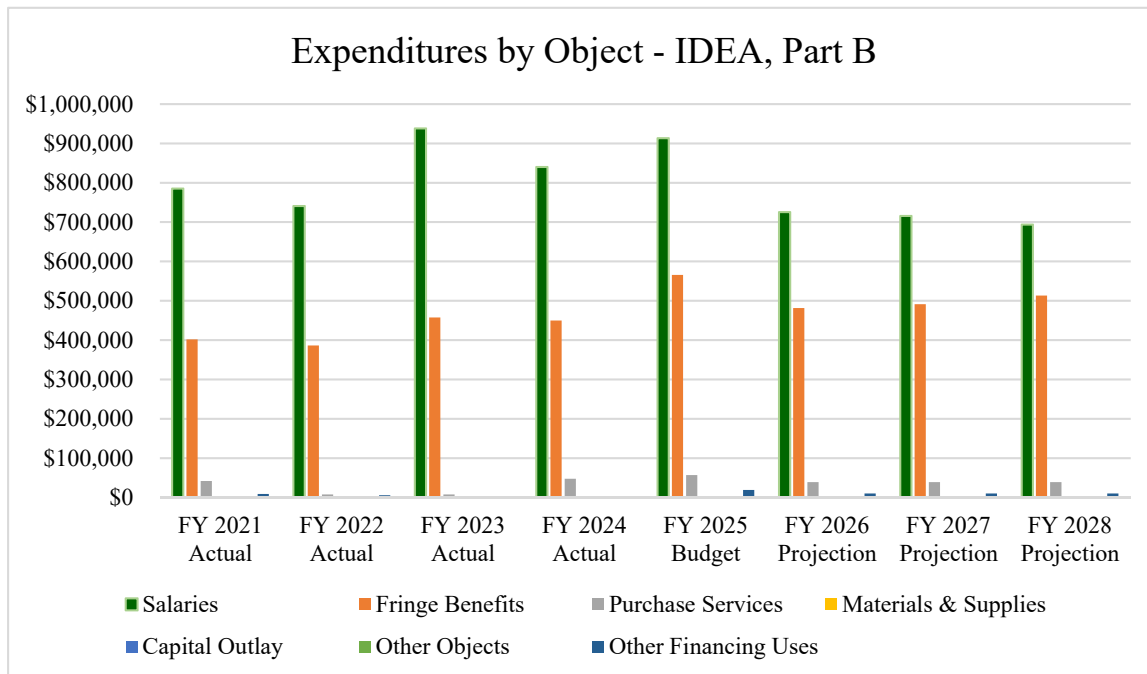
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the IDEA, Part-B Special Education Grant Fund.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates the number of special education positions that the grant can cover, current negotiated agreements, step increases.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- **Purchased Services:** Based on contractual obligations for the non-public school's allocation for special education services. The amounts are allocated based on the pass through dollars awarded through the grant.

EXPENDITURES BY OBJECT - IDEA, PART B								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Description								
Expenditures: By Object								
Salaries	\$785,183	\$740,657	\$938,306	\$840,004	\$913,148	\$725,390	\$715,701	\$693,660
Fringe Benefits	401,967	386,525	457,469	449,652	565,872	481,660	491,349	513,390
Purchase Services	41,980	7,504	7,715	47,604	56,966	39,150	39,150	39,150
Materials and Supplies	1,997	0	0	0	0	0	0	0
Other Financing Uses	8,776	5,582	942	752	18,932	10,000	10,000	10,000
Total Expenditures	1,239,903	1,140,268	1,404,432	1,338,012	1,554,918	1,256,200	1,256,200	1,256,200



Salaries:

Salaries make up the largest object category of expenditures at 58.7%. Combined with fringe benefits, salary and benefits make up 95.1% of expenditures. As indicated by the graphs above, salaries have increased due to shifting more personnel cost onto the grant from the general fund in exchange to shift non-personnel cost to the general fund. Salaries are based on negotiated agreements, and salary schedule movement. In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled.

Fringe Benefits:

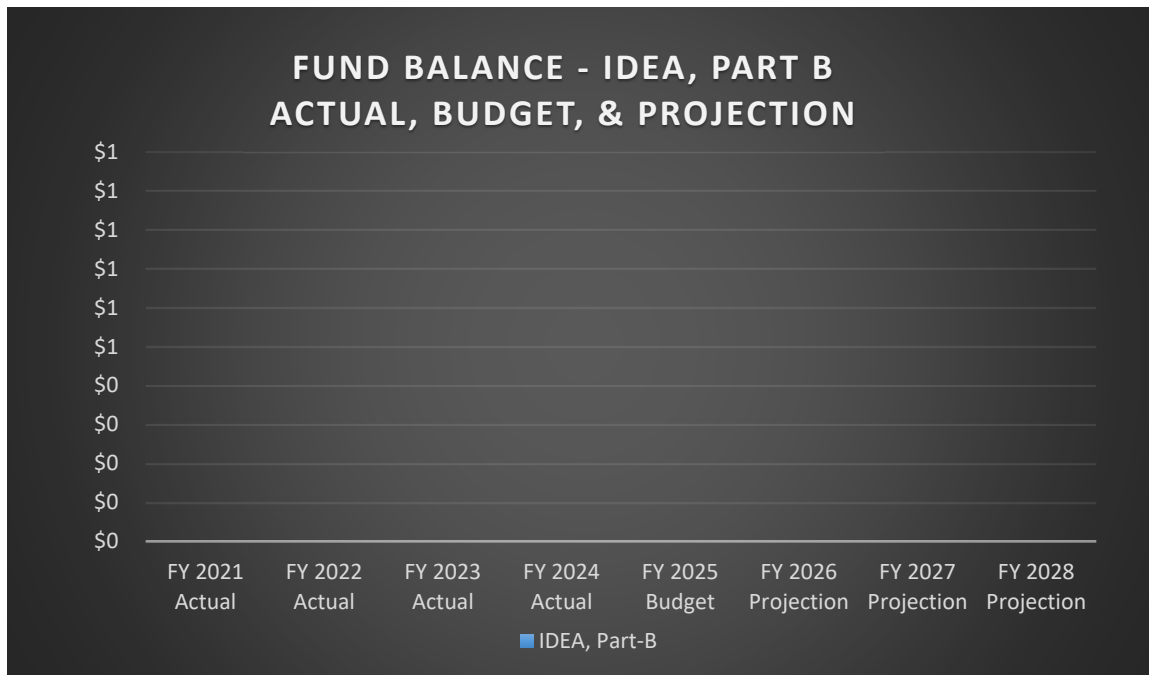
During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

Purchased Services: Based on contractual obligations for the non-public school's allocation for special education services. The amounts are allocated based on the pass through dollars awarded through the grant. Increases in the current year to unspent funds for the prior year carried into the current year to be utilized.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the IDEA, Part-B Special Education Grant Fund.



FUND BALANCE - IDEA, PART B								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$4,874	\$297	\$202	\$610	\$17,460	\$17,460	\$17,460	\$17,460
Ending Cash Balance	297	202	610	17,460	17,460	17,460	17,460	17,460
Year End Encumbrances	297	202	610	17,460	17,460	17,460	17,460	17,460
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
IDEA, PART-B SPECIAL EDUCATION - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$1,229,744	\$1,139,231	\$1,404,088	\$1,335,930	\$1,544,918	\$1,246,200	\$1,246,200	\$1,246,200
Total Revenues		1,229,744	1,139,231	1,404,088	1,335,930	1,544,918	1,246,200	1,246,200	1,246,200
Instruction:									
	Salaries	466,076	410,835	595,820	485,092	506,949	342,316	328,457	302,423
	Fringe Benefits	270,455	249,625	315,077	297,618	377,223	317,470	321,920	338,539
Total Insutruction		736,531	660,460	910,897	782,710	884,172	659,786	650,377	640,962
Support Services:									
	Salaries	319,107	329,822	342,486	354,912	406,199	383,074	387,244	391,237
	Fringe Benefits	131,512	136,900	142,392	152,034	188,649	164,190	169,429	174,851
	Materials and Supplies	1,997	0	0	0	0	0	0	0
Total Support Services		452,616	466,722	484,878	506,946	594,848	547,264	556,673	566,088
Operation of Non-Instructional Services:									
	Purchase Services	41,980	7,504	7,715	47,604	56,966	39,150	39,150	39,150
Total Operational of Non-Instructional Services		41,980	7,504	7,715	47,604	56,966	39,150	39,150	39,150
Total Expenditures		1,231,127	1,134,686	1,403,490	1,337,260	1,535,986	1,246,200	1,246,200	1,246,200
Excess of Revenues Over / (Under) Ependitures		(1,383)	4,545	598	(1,330)	8,932	0	0	0
Other Financing Sources / (Uses):									
	Advance In	5,582	942	752	18,932	10,000	10,000	10,000	10,000
	Advance Out	(8,776)	(5,582)	(942)	(752)	(18,932)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(3,194)	(4,640)	(190)	18,180	(8,932)	0	0	0
Net Change in Fund Balance		(4,577)	(95)	408	16,850	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	4,874	297	202	610	17,460	17,460	17,460	17,460
	Cash Balance at End of Fiscal Year	297	202	610	17,460	17,460	17,460	17,460	17,460
	Year End Encumbrances Appropriated	297	202	610	17,460	17,460	17,460	17,460	17,460
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA, PART-B SPECIAL EDUCATION - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL IDEA, PART-B SPECIAL EDUCATION

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		Intergovernmental - Federal	\$1,229,744	\$1,139,231	\$1,404,088	\$1,335,930	\$1,544,918	\$1,246,200	\$1,246,200	\$1,246,200
Total Revenues			1,229,744	1,139,231	1,404,088	1,335,930	1,544,918	1,246,200	1,246,200	1,246,200
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	262,911	200,770	374,188	248,477	233,540	109,877	93,875	66,008
	119	Other Cert Salaries	0	400	200	200	0	0	0	0
	141	Noncert Regular Sal/Wages	202,899	209,216	220,652	235,355	270,759	228,439	230,582	232,415
	144	Noncertified Overtime	66	249	580	860	0	0	0	0
	149	Noncert Merit Incentive	200	200	200	200	1,300	1,300	1,300	1,300
	169	Other Non-Certificated Compensation	0	0	0	0	1,350	2,700	2,700	2,700
		Total Salaries	466,076	410,835	595,820	485,092	506,949	342,316	328,457	302,423
		Fringe Benefits								
	211	STRS - Employer's Share	36,211	29,562	52,365	34,354	47,450	15,778	13,520	9,619
	221	SERS - Employer's Share	30,090	29,767	31,516	34,226	37,653	31,981	32,281	32,538
	291	Cert Other Retire/Insurance	51,909	35,685	64,914	35,692	72,083	52,710	43,232	46,494
	292	Noncert Other Retire/Insurance	152,245	154,611	166,282	193,346	220,037	217,001	232,887	249,888
		Total Fringe Benefits	270,455	249,625	315,077	297,618	377,223	317,470	321,920	338,539
Total Insutruction			736,531	660,460	910,897	782,710	884,172	659,786	650,377	640,962
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	281,408	291,300	303,479	314,728	357,566	339,107	343,277	347,270
	113	Supplemental Cert-Salary/Wages	8,994	9,132	9,006	9,164	10,125	9,293	9,293	9,293
	119	Other Cert Salaries	0	0	0	0	1,600	1,600	1,600	1,600
	141	Noncert Regular Sal/Wages	28,705	29,390	30,001	31,020	36,908	33,074	33,074	33,074
		Total Salaries	319,107	329,822	342,486	354,912	406,199	383,074	387,244	391,237
		Fringe Benefits								
	211	STRS - Employer's Share	39,825	43,537	43,606	45,320	51,763	48,776	49,384	49,918
	291	Cert Other Retire/Insurance	67,437	69,347	73,401	79,575	89,944	86,937	90,659	94,574
	292	Noncert Other Retire/Insurance	24,250	24,016	25,385	27,139	46,942	28,477	29,386	30,359
		Total Fringe Benefits	131,512	136,900	142,392	152,034	188,649	164,190	169,429	174,851
		Supplies and Materials								
	590	Other Supplies and Materials	1,997	0	0	0	0	0	0	0
Total Support Services			452,616	466,722	484,878	506,946	594,848	547,264	556,673	566,088
Operation of Non-Instructional Services:										
		Purchase Services								
	490	Other Purchased Services	41,980	7,504	7,715	47,604	56,966	39,150	39,150	39,150
Total Operational of Non-Instructional Services			41,980	7,504	7,715	47,604	56,966	39,150	39,150	39,150

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA, PART-B SPECIAL EDUCATION - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL IDEA, PART-B SPECIAL EDUCATION

Function Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Expenditures		1,231,127	1,134,686	1,403,490	1,337,260	1,535,986	1,246,200	1,246,200	1,246,200
Excess of Revenues Over / (Under) Expenditures		(1,383)	4,545	598	(1,330)	8,932	0	0	0
Other Financing Sources / (Uses):									
<i>Other Financing Uses</i>									
921 Advance In		5,582	942	752	18,932	10,000	10,000	10,000	10,000
922 Advance Out		(8,776)	(5,582)	(942)	(752)	(18,932)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(3,194)	(4,640)	(190)	18,180	(8,932)	0	0	0
Net Change in Fund Balance		(4,577)	(95)	408	16,850	0	0	0	0
Cash Balance at Beginning of Fiscal Year		4,874	297	202	610	17,460	17,460	17,460	17,460
Cash Balance at End of Fiscal Year		297	202	610	17,460	17,460	17,460	17,460	17,460
Year End Encumbrances Appropriated		297	202	610	17,460	17,460	17,460	17,460	17,460
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



TITLE III, LIMITED ENGLISH PROFICIENCY GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Title III, Limited English Proficiency Grant Fund.

The Title III, limited English proficiency grant is used to develop and carry out elementary and secondary school programs, including activities at the pre-school level, to meet the educational needs of the children with limited English proficiency.

The statements in this section contain the consolidated Level 3 statement of the Title III, limited English proficiency grant fund and the individual Level 4 statements each department and/or program within the Title III, limited English proficiency grant fund.

The departments and/or programs that make up the Title III, limited English proficiency grant fund are as follows:

- Title III, Limited English Proficiency Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the Title III, Limited English Proficiency Grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Title III, Limited English Proficiency Grant fund.

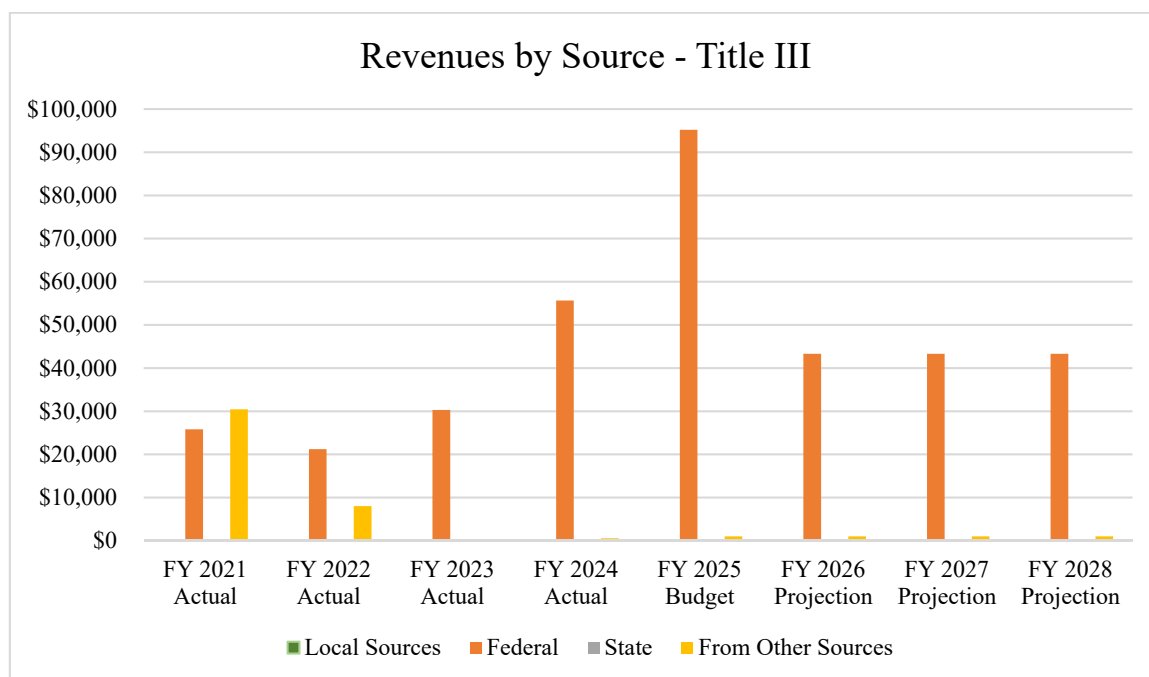
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Title III, Limited English Proficiency Grant fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental - Federal: Revenue is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUES BY SOURCE - TITLE III								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$25,795	\$21,232	\$30,287	\$55,649	\$95,194	\$43,306	\$43,306	\$43,306
From Other Sources	30,450	8,024	380	579	1,000	1,000	1,000	1,000
Total Revenues	56,245	29,256	30,667	56,228	96,194	44,306	44,306	44,306



Federal Sources:

For FY 2025, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2025 is due to unspent grants from the prior year carried into the current year as well as the current projection. Future projections include based on the current year grant award.

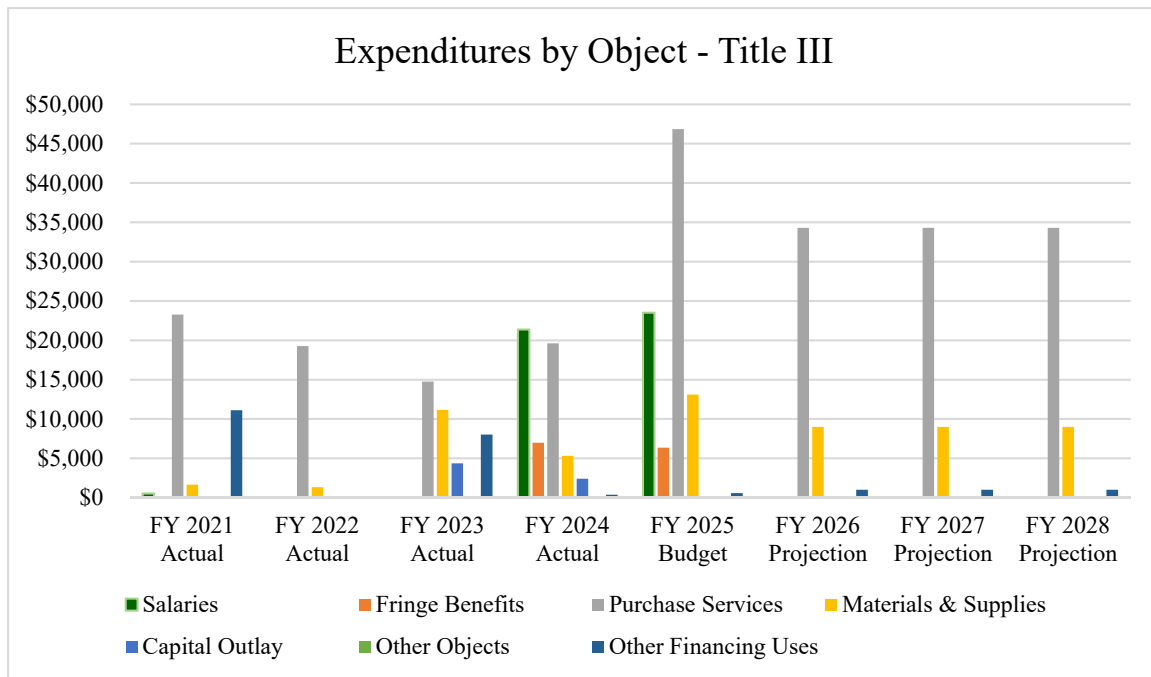
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Title III, Limited English Proficiency Grant fund.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates the number of Title III positions that the grant can cover, current negotiated agreements, step increases.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- **Purchased Services & Materials Supplies:** Based on the allowable uses for the grant award to supplement the District English Learners population. Projections are done in collaboration with the Curriculum department who manages the grant.

EXPENDITURES BY OBJECT - TITLE III								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$540	\$0	\$0	\$21,384	\$23,511	\$0	\$0	\$0
Fringe Benefits	87	0	0	6,989	6,362	0	0	0
Purchase Services	23,271	19,279	14,754	19,615	46,851	34,306	34,306	34,306
Materials and Supplies	1,660	1,345	11,164	5,329	13,101	9,000	9,000	9,000
Capital Outlay	0	0	4,369	2,411	0	0	0	0
Other Financing Uses	11,126	0	8,024	380	579	1,000	1,000	1,000
Total Expenditures	36,684	20,624	38,311	56,108	90,404	44,306	44,306	44,306

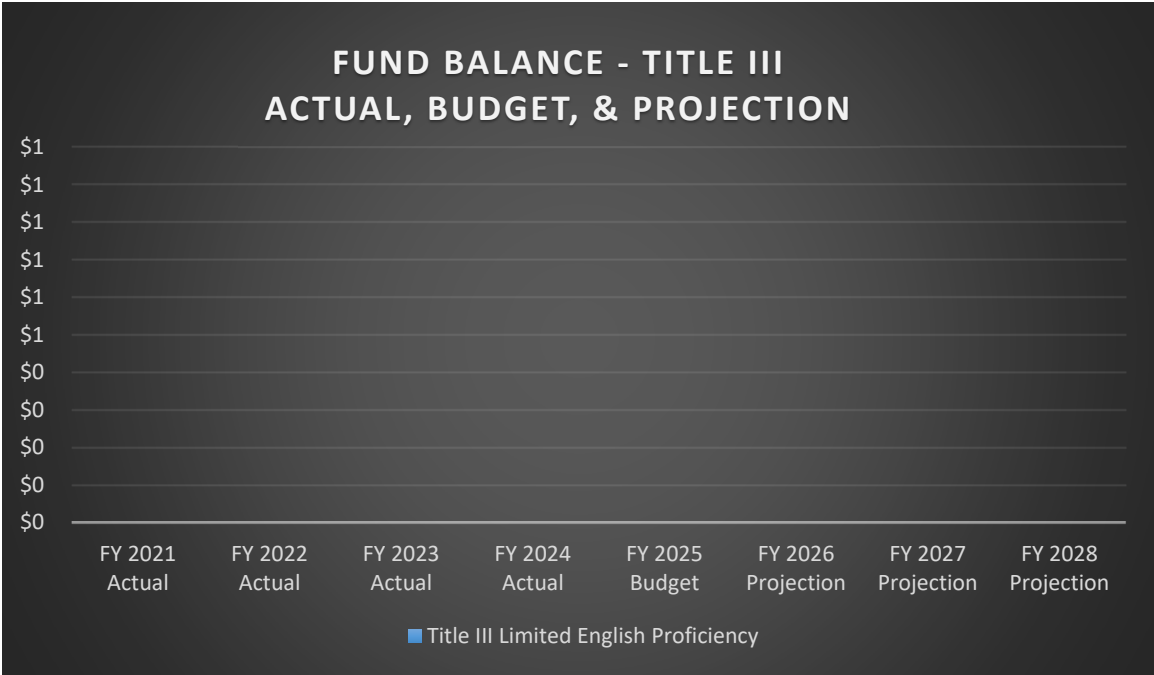


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2025 is due to resources carried over from prior years included in the budget. With the carry over funds, the District utilized an instructional aid position to assist English language learner students in FY 2024 and FY 2025. The purchase service and materials and supplies object category are primarily used to provide additional support services for children with English as a second language.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Title III, Limited English Proficiency Grant fund.



FUND BALANCE - TITLE III								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$10,281	\$29,842	\$8,024	\$380	\$500	\$500	\$500	\$500
Ending Cash Balance	29,842	8,024	380	500	500	500	500	500
Year End Encumbrances	29,842	8,024	380	500	500	500	500	500
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TITLE III LIMITED ENGLISH PROFICIENCY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$25,795	\$21,232	\$30,287	\$55,649	\$95,194	\$43,306	\$43,306	\$43,306
Total Revenues		25,795	21,232	30,287	55,649	95,194	43,306	43,306	43,306
Instruction:									
	Salaries	540	0	0	21,384	23,511	0	0	0
	Fringe Benefits	87	0	0	6,989	6,362	0	0	0
	Purchase Services	18,900	17,584	11,688	17,847	41,462	30,306	30,306	30,306
	Materials and Supplies	1,660	1,345	11,164	5,329	13,101	9,000	9,000	9,000
	Capital Outlay	0	0	4,369	2,411	5,790	0	0	0
Total Instruction		21,187	18,929	27,221	53,960	90,226	39,306	39,306	39,306
Support Services:									
	Purchase Services	4,371	1,695	2,445	1,390	4,566	3,000	3,000	3,000
Total Support Services		4,371	1,695	2,445	1,390	4,566	3,000	3,000	3,000
Operation of Non-Instructional Services:									
	Purchase Services	0	0	621	378	823	1,000	1,000	1,000
Total Operational of Non-Instructional Services		0	0	621	378	823	1,000	1,000	1,000
Total Expenditures		25,558	20,624	30,287	55,728	95,615	43,306	43,306	43,306
Excess of Revenues Over / (Under) Expenditures		237	608	0	(79)	(421)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	30,450	8,024	380	579	1,000	1,000	1,000	1,000
	Advance Out	(11,126)	(30,450)	(8,024)	(380)	(579)	(1,000)	(1,000)	(1,000)
Total Other Financing Sources / (Uses)		19,324	(22,426)	(7,644)	199	421	0	0	0
Net Change in Fund Balance		19,561	(21,818)	(7,644)	120	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	10,281	29,842	8,024	380	500	500	500	500
	Cash Balance at End of Fiscal Year	29,842	8,024	380	500	500	500	500	500
	Year End Encumbrances Appropriated	29,842	8,024	380	500	500	500	500	500
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

TITLE III LIMITED ENGLISH PROFICIENCY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL TITLE III LIMITED ENGLISH PROFICIENCY

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		Intergovernmental - Federal	\$25,795	\$21,232	\$30,287	\$55,649	\$95,194	\$43,306	\$43,306	\$43,306
Total Revenues			25,795	21,232	30,287	55,649	95,194	43,306	43,306	43,306
Instruction:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	540	0	0	21,384	23,511	0	0	0
		<i>Fringe Benefits</i>								
	291	Cert Other Retire/Insurance	87	0	0	6,989	6,362	0	0	0
		<i>Purchase Services</i>								
	490	Other Purchased Services	18,900	17,584	11,688	17,847	41,462	30,306	30,306	30,306
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	1,660	1,345	11,164	5,329	13,101	9,000	9,000	9,000
		<i>Capital Outlay</i>								
	640	Equipment	0	0	4,369	2,411	5,790	0	0	0
Total Insutruction			21,187	18,929	27,221	53,960	90,226	39,306	39,306	39,306
Support Services:										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	507	1,695	2,445	1,390	4,110	3,000	3,000	3,000
	490	Other Purchased Services	3,864	0	0	0	456	0	0	0
		Total Purchase Services	4,371	1,695	2,445	1,390	4,566	3,000	3,000	3,000
Total Support Services			4,371	1,695	2,445	1,390	4,566	3,000	3,000	3,000
Operation of Non-Instructional Services:										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	621	378	823	1,000	1,000	1,000
Total Operational of Non-Instructional Services			0	0	621	378	823	1,000	1,000	1,000
Total Expenditures			25,558	20,624	30,287	55,728	95,615	43,306	43,306	43,306
Excess of Revenues Over / (Under) Ependitures			237	608	0	(79)	(421)	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	921	Advance In	30,450	8,024	380	579	1,000	1,000	1,000	1,000
	922	Advance Out	(11,126)	(30,450)	(8,024)	(380)	(579)	(1,000)	(1,000)	(1,000)
Total Other Financing Sources / (Uses)			19,324	(22,426)	(7,644)	199	421	0	0	0
Net Change in Fund Balance			19,561	(21,818)	(7,644)	120	0	0	0	0
Cash Balance at Beginning of Fiscal Year			10,281	29,842	8,024	380	500	500	500	500
Cash Balance at End of Fiscal Year			29,842	8,024	380	500	500	500	500	500
Year End Encumbrances Appropriated			29,842	8,024	380	500	500	500	500	500
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TITLE I, DISADVANTAGED YOUTH GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Title I, Disadvantaged Youth Grant Fund.

The Title I disadvantaged youth grant fund is used to assist the School District in meeting the special needs of economically and educationally deprived children.

The statements in this section contain the consolidated Level 3 statement of the Title I disadvantaged youth grant fund and the individual Level 4 statements each department and/or program within the Title I disadvantaged youth grant fund.

The departments and/or programs that make up the Title I disadvantaged youth grant fund are as follows:

- Title I Disadvantaged Youth Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the Title I, Disadvantaged Youth Grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Title I, Disadvantaged Youth Grant fund.

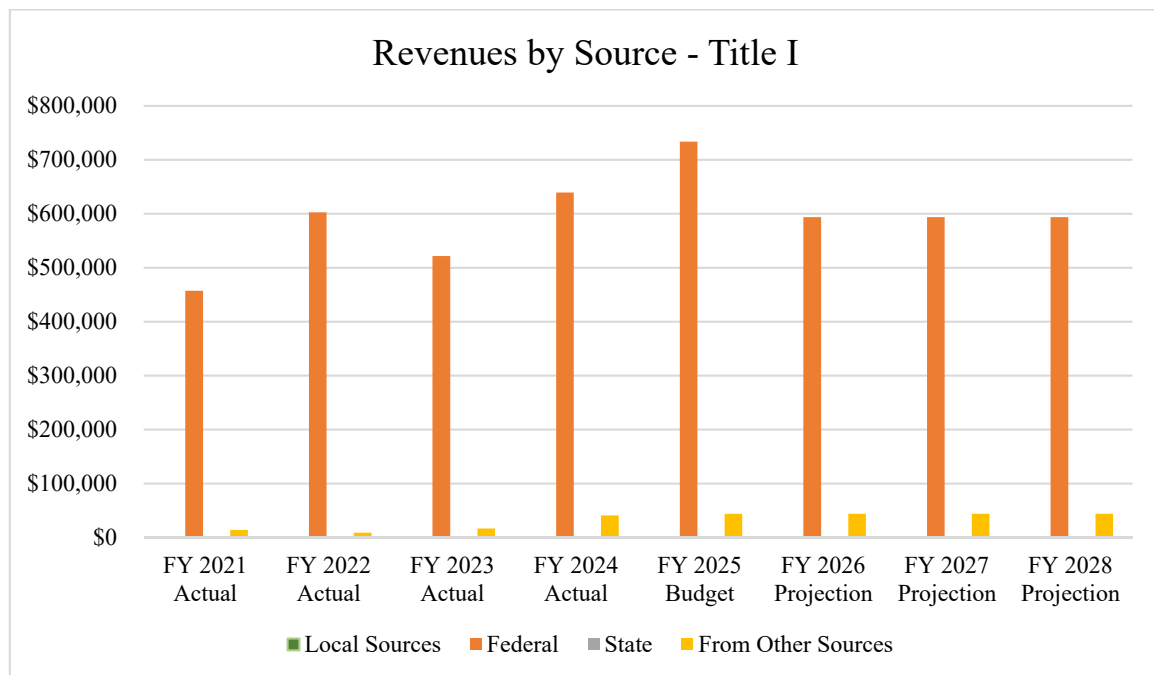
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Title I, Disadvantaged Youth Grant fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental - Federal: Revenue is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUES BY SOURCE - TITLE I								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$457,447	\$602,505	\$521,829	\$639,545	\$733,671	\$593,711	\$593,711	\$593,711
From Other Sources	14,070	8,956	16,599	41,105	44,000	44,000	44,000	44,000
Total Revenues	471,517	611,461	538,428	680,650	777,671	637,711	637,711	637,711



Federal Sources:

For FY 2025, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2025 is due to unspent grants from the prior year carried into the current year as well as the current projection. Future projections include based on the current year grant award.

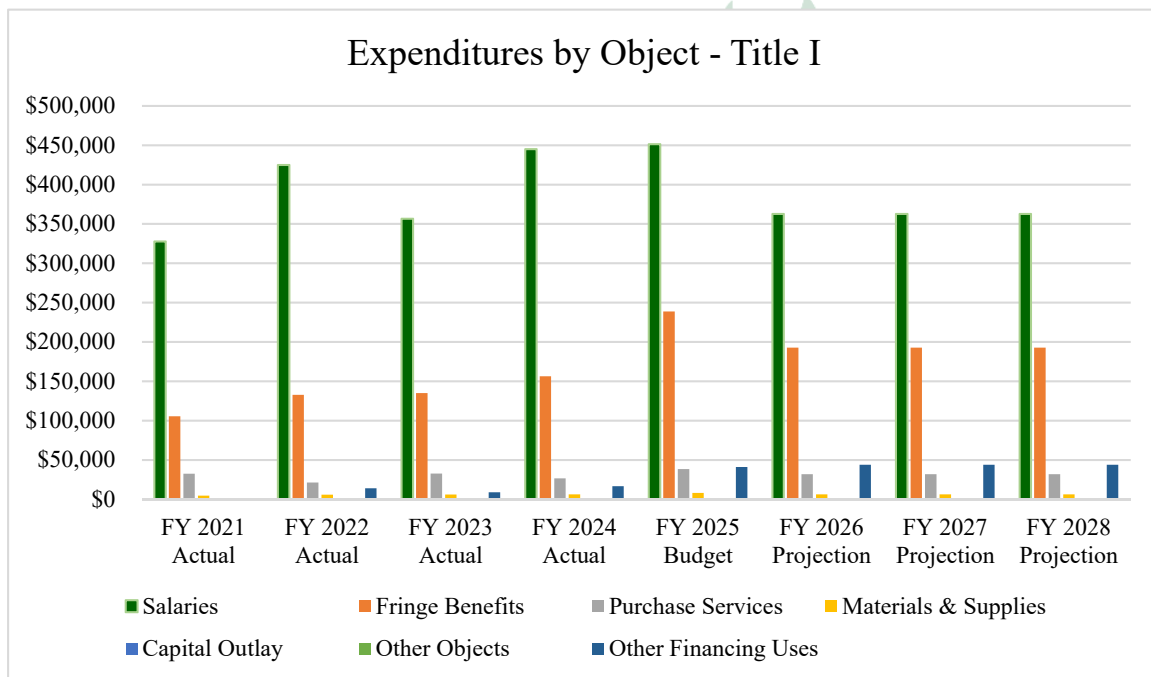
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Title I, Disadvantaged Youth Grant fund.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates the number of Title I positions that the grant can cover, current negotiated agreements, step increases.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- **Purchased Services and Materials and Supplies:** Based on contractual obligations for the non-public school's allocation for special education services. The amounts are allocated based on the pass through dollars awarded through the grant.

EXPENDITURES BY OBJECT - TITLE I								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Description								
Expenditures: By Object								
Salaries	\$327,648	\$425,034	\$356,618	\$445,038	\$451,294	\$362,666	\$362,666	\$362,666
Fringe Benefits	105,614	132,883	135,123	156,285	238,699	192,754	192,754	192,754
Purchase Services	32,512	21,316	32,816	26,561	38,351	31,988	31,988	31,988
Materials and Supplies	4,692	5,982	6,138	6,304	8,222	6,303	6,303	6,303
Other Financing Uses	1,374	14,070	8,956	16,599	41,105	44,000	44,000	44,000
Total Expenditures	471,840	599,285	539,651	650,787	777,671	637,711	637,711	637,711



Salaries:

Salaries make up the largest object category of expenditures at 58.0%. Combined with fringe benefits, salary and benefits make up 88.7% of expenditures. As indicated by the graphs above, overall salaries have increased due to adding an additional positions coupled with negotiated agreements, and salary schedule movement. In the actual years, salary savings may occur due to vacancies and open positions; in the budget and projected years, the budget assumes that all positions are filled.

Fringe Benefits:

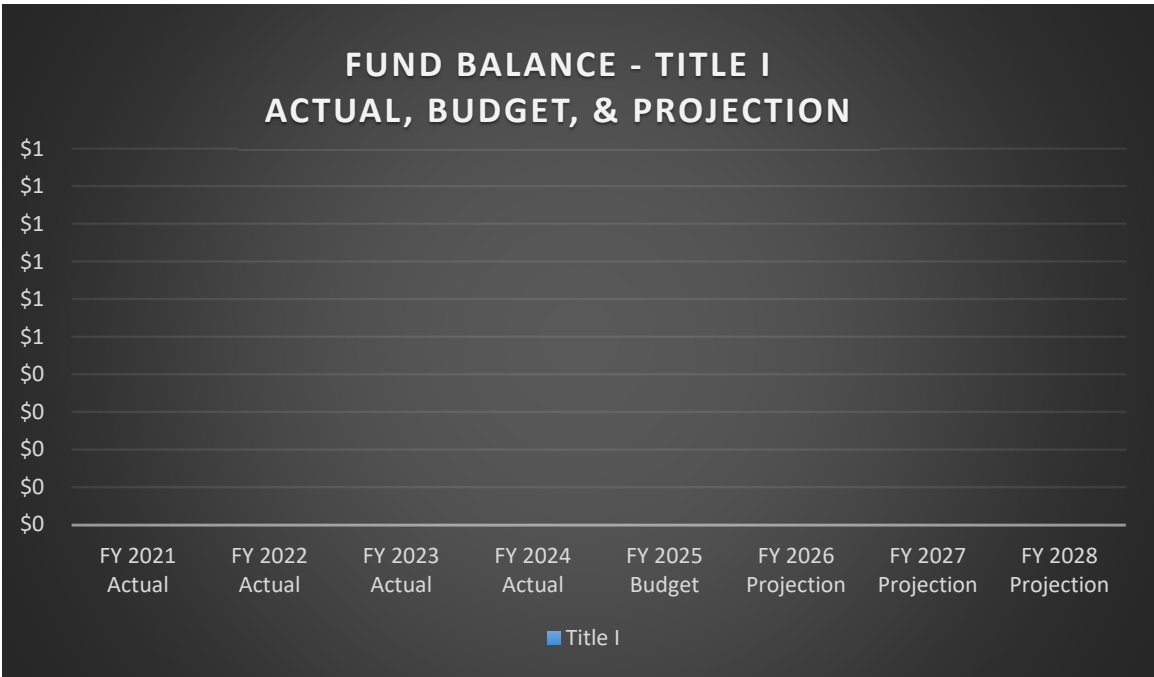
During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Purchase Services and Materials & Supplies:

As indicated on the graphs above, purchase services and materials & supplies object categories are 6.0% of expenditures. The purchase service object category is primarily used to provide additional support services for disadvantaged youth.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Title I, Disadvantaged Youth Grant fund.



FUND BALANCE - TITLE I								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025	2026	2027	2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$642	\$319	\$12,495	\$11,272	\$41,135	\$41,135	\$41,135	\$41,135
Ending Cash Balance	319	12,495	11,272	41,135	41,135	41,135	41,135	41,135
Year End Encumbrances	319	12,495	11,272	41,135	41,135	41,135	41,135	41,135
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TITLE I-DISADVANTAGED YOUTH - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$457,447	\$602,505	\$521,829	\$639,545	\$733,671	\$593,711	\$593,711	\$593,711
Total Revenues		457,447	602,505	521,829	639,545	733,671	593,711	593,711	593,711
Instruction:									
	Salaries	327,648	425,034	356,618	445,038	451,294	362,666	362,666	362,666
	Fringe Benefits	105,614	132,883	135,123	156,285	238,699	192,754	192,754	192,754
	Materials and Supplies	0	0	0	209	291	0	0	0
Total Insutruction		433,262	557,917	491,741	601,532	690,284	555,420	555,420	555,420
Support Services:									
	Purchase Services	0	0	0	0	4,726	2,000	2,000	2,000
Total Support Services		0	0	0	0	4,726	2,000	2,000	2,000
Operation of Non-Instructional Services:									
	Purchase Services	32,512	21,316	32,816	26,561	33,625	29,988	29,988	29,988
	Materials and Supplies	4,692	5,982	6,138	6,095	7,931	6,303	6,303	6,303
Total Operational of Non-Instructional Services		37,204	27,298	38,954	32,656	41,556	36,291	36,291	36,291
Total Expenditures		470,466	585,215	530,695	634,188	736,566	593,711	593,711	593,711
Excess of Revenues Over / (Under) Ependitures		(13,019)	17,290	(8,866)	5,357	(2,895)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	14,070	8,956	16,599	41,105	44,000	44,000	44,000	44,000
	Advance Out	(1,374)	(14,070)	(8,956)	(16,599)	(41,105)	(44,000)	(44,000)	(44,000)
Total Other Financing Sources / (Uses)		12,696	(5,114)	7,643	24,506	2,895	0	0	0
Net Change in Fund Balance		(323)	12,176	(1,223)	29,863	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	642	319	12,495	11,272	41,135	41,135	41,135	41,135
	Cash Balance at End of Fiscal Year	319	12,495	11,272	41,135	41,135	41,135	41,135	41,135
	Year End Encumbrances Appropriated	319	12,495	11,272	41,135	41,135	41,135	41,135	41,135
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

TITLE I - DISADVANTAGED CHILDREN - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL TITLE I - DISADVANTAGED CHILDREN

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$457,447	\$602,505	\$521,829	\$639,545	\$733,671	\$593,711	\$593,711	\$593,711
Total Revenues	457,447	602,505	521,829	639,545	733,671	593,711	593,711	593,711
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	326,648	418,059	354,339	444,238	450,294	361,666	361,666	361,666
119 Other Cert Salaries	1,000	200	400	800	1,000	1,000	1,000	1,000
141 Noncert Regular Sal/Wages	0	6,775	1,879	0	0	0	0	0
Total Salaries	327,648	425,034	356,618	445,038	451,294	362,666	362,666	362,666
Fringe Benefits								
291 Cert Other Retire/Insurance	105,614	131,809	134,806	156,285	238,699	192,754	192,754	192,754
292 Noncert Other Retire/Insurance	0	1,074	317	0	0	0	0	0
Total Fringe Benefits	105,614	132,883	135,123	156,285	238,699	192,754	192,754	192,754
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	209	291	0	0	0
Total Insutruction	433,262	557,917	491,741	601,532	690,284	555,420	555,420	555,420
Support Services:								
Purchase Services								
490 Other Purchased Services	0	0	0	0	4,726	2,000	2,000	2,000
Total Support Services	0	0	0	0	4,726	2,000	2,000	2,000
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	32,512	21,316	32,816	26,561	33,625	29,988	29,988	29,988
Supplies and Materials								
590 Other Supplies and Materials	4,692	5,982	6,138	6,095	7,931	6,303	6,303	6,303
Total Operational of Non-Instructional Services	37,204	27,298	38,954	32,656	41,556	36,291	36,291	36,291
Total Expenditures	470,466	585,215	530,695	634,188	736,566	593,711	593,711	593,711
Excess of Revenues Over / (Under) Ependitures	(13,019)	17,290	(8,866)	5,357	(2,895)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	14,070	8,956	16,599	41,105	44,000	44,000	44,000	44,000
922 Advance Out	(1,374)	(14,070)	(8,956)	(16,599)	(41,105)	(44,000)	(44,000)	(44,000)
Total Other Financing Sources / (Uses)	12,696	(5,114)	7,643	24,506	2,895	0	0	0
Net Change in Fund Balance	(323)	12,176	(1,223)	29,863	0	0	0	0
Cash Balance at Beginning of Fiscal Year	642	319	12,495	11,272	41,135	41,135	41,135	41,135
Cash Balance at End of Fiscal Year	319	12,495	11,272	41,135	41,135	41,135	41,135	41,135
Year End Encumbrances Appropriated	319	12,495	11,272	41,135	41,135	41,135	41,135	41,135
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The budget statements contained in this section provide the detailed revenue and expenditures for the Student Support and Academic Enrichment Grant Fund.

The miscellaneous federal grant fund is used to account for various monies received from Federal agencies which are not classified elsewhere.

The statements in this section contain the consolidated Level 3 statement of the miscellaneous federal grant fund and the individual Level 4 statements each department and/or program within the miscellaneous federal grant fund.

The departments and/or programs that make up the miscellaneous federal grant fund are as follows:

- Title IV-A Student Support and Academic Enrichment

The following pages contain summaries of revenues, expenditures, and fund balances for the student support and academic enrichment fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Student Support and Academic Enrichment grant fund.

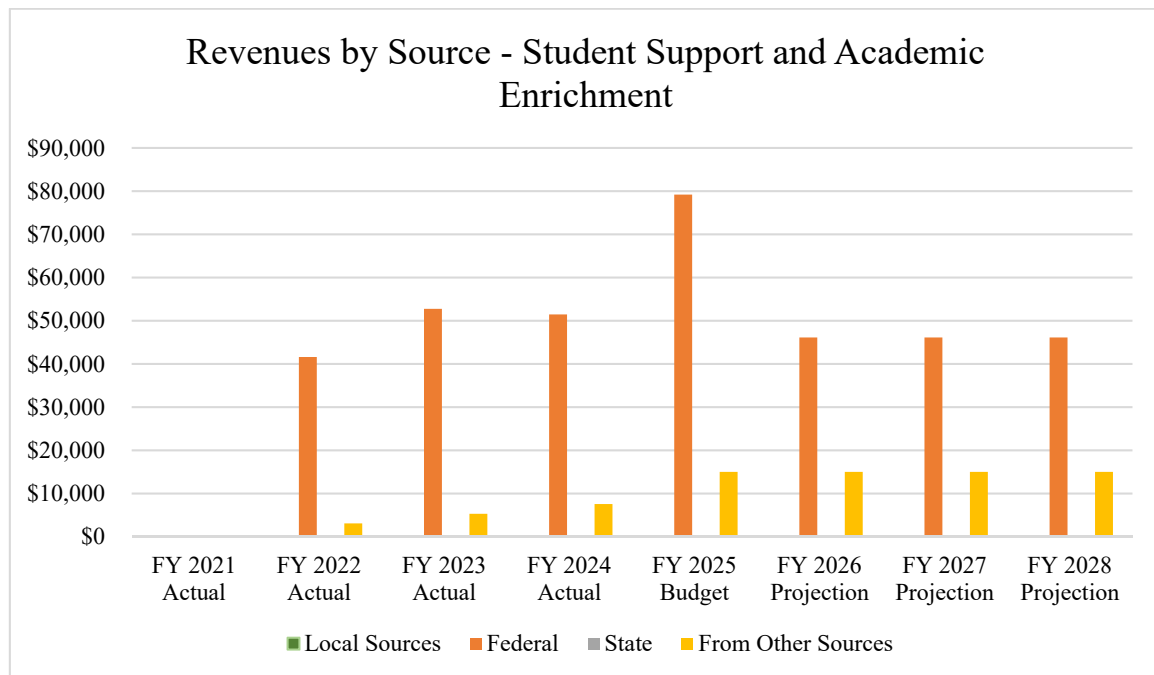
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Student Support and Academic Enrichment grant fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental - Federal: Revenue is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUES BY SOURCE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$41,604	\$52,763	\$51,454	\$79,222	\$46,117	\$46,117	\$46,117
From Other Sources	0	3,082	5,296	7,582	15,000	15,000	15,000	15,000
Total Revenues	0	44,686	58,059	59,036	94,222	61,117	61,117	61,117



Federal Sources:

For FY 2025, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2025 is due to unspent grants from the prior year carried into the current year as well as the current projection. Future projections include based on the current year grant award.

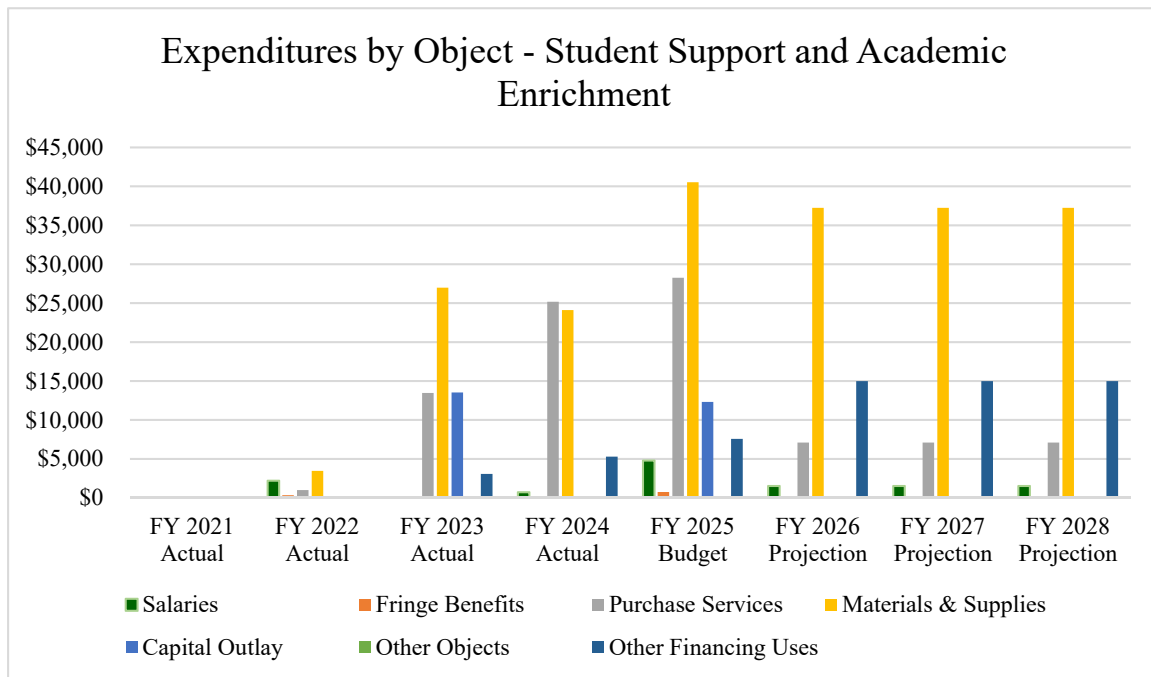
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Student Support and Academic Enrichment grant fund.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates transportation costs (bus drivers) that the grant can cover for specific field trips, current negotiated agreements, step increases.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.
- **Purchased Services & Materials Supplies:** Based on the allowable uses for the grant award to supplement the student support and academic enrichment. Projections are done in collaboration with the Curriculum department who manages the grant.

EXPENDITURES BY OBJECT - STUDENT SUPPORT AND ACADEMIC ENRICHMENT								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$0	\$2,202	\$0	\$722	\$4,792	\$1,530	\$1,530	\$1,530
Fringe Benefits	0	348	0	132	746	239	239	239
Purchase Services	0	999	13,462	25,178	28,263	7,100	7,100	7,100
Materials and Supplies	0	3,470	26,998	24,104	40,521	37,248	37,248	37,248
Capital Outlay	0	0	13,529	0	12,318	0	0	0
Other Financing Uses	0	0	3,082	5,296	7,582	15,000	15,000	15,000
Total Expenditures	0	7,019	57,071	55,432	94,222	61,117	61,117	61,117

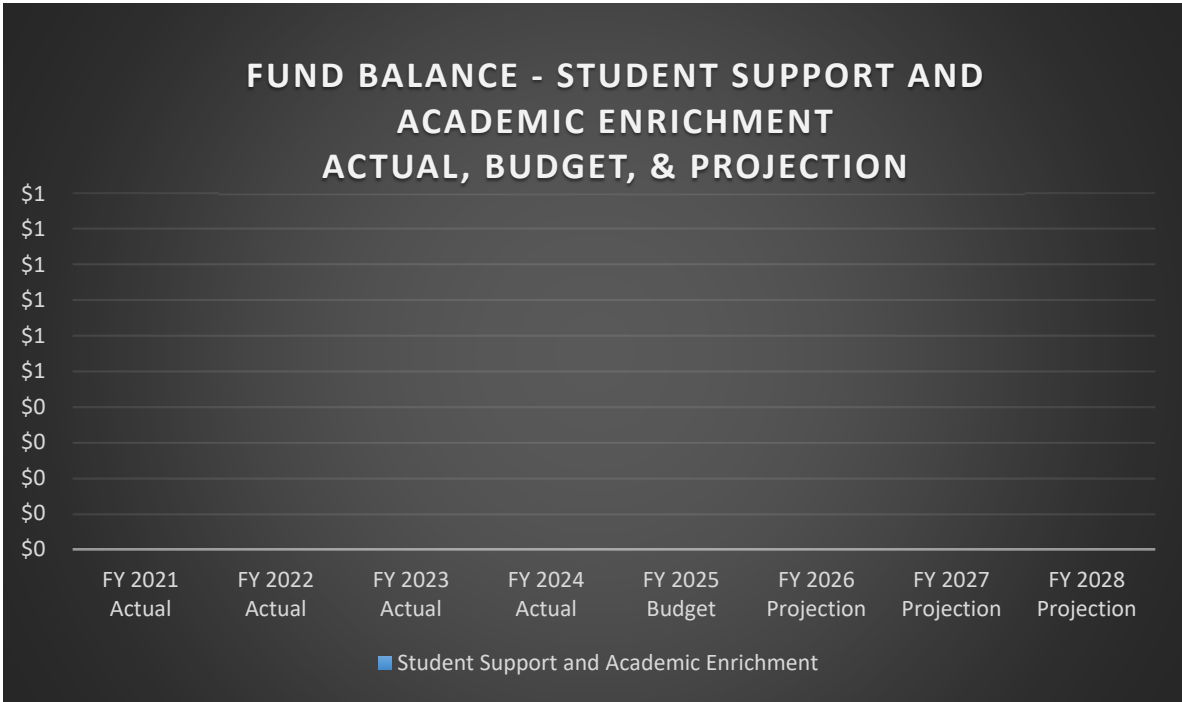


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2025 is due to resources carried over from prior years included in the budget. The District will utilize the grant in the following areas: well-rounded education opportunities, activities to support safe and healthy students, and activities to support the effective use of technology.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Student Support and Academic Enrichment grant fund.



FUND BALANCE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025	2026	2027	2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$0	\$0	\$3,080	\$4,068	\$7,672	\$7,672	\$7,672	\$7,672
Ending Cash Balance	0	3,080	4,068	7,672	7,672	7,672	7,672	7,672
Year End Encumbrances	0	3,080	4,068	7,672	7,672	7,672	7,672	7,672
Unencumbered Fund Balance	0	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
STUDENT SUPPORT AND ACADEMIC ENRICHMENT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$0	\$41,604	\$52,763	\$51,454	\$79,222	\$46,117	\$46,117	\$46,117
Total Revenues		0	41,604	52,763	51,454	79,222	46,117	46,117	46,117
Instruction:									
	Purchase Services	0	1,659	9,012	18,347	8,528	7,000	7,000	7,000
	Materials and Supplies	0	30,774	17,610	10,990	25,310	21,000	21,000	21,000
	Capital Outlay	0	2,154	12,620	0	0	0	0	0
Total Instruction		0	34,587	39,242	29,337	33,838	28,000	28,000	28,000
Support Services:									
	Salaries	0	2,202	0	722	4,792	1,530	1,530	1,530
	Fringe Benefits	0	348	0	132	746	239	239	239
	Purchase Services	0	999	2,346	6,403	18,535	100	100	100
	Materials and Supplies	0	3,470	9,388	8,970	9,970	13,085	13,085	13,085
	Capital Outlay	0	0	909	0	12,318	0	0	0
Total Support Services		0	7,019	12,643	16,227	46,361	14,954	14,954	14,954
Operation of Non-Instructional Services:									
	Purchase Services	0	0	2,104	428	1,200	0	0	0
	Materials and Supplies	0	0	0	4,144	5,241	3,163	3,163	3,163
Total Operational of Non-Instructional Services		0	0	2,104	4,572	6,441	3,163	3,163	3,163
Total Expenditures		0	41,606	53,989	50,136	86,640	46,117	46,117	46,117
Excess of Revenues Over / (Under) Expenditures		0	(2)	(1,226)	1,318	(7,418)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	0	3,082	5,296	7,582	15,000	15,000	15,000	15,000
	Advance Out	0	0	(3,082)	(5,296)	(7,582)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)		0	3,082	2,214	2,286	7,418	0	0	0
Net Change in Fund Balance		0	3,080	988	3,604	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	0	3,080	4,068	7,672	7,672	7,672	7,672
	Cash Balance at End of Fiscal Year	0	3,080	4,068	7,672	7,672	7,672	7,672	7,672
	Year End Encumbrances Appropriated	0	3,080	4,068	7,672	7,672	7,672	7,672	7,672
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL STUDENT SUPPORT AND ACADEMIC ENRICHMENT

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$0	\$41,604	\$52,763	\$51,454	\$79,222	\$46,117	\$46,117	\$46,117
Total Revenues	0	41,604	52,763	51,454	79,222	46,117	46,117	46,117
Instruction:								
<i>Purchase Services</i>								
490 Other Purchased Services	0	1,659	9,012	18,347	8,528	7,000	7,000	7,000
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	30,774	17,610	10,990	25,310	21,000	21,000	21,000
<i>Capital Outlay</i>								
640 Equipment	0	2,154	12,620	0	0	0	0	0
Total Instruction	0	34,587	39,242	29,337	33,838	28,000	28,000	28,000
Support Services:								
<i>Salaries:</i>								
111 Regular Cert-Salary/Wages	0	1,600	0	0	0	0	0	0
141 Noncert Regular Sal/Wages	0	602	0	722	4,792	1,530	1,530	1,530
Total Salaries	0	2,202	0	722	4,792	1,530	1,530	1,530
<i>Fringe Benefits</i>								
291 Cert Other Retire/Insurance	0	253	0	0	0	0	0	0
292 Noncert Other Retire/Insurance	0	95	0	132	746	239	239	239
Total Fringe Benefits	0	348	0	132	746	239	239	239
<i>Purchase Services</i>								
490 Other Purchased Services	0	999	2,346	6,403	18,535	100	100	100
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	3,470	9,388	8,970	9,970	13,085	13,085	13,085
<i>Capital Outlay</i>								
640 Equipment	0	0	909	0	12,318	0	0	0
Total Support Services	0	7,019	12,643	16,227	46,361	14,954	14,954	14,954
Operation of Non-Instructional Services:								
<i>Purchase Services</i>								
490 Other Purchased Services	0	0	2,104	428	1,200	0	0	0
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	0	0	0	4,144	5,241	3,163	3,163	3,163
Total Operational of Non-Instructional Services	0	0	2,104	4,572	6,441	3,163	3,163	3,163
Total Expenditures	0	41,606	53,989	50,136	86,640	46,117	46,117	46,117
Excess of Revenues Over / (Under) Expenditures	0	(2)	(1,226)	1,318	(7,418)	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
921 Advance In	0	3,082	5,296	7,582	15,000	15,000	15,000	15,000
922 Advance Out	0	0	(3,082)	(5,296)	(7,582)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)	0	3,082	2,214	2,286	7,418	0	0	0
Net Change in Fund Balance	0	3,080	988	3,604	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	3,080	4,068	7,672	7,672	7,672	7,672
Cash Balance at End of Fiscal Year	0	3,080	4,068	7,672	7,672	7,672	7,672	7,672
Year End Encumbrances Appropriated	0	3,080	4,068	7,672	7,672	7,672	7,672	7,672
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

IDEA PRESCHOOL GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the IDEA Preschool Grant Fund.

The IDEA preschool grant fund is used to improvement and expansion of services for handicapped children ages three to five years.

The statements in this section contain the consolidated Level 3 statement of the IDEA preschool grant fund and the individual Level 4 statements each department and/or program within the IDEA preschool grant fund.

The departments and/or programs that make up the IDEA preschool grant fund are as follows:

- IDEA Preschool Grant
- ARP IDEA Preschool Grant (FY 2023, FY 2024)

The following pages contain summaries of revenues, expenditures, and fund balances for the IDEA Preschool Grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the IDEA Preschool Grant fund.

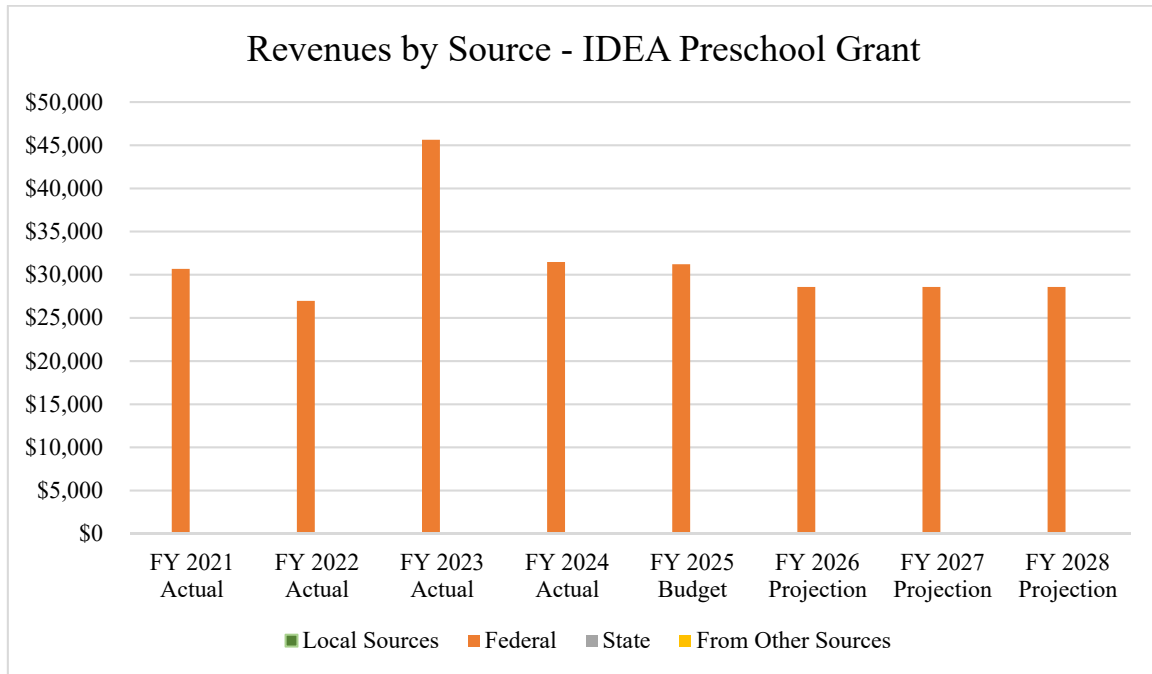
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the IDEA Preschool Grant fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental - Federal: Revenue is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.

REVENUES BY SOURCE - IDEA PRESCHOOL GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$30,674	\$26,981	\$45,631	\$31,471	\$31,224	\$28,584	\$28,584	\$28,584
Total Revenues	30,674	26,981	45,631	31,471	31,224	28,584	28,584	28,584



Federal Sources:

For FY 2025, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2025 is due to unspent grants from the prior year carried into the current year as well as the current projection. Future projections include based on the current year grant award.

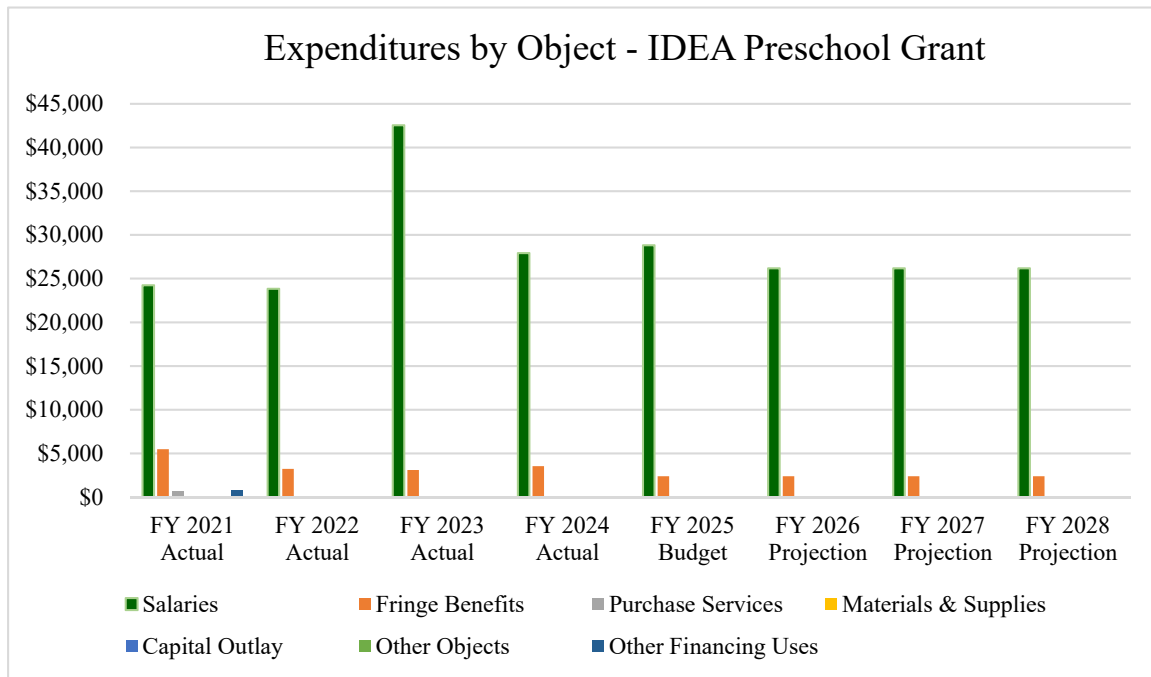
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the IDEA Preschool Grant fund.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates the number of special education positions that the grant can cover, current negotiated agreements, step increases.
- **Benefits:** Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual benefits. Assumes current plan design and participation rates.

EXPENDITURES BY OBJECT - IDEA PRESCHOOL GRANT								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$24,233	\$23,840	\$42,547	\$27,924	\$28,822	\$26,182	\$26,182	\$26,182
Fringe Benefits	5,487	3,236	3,111	3,548	2,402	2,402	2,402	2,402
Purchase Services	683	0	0	0	0	0	0	0
Other Financing Uses	797	0	0	0	0	0	0	0
Total Expenditures	31,200	27,076	45,658	31,472	31,224	28,584	28,584	28,584

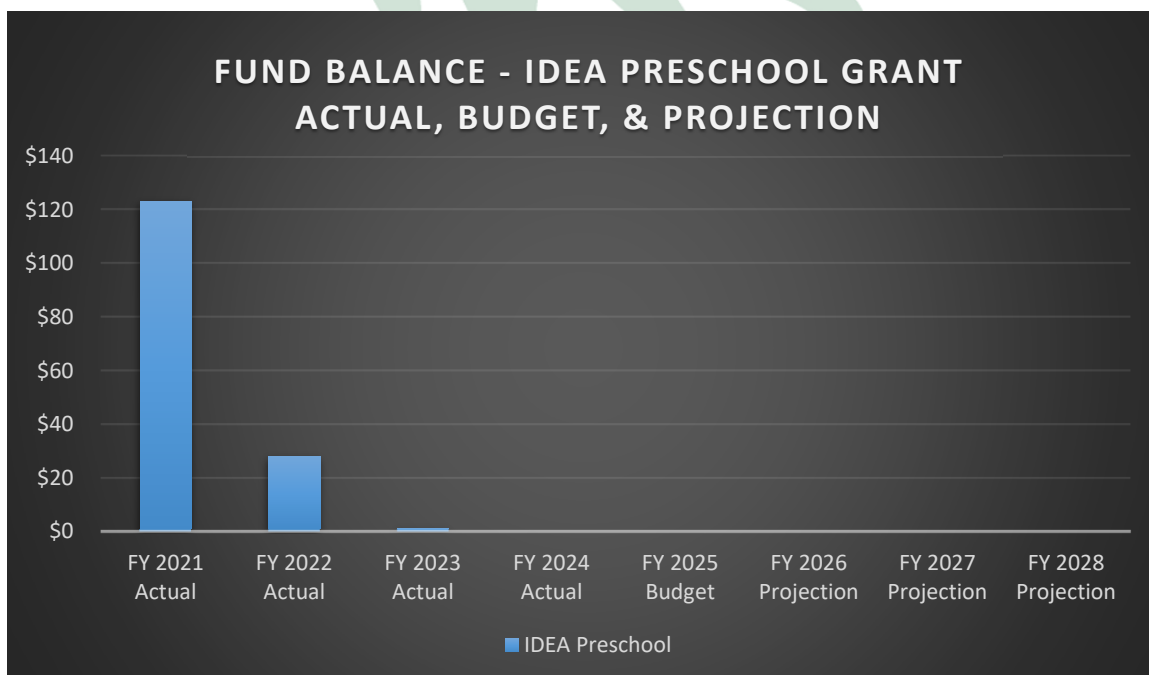


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The salary and benefits object categories is primarily used to provide additional support services for preschool aged children with special needs. The increase in FY 2023 was due to an additional ARP Grant for an additional position.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the IDEA Preschool Grant fund.



FUND BALANCE - IDEA PRESCHOOL GRANT								
Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$649	\$123	\$28	\$1	\$0	\$0	\$0	\$0
Ending Cash Balance	123	28	1	0	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	123	28	1	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
IDEA PRESCHOOL - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$30,674	\$26,981	\$45,631	\$31,471	\$31,224	\$28,584	\$28,584	\$28,584
Total Revenues		30,674	26,981	45,631	31,471	31,224	28,584	28,584	28,584
Instruction:									
	Salaries	24,233	23,840	42,547	27,924	28,822	26,182	26,182	26,182
	Fringe Benefits	5,487	3,236	3,111	3,548	2,402	2,402	2,402	2,402
Total Insutruction		29,720	27,076	45,658	31,472	31,224	28,584	28,584	28,584
Support Services:									
	Materials and Supplies	683	0	0	0	0	0	0	0
Total Support Services		683	0	0	0	0	0	0	0
Total Expenditures		30,403	27,076	45,658	31,472	31,224	28,584	28,584	28,584
Excess of Revenues Over / (Under) Ependitures		271	(95)	(27)	(1)	0	0	0	0
Other Financing Sources / (Uses):									
	Advance Out	(797)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		(797)	0	0	0	0	0	0	0
Net Change in Fund Balance		(526)	(95)	(27)	(1)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	649	123	28	1	0	0	0	0
	Cash Balance at End of Fiscal Year	123	28	1	0	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$123	\$28	\$1	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA - PRESCHOOL - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL IDEA PRESCHOOL

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		Intergovernmental - Federal	\$30,674	\$26,981	\$45,631	\$31,471	\$31,224	\$28,584	\$28,584	\$28,584
Total Revenues			30,674	26,981	45,631	31,471	31,224	28,584	28,584	28,584
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	0	0	18,390	2,628	0	0	0	0
	141	Noncert Regular Sal/Wages	24,233	23,840	24,157	25,296	28,822	26,182	26,182	26,182
		Total Salaries	24,233	23,840	42,547	27,924	28,822	26,182	26,182	26,182
		Fringe Benefits								
	292	Noncert Other Retire/Insurance	5,487	3,236	3,111	3,548	2,402	2,402	2,402	2,402
Total Insutruction			29,720	27,076	45,658	31,472	31,224	28,584	28,584	28,584
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	683	0	0	0	0	0	0	0
Total Support Services			683	0	0	0	0	0	0	0
Total Expenditures			30,403	27,076	45,658	31,472	31,224	28,584	28,584	28,584
Excess of Revenues Over / (Under) Ependitures			271	(95)	(27)	(1)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	922	Advance Out	(797)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			(797)	0	0	0	0	0	0	0
Net Change in Fund Balance			(526)	(95)	(27)	(1)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			649	123	28	1	0	0	0	0
Cash Balance at End of Fiscal Year			123	28	1	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$123	\$28	\$1	\$0	\$0	\$0	\$0	\$0

TITLE II-A, IMPROVING TEACHER QUALITY GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Title II-A, Improving Teacher Quality Grant Fund.

The Title II-A, improving teacher quality grant fund is used for professional development and other programs to ensure teachers meet high quality standards.

The statements in this section contain the consolidated Level 3 statement of Title II-A, improving teacher quality grant fund and the individual Level 4 statements each department and/or program within the Title II-A, improving teacher quality grant fund.

The departments and/or programs that make up the Title II-A, improving teacher quality grant fund are as follows:

- Title II-A, Improving Teacher Quality Grant

The following pages contain summaries of revenues, expenditures, and fund balances for the Title II-A Grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Title II-A Grant fund.

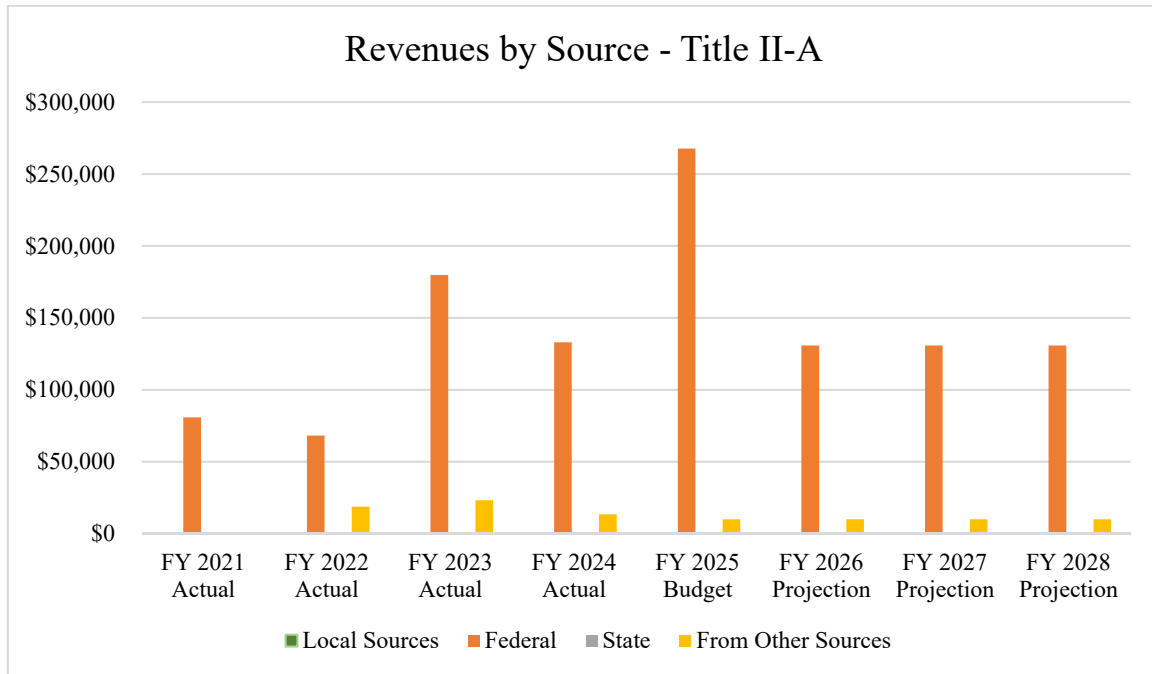
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Title II-A Grant fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental - Federal: Revenue is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUES BY SOURCE - TITLE II-A								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$80,927	\$68,234	\$179,814	\$133,084	\$267,658	\$130,792	\$130,792	\$130,792
From Other Sources	0	18,837	23,274	13,533	10,000	10,000	10,000	10,000
Total Revenues	80,927	87,071	203,088	146,617	277,658	140,792	140,792	140,792



Federal Sources:

For FY 2025, revenue from federal sources is the only expected revenue source. As indicated by the graphs, revenues vary from year to year based on available grant awards. The increase in FY 2025 is due to unspent grants from the prior year carried into the current year as well as the current projection. Future projections include based on the current year grant award.

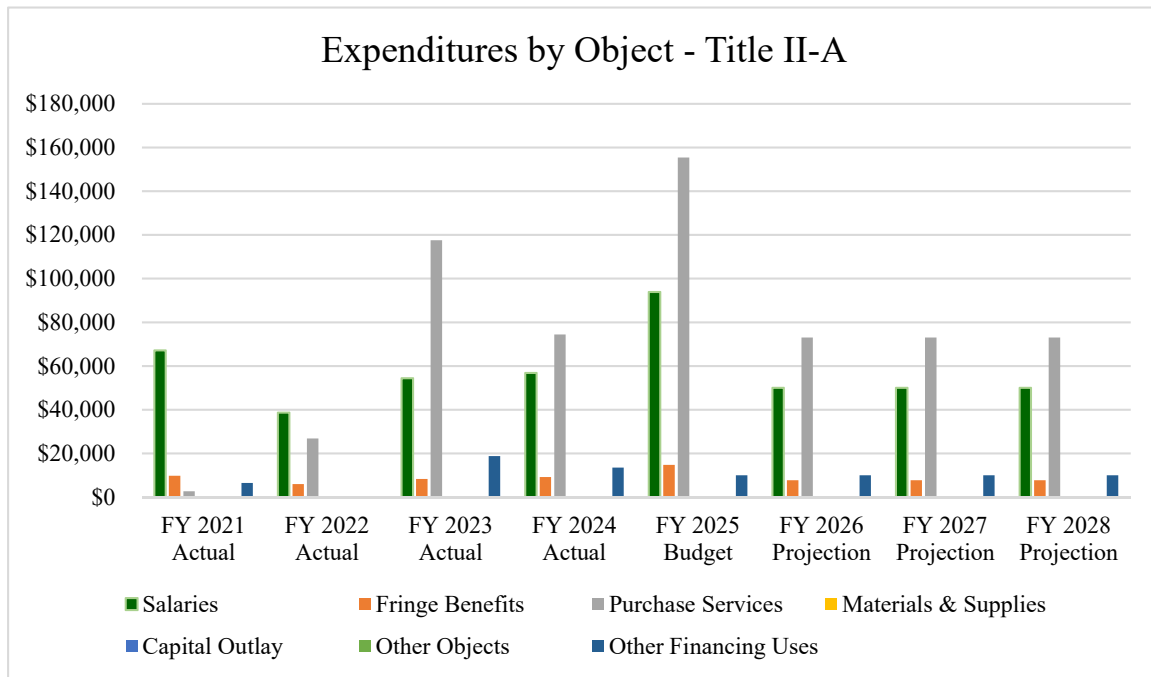
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Title II-A Grant fund.

Major expenditure categories are forecast using the following methodologies:

- **Personnel:** Incorporates the number of substitutes that the grant can cover for certificated staff can attend professional development.
- **Benefits:** Projects the associate benefits for the cost of substitutes.
- **Purchased Services:** Based on the allowable uses for the grant award to for travel and professional development registration for certificate staff. Projections are done in collaboration with the Curriculum department who manages the grant.

EXPENDITURES BY OBJECT - TITLE II-A								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$67,140	\$38,650	\$54,410	\$56,851	\$93,890	\$50,000	\$50,000	\$50,000
Fringe Benefits	9,778	5,958	8,324	9,232	14,781	7,725	7,725	7,725
Purchase Services	2,695	26,829	117,602	74,474	155,454	73,067	73,067	73,067
Materials and Supplies	0	455	255	0	0	0	0	0
Other Financing Uses	6,538	0	18,837	13,533	10,000	10,000	10,000	10,000
Total Expenditures	86,151	71,892	199,428	154,090	274,125	140,792	140,792	140,792

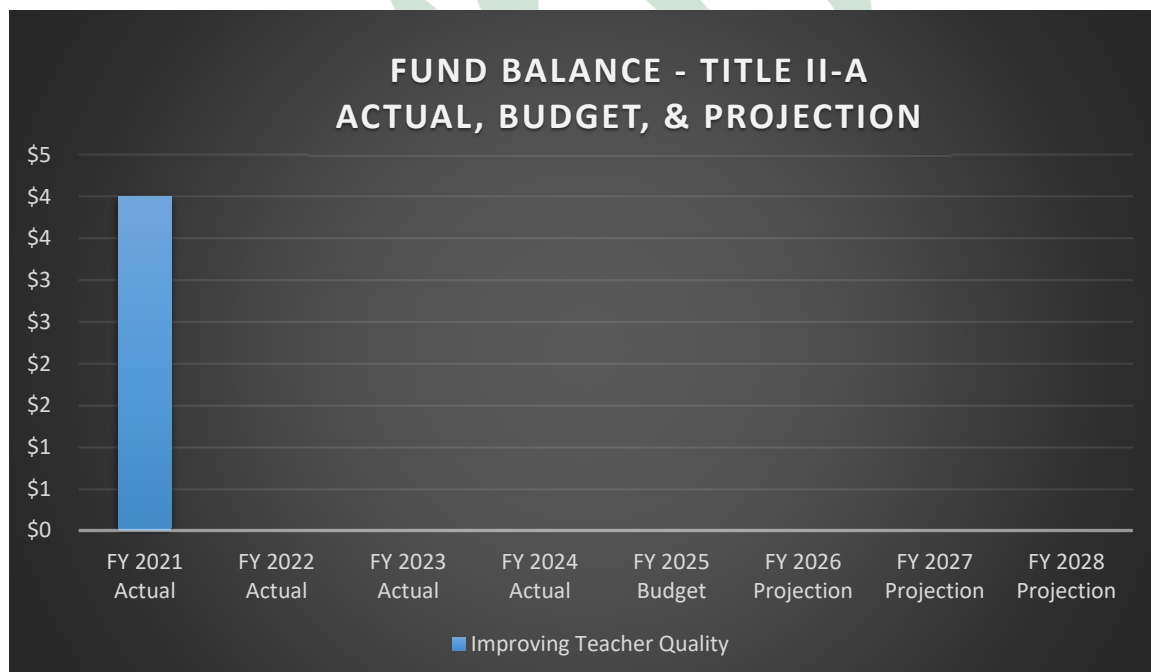


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2025 is due to resources carried over from prior years included in the current budget. Expenditure are incurred to provide professional development opportunities for staff and provide substitute coverage while staff is attending professional development.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Title II-A Grant fund.



FUND BALANCE - TITLE II-A								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	5,228	4	15,183	18,843	1,628	1,628	1,628	1,628
Ending Cash Balance	4	15,183	18,843	1,628	1,628	1,628	1,628	1,628
Year End Encumbrances	0	15,183	18,843	1,628	1,628	1,628	1,628	1,628
Unencumbered Fund Balance	4	0	0	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL IMPROVING TEACHER QUALITY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$80,927	\$68,234	\$179,814	\$133,084	\$267,658	\$130,792	\$130,792	\$130,792
Total Revenues		80,927	68,234	179,814	133,084	267,658	130,792	130,792	130,792
Support Services:									
	Salaries	67,140	38,650	54,410	56,851	93,890	50,000	50,000	50,000
	Fringe Benefits	9,778	5,958	8,324	9,232	14,781	7,725	7,725	7,725
	Purchase Services	2,952	7,743	103,656	69,982	141,072	64,095	64,095	64,095
Total Support Services		79,870	52,351	166,390	136,065	249,743	121,820	121,820	121,820
Operation of Non-Instructional Services:									
	Purchase Services	(257)	19,086	13,946	4,492	14,382	8,972	8,972	8,972
	Materials and Supplies	0	455	255	0	0	0	0	0
Total Operational of Non-Instructional Services		(257)	19,541	14,201	4,492	14,382	8,972	8,972	8,972
Total Expenditures		79,613	71,892	180,591	140,557	264,125	130,792	130,792	130,792
Excess of Revenues Over / (Under) Expenditures		1,314	(3,658)	(777)	(7,473)	3,533	0	0	0
Other Financing Sources / (Uses):									
	Advance In	0	18,837	23,274	13,533	10,000	10,000	10,000	10,000
	Advance Out	(6,538)	0	(18,837)	(23,275)	(13,533)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(6,538)	18,837	4,437	(9,742)	(3,533)	0	0	0
Net Change in Fund Balance		(5,224)	15,179	3,660	(17,215)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	5,228	4	15,183	18,843	1,628	1,628	1,628	1,628
	Cash Balance at End of Fiscal Year	4	15,183	18,843	1,628	1,628	1,628	1,628	1,628
	Year End Encumbrances Appropriated	0	15,183	18,843	1,628	1,628	1,628	1,628	1,628
Unencumbered Fund Balance at End of Fiscal Year		\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL IMPROVING TEACHER QUALITY

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$80,927	\$68,234	\$179,814	\$133,084	\$267,658	\$130,792	\$130,792	\$130,792
Total Revenues	80,927	68,234	179,814	133,084	267,658	130,792	130,792	130,792
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	67,140	38,650	54,410	56,851	93,890	50,000	50,000	50,000
Fringe Benefits								
291 Cert Other Retire/Insurance	9,778	5,958	8,324	9,232	14,781	7,725	7,725	7,725
Purchase Services								
439 Travel/Mileage/Meeting Expense	2,952	7,743	82,691	52,187	80,894	32,047	32,047	32,047
490 Other Purchased Services	0	0	20,965	17,795	60,178	32,048	32,048	32,048
Total Purchase Services	2,952	7,743	103,656	69,982	141,072	64,095	64,095	64,095
Total Support Services	79,870	52,351	166,390	136,065	249,743	121,820	121,820	121,820
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	(257)	19,086	13,946	4,492	14,382	8,972	8,972	8,972
Supplies and Materials								
590 Other Supplies and Materials	0	455	255	0	0	0	0	0
Total Operational of Non-Instructional Services	(257)	19,541	14,201	4,492	14,382	8,972	8,972	8,972
Total Expenditures	79,613	71,892	180,591	140,557	264,125	130,792	130,792	130,792
Excess of Revenues Over / (Under) Expenditures	1,314	(3,658)	(777)	(7,473)	3,533	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	0	18,837	23,274	13,533	10,000	10,000	10,000	10,000
922 Advance Out	(6,538)	0	(18,837)	(23,275)	(13,533)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)	(6,538)	18,837	4,437	(9,742)	(3,533)	0	0	0
Net Change in Fund Balance	(5,224)	15,179	3,660	(17,215)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	5,228	4	15,183	18,843	1,628	1,628	1,628	1,628
Cash Balance at End of Fiscal Year	4	15,183	18,843	1,628	1,628	1,628	1,628	1,628
Year End Encumbrances Appropriated	0	15,183	18,843	1,628	1,628	1,628	1,628	1,628
Unencumbered Fund Balance at End of Fiscal Year	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0

MISCELLANEOUS FEDERAL GRANT FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Miscellaneous Federal Grant Fund.

The miscellaneous federal grant fund is used to account for various monies received from Federal agencies which are not classified elsewhere.

The statements in this section contain the consolidated Level 3 statement of the miscellaneous federal grant fund and the individual Level 4 statements each department and/or program within the miscellaneous federal grant fund.

The departments and/or programs that make up the miscellaneous federal grant fund are as follows:

- Title IV-A Student Support and Academic Enrichment (FY 2018-2021)
- Striving Readers Literacy Grant (FY 2019 – FY 2022)
- School Safety Grant (FY 2023 – FY 2024)

The following pages contain summaries of revenues, expenditures, and fund balances for the Miscellaneous Federal Grant fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the Miscellaneous Federal Grant fund.

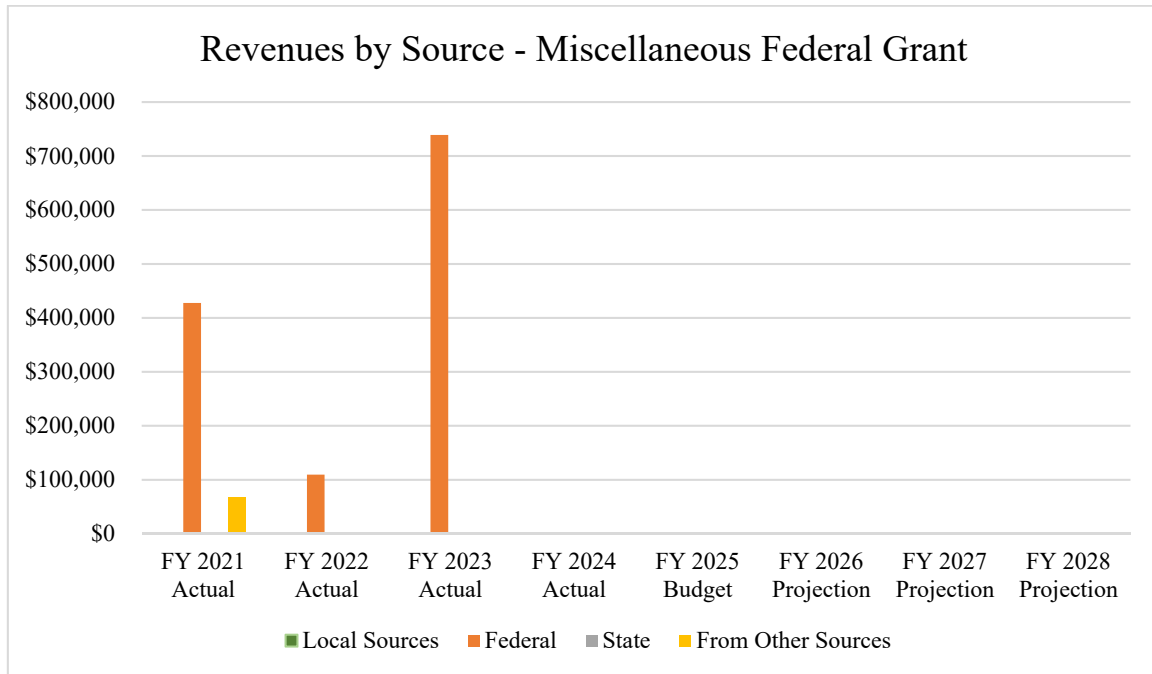
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the Miscellaneous Federal Grant fund.

Primary revenue streams are projected using the following methodologies:

- Intergovernmental - Federal: Revenue is generated through federal grant awards. Current projections are based on known grant awards, which include the unspent grant awards from prior year carryover into the current year. Future projections include estimates based on the current year award.
- From Other Sources: Revenue is generated through general fund advances to cover year-end grant deficits. The grants are reimbursable grants, and once grant funds are received, the general fund is repaid through an advance out. Current and future projections are based on known grant awards and the estimated amount needing to be advanced.

REVENUES BY SOURCE - MISCELLANEOUS FEDERAL GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$427,619	\$109,535	\$739,044	\$0	\$0	\$0	\$0	\$0
From Other Sources	67,252	0	0	0	0	0	0	0
Total Revenues	494,871	109,535	739,044	0	0	0	0	0



Federal Sources:

For FY 2025 and beyond, there is no anticipated revenue from federal sources at this time. However, based on federal grant awards, that can be subject to change based on availability of federal grant awards.

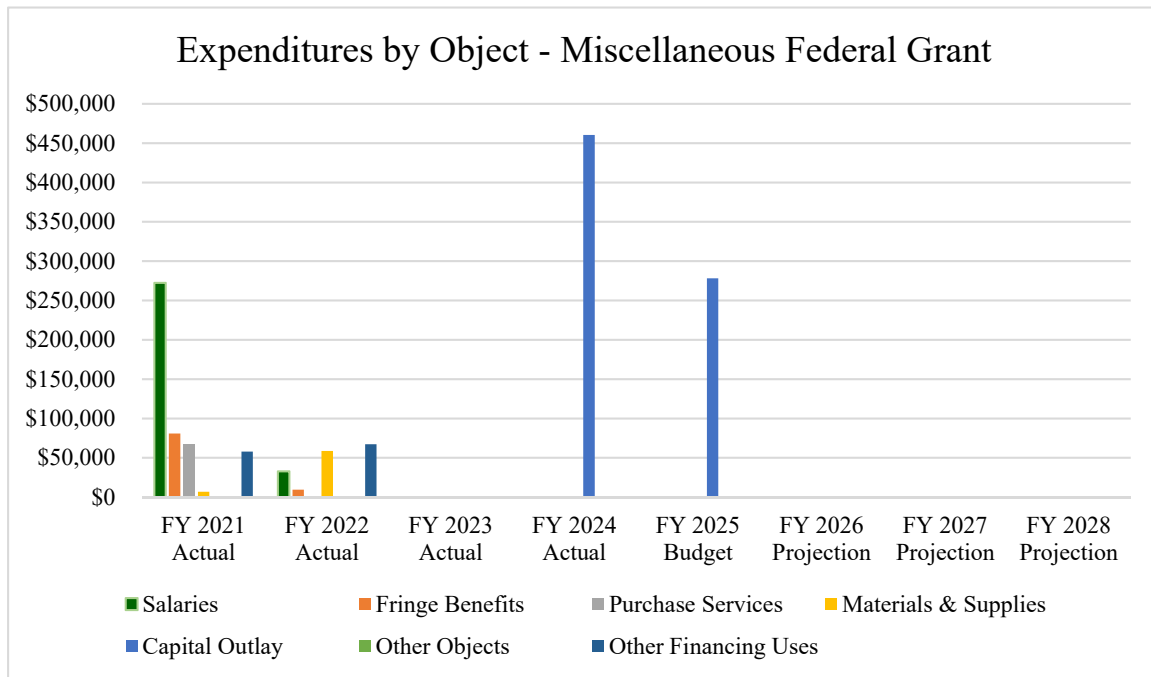
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the Miscellaneous Federal Grant fund.

Major expenditure categories are forecast using the following methodologies:

- Capital Outlay: Equipment based on the allowable uses for the grant award of the School Safety Grant for the purchase of digital radios and security cameras. Projections are done in collaboration with the Business Services department who manages the grant.

EXPENDITURES BY OBJECT - MISCELLANEOUS FEDERAL GRANT								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$272,341	\$32,738	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	80,893	9,545	0	0	0	0	0	0
Purchase Services	67,374	0	0	380	0	0	0	0
Materials and Supplies	6,803	58,730	0	460,455	278,209	0	0	0
Capital Outlay	7,213	0	0	0	0	0	0	0
Other Financing Uses	57,992	67,252	0	0	0	0	0	0
Total Expenditures	492,616	168,265	0	460,835	278,209	0	0	0

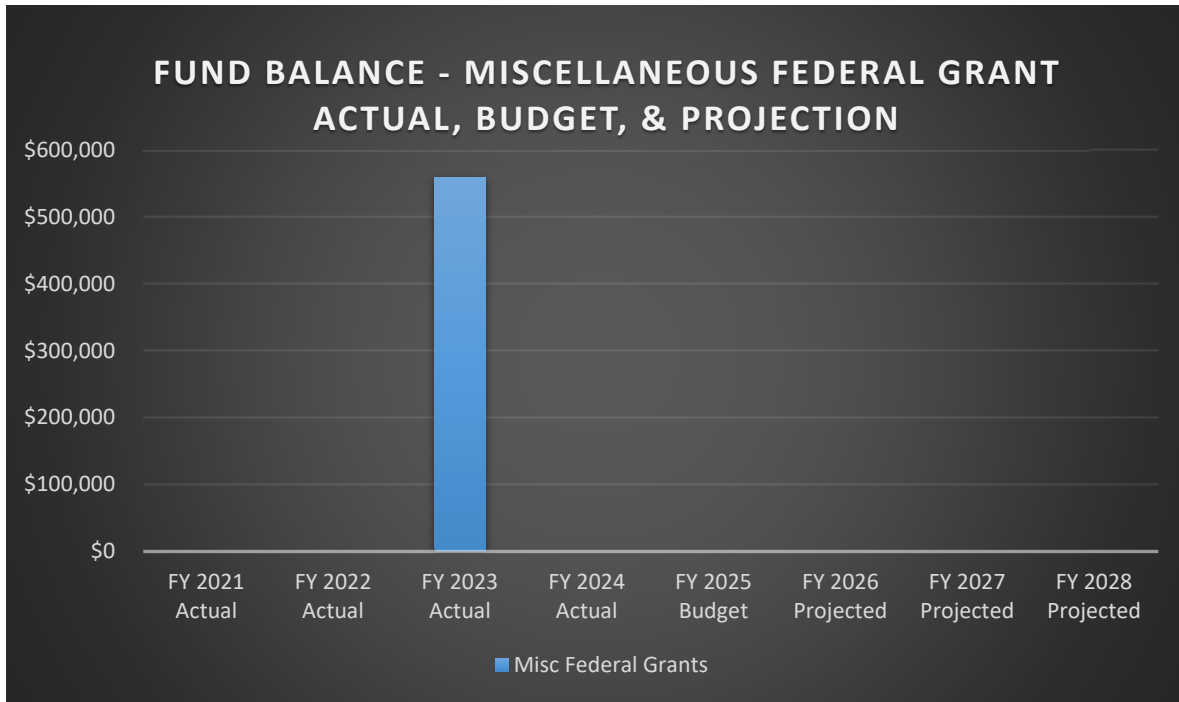


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. For FY 2021 and FY 2022, the purchase service object category along with salary and benefits for three Literacy Coaches are primarily used to provide additional support services as identified by the District within the requirements of the grant. For FY 2024 and FY 2025, the materials & supplies, and capital outlay object category will be utilized to purchase window film, security camera, and digital radios utilizing the school safety grant.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the Miscellaneous Federal Grant fund.



FUND BALANCE - MISCELLANEOUS FEDERAL GRANT								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$56,475	\$58,730	\$0	\$739,044	\$278,209	\$0	\$0	\$0
Ending Cash Balance	58,730	0	739,044	278,209	0	0	0	0
Year End Encumbrances	58,730	0	179,391	278,209	0	0	0	0
Unencumbered Fund Balance	0	0	559,653	0	0	0	0	0

Due to the nature of reimbursable grant funds, the District makes an attempt to maintain a year end zero or minimal negative fund balance for these accounts. With reimbursable federal grants, the expenditure must occur first, and then apply for a reimbursement on a monthly basis. The expectation is to spend the annual grant award. However, during FY 2023, the District received the School Safety Grant prior to the expenditure which resulted in a positive fund balance that was carried into future years to be spent.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL MISCELLANEOUS FEDERAL GRANT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	Intergovernmental - Federal	\$427,619	\$109,535	\$739,044	\$0	\$0	\$0	\$0	\$0
Total Revenues		427,619	109,535	739,044	0	0	0	0	0
Instruction:									
	Salaries	272,341	32,738	0	0	0	0	0	0
	Fringe Benefits	80,893	9,545	0	0	0	0	0	0
	Purchase Services	57,624	0	0	0	0	0	0	0
	Materials and Supplies	3,803	58,730	0	0	0	0	0	0
	Capital Outlay	687	0	0	0	0	0	0	0
Total Instruction		415,348	101,013	0	0	0	0	0	0
Support Services:									
	Purchase Services	6,750	0	0	380	0	0	0	0
	Materials and Supplies	3,000	0	0	0	0	0	0	0
	Capital Outlay	6,526	0	0	460,455	278,209	0	0	0
Total Support Services		16,276	0	0	460,835	278,209	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	3,000	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		3,000	0	0	0	0	0	0	0
Total Expenditures		434,624	101,013	0	460,835	278,209	0	0	0
Excess of Revenues Over / (Under) Expenditures		(7,005)	8,522	739,044	(460,835)	(278,209)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	67,252	0	0	0	0	0	0	0
	Advance Out	(57,992)	(67,252)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		9,260	(67,252)	0	0	0	0	0	0
Net Change in Fund Balance		2,255	(58,730)	739,044	(460,835)	(278,209)	0	0	0
	Cash Balance at Beginning of Fiscal Year	56,475	58,730	0	739,044	278,209	0	0	0
	Cash Balance at End of Fiscal Year	58,730	0	739,044	278,209	0	0	0	0
	Year End Encumbrances Appropriated	58,730	0	179,391	278,209	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$559,653	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL MISCELLANEOUS FEDERAL GRANT FUND

Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
Intergovernmental - Federal	\$427,619	\$109,535	\$739,044	\$0	\$0	\$0	\$0	\$0
Total Revenues	427,619	109,535	739,044	0	0	0	0	0
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	272,341	32,738	0	0	0	0	0	0
Fringe Benefits								
291 Cert Other Retire/Insurance	80,893	9,545	0	0	0	0	0	0
Purchase Services								
411 Instruction Services	55,000	0	0	0	0	0	0	0
439 Travel/Mileage/Meeting Expense	2,624	0	0	0	0	0	0	0
Total Purchase Services	57,624	0	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	3,803	58,730	0	0	0	0	0	0
Capital Outlay								
640 Equipment	687	0	0	0	0	0	0	0
Total Insutruction	415,348	101,013	0	0	0	0	0	0
Support Services:								
Purchase Services								
490 Other Purchased Services	6,750	0	0	380	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	3,000	0	0	0	0	0	0	0
Capital Outlay								
640 Equipment	6,526	0	0	460,455	278,209	0	0	0
Total Support Services	16,276	0	0	460,835	278,209	0	0	0
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	3,000	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services	3,000	0	0	0	0	0	0	0
Total Expenditures	434,624	101,013	0	460,835	278,209	0	0	0
Excess of Revenues Over / (Under) Ependitures	(7,005)	8,522	739,044	(460,835)	(278,209)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	67,252	0	0	0	0	0	0	0
922 Advance Out	(57,992)	(67,252)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	9,260	(67,252)	0	0	0	0	0	0
Net Change in Fund Balance	2,255	(58,730)	739,044	(460,835)	(278,209)	0	0	0
Cash Balance at Beginning of Fiscal Year	56,475	58,730	0	739,044	278,209	0	0	0
Cash Balance at End of Fiscal Year	58,730	0	739,044	278,209	0	0	0	0
Year End Encumbrances Appropriated	58,730	0	179,391	278,209	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$559,653	\$0	\$0	\$0	\$0	\$0

PROPRIETARY FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Proprietary Funds.

The statements in this section contain the consolidated Level 2 statement of the Proprietary Funds and the individual Level 3 statement by individual fund followed by the Level 4 statement for each department and/or program within each individual fund.

The Proprietary Funds are made up of the following fund types and individual funds:

- Enterprise Funds – Account for any activity for which a fee is charged to external users for goods and services.
 - Uniform School Supplies
- Internal Service Funds – Account for the financing of good or services provided by one department or agency to other departments for agencies of the School District, or to other governments on a cost-reimbursement basis.
 - Internal Services Rotary
 - Liability Self-Insurance
 - Employee Benefits Self-Insurance

The following pages contain summaries of revenues, expenditures, and fund balances for the proprietary funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 and level 3 financial statements for the proprietary funds.

Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

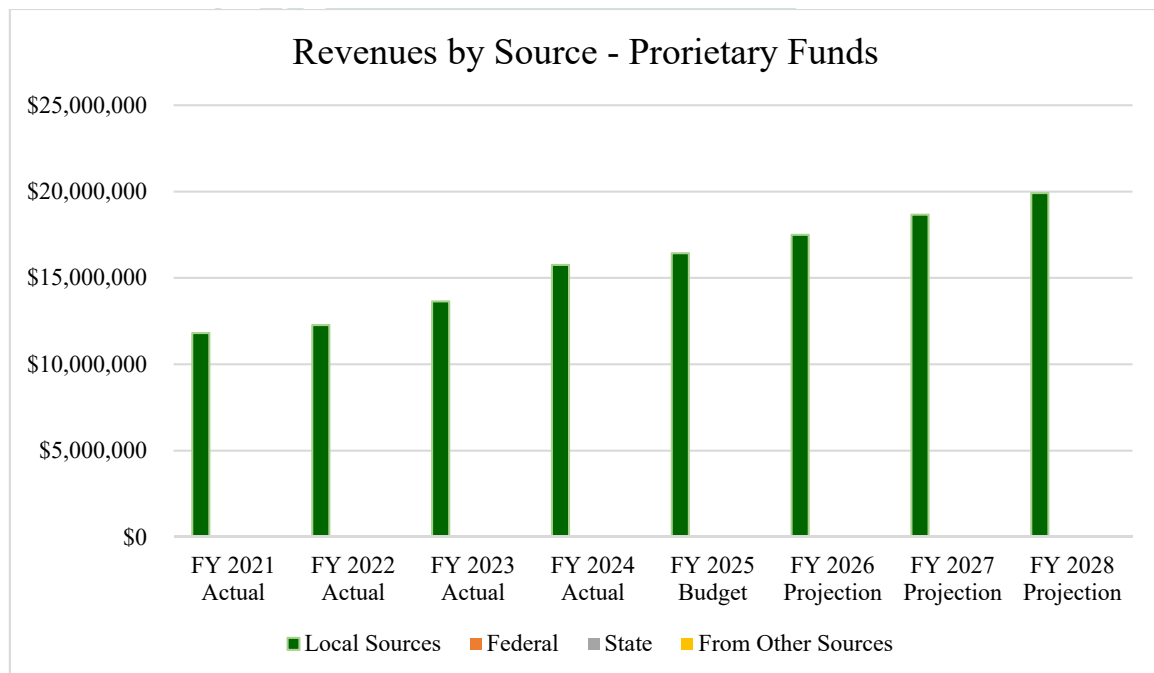
Revenues are projected using the following methodologies:

- Other Local Sources:
 - Classroom Materials and Fees: Revenue is generated through Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.
 - Tuition and Extracurricular: Revenue is generated through school-based activities organized by the advisor for activities that require a pass through fee for services and/or materials. Projections are based on the advisor submitting budgets, which outline the purpose, goals, and planned activities for the academic year prepared by the advisor of the specific activity.
 - Other Local Revenues:
 - Revenue is generated through a Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Current and future projections are based on historical participation rates.
 - Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. As the District is self-insured for medical insurance, revenue

projections are based on the historical and projections for medical insurance to be charged. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

- From Other Sources:
 - Revenue is generated through a transfer from the general fund to offset negative year-end cash balances resulting from non-payment of student fees and fee waivers for students qualifying for free lunch. In future years, no transfer is estimated, but if needed, the amount will be reduced from the local sources line and added to the transfers in revenue line.
 - Revenue is generated through a transfer from the general fund to offset negative year-end cash balances in the summer school internal service fund. The Board has approved to offer summer school tuition free for certain classes and subsidize it from the general fund.

REVENUES BY SOURCE - PROPRIETARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Tuition	\$26,561	\$30,975	\$29,885	\$39,885	\$42,000	\$42,000	\$42,000	\$42,000
Classroom Materials and Fees	161,264	221,177	209,498	206,002	339,600	339,600	339,600	339,600
Extracurricular	87,774	93,565	117,250	124,437	266,600	266,600	266,600	266,600
Other Local Revenues	11,529,594	11,926,435	13,286,408	15,385,808	15,778,966	16,847,029	18,016,479	19,267,791
From Other Sources	84,815	28,218	52,134	83,115	75,000	75,000	75,000	75,000
Total Revenues	11,890,008	12,300,370	13,695,175	15,839,247	16,502,166	17,570,229	18,739,679	19,990,991



Local Sources:

The largest revenue source within the internal service fund is the employee benefits self-insurance fund. Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

For classroom materials and fees, the District's local revenues fluctuate annually based on eligible student numbers and consumable supply requirements. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations. The year to year increase is due to the increase number of students taking the ACT, SAT, Advance Placement tests. Budget projections include incremental increases to accommodate for potential additional students taking these exams. The largest source of revenue is the High School, ACT/SAT/AP testing reimbursements.

Tuition increase is primarily due to the District expanding its summer school offerings.

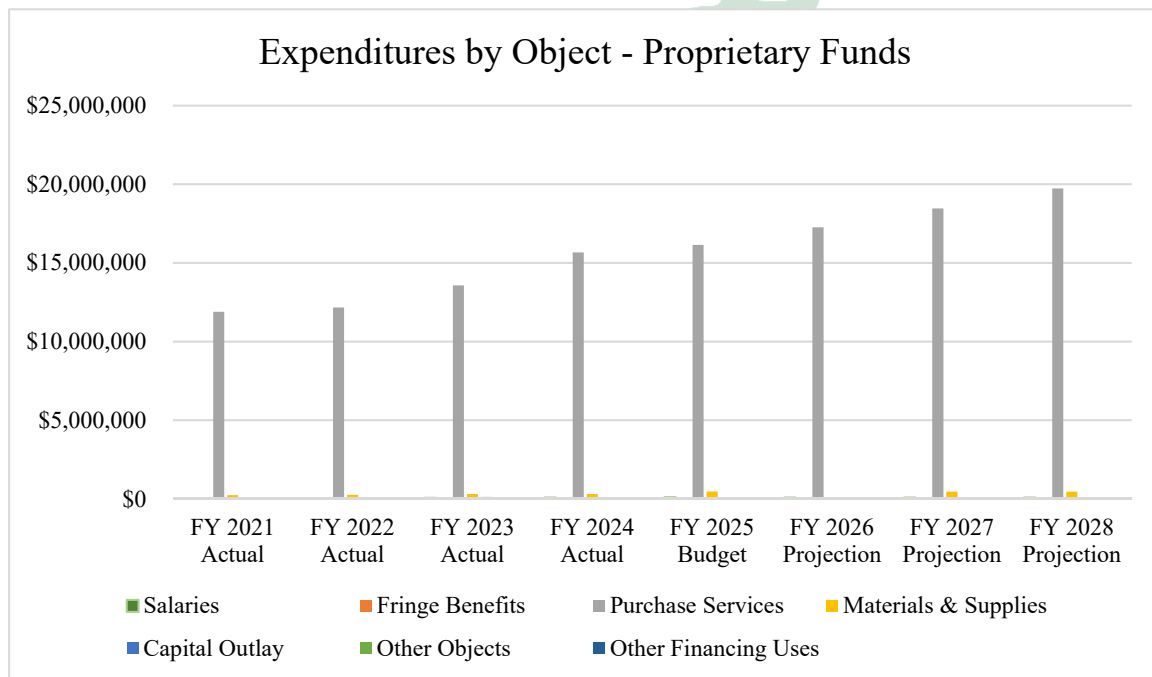
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

Expenditures are projected using the following methodologies:

- Expenditures based for the payment of medical claims for district employees and their covered dependents. As the District is self-insured for medical insurance, expenditures projections are based on the historical and projections for medical insurance to be paid. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.
- Expenditures support Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.
- Expenditures are school-based activities organized by the advisor for activities that require a pass through fee for services and/or materials. Projections are based on the advisor submitting budgets, which outline the purpose, goals, and planned activities for the academic year prepared by the advisor of the specific activity. Salaries and benefits are for the summer school programs. Projections are based on the number of offerings and the stipend to be offered to staff to teach those offerings.
- Expenditures support Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Budget projections are done in collaboration with the Technology department as they assess their inventory for replacement parts for damaged Chromebooks as well as purchasing new Chromebooks to be given out as loaners while the student's Chromebook is being repaired.

EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$11,817	\$11,739	\$66,839	\$88,330	\$110,000	\$93,500	\$93,500	\$93,500
Fringe Benefits	2,000	2,465	12,932	14,495	17,315	15,000	15,000	15,000
Purchase Services	11,887,645	12,171,873	13,571,995	15,668,332	16,147,039	17,261,769	18,456,863	19,735,613
Materials and Supplies	234,514	256,132	309,540	308,535	470,024	468,501	467,700	467,093
Capital Outlay	45,606	76,612	128,370	97,608	77,500	52,500	52,500	52,500
Other Objects	4,509	4,862	20,506	27,301	60,166	54,711	54,100	51,600
Total Expenditures	12,186,091	12,523,683	14,110,182	16,204,601	16,882,044	17,945,981	19,139,663	20,415,306



Significant Expenditure Changes and Assumptions

The largest expenditure within the proprietary funds is the employee benefits self-insurance fund. The District did experience an increase in expenditures in the self-insurance fund during fiscal year 2020. The increase was a result as the District joining a self-insurance consortium during fiscal year 2020 which resulted in overlap of expenditures due to run-off payments from the previous plan.

During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

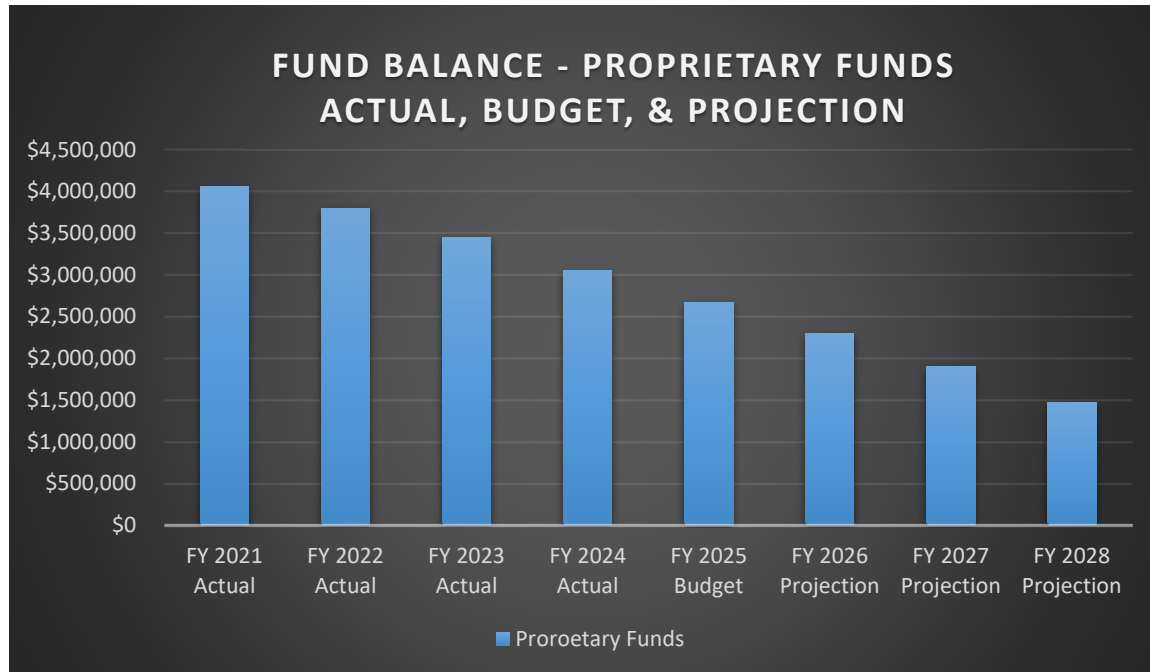
For the Uniform School Supplies fund, District's expenditures can vary from year to year based on the amount of consumable supplies needed. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.

For the Internal Service Rotary fund, expenditures vary from year to year based on available resources and needs. Since these funds are mainly used reimbursable cost, expenditures can vary on an annual basis based on activity level.

The largest source of expenditures is the High School, ACT/SAT/AP testing reimbursements. The year to year increase is due to the increase number of students taking the ACT, SAT, Advance Placement tests. Budget projections include incremental increases to accommodate for potential additional students taking these exams.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.



FUND BALANCE - PROPRIETARY FUNDS								
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$4,411,020	\$4,114,937	\$3,891,624	\$3,476,617	\$3,111,263	\$2,731,385	\$2,355,633	\$1,955,649
Ending Cash Balance	4,114,937	3,891,624	3,476,617	3,111,263	2,731,385	2,355,633	1,955,649	1,531,333
Year End Encumbrances	60,428	95,984	32,658	57,865	57,865	57,865	57,865	57,865
Unencumbered Fund Balance	4,054,509	3,795,640	3,443,959	3,053,398	2,673,520	2,297,768	1,897,784	1,473,468

Of the total fund balance amount within the Proprietary Funds, 96.2% of the fund balance is from the Employee Benefits Self Insurance fund. As indicated by the charts above, fund balance began to decline in fiscal year 2021 and beyond within the employee benefits self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL PROPRIETARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
From Local Sources:									
	Tuition	\$26,561	\$30,975	\$29,885	\$39,885	\$42,000	\$42,000	\$42,000	\$42,000
	Classroom Materials and Fees	161,264	221,177	209,498	206,002	339,600	339,600	339,600	339,600
	Extracurricular	87,774	93,565	117,250	124,437	266,600	266,600	266,600	266,600
	Other Local Revenues	11,529,594	11,926,435	13,286,408	15,385,808	15,778,966	16,847,029	18,016,479	19,267,791
Total Revenues		11,805,193	12,272,152	13,643,041	15,756,132	16,427,166	17,495,229	18,664,679	19,915,991
Instruction:									
	Salaries	8,283	8,531	39,993	64,370	81,000	64,500	64,500	64,500
	Fringe Benefits	1,405	1,505	6,804	10,434	12,701	10,427	10,427	10,427
	Purchase Services	113,300	109,409	107,972	103,056	171,180	169,000	169,000	169,000
	Materials and Supplies	233,460	240,078	250,475	253,757	345,118	341,500	341,500	340,893
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	4,509	1,100	17	0	10,566	4,500	4,500	2,000
Total Instruction		360,957	360,623	405,261	431,617	621,065	590,427	590,427	587,320
Support Services:									
	Salaries	3,534	3,208	26,846	23,960	29,000	29,000	29,000	29,000
	Fringe Benefits	595	960	6,128	4,061	4,614	4,573	4,573	4,573
	Purchase Services	11,774,345	12,062,464	13,464,023	15,565,276	15,975,859	17,092,769	18,287,863	19,566,613
	Materials and Supplies	1,054	16,054	59,065	54,778	124,906	127,001	126,200	126,200
	Capital Outlay	45,606	76,612	128,370	97,608	77,000	52,000	52,000	52,000
Total Support Services		11,825,134	12,159,298	13,684,432	15,745,683	16,211,379	17,305,343	18,499,636	19,778,386
Extracurricular Activities									
	Other Objects	0	3,762	20,489	27,301	49,600	50,211	49,600	49,600
Total Extracurricular Activities		0	3,762	20,489	27,301	49,600	50,211	49,600	49,600
Total Expenditures		12,186,091	12,523,683	14,110,182	16,204,601	16,882,044	17,945,981	19,139,663	20,415,306
Excess of Revenues Over / (Under) Expenditures		(380,898)	(251,531)	(467,141)	(448,469)	(454,878)	(450,752)	(474,984)	(499,316)
Other Financing Sources / (Uses):									
	Transfers In	84,815	28,218	52,134	83,115	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)		84,815	28,218	52,134	83,115	75,000	75,000	75,000	75,000
Net Change in Fund Balance		(296,083)	(223,313)	(415,007)	(365,354)	(379,878)	(375,752)	(399,984)	(424,316)
Cash Balance at Beginning of Fiscal Year		4,411,020	4,114,937	3,891,624	3,476,617	3,111,263	2,731,385	2,355,633	1,955,649
Cash Balance at End of Fiscal Year		4,114,937	3,891,624	3,476,617	3,111,263	2,731,385	2,355,633	1,955,649	1,531,333
Year End Encumbrances Appropriated		60,428	95,984	32,658	57,865	57,865	57,865	57,865	57,865
Unencumbered Fund Balance at End of Fiscal Year		\$4,054,509	\$3,795,640	\$3,443,959	\$3,053,398	\$2,673,520	\$2,297,768	\$1,897,784	\$1,473,468



UNIFORM SCHOOL SUPPLIES FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Uniform School Supplies Fund.

The uniform school supplies fund is used to account for class fees for purchase of school supplies.

The statements in this section contain the consolidated Level 3 statement of the uniform school supplies fund and the individual Level 4 statements each department and/or program within the uniform school supplies fund.

The departments and/or programs that make up the uniform school supplies fund are as follows:

- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarer Elementary
- Whitney Elementary
- Strongsville Early Learning Preschool
- Strongsville Middle School
- Strongsville High School

The following pages contain summaries of revenues, expenditures, and fund balances for the uniform school supplies fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the uniform school supplies fund.

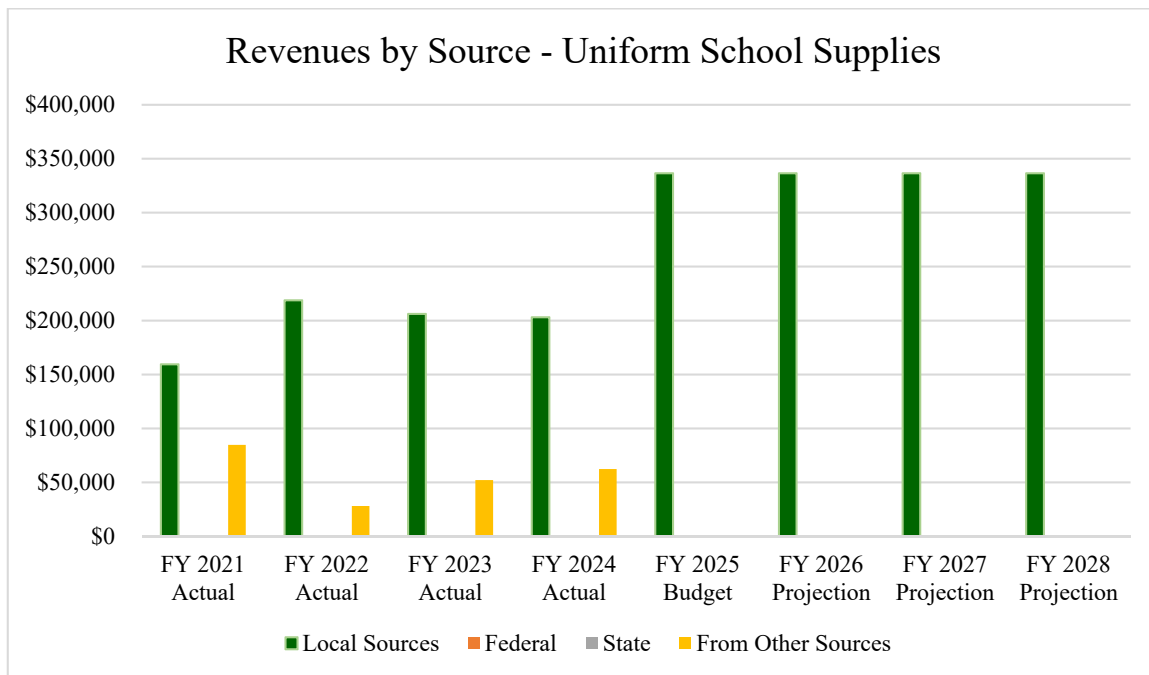
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the uniform school supplies fund.

Revenues are projected using the following methodologies:

- Other Local Sources: Revenue is generated through Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.
- From Other Sources: Revenue is generated through a transfer from the general fund to offset negative year-end cash balances resulting from non-payment of student fees and fee waivers for students qualifying for free lunch. In future years, no transfer is estimated, but if needed, the amount will be reduced from the local sources line and added to the transfers in revenue line.

REVENUES BY SOURCE - UNIFORM SCHOOL SUPPLIES								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Classroom Materials and Fees	\$159,492	\$218,756	\$206,112	\$206,112	\$336,500	\$336,500	\$336,500	\$336,500
From Other Sources	84,815	28,218	52,134	62,415	0	0	0	0
Total Revenues	244,307	246,974	258,246	268,527	336,500	336,500	336,500	336,500



Local Sources:

For FY 2025, local sources are the only expected revenue source. The District's local revenues fluctuate annually based on eligible student numbers and consumable supply requirements. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.

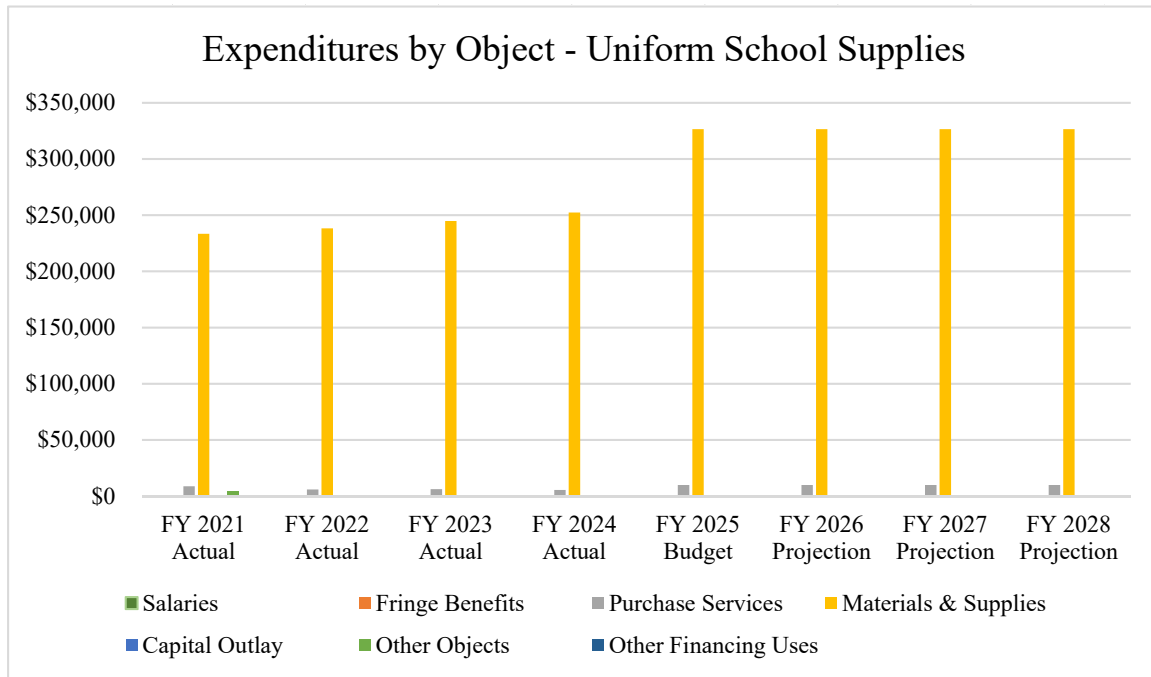
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the uniform school supplies fund.

Expenditures are projected using the following methodologies:

- Expenditures support Board approved class fees charged to students for consumable supplies and workbooks. Projections are based on the fees assessed and historical collections. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.

EXPENDITURES BY OBJECT - UNIFORM SCHOOL SUPPLIES								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Purchase Services	\$8,732	\$5,882	\$6,180	\$5,549	\$10,000	\$10,000	\$10,000	\$10,000
Materials and Supplies	233,460	238,231	244,776	252,330	326,500	326,500	326,500	326,500
Other Objects	4,200	0	0	0	0	0	0	0
Total Expenditures	246,392	244,113	250,956	257,879	336,500	336,500	336,500	336,500

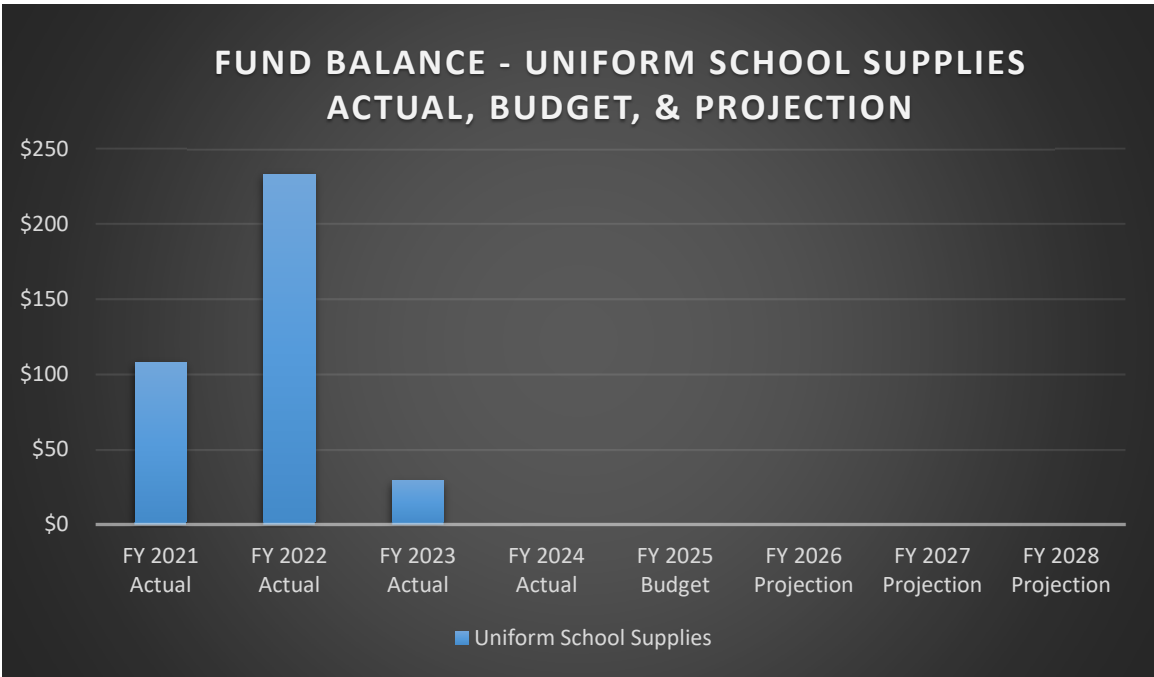


Significant Expenditure Changes and Assumptions

As indicated by the graphs, the District's expenditures can vary from year to year based on the amount of consumable supplies needed. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the uniform school supplies fund.



FUND BALANCE - UNIFORM SCHOOL SUPPLIES								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021	2022	2023	2024	2025	2026	2027	2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$2,749	\$664	\$3,525	\$10,815	\$18,415	\$18,415	\$18,415	\$18,415
Ending Cash Balance	664	3,525	10,815	18,415	18,415	18,415	18,415	18,415
Year End Encumbrances	556	3,292	10,786	18,415	18,415	18,415	18,415	18,415
Unencumbered Fund Balance	108	233	29	0	0	0	0	0

Fund balance can fluctuate on an annual basis based on the amount of fees collected versus the total cost of the consumable supplies. The expectation is to maintain a zero fund balance at the end of the year as the funds collected and spent are for current year consumable supplies and workbooks. However, a small fund balance may exist at the end of a fiscal year due to a timing of when fee was paid.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
UNIFORM SCHOOL SUPPLIES FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Classroom Materials and Fees	\$159,492	\$218,756	\$206,112	\$203,064	\$336,500	\$336,500	\$336,500	\$336,500
Total Revenues		159,492	218,756	206,112	203,064	336,500	336,500	336,500	336,500
Instruction:									
	Purchase Services	8,732	5,882	6,180	5,549	10,000	10,000	10,000	10,000
	Materials and Supplies	233,460	238,231	244,776	252,330	326,500	326,500	326,500	326,500
	Other Objects	4,200	0	0	0	0	0	0	0
Total Insutruction		246,392	244,113	250,956	257,879	336,500	336,500	336,500	336,500
Total Expenditures		246,392	244,113	250,956	257,879	336,500	336,500	336,500	336,500
Excess of Revenues Over / (Under) Ependitures		(86,900)	(25,357)	(44,844)	(54,815)	0	0	0	0
Other Financing Sources / (Uses):									
	Transfers In	84,815	28,218	52,134	62,415	0	0	0	0
Total Other Financing Sources / (Uses)		84,815	28,218	52,134	62,415	0	0	0	0
Net Change in Fund Balance		(2,085)	2,861	7,290	7,600	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	2,749	664	3,525	10,815	18,415	18,415	18,415	18,415
	Cash Balance at End of Fiscal Year	664	3,525	10,815	18,415	18,415	18,415	18,415	18,415
	Year End Encumbrances Appropriated	556	3,292	10,786	18,415	18,415	18,415	18,415	18,415
Unencumbered Fund Balance at End of Fiscal Year		\$108	\$233	\$29	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL UNIFORM SCHOOL SUPPLIES

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	159,492	218,756	206,112	203,064	336,500	336,500	336,500	336,500
		Other Local Revenues	0	0	0	0	0	0	0	0
Total Revenues			159,492	218,756	206,112	203,064	336,500	336,500	336,500	336,500
Instruction:										
	Purchase Services									
	490	Other Purchased Services	8,732	5,882	6,180	5,549	10,000	10,000	10,000	10,000
	Supplies and Materials									
	511	Instructional Supplies	2,101	1,886	5,913	5,017	6,000	6,000	6,000	6,000
	551	Supplies for Resale	89,572	106,002	127,471	153,564	145,500	145,500	145,500	145,500
	552	Workbooks for Resale	141,787	130,343	111,392	93,749	175,000	175,000	175,000	175,000
	Total Materials and Supplies		233,460	238,231	244,776	252,330	326,500	326,500	326,500	326,500
	Other Objects									
	890	Other Misc. Expenditures	4,200	0	0	0	0	0	0	0
Total Expenditures			246,392	244,113	250,956	257,879	336,500	336,500	336,500	336,500
Excess of Revenues Over / (Under) Expenditures			(86,900)	(25,357)	(44,844)	(54,815)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	84,815	28,218	52,134	62,415	0	0	0	0
Total Other Financing Sources / (Uses)			84,815	28,218	52,134	62,415	0	0	0	0
Net Change in Fund Balance			(2,085)	2,861	7,290	7,600	0	0	0	0
Cash Balance at Beginning of Fiscal Year			2,749	664	3,525	10,815	18,415	18,415	18,415	18,415
Cash Balance at End of Fiscal Year			664	3,525	10,815	18,415	18,415	18,415	18,415	18,415
Year End Encumbrances Appropriated			556	3,292	10,786	18,415	18,415	18,415	18,415	18,415
Unencumbered Fund Balance at End of Fiscal Year			\$108	\$233	\$29	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$12,471	\$7,615	\$8,930	\$9,718	\$17,000	\$17,000	\$17,000	\$17,000
Total Revenues			12,471	7,615	8,930	9,718	17,000	17,000	17,000	17,000
Instruction:										
	<i>Supplies and Materials</i>									
	551	Supplies for Resale	1,640	2,789	3,500	3,450	3,500	3,500	3,500	3,500
	552	Workbooks for Resale	12,399	6,994	9,550	8,893	13,500	13,500	13,500	13,500
Total Expenditures			14,039	9,783	13,050	12,343	17,000	17,000	17,000	17,000
Excess of Revenues Over / (Under) Expenditures			(1,568)	(2,168)	(4,120)	(2,625)	0	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	1,568	2,173	5,234	2,322	0	0	0	0
Total Other Financing Sources / (Uses)			1,568	2,173	5,234	2,322	0	0	0	0
Net Change in Fund Balance			0	5	1,114	(303)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	5	1,119	816	816	816	816
Cash Balance at End of Fiscal Year			0	5	1,119	816	816	816	816	816
Year End Encumbrances Appropriated			0	0	1,119	816	816	816	816	816
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$11,016	\$10,937	\$13,130	\$12,031	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			11,016	10,937	13,130	12,031	20,000	20,000	20,000	20,000
Instruction:										
	Purchase Services									
	Supplies and Materials									
	551	Supplies for Resale	4,589	4,360	3,954	5,350	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	19,584	9,309	11,875	10,075	16,000	16,000	16,000	16,000
Total Expenditures			24,173	13,669	15,829	15,425	20,000	20,000	20,000	20,000
Excess of Revenues Over / (Under) Expenditures			(13,157)	(2,732)	(2,699)	(3,394)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	13,157	2,732	4,213	3,500	0	0	0	0
Total Other Financing Sources / (Uses)			13,157	2,732	4,213	3,500	0	0	0	0
Net Change in Fund Balance			0	0	1,514	106	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	1,514	1,620	1,620	1,620	1,620
Cash Balance at End of Fiscal Year			0	0	1,514	1,620	1,620	1,620	1,620	1,620
Year End Encumbrances Appropriated			0	0	1,514	1,620	1,620	1,620	1,620	1,620
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$19,214	\$14,062	\$15,487	\$15,555	\$29,000	\$29,000	\$29,000	\$29,000
Total Revenues			19,214	14,062	15,487	15,555	29,000	29,000	29,000	29,000
Instruction:										
		<i>Supplies and Materials</i>								
	551	Supplies for Resale	3,419	5,221	5,500	6,950	6,000	6,000	6,000	6,000
	552	Workbooks for Resale	24,748	11,157	14,881	13,915	23,000	23,000	23,000	23,000
Total Expenditures			28,167	16,378	20,381	20,865	29,000	29,000	29,000	29,000
Excess of Revenues Over / (Under) Ependitures			(8,953)	(2,316)	(4,894)	(5,310)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	8,953	2,316	7,027	4,817	0	0	0	0
Total Other Financing Sources / (Uses)			8,953	2,316	7,027	4,817	0	0	0	0
Net Change in Fund Balance			0	0	2,133	(493)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	2,133	1,640	1,640	1,640	1,640
Cash Balance at End of Fiscal Year			0	0	2,133	1,640	1,640	1,640	1,640	1,640
Year End Encumbrances Appropriated			0	0	2,133	1,640	1,640	1,640	1,640	1,640
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: SURRERRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$11,894	\$7,930	\$9,731	\$8,265	\$19,500	\$19,500	\$19,500	\$19,500
Total Revenues			11,894	7,930	9,731	8,265	19,500	19,500	19,500	19,500
Instruction:										
		<i>Supplies and Materials</i>								
	551	Supplies for Resale	2,100	3,713	3,759	2,245	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	15,017	8,160	8,693	7,939	15,500	15,500	15,500	15,500
Total Expenditures			17,117	11,873	12,452	10,184	19,500	19,500	19,500	19,500
Excess of Revenues Over / (Under) Ependitures			(5,223)	(3,943)	(2,721)	(1,919)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	5,223	3,969	3,797	1,934	0	0	0	0
Total Other Financing Sources / (Uses)			5,223	3,969	3,797	1,934	0	0	0	0
Net Change in Fund Balance			0	26	1,076	15	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	0	0	26	1,102	1,117	1,117	1,117	1,117
		Cash Balance at End of Fiscal Year	0	26	1,102	1,117	1,117	1,117	1,117	1,117
		Year End Encumbrances Appropriated	0	0	1,102	1,117	1,117	1,117	1,117	1,117
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$15,986	\$9,795	\$11,236	\$10,942	\$18,000	\$18,000	\$18,000	\$18,000
Total Revenues			15,986	9,795	11,236	10,942	18,000	18,000	18,000	18,000
Instruction:										
	Purchase Services									
	Supplies and Materials									
	551	Supplies for Resale	1,724	2,702	2,326	2,808	3,000	3,000	3,000	3,000
	552	Workbooks for Resale	17,040	11,453	12,538	11,518	15,000	15,000	15,000	15,000
Total Expenditures			18,764	14,155	14,864	14,326	18,000	18,000	18,000	18,000
Excess of Revenues Over / (Under) Expenditures			(2,778)	(4,360)	(3,628)	(3,384)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	2,778	4,445	5,436	2,678	0	0	0	0
Total Other Financing Sources / (Uses)			2,778	4,445	5,436	2,678	0	0	0	0
Net Change in Fund Balance			0	85	1,808	(706)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	85	1,893	1,187	1,187	1,187	1,187
Cash Balance at End of Fiscal Year			0	85	1,893	1,187	1,187	1,187	1,187	1,187
Year End Encumbrances Appropriated			0	85	1,893	1,187	1,187	1,187	1,187	1,187
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	0	0	0	0	0	0	0	0
Total Revenues			0	0	0	0	0	0	0	0
Instruction:										
		Supplies and Materials								
	511	Instructional Supplies	0	0	0	29	0	0	0	0
Total Expenditures			0	0	0	29	0	0	0	0
Net Change in Fund Balance			0	0	0	(29)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			29	29	29	29	0	0	0	0
Cash Balance at End of Fiscal Year			29	29	29	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$29	\$29	\$29	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$29,653	\$67,702	\$65,475	\$72,202	\$113,000	\$113,000	\$113,000	\$113,000
Total Revenues			29,653	67,702	65,475	72,202	113,000	113,000	113,000	113,000
Instruction:										
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	2,101	1,886	5,913	4,988	6,000	6,000	6,000	6,000
	551	Supplies for Resale	33,401	31,233	50,534	73,402	55,000	55,000	55,000	55,000
	552	Workbooks for Resale	23,065	40,471	25,537	18,502	52,000	52,000	52,000	52,000
		Total Materials and Supplies	58,567	73,590	81,984	96,892	113,000	113,000	113,000	113,000
		<i>Other Objects</i>								
	890	Other Misc. Expenditures	4,200	0	0	0	0	0	0	0
Total Expenditures			62,767	73,590	81,984	96,892	113,000	113,000	113,000	113,000
Excess of Revenues Over / (Under) Expenditures			(33,114)	(5,888)	(16,509)	(24,690)	0	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	911	Transfers In	32,465	6,455	15,590	36,002	0	0	0	0
Total Other Financing Sources / (Uses)			32,465	6,455	15,590	36,002	0	0	0	0
Net Change in Fund Balance			(649)	567	(919)	11,312	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,019	370	937	18	11,330	11,330	11,330	11,330
		Cash Balance at End of Fiscal Year	370	937	18	11,330	11,330	11,330	11,330	11,330
		Year End Encumbrances Appropriated	370	865	18	11,330	11,330	11,330	11,330	11,330
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

UNIFORM SCHOOL SUPPLIES - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$59,258	\$100,715	\$82,123	\$74,351	\$120,000	\$120,000	\$120,000	\$120,000
Total Revenues			59,258	100,715	82,123	74,351	120,000	120,000	120,000	120,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	8,732	5,882	6,180	5,549	10,000	10,000	10,000	10,000
		Supplies and Materials								
	551	Supplies for Resale	42,699	55,984	57,898	59,359	70,000	70,000	70,000	70,000
	552	Workbooks for Resale	29,934	42,799	28,318	22,907	40,000	40,000	40,000	40,000
		Total Materials and Supplies	72,633	98,783	86,216	82,266	110,000	110,000	110,000	110,000
Total Expenditures			81,365	104,665	92,396	87,815	120,000	120,000	120,000	120,000
Excess of Revenues Over / (Under) Expenditures			(22,107)	(3,950)	(10,273)	(13,464)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	20,671	6,128	10,837	11,162	0	0	0	0
Total Other Financing Sources / (Uses)			20,671	6,128	10,837	11,162	0	0	0	0
Net Change in Fund Balance			(1,436)	2,178	564	(2,302)	0	0	0	0
		Cash Balance at Beginning of Fiscal Year	1,701	265	2,443	3,007	705	705	705	705
		Cash Balance at End of Fiscal Year	265	2,443	3,007	705	705	705	705	705
		Year End Encumbrances Appropriated	186	2,342	3,007	705	705	705	705	705
Unencumbered Fund Balance at End of Fiscal Year			\$79	\$101	\$0	\$0	\$0	\$0	\$0	\$0

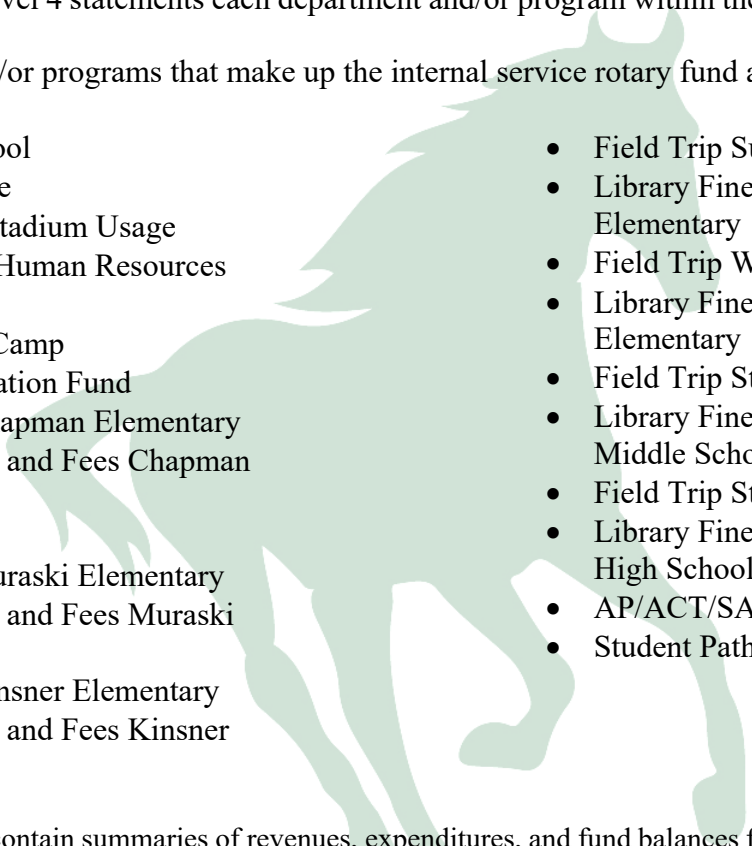
INTERNAL SERVICE ROTARY FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Internal Service Rotary Fund.

The internal service rotary fund is used to account for operations that provide goods and services on a cost reimbursement basis.

The statements in this section contain the consolidated Level 3 statement of the internal service rotary fund and the individual Level 4 statements each department and/or program within the internal service rotary fund.

The departments and/or programs that make up the internal service rotary fund are as follows:

- 
- Summer School
 - Facility Usage
 - Field Turf / Stadium Usage
 - Webcheck – Human Resources
 - Audio Visual
 - Makerspace Camp
 - Special Education Fund
 - Field Trip Chapman Elementary
 - Library Fines and Fees Chapman Elementary
 - Stockroom
 - Field Trip Muraski Elementary
 - Library Fines and Fees Muraski Elementary
 - Field Trip Kinsner Elementary
 - Library Fines and Fees Kinsner Elementary
 - Field Trip Surrarrer Elementary
 - Library Fines and Fees Surrarrer Elementary
 - Field Trip Whitney Elementary
 - Library Fines and Fees Whitney Elementary
 - Field Trip Strongsville Middle School
 - Library Fines and Fees Strongsville Middle School
 - Field Trip Strongsville High School
 - Library Fines and Fees Strongsville High School
 - AP/ACT/SAT Testing
 - Student Paths

The following pages contain summaries of revenues, expenditures, and fund balances for the internal service rotary fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the internal service rotary fund.

Revenues:

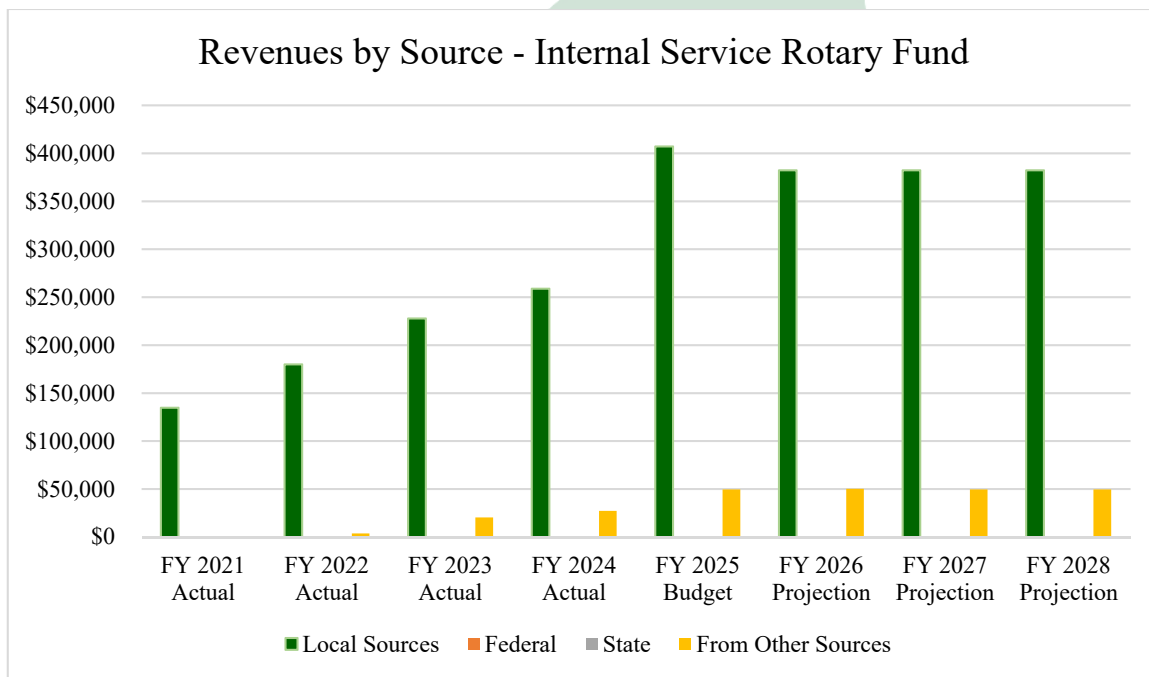
The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.

Revenues are projected using the following methodologies:

- Other Local Sources: Revenue is generated through school-based activities organized by the advisor for activities that require a pass through fee for services and/or materials. Projections are based on the advisor submitting budgets, which outline the purpose, goals, and planned activities for the academic year prepared by the advisor of the specific activity.

- From Other Sources: Revenue is generated through a transfer from the general fund to offset negative year-end cash balances in the summer school internal service fund. The Board has approved to offer summer school tuition free for certain classes and subsidize it from the general fund.

REVENUES BY SOURCE - INTERNAL SERVICE ROTARY FUND								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Tuition	\$26,561	\$30,975	\$29,885	\$39,885	\$42,000	\$42,000	\$42,000	\$42,000
Classroom Materials and Fees	1,772	2,421	3,386	2,938	3,100	3,100	3,100	3,100
Extracurricular	87,774	93,565	117,250	124,437	266,600	266,600	266,600	266,600
Other Local Revenues	18,666	53,034	77,285	91,638	95,481	70,600	70,600	70,600
From Other Sources	0	3,762	20,489	27,301	49,600	50,211	49,600	49,600
Total Revenues	134,773	183,757	248,295	286,199	456,781	432,511	431,900	431,900



Local Sources:

For FY 2025, revenue from local sources is the largest revenue source making up 79.1% of total revenues. As indicated by the graphs, the District's revenues from local sources vary from year to year. The year to year increase is due to the increase number of students taking the ACT, SAT, Advance Placement tests. Budget projections include incremental increases to accommodate for potential additional students taking these exams. The largest source of revenue is the High School, ACT/SAT/AP testing reimbursements.

The funds collected are mainly used as collecting funds for cost reimbursement purposes.

From Other Sources:

For FY 2025, revenue from other sources make up 20.9% of total revenues. Revenue from other sources are transfers from the general fund to subsidize the summer school program. Year to year increase are based on the number of tuition free summer school classes expected to be offered.

Expenditures:

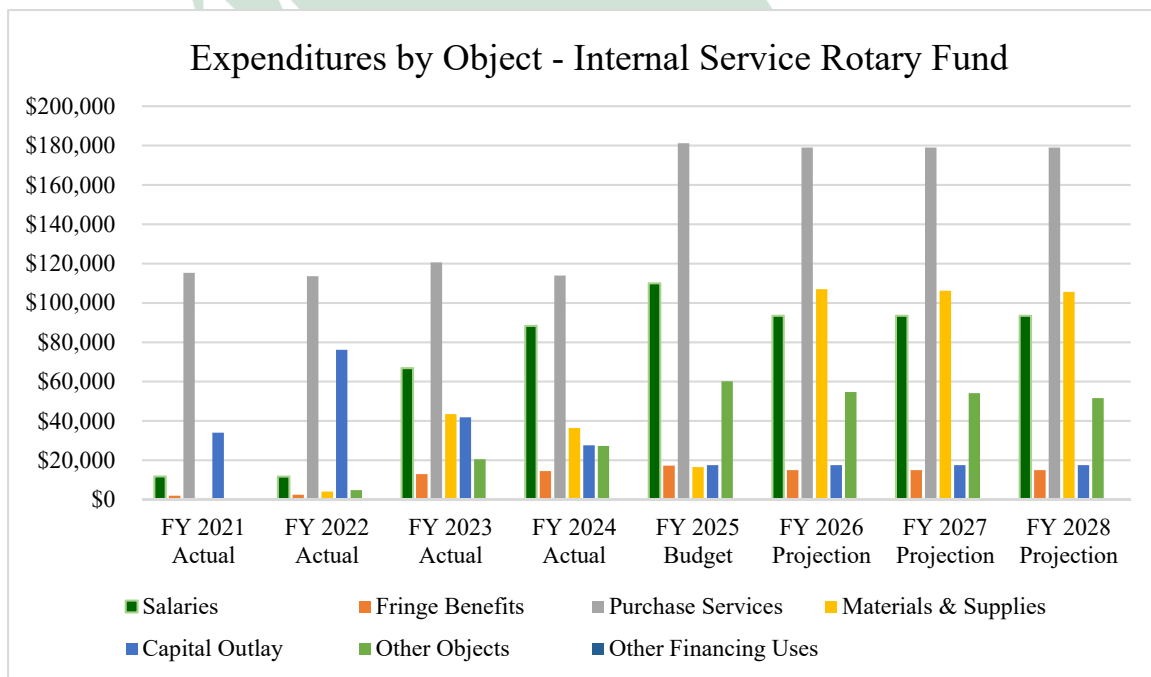
The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.

Expenditures are projected using the following methodologies:

- Expenditures are school-based activities organized by the advisor for activities that require a pass through fee for services and/or materials. Projections are based on the advisor submitting budgets, which outline the purpose, goals, and planned activities for the academic year prepared by the advisor of the specific activity.

Salaries and benefits are for the summer school programs. Projections are based on the number of offerings and the stipend to be offered to staff to teach those offerings.

EXPENDITURES BY OBJECT - INTERNAL SERVICE ROTARY FUND								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$11,817	\$11,739	\$66,839	\$88,330	\$110,000	\$93,500	\$93,500	\$93,500
Fringe Benefits	2,000	2,465	12,932	14,495	17,315	15,000	15,000	15,000
Purchase Services	115,277	113,572	120,619	113,924	181,180	179,000	179,000	179,000
Materials and Supplies	885	4,098	43,446	36,426	116,535	107,001	106,200	105,593
Capital Outlay	34,006	76,212	41,857	27,611	17,500	17,500	17,500	17,500
Other Objects	309	4,862	20,506	27,301	60,166	54,711	54,100	51,600
Total Expenditures	164,294	212,948	306,199	308,087	502,696	466,712	465,300	462,193



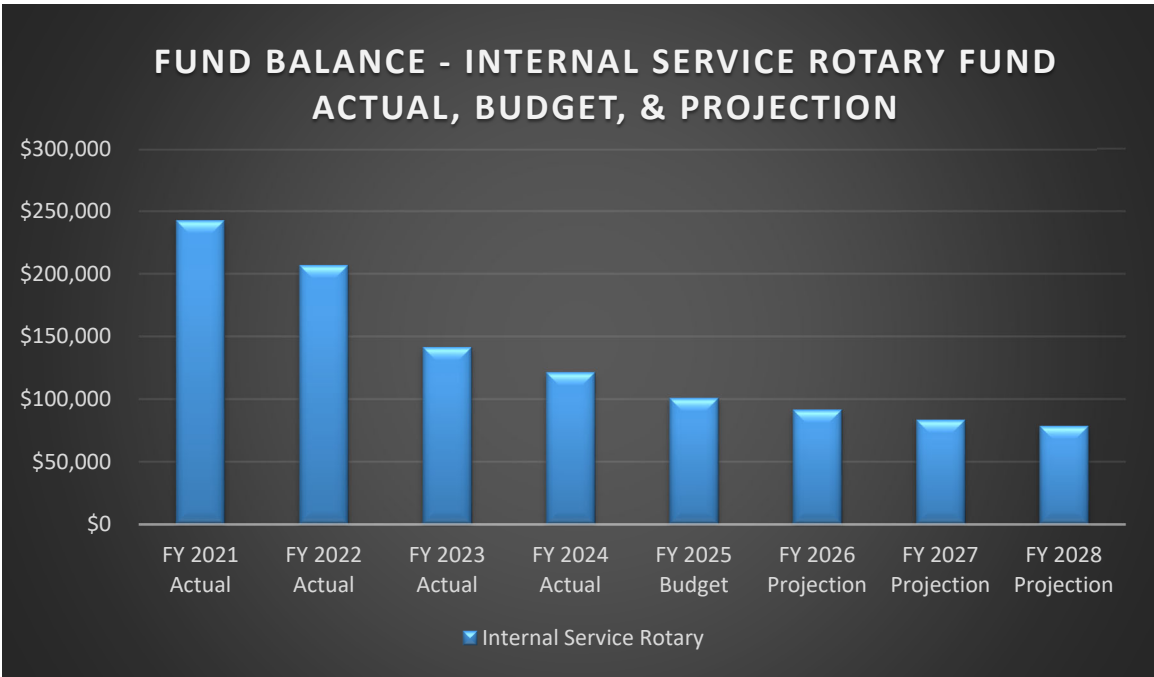
Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and needs. Since these funds are mainly used reimbursable cost, expenditures can vary on an annual basis based on activity level. The largest source of expenditures

is the High School, ACT/SAT/AP testing reimbursements. The year to year increase is due to the increase number of students taking the ACT, SAT, Advance Placement tests. Budget projections include incremental increases to accommodate for potential additional students taking these exams.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.



FUND BALANCE - INTERNAL SERVICE ROTARY FUND								
	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$300,072	\$270,551	\$237,598	\$159,205	\$130,716	\$110,201	\$100,789	\$92,789
Ending Cash Balance	270,551	237,598	159,205	130,716	110,201	100,789	92,789	87,896
Year End Encumbrances	27,516	30,443	17,457	9,125	9,125	9,125	9,125	9,125
Unencumbered Fund Balance	243,035	207,155	141,748	121,591	101,076	91,664	83,664	78,771

Fund balance can fluctuate on an annual basis based on the specific activity and needs within activity group. Carryover balances are incorporated into future budget projections and are allocated according to the specific activity as submitted budget plans and stated objectives. The projected decrease in fund balance for fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
INTERNAL SERVICE ROTARY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Tuition	\$26,561	\$30,975	\$29,885	\$39,885	\$42,000	\$42,000	\$42,000	\$42,000
	Classroom Materials and Fees	1,772	2,421	3,386	2,938	3,100	3,100	3,100	3,100
	Extracurricular	87,774	93,565	117,250	124,437	266,600	266,600	266,600	266,600
	Other Local Revenues	18,666	53,034	77,285	91,638	95,481	70,600	70,600	70,600
Total Revenues		134,773	179,995	227,806	258,898	407,181	382,300	382,300	382,300
Instruction:									
	Salaries	8,283	8,531	39,993	64,370	81,000	64,500	64,500	64,500
	Fringe Benefits	1,405	1,505	6,804	10,434	12,701	10,427	10,427	10,427
	Purchase Services	104,568	103,527	101,792	97,507	161,180	159,000	159,000	159,000
	Materials and Supplies	0	1,847	5,699	1,427	18,618	15,000	15,000	14,393
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	309	1,100	17	0	10,566	4,500	4,500	2,000
Total Instruction		114,565	116,510	154,305	173,738	284,565	253,927	253,927	250,820
Support Services:									
	Salaries	3,534	3,208	26,846	23,960	29,000	29,000	29,000	29,000
	Fringe Benefits	595	960	6,128	4,061	4,614	4,573	4,573	4,573
	Purchase Services	10,709	10,045	18,827	16,417	20,000	20,000	20,000	20,000
	Materials and Supplies	885	2,251	37,747	34,999	97,917	92,001	91,200	91,200
	Capital Outlay	34,006	76,212	41,857	27,611	17,000	17,000	17,000	17,000
Total Support Services		49,729	92,676	131,405	107,048	168,531	162,574	161,773	161,773
Extracurricular Activities									
	Other Objects	0	3,762	20,489	27,301	49,600	50,211	49,600	49,600
Total Extracurricular Activities		0	3,762	20,489	27,301	49,600	50,211	49,600	49,600
Total Expenditures		164,294	212,948	306,199	308,087	502,696	466,712	465,300	462,193
Excess of Revenues Over / (Under) Expenditures		(29,521)	(32,953)	(78,393)	(49,189)	(95,515)	(84,412)	(83,000)	(79,893)
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	20,700	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)		0	0	0	20,700	75,000	75,000	75,000	75,000
Net Change in Fund Balance		(29,521)	(32,953)	(78,393)	(28,489)	(20,515)	(9,412)	(8,000)	(4,893)
Cash Balance at Beginning of Fiscal Year		300,072	270,551	237,598	159,205	130,716	110,201	100,789	92,789
Cash Balance at End of Fiscal Year		270,551	237,598	159,205	130,716	110,201	100,789	92,789	87,896
Year End Encumbrances Appropriated		27,516	30,443	17,457	9,125	9,125	9,125	9,125	9,125
Unencumbered Fund Balance at End of Fiscal Year		\$243,035	\$207,155	\$141,748	\$121,591	\$101,076	\$91,664	\$83,664	\$78,771

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS) FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028 TOTAL INTERNAL SERVICE ROTARY FUND</p>
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Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Tuition	\$26,561	\$30,975	\$29,885	\$39,885	\$42,000	\$42,000	\$42,000	\$42,000
		Classroom Materials and Fees	1,772	2,421	3,386	2,938	3,100	3,100	3,100	3,100
		Extracurricular	87,774	93,565	117,250	124,437	266,600	266,600	266,600	266,600
		Other Local Revenues	18,666	53,034	77,285	91,638	95,481	70,600	70,600	70,600
Total Revenues			134,773	179,995	227,806	258,898	407,181	382,300	382,300	382,300
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	8,283	8,531	34,607	61,174	75,500	59,000	59,000	59,000
	112	Temp Cert-Salary/Wages	0	0	4,802	2,015	5,000	5,000	5,000	5,000
	141	Noncert Regular Sal/Wages	0	0	584	1,181	500	500	500	500
		Total Salaries	8,283	8,531	39,993	64,370	81,000	64,500	64,500	64,500
		Fringe Benefits								
	211	STRS - Employer's Share	1,212	1,322	5,811	9,094	10,570	8,976	8,976	8,976
	221	SERS - Employer's Share	0	0	91	177	770	770	770	770
	249	Cert Other Insurance Benefit	117	120	562	900	1,095	415	415	415
	259	Noncert Other Insurance Benefit	0	0	8	17	80	80	80	80
	261	Certified Workers Comp	76	63	326	242	185	185	185	185
	262	Noncert Workers Comp	0	0	6	4	2	2	2	2
		Total Fringe Benefits	1,405	1,505	6,804	10,434	12,701	10,427	10,427	10,427
		Purchase Services								
	439	Travel/Mileage/Meeting Expense	0	0	0	0	1,180	1,000	1,000	1,000
	490	Other Purchased Services	104,568	103,527	101,792	97,507	160,000	158,000	158,000	158,000
		Total Purchase Services	104,568	103,527	101,792	97,507	161,180	159,000	159,000	159,000
		Supplies and Materials								
	510	General Supplies	0	1,415	4,900	0	7,764	7,750	7,750	7,750
	560	Food	0	0	0	0	1,500	1,500	1,500	1,500
	590	Other Supplies and Materials	0	432	799	1,427	9,354	5,750	5,750	5,143
		Total Materials and Supplies	0	1,847	5,699	1,427	18,618	15,000	15,000	14,393
		Capital Outlay								
	640	Equipment	0	0	0	0	500	500	500	500
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	1,500	1,500	1,500	500
	890	Other Misc. Expenditures	309	1,100	17	0	9,066	3,000	3,000	1,500
		Total Other Objects	309	1,100	17	0	10,566	4,500	4,500	2,000
Total Instruction			114,565	116,510	154,305	173,738	284,565	253,927	253,927	250,820
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	2,500	2,500	10,834	5,187	12,000	12,000	12,000	12,000
	141	Noncert Regular Sal/Wages	1,034	708	16,012	18,773	17,000	17,000	17,000	17,000
		Total Salaries	3,534	3,208	26,846	23,960	29,000	29,000	29,000	29,000
		Fringe Benefits								
	211	STRS - Employer's Share	368	385	1,590	742	1,680	1,680	1,680	1,680
	221	SERS - Employer's Share	153	107	2,393	2,868	2,380	2,380	2,380	2,380
	249	Cert Other Insurance Benefit	35	36	155	73	174	174	174	174
	259	Noncert Other Insurance Benefit	14	10	223	259	247	247	247	247
	261	Certified Workers Comp	23	18	90	24	54	38	38	38
	262	Noncert Workers Comp	2	5	81	95	79	54	54	54
		Total Fringe Benefits	595	960	6,128	4,061	4,614	4,573	4,573	4,573
		Purchase Services								
	490	Other Purchased Services	10,709	10,045	18,827	16,417	20,000	20,000	20,000	20,000
		Supplies and Materials								
	532	Replacement Library Books	438	2,207	1,432	1,794	9,042	3,801	3,100	3,100
	590	Other Supplies and Materials	447	44	36,315	33,205	88,875	88,200	88,100	88,100
		Total Materials and Supplies	885	2,251	37,747	34,999	97,917	92,001	91,200	91,200
		Capital Outlay								
	620	Building Improvements	34,006	76,212	41,857	27,611	17,000	17,000	17,000	17,000
Total Support Services			49,729	92,676	131,405	107,048	168,531	162,574	161,773	161,773
Extracurricular Activities										
		Other Objects								
	890	Other Misc. Expenditures	0	0	2,394	4,329	6,500	6,512	6,500	6,500
	891	Student Activity Payments	0	3,762	18,095	22,972	43,100	43,699	43,100	43,100
		Total Other Objects	0	3,762	20,489	27,301	49,600	50,211	49,600	49,600

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH <i>INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)</i> <i>FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028</i> TOTAL INTERNAL SERVICE ROTARY FUND</p>
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Function Object Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Total Extracurricular Activities	0	3,762	20,489	27,301	49,600	50,211	49,600	49,600
Total Expenditures	164,294	212,948	306,199	308,087	502,696	466,712	465,300	462,193
Excess of Revenues Over / (Under) Expenditures	(29,521)	(32,953)	(78,393)	(49,189)	(95,515)	(84,412)	(83,000)	(79,893)
Other Financing Sources / (Uses): Other Financing Uses 911 Transfers In	0	0	0	20,700	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)	0	0	0	20,700	75,000	75,000	75,000	75,000
Net Change in Fund Balance	(29,521)	(32,953)	(78,393)	(28,489)	(20,515)	(9,412)	(8,000)	(4,893)
Cash Balance at Beginning of Fiscal Year	300,072	270,551	237,598	159,205	130,716	110,201	100,789	92,789
Cash Balance at End of Fiscal Year	270,551	237,598	159,205	130,716	110,201	100,789	92,789	87,896
Year End Encumbrances Appropriated	27,516	30,443	17,457	9,125	9,125	9,125	9,125	9,125
Unencumbered Fund Balance at End of Fiscal Year	\$243,035	\$207,155	\$141,748	\$121,591	\$101,076	\$91,664	\$83,664	\$78,771

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SUMMER SCHOOL - 9001

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Tuition	\$26,561	\$30,975	\$29,885	\$39,885	\$40,000	\$40,000	\$40,000	\$40,000
		Other Local Revenues	0	0	0	29,681	24,881	0	0	0
Total Revenues			26,561	30,975	29,885	69,566	64,881	40,000	40,000	40,000
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	8,283	8,531	34,607	61,174	75,500	59,000	59,000	59,000
	112	Temp Cert-Salary/Wages	0	0	4,802	2,015	5,000	5,000	5,000	5,000
	141	Noncert Regular Sal/Wages	0	0	584	1,181	500	500	500	500
		Total Salaries	8,283	8,531	39,993	64,370	81,000	64,500	64,500	64,500
		Fringe Benefits								
	211	STRS - Employer's Share	1,212	1,322	5,811	9,094	10,570	8,976	8,976	8,976
	221	SERS - Employer's Share	0	0	91	177	770	770	770	770
	249	Cert Other Insurance Benefit	117	120	562	900	1,095	415	415	415
	259	Noncert Other Insurance Benefit	0	0	8	17	80	80	80	80
	261	Certified Workers Comp	76	63	326	242	185	185	185	185
	262	Noncert Workers Comp	0	0	6	4	2	2	2	2
		Total Fringe Benefits	1,405	1,505	6,804	10,434	12,701	10,427	10,427	10,427
		Supplies and Materials								
	510	General Supplies	0	1,415	4,900	0	5,000	5,000	5,000	5,000
		Other Objects								
	890	Other Misc. Expenditures	309	1,100	17	0	7,566	1,500	1,500	1,500
Total Insutruction			9,997	12,551	51,714	74,804	106,267	81,427	81,427	81,427
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	2,500	2,500	10,834	5,187	12,000	12,000	12,000	12,000
	141	Noncert Regular Sal/Wages	1,034	708	16,012	18,773	17,000	17,000	17,000	17,000
		Total Salaries	3,534	3,208	26,846	23,960	29,000	29,000	29,000	29,000
		Fringe Benefits								
	211	STRS - Employer's Share	368	385	1,590	742	1,680	1,680	1,680	1,680
	212	STRS - "Pickup"	0	399	1,596	0	0	0	0	0
	221	SERS - Employer's Share	153	107	2,393	2,868	2,380	2,380	2,380	2,380
	249	Cert Other Insurance Benefit	35	36	155	73	174	174	174	174
	259	Noncert Other Insurance Benefit	14	10	223	259	247	247	247	247
	261	Certified Workers Comp	23	18	90	24	54	38	38	38
	262	Noncert Workers Comp	2	5	81	95	79	54	54	54
		Total Fringe Benefits	595	960	6,128	4,061	4,614	4,573	4,573	4,573
Total Support Services			4,129	4,168	32,974	28,021	33,614	33,573	33,573	33,573
Total Expenditures			14,126	16,719	84,688	102,825	139,881	115,000	115,000	115,000
Excess of Revenues Over / (Under) Ependitures			12,435	14,256	(54,803)	(33,259)	(75,000)	(75,000)	(75,000)	(75,000)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	0	20,700	75,000	75,000	75,000	75,000
Total Other Financing Sources / (Uses)			0	0	0	20,700	75,000	75,000	75,000	75,000
Net Change in Fund Balance			12,435	14,256	(54,803)	(12,559)	0	(0)	(0)	(0)
Cash Balance at Beginning of Fiscal Year			41,773	54,208	68,464	13,661	1,102	1,102	1,102	1,102
Cash Balance at End of Fiscal Year			54,208	68,464	13,661	1,102	1,102	1,102	1,102	1,102
Year End Encumbrances Appropriated			2,150	3,480	20	1,102	1,102	1,102	1,102	1,102
Unencumbered Fund Balance at End of Fiscal Year			\$52,058	\$64,984	\$13,641	\$0	\$0	\$0	(\$0)	(\$0)

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FACILITY USAGE FUND - 9002

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	8,745	35,964	50,401	41,698	40,500	40,500	40,500	40,500
Total Revenues			8,745	35,964	50,401	41,698	40,500	40,500	40,500	40,500
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	37,076	35,054	28,000	28,000	28,000	28,000
		Capital Outlay								
	620	Building Improvements	34,006	76,212	41,857	27,611	17,000	17,000	17,000	17,000
Total Expenditures			34,006	76,212	78,933	62,665	45,000	45,000	45,000	45,000
Net Change in Fund Balance			(25,261)	(40,248)	(28,532)	(20,967)	(4,500)	(4,500)	(4,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			162,140	136,879	96,631	68,099	47,132	42,632	38,132	33,632
Cash Balance at End of Fiscal Year			136,879	96,631	68,099	47,132	42,632	38,132	33,632	29,132
Year End Encumbrances Appropriated			13,924	14,424	14,087	800	800	800	800	800
Unencumbered Fund Balance at End of Fiscal Year			\$122,955	\$82,207	\$54,012	\$46,332	\$41,832	\$37,332	\$32,832	\$28,332

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TURF / STADIUM USAGE FUND - 9003

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	625	3,758	4,250	0	5,000	5,000	5,000	5,000
Total Revenues			625	3,758	4,250	0	5,000	5,000	5,000	5,000
Support Services:										
	Capital Outlay									
	620	Building Improvements	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Net Change in Fund Balance			625	3,758	4,250	0	5,000	5,000	5,000	5,000
Cash Balance at Beginning of Fiscal Year			12,744	13,369	17,127	21,377	21,377	26,377	31,377	36,377
Cash Balance at End of Fiscal Year			13,369	17,127	21,377	21,377	26,377	31,377	36,377	41,377
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$13,369	\$17,127	\$21,377	\$21,377	\$26,377	\$31,377	\$36,377	\$41,377

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: WEBCHECK - HUMAN RESOURCES - 9005

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$9,276	\$9,474	\$19,184	\$16,831	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			9,276	9,474	19,184	16,831	20,000	20,000	20,000	20,000
Support Services:										
		Purchase Services								
	490	Other Purchased Services	10,709	10,045	18,827	16,417	20,000	20,000	20,000	20,000
Net Change in Fund Balance			(1,433)	(571)	357	414	0	0	0	0
Cash Balance at Beginning of Fiscal Year			10,042	8,609	8,038	8,395	8,809	8,809	8,809	8,809
Cash Balance at End of Fiscal Year			8,609	8,038	8,395	8,809	8,809	8,809	8,809	8,809
Year End Encumbrances Appropriated			8,314	9,128	2,075	1,656	1,656	1,656	1,656	1,656
Unencumbered Fund Balance at End of Fiscal Year			\$295	(\$1,090)	\$6,320	\$7,153	\$7,153	\$7,153	\$7,153	\$7,153

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AUDIO VISUAL FUNDS - 9006

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$20	\$0	\$0	\$0	\$100	\$100	\$100	\$100
Total Revenues			20	0	0	0	100	100	100	100
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	875	200	100	100
Total Expenditures			0	0	0	0	875	200	100	100
Net Change in Fund Balance			20	0	0	0	(775)	(100)	0	0
Cash Balance at Beginning of Fiscal Year			855	875	875	875	875	100	0	0
Cash Balance at End of Fiscal Year			875	875	875	875	100	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$875	\$875	\$875	\$875	\$100	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: MAKERSPACE CAMP - 9007

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Tuition	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Total Revenues			0	0	0	0	2,000	2,000	2,000	2,000
Instruction:										
		<i>Supplies and Materials</i>								
	510	General Supplies	0	0	0	0	1,014	1,000	1,000	1,000
	590	Other Supplies and Materials	0	0	0	0	2,050	1,000	1,000	1,000
Total Expenditures			0	0	0	0	3,064	2,000	2,000	2,000
Net Change in Fund Balance			0	0	0	0	(1,064)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,064	1,064	1,064	1,064	1,064	0	0	0
Cash Balance at End of Fiscal Year			1,064	1,064	1,064	1,064	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,064	\$1,064	\$1,064	\$1,064	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SPECIAL EDUCATION FUND - 9010

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	0	0	0	0	0
Total Expenditures			0	0	0	0	0	0	0	0
Net Change in Fund Balance			0	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			23	23	23	23	23	23	23	23
Cash Balance at End of Fiscal Year			23	23	23	23	23	23	23	23
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	(\$1,792)	\$0	\$2,345	\$4,390	\$6,500	\$6,500	\$6,500	\$6,500
Total Revenues			(1,792)	0	2,345	4,390	6,500	6,500	6,500	6,500
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	890	Other Misc. Expenditures	0	0	2,394	4,329	6,500	6,512	6,500	6,500
Total Expenditures			0	0	2,394	4,329	6,500	6,512	6,500	6,500
Net Change in Fund Balance			(1,792)	0	(49)	61	0	(12)	0	0
Cash Balance at Beginning of Fiscal Year			1,792	0	0	(49)	12	12	0	0
Cash Balance at End of Fiscal Year			0	0	(49)	12	12	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	(\$49)	\$12	\$12	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES CHAPMAN ELEMENTARY - 9111

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$22	\$143	\$173	\$229	\$100	\$100	\$100	\$100
Total Revenues			22	143	173	229	100	100	100	100
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	167	194	0	381	121	184	100	100
Total Expenditures			167	194	0	381	121	184	100	100
Net Change in Fund Balance			(145)	(51)	173	(152)	(21)	(84)	0	0
Cash Balance at Beginning of Fiscal Year			280	135	84	257	105	84	0	0
Cash Balance at End of Fiscal Year			135	84	257	105	84	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$135	\$84	\$257	\$105	\$84	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STOCKROOM - 9150

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$60,000	\$60,000
Total Revenues			0	0	0	0	60,000	60,000	60,000	60,000
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	447	44	(761)	(1,849)	60,000	60,000	60,000	60,000
Total Expenditures			447	44	(761)	(1,849)	60,000	60,000	60,000	60,000
Net Change in Fund Balance			(447)	(44)	761	1,849	0	0	0	0
Cash Balance at Beginning of Fiscal Year			5,080	4,633	4,589	5,350	7,199	7,199	7,199	7,199
Cash Balance at End of Fiscal Year			4,633	4,589	5,350	7,199	7,199	7,199	7,199	7,199
Year End Encumbrances Appropriated			2,628	2,718	1,256	5,313	5,313	5,313	5,313	5,313
Unencumbered Fund Balance at End of Fiscal Year			\$2,005	\$1,871	\$4,094	\$1,886	\$1,886	\$1,886	\$1,886	\$1,886

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	(\$1,055)	\$0	\$2,804	\$6,192	\$8,000	\$8,000	\$8,000	\$8,000
Total Revenues			(1,055)	0	2,804	6,192	8,000	8,000	8,000	8,000
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	0	0	2,785	6,211	8,000	8,000	8,000	8,000
Total Expenditures			0	0	2,785	6,211	8,000	8,000	8,000	8,000
Net Change in Fund Balance			(1,055)	0	19	(19)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,055	0	0	19	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	19	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES MURASKI ELEMENTARY - 9211

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$387	\$625	\$418	\$301	\$200	\$200	\$200	\$200
Total Revenues			387	625	418	301	200	200	200	200
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	734	0	0	1,459	295	200	200
Total Expenditures			0	734	0	0	1,459	295	200	200
Net Change in Fund Balance			387	(109)	418	301	(1,259)	(95)	0	0
Cash Balance at Beginning of Fiscal Year			357	744	635	1,053	1,354	95	0	0
Cash Balance at End of Fiscal Year			744	635	1,053	1,354	95	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$744	\$635	\$1,053	\$1,354	\$95	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		(\$73)	\$150	\$5,399	\$7,460	\$7,500	\$7,500	\$7,500	\$7,500
Total Revenues			(73)	150	5,399	7,460	7,500	7,500	7,500	7,500
<i>Extracurricular Activities</i>										
	Other Objects									
	891	Student Activity Payments	0	150	5,218	7,291	7,500	7,694	7,500	7,500
Total Expenditures			0	150	5,218	7,291	7,500	7,694	7,500	7,500
Net Change in Fund Balance			(73)	0	181	169	0	(194)	0	0
Cash Balance at Beginning of Fiscal Year			73	0	0	181	350	350	156	156
Cash Balance at End of Fiscal Year			0	0	181	350	350	156	156	156
Year End Encumbrances Appropriated			0	0	0	156	156	156	156	156
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$181	\$194	\$194	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES KINSNER ELEMENTARY - 9221

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	(\$28)	\$333	\$211	\$291	\$350	\$350	\$350	\$350
Total Revenues			(28)	333	211	291	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	271	0	361	0	874	398	350	350
Total Expenditures			271	0	361	0	874	398	350	350
Net Change in Fund Balance			(299)	333	(150)	291	(524)	(48)	0	0
Cash Balance at Beginning of Fiscal Year			397	98	431	281	572	48	0	0
Cash Balance at End of Fiscal Year			98	431	281	572	48	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$98	\$431	\$281	\$572	\$48	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND SURRERRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	(\$20)	\$0	\$2,210	\$4,343	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			(20)	0	2,210	4,343	6,000	6,000	6,000	6,000
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	0	0	2,096	4,354	6,000	6,103	6,000	6,000
Total Expenditures			0	0	2,096	4,354	6,000	6,103	6,000	6,000
Net Change in Fund Balance			(20)	0	114	(11)	0	(103)	0	0
Cash Balance at Beginning of Fiscal Year			20	0	0	114	103	103	0	0
Cash Balance at End of Fiscal Year			0	0	114	103	103	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$114	\$103	\$103	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES SURRERRER ELEMENTARY - 9301

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$31	\$81	\$95	\$171	\$400	\$400	\$400	\$400
Total Revenues			31	81	95	171	400	400	400	400
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	295	0	0	454	666	400	400
Total Expenditures			0	295	0	0	454	666	400	400
Net Change in Fund Balance			31	(214)	95	171	(54)	(266)	0	0
Cash Balance at Beginning of Fiscal Year			237	268	54	149	320	266	0	0
Cash Balance at End of Fiscal Year			268	54	149	320	266	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$268	\$54	\$149	\$320	\$266	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	(85)	\$0	\$2,336	\$5,196	\$8,100	\$8,100	\$8,100	\$8,100
Total Revenues			(85)	0	2,336	5,196	8,100	8,100	8,100	8,100
<i>Extracurricular Activities</i>										
		<i>Other Objects</i>								
	891	Student Activity Payments	0	0	2,311	5,116	8,100	8,205	8,100	8,100
Total Expenditures			0	0	2,311	5,116	8,100	8,205	8,100	8,100
Net Change in Fund Balance			(85)	0	25	80	0	(105)	0	0
Cash Balance at Beginning of Fiscal Year			85	0	0	25	105	105	0	0
Cash Balance at End of Fiscal Year			0	0	25	105	105	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$25	\$105	\$105	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES WHITNEY ELEMENTARY - 9311

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$884	\$279	\$484	\$287	\$350	\$350	\$350	\$350
Total Revenues			884	279	484	287	350	350	350	350
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	984	1,071	0	759	437	350	350
Total Expenditures			0	984	1,071	0	759	437	350	350
Net Change in Fund Balance			884	(705)	(587)	287	(409)	(87)	0	0
Cash Balance at Beginning of Fiscal Year			617	1,501	796	209	496	87	0	0
Cash Balance at End of Fiscal Year			1,501	796	209	496	87	0	0	0
Year End Encumbrances Appropriated			0	693	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,501	\$103	\$209	\$496	\$87	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$890	\$0	\$0	\$7,500	\$7,500	\$7,500	\$7,500
Total Revenues			0	890	0	0	7,500	7,500	7,500	7,500
<i>Extracurricular Activities</i>										
	Other Objects									
	891	Student Activity Payments	0	712	0	0	7,500	7,678	7,500	7,500
Total Expenditures			0	712	0	0	7,500	7,678	7,500	7,500
Net Change in Fund Balance			0	178	0	0	0	(178)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	178	178	178	178	0	0
Cash Balance at End of Fiscal Year			0	178	178	178	178	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$178	\$178	\$178	\$178	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE MIDDLE SCHOOL - 9601

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$152	\$608	\$1,162	\$915	\$700	\$700	\$700	\$700
Total Revenues			152	608	1,162	915	700	700	700	700
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	1,413	2,125	700	700	700
Total Expenditures			0	0	0	1,413	2,125	700	700	700
Net Change in Fund Balance			152	608	1,162	(498)	(1,425)	0	0	0
Cash Balance at Beginning of Fiscal Year			99	251	859	2,021	1,523	98	98	98
Cash Balance at End of Fiscal Year			251	859	2,021	1,523	98	98	98	98
Year End Encumbrances Appropriated			0	0	0	98	98	98	98	98
Unencumbered Fund Balance at End of Fiscal Year			\$251	\$859	\$2,021	\$1,425	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE HIGH SCHOOL - 9900

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		(\$4,296)	\$2,740	\$5,864	\$0	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			(4,296)	2,740	5,864	0	6,000	6,000	6,000	6,000
<i>Extracurricular Activities</i>										
	Other Objects									
	891	Student Activity Payments	0	2,900	5,685	0	6,000	6,019	6,000	6,000
Total Expenditures			0	2,900	5,685	0	6,000	6,019	6,000	6,000
Net Change in Fund Balance			(4,296)	(160)	179	0	0	(19)	0	0
Cash Balance at Beginning of Fiscal Year			4,296	0	(160)	19	19	19	0	0
Cash Balance at End of Fiscal Year			0	(160)	19	19	19	0	0	0
Year End Encumbrances Appropriated			0	0	19	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	(\$160)	\$0	\$19	\$19	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$324	\$352	\$843	\$744	\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues			324	352	843	744	1,000	1,000	1,000	1,000
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	0	0	3,250	1,121	1,000	1,000
Total Expenditures			0	0	0	0	3,250	1,121	1,000	1,000
Net Change in Fund Balance			324	352	843	744	(2,250)	(121)	0	0
Cash Balance at Beginning of Fiscal Year			108	432	784	1,627	2,371	121	0	0
Cash Balance at End of Fiscal Year			432	784	1,627	2,371	121	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$432	\$784	\$1,627	\$2,371	\$121	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AP/ACT/SAT TESTING - 9903

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$95,095	\$89,785	\$96,292	\$96,856	\$157,000	\$157,000	\$157,000	\$157,000
Total Revenues			95,095	89,785	96,292	96,856	157,000	157,000	157,000	157,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	104,568	103,402	100,975	95,125	157,000	157,000	157,000	157,000
		Supplies and Materials								
	510	General Supplies	0	0	0	0	1,000	1,000	1,000	1,000
	560	Food	0	0	0	0	1,500	1,500	1,500	1,500
	590	Other Supplies and Materials	0	0	0	0	3,500	3,500	3,500	2,893
		Total Materials and Supplies	0	0	0	0	6,000	6,000	6,000	5,393
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	0
	890	Other Misc. Expenditures	0	0	0	0	1,500	1,500	1,500	0
		Total Other Objects	0	0	0	0	2,500	2,500	2,500	0
Total Expenditures			104,568	103,402	100,975	95,125	165,500	165,500	165,500	162,393
Net Change in Fund Balance			(9,473)	(13,617)	(4,683)	1,731	(8,500)	(8,500)	(8,500)	(5,393)
		Cash Balance at Beginning of Fiscal Year	56,935	47,462	33,845	29,162	30,893	22,393	13,893	5,393
		Cash Balance at End of Fiscal Year	47,462	33,845	29,162	30,893	22,393	13,893	5,393	0
		Year End Encumbrances Appropriated	500	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$46,962	\$33,845	\$29,162	\$30,893	\$22,393	\$13,893	\$5,393	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STUDENT PATHS - 9904

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$3,838	\$3,450	\$3,428	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues			0	3,838	3,450	3,428	5,000	5,000	5,000	5,000
Instruction:										
	Purchase Services									
439		Travel/Mileage/Meeting Expense	0	0	0	0	1,180	1,000	1,000	1,000
490		Other Purchased Services	0	125	817	2,382	3,000	1,000	1,000	1,000
	Total Purchase Services		0	125	817	2,382	4,180	2,000	2,000	2,000
	Supplies and Materials									
510		General Supplies	0	0	0	0	750	750	750	750
590		Other Supplies and Materials	0	432	799	1,427	3,804	1,250	1,250	1,250
	Total Materials and Supplies		0	432	799	1,427	4,554	2,000	2,000	2,000
	Capital Outlay									
640		Equipment	0	0	0	0	500	500	500	500
	Other Objects									
889		Other Awards and Prizes	0	0	0	0	500	500	500	500
Total Expenditures			0	557	1,616	3,809	9,734	5,000	5,000	5,000
Net Change in Fund Balance			0	3,281	1,834	(381)	(4,734)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	3,281	5,115	4,734	0	0	0
Cash Balance at End of Fiscal Year			0	3,281	5,115	4,734	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$3,281	\$5,115	\$4,734	\$0	\$0	\$0	\$0



LIABILITY SELF-INSURANCE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Liability Self-Insurance Fund.

The liability self-insurance fund is used to account for monies received from 1:1 student Chromebook insurance for the repair and replacement of damaged Chromebooks.

The statements in this section contain the consolidated Level 3 statement of the liability self-insurance fund and the individual Level 4 statements each department and/or program within the liability self-insurance fund.

The departments and/or programs that make up the liability benefits self-insurance fund are as follows:

- Liability Self-Insurance

The following pages contain summaries of revenues, expenditures, and fund balances for the liability self-insurance fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the liability self-insurance fund.

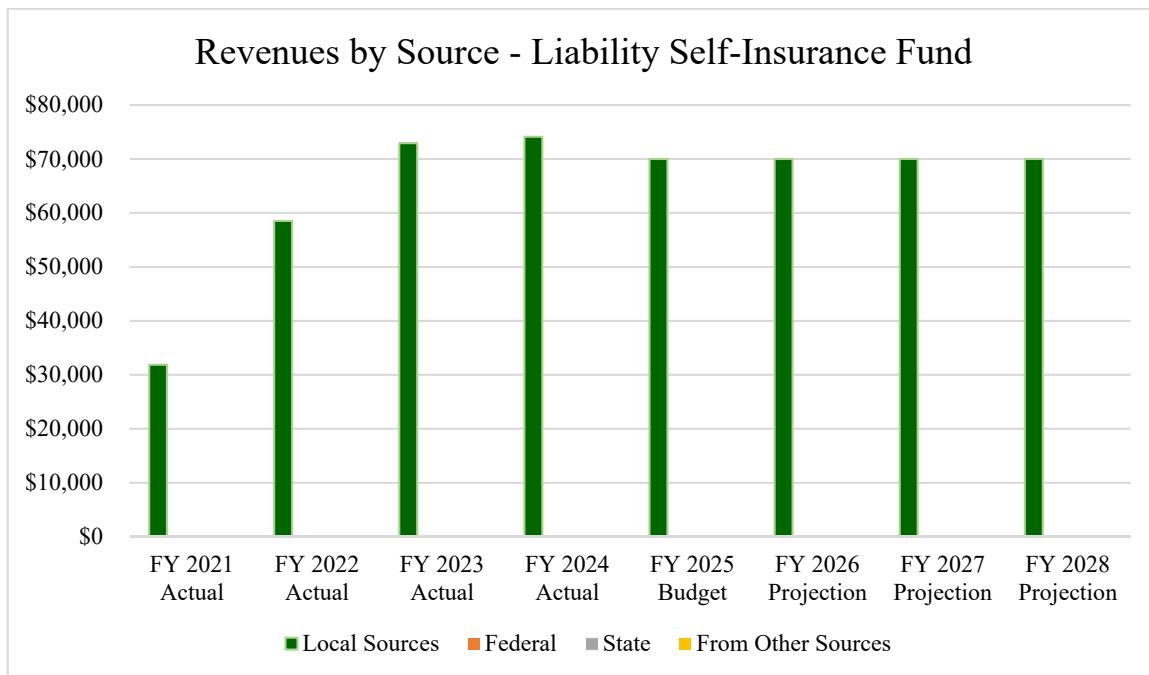
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the liability self-insurance fund.

Revenues are projected using the following methodologies:

- Other Local Sources: Revenue is generated through a Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Current and future projections are based on historical participation rates.

REVENUES BY SOURCE - LIABILITY SELF-INSURANCE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$31,864	\$58,540	\$72,951	\$74,122	\$70,000	\$70,000	\$70,000	\$70,000
Total Revenues	31,864	58,540	72,951	74,122	70,000	70,000	70,000	70,000



Local Sources:

For FY 2025, revenue from local sources is the only expected revenue source. Revenues can vary from year to year based on the number of students who opt in for the optional insurance. Current and future projections are based on historical participation rates.

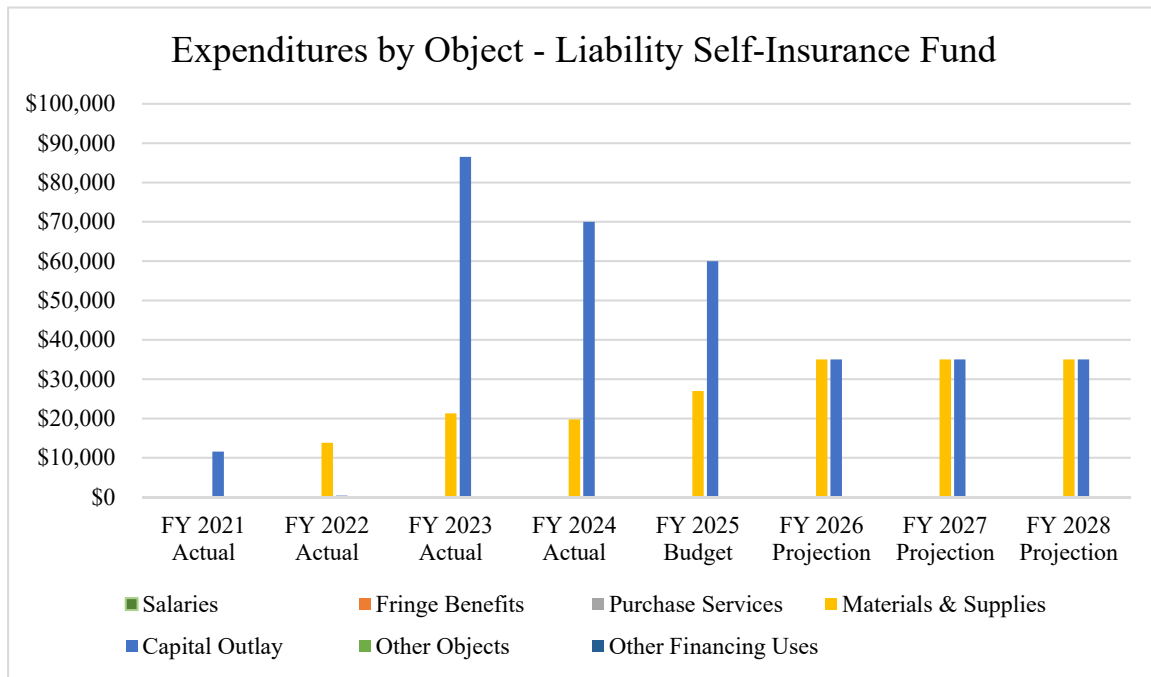
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the liability self-insurance fund.

Expenditures are projected using the following methodologies:

- Expenditures support Board-approved \$30 Chromebook insurance fee, covering accidental damage to district-issued devices. Budget projections are done in collaboration with the Technology department as they assess their inventory for replacement parts for damaged Chromebooks as well as purchasing new Chromebooks to be given out as loaners while the student's Chromebook is being repaired.

EXPENDITURE BY OBJECT - LIABILITY SELF-INSURANCE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Materials and Supplies	\$169	\$13,803	\$21,318	\$19,779	\$26,989	\$35,000	\$35,000	\$35,000
Capital Outlay	11,600	400	86,513	69,997	60,000	35,000	35,000	35,000
Total Expenditures	11,769	14,203	107,831	89,776	86,989	70,000	70,000	70,000

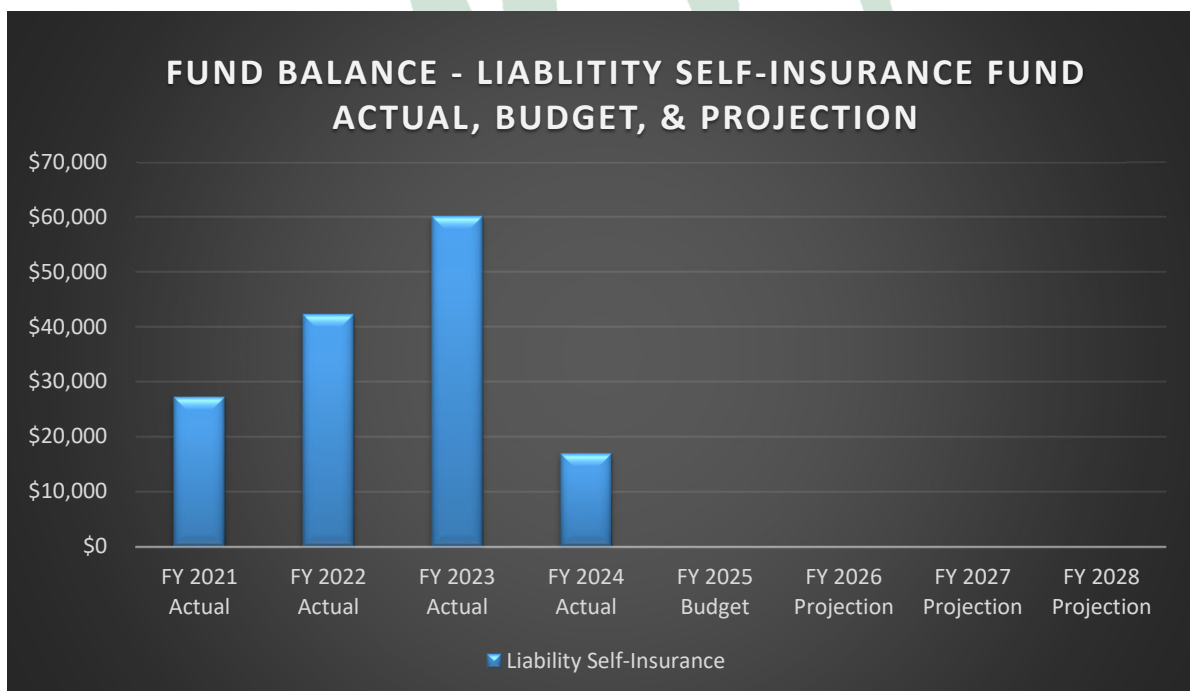


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the amount of damaged Chromebooks needing repair or replaced. The increases in FY 2023-2025 is due to resources carried over from prior years included in the budget and spent for replacement parts for damaged Chromebooks as well as purchasing new Chromebooks to be given out as loaners while the student's Chromebook is being repaired.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the liability self-insurance fund.



FUND BALANCE - LIABILITY SELF-INSURANCE FUND								
Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$30,652	\$50,747	\$95,084	\$60,204	\$44,550	\$27,561	\$27,561	\$27,561
Ending Cash Balance	50,747	95,084	60,204	44,550	27,561	27,561	27,561	27,561
Year End Encumbrances	23,481	52,729	0	27,561	27,561	27,561	27,561	27,561
Unencumbered Fund Balance	27,266	42,355	60,204	16,989	0	0	0	0

Fund balance can fluctuate on an annual basis based on the number of students opting in for the optional insurance and the amount of damaged Chromebooks needing repaired or replaced. The decreases in fund balance in FY 2023-2025 is due to resources carried over from prior years included in the budget and spent for replacement parts for damaged Chromebooks as well as purchasing new Chromebooks to be given out as loaners while the student's Chromebook is being repaired.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
LIABILITY SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$31,864	\$58,540	\$72,951	\$74,122	\$70,000	\$70,000	\$70,000	\$70,000
Total Revenues		31,864	58,540	72,951	74,122	70,000	70,000	70,000	70,000
Support Services:									
	Materials and Supplies	169	13,803	21,318	19,779	26,989	35,000	35,000	35,000
	Capital Outlay	11,600	400	86,513	69,997	60,000	35,000	35,000	35,000
Total Support Services		11,769	14,203	107,831	89,776	86,989	70,000	70,000	70,000
Total Expenditures		11,769	14,203	107,831	89,776	86,989	70,000	70,000	70,000
Net Change in Fund Balance		20,095	44,337	(34,880)	(15,654)	(16,989)	0	0	0
	Cash Balance at Beginning of Fiscal Year	30,652	50,747	95,084	60,204	44,550	27,561	27,561	27,561
	Cash Balance at End of Fiscal Year	50,747	95,084	60,204	44,550	27,561	27,561	27,561	27,561
	Year End Encumbrances Appropriated	23,481	52,729	0	27,561	27,561	27,561	27,561	27,561
Unencumbered Fund Balance at End of Fiscal Year		\$27,266	\$42,355	\$60,204	\$16,989	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

SPECIAL ENTERPRISE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL LIABILITY SELF-INSURANCE FUND (1:1 CHROMBOOKS)

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$31,864	\$58,540	\$72,951	\$74,122	\$70,000	\$70,000	\$70,000	\$70,000
Total Revenues			31,864	58,540	72,951	74,122	70,000	70,000	70,000	70,000
Support Services:										
		Supplies and Materials								
	519	Other General Supplies	169	13,803	21,318	19,779	26,989	35,000	35,000	35,000
		Capital Outlay								
	640	Equipment	11,600	400	86,513	69,997	60,000	35,000	35,000	35,000
Total Expenditures			11,769	14,203	107,831	89,776	86,989	70,000	70,000	70,000
Net Change in Fund Balance			20,095	44,337	(34,880)	(15,654)	(16,989)	0	0	0
Cash Balance at Beginning of Fiscal Year			30,652	50,747	95,084	60,204	44,550	27,561	27,561	27,561
Cash Balance at End of Fiscal Year			50,747	95,084	60,204	44,550	27,561	27,561	27,561	27,561
Year End Encumbrances Appropriated			23,481	52,729	0	27,561	27,561	27,561	27,561	27,561
Unencumbered Fund Balance at End of Fiscal Year			\$27,266	\$42,355	\$60,204	\$16,989	\$0	\$0	\$0	\$0

EMPLOYEE BENEFITS

SELF-INSURANCE FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the Employee Benefits Self-Insurance Fund.

The employee benefits self-insurance fund is used to account for monies received from other funds as payment for providing employee healthcare.

The statements in this section contain the consolidated Level 3 statement of the employee benefits self-insurance fund and the individual Level 4 statements each department and/or program within the employee benefits self-insurance fund.

The departments and/or programs that make up the employee benefits self-insurance fund are as follows:

- Employee Benefits Self-Insurance

The following pages contain summaries of revenues, expenditures, and fund balances for the employee benefits self-insurance fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the employee benefits self-insurance fund.

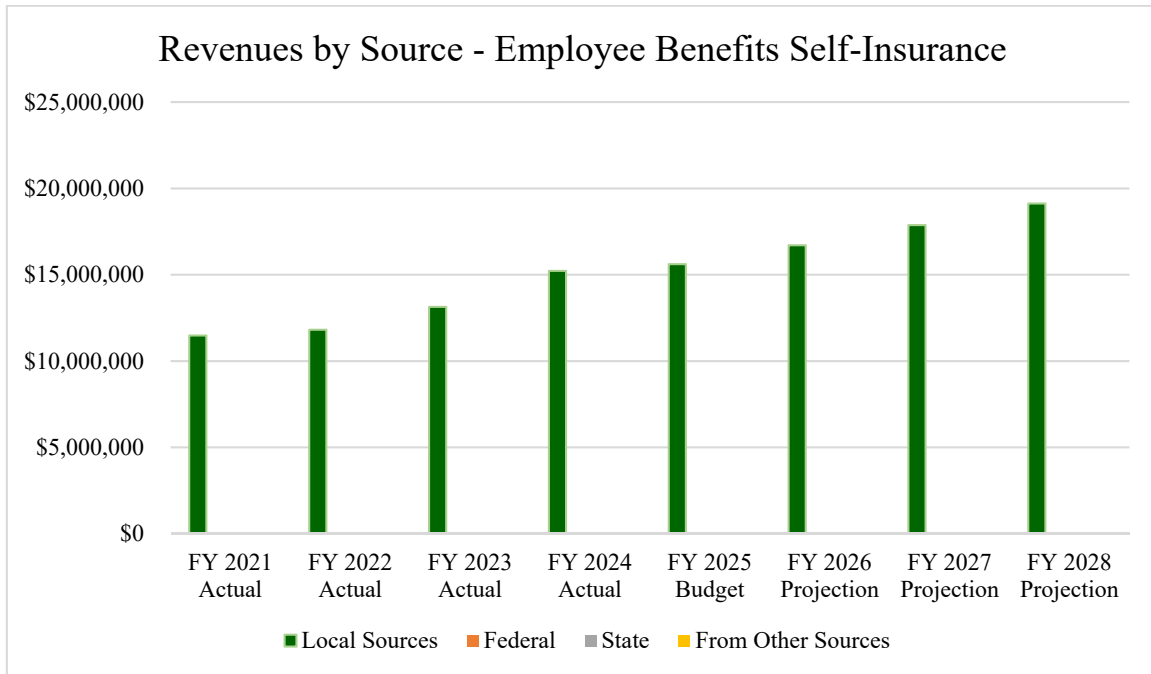
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the liability employee benefits self-insurance fund.

Revenues are projected using the following methodologies:

- Other Local Sources: Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. As the District is self-insured for medical insurance, revenue projections are based on the historical and projections for medical insurance to be charged. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

REVENUES BY SOURCE - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$11,479,064	\$11,814,861	\$13,136,172	\$15,220,048	\$15,613,485	\$16,706,429	\$17,875,879	\$19,127,191
Total Revenues	11,479,064	11,814,861	13,136,172	15,220,048	15,613,485	16,706,429	17,875,879	19,127,191



Local Sources:

Revenues from local sources are the only sources of revenue for the employee benefits self-insurance fund. Revenue is generated from the District share and employee's share of the estimated premium to pay the cost of medical claims. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

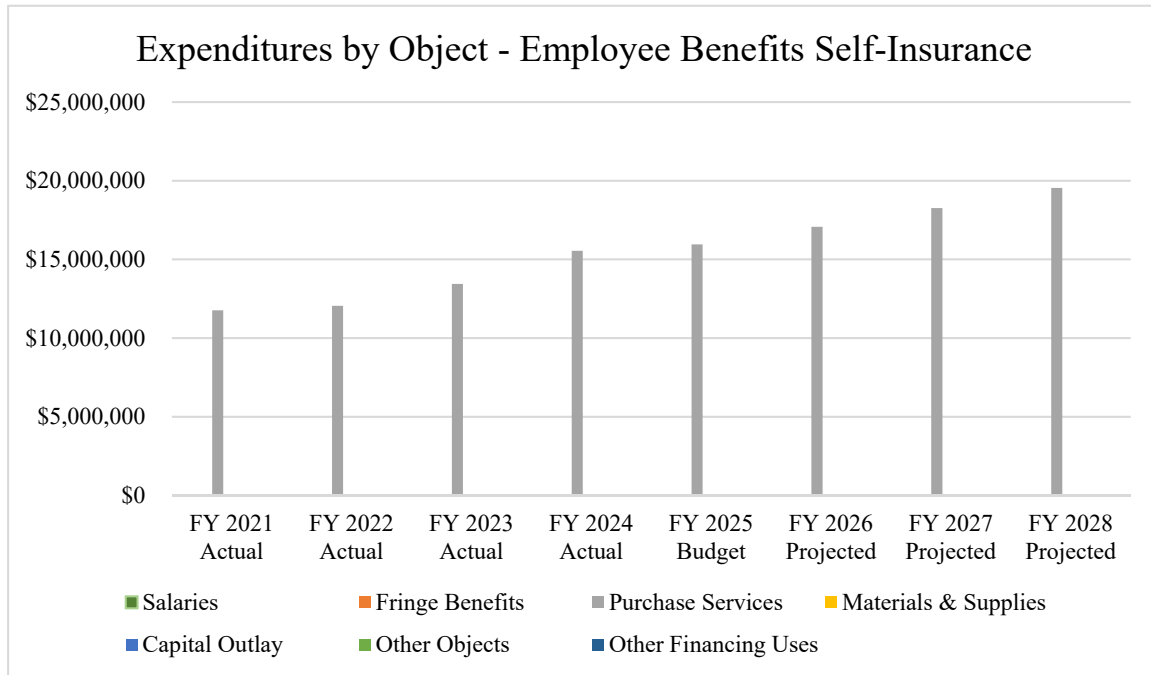
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the liability employee benefits self-insurance fund.

Expenditures are projected using the following methodologies:

- Expenditures based for the payment of medical claims for district employees and their covered dependents. As the District is self-insured for medical insurance, expenditures projections are based on the historical and projections for medical insurance to be paid. During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

EXPENDITURES BY OBJECT - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Purchase Services	\$11,763,636	\$12,052,419	\$13,445,196	\$15,548,859	\$15,955,859	\$17,072,769	\$18,267,863	\$19,546,613
Total Expenditures	11,763,636	12,052,419	13,445,196	15,548,859	15,955,859	17,072,769	18,267,863	19,546,613



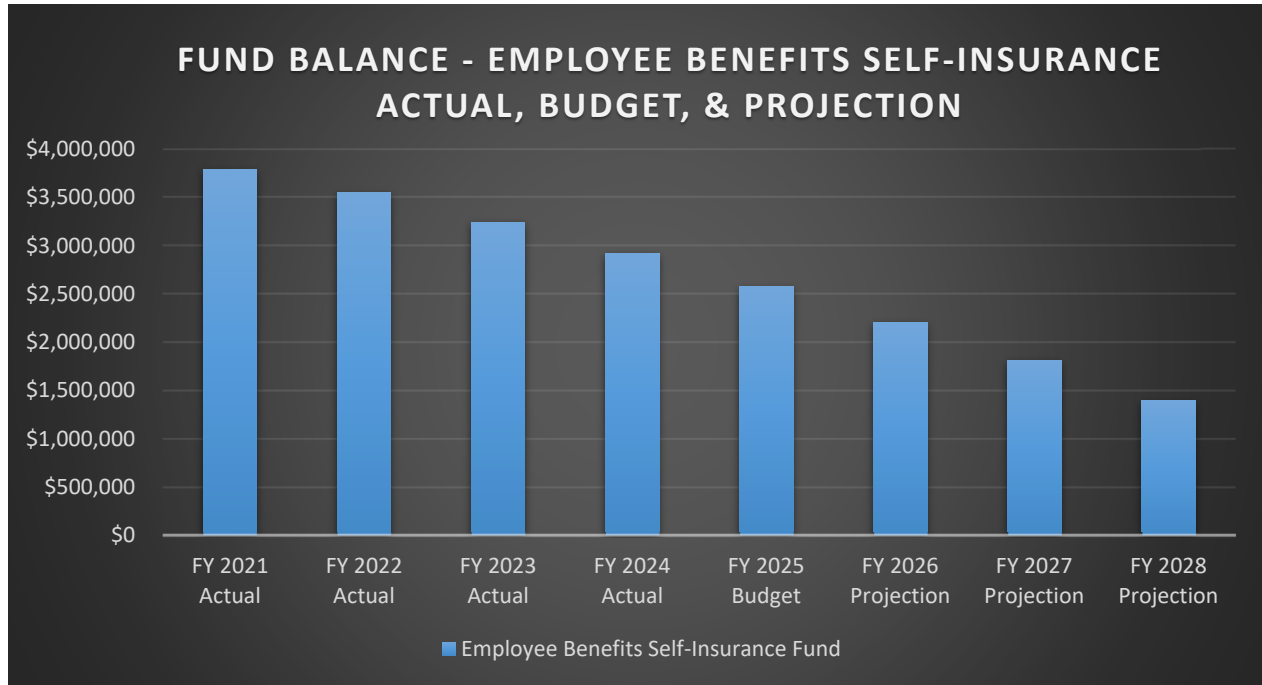
Significant Expenditure Changes and Assumptions

The primary expenditure within the fund is the payment of medical claims for district employees and their covered dependents. The District did experience an increase in expenditures in the self-insurance fund during fiscal year 2020. The increase was a result as the District joining a self-insurance consortium during fiscal year 2020 which resulted in overlap of expenditures due to run-off payments from the previous plan.

During fiscal year 2021, the District experienced a 3.03% premium rate increase. During fiscal year 2022, the District experienced a 1.37% increase. During fiscal year 2023, the District experienced an 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced a 3.00% increase. For fiscal year 2026-2029 the projected annual increase is 7.00% which is based on a five-year historical average.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the employee benefits self-insurance fund.



FUND BALANCE - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Fund Balance:								
Beginning Cash Balance	\$4,077,547	\$3,792,975	\$3,555,417	\$3,246,393	\$2,917,582	\$2,575,208	\$2,208,868	\$1,816,884
Ending Cash Balance	3,792,975	3,555,417	3,246,393	2,917,582	2,575,208	2,208,868	1,816,884	1,397,461
Year End Encumbrances	8,875	9,520	4,415	2,764	2,764	2,764	2,764	2,764
Unencumbered Fund Balance	3,784,100	3,545,897	3,241,978	2,914,818	2,572,444	2,206,104	1,814,120	1,394,697

As indicated by the charts above, fund balance began to decline in fiscal year 2021 and beyond within the employee benefits self-insurance fund. The District became self-insured in fiscal year 2014. Since that time, the District's claims experience has been performing under the expected premium amount which has caused revenues to exceed expenditure. A reserve is needed for the self-insurance fund to cover claims in the event that claims experience increase and out-perform the premium amount. As revenues exceed expenditures the fund has built an excess reserve. Beginning in fiscal year 2020 and beyond, the District has adjusted premiums to utilize the reserve to mitigate increasing premium rates. As required with a health care self-insurance fund, the District have an annual IBNR audit performed annually to benchmark the fund balance reserve.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$11,479,064	\$11,814,861	\$13,136,172	\$15,220,048	\$15,613,485	\$16,706,429	\$17,875,879	\$19,127,191
Total Revenues		11,479,064	11,814,861	13,136,172	15,220,048	15,613,485	16,706,429	17,875,879	19,127,191
Support Services:									
	Purchase Services	11,763,636	12,052,419	13,445,196	15,548,859	15,955,859	17,072,769	18,267,863	19,546,613
Total Support Services		11,763,636	12,052,419	13,445,196	15,548,859	15,955,859	17,072,769	18,267,863	19,546,613
Total Expenditures		11,763,636	12,052,419	13,445,196	15,548,859	15,955,859	17,072,769	18,267,863	19,546,613
Net Change in Fund Balance		(284,572)	(237,558)	(309,024)	(328,811)	(342,374)	(366,340)	(391,984)	(419,423)
	Cash Balance at Beginning of Fiscal Year	4,077,547	3,792,975	3,555,417	3,246,393	2,917,582	2,575,208	2,208,868	1,816,884
	Cash Balance at End of Fiscal Year	3,792,975	3,555,417	3,246,393	2,917,582	2,575,208	2,208,868	1,816,884	1,397,461
	Year End Encumbrances Appropriated	8,875	9,520	4,415	2,764	2,764	2,764	2,764	2,764
Unencumbered Fund Balance at End of Fiscal Year		\$3,784,100	\$3,545,897	\$3,241,978	\$2,914,818	\$2,572,444	\$2,206,104	\$1,814,120	\$1,394,697

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

EMPLOYEE BENEFITS SELF INSURANCE FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL EMPLOYEE BENEFITS SELF INSURANCE FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$11,479,064	\$11,814,861	\$13,136,172	\$15,220,048	\$15,613,485	\$16,706,429	\$17,875,879	\$19,127,191
Total Revenues			11,479,064	11,814,861	13,136,172	15,220,048	15,613,485	16,706,429	17,875,879	19,127,191
Support Services:										
		Purchase Services								
	413	Health Services	11,763,636	12,052,419	13,445,196	15,548,859	15,955,859	17,072,769	18,267,863	19,546,613
Total Expenditures			11,763,636	12,052,419	13,445,196	15,548,859	15,955,859	17,072,769	18,267,863	19,546,613
Net Change in Fund Balance			(284,572)	(237,558)	(309,024)	(328,811)	(342,374)	(366,340)	(391,984)	(419,423)
Cash Balance at Beginning of Fiscal Year			4,077,547	3,792,975	3,555,417	3,246,393	2,917,582	2,575,208	2,208,868	1,816,884
Cash Balance at End of Fiscal Year			3,792,975	3,555,417	3,246,393	2,917,582	2,575,208	2,208,868	1,816,884	1,397,461
Year End Encumbrances Appropriated			8,875	9,520	4,415	2,764	2,764	2,764	2,764	2,764
Unencumbered Fund Balance at End of Fiscal Year			\$3,784,100	\$3,545,897	\$3,241,978	\$2,914,818	\$2,572,444	\$2,206,104	\$1,814,120	\$1,394,697

FIDUCIARY FUNDS SECTION

The budget statements contained in this section provide the detailed revenue and expenditures for the Fiduciary Funds.

The statements in this section contain the consolidated Level 2 statement of the Fiduciary Funds and the individual Level 3 statement by individual fund followed by the Level 4 statement for each department and/or program within each individual fund.

The Fiduciary Funds are made up of the following fund types and individual funds:

- Agency Funds – Account for resources held by the reporting government in a purely custodial capacity.
 - District Agency

The following pages contain summaries of revenues, expenditures, and fund balances for the fiduciary funds followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 2 and level 3 financial statements for the fiduciary funds.

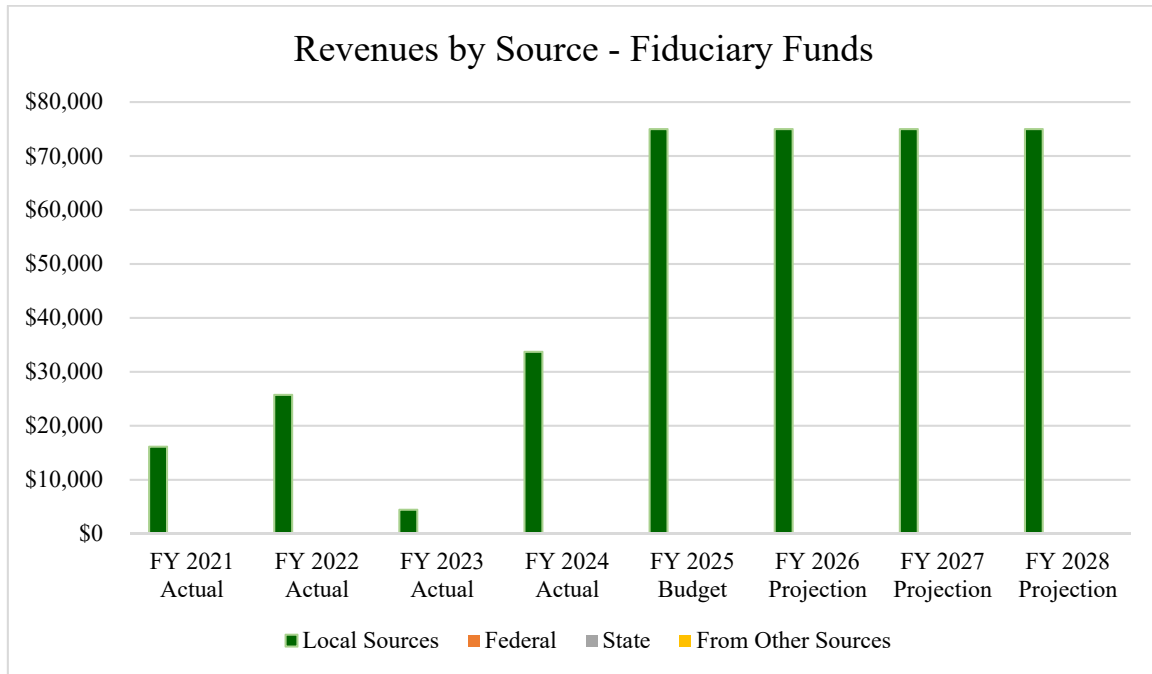
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources:
 - OHSAA Tournaments: Revenues can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate.
 - Unclaimed Funds: Revenues is generated based on the number of stale checks the District has at the end of the year. As the District moves to ACH payments, the number of stale checks should be mitigated.

REVENUES BY SOURCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$16,117	\$24,163	\$2,200	\$31,867	\$75,000	\$75,000	\$75,000	\$75,000
Other Local Revenues	0	1,566	2,236	1,856	0	0	0	0
Total Revenues	16,117	25,729	4,436	33,723	75,000	75,000	75,000	75,000



Local Sources:

For FY 2023 and prior, revenue from local sources is the only expected revenue source. For FY 2024, the OSHAA Tournament bookkeeping is taking place in the District Managed Student Activities funds. However, beginning in FY 2025, the bookkeeping of those funds will return to the Fiduciary Funds. The changes were made by the State of Ohio. Revenues can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

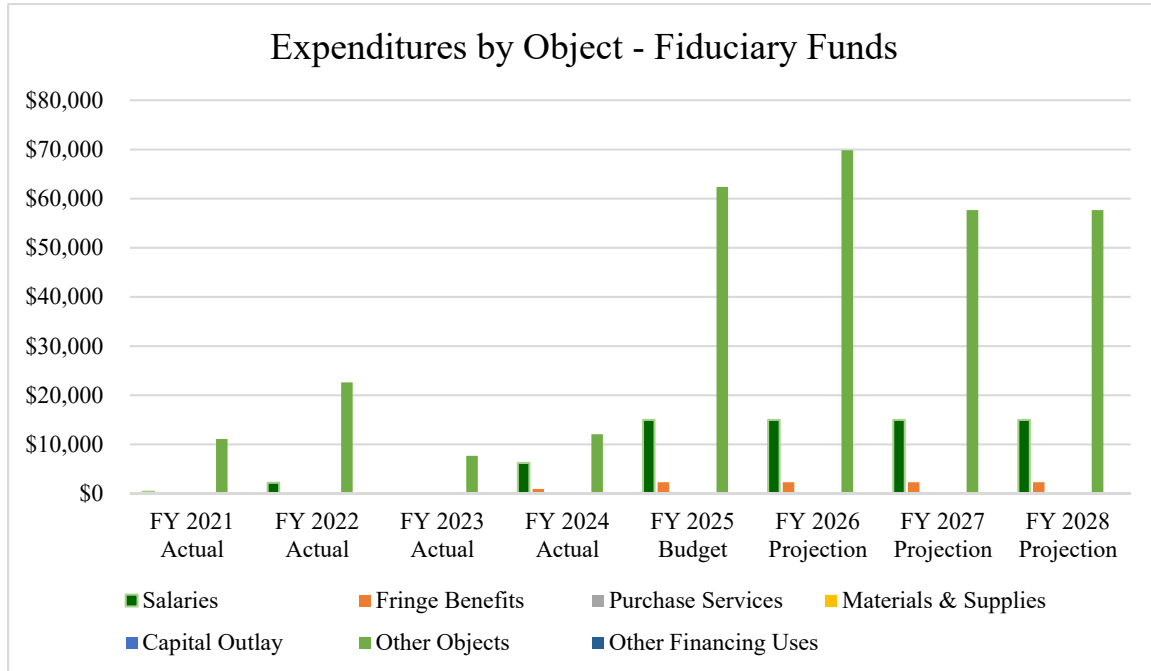
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.

Expenditures are projected using the following methodologies:

- **OHSAA Tournaments:** Expenditures can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate. Cost include salary and benefits from game workers such as game workers, while other objects include the cost for security, and other non-personnel cost for sponsoring the athletic event, as well as reimbursement back to the OHSAA for the proceeds of the event.
- **Unclaimed Funds:** Are expenditures for reissuance of stale checks. The budget is set for the balance of the account. As the District moves to ACH payments, the number of stale checks should be mitigated.

EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$402	\$2,217	\$0	\$6,244	\$15,000	\$15,000	\$15,000	\$15,000
Fringe Benefits	63	342	0	966	2,318	2,318	2,318	2,318
Other Objects	11,109	22,637	7,681	12,076	62,383	69,839	57,682	57,682
Total Expenditures	11,574	25,196	7,681	19,286	79,701	87,157	75,000	75,000



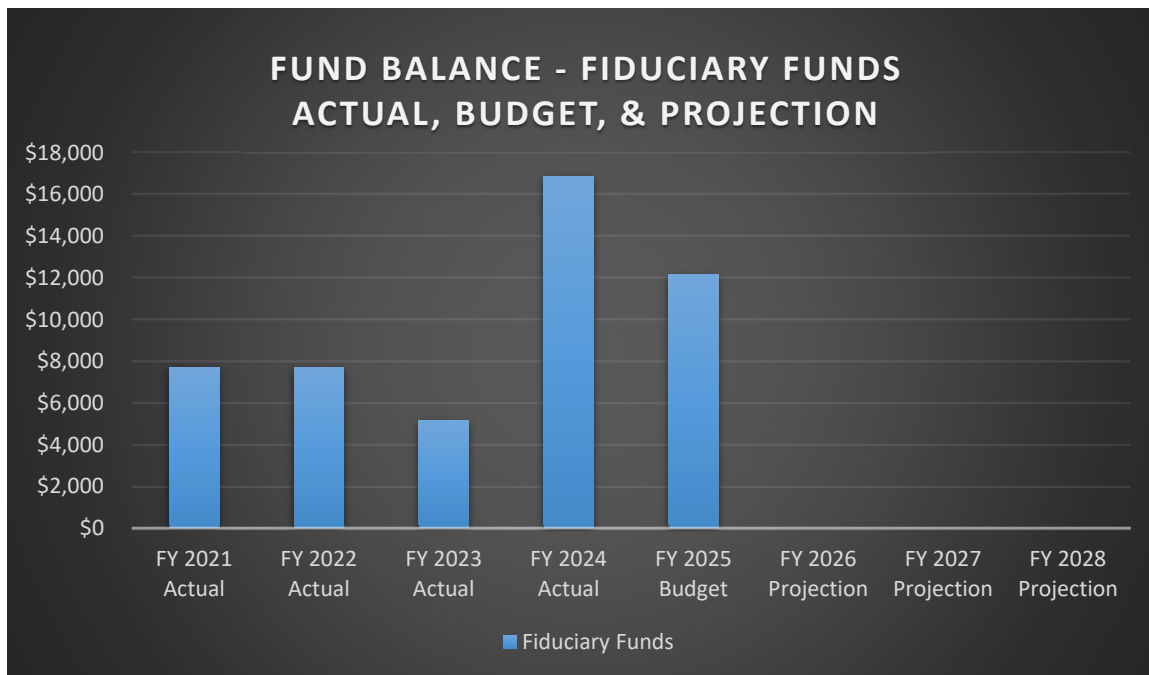
Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate. Cost include salary and benefits from game workers such as game workers, while other objects include the cost for security, and other non-personnel cost for sponsoring the athletic event, as well as reimbursement back to the OHSAA for the proceeds of the event.

For the Unclaimed Funds fund expenditures are for reissuance of stale checks. The budget is set for the balance of the account. As the District moves to ACH payments, the number of stale checks should be mitigated.

Fund Balance:

The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the fiduciary funds.



FUND BALANCE - FIDUCIARY FUNDS								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Fund Balance:								
Beginning Cash Balance	\$3,350	\$7,893	\$8,426	\$5,181	\$19,618	\$14,917	\$2,760	\$2,760
Ending Cash Balance	7,893	8,426	5,181	19,618	14,917	2,760	2,760	2,760
Year End Encumbrances	166	700	0	2,760	2,760	2,760	2,760	2,760
Unencumbered Fund Balance	7,727	7,726	5,181	16,858	12,157	0	0	0

Due to the nature of fund, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. Carryover balances are incorporated into future budget projections. The projected decrease in fund balance for fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
TOTAL FIDUCIARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$16,117	\$24,163	\$2,200	\$31,867	\$75,000	\$75,000	\$75,000	\$75,000
	Other Local Revenues	0	1,566	2,236	1,856	0	0	0	0
Total Revenues		16,117	25,729	4,436	33,723	75,000	75,000	75,000	75,000
Support Services:									
	Salaries	0	2,217	0	740	5,500	5,500	5,500	5,500
	Fringe Benefits	0	342	0	116	850	850	850	850
	Other Objects	0	1,245	646	2,336	4,701	0	0	0
Total Support Services		0	3,804	646	3,192	11,051	6,350	6,350	6,350
Extracurricular Activities									
	Salaries	402	0	0	5,504	9,500	9,500	9,500	9,500
	Fringe Benefits	63	0	0	850	1,468	1,468	1,468	1,468
	Other Objects	11,109	21,392	7,035	9,740	57,682	69,839	57,682	57,682
Total Extracurricular Activities		11,574	21,392	7,035	16,094	68,650	80,807	68,650	68,650
Total Expenditures		11,574	25,196	7,681	19,286	79,701	87,157	75,000	75,000
Net Change in Fund Balance		4,543	533	(3,245)	14,437	(4,701)	(12,157)	0	0
Cash Balance at Beginning of Fiscal Year		3,350	7,893	8,426	5,181	19,618	14,917	2,760	2,760
Cash Balance at End of Fiscal Year		7,893	8,426	5,181	19,618	14,917	2,760	2,760	2,760
Year End Encumbrances Appropriated		166	700	0	2,760	2,760	2,760	2,760	2,760
Unencumbered Fund Balance at End of Fiscal Year		\$7,727	\$7,726	\$5,181	\$16,858	\$12,157	\$0	\$0	\$0



DISTRICT AGENCY FUND

The budget statements contained in this section provide the detailed revenue and expenditures for the District Agency Fund.

The district agency fund is used to account for the revenues and expenditures for Ohio High School Athletic Association (OHSAA) tournament games hosted at the District and the accounting and reissuance of stale outstanding checks.

The statements in this section contain the consolidated Level 3 statement of the district agency fund and the individual Level 4 statements each department and/or program within the district agency fund.

The departments and/or programs that make up the district agency fund are as follows:

- OHSAA Tournaments
- Unclaimed Funds

The following pages contain summaries of revenues, expenditures, and fund balances for the district agency fund followed by assumptions, explanations, and changes in fund balance. The source for information contained in the following charts are from the level 3 financial statements for the district agency fund.

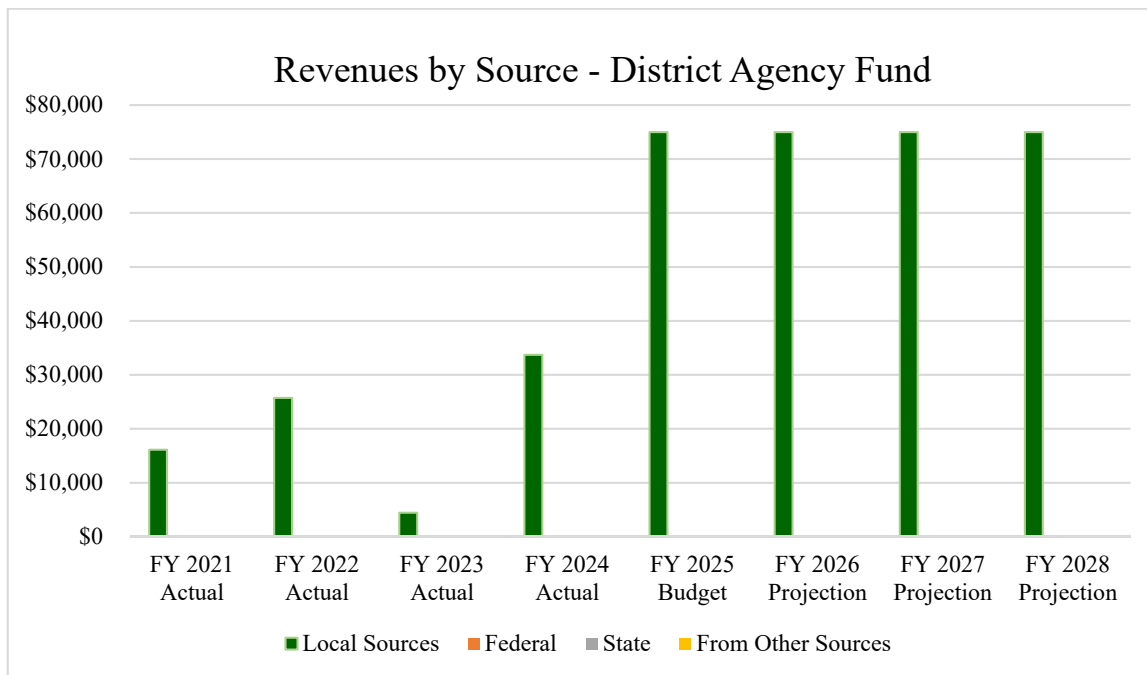
Revenues:

The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the district agency fund.

Primary revenue streams are projected using the following methodologies:

- Other Local Sources:
 - OHSAA Tournaments: Revenues can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate.
 - Unclaimed Funds: Revenues is generated based on the number of stale checks the District has at the end of the year. As the District moves to ACH payments, the number of stale checks should be mitigated.

REVENUES BY SOURCE - DISTRICT AGENCY FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$16,117	\$24,163	\$2,200	\$31,867	\$75,000	\$75,000	\$75,000	\$75,000
Other Local Revenues	0	1,566	2,236	1,856	0	0	0	0
Total Revenues	16,117	25,729	4,436	33,723	75,000	75,000	75,000	75,000



Local Sources:

For FY 2023 and prior, revenue from local sources is the only expected revenue source. For FY 2024, the OSHAA Tournament bookkeeping is taking place in the District Managed Student Activities funds. However, beginning in FY 2025, the bookkeeping of those funds will return to the Fiduciary Funds. The changes were made by the State of Ohio. Revenues can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities.

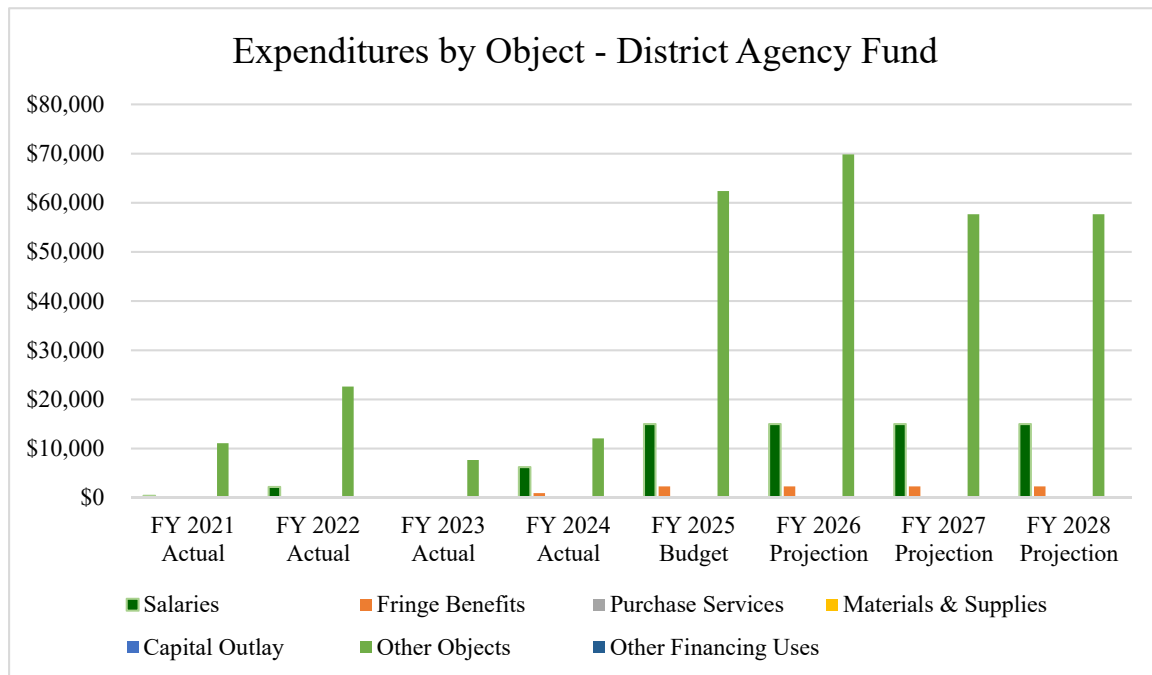
Expenditures:

The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the district agency fund.

Expenditures are projected using the following methodologies:

- **OHSAA Tournaments:** Expenditures can vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate. Cost include salary and benefits from game workers such as game workers, while other objects include the cost for security, and other non-personnel cost for sponsoring the athletic event, as well as reimbursement back to the OHSAA for the proceeds of the event.
- **Unclaimed Funds:** Are expenditures for reissuance of stale checks. The budget is set for the balance of the account. As the District moves to ACH payments, the number of stale checks should be mitigated.

EXPENDITURES BY OBJECT - DISTRICT AGENCY FUND								
Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures: By Object								
Salaries	\$402	\$2,217	\$0	\$6,244	\$15,000	\$15,000	\$15,000	\$15,000
Fringe Benefits	63	342	0	966	2,318	2,318	2,318	2,318
Other Objects	11,109	22,637	7,681	12,076	62,383	69,839	57,682	57,682
Total Expenditures	11,574	25,196	7,681	19,286	79,701	87,157	75,000	75,000



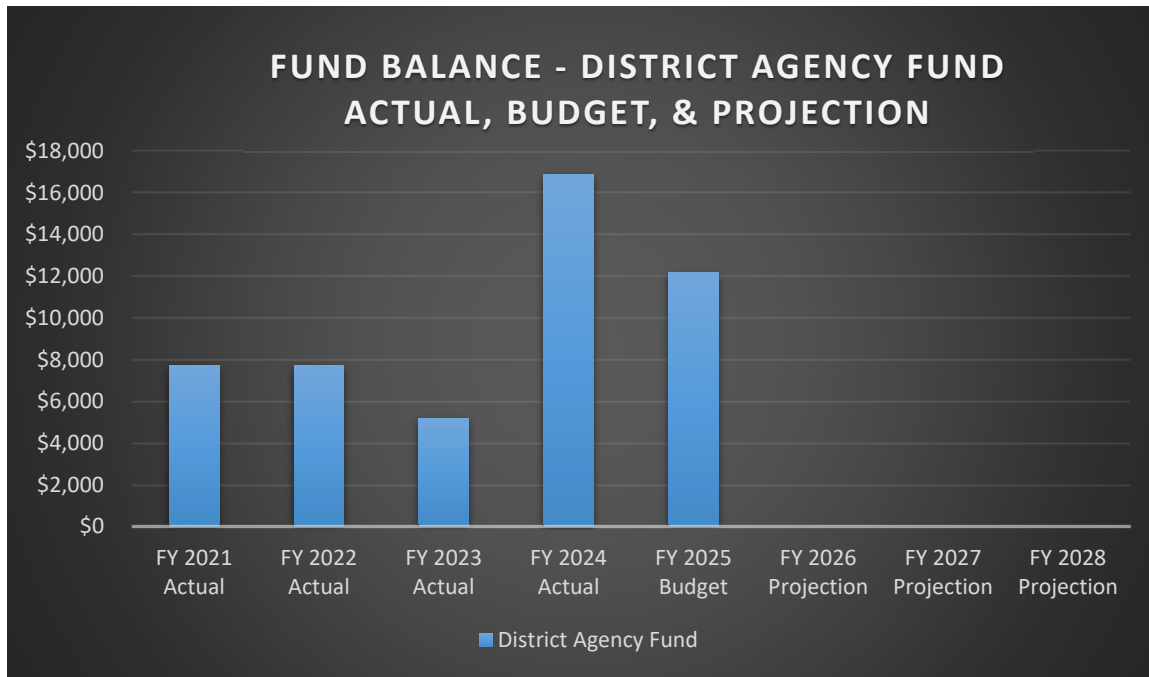
Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are set as a flat budget number as the number of events the District can host annually can fluctuate. Cost include salary and benefits from game workers such as game workers, while other objects include the cost for security, and other non-personnel cost for sponsoring the athletic event, as well as reimbursement back to the OHSAA for the proceeds of the event.

For the Unclaimed Funds fund expenditures are for reissuance of stale checks. The budget is set for the balance of the account. As the District moves to ACH payments, the number of stale checks should be mitigated.

Fund Balance:

The following charts provide fund balances by fund for four years of actual, the current year budget, and three years of projected estimates for the district agency fund.



FUND BALANCE - DISTRICT AGENCY FUND								
Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$3,350	\$7,893	\$8,426	\$5,181	\$19,618	\$14,917	\$2,760	\$2,760
Ending Cash Balance	7,893	8,426	5,181	19,618	14,917	2,760	2,760	2,760
Year End Encumbrances	166	700	0	2,760	2,760	2,760	2,760	2,760
Unencumbered Fund Balance	7,727	7,726	5,181	16,858	12,157	0	0	0

Due to the nature of fund, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. Carryover balances are incorporated into future budget projections. The projected decrease in fund balance for fiscal year 2025 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028
DISTRICT AGENCY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$16,117	\$24,163	\$2,200	\$31,867	\$75,000	\$75,000	\$75,000	\$75,000
	Other Local Revenues	0	1,566	2,236	1,856	0	0	0	0
Total Revenues		16,117	25,729	4,436	33,723	75,000	75,000	75,000	75,000
Support Services:									
	Salaries	0	2,217	0	740	5,500	5,500	5,500	5,500
	Fringe Benefits	0	342	0	116	850	850	850	850
	Other Objects	0	1,245	646	2,336	4,701	0	0	0
Total Support Services		0	3,804	646	3,192	11,051	6,350	6,350	6,350
Extracurricular Activities									
	Salaries	402	0	0	5,504	9,500	9,500	9,500	9,500
	Fringe Benefits	63	0	0	850	1,468	1,468	1,468	1,468
	Other Objects	11,109	21,392	7,035	9,740	57,682	69,839	57,682	57,682
Total Extracurricular Activities		11,574	21,392	7,035	16,094	68,650	80,807	68,650	68,650
Total Expenditures		11,574	25,196	7,681	19,286	79,701	87,157	75,000	75,000
Net Change in Fund Balance		4,543	533	(3,245)	14,437	(4,701)	(12,157)	0	0
	Cash Balance at Beginning of Fiscal Year	3,350	7,893	8,426	5,181	19,618	14,917	2,760	2,760
	Cash Balance at End of Fiscal Year	7,893	8,426	5,181	19,618	14,917	2,760	2,760	2,760
	Year End Encumbrances Appropriated	166	700	0	2,760	2,760	2,760	2,760	2,760
Unencumbered Fund Balance at End of Fiscal Year		\$7,727	\$7,726	\$5,181	\$16,858	\$12,157	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

TOTAL DISTRICT AGENCY FUND

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$16,117	\$24,163	\$2,200	\$31,867	\$75,000	\$75,000	\$75,000	\$75,000
		Other Local Revenues	0	1,566	2,236	1,856	0	0	0	0
Total Revenues			16,117	25,729	4,436	33,723	75,000	75,000	75,000	75,000
Support Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	0	0	0	740	0	0	0	0
	144	Noncertificated Overtime	0	2,217	0	0	5,500	5,500	5,500	5,500
		Total Salaries	0	2,217	0	740	5,500	5,500	5,500	5,500
		Fringe Benefits								
	221	SERS - Employer's Share	0	310	0	105	770	770	770	770
	259	Noncert Other Insurance Benefit	0	0	0	11	80	80	80	80
	292	Noncert Other Retire/Insurance	0	32	0	0	0	0	0	0
		Total Fringe Benefits	0	342	0	116	850	850	850	850
		Other Objects								
	890	Other Expenditures	0	1,245	646	2,336	4,701	0	0	0
Total Support Services			0	3,804	646	3,192	11,051	6,350	6,350	6,350
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	0	0	0	1,610	2,000	2,000	2,000	2,000
	143	Noncert Supplemental Salary/Wages	402	0	0	3,855	7,500	7,500	7,500	7,500
	144	Noncertificated Overtime	0	0	0	39	0	0	0	0
		Total Salaries	402	0	0	5,504	9,500	9,500	9,500	9,500
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	0	251	280	280	280	280
	221	SERS - Employer's Share	0	0	0	524	1,050	1,050	1,050	1,050
	249	Cert Other Insurance Benefit	0	0	0	23	29	29	29	29
	259	Noncert Other Insurance Benefit	0	0	0	52	109	109	109	109
	292	Noncert Other Retire/Insurance	63	0	0	0	0	0	0	0
		Total Fringe Benefits	63	0	0	850	1,468	1,468	1,468	1,468
		Other Objects								
	890	Other Expenditures	11,109	21,392	7,035	9,740	57,682	69,839	57,682	57,682
Total Extracurricular Activities			11,574	21,392	7,035	16,094	68,650	80,807	68,650	68,650
Total Expenditures			11,574	25,196	7,681	19,286	79,701	87,157	75,000	75,000
Net Change in Fund Balance			4,543	533	(3,245)	14,437	(4,701)	(12,157)	0	0
Cash Balance at Beginning of Fiscal Year			3,350	7,893	8,426	5,181	19,618	14,917	2,760	2,760
Cash Balance at End of Fiscal Year			7,893	8,426	5,181	19,618	14,917	2,760	2,760	2,760
Year End Encumbrances Appropriated			166	700	0	2,760	2,760	2,760	2,760	2,760
Unencumbered Fund Balance at End of Fiscal Year			\$7,727	\$7,726	\$5,181	\$16,858	\$12,157	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT AGENCY FUND BUDGET CENTER: OSHAA TOURNAMENTS - 9014

			Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$16,117	\$24,163	\$2,200	\$31,867	\$75,000	\$75,000	\$75,000	\$75,000
Total Revenues			16,117	24,163	2,200	31,867	75,000	75,000	75,000	75,000
Support Services:										
	Salaries:									
	141	Noncert Regular Sal/Wages	0	0	0	740	0	0	0	0
	144	Noncertificated Overtime	0	2,217	0	0	5,500	5,500	5,500	5,500
	Total Salaries		0	2,217	0	740	5,500	5,500	5,500	5,500
	Fringe Benefits									
	221	SERS - Employer's Share	0	310	0	105	770	770	770	770
	259	Noncert Other Insurance Benefit	0	0	0	11	80	80	80	80
	292	Noncert Other Retire/Insurance	0	32	0	0	0	0	0	0
	Total Fringe Benefits		0	342	0	116	850	850	850	850
Total Support Services			0	2,559	0	856	6,350	6,350	6,350	6,350
Extracurricular Activities										
	Salaries:									
	113	Supplemental Cert-Salary/Wages	0	0	0	1,610	2,000	2,000	2,000	2,000
	143	Noncert Supplemental Salary/Wages	402	0	0	3,855	7,500	7,500	7,500	7,500
	144	Noncertificated Overtime	0	0	0	39	0	0	0	0
	Total Salaries		402	0	0	5,504	9,500	9,500	9,500	9,500
	Fringe Benefits									
	211	STRS - Employer's Share	0	0	0	251	280	280	280	280
	221	SERS - Employer's Share	0	0	0	524	1,050	1,050	1,050	1,050
	249	Cert Other Insurance Benefit	0	0	0	23	29	29	29	29
	259	Noncert Other Insurance Benefit	0	0	0	52	109	109	109	109
	292	Noncert Other Retire/Insurance	63	0	0	0	0	0	0	0
	Total Fringe Benefits		63	0	0	850	1,468	1,468	1,468	1,468
	Other Objects									
	890	Other Misc. Expenditures	11,109	21,392	7,035	9,740	57,682	69,839	57,682	57,682
Total Extracurricular Activities			11,574	21,392	7,035	16,094	68,650	80,807	68,650	68,650
Total Expenditures			11,574	23,951	7,035	16,950	75,000	87,157	75,000	75,000
Net Change in Fund Balance			4,543	212	(4,835)	14,917	0	(12,157)	0	0
Cash Balance at Beginning of Fiscal Year			80	4,623	4,835	0	14,917	14,917	2,760	2,760
Cash Balance at End of Fiscal Year			4,623	4,835	0	14,917	14,917	2,760	2,760	2,760
Year End Encumbrances Appropriated			166	700	0	2,760	2,760	2,760	2,760	2,760
Unencumbered Fund Balance at End of Fiscal Year			\$4,457	\$4,135	\$0	\$12,157	\$12,157	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PERMANENT IMPROVEMENT FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2021 ACTUAL THROUGH PROJECTION TO FY 2028

DISTRICT AGENCY FUND BUDGET CENTER: UNCLAIMED FUNDS - 9017

Function	Object	Description	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$1,566	\$2,236	\$1,856	\$0	\$0	\$0	\$0
Total Revenues			0	1,566	2,236	1,856	0	0	0	0
Support Services:										
	Other Objects									
	890	Other Expenditures	0	1,245	646	2,336	4,701	0	0	0
Total Expenditures			0	1,245	646	2,336	4,701	0	0	0
Net Change in Fund Balance			0	321	1,590	(480)	(4,701)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,270	3,270	3,591	5,181	4,701	0	0	0
Cash Balance at End of Fiscal Year			3,270	3,591	5,181	4,701	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,270	\$3,591	\$5,181	\$4,701	\$0	\$0	\$0	\$0

Changes in Debt:

The District has issued/refunded the following debt over the past years:

- June 29, 2005, the school district entered into a lease purchase agreement and issued certificates of participation in the amount of \$4,525,000 for the expansion and improvement of Muraski Elementary. On April 28, 2015 \$3,940,000 of the certificates of participation were refunded. Repayment for this debt are included in the permanent improvement fund.
- August 25, 2005, the school district issued \$1,675,000 various purpose bonds. These bonds were issued for the Preschool facility improvement and acquiring school buses. The portion representing the school buses was completely paid during fiscal year 2016. Repayments for this debt are included in the general fund.
- April 25, 2006, the school district issued \$895,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund. On February 2018, the district early defeased the outstanding balance of this debt. The early defeasance saved the school district \$10,000 in net interest cost.
- August 8, 2008, the school district issued \$3,645,000 H.B. 264 energy conservation bonds. These bonds were issued for energy conservation improvements. Repayments for this debt is included in the general fund.
- February 7, 2013, the school district issued \$81,000,000 school improvement bonds. These bonds were issued with the primary focus of consolidating Albion and Center Middle Schools into Strongsville Middle School, renovations of Strongsville High School, and repairs to the elementary schools across the district.
 - In November 2017, the school district issued \$8,830,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$10,370,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from previous debt schedule. The reacquisition price exceeded the net carrying amount of the old debt by \$951,729. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt, which is shorter than the life of the refunded debt.
 - In September 2020, the school district issued its School Improvement Refunding Bonds, Series 2020. The Bonds refinanced \$58,815,000 of the remaining outstanding principal of the District's \$81,000,000 School Improvement Bonds, originally issued in 2013. In addition, in order to save more interest, the School District contributed \$1,300,000 of cash to reduce to the amount of the borrowing. The District realized a net present value interest savings of \$14,524,342 and reduced its overall debt liability by \$19,862,030.

CURRENT DEBT OBLIGATION BY FUND

Fiscal Year	General Fund			Bond Retirement Fund			Permanent Improvement Fund		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	45,000	32,053	77,053	1,885,000	1,658,000	3,543,000	185,000	84,019	269,019
2026	45,000	30,118	75,118	1,925,000	1,608,125	3,533,125	195,000	76,419	271,419
2027	50,000	28,075	78,075	1,980,000	1,539,650	3,519,650	200,000	68,519	268,519
2028	50,000	25,875	75,875	2,060,000	1,461,250	3,521,250	210,000	61,106	271,106
2029	50,000	23,500	73,500	2,135,000	1,379,750	3,514,750	215,000	54,200	269,200
2030	55,000	20,875	75,875	2,105,000	1,284,425	3,389,425	225,000	46,909	271,909
2031	55,000	18,125	73,125	2,215,000	1,176,425	3,391,425	230,000	39,231	269,231
2032	60,000	15,250	75,250	2,320,000	1,063,050	3,383,050	240,000	31,150	271,150
2033	65,000	12,125	77,125	2,440,000	944,050	3,384,050	250,000	22,575	272,575
2034	65,000	8,875	73,875	2,560,000	857,450	3,417,450	255,000	13,738	268,738
2035	70,000	5,500	75,500	2,610,000	805,750	3,415,750	265,000	4,638	269,638
2036	70,000	1,875	71,875	2,665,000	753,000	3,418,000			
2037				2,715,000	699,200	3,414,200			
2038				2,770,000	644,350	3,414,350			
2039				2,825,000	588,400	3,413,400			
2040				2,885,000	531,300	3,416,300			
2041				2,940,000	473,050	3,413,050			
2042				2,990,000	413,750	3,403,750			
2043				3,060,000	337,950	3,397,950			
2044				3,150,000	244,800	3,394,800			
2045				3,245,000	148,875	3,393,875			
2046				3,340,000	50,100	3,390,100			

Debt Levels vs. Legal Debt Limits

Based on the existing debt margins, the existing debt of the district will have little impact on future budgets. There are three different types of debt limits under Ohio Revised Code:

- Voted Debt Limit – may not exceed 9% of total tax assessed valuation.
- Un-voted Debt Limit – may not exceed 1/10 of 1% of total tax assessed valuation.
- Energy Conservation Debt Limit – may not exceed 9/10 of 1% of total tax assessed valuation.

The following calculations identifies the debt limit and debt margin for each type of debt:

DEBT MARGINS BY DEBT	
Voted Debt Margin	
Assessed Valuation (Tax Year 2022)	\$1,872,772,120
Rate	9%
Total Voted Debt Limit	168,549,491
Less: Amount of Debt Applicable	(59,540,414)
Total Voted Debt Leeway within 9% debt limitation	\$109,009,077
Un-voted Debt Margin	
Assessed Valuation (Tax Year 2022)	\$1,872,772,120
Rate	0.10%
Total Voted Debt Limit	1,872,772
Less: Amount of Debt Applicable	(725,000)
Total Voted Debt Leeway within 1/10 of 1% debt limitation	\$1,147,772
Energy Conservation Debt Margin	
Assessed Valuation (Tax Year 2022)	\$1,872,772,120
Rate	0.90%
Total Voted Debt Limit	16,854,949
Less: Amount of Debt Applicable	(330,414)
Total Voted Debt Leeway within 9/10 of 1% debt limitation	\$16,524,535

Source: Information provided from the Annual Debt Filing report for fiscal year 2023.

GASB 54 – Classification of Fund Balances:

Fund balance is divided into five classifications based primarily on the extent to which the School District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.
- **Restricted** – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions.
- **Committed** – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the School District Board of Education. Those committed amounts cannot be used for any other purpose unless the School District Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use satisfying those contractual requirements.
- **Assigned** – Amounts in the assigned fund balance classification are intended to be used by the School District for the specific purpose but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the School District Board of Education.
- **Unassigned** – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The School District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and the unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Other Post-Employment Benefits (as of June 30, 2024, which is the latest information available):

A. SCHOOL EMPLOYEES RETIREMENT SYSTEM

Health Care Plan Description - The School District contributes to the SERS Health Care Fund, administered by SERS for non-certificated retirees and their beneficiaries. For GASB 75 purposes, this plan is considered a cost-sharing other postemployment benefit (OPEB) plan. SERS' Health Care Plan provides healthcare benefits to eligible individuals receiving retirement, disability, and survivor benefits, and to their eligible dependents. Members who retire after June 1, 1986, need 10 years of service credit, exclusive of most types of purchased credit, to qualify to participate in SERS' health care coverage. In addition to age and service retirees, disability benefit recipients and beneficiaries who are receiving monthly benefits due to the death of a member or retiree, are eligible for SERS' health care coverage. Most retirees and dependents choosing SERS' health care coverage are over the age of 65 and therefore enrolled in a fully insured Medicare Advantage plan; however, SERS maintains a traditional, self-insured preferred provider organization for its non-Medicare retiree population. For both groups, SERS offers a self-insured prescription drug program.

Health care is a benefit that is permitted, not mandated, by statute. The financial report of the Plan is included in the SERS Annual Comprehensive Financial Report which can be obtained on SERS' website at www.ohsers.org under Employers/Audit Resources.

The Health Care program is financed through a combination of employer contributions, recipient premiums, investment returns, and any funds received on behalf of SERS' participation in Medicare programs. The system's goal is to maintain a health care reserve account with a 20-year solvency period in order to ensure that fluctuations in the cost of health care do not cause an interruption in the program; however, during any period in which the 20-year solvency period is not achieved, the System shall manage the Health Care Fund on a pay-as-you-go basis.

Access to health care for retirees and beneficiaries is permitted in accordance with Section 3309 of the Ohio Revised Code. The Health Care Fund was established and is administered in accordance with Internal Revenue Code Section 105(e). SERS' Retirement Board reserves the right to change or discontinue any health plan or program. Active employee members do not contribute to the Health Care Plan. The SERS Retirement Board established the rules for the premiums paid by the retirees for health care coverage for themselves and their dependents or for their surviving beneficiaries. Premiums vary depending on the plan selected, qualified years of service, Medicare eligibility, and retirement status.

Funding Policy - State statute permits SERS to fund the health care benefits through employer contributions. Each year, after the allocation for statutorily required pensions and benefits, the Retirement Board may allocate the remainder of the employer contribution of 14% of covered payroll to the Health Care Fund in accordance with the funding policy. For the fiscal year ended June 30, 2024, SERS did not allocate any employer contributions to post-employment health care. An additional health care surcharge on employers is collected for employees earning less than an actuarially determined minimum compensation amount, prorated if less than a full year of service credit was earned. For fiscal year 2024, this amount was \$30,000. Statutes provide that no employer shall pay a health care surcharge greater than 2% of that employer's SERS-covered payroll; nor may SERS collect in aggregate more than 1.5% of the total statewide SERS-covered payroll for the health care surcharge. For fiscal year 2024, the School District's surcharge obligation was \$238,426.

The surcharge, added to the allocated portion of the 14 percent employer contribution rate is the total amount assigned to the Health Care Fund. The School District's contractually required contribution to SERS was \$238,426 for fiscal year 2024.

B. STATE TEACHERS RETIREMENT SYSTEM

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2024, STRS Ohio did not allocate any employer contributions to post-employment health care.



INFORMATIONAL SECTION

2024 *Mustangs* 2025



**INSPIRING & EMPOWERING TODAY'S
LEARNERS TO BUILD TOMORROW'S LEADERS**

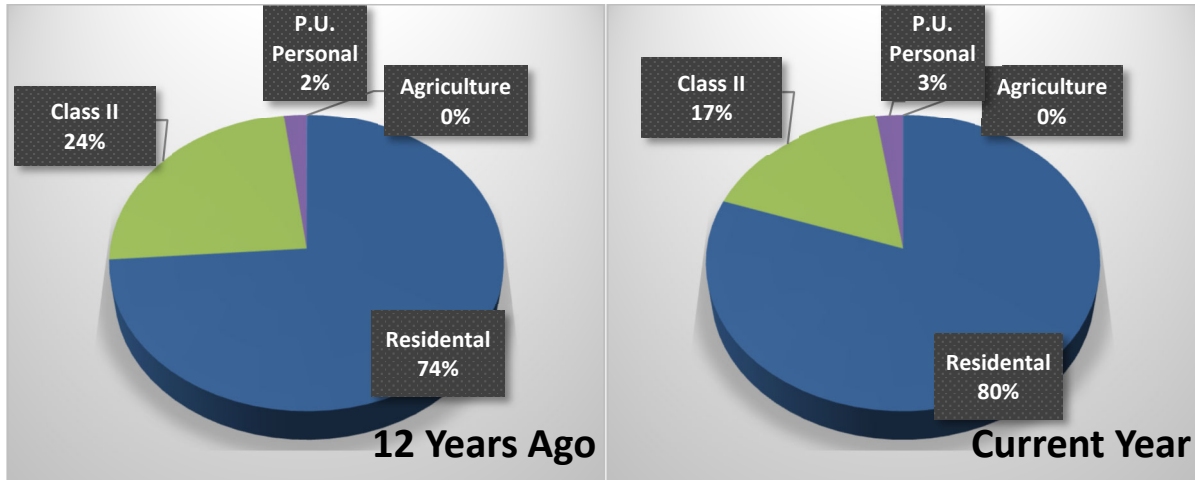


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Tax Base:

The School District's property tax base is broken down into three main categories, Class I Real Estate, Class II Real Estate and Tangible Personal Property.

The following charts provide the School District's property tax base by categories for the current year (tax year 2024 estimate) compared to twelve years ago (tax year 2012).



Source: District and Cuyahoga County Records

Classification of Property – Per the Ohio Revised Code, property is grouped into three separate categories and assessed a tax rate based on the grouping. The Ohio Revised Code defines the following classifications:

Class I Real Estate Property:

Agricultural Property – Land and improvements used for agricultural purposes.

Residential Property – Land used and occupied by one, two, or three families.

Class II Real Estate Property:

Commercial Property – The land and improvements to land which are owned or occupied for general commercial and income producing purposes and where production of income is a factor to be considered in arriving at true value, including, but not limited to, apartment houses, hotels, motels theaters, office buildings, warehouses, retail and wholesale stores, bank buildings, commercial garages, commercial parking lots, and shopping centers.

Mineral Property – Land, and the buildings and improvements thereon, used for mining coal and other minerals as well as the production of oil and gas including the rights to mine and producing such minerals whether separated from the fee or not.

Industrial Property – The land and improvements to land used for manufacturing, processing, or refining foods and materials, and warehouses used in connection therewith.

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Tangible Personal Property and Public Utility:

Tangible Personal Property – Prior to CY 2009, all machinery, inventory, furniture, fixtures and other equipment used in the course of conducting business was classified as Tangible Personal Property, included in the school district's assessed values and taxed accordingly. The tax rate for this type of property has been reduced over the years from a high of 88% in the 1960's to 23% in CY05. House Bill (H.B.) 66 dramatically changed the phase-out of inventory taxes by reducing the tangible property tax assessment rate to 18.75% in CY06, 12.50% in CY07, 6.25% in CY08 and down to zero in CY09. H.B. 66 completely phased out tangible taxes on machinery, equipment, furniture and fixtures by the same rates used for the inventory phase-out, which prior to H.B.66 were not scheduled to be reduced. The telephone tangible personal property tax assessment rate was reduced by 20% in CY07 and 5% each additional year until it was eliminated in CY11.

Public Utility – Personal Property – Public utility companies, including electric, natural gas, pipelines, water works, water transportation, heating and telegraph companies are taxed (with a few exceptions) on all tangible personal property. The percent of true value at which this type of property is taxed varies according to the type of public utility. This taxable property is called public utility-personal property. This is now the only type of personal property that remains subject to taxation.

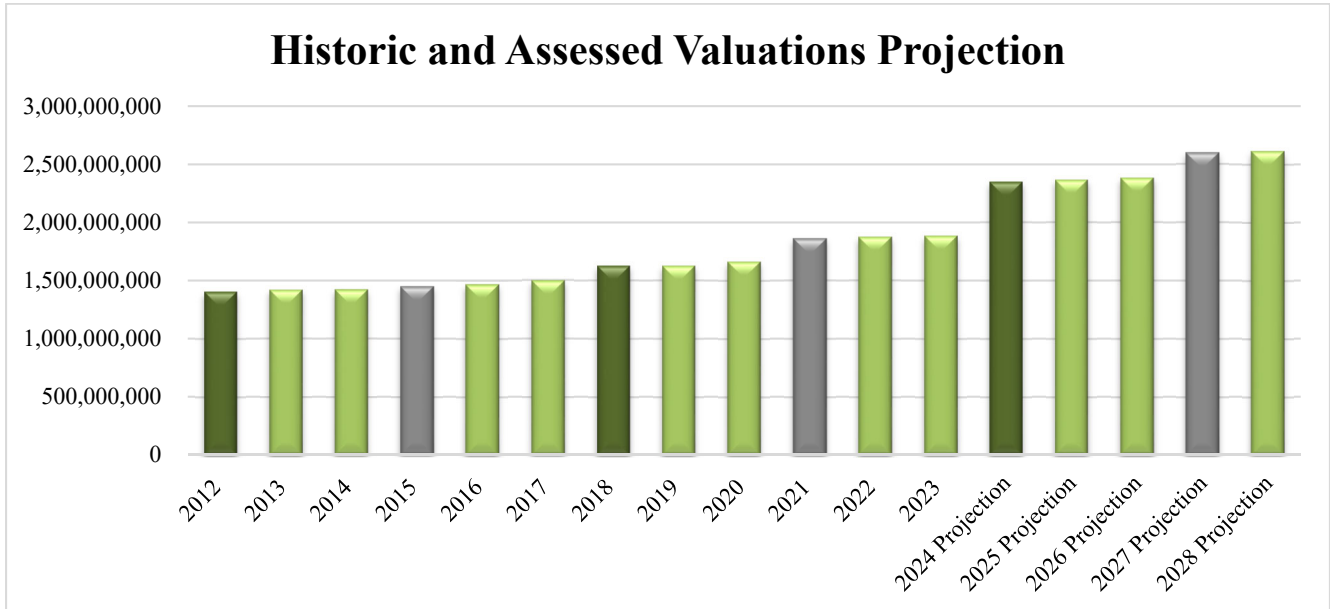
Within the last decade, there has been a substantial change in the district's tax base. As noted above, a large portion of the tax base, tangible personal property, was eliminated and the recession of 2008 caused a reduction in residential and commercial property values. The illustrations below detail the effect of these factors have had on the district.

Taxable Value:

The taxable value of property is also referred to the assessed valuation of property. This value is derived by taking the 35% of the market value of the property. The market value of a piece of property is set by the County Auditor and is only adjusted every three years during the County Re-appraisal (occurs once every six years) or Triennial Update (occurs once every six years, three years after re-appraisal).

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The following charts provides historic (2012-2023) and assessed valuations projection (2024-2028).



Source: District and Cuyahoga County Records

Tax Years: 2012-2023 Actuals; 2023-2027 Projection

Re-appraisal years: 2012, 2018, 2024, 2030

Triennial update years: 2009, 2015, 2021, 2027

Historic and Assessed Valuations Projection				
Tax Year	Class I	Class II	P.U. Personal	Total
2012	\$1,036,707,190	\$338,772,130	\$28,735,200	\$1,404,214,520
2013	1,042,936,430	341,829,830	31,584,300	1,416,350,560
2014	1,049,626,620	334,780,730	33,230,900	1,417,638,250
2015	1,085,544,980	327,009,910	34,026,660	1,446,581,550
2016	1,099,063,440	331,059,270	36,099,090	1,466,221,800
2017	1,109,881,590	347,199,500	38,919,200	1,496,000,290
2018	1,229,566,800	355,224,080	40,943,650	1,625,734,530
2019	1,240,535,320	339,875,680	44,926,630	1,625,337,630
2020	1,250,745,940	363,509,730	49,168,210	1,663,423,880
2021	1,447,677,090	361,300,040	50,043,110	1,859,020,240
2022	1,454,625,980	364,907,500	53,238,640	1,872,772,120
2023	1,461,215,550	368,412,300	53,843,160	1,883,471,010
2024 Projection	1,885,951,676	404,443,023	56,815,302	2,347,210,001
2025 Projection	1,899,525,939	403,715,025	59,951,507	2,363,192,471
2026 Projection	1,913,197,936	402,988,338	63,260,830	2,379,447,104
2027 Projection	2,117,650,658	412,176,473	66,752,828	2,596,579,959
2028 Projection	2,132,893,153	411,434,555	70,223,975	2,614,551,683

Source: District and Cuyahoga County Records

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Property Tax Rates:

With the exception of the passage of new levies, the only changes made to the tax rates annually are a result of House Bill 920, which adjusts millage rates to only generate the level of income that was established when the property tax levy was passed. As valuations continue to increase, the County Auditor's office has had to decrease the millage rate to bring in the same level of revenue as the previous year.

Real Estate Property Homestead and Rollback Exemptions – The Ohio Revised Code provides for two tax relief measures known as rollback. The 10% rollback exemption grants most residential and agricultural property owners to a 10% reduction credit on their tax bill. The owner occupied rollback is an additional 2.5% rollback reduction credits on tax bills of owner-occupied properties. In 2013, the state legislature eliminated the homestead and rollback exemption for any levy passed after July 1, 2013. This legislation will not effect any existing levy the District is currently collecting on.

There is also a \$25,000 Homestead Exemption that is granted to the residential property owners that meets certain age and/or disability requirements. The State of Ohio makes a payment to the school district twice a year to reimburse school districts for the homestead and rollback credits issued to property owners during the tax year.

The District does have two operating renewal levies within the School District's levies issued.

- In May 2019 residents approved a 5 year 5.9 mill levy with collections beginning January 2020. The renewal levy was not renewed by the community, the levy will expire tax year December 31, 2023. Collections will continue through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy will collections beginning January 2023. If not renewed, the levy will expire tax year December 31, 2026. Collections will continue through December 31, 2027.

The following chart provides the total tax rates and effective tax rates for the School District. From tax year 2018 to tax year 2019, the total tax rate increased by 5.7 mills. The increase is due to the net of the addition of the 2019 5.9 mill renewal levy netted against a .20 mills reduction in the bond rate. From tax year 2019 to tax year 2023 the total tax rate decreased by .80 mills. The decrease is due to a .80 mills reduction in the bond rate.

Total Rates and Effective Tax Rates											
Tax Year	Total Millage	Total Operating	Total PI Fund	Total Class I Res. Effective eRate	Total Class II Comm. Effective Rate	General Fund Inside Millage Rate	Bond Rate	Total Class I Res. Operating Effective Rate	Total Class II Comm. Operating Rate	Total Class I Res. PI Fund Effective Rate	Total Class II Res. PI Fund Effective Rate
2019	87.48	83.68	1.00	43.74	48.84	5.60	2.80	34.58	39.72	0.75	0.72
2020	87.48	83.68	1.00	43.74	49.26	5.60	2.80	34.58	40.14	0.75	0.73
2021	86.98	83.68	1.00	38.59	48.10	5.60	2.30	30.03	39.49	0.66	0.72
2022	86.68	83.68	1.00	38.28	47.42	5.60	2.00	30.02	39.11	0.66	0.71
2023	86.68	83.68	1.00	38.32	47.30	5.60	2.00	30.06	39.00	0.66	0.71

Source: District and Cuyahoga County Records

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H.B. 920 Limitations on Tax Collections:

In 1976, H.B. 920 was passed into law and later became part of an amendment to Ohio Constitution. Under this law, a property tax levy's millage rate is adjusted so that taxpayers, as a whole, pay no more in taxes for a property levy as they did when it was passed into law. As property values rise, the millage rate for a tax levy is reduced to ensure the levy only collects the amount it did when it was passed by the voters. However, if property values decrease, the millage rate for a property tax levy never be increased to a rate higher than it was when it was voted into law. This is called the voted millage rate. If a property tax levy reaches the voted millage, it will permanently bring in less than the amount when it was passed into law.

Inside Millage is the only type of property tax millage that is exempt from H.B. 920. The State of Ohio's Constitution allows for all local governments within a political subdivision to be allocated 10 mills without a vote of the people. The allocation each local government receives can vary between political subdivisions and is documented in the local government's charter.

Calculation of Property Tax Rates - In Ohio, a school district's property tax rate is computed in mills. One property mill is equal to 1/1000 of a dollar, and therefore a property owner pays \$1.00 for every \$1,000 of their property's taxable value. For levies passed prior to July, 1 2013, homeowners get a 10% credit on residential property and an additional 2.5% credit for an owner occupied home. The following calculations are examples of school district only related property taxes for an owner-occupied property with a market value of \$100,000 for tax years 2018 through 2022. According to the Zillow Home Value Index, August 2024, the average home value within the City of Strongsville is \$329,472.

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SCHOOL TAXES ON A \$100,000 OWNER/OCCUPIED HOME				
Tax Year 2019				
General Fund	Inside Millage	5.60	\$171.50	
General Fund	Class I Res/Ag	34.58	\$1,059.01	
P.I Fund	Class I Res/Ag	0.75	\$22.97	
Bond	Debt Issuance	2.80	\$85.75	
Total Tax Year		43.73	\$1,339.23	
Tax Year 2020				
General Fund	Inside Millage	5.60	\$171.50	
General Fund	Class I Res/Ag	34.58	\$1,059.01	
P.I Fund	Class I Res/Ag	0.75	\$22.97	
Bond	Debt Issuance	2.80	\$85.75	
Total Tax Year		43.73	\$1,339.23	
Tax Year 2021				
General Fund	Inside Millage	5.60	\$171.50	
	Current Exp -			
General Fund	Class I Res/Ag	30.03	\$919.67	
	Current Exp -			
P.I Fund	Class I Res/Ag	0.66	\$20.21	
Bond	Debt Issuance	2.30	\$70.44	
Total Tax Year		38.59	\$1,181.82	
Tax Year 2022				
General Fund	Inside Millage	5.60	\$171.50	
	Current Exp -			
General Fund	Class I Res/Ag	30.02	\$919.36	
	Current Exp -			
P.I Fund	Class I Res/Ag	0.66	\$20.21	
Bond	Debt Issuance	2.00	\$61.25	
Total Tax Year		38.28	\$1,172.33	
Tax Year 2023				
General Fund	Inside Millage	5.60	\$171.50	
	Current Exp -			
General Fund	Class I Res/Ag	30.06	\$920.59	
	Current Exp -			
P.I Fund	Class I Res/Ag	0.66	\$20.21	
Bond	Debt Issuance	2.00	\$61.25	
Total Tax Year		38.32	\$1,173.55	
Calculations takes into consideration the 12.5% homestead and rollback deduction paid by the State of Ohio.				

Tax Collection Rates and Delinquent Tax Collections – Historically, the District has had consistently high collection rates for Class I – Residential property, and Class II – Commercial and Industrial property. During the downturn in the economy, both Class I and Class II collection rates dropped, in comparison to historic average. However, as the economy has improved, the District has seen collection rates return to historic levels. Collection rates for future fiscal years are expected to maintained at the current levels.

The actual collection rate both of these classes of property will not only affect the current year real estate revenue levels, but also future years' revenue levels when the delinquent taxes are collected. The District tracks this information on an annual basis and uses it as a factor when making future real estate revenue projections. Listed in the tables below are the historic and projected collection rates and delinquency collections for the District. Any significant variance in future years from the historic trends would impact the revenue projections accordingly.

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GENERAL FUND DELINQUENT TAX COLLECTIONS						
Collection Year	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projection
1st Half Delinquency Collections	\$786,318	\$864,827	\$1,478,594	\$1,424,119	\$1,414,900	\$1,200,000
2nd Half Delinquency Collections	\$121,879	\$128,728	\$265,973	\$258,373	\$254,839	\$300,000

Source: District and Cuyahoga County Records

GENERAL FUND COLLECTION RATES						
Collection Year	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projection
Class I & Class II Current Collection Rate	97.93%	94.98%	96.44%	96.54%	97.30%	96.79%
Class I & Class II Gross Collection Rate	98.53%	96.14%	95.51%	98.81%	99.89%	99.05%

Source: District Records

The collection rates in the table above have been adjusted to take into consideration the refund of taxes to property tax owners due to reductions in values granted by the County Board of Revisions or the State Board of Tax Appeals. When refunds are issued to property tax owners, the refund is adjusted against the current tax collections. As a result, without this adjustment the current collection rate could be understood. In addition, if the district receives additional revenue from a tax appeal being decided in the district's favor, the current collection rate could exceed 100% in a given year.

CLASS I & CLASS II REAL ESTATE BILLED AND COLLECTIONS							
Collection Year	Current Amount Billed	Current Amount Collected	Current Collection Rate	Prior Year Delinquencies Collected	Refunds and Other Adjustments	Total Collected	Gross Collection Rate
2020	\$58,923,118	\$57,706,340	97.93%	\$908,197	(\$566,828)	\$58,054,558	98.53%
2021	\$60,537,199	\$57,498,302	94.98%	\$993,555	(\$428,470)	\$58,200,631	96.14%
2022	\$61,508,494	\$59,318,120	96.44%	\$1,744,567	(\$2,318,975)	\$58,743,712	95.51%
2023	\$61,781,057	\$59,645,889	96.54%	\$1,682,492	(\$281,647)	\$61,046,734	98.81%
2024	\$62,117,276	\$60,437,247	97.30%	\$1,669,739	(\$55,443)	\$62,051,543	99.89%
2025 Projection	\$55,933,460	\$54,135,205	96.79%	\$1,500,000	(\$235,000)	\$55,400,205	99.05%
Note: Collection Year 2025 - projection							

Source: District and Cuyahoga County Records

Alternative Tax Collections:

Public Improvement Tax Increment Funds (TIF's) – The District receives monies from commercial property for payment in lieu of taxes. For the School District, the City of Strongsville and Cuyahoga County have established Public Improvement Tax Increment Funds (TIF) that would declare improvement to a permanent parcel to be a public purpose and exempt from real property taxation. Commercial projects are expected to be constructed on those parcels. For these TIF's the School District is to receive, as payments in lieu of taxes, the same amount that would have been paid to the School District if the improvements had not been exempted from taxation. See the chart below for actual and projection payment in lieu of tax payments.

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Payment In Lieu of Tax Payments - Actual and Projection	
Fiscal Year	Payment in Lieu of Tax Payments
2021	\$4,256,649
2022	3,651,146
2023	3,113,170
2024	3,145,914
2025 Projection	2,960,290
2026 Projection	2,960,290
2027 Projection	2,960,290
2028 Projection	2,960,290

Source: District and Cuyahoga County Records

Tax Abatement –Pursuant to Ohio Revised Code Chapter 3735.65-70, the City of Strongsville has established nineteen Pre-1994 Community Reinvestment Area’s (CRAs) within and surrounding Strongsville’s business parks. The CRA program provided the City with resources used to stimulate growth and economic development by providing a direct incentive tax exemption benefiting both residential and industrial property owners who renovate existing or construct new buildings within the designated area. Improvements within the CRAs designated areas are granted an abatement of 100% on the additional property taxes resulting from the increase in assessed value as a result of the improvements for a period of up to 15 years. The amount of the abatement is deducted from the recipient’s property tax bill. See the chart below for actual and projection payment in tax abatements.

Tax Abatement - Actual and Projection	
Tax Year	Tax Abatement
2021	\$709,190
2022	540,343
2023	1,095,174
2024	1,307,725
2025 Projection	1,500,000

Source: District and Cuyahoga County Records

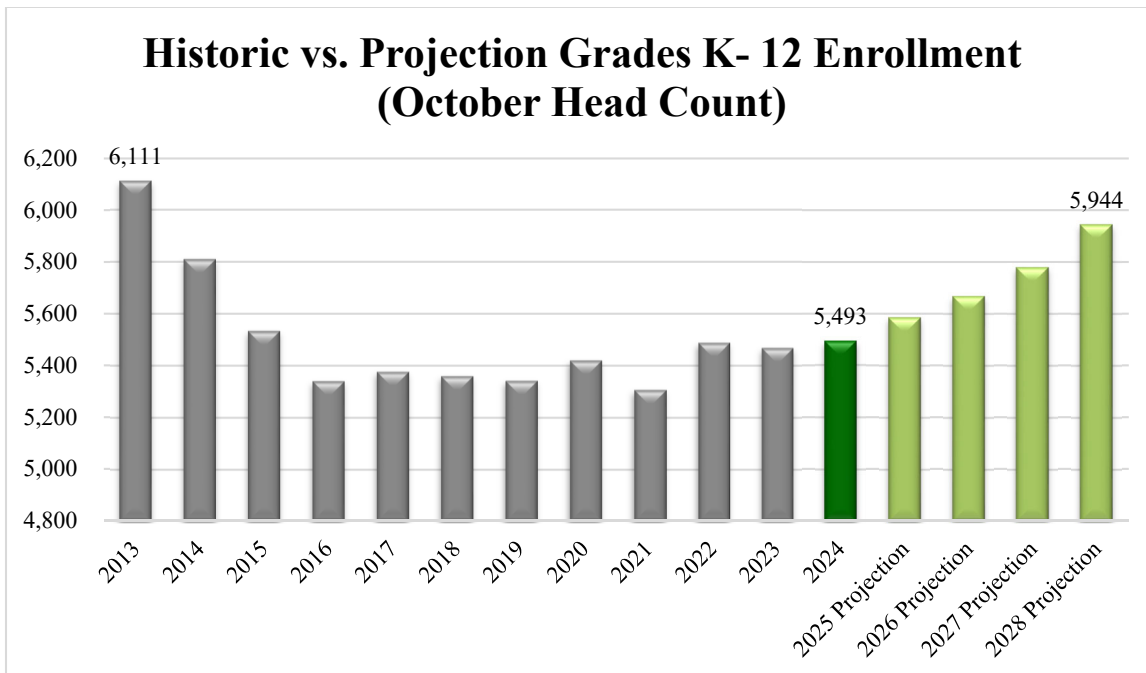
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Student Enrollment Trends:

The School District projects future student enrollment by studying several factors:

- 2020 census data for children residing within the boundaries of the School District
- Live birth data
- Historic enrollment to census ratio
- Student retention rates as they move grade level to grade level
- Incoming kindergarten class size

The chart below shows historic and projected enrollment counts for students in grades kindergarten to grade 12. The actual enrollment numbers are based off the October O.D.E headcount reports which can be found on the O.D.E website. The projected enrollment numbers are based on birth year data and three-year mobility averages.



Source: O.D.E and District Records

Since 2010 the School District has experienced a decline student enrollment which is mainly attributable to a decline of student aged children residing within City of Strongsville. In order to remain efficient and financially prudent, the School District has made the following decisions:

- FY 2010 - Closed Allen Elementary.
- FY 2015 - Closed Zellers Elementary
- FY 2016 – Closed Drake Elementary, Albion Middle School, and Center Middle School.
- FY 2017 – Opened Strongsville Middle School (grades 6-8), moved grade 6 from the elementary schools into Strongsville Middle School.

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Future Years – Between 2013 and 2024, the School District’s enrollment has seen a decline of 10.11%. As indicated on the graphs below, the decline has begun to subdue and based on projections, the kindergarten class sizes are estimated to be consistent in future years. From 2017 to 2024 enrollment has increased by 2.14% and between 2024 to 2028 enrollment is projected to increase by 8.24%.

Due to the recent enrollment increase, the District has begun a facilities study for the possible construction of new elementary school. In the meantime, needed to lease the following number of mobile classrooms to each elementary school to accommodate the increased number of students:

- Chapman Elementary – 2 mobile units
- Kinsner Elementary – 1 mobile unit
- Muraski Elementary – 2 mobile units
- Surrarrer Elementary – 2 mobile units

The District has used lived birth data to calculate the incoming kindergarten class. The chart below provides birth year data and the kindergarten enrollment levels for three years of actual and five years of projected.

KINDERGARTEN ENROLLMENT FORECASTING				
Year of Birth	Number of Births	Entering Kindergarten n Fall of FY:	Kindergarten Enrollment	Difference
2016	384	2022	363	(21)
2017	401	2023	337	(64)
2018	392	2024	348	(44)
2019	428	2025	352	(76)
2020 Projection	383	2026	333	(50)
2021 Projection	425	2027	370	(55)
2022 Projection	422	2028	367	(55)
2023 Projection	487	2029	423	(64)

Source: Ohio Department of Health

As indicated at the beginning of this section, the following chart provides historic and projected enrollment counts for students in grades kindergarten to grade 12. The actual enrollment numbers are based off the October O.D.E headcount reports which can be found on the O.D.E website. The projected enrollment numbers are based on birth year data and three-year mobility averages.

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GRADE	STUDENT ENROLLMENT TRENDS BY FISCAL YEAR															
	ACTUAL												PROJECTION			
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
K	259	274	271	285	305	289	331	393	325	363	337	348	352	333	370	367
1	365	314	328	315	338	342	342	382	398	376	376	370	382	386	365	405
2	382	356	312	333	317	354	352	358	374	424	396	391	390	402	406	385
3	470	373	355	316	350	336	351	373	361	398	439	406	407	406	419	423
4	402	457	384	361	351	375	348	363	367	375	416	441	418	419	418	431
5	456	414	463	376	380	374	377	380	376	391	392	417	458	434	435	433
6	473	445	414	468	402	418	395	398	384	416	431	427	458	503	477	478
7	508	468	448	421	491	434	445	396	407	406	431	441	444	476	523	495
8	529	508	469	446	427	504	439	450	400	421	416	443	454	456	490	538
9	528	525	533	492	478	454	535	495	488	475	486	437	501	513	516	554
10	596	506	510	522	495	479	457	533	474	471	451	469	419	481	493	495
11	581	580	493	510	514	483	483	425	517	439	443	441	445	398	455	467
12	562	590	554	497	530	519	488	475	437	534	455	462	457	461	412	473
TOTAL	6,111	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,469	5,493	5,585	5,668	5,779	5,944
Average Change	-4.9%	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.4%	0.4%	1.7%	1.7%	1.5%	2.0%	2.9%
Sources: Actual - O.D.E October Head Count Report. Current Year - District Data as 09/30/24. Projection - Mobility Calculation based on a 3 year average.																

School District Expenditure Per Pupil:

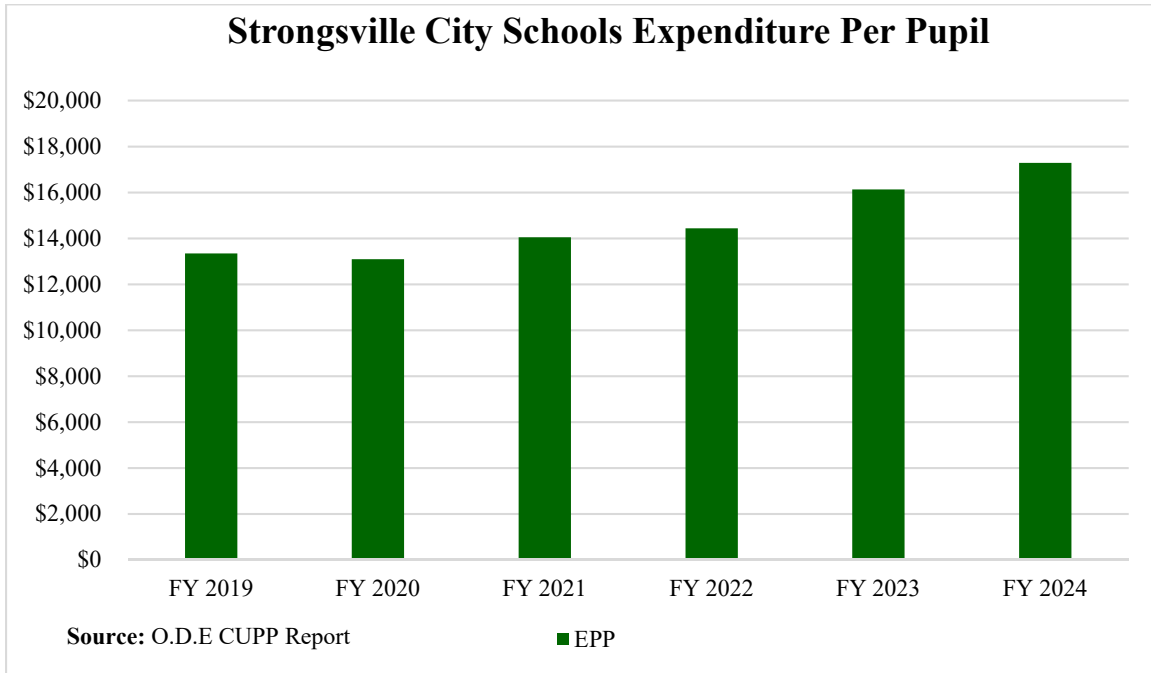
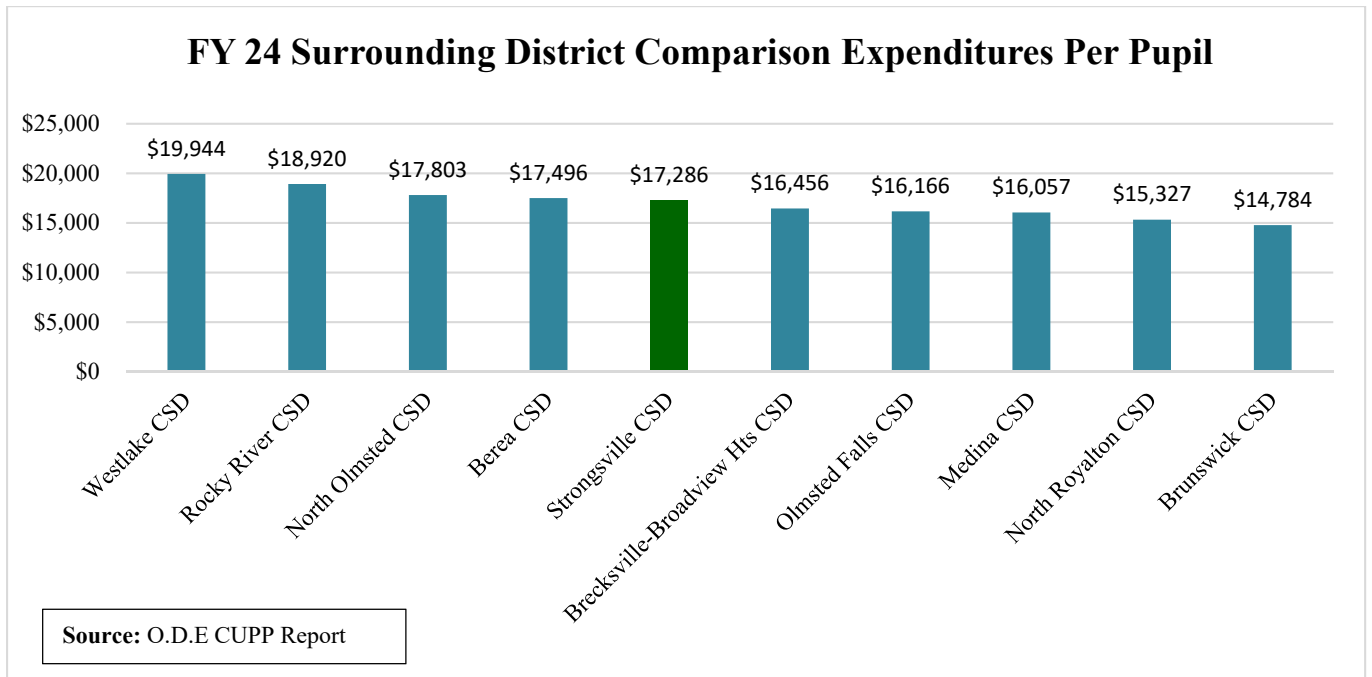
The School District expenditures per pupil are published annually by the Ohio Department of Education (O.D.E) in two calculations:

1. **Expenditure Per Pupil (EPP)** – is calculated by dividing the total expenditures by Average Daily Membership (ADM), where each student counts the same.
2. **Expenditures Per Equivalent Pupil (EPEP)** – is calculated by dividing expenditures by a weighted ADM, where harder-to-serve students can be given a higher mathematical weight, such as, students who are in special education, are economically disadvantaged, or English language learners. This calculation is used for the rankings included on the state report cards.

Below are a series of charts that illustrate the School Districts historic expenditure per pupil amounts and comparisons to the surrounding and similar districts.

The following charts provide the Districts EEP over the last six years, and compared to other neighboring comparable school districts.

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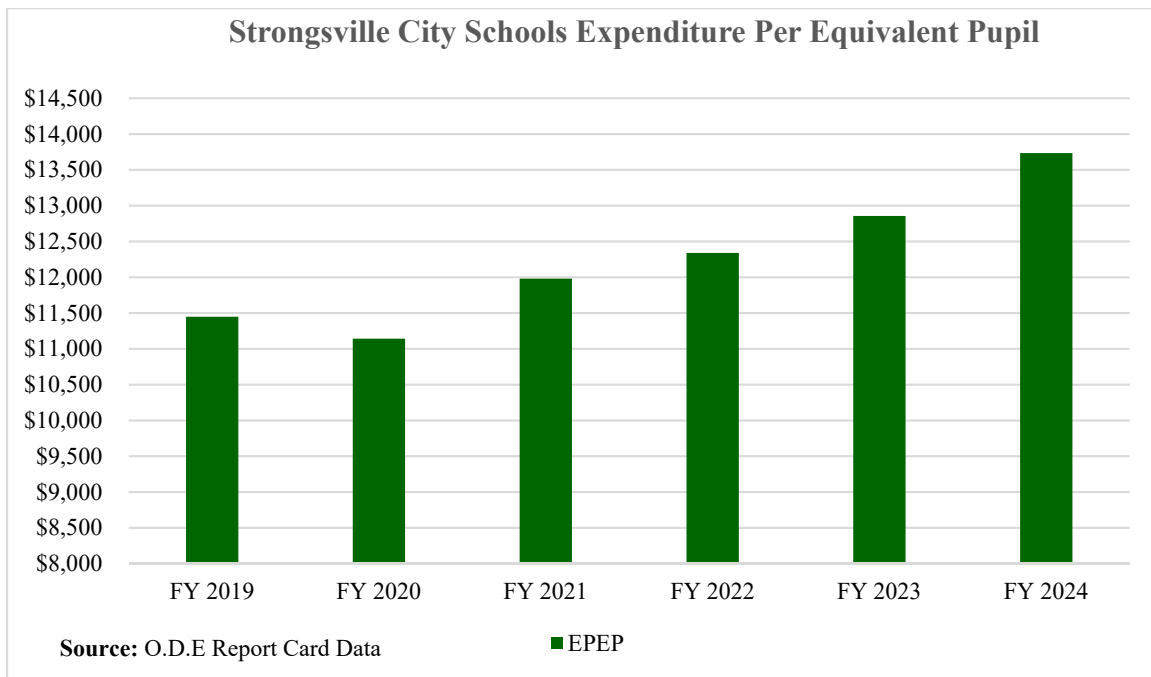


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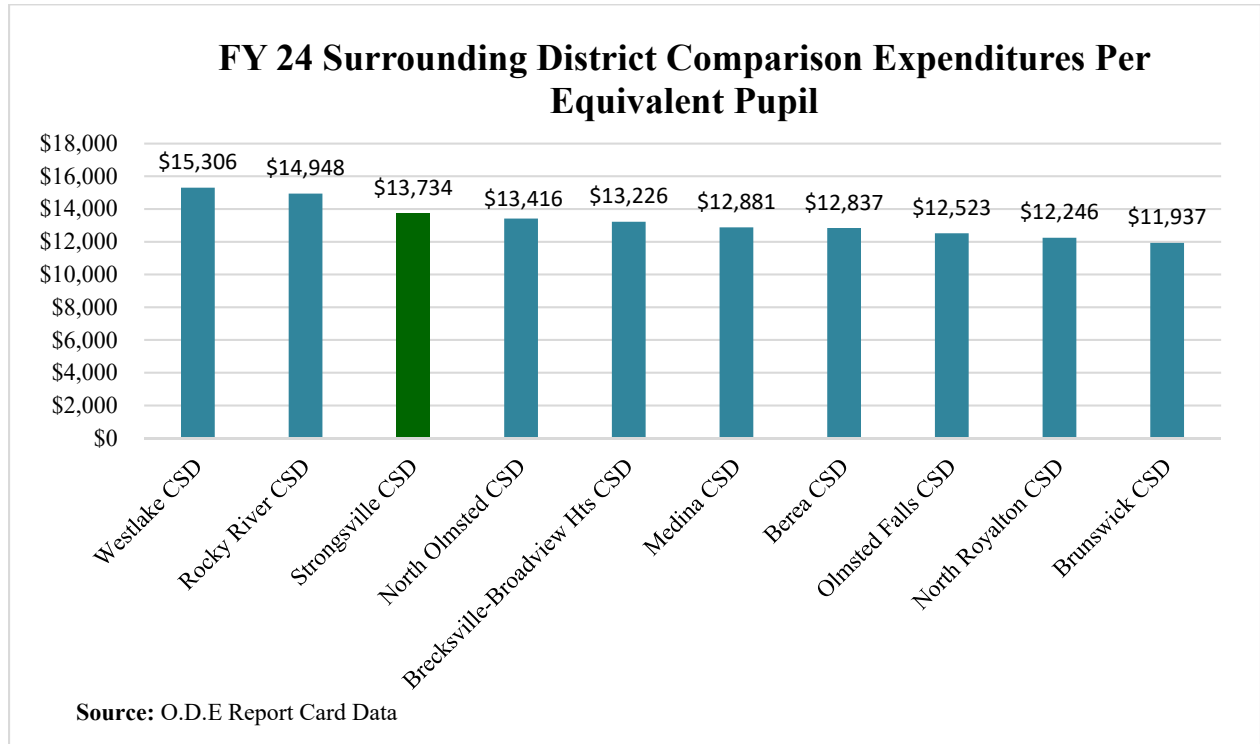
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER PUPIL COMPARISON						
School District	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Westlake CSD	\$14,752	\$14,455	\$16,140	\$16,426	\$18,467	\$19,944
Rocky River CSD	\$14,299	\$15,211	\$16,162	\$16,234	\$18,193	\$18,920
North Olmsted CSD	\$15,703	\$15,278	\$17,217	\$17,180	\$17,351	\$17,803
Berea CSD	\$13,643	\$14,102	\$15,103	\$15,629	\$16,490	\$17,496
Strongsville CSD	\$13,345	\$13,096	\$14,052	\$14,441	\$16,130	\$17,286
Brecksville-Broadview Heights CSD	\$13,332	\$13,996	\$14,270	\$15,776	\$15,711	\$16,456
Olmsted Falls CSD	\$12,782	\$12,983	\$13,020	\$14,031	\$15,364	\$16,166
Medina CSD	\$12,082	\$12,536	\$13,844	\$14,465	\$16,026	\$16,057
North Royalton CSD	\$12,879	\$12,885	\$12,876	\$13,924	\$14,738	\$15,327
Brunswick CSD	\$11,013	\$11,555	\$11,545	\$12,708	\$13,726	\$14,784

Source: O.D.E. CUPP Report

The following charts provide the Districts EPEP over the last six years, and compared to other neighboring comparable school districts.



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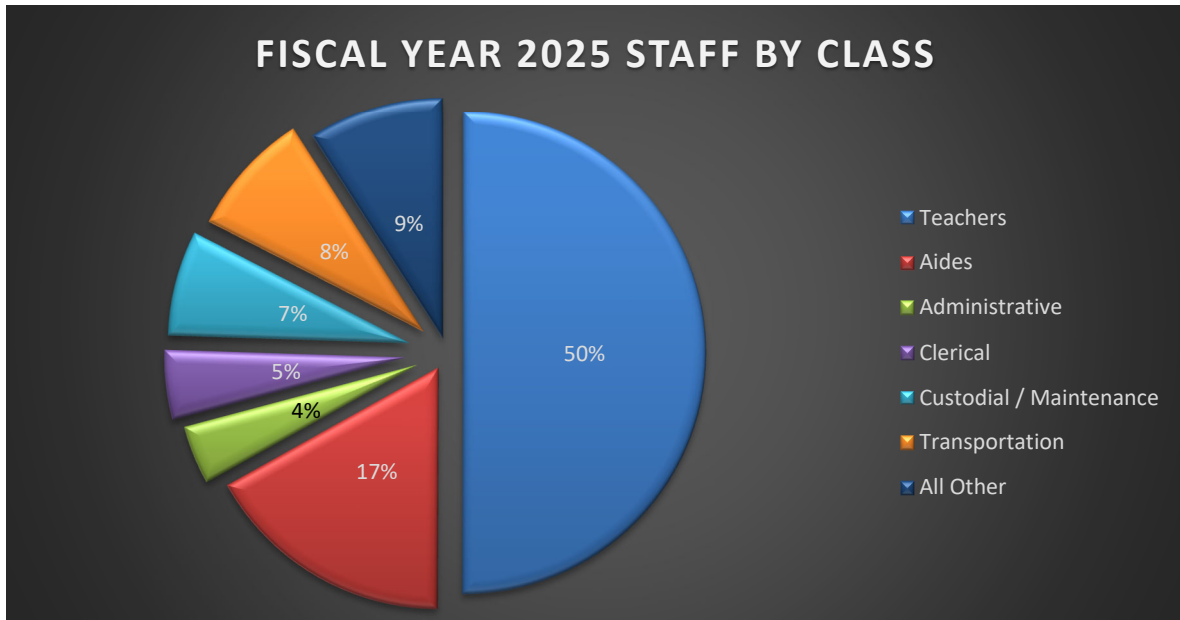
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER EQUIVALENT PUPIL COMPARISON						
School District	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Westlake CSD	\$12,331	\$12,091	\$13,494	\$13,577	\$14,197	\$15,306
Rocky River CSD	\$12,406	\$13,063	\$13,689	\$13,844	\$14,729	\$14,948
Strongsville CSD	\$11,448	\$11,143	\$11,980	\$12,340	\$12,856	\$13,734
North Olmsted CSD	\$12,640	\$12,332	\$13,684	\$13,757	\$13,142	\$13,416
Brecksville-Broadview Heights CSD	\$11,705	\$12,258	\$12,441	\$13,780	\$12,781	\$13,226
Medina CSD	\$10,278	\$10,582	\$11,613	\$12,005	\$12,977	\$12,881
Berea CSD	\$10,857	\$11,194	\$12,000	\$12,420	\$12,366	\$12,837
Olmsted Falls CSD	\$10,700	\$10,749	\$10,706	\$11,402	\$12,095	\$12,523
North Royalton CSD	\$11,108	\$11,123	\$11,229	\$12,005	\$12,280	\$12,246
Brunswick CSD	\$9,591	\$9,987	\$9,927	\$10,778	\$11,348	\$11,937

Source: O.D.E Report Card Data

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Personnel Trends:

The staffing information contained in this section includes FTE (full time equivalent) data for all positions by location that are budgeted for each school year. The chart provides the budgeted positions by job classification for fiscal year 2025.



Source: District Budgeting Records

Since fiscal year 2022, the District's staffing levels have increased by 74.49 full time equivalents (FTE). Of this total increase, 67.70 F.T.E's were teachers and aids based on enrollment, student needs, and course offerings.

The District carefully evaluates staffing requirements annually, even as enrollment continues to grow. Through this systematic review process, we identify opportunities to strategically reallocate existing positions and optimize staff assignments across schools and departments. This approach allows us to effectively serve our expanding student population while thoughtfully managing staffing levels by making internal adjustments before adding new positions.

The following pages provide historic and projection staffing trends by location and job classification.

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION							
LOCATION & POSTION	ACTUAL - Budgeted Positions				PROJECTION		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<i>Superintendent Office</i>							
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Curriculum & Instruction</i>							
Director / Supervisor of Curriculum	3.00	4.00	4.00	2.00	2.00	2.00	2.00
Gifted Coordinator	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Literacy Coach	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Technology</i>							
Director of Instructional Technology	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor of Instructional Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor of AV & Communications	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Network Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Coordinator of Technology and Data	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tech Assistant Sr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tech Assistant	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Tech AV Communication Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<i>Communications</i>							
Communications Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Strongsville Early Learning Preschool</i>							
Principal	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Teacher - Intervention Specialist	8.00	8.50	9.55	10.00	10.00	10.00	10.00
Teacher - Regular Education	1.00	0.80	0.00	0.00	0.00	0.00	0.00
Aide/Attendant (Special Ed)	13.00	13.00	17.00	16.00	16.00	16.00	16.00
Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Pupil Services</i>							
Social Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Data Input Specialist	2.00	3.00	2.50	2.00	2.00	2.00	2.00
<i>Nurses</i>							
District Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Data Input Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Psychologist / Speech Therapists</i>							
Psychologists	7.00	7.00	6.66	7.29	7.29	7.29	7.29
Speech & Language Pathologist	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<i>Special Education</i>							
Director of Special Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Special Education Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Special Education Coach	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00

(continued)

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION							
	ACTUAL - Budgeted Positions				PROJECTION		
LOCATION & POSTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Transportation Department							
Supervisor of Transportation	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administration Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Data Input Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Secretary	1.00	1.50	1.50	1.50	1.50	1.50	1.50
Bus Aides	6.25	8.75	10.75	11.75	11.75	11.75	11.75
Bus Drivers	53.75	51.25	51.75	52.75	52.75	52.75	52.75
Bus Head Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bus Mechanic	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Human Resources							
Assistant Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Data Input Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substitutes							
Floating Teaching Substitutes	0.00	0.00	0.00	18.00	18.00	18.00	18.00
Business Services							
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurers Office							
Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Data Input Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Payroll and Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Athletics							
Athletic Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Athletic Director	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chapman Elementary							
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselor	0.60	0.00	0.00	1.00	1.00	1.00	1.00
Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Teacher - Intervention Specialist	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Teacher - Regular Education	17.80	18.80	20.30	19.30	19.30	19.30	19.30
Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Aide Monitor	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Aide/Attendant (Special Ed)	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
							(continued)

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTION		
LOCATION & POSTION		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<i>Kinsner Elementary</i>								
	Principal	1.00	1.00	1.00	1.50	1.50	1.50	1.50
	Guidance Counselor	1.20	1.20	1.20	1.00	1.00	1.00	1.00
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	4.00	4.00	4.00	4.50	4.50	4.50	4.50
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	29.80	30.90	31.40	32.90	32.90	32.90	32.90
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	5.00	5.00	5.00	6.00	6.00	6.00	6.00
	Aide/Attendant (Special Ed)	4.00	4.00	5.00	5.00	5.00	5.00	5.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Muraski Elementary</i>								
	Principal	1.00	1.00	1.00	1.50	1.50	1.50	1.50
	Guidance Counselor	1.20	0.80	0.80	1.00	1.00	1.00	1.00
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	4.00	4.00	4.00	4.50	4.50	4.50	4.50
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	23.80	26.70	27.20	27.70	27.70	27.70	27.70
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	4.00	4.00	4.00	5.00	5.00	5.00	5.00
	Aide/Attendant (Special Ed)	4.00	4.00	5.00	5.00	5.00	5.00	5.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Surrarrer Elementary</i>								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Guidance Counselor	0.20	1.20	1.20	1.00	1.00	1.00	1.00
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	4.00	5.00	5.00	6.00	6.00	6.00	6.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	18.70	19.70	19.20	22.20	22.20	22.20	22.20
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	3.00	3.00	3.00	4.00	4.00	4.00	4.00
	Aide/Attendant (Special Ed)	6.00	6.00	6.00	7.00	7.00	7.00	7.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Whitney Elementary</i>								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Guidance Counselor	0.80	0.80	0.80	1.00	1.00	1.00	1.00
	Teacher - Gifted Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Intervention Specialist	2.00	2.00	4.00	3.00	3.00	3.00	3.00
	Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
	Teacher - Regular Education	23.30	22.80	22.30	21.80	21.80	21.80	21.80
	Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Aide Monitor	4.00	5.00	5.00	5.00	5.00	5.00	5.00
	Aide/Attendant (Special Ed)	2.00	2.00	2.00	3.00	3.00	3.00	3.00
	Media Assistant Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
								(continued)

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTION		
LOCATION & POSTION		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Strongsville Middle School								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Principal	2.00	2.00	3.00	3.50	3.50	3.50	3.50
	Guidance Counselor	4.00	3.00	3.00	4.00	4.00	4.00	4.00
	Teacher - Intervention Specialist	12.00	12.00	15.57	18.00	18.00	18.00	18.00
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	78.94	79.14	80.14	86.04	86.04	86.04	86.04
	Aide Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aide Monitor	7.00	7.00	7.00	9.00	9.00	9.00	9.00
	Aide/Attendant (Special Ed)	11.00	11.00	11.00	13.00	13.00	13.00	13.00
	Media Assistant Elementary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Office Secretary	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Strongsville High School								
	Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Principal	3.00	3.00	3.00	3.50	3.50	3.50	3.50
	Guidance Counselor	4.00	5.00	5.00	6.00	6.00	6.00	6.00
	Teacher - Intervention Specialist	18.80	19.60	19.80	20.00	20.00	20.00	20.00
	Teacher - Media Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Regular Education	84.70	85.30	87.30	89.80	89.80	89.80	89.80
	Aide Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Aide Monitor	13.00	15.00	15.00	15.00	15.00	15.00	15.00
	Aide/Attendant (Special Ed)	7.00	7.00	11.00	9.00	9.00	9.00	9.00
	Media Assistant Elementary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Office Secretary	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Maintenance Plant Services								
	Maintenance Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Skilled	9.00	10.00	10.00	10.00	10.00	10.00	10.00
Custodians								
	Custodian Head Elementary	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Custodian Head Middle School	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian Head Elementary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian Assistant High School	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian Assistant Middle School	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodians	39.00	38.00	39.00	38.00	38.00	38.00	38.00
Building and Grounds								
	Office Secretary	1.00	0.50	0.50	0.50	0.50	0.50	0.50
Food Service								
	Office Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Cafeteria Employees	39.00	39.00	39.00	39.00	39.00	39.00	39.00
Auxiliary Services								
	Clerk I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								(continued)

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION								
		ACTUAL - Budgeted Positions				PROJECTION		
LOCATION & POSTION		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Miscellaneous State Grants		0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Parent Mentor							
ESSER Funds								
	SEL Coordinator / Principal							
	MTSS Coordinator							
	Gifted Coordinator							
	Guidance Counselor							
	Teacher - Floating Substitutes							
	Teacher - Intervention Specialist							
	Teacher - Regular Education							
	Teacher - Reading Specialist							
	Transportation - Floating Substitutes							
IDEA, Part-B Special Education								
	Teacher - Intervention Specialist							
	Aide/Attendant (Special Ed)							
	Parent Mentor							
	Supervisor Special Education							
	Transition Coordinator							
Title I - Disadvantaged Children								
	Title I Teachers							
Striving Readers Comprehensive Literacy								
	Literacy Coach							
TOTAL FTE'S		762.04	791.04	812.67	836.53	836.53	836.53	836.53
	Year to Year Change		29.00	21.63	23.86	0.00	0.00	0.00

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Report Card / Performance Results:

The O.D.E assesses Ohio school districts for the following categories and issues a letter grade based on the performance within each category. The following categories that are measured are:

- **Achievement** – This grade combines two results for students who took the state tests. The first result answers the questions (Performance Index) – How many students passed the state test? The second result answers the questions (Indicators Met) – How well did students do on the state test?
- **Gap Closing** – This grade shows how well all students are doing in reading, math, and graduation. It answers the question - Is every student succeeding, regardless of income, race, ethnicity, or disability.
- **K-3 Literacy** – This grade answers the question – Are more students learning to read in kindergarten through third grade?
- **Progress** – This is the average progress for students in math and reading, grades 4-8. It looks at how much each student learns in a year. Did the students get a year’s worth of growth? Did they get more? Did they get less?
- **Graduation Rate** – This grade answers the question – How many ninth graders graduate in four years or five years?

The following chart provides the Districts report card performance for the last five years. For fiscal year’s 2020 and 2021, due to the coronavirus pandemic and ordered school-building closures, the O.D.E will not have grades or ratings for the 2019-2020 and the 2020-2021 school years. All report card assessment categories will be marked as “not rated” (NR). Beginning with the 2021-2022 school year, the O.D.E revamped its report performance metric from the prior graded score to a star score. The maximum number of stars a category can earn is 5 (five) stars.

STATE REPORT RESULTS					
Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Achievement	NR	NR	5 stars	5 stars	5 stars
Performance Index	NR	NR	N/A	N/A	91.3%
Gap Closing	NR	NR	5 stars	5 stars	5 stars
Early Literacy	NR	NR	4 stars	4 stars	4 stars
Progress	NR	NR	5 stars	5 stars	5 stars
Graduation Rate	NR	NR	4 stars	4 stars	4 stars
4-Year Graduation Rate	NR	NR	\$1	94.7%	95.7%
5 Year Graduation Rate	NR	NR	\$1	96.2%	97.0%
Prepared for Success	NR	NR	NR	NR	NR

Source: O.D.E. Report Card Data

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The following chart provides the Districts report card standardized test results for the last three years.

STANDARDIZED TEST SCORES BY GRADE LEVEL				
Grade Level	Test Subject	FY 2022 Proficient Percentage	FY 2023 Proficient Percentage	FY 2024 Proficient Percentage
3rd Grade	Reading / English Language Arts	85%	86%	87%
3rd Grade	Mathematics	84%	83%	79%
4th Grade	Reading / English Language Arts	78%	77%	83%
4th Grade	Mathematics	84%	88%	88%
5th Grade	Reading / English Language Arts	88%	83%	87%
5th Grade	Mathematics	81%	76%	81%
6th Grade	Reading / English Language Arts	79%	84%	75%
6th Grade	Mathematics	77%	79%	73%
7th Grade	Reading / English Language Arts	80%	84%	86%
7th Grade	Mathematics	58%	55%	65%
8th Grade	Reading / English Language Arts	74%	74%	74%
8th Grade	Mathematics	81%	73%	75%
High School	Algebra I	81%	84%	83%
High School	Biology	88%	89%	88%
High School	English I	NC	NC	NC
High School	English II	82%	85%	88%
High School	Geometry	72%	77%	75%
High School	Government	88%	90%	93%
High School	History	91%	92%	93%
11th Grade OGT	Reading / English Language Arts	N/A	N/A	N/A
11th Grade OGT	Mathematics	N/A	N/A	N/A

Source: O.D.E. Standardized Test Results

The following chart provides the Districts four-year and five-year graduation rate for the past three fiscal years.

GRADUATION RATES			
	FY 2022	FY 2023	FY 2024
4-Year Graduation Rate	95.50%	94.70%	95.70%
5-Year Graduation Rate	94.80%	96.20%	97.00%

Source: O.D.E. Report Card Data

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The following chart provides the Districts percent of student who are economically disadvantaged and the number of free and reduced meal applications for the past three fiscal years. The fluctuation in economically disadvantage is due to the Federal Government replacing the National School Lunch Program with the Seamless Summer Option in which each student is provided breakfast and lunch for free regardless of economic status during fiscal years 2021 and 2022. Since breakfast and lunch was free for all, the District saw a decrease of economically disadvantaged applications. The Seamless Summer Option ended at the end of the 2022 fiscal year and beginning with the 2023 fiscal year the traditional National School Lunch Program has gone back in to effect.

ECONOMICALLY DISADVANTAGED STUDENT DATA						
	FY 2022		FY 2023		FY 2024	
	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment
Economically Disadvantaged	686	11.8%	913	16.7%	1,241	22.6%
Free Lunch Applications	649	11.2%	741	13.5%	1,241	22.6%
Reduced Lunch Applications	69	1.2%	127	2.3%	252	4.6%

Source: O.D.E. Data for Economically Disadvantaged and District Records for Free & Reduced Lunch Applications

Debt Schedules by Debt Issuance:

The following charts provide the Districts outstanding debt schedules by individual debt issuance.

2005 Various Purpose Bonds			
Fiscal Year	Principal	Interest	Total
2025	\$45,000	\$32,053	\$77,053
2026	45,000	30,117	75,117
2027	50,000	28,075	78,075
2028	50,000	25,875	75,875
2029	50,000	23,500	73,500
2030	55,000	20,875	75,875
2031	55,000	18,125	73,125
2032	60,000	15,250	75,250
2033	65,000	12,125	77,125
2034	65,000	8,875	73,875
2035	70,000	5,500	75,500
2036	70,000	1,875	71,875

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2013 School Improvement Bonds			
Fiscal Year	Principal	Interest	Total
2025	\$1,885,000	\$1,658,000	\$3,543,000
2026	1,925,000	1,608,125	3,533,125
2027	1,980,000	1,539,650	3,519,650
2028	2,060,000	1,461,250	3,521,250
2029	2,135,000	1,379,750	3,514,750
2030	2,105,000	1,284,425	3,389,425
2031	2,215,000	1,176,425	3,391,425
2032	2,320,000	1,063,050	3,383,050
2033	2,440,000	944,050	3,384,050
2034	2,560,000	857,450	3,417,450
2035	2,610,000	805,750	3,415,750
2036	2,665,000	753,000	3,418,000
2037	2,715,000	699,200	3,414,200
2038	2,770,000	644,350	3,414,350
2039	2,825,000	588,400	3,413,400
2040	2,885,000	531,300	3,416,300
2041	2,940,000	473,050	3,413,050
2042	2,990,000	413,750	3,403,750
2043	3,060,000	337,950	3,397,950
2044	3,150,000	244,800	3,394,800
2045	3,245,000	148,875	3,393,875
2046	3,340,000	50,100	3,390,100

2015 Refunded Certificates of Participation (Muraski Expansion & Improvements)			
Fiscal Year	Principal	Interest	Total
2025	\$185,000	\$84,019	\$269,019
2026	195,000	76,419	271,419
2027	200,000	68,519	268,519
2028	210,000	61,106	271,106
2029	215,000	54,200	269,200
2030	225,000	46,909	271,909
2031	230,000	39,231	269,231
2032	240,000	31,150	271,150
2033	250,000	22,575	272,575
2034	255,000	13,738	268,738
2035	265,000	4,638	269,638

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The following chart provides the Districts combined outstanding debt schedule for all debt issuances.

All Debt Payments			
Fiscal Year	Principal	Interest	Total
2025	\$2,115,000	\$1,774,072	\$3,889,072
2026	2,165,000	1,714,662	3,879,662
2027	2,230,000	1,636,244	3,866,244
2028	2,320,000	1,548,231	3,868,231
2029	2,400,000	1,457,450	3,857,450
2030	2,385,000	1,352,209	3,737,209
2031	2,500,000	1,233,781	3,733,781
2032	2,620,000	1,109,450	3,729,450
2033	2,755,000	978,750	3,733,750
2034	2,880,000	880,063	3,760,063
2035	2,945,000	815,888	3,760,888
2036	2,735,000	754,875	3,489,875
2037	2,715,000	699,200	3,414,200
2038	2,770,000	644,350	3,414,350
2039	2,825,000	588,400	3,413,400
2040	2,885,000	531,300	3,416,300
2041	2,940,000	473,050	3,413,050
2042	2,990,000	413,750	3,403,750
2043	3,060,000	337,950	3,397,950
2044	3,150,000	244,800	3,394,800
2045	3,245,000	148,875	3,393,875
2046	3,340,000	50,100	3,390,100

GLOSSARY

Administrative Leadership Team (ALT) – is made up of seven members from the Central Office Leadership Team (COLT) and eight building principals who report directly to the superintendent.

Annual Comprehensive Financial Report (ACFR) – is a set of U.S. government financial statement comprising the financial report of a state, municipal, or other government entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

Assessed Value – the value placed on property for tax purposes and used as a basis for taxation. This amount is subject to the State rollback factor and the deduction for the homestead exemption.

Association of School Business Officials International (ASBO) – is an educational professional association that supports school business professionals who are passionate about quality education.

Average Daily Membership (ADM) – the average daily enrollment of school districts based on attendance reports.

Board of Education – five member elected board, created according to State law and vested with the responsibilities for educational activities within a geographical area, who establish policies, hires a superintendent and governs the operations of a school district.

Bond – a written promise, generally under seal, to pay a specific sum of money, called face value, at a fixed time in the future, called the date of maturity and carrying interest at a rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time.

Bonded Debt – the part of the school district debt which is covered by outstanding bonds of the district.

Budget – a plan of financial operations embodying an estimate of proposed expenditures for a given period of time or purpose and the proposed means of financing them.

Capital Outlay – includes, but not limited to, new and replacement equipment such as furnishing additional classrooms, additional technology, replacement of band uniforms, purchase of buses and maintenance of vehicles.

Cash Basis Accounting – accounting method that recognizes revenues and expenses at the time cash is received or paid out.

Central Office Leadership Team (COLT) – is made up of the Superintendent, Treasurer, Assistant Superintendent, Business Manager, Director of Curriculum and Instruction, Director of Instructional Technology, and the Director of Special Education.

Certificated Staff – staff that usually have a state license to teach and/or administrative license. (i.e. teachers, principals).

Charter / Community Schools – a school that is an alternative to the traditional K-12 public school program that is independent of any school district, and is part of the state's program of education.

Classified Staff – staff that are hired to help in the education process whose position does not require a teaching or administrative license.

Comparable Districts – districts which are approximately the same size and which have approximately the same demographics within the State of Ohio.

Coronavirus Relief Fund (CRF) – The CRF were State of Ohio issued fund from their Federal ESSER funds distributed to schools to account for the necessary expenditures incurred due to the public health emergency related to COVID-19. This grant was for FY 2021 only, and has been discontinued beginning in fiscal year 2022.

CUPP Report – a demographic report issued by the Ohio Department of Education to be used to show comparable school district data.

Debt – an obligation resulting from the borrowing of money for from the purchase of goods and services.

Debt Limit – the maximum amount of gross or net debt which legally permitted.

Debt Service – expenditures for the retirement of debt and expenditures for the interest on debt.

Earnings on Investments – revenues received from the investment of school district monies not needed at the time to meet current expenditures.

Elementary and Secondary School Emergency Relief Fund (ESSER) – was established as part of the Education Stabilization Fund in CARES Act, State educational agencies will award subgrants to local educational agencies to address the impact that of the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools.

Employee Fringe Benefits – may include health, dental, vision, life, worker's compensation, as well as payments to the Ohio State Teachers Retirement and Ohio State Employees Retirement systems.

Encumbrances – purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are closed when the obligation is paid or canceled.

Expenditures – includes total charges incurred, whether paid or unpaid, for current costs, capital outlay and debt.

Expenditure Per Pupil – is calculated by dividing total expenditures by Average Daily Membership (ADM).

Expenditure Per Equivalent Pupil – is calculated by dividing expenditures by a weighted ADM, where harder-to-serve students can be given a higher mathematical weight, such as, students who are in special education, are economically disadvantaged, or English language learners. This calculation is used for the rankings included on the state report card.

Facilities Acquisition and Construction – expenditures for the acquisition and/or construction of facilities.

Fair School Funding Plan (FSFP) – is the funding formula that was implemented in fiscal year 2022 to be used by the Ohio Department of Education to distribute state funding assistance to local school district.

Fund – a fiscal and accounting entity with a self-balancing set of accounts.

Fund Balance – the excess of assets of a fund over liabilities and reserves.

Fiscal Year (FY) – the period at the end of which an entity determines its financial position and the results of its operations. The fiscal year of the school district begins July 1, and ends June 30.

Full Time Equivalent (FTE) – refers to the unit to measure employed persons or students in a way that makes them comparable although they may work or study a different number of hours per week or year.

Government Finance Officer Association (GFOA) – is a professional association of state, provincial, and local government finance officers in the United States and Canada.

Incurred But Not Reported (IBNR) – A financial estimate of claims liability that represents health care services that have been provided to plan members but have not yet been reported or processed for payment. This reserve account is a critical component of self-insured health plans, accounting for claims that are currently unknown to the plan administrator but will require future payment. IBNR estimates help ensure adequate funds are available to cover healthcare expenses that have occurred during the current plan year but have not yet been submitted or processed through the claims system.

Instruction – the activities dealing directly with the teaching of students or improving the quality of teaching.

Levy – the total taxes imposed by a government unit.

Millage Rate (mills) – the amount per \$1,000 that is used to calculate taxes on property.

Multi-Tiered Systems of Support (MTSS) Coordinator – A specialized educational professional who oversees and coordinates the district's comprehensive framework for providing academic, behavioral, and social-emotional support to all students. This position manages the implementation of data-driven, tiered interventions that range from universal supports for all students to targeted and intensive interventions for students requiring additional assistance. The MTSS Coordinator collaborates with administrators, teachers, support staff, and families to ensure early identification of student needs, monitor intervention effectiveness, and facilitate professional development to support MTSS implementation across all schools.

Ohio Department of Education (ODE) – the State agency that oversees education in the State of Ohio.

Ohio Revised Code (O.R.C.) – is the Ohio Revised Code, which is the state law that governs governmental agencies, including public school districts.

Object – includes expenditures for certain types of costs, such as salaries, employee fringe benefits, purchase services, materials and supplies, capital outlay, and other miscellaneous expenditures.

Ohio School Facilities Commission – a state agency that provides oversight, assistance, and funding to a certain level to school districts for the construction and renovation of facilities.

Open Enrollment – the ability of a student who lives in one school district to attend another school district outside of the student's resident school district.

Operating Fund – the General Fund, fund 001, is the operating fund of the school district. The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the school district for any purpose provided it is disbursed or transferred in accordance with Ohio Law.

Positive Behavioral Interventions and Supports (PBIS) – A proactive, evidence-based framework used in schools to create positive, predictable, and safe learning environments. This schoolwide approach focuses on teaching, modeling, and reinforcing appropriate behaviors while preventing problematic behaviors through clear expectations, consistent consequences, and positive recognition. PBIS uses data to guide decision-making and implements a three-tiered system of support, ranging from universal strategies for all students to intensive interventions for students needing additional behavioral support. The framework emphasizes building positive relationships between staff and students while promoting a culture of respect, responsibility, and academic success.

Public Utility Personal Property (PU) – is a personal property owned by electric, rural electric, natural gas, pipeline, water works, water transportation, heating and telegraph companies and subject to taxation.

Purchase Services – labor, material and other costs for services rendered by personnel who are not employed by the school district.

Re-appraisal Update – the appraisal of real estate by the County, which occurs in the State of Ohio every six years.

School Report Card – a report issued by the Ohio Department of Education that grades school districts on the progress of education within the District.

Strongsville Education Foundation (SEF) – a foundation dedicated to raise and disburse funds to support and foster creativity, innovation and outstanding achievement for the students, the teachers and community served by the Strongsville City Schools.

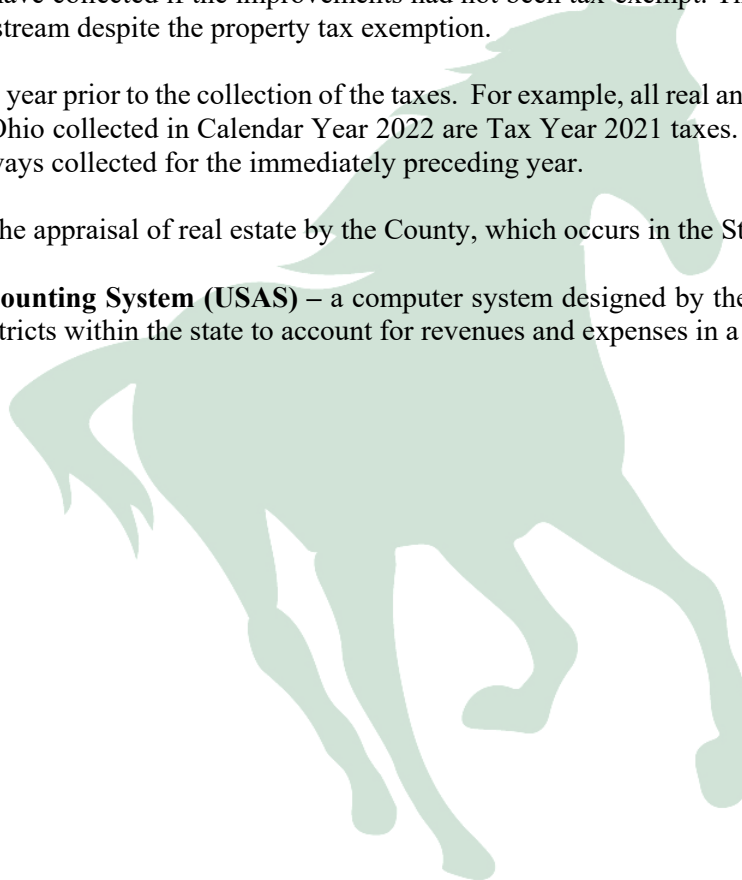
Tangible Personal Property Tax (TPP) – a form of tax revenue that applies to machinery, furniture, fixtures and/or supplies of for profit business. State legislation phased out this form of tax revenue between 2005 and 2010.

Tax Increment Funds (TIF) – a public financing method that allows local governments to declare improvements to specific parcels as serving a public purpose, thereby exempting them from real property taxation. In these agreements involving commercial development projects, the School District receives payments in lieu of taxes (PILOTs) equal to the amount it would have collected if the improvements had not been tax-exempt. This ensures the District maintains its expected revenue stream despite the property tax exemption.

Tax Year (TY) – The year prior to the collection of the taxes. For example, all real and public utility personal property taxes in the State of Ohio collected in Calendar Year 2022 are Tax Year 2021 taxes. Real and public utility personal property taxes are always collected for the immediately preceding year.

Triennial Update – the appraisal of real estate by the County, which occurs in the State of Ohio every three years.

Uniform School Accounting System (USAS) – a computer system designed by the Ohio Department of Education that allows school districts within the state to account for revenues and expenses in a consistent manner.



STRONGSVILLE CITY SCHOOL DISTRICT

DR. CAMERON M. RYBA, SUPERINTENDENT
MR. GEORGE K. ANAGNOSTOU, TREASURER/CFO

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