

Akron City School District

Fiscal Year
2026
October

Five Year
Forecast
Report



Prepared By:

Wayne Bowers, Interim Treasurer/CFO

Akron City School District

Table of Contents

Forecast Summary	3
Forecast Analysis	4
Revenue Overview	5
1.010 - General Property Tax (Real Estate)	6
1.020 - Public Utility Personal Property	7
1.030 - Income Tax	8
1.035 - Unrestricted Grants-in-Aid	9
1.040 & 1.045 - Restricted Grants-in-Aid	10
1.050 - State Share-Local Property Taxes	11
1.060 - All Other Operating Revenues	12
2.070 - Total Other Financing Sources	13
Expenditures Overview	14
3.010 - Personnel Services	15
3.020 - Employee Benefits	16
3.030 - Purchased Services	17
3.040 - Supplies and Materials	18
3.050 - Capital Outlay	19
3.060 - 4.060 - Intergovernmental & Debt	20
4.300 - Other Objects	21
5.040 - Total Other Financing Uses	22
Five Year Forecast	23
Appendix	
Financial Health Indicators	24
Current to Prior Forecast Compare	25

Forecast Purpose/Objectives

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

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

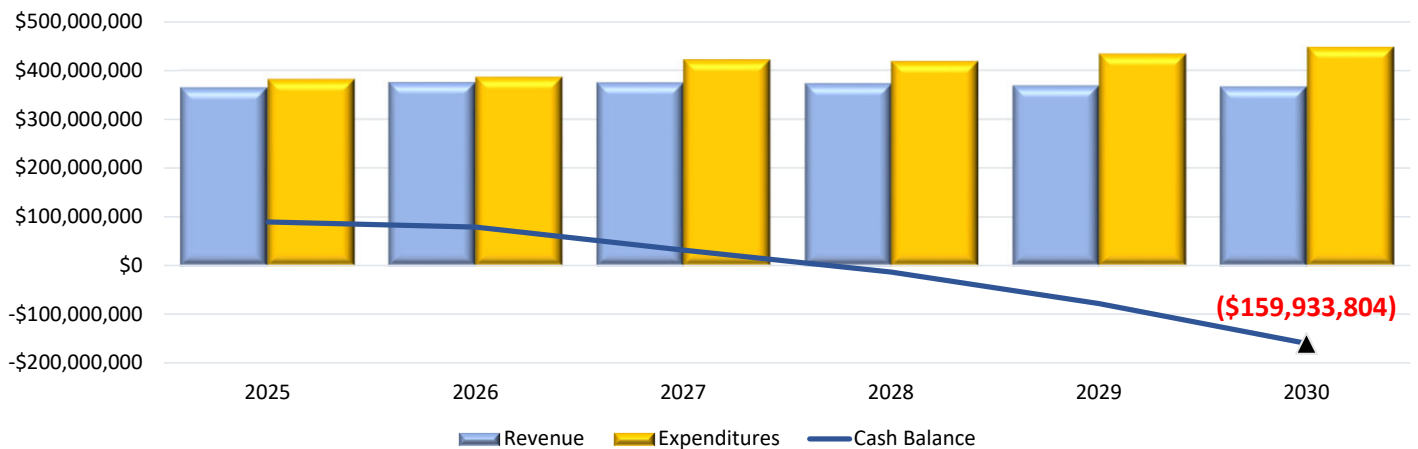
Forecast Methodology

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

Forecast Summary

Akron City School District

Projected Revenue, Expenditures, and Cash Balance



Financial Forecast Summary

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Beginning Balance (Line 7.010) <i>*Includes Renewal/New Levy Revenue, see Disclosures</i>	89,186,335	78,700,269	31,687,642	(13,372,735)	(78,211,757)
+ Revenue	377,039,359	376,096,574	374,315,390	370,056,864	367,745,055
- Expenditures	(387,525,424)	(423,109,201)	(419,375,767)	(434,895,885)	(449,467,102)
= Revenue Surplus or Deficit	(10,486,066)	(47,012,628)	(45,060,377)	(64,839,021)	(81,722,047)
Line 7.020 Ending Balance with Renewal/New Levies	78,700,269	31,687,642	(13,372,735)	(78,211,757)	(159,933,804)

Financial Summary Notes

Expenditure growth is projected to outpace revenue change. By the end of 2030, the cash balance is projected to decline by a total of \$249,120,139 compared to 2025. For fiscal year 2030, expenditures are currently projected to exceed revenue, resulting in a revenue shortfall the final year of the forecast period.

For revenue, projected change is expected to be less than the historical average. Over the past five years, revenue increased by 4.87% (\$15,466,002 annually). However, it is projected to increase by 0.12% (\$413,889 annually) through fiscal year 2030. Notably, State Funding, is expected to be \$11,661,883 less per year compared to history, and is the biggest driver of trend change on the revenue side.

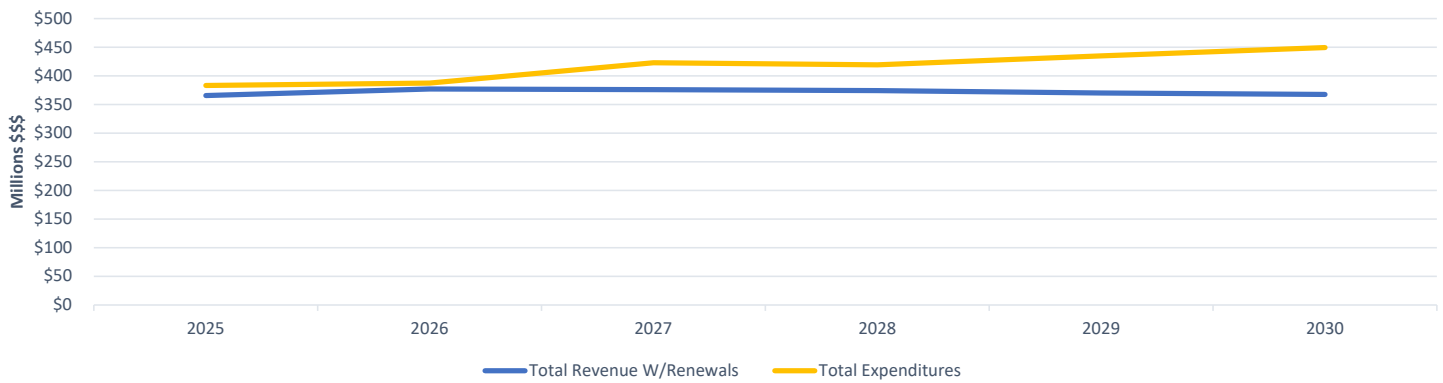
For expenditures, projected change is expected to be at a slower pace than the historical trend. Expenditures increased by 6.49% (\$21,826,684 annually) during the past 3-year period, and are projected to increase by 3.30% (\$13,278,642 annually) through 2030. The forecast line with the most change on the expense side, Supplies & Materials, is anticipated to be \$3,280,120 less per year in the projected period compared to historical averages.

Disclosure Items:	2026	2027	2028	2029	2030
Modeled Renewal Levies - Annual Amount	-	-	-	-	-
Modeled New Levies - Annual Amount	-	-	-	-	-
Encumbrances (not subtracted from Cash Balance)	-	-	-	-	-

Forecast Analysis

Akron City School District

Revenue Compared to Expenditures

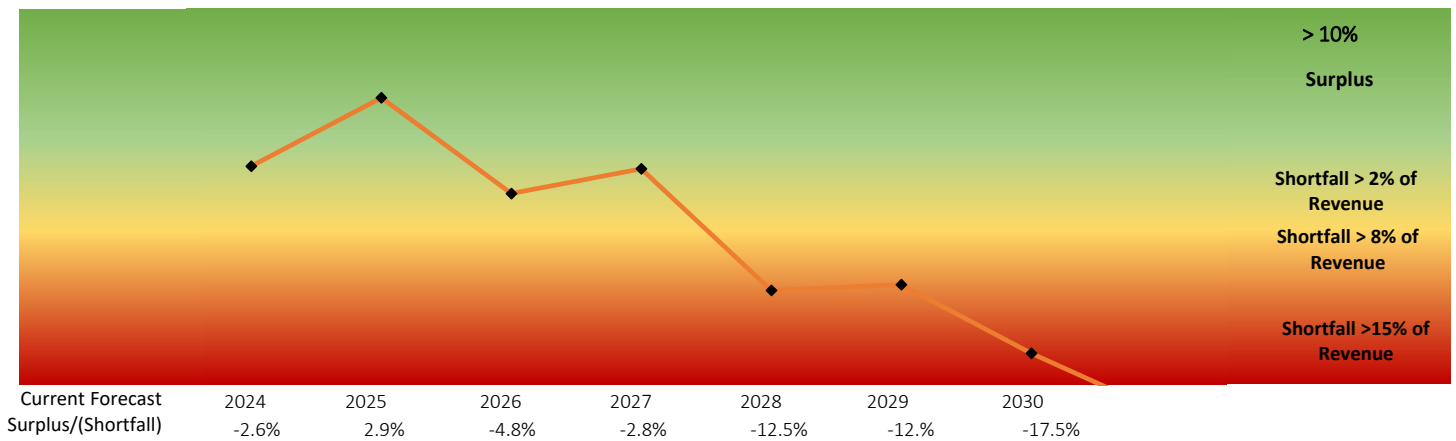


From 2026 to 2030, total revenues are projected to change by 0.12%

Expenditure change is expected to outpace revenue change.

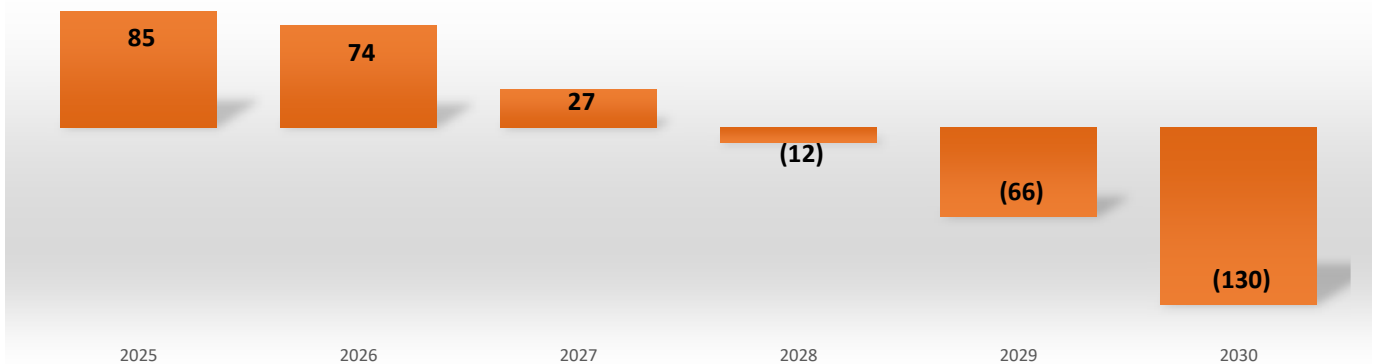
From 2026 to 2030, total expenses are projected to change by 3.30%

Revenue Surplus/(Shortfall) as a Percentage of Revenue



The district is trending toward revenue shortfall with the expenditures growing faster than revenue.
 A revenue increase of 17.52% is needed to balance the budget in fiscal year 2030, or a \$81,722,047 reduction in expenditures.
 - The largest contributor to the projected revenue trend is the change in State Funding.
 - The expenditure most impacting the changing trend is Supplies & Materials.

Days Cash on Hand at Fiscal Year-end

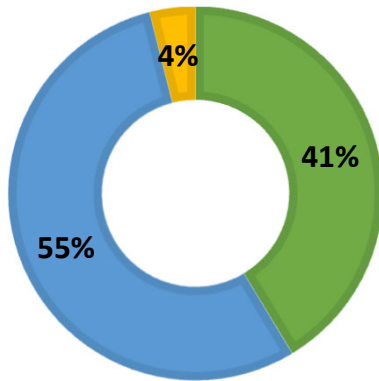


*based on 365 days

Revenue Overview

Akron City School District

Revenue Sources



Local Taxes

Real Estate Tax	36.60%
Public Utility Tax	4.76%
Income Tax	0.00%

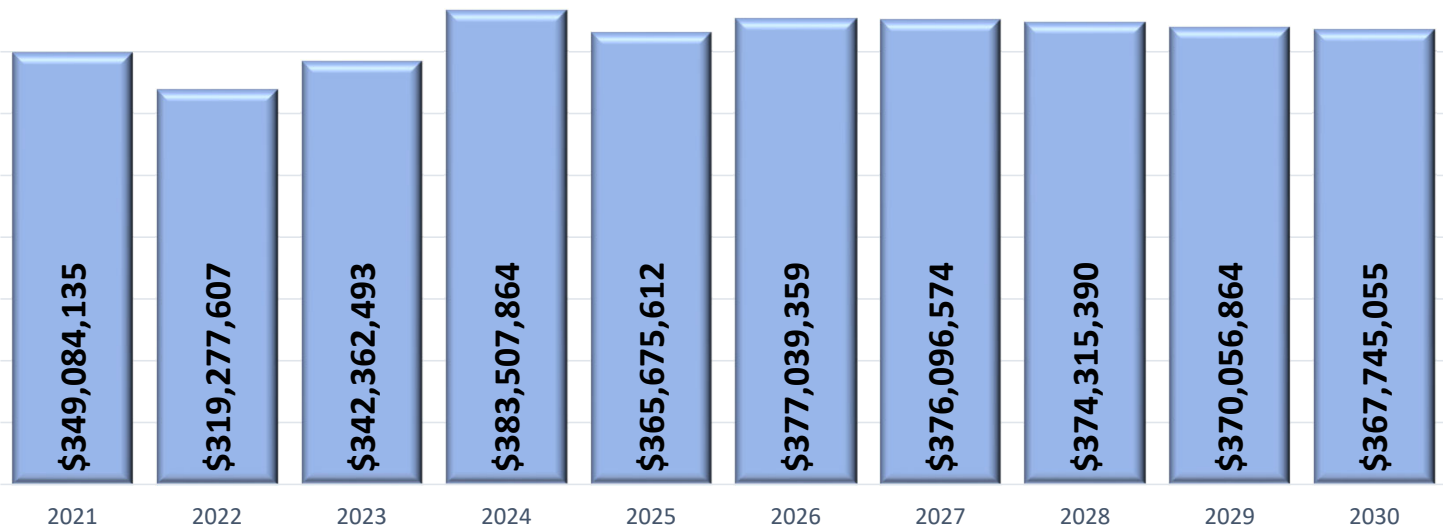
State Sources

State Funding	42.15%
Restricted Aid	8.96%
State Share of Local Tax	3.59%

All Other Revenue

Other Revenue	3.94%
Other Sources	0.00%

Annual Revenue Actual + Projected



Historic Revenue Change versus Projected Revenue Change

	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	Over the past five years, revenue increased by 4.87% (\$15,466,002 annually). However, it is projected to increase by 0.12% (\$413,889 annually) through fiscal year 2030. Notably, State Funding, is expected to be \$11,661,883 less per year compared to history, and is the biggest driver of trend change on the revenue side.
Real Estate	\$5,763,718	\$2,758,169	(\$3,005,550)	
Public Utility	\$1,126,378	\$696,538	(\$429,841)	
Income Tax	\$0	\$0	\$0	
State Funding	\$9,140,986	(\$2,520,897)	(\$11,661,883)	
State Share of Property Tax	(\$93,471)	\$117,943	\$211,414	
All Othr Op Rev	\$131,813	(\$623,460)	(\$755,273)	
Other Sources	(\$603,422)	(\$14,403)	\$589,019	
Total Average Annual Change	\$15,466,002 4.87%	\$413,889 0.12%	(\$15,052,113) -4.74%	

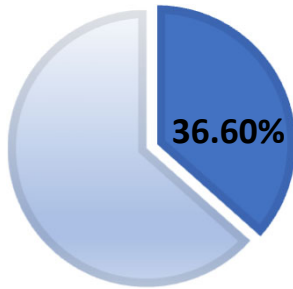
For Comparison:

Expenditure average annual change is projected to be >

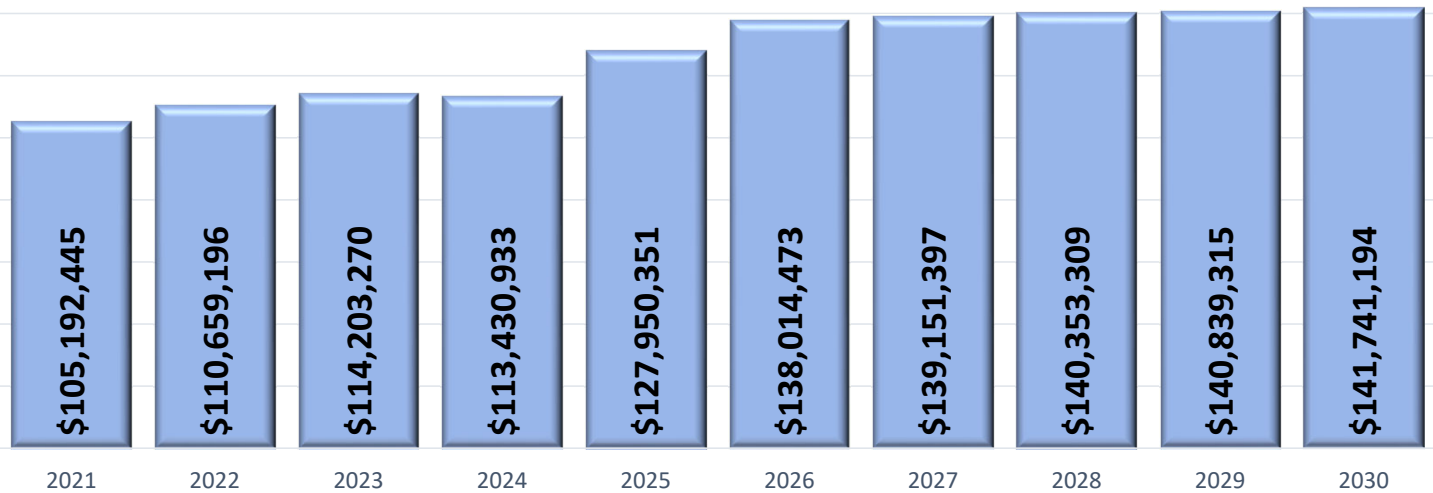
\$13,278,642 On an annual average basis, expenditures are projected to grow faster than revenue.

1.010 - General Property Tax (Real Estate)

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



Real estate property tax revenue accounts for 36.60% of total district general fund revenue.



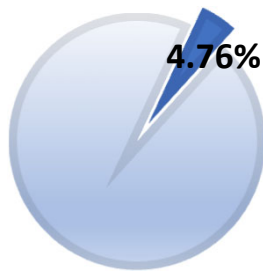
Key Assumptions & Notes

Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class 2 Rate	Change	
2024	3,280,771,270	(12,391,600)	42.06	-	62.52	-	98.1%
2025	3,280,771,270	0	42.12	0.06	62.74	0.23	98.1%
2026	3,698,771,270	418,000,000	37.17	(4.95)	60.24	(2.51)	98.1%
2027	3,698,771,270	0	37.23	0.06	60.44	0.20	98.1%
2028	3,698,771,270	0	37.29	0.06	60.64	0.20	98.1%
2029	3,916,771,270	218,000,000	35.13	(2.16)	59.98	(0.66)	98.1%

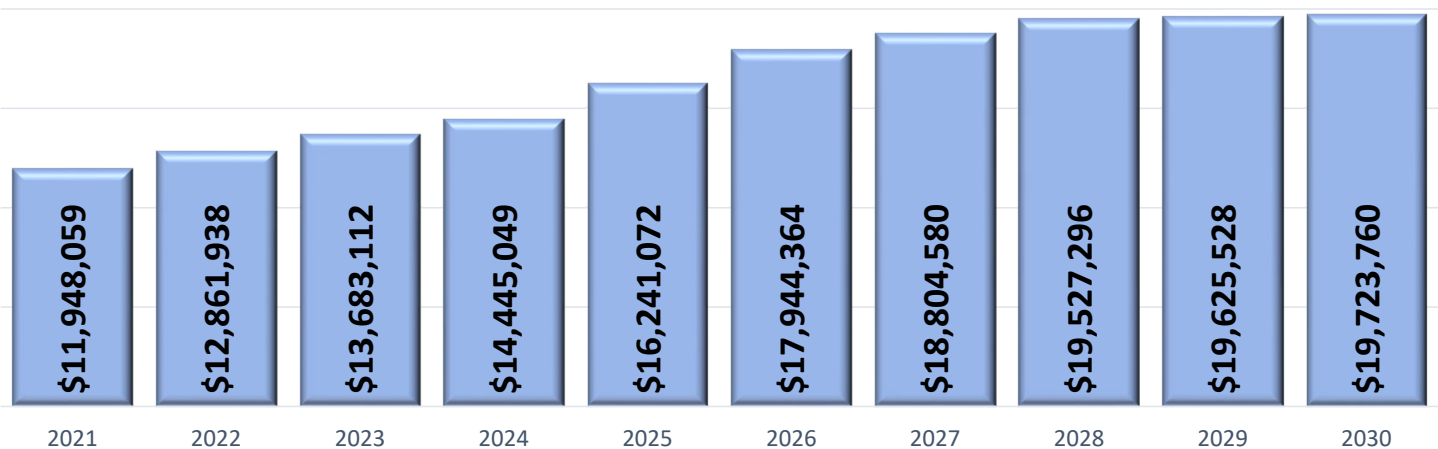
Class I, or residential/agricultural taxes make up approximately 62.24% of the real estate property tax revenue. The Class I tax rate is 42.12 mills in tax year 2025. The projections reflect an average gross collection rate of 98.1% annually through tax year 2029. The revenue changed at an average annual historical rate of 5.11% and is projected to change at an average annual rate of 2.11% through fiscal year 2030.

1.020 - Public Utility Personal Property

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



Public Utility Personal Property tax revenue accounts for 4.76% of total district general fund revenue.



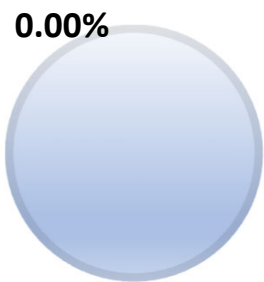
Key Assumptions & Notes

Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2024	223,588,210	29,017,700	83.60	7.60	100.0%
2025	228,288,210	4,700,000	83.60	-	95.0%
2026	232,988,211	4,700,001	83.60	-	95.0%
2027	234,163,211	1,175,000	83.60	-	100.0%
2028	235,338,211	1,175,000	83.60	-	100.0%
2029	236,513,211	1,175,000	83.60	-	100.0%

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. The property is taxed at the full voted tax rate which in tax year 2025 is 83.60 mills. The forecast is modeling an average gross collection rate of 98.00%. The revenue changed historically at an average annual dollar amount of \$1,126,378 and is projected to change at an average annual dollar amount of \$696,538 through fiscal year 2030.

1.030 - School District Income Tax

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



School District Income Tax revenue accounts for 0.00% of total district general fund revenue.

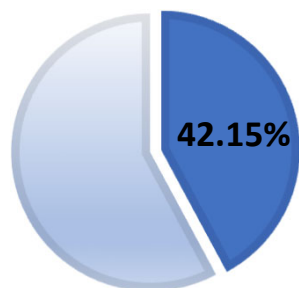
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Key Assumptions & Notes

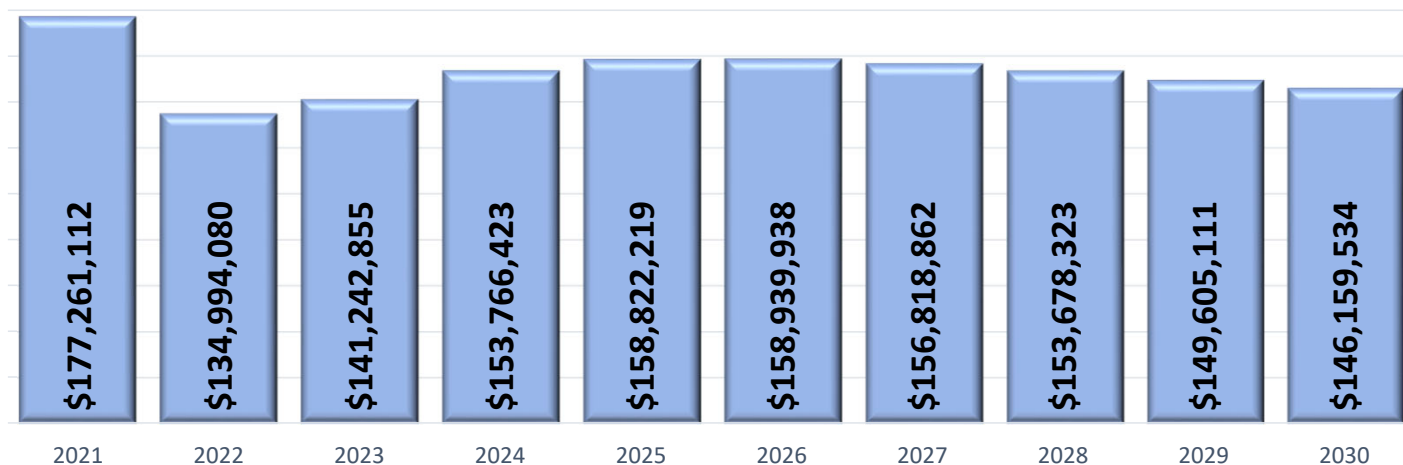
The district does not have an income tax levy.

1.035 - Unrestricted Grants-in-Aid

Funds received through the State Foundation Program with no restriction.

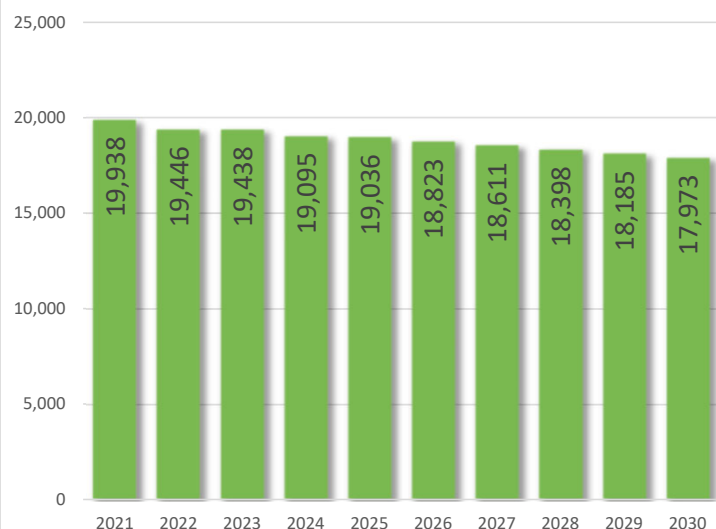


Unrestricted State Aid revenue accounts for 42.15% of total district general fund revenue.



Key Assumptions & Notes

District Educated Enrollment



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

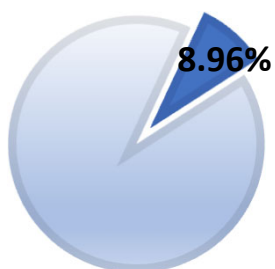
For Akron City School District, the calculated Base Cost total is \$157,586,354 in 2026.

The State's Share of the calculated Base Cost total is \$102,286,962, or \$5,434 per pupil.

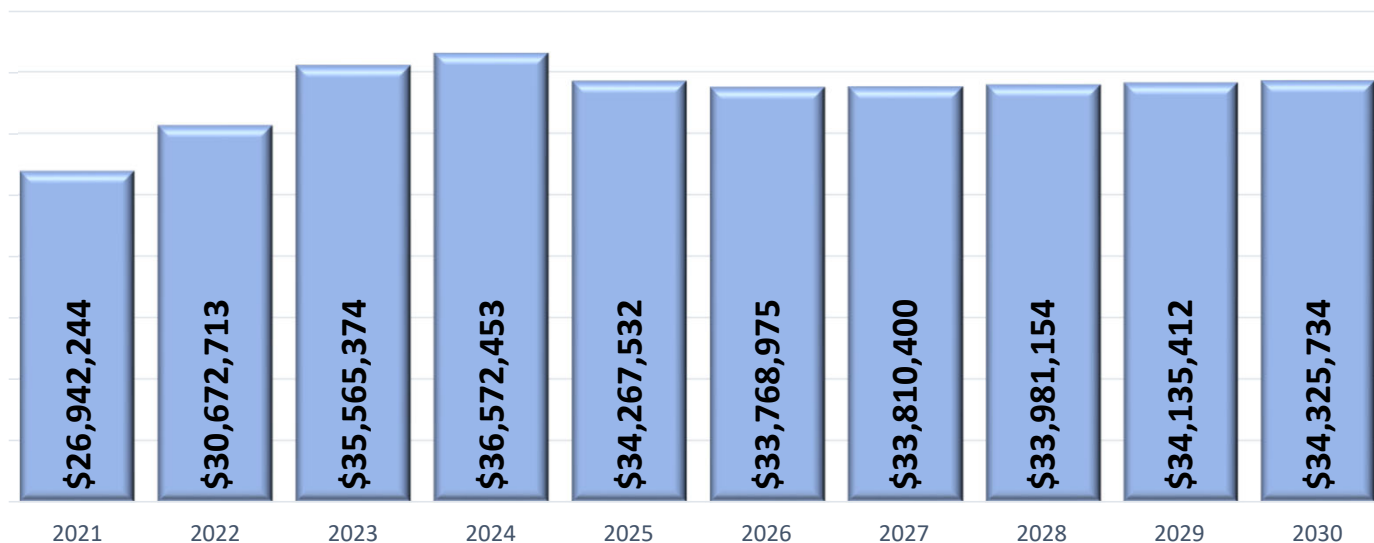
The FSFP also started funding students where they attended school. Therefore district educated enrollment is now used for per pupil funding. At the same time, the FSFP eliminated tuition transfer payments from school districts, which impacts the expense side of the forecast.

1.040 & 1.045 - Restricted Grants-in-Aid

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



Restricted State Aid revenue accounts for 8.96% of total district general fund revenue.

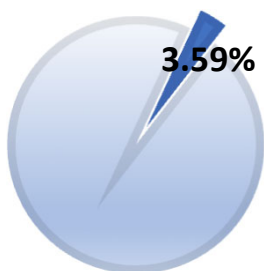


Key Assumptions & Notes

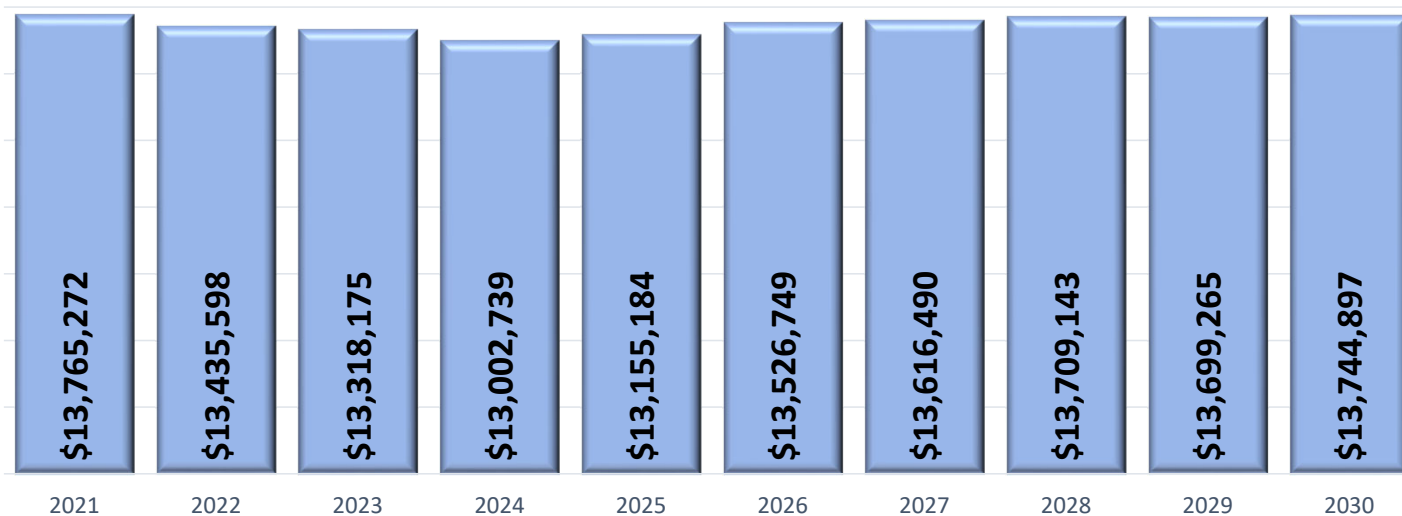
Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by \$1,198,273 and is projected to change annually on average by \$11,640. Restricted funds represent 8.96% of the district's total revenue. Starting in fiscal year 2022, the district's Success & Wellness funding became restricted; the state's share of this funding recorded as restricted is \$4,687,012. This funding has implications on general fund expenditures in that certain spending now occurring in a fund external to the general fund could shift to the general fund. The expenditures in this forecast are adjusted to reflect this change.

1.050 - State Share of Local Property Taxes

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



State Share of Local Property tax revenue accounts for 3.59% of total district general fund revenue.



Key Assumptions & Notes

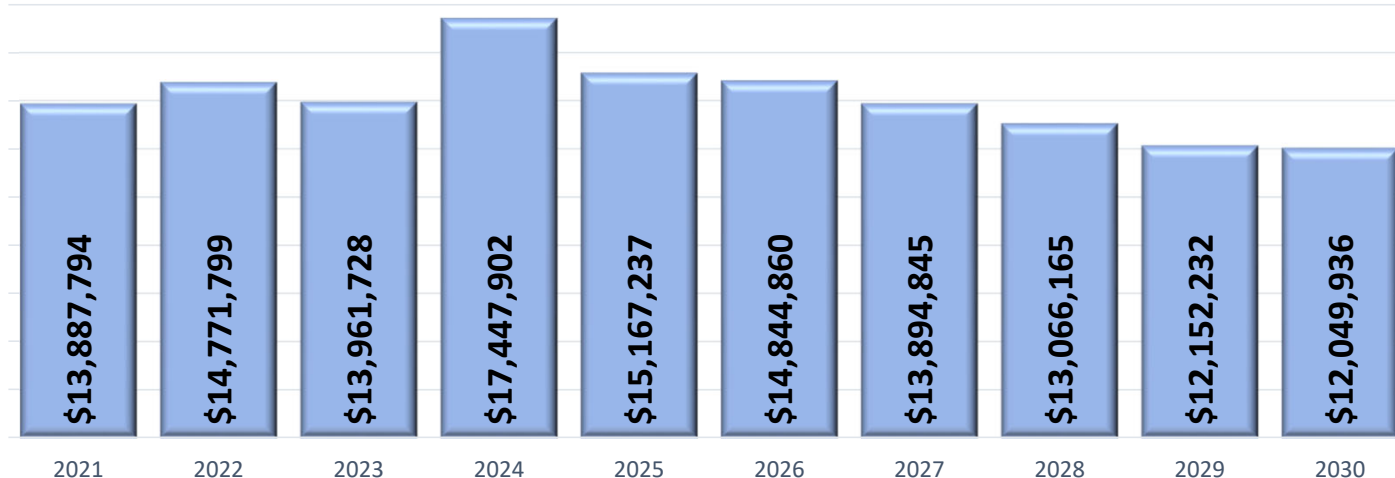
State Share of Local Property Taxes primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions to their tax bill. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In fiscal year 2026, approximately 9.5% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 3.3% will be reimbursed in the form of qualifying homestead exemption credits.

1.060 - All Other Operating Revenues

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



All Other Revenue accounts for 3.94% of total district general fund revenue.

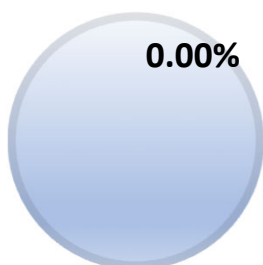


Key Assumptions & Notes

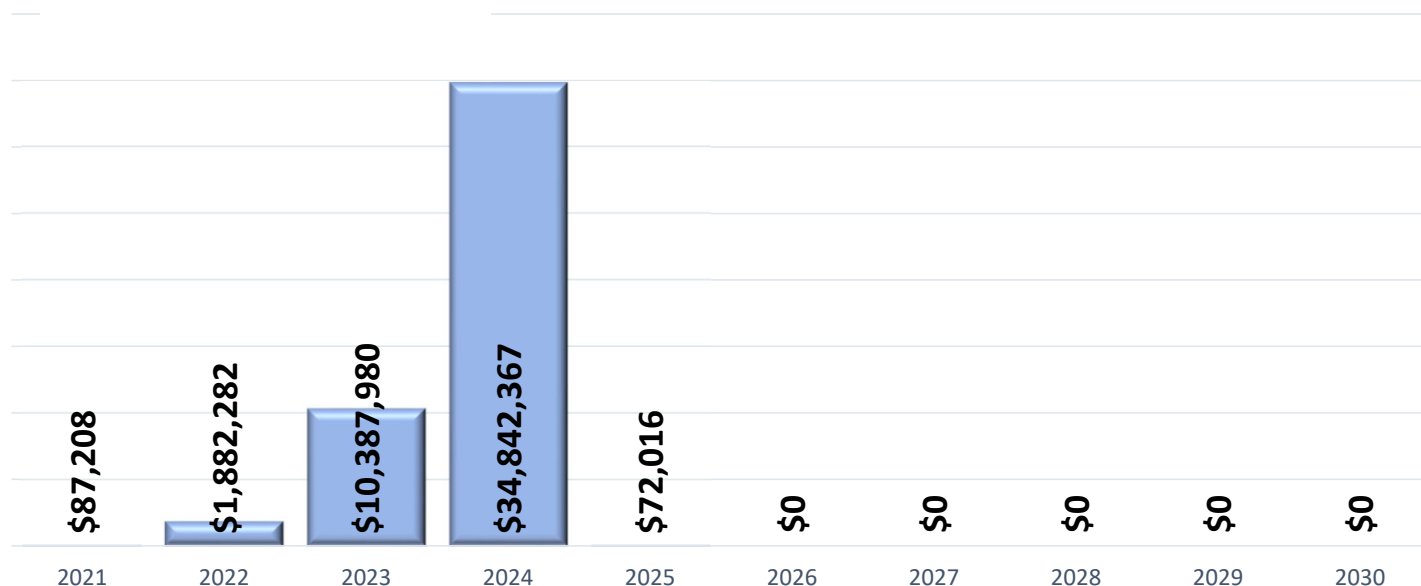
Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was \$131,813. The projected average annual change is -\$623,460 through fiscal year 2030.

2.070 - Total Other Financing Sources

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



Other Sources of revenue accounts for 0.00% of total district general fund revenue.



Key Assumptions & Notes

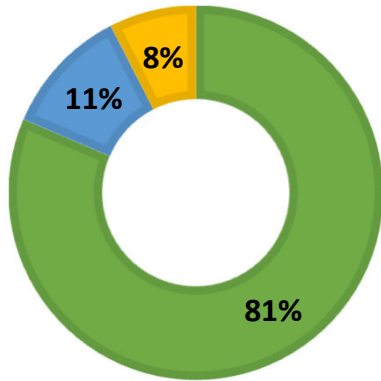
	FORECASTED					
	2025	2026	2027	2028	2029	2030
Transfers In	17,955	-	-	-	-	-
Advances In	-	-	-	-	-	-
All Other Financing Sources	54,062	0	0	0	0	0

Other sources includes revenue that is generally classified as non-operating. Return advances-in are the most common revenue source. In 2025 the district receipted \$0 as advances-in and is projecting advances of \$0 in fiscal year 2026. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$ in 2026 and average \$ annually through 2030.

Expenditure Overview

Akron City School District

Expenditure Categories



Personnel Costs

Salaries	56.91%
Benefits	24.51%

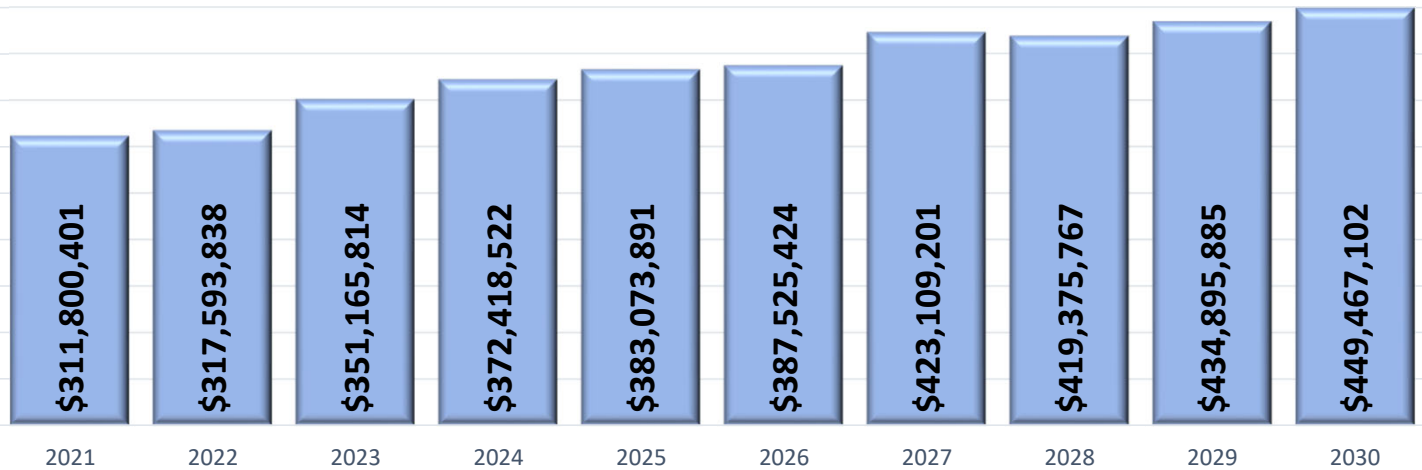
Purchased Services

11.08%

All Other Expenditures

Supplies, Capital, Debt, Other Obj	7.35%
Other Uses	0.15%

Annual Expenditures Actual + Projected



Historic Expenditures Change versus Projected Expenditures Change

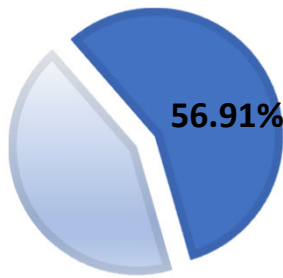
	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	Expenditures increased by 6.49% (\$21,826,684 annually) during the past 3-year period, and are projected to increase by 3.30% (\$13,278,642 annually) through 2030. The forecast line with the most change on the expense side, Supplies & Materials, is anticipated to be \$3,280,120 less per year in the projected period compared to historical averages.
Salaries	\$8,578,007	\$6,464,606	(\$2,113,401)	
Benefits	\$3,918,124	\$6,233,047	\$2,314,923	
Purchased Services	\$3,897,049	\$888,713	(\$3,008,336)	
Supplies & Materials	\$3,066,828	(\$213,292)	(\$3,280,120)	
Capital Outlay	\$426,111	(\$171,598)	(\$597,710)	
Intergov & Debt	\$1,007,399	(\$75,559)	(\$1,082,959)	
Other Objects	\$685,187	\$226,552	(\$458,635)	
Other Uses	\$247,979	(\$73,825)	(\$321,804)	
Total Average Annual Change	\$21,826,684 6.49%	\$13,278,642 3.30%	(\$8,548,042) -3.19%	

For Comparison:
Revenue average annual change is projected to be >

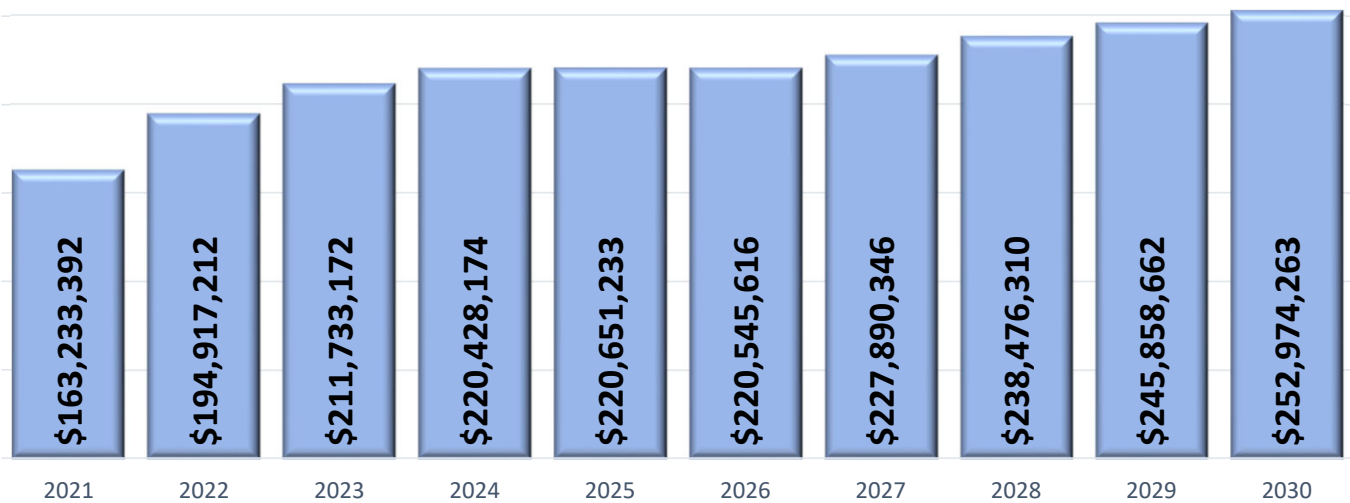
\$413,889 On an annual average basis, revenues are projected to grow slower than expenditures.

3.010 - Personnel Services

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



Salaries account for 56.91% of the district's total general fund spending.

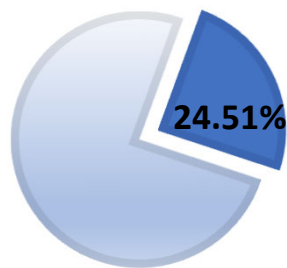


Key Assumptions & Notes

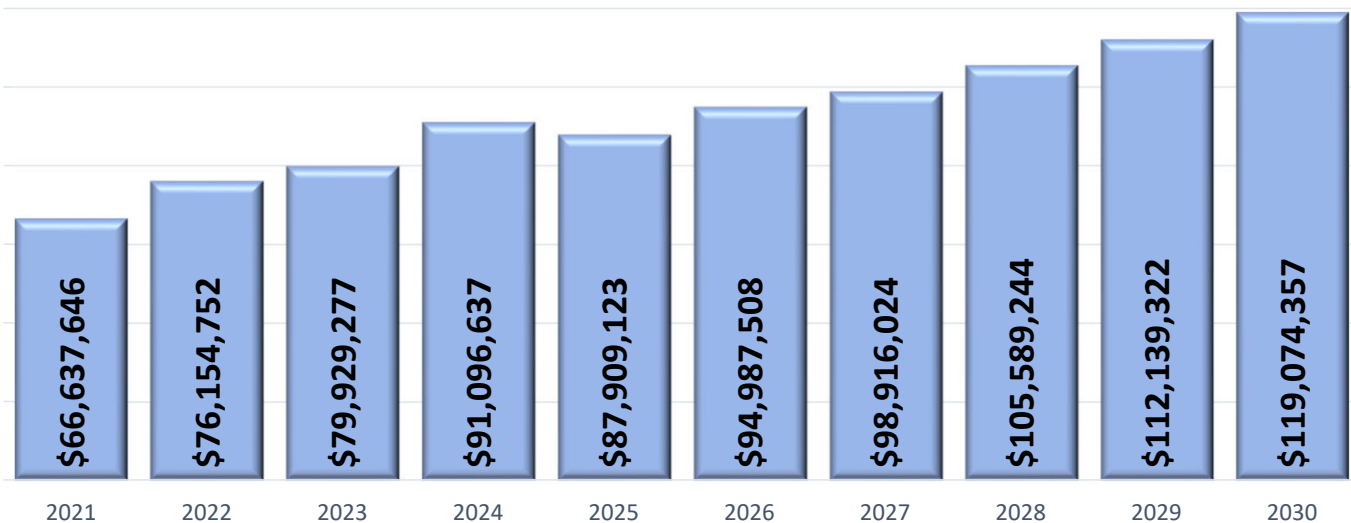
Salaries represent 56.91% of total expenditures and increased at a historical average annual rate of 4.28% (or \$8,578,007). This category of expenditure is projected to grow at an annual average rate of 2.78% (or \$6,464,606) through fiscal year 2030. The projected average annual rate of change is 1.49% less than the five year historical annual average.

3.020 - Employees' Benefits

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



Benefits account for 24.51% of the district's total general fund spending.

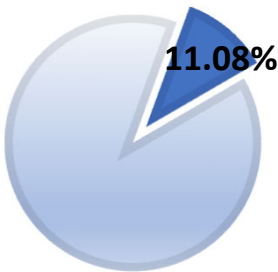


Key Assumptions & Notes

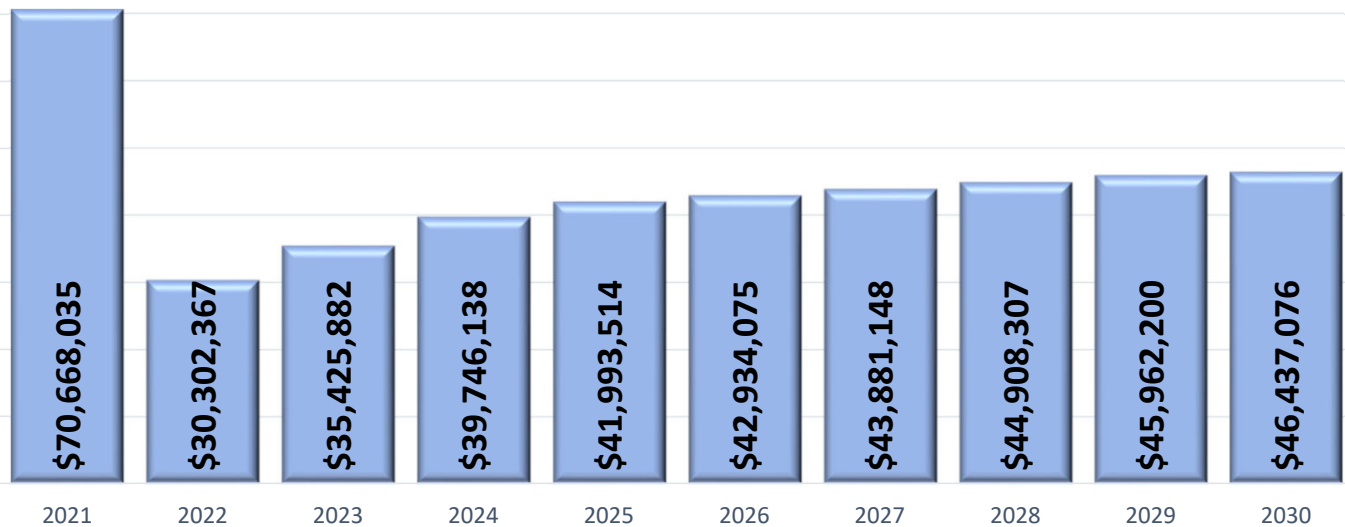
Benefits represent 24.51% of total expenditures and increased at a historical average annual rate of 5.14%. This category of expenditure is projected to grow at an annual average rate of 6.26% through fiscal year 2030. The projected average annual rate of change is 1.12% more than the five year historical annual average.

3.030 - Purchased Services

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



Purchased Services account for 11.08% of the district's total general fund spending.

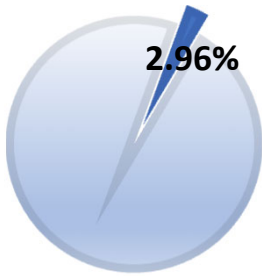


Key Assumptions & Notes

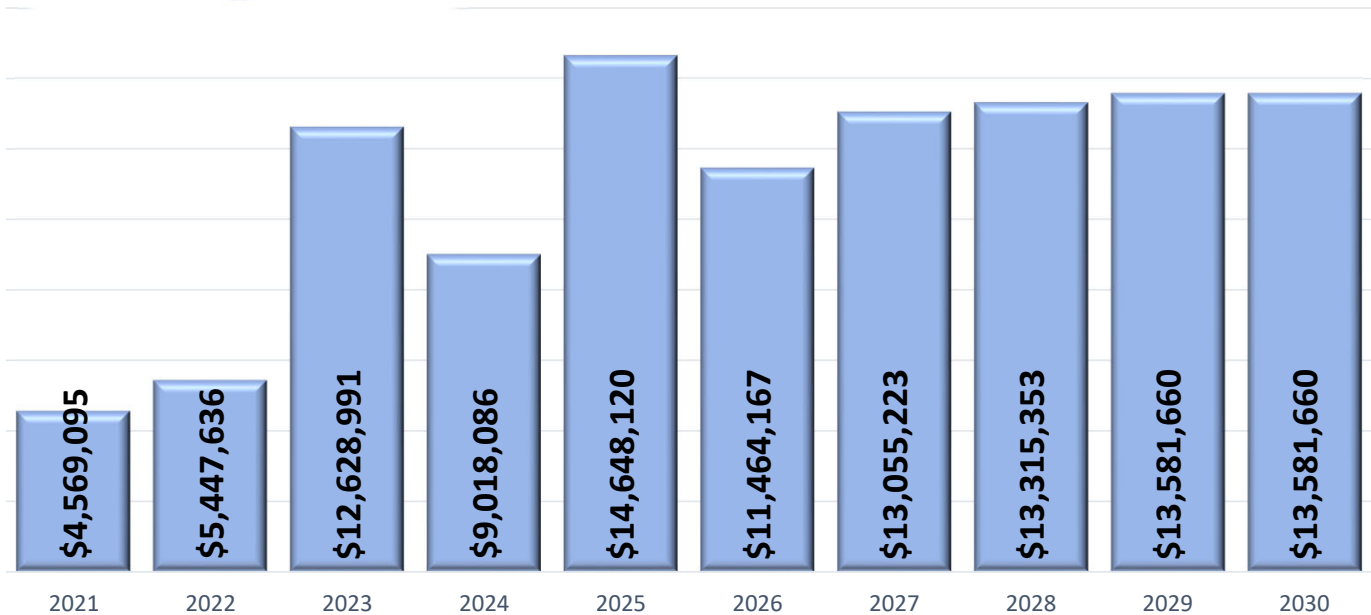
Purchased Services represent 11.08% of total expenditures and increased at a historical average annual rate of 11.59%. This category of expenditure is projected to grow at an annual average rate of 2.03% through fiscal year 2030. Starting in 2022, the Fair School Funding Plan (State Funding) only accounted for district educated enrollment, thereby reducing district tuition costs for open enrollment 'out,' community schools, STEM, and scholarship students. This change resulted in lower district costs, but also less per pupil state revenue since per pupil funding is now paid directly by the state to the district students attend.

3.040 - Supplies & Materials

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



Supplies and Materials account for 2.96% of the district's total general fund spending.

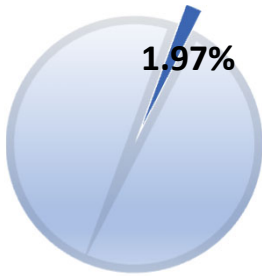


Key Assumptions & Notes

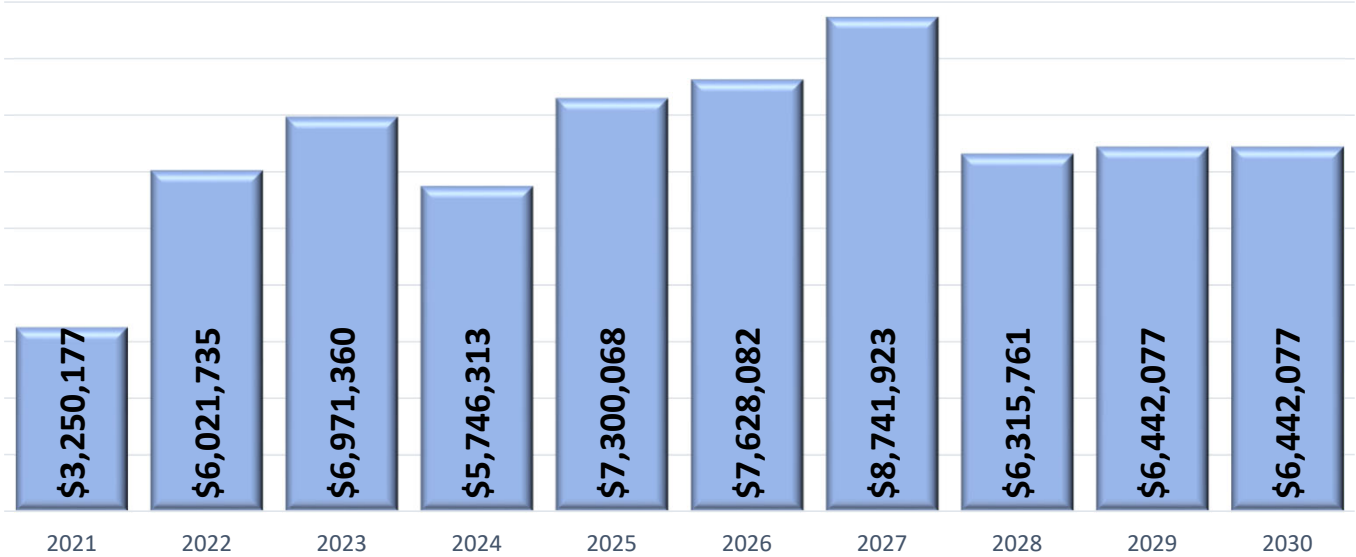
Supplies & Materials represent 2.96% of total expenditures and increased at a historical average annual rate of 55.22%. This category of expenditure is projected to decrease at an annual average rate of 0.77% through fiscal year 2030. The projected average annual rate of change is 55.99% less than the five year historical annual average.

3.050 - Capital Outlay

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



Capital Outlay account for 1.97% of the district's total general fund spending.

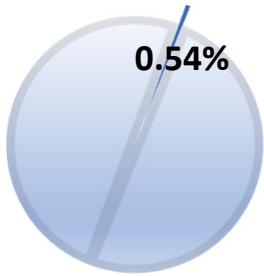


Key Assumptions & Notes

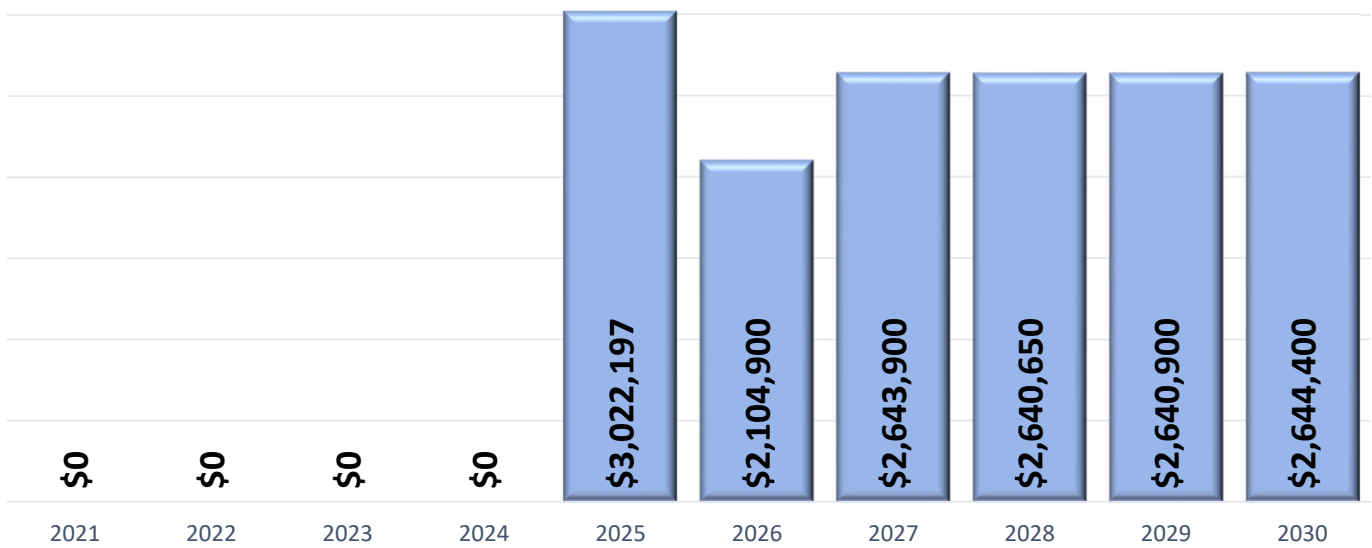
Capital Outlay represent 1.97% of total expenditures and increased at a historical average annual amount of \$426,111. This category of expenditure is projected to decrease at an annual average rate of \$171,598 through 2030. The projected average annual change is less than the five year historical annual average.

3.060-4.060 - Intergovernmental & Debt

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



Intergovernmental and Debt account for 0.54% of the district's total general fund spending.

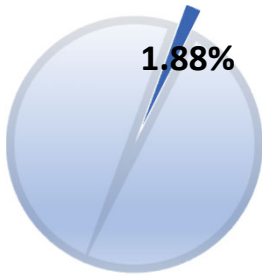


Key Assumptions & Notes

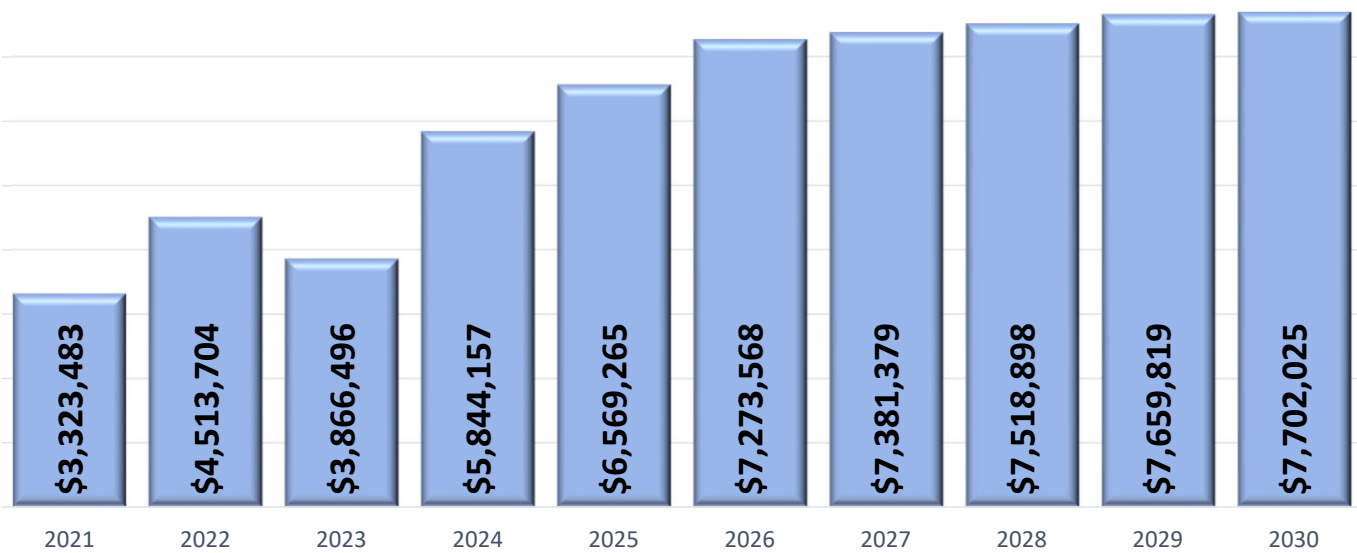
The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

4.300 - Other Objects

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



Other Objects account for 1.88% of the district's total general fund spending.

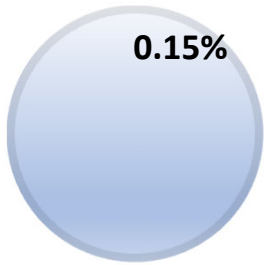


Key Assumptions & Notes

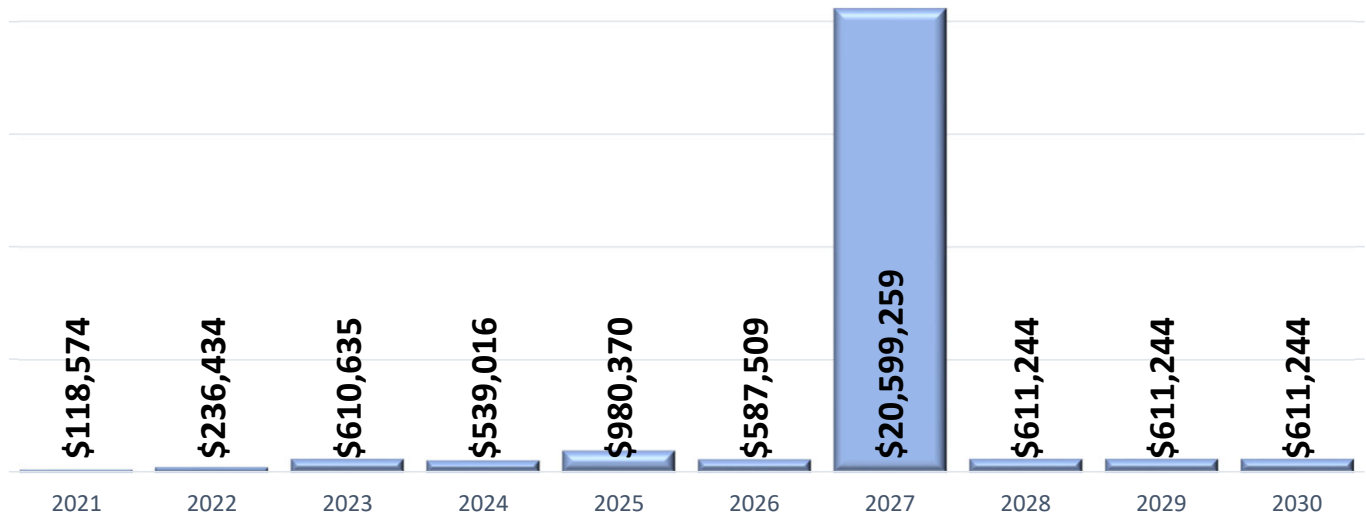
Other Objects represent 1.88% of total expenditures and increased at a historical average annual rate of 16.41%. This category of expenditure is projected to grow at an annual average rate of 3.30% through fiscal year 2030. The projected average annual rate of change is 13.11% less than the five year historical annual average.

5.040 - Total Other Financing Uses

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



Other Uses account for 0.15% of the district's total general fund spending.



Key Assumptions & Notes

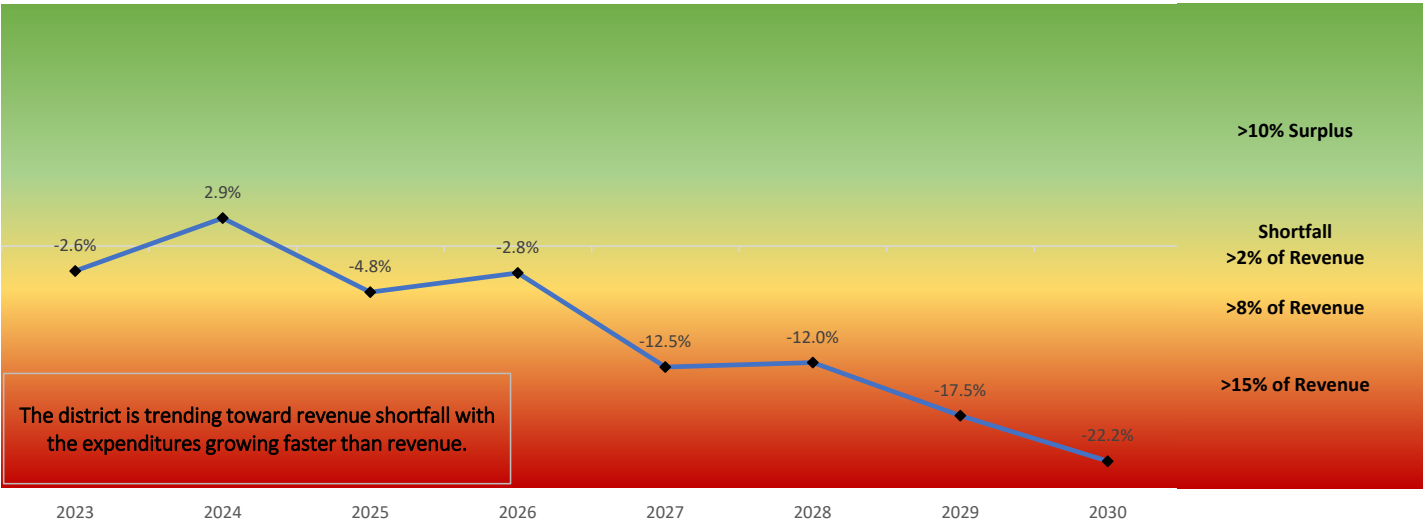
	FORECASTED					
	2025	2026	2027	2028	2029	2030
Transfers Out	980,370	587,509	20,599,259	611,244	611,244	611,244
Advances Out	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-

Other uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In 2025 the district had no advances-out and has no advances-out forecasted through fiscal year 2030. The district can also move general funds permanently to other funds, and as the schedule above presents, the district has transfers forecasted through fiscal year 2030. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

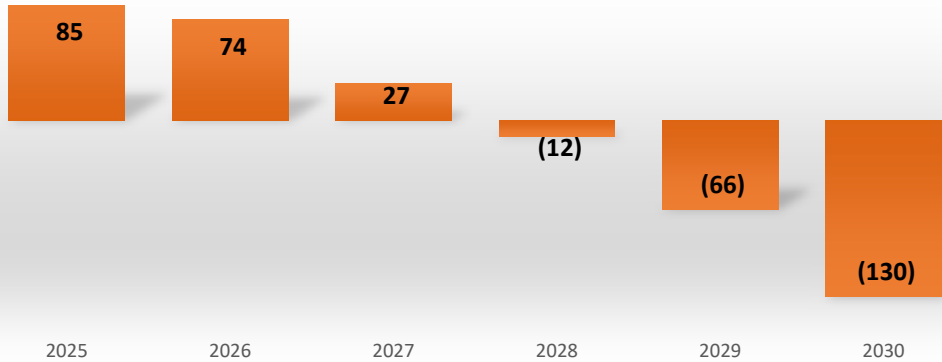
Akron City School District
Five Year Forecast
November Fiscal Year 2026

Fiscal Year:	Actual	FORECASTED				
	2025	2026	2027	2028	2029	2030
Revenue:						
1.010 - General Property Tax (Real Estate)	127,950,351	138,014,473	139,151,397	140,353,309	140,839,315	141,741,194
1.020 - Public Utility Personal Property	16,241,072	17,944,364	18,804,580	19,527,296	19,625,528	19,723,760
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	158,822,219	158,939,938	156,818,862	153,678,323	149,605,111	146,159,534
1.040 - Restricted Grants-in-Aid	34,267,532	33,768,975	33,810,400	33,981,154	34,135,412	34,325,734
1.050 - State Share-Local Property Taxes	13,155,184	13,526,749	13,616,490	13,709,143	13,699,265	13,744,897
1.060 - All Other Operating Revenues	15,167,237	14,844,860	13,894,845	13,066,165	12,152,232	12,049,936
1.070 - Total Revenue	365,603,595	377,039,359	376,096,574	374,315,390	370,056,863	367,745,055
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	17,955	-	-	-	-	-
2.050 - Advances-In	-	-	-	-	-	-
2.060 - All Other Financing Sources	54,062	0	0	0	0	0
2.070 - Total Other Financing Sources	72,016	0	0	0	0	0
2.080 - Total Rev & Other Sources	365,675,612	377,039,359	376,096,574	374,315,390	370,056,864	367,745,055
Expenditures:						
3.010 - Personnel Services	220,651,233	220,545,616	227,890,346	238,476,310	245,858,662	252,974,263
3.020 - Employee Benefits	87,909,123	94,987,508	98,916,024	105,589,244	112,139,322	119,074,357
3.030 - Purchased Services	41,993,514	42,934,075	43,881,148	44,908,307	45,962,200	46,437,076
3.040 - Supplies and Materials	14,648,120	11,464,167	13,055,223	13,315,353	13,581,660	13,581,660
3.050 - Capital Outlay	7,300,068	7,628,082	8,741,923	6,315,761	6,442,077	6,442,077
Intergovernmental & Debt Service	3,022,197	2,104,900	2,643,900	2,640,650	2,640,900	2,644,400
4.300 - Other Objects	6,569,265	7,273,568	7,381,379	7,518,898	7,659,819	7,702,025
4.500 - Total Expenditures	382,093,521	386,937,916	402,509,943	418,764,523	434,284,641	448,855,858
Other Financing Uses						
5.010 - Operating Transfers-Out	980,370	587,509	20,599,259	611,244	611,244	611,244
5.020 - Advances-Out	-	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	980,370	587,509	20,599,259	611,244	611,244	611,244
5.050 - Total Exp and Other Financing Uses	383,073,891	387,525,424	423,109,201	419,375,767	434,895,885	449,467,102
6.010 - Excess of Rev Over/(Under) Exp	(17,398,279)	(10,486,066)	(47,012,628)	(45,060,377)	(64,839,021)	(81,722,047)
7.010 - Cash Balance July 1 (No Levies)	106,584,614	89,186,335	78,700,269	31,687,642	(13,372,735)	(78,211,757)
7.020 - Cash Balance June 30 (No Levies)	89,186,335	78,700,269	31,687,642	(13,372,735)	(78,211,757)	(159,933,804)
		Reservations				
8.010 - Estimated Encumbrances June 30	-	-	-	-	-	-
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	89,186,335	78,700,269	31,687,642	(13,372,735)	(78,211,757)	(159,933,804)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	89,186,335	78,700,269	31,687,642	(13,372,735)	(78,211,757)	(159,933,804)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	89,186,335	78,700,269	31,687,642	(13,372,735)	(78,211,757)	(159,933,804)

Revenue Surplus/(Shortfall) - Current Forecast



Days Cash on Hand - Current Forecast



Days cash on hand is projected to decline and is projected to be negative by 2028.

**based on 365 days*