

STRONGSVILLE CITY SCHOOL DISTRICT

FISCAL YEAR 2025-2026

ANNUAL BUDGET DOCUMENT



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

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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

STRONGSVILLE CITY SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

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



Ryan S. Stechschulte

Ryan S. Stechschulte
President

James M. Rowan

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

STRONGSVILLE BOARD OF EDUCATION



MRS. LAURA WOLFE-HOUSUM
PRESIDENT



MRS. MICHELLE BISSELL
VICE PRESIDENT



MR. KEVIN GRIFFIN



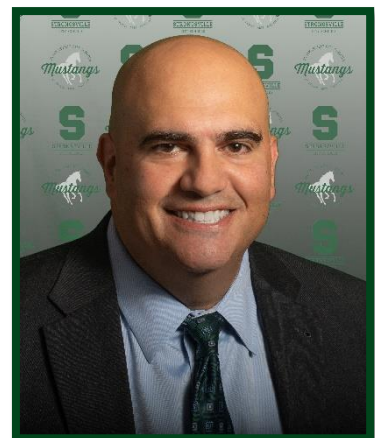
MR. RICHARD MICKO



MS. HAYLEY STOVCIK



DR. CAMERON RYBA
SUPERINTENDENT



MR. GEORGE ANAGNOSTOU
TREASURER / CFO

EXECUTIVE SUMMARY



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



Strongsville City Schools

ADMINISTRATIVE OFFICES

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George K. Anagnostou, Treasurer
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September 25, 2025

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

We are pleased to submit to you the 2025-2026 Fiscal Year Annual Budget. This is the tenth 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 2025-2026 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

On or before February 28– Board of Education adopts updated general fund five-year forecast for the current year and submits to the Ohio Department of Education. (Previously was May 31)

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 October 15 – 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.

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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 2025-2026 Budget Document**

STRONGSVILLE CITY SCHOOLS BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL		
Board Member	Position	Term
Mrs. Laura Wolfe-Housum	President	1/1/2024 - 12/31/2027
Mrs. Michelle Bissell	Vice President	1/1/2024 - 12/31/2027
Mr. Kevin Griffin	Member	6/12/2025 - 12/31/2025
Mr. Richard O. Micko	Member	1/1/2024 - 12/31/2027
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 Elementary Curriculum and Instruction	
Mr. David E. Binkley Jr.	Director of Instructional Technology	
Mrs. Nicole Hackman	Director of Secondary Curriculum and Instruction	
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. Wingler	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 2024-2025 Budget	FY 2025-2026 Budget	Increase / (Decrease)
Instructional Staff Costs	\$46,257,829	\$47,825,210	\$1,567,381
Curriculum & Instruction Staffing Support	\$1,593,741	\$1,200,236	(\$393,505)
Gifted Coordinator	\$120,262	\$135,413	\$15,151
Reading Specialists	\$206,236	\$216,986	\$10,750
Secondary Math Coach	\$117,640	\$137,352	\$19,712
Multi-Tiered Systems of Support Coordinators	\$79,304	\$82,127	\$2,823
Textbook Adoptions	\$721,000	\$467,060	(\$253,940)
Instructional & Support Software	\$422,354	\$368,728	(\$53,626)
Human Resources Coordinator	\$139,905	\$156,135	\$16,230
SEL - Path Coordinator	\$134,881	\$149,174	\$14,293
Strongsville Online Learning Option (SOLO)	\$184,500	\$200,000	\$15,500
Annual Technology Equipment Upgrades	\$654,300	\$536,180	(\$118,120)
Define optimal staffing per employee group / classification	N/A	N/A	N/A

GOAL: Cultivating Culture & Climate			
Objective	FY 2024-2025 Budget	FY 2025-2026 Budget	Increase / (Decrease)
Communications Department	\$156,171	\$158,763	\$2,592
Parent Mentor	\$85,038	\$86,020	\$982
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 2024-2025 Budget	FY 2025-2026 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$939,348	\$1,009,178	\$69,830
Operations Office Oversight	\$294,956	\$305,406	\$10,450
Custodial / Maintenance Department / Preventative Maintenance	\$8,578,819	\$9,218,530	\$639,711
Permanent Improvement Fund	\$1,124,093	\$1,214,730	\$90,637
Safety and Security	\$254,937	\$272,128	\$17,191
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 District's goals and objectives are as follows:

In March and April 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 2026 is \$534,330 which is a \$6,840 decrease from fiscal year 2025. The per pupil amount for fiscal year 2026 is \$95 which is similar from fiscal year 2025. 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 2025-2026 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.

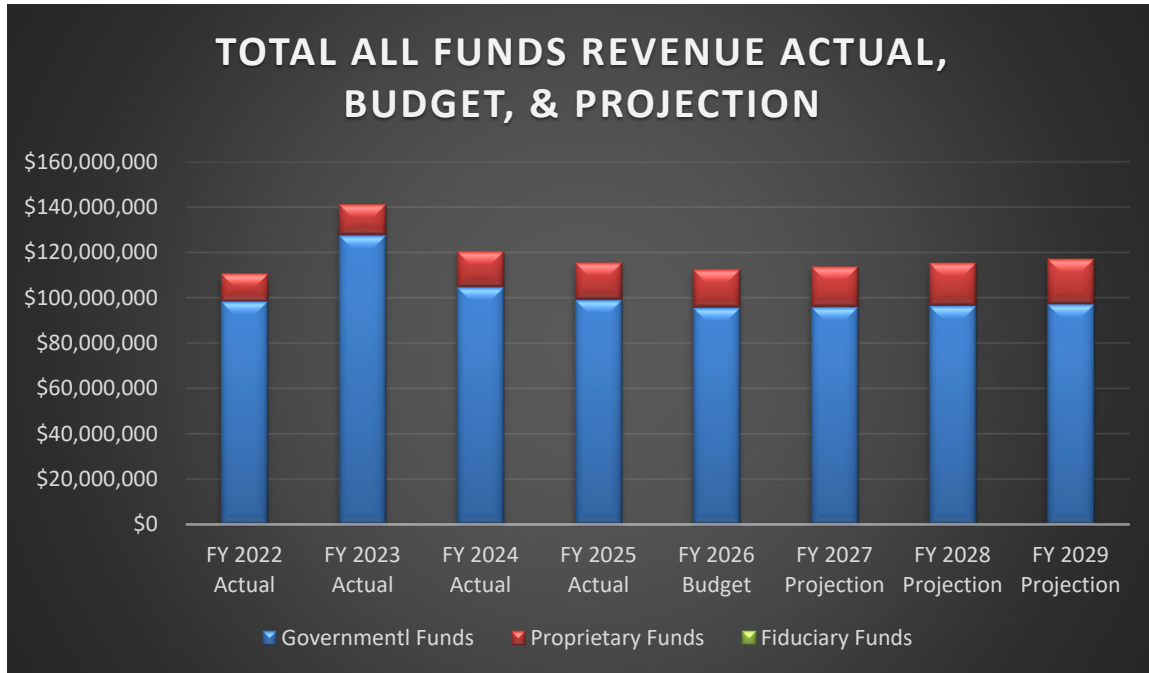
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Primary revenue streams are projected using the following methodologies:

- 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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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.



Source: Level 1 and Level 2 Financial Statements

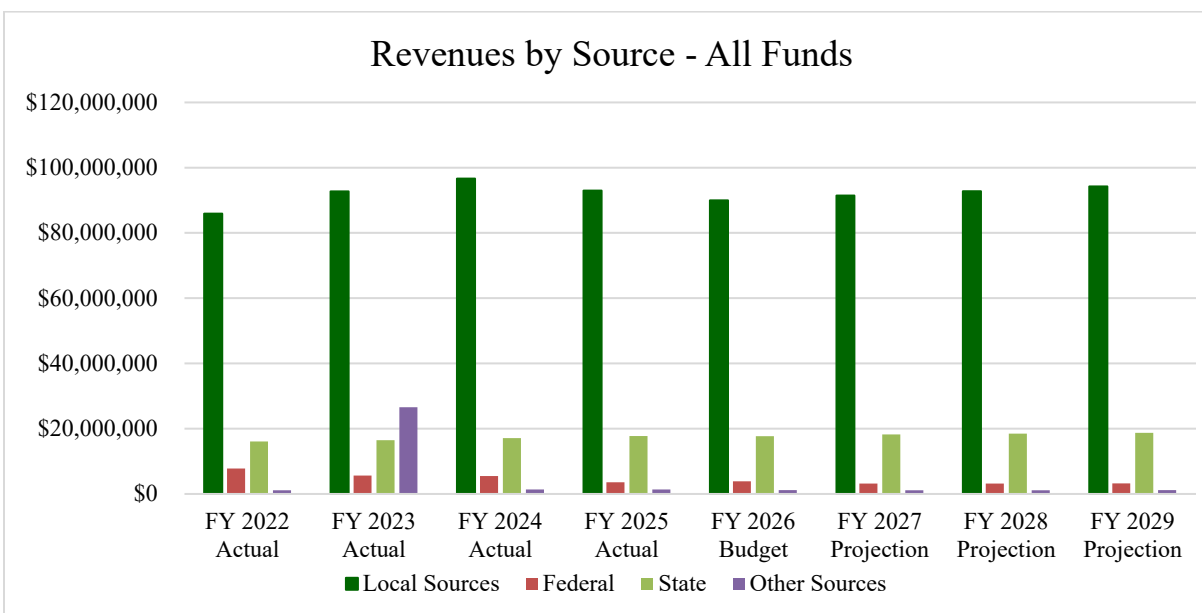
TOTAL ALL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
Governmental Funds	\$99,154,916	\$95,649,126	(\$3,505,790)	-3.54%
Proprietary Funds	16,446,495	16,927,339	480,844	2.92%
Fiduciary Funds	21,518	75,000	53,482	248.55%
Total Revenues	115,622,929	112,651,465	(2,971,464)	-2.57%

Source: Level 1 and Level 2 Financial Statements

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REVENUES BY SOURCE - ALL FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,822,370	\$70,233,780	\$70,565,582	\$65,796,926	\$62,975,710	\$63,716,460	\$64,764,510	\$65,621,436
Tuition	1,172,773	1,151,253	1,136,105	1,114,921	1,133,861	1,113,861	1,113,861	1,113,861
Classroom Materials and Fees	414,824	419,966	405,282	393,750	504,100	504,100	504,100	504,100
Earnings on Investments	375,612	1,919,532	3,295,504	3,367,924	2,740,000	2,102,500	1,155,000	655,000
Food Services	241,700	1,325,454	1,369,008	1,360,751	1,375,500	1,658,288	1,717,265	1,768,783
Extracurricular	835,948	866,812	955,916	951,243	1,314,563	1,337,563	1,320,563	1,295,363
Other Local Revenues	16,021,127	16,807,483	18,933,544	19,989,054	19,927,783	21,020,497	22,194,652	23,277,326
Intergovernmental - Federal	7,745,024	5,586,830	5,472,913	3,562,402	3,844,168	3,155,850	3,176,350	3,197,363
Intergovernmental - State	16,070,238	16,430,990	17,075,044	17,738,355	17,678,814	18,202,934	18,455,082	18,713,525
From Other Sources	1,102,010	26,577,308	1,356,450	1,347,603	1,156,966	1,116,845	1,109,345	1,132,445
Total Revenues	110,801,626	141,319,408	120,565,348	115,622,929	112,651,465	113,928,898	115,510,727	117,279,201

Source: Level 1 Financial Statements



Source: Level 1 Financial Statements

Significant Fiscal Year 2026 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 79.9% of total revenues of all funds. The District's revenues from local sources increased from fiscal year 2022 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 began to 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

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2025 revenue will decrease by \$3,686,372, followed by an additional decrease of \$3,003,052 in fiscal year 2026.

Property taxes constitute 70.0% of local resources and 55.9% of all funds revenues. Property tax revenue increased from fiscal year 2022 to fiscal year 2024 due to the 5.9 mill operating levy.

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 expired tax year December 31, 2023. Collections continued 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 \$16,200,539. This fund combines District and employee premium contributions to cover medical claims. Premium rates increases varied significantly: 1.37% in FY2022, 8.70% in FY2023, 15.00% in FY2024, 3.00% in FY2025, and 1.50% in FY2026. Future projections (FY2027-2029) estimate a 6.00% annual increase, based on the five-year historical average. Additional revenue sources include tax increment financing agreements (\$3,236,021), 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. An increase in tuition revenue projected for fiscal year 2026 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$3,367,924 in fiscal year 2025, due to improved investment strategies and favorable interest rates. Fiscal year 2026 projects \$2,740,000 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.

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Federal Sources:

The School District's Federal sources revenue category comprises governmental funds and federal grants, including school meal reimbursements. The IDEA Part-B special education federal grant represents the largest grant, accounting for 42.3% of this category for fiscal year 2026. Other significant federal grants include Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, and Title IV-A Student Support and Academic Enrichment.

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 15.7% of the District's revenues which is the third largest revenue source after property taxes, and other local revenues. For fiscal year 2026, 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 \$7.1 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 \$295,495 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2026, the District received a one-time allocation of \$327,414 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.

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For the School District the calculated Base cost total is \$42,568,888 in fiscal year 2026. 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 \$42,568,888 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,164 for fiscal year 2026. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,348 per pupil in fiscal year 2026 while the state funding portion is \$816 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:

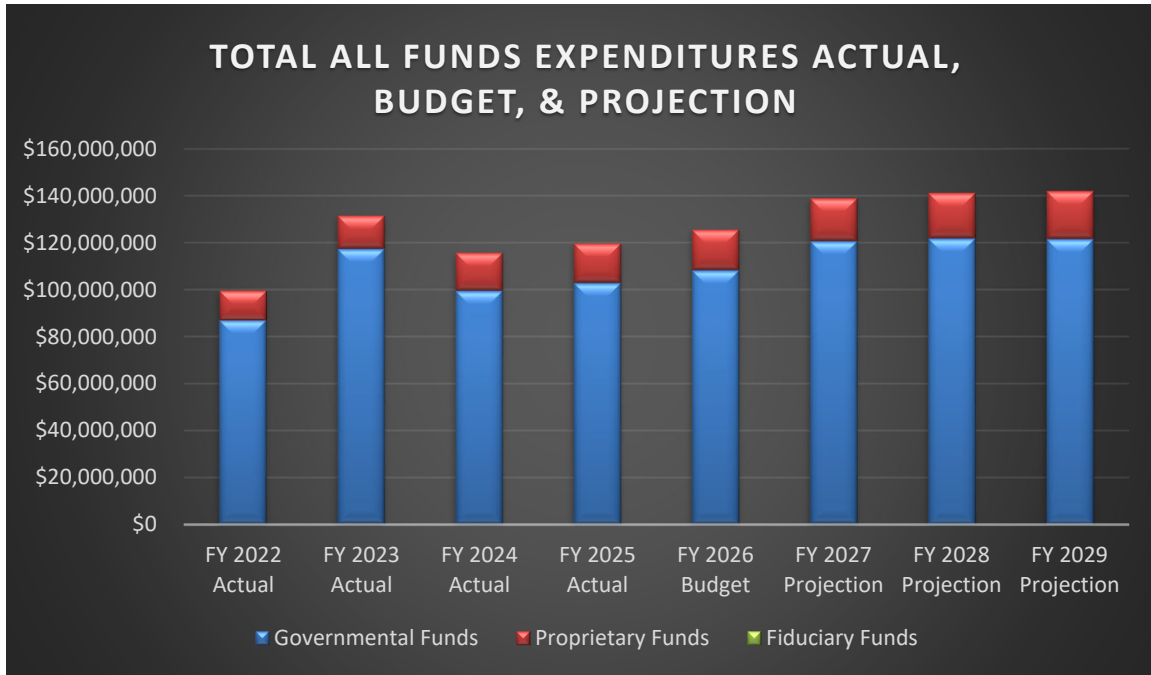
- Personnel: Incorporates current negotiated agreements, step increases, projected staffing needs, and anticipated retirements. Includes all supplemental contracts and substitute costs.
- Benefits: Projects healthcare costs using trend analysis, statutory retirement contributions, and other contractual 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.
 - 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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During

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fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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				
ALL FUNDS	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
Governmental Funds	\$102,848,460	\$108,226,647	\$5,378,187	5.23%
Proprietary Funds	16,761,584	17,336,535	574,951	3.43%
Fiduciary Funds	17,243	79,701	62,458	362.22%
Total Expenditures	119,627,287	125,642,883	6,015,596	5.03%

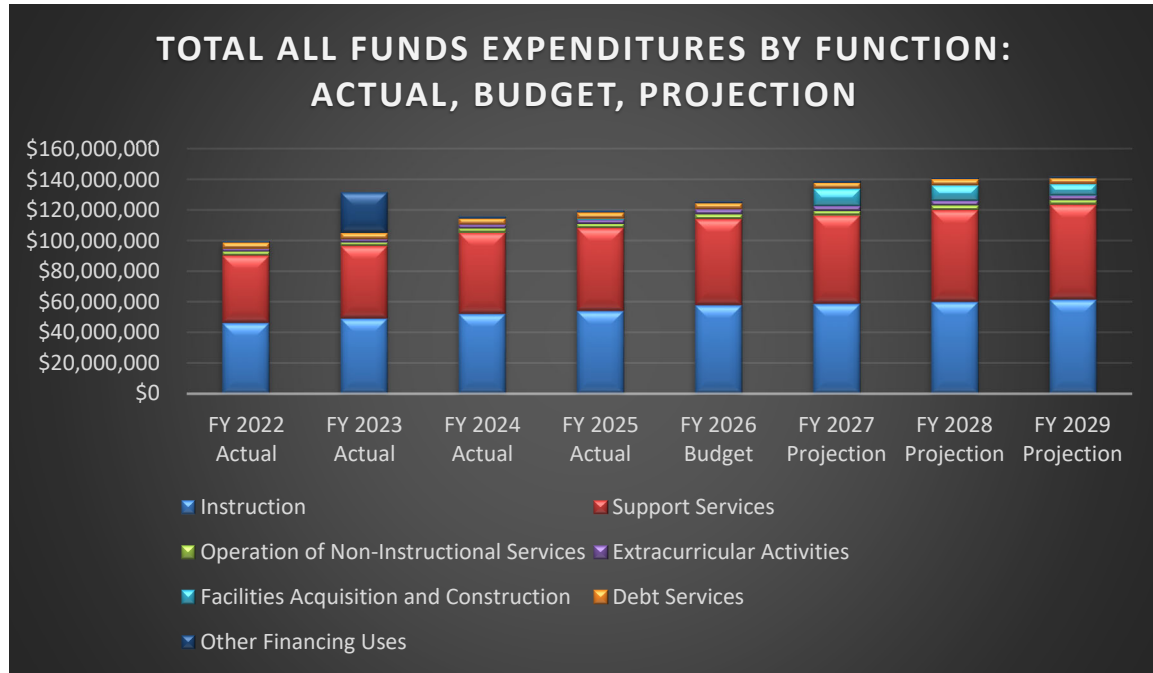
Source: Level 1 and Level 2 Financial Statements

EXPENDITURES BY OBJECT - ALL FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$48,978,903	\$51,212,795	\$53,649,085	\$55,678,415	\$59,058,547	\$59,561,874	\$60,652,396	\$61,548,161
Fringe Benefits	19,306,451	20,654,079	22,955,080	24,167,138	25,557,194	26,242,081	27,394,810	28,497,760
Purchase Services	20,659,931	22,225,365	25,079,084	26,209,651	28,450,018	29,515,256	30,762,548	32,214,251
Materials and Supplies	2,740,013	2,936,038	4,638,259	3,335,277	4,008,061	3,939,340	3,881,878	4,024,241
Capital Outlay	1,598,170	2,369,204	2,665,813	3,671,009	1,873,051	13,111,018	11,912,005	9,103,297
Other Objects	5,560,663	5,623,347	5,527,393	5,297,981	5,591,078	5,518,546	5,519,938	5,535,479
Other Financing Uses	749,445	26,490,985	1,217,929	1,267,816	1,104,934	1,113,845	1,106,345	1,129,445
Total Expenditures	99,593,576	131,511,813	115,732,643	119,627,287	125,642,883	139,001,960	141,229,920	142,052,634

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 2026 Budget Items in comparison to Fiscal Year 2025 Actual Expenditures:

Salaries:

Salaries make up the largest object category of all the School District' expenditures of 47.0%. Combined with fringe benefits, salary and benefits make up 67.3% 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. During fiscal year 2026, the District was able to reduce 13 positions from fiscal year 2025. The decrease was primarily due to a reduction in full-time substitute positions from 18 to 11 substitutes.

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 2023, the School District will have 33 more positions compared to fiscal year 2029.

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 FY 2024, purchase services increased by \$304,112. During FY 2025, purchase services increased by \$749,936. These increases were due to increased costs and placements for special education placements, instructional services costs (secondary Edmentum Online previously funded through ESSER, ELA & Math Diagnostic), lease for mobile units beginning in FY 2025, and increases for utility costs and risk/property insurances. The increase in FY 2026 of \$1,340,95 was due to a combination of additional special education placements and increases in utility costs and risk/property insurance, as well budget savings during

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FY 25. The increases in FY2027 and beyond were projected increases in utility costs and risk/property insurance.

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 \$16.4 million for fiscal year 2026 and increasing 6.00% 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:

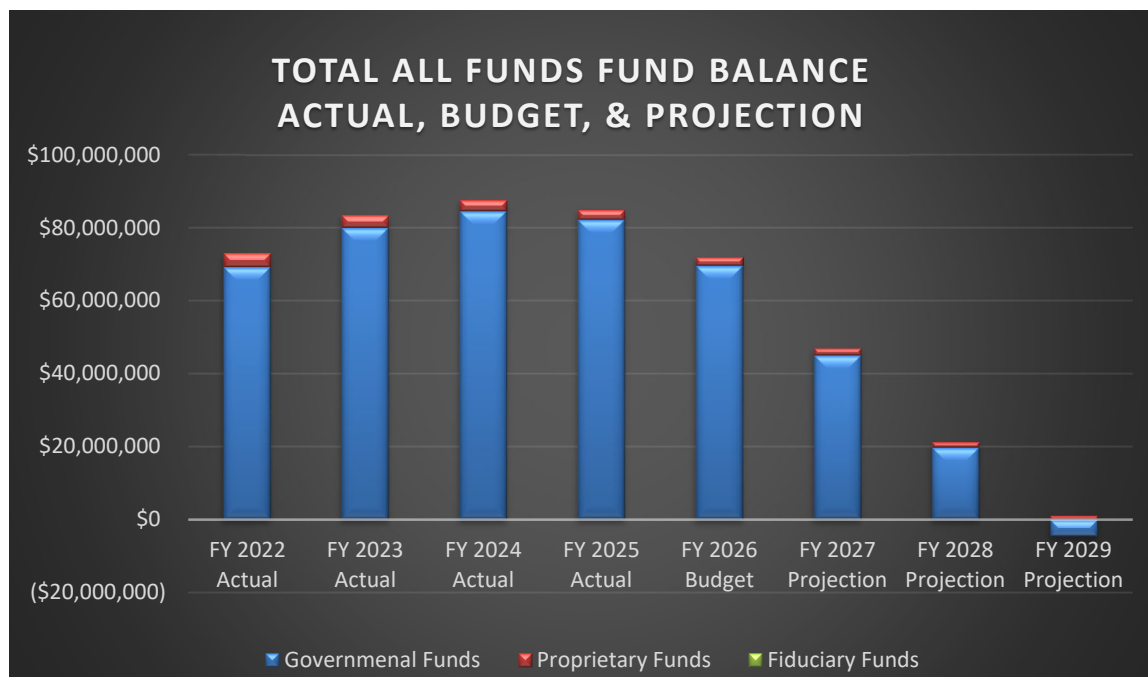
Other objects are primarily comprised of debt payments and county auditor fees for the collection of property taxes. Other Financing Uses are primarily transfers and advances to other funds. Other financing uses experienced a one-time increase in expenditure during fiscal year 2023 which inflated fiscal 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.

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Source: Level 1 Financial Statements

FUND BALANCE - ALL FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	65,851,683	77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002
Ending Cash Balance	77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002	(861,431)
Year End Encumbrances	3,990,391	3,399,687	4,063,243	2,735,271	2,761,202	2,639,830	2,639,830	2,639,830
Unencumbered Fund Balance	73,069,342	83,467,641	87,636,790	84,960,404	71,943,055	46,991,365	21,272,172	(3,501,261)

Source: Level 1 Financial Statements

As indicated by the charts above, from fiscal year 2022 through fiscal year 2025, the fund balance has grown by \$11.9 million or by 16.3% 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 begin to deficit spend 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:

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“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.

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

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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.

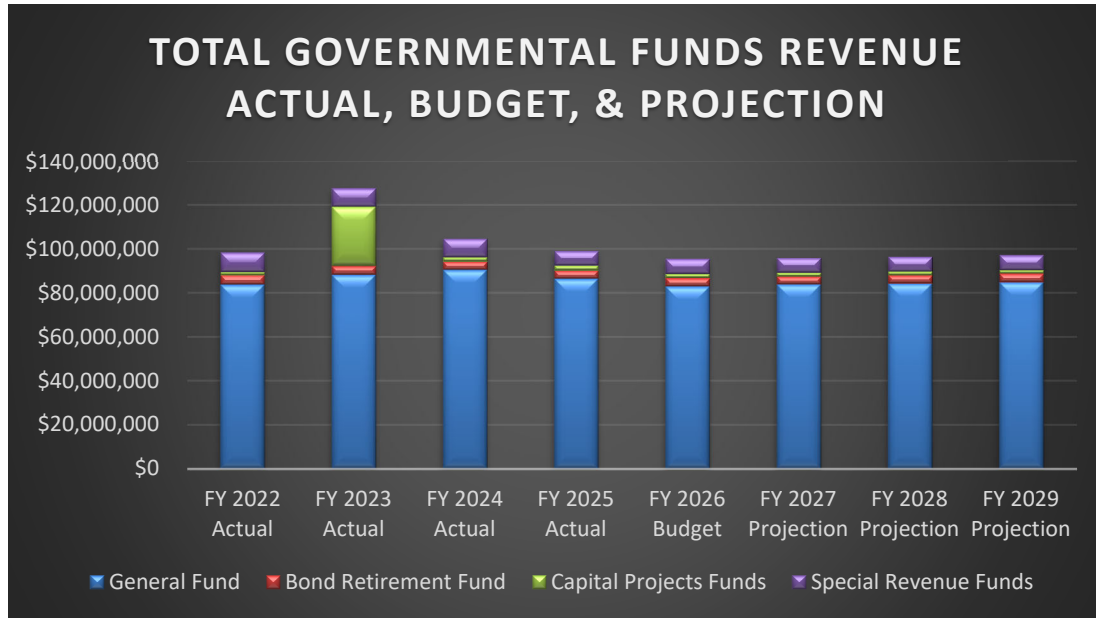
Governmental Funds Significant Revenue Changes and Assumptions

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.
 - 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.

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Source: Governmental Funds Level 2 and Level 3 Financial Statements

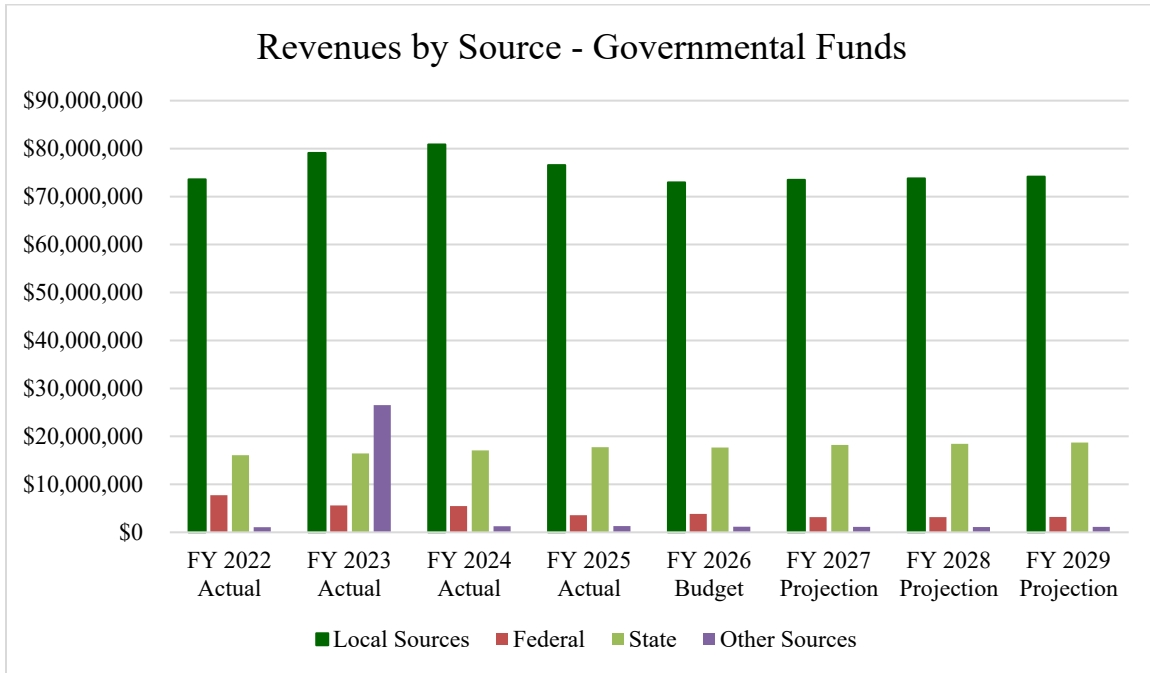
TOTAL GOVERNMENTAL FUNDS REVENUE BY SOURCE - PRIOR YEAR TO CURREN YEAR COMPARISON				
ALL FUNDS	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
General Fund	\$86,547,357	\$83,075,490	(\$3,471,867)	-4.01%
Bond Retirement Funds	3,669,374	3,703,304	33,930	0.92%
Capital Projects Funds	2,316,074	1,887,356	(428,718)	-18.51%
Special Revenue Funds	6,622,111	6,982,976	360,865	5.45%
Total Revenues	99,154,916	95,649,126	(3,505,790)	-3.54%

Source: Governmental Funds Level 2 and Level 3 Financial Statements

REVENUES BY SOURCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,822,370	\$70,233,780	\$70,565,582	\$65,796,926	\$62,975,710	\$63,716,460	\$64,764,510	\$65,621,436
Tuition	1,141,798	1,121,368	1,096,220	1,076,446	1,091,861	1,091,861	1,091,861	1,091,861
Classroom Materials and Fees	193,647	210,468	199,280	207,246	199,500	199,500	199,500	199,500
Earnings on Investments	375,612	1,919,532	3,295,504	3,367,924	2,740,000	2,102,500	1,155,000	655,000
Food Services	241,700	1,325,454	1,369,008	1,360,751	1,375,500	1,658,288	1,717,265	1,768,783
Extracurricular	718,220	747,362	799,612	786,902	1,009,963	1,032,963	1,015,963	990,763
Other Local Revenues	4,093,126	3,518,839	3,545,880	3,971,887	3,576,644	3,697,326	3,841,126	3,831,625
Intergovernmental - Federal	7,745,024	5,586,830	5,472,913	3,562,402	3,844,168	3,155,850	3,176,350	3,197,363
Intergovernmental - State	16,070,238	16,430,990	17,075,044	17,738,355	17,678,814	18,202,934	18,455,082	18,713,525
From Other Sources	1,073,792	26,525,174	1,273,335	1,286,077	1,156,966	1,116,845	1,109,345	1,132,445
Total Revenues	98,475,527	127,619,797	104,692,378	99,154,916	95,649,126	95,974,527	96,526,002	97,202,300

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 76.3% of total revenues of governmental funds. The District's revenues from local sources increased from fiscal year 2022 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 began to 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 local sources revenue decreased by \$4,303,004, followed by an additional estimated decrease of \$3,598,904 in fiscal year 2026.

Property taxes constitute 86.3% of local resources and 65.8% of all governmental funds revenues. Property tax revenue increased from fiscal year 2022 to fiscal year 2024 due to the 5.9 mill operating levy.

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 expired tax year December 31, 2023. Collections continued through December 31, 2024.
- In November 2021 renewed a 5 year 6 mill levy with 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

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of \$3,236,021. 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. An increase in tuition revenue projected for fiscal year 2026 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$3,367,924 in fiscal year 2025, due to improved investment strategies and favorable interest rates. Fiscal year 2026 projects \$2,740,000 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 IDEA Part-B special education federal grant represents the largest grant, accounting for 42.3% of this category for fiscal year 2026. Other significant federal grants include Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, and Title IV-A Student Support and Academic Enrichment.

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 18.5% of the District's governmental funds revenues which is the second largest revenue source after property taxes. For fiscal year 2026, 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 \$7.1 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 \$295,495 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2026, the District received a one-time allocation of \$327,414 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 \$42,568,888 in fiscal year 2026. 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 \$42,568,888 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,164 for fiscal year 2026. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,348 per pupil in fiscal year 2026 while the state funding portion is \$816 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.

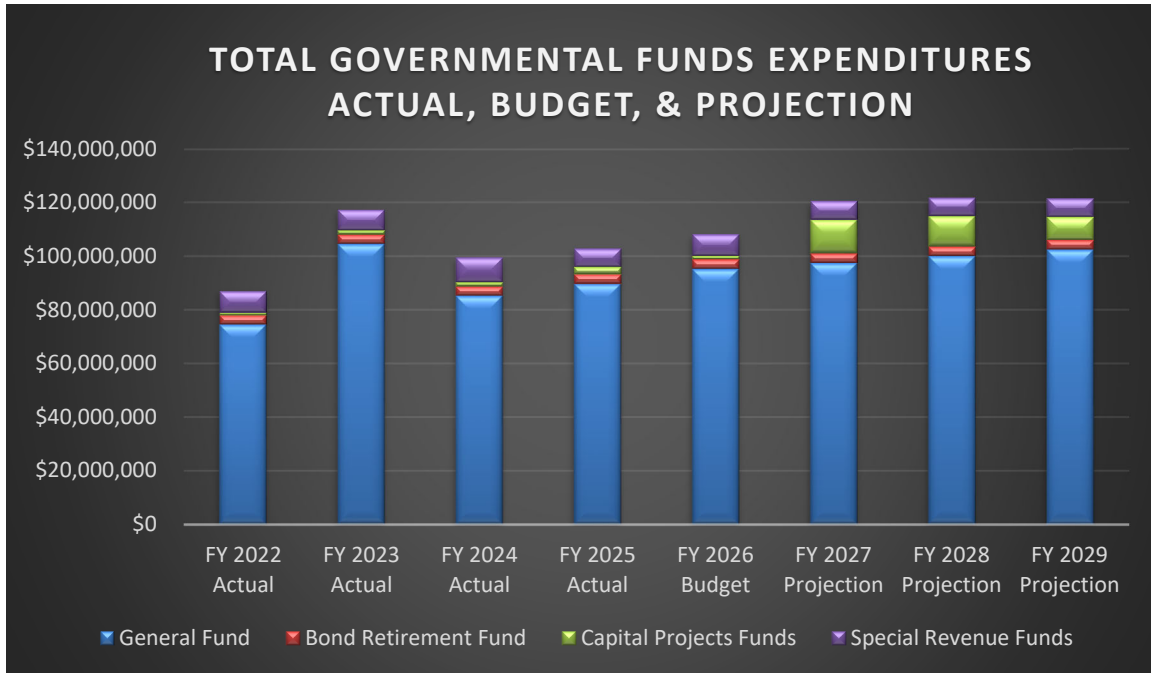
Governmental Funds Significant Expenditures Changes and Assumptions

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				
ALL FUNDS	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
General Fund	\$89,760,490	\$95,307,768	\$5,547,278	6.18%
Bond Retirement Funds	3,588,027	3,578,560	(9,467)	-0.26%
Capital Projects Funds	2,652,565	1,264,230	(1,388,335)	-52.34%
Special Revenue Funds	6,847,378	8,076,089	1,228,711	17.94%
Total Expenditures	102,848,460	108,226,647	5,378,187	5.23%

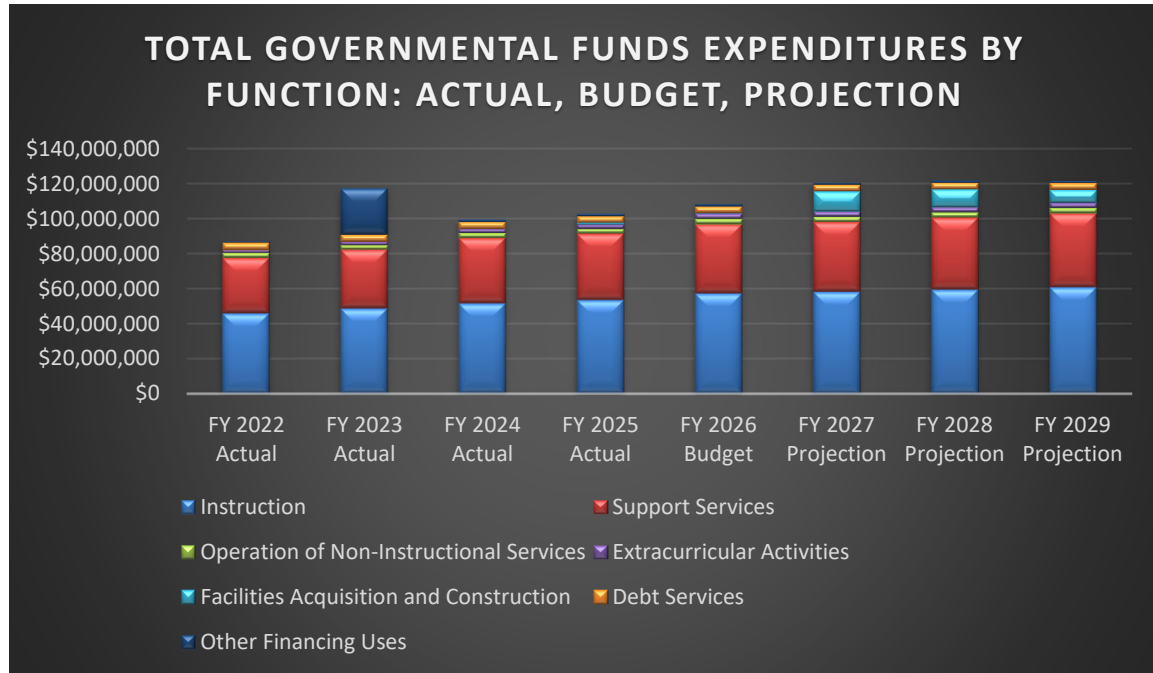
Source: Governmental Funds Level 2 and Level 3 Financial Statements

EXPENDITURES BY OBJECT - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$48,964,947	\$51,145,956	\$53,554,511	\$55,642,763	\$59,023,547	\$59,526,874	\$60,617,396	\$61,513,161
Fringe Benefits	19,303,644	20,641,147	22,939,619	24,161,060	25,551,722	26,236,609	27,389,338	28,492,288
Purchase Services	8,488,058	8,653,370	9,410,752	9,879,943	11,721,785	11,795,849	11,990,186	12,325,756
Materials and Supplies	2,483,881	2,626,498	4,329,724	3,056,738	3,594,451	3,525,103	3,467,328	3,609,691
Capital Outlay	1,521,558	2,240,834	2,568,205	3,575,760	1,750,613	13,033,368	11,839,505	9,030,797
Other Objects	5,533,164	5,595,160	5,488,016	5,264,380	5,479,595	5,398,685	5,413,156	5,428,697
Other Financing Uses	749,445	26,490,985	1,217,929	1,267,816	1,104,934	1,113,845	1,106,345	1,129,445
Total Expenditures	87,044,697	117,393,950	99,508,756	102,848,460	108,226,647	120,630,333	121,823,254	121,529,835

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 54.5%. Combined with fringe benefits, salary and benefits make up 78.2% 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. During fiscal year 2026, the District was able to reduce 13 positions from fiscal year 2025. The decrease was primarily due to a reduction in full-time substitute positions from 18 to 11 substitutes.

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 2023, the School District will have 33 more positions compared to fiscal year 2029.

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 FY 2024, purchase services increased by \$304,112. During FY 2025, purchase services increased by \$749,936. These increases were due to increased costs and placements for special education placements, instructional services costs (secondary Edmentum Online previously funded through ESSER, ELA & Math Diagnostic), lease for mobile units beginning in FY 2025, and increases for utility costs and risk/property insurances. The increase in FY 2026 of \$1,340,95 was due to a combination of additional special education placements and increases in utility costs and risk/property insurance, as well budget savings during

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FY 25. The increases in FY2027 and beyond were projected increases in utility costs and risk/property insurance.

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.

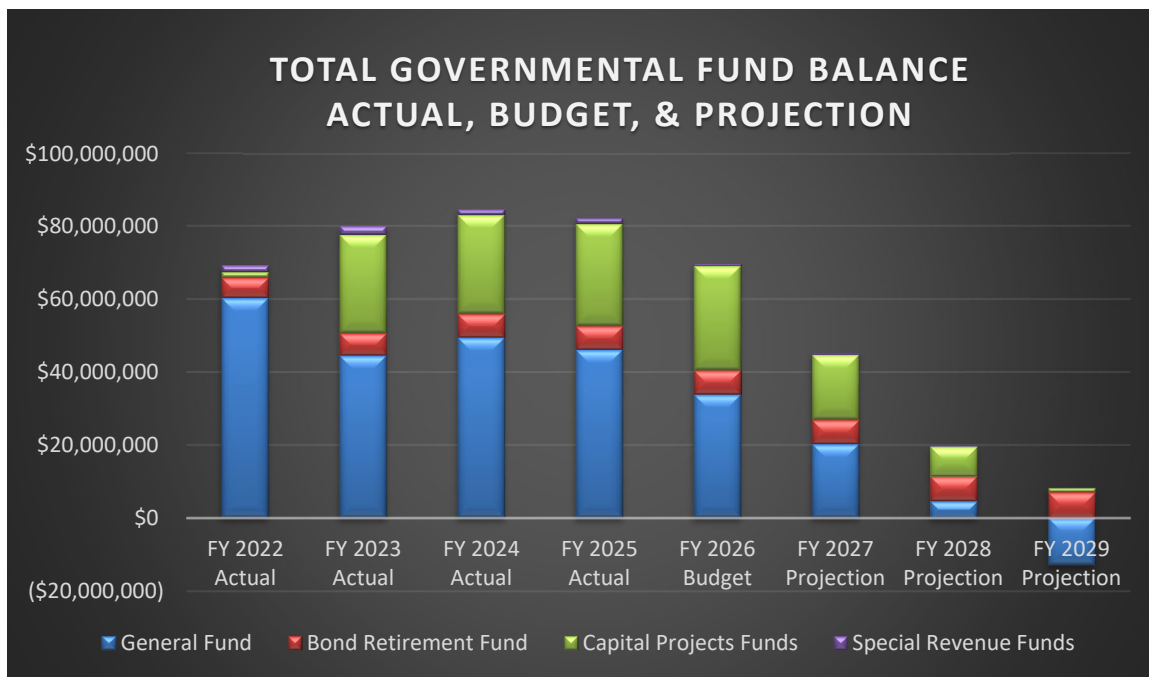
Other Objects and Other Financing Uses:

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.

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

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FUND BALANCE - GOVERNMENTAL FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	61,728,853	73,159,683	83,385,530	88,569,152	84,875,608	72,298,087	47,642,281	22,345,029
Ending Cash Balance	73,159,683	83,385,530	88,569,152	84,875,608	72,298,087	47,642,281	22,345,029	(1,982,505)
Year End Encumbrances	3,893,707	3,367,029	4,002,618	2,676,221	2,702,152	2,580,780	2,580,780	2,580,780
Unencumbered Fund Balance	69,265,976	80,018,501	84,566,534	82,199,387	69,595,935	45,061,501	19,764,249	(4,563,285)

Source: Governmental Funds Level 2

As indicated by the charts above, from fiscal year 2022 through fiscal year 2025, the fund balance has grown by \$12.9 million or by 18.7% 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 began to deficit spend 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.

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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.

Proprietary Funds Significant Revenue Changes and Assumptions

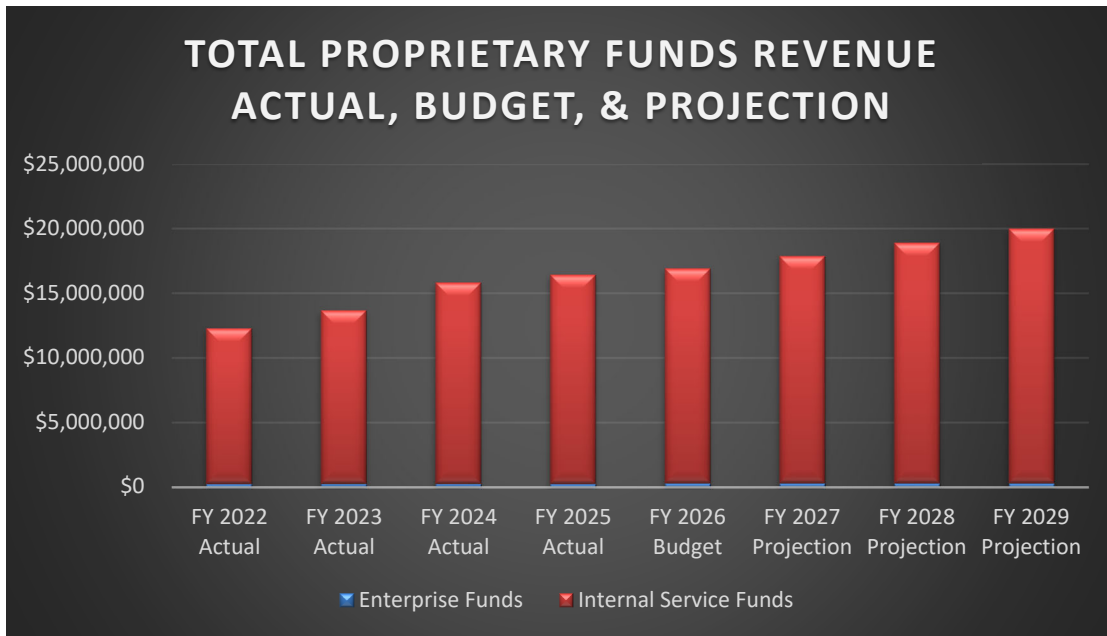
The following charts provide revenues by fund type and by source for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% which is based on a five-year historical average.

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- 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.



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 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
Enterprise Funds	\$244,967	\$301,000	\$56,033	22.87%
Internal Service Funds	16,201,528	16,626,339	424,811	2.62%
Total Revenues	16,446,495	16,927,339	480,844	2.92%

Source: Proprietary Funds Level 2 and Level 3 Financial Statements

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REVENUES BY SOURCE - PROPRIETARY FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Tuition	\$30,975	\$29,885	\$39,885	\$38,475	\$42,000	\$22,000	\$22,000	\$22,000
Classroom Materials and Fees	221,177	209,498	206,002	186,504	304,600	304,600	304,600	304,600
Extracurricular	93,565	117,250	124,437	142,823	229,600	229,600	229,600	229,600
Other Local Revenues	11,926,435	13,286,408	15,385,808	16,017,167	16,351,139	17,323,171	18,353,526	19,445,701
From Other Sources	28,218	52,134	83,115	61,526	0	0	0	0
Total Revenues	12,300,370	13,695,175	15,839,247	16,446,495	16,927,339	17,879,371	18,909,726	20,001,901

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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

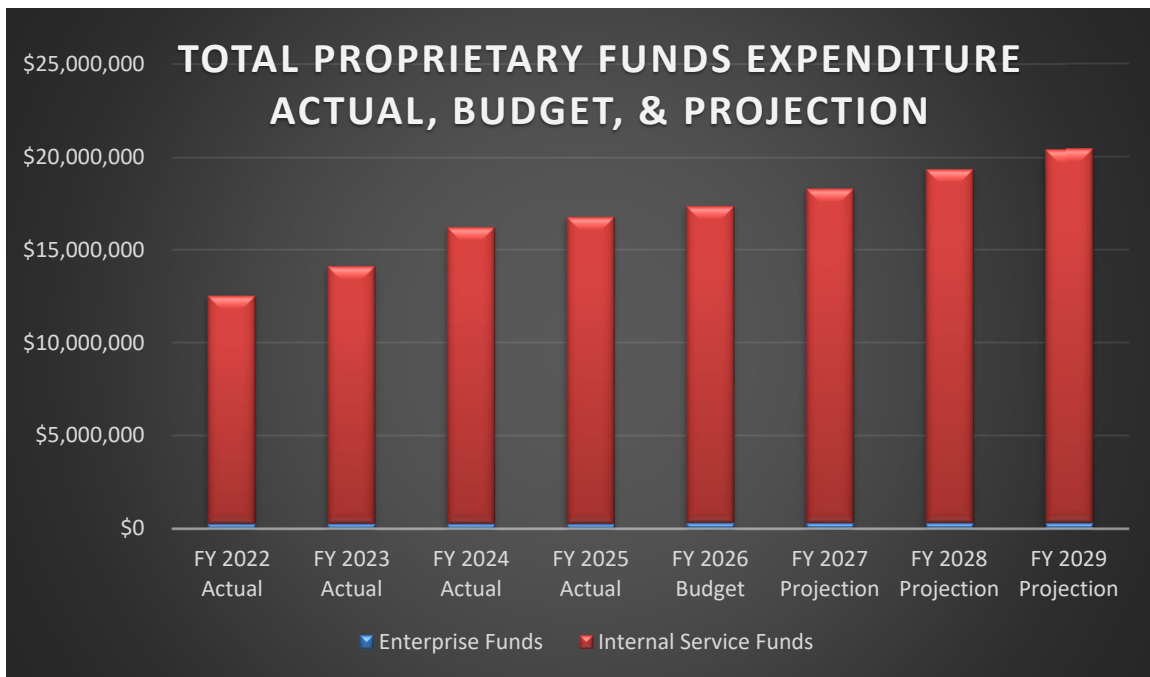
The following charts provide expenditures by fund type and by object for four years of actual, the current year budget, and three years of projected estimates for the proprietary funds.

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% which is based on a five-year historical average.

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- 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.



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 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
Enterprise Funds	\$244,888	\$301,000	\$56,112	22.91%
Internal Service Funds	16,516,696	17,035,535	518,839	3.14%
Total Expenditures	16,761,584	17,336,535	574,951	3.43%

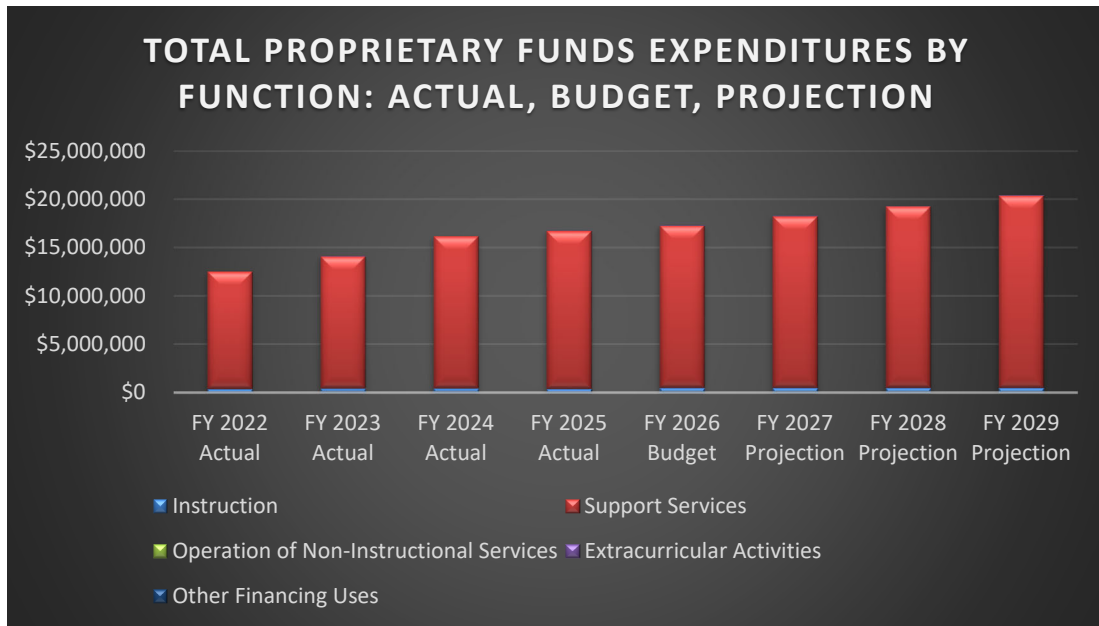
Source: Proprietary Funds Level 2 and Level 3 Financial Statements

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EXPENDITURES BY OBJECT - PROPRIETARY FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$11,739	\$66,839	\$88,330	\$28,901	\$20,000	\$20,000	\$20,000	\$20,000
Fringe Benefits	2,465	12,932	14,495	5,035	3,154	3,154	3,154	3,154
Purchase Services	12,171,873	13,571,995	15,668,332	16,329,708	16,728,233	17,719,407	18,772,363	19,888,495
Materials and Supplies	256,132	309,540	308,535	278,539	413,610	414,237	414,550	414,550
Capital Outlay	76,612	128,370	97,608	95,249	122,438	77,650	72,500	72,500
Other Objects	4,862	20,506	27,301	24,152	49,100	50,022	49,100	49,100
Total Expenditures	12,523,683	14,110,182	16,204,601	16,761,584	17,336,535	18,284,470	19,331,667	20,447,799

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% which is based on a five-year historical average.

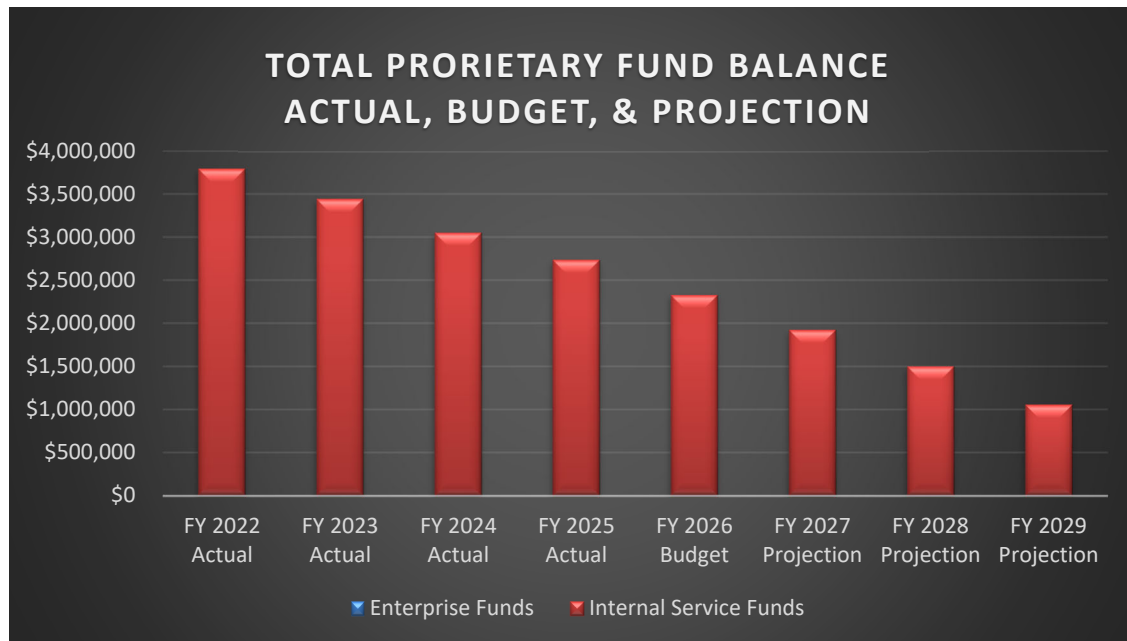
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For the Uniform School Supplies fund, District's expenditures can vary from year to year based on the amount of consumable supplies needed. Budget projections for each school include incremental increases to accommodate potential additional classroom 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								
Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Projection	2028 Projection	2029 Projection
Fund Balance:								
Beginning Cash Balance	\$4,114,937	\$3,891,624	\$3,476,617	\$3,111,263	\$2,796,174	\$2,386,978	\$1,981,879	\$1,559,938
Ending Cash Balance	3,891,624	3,476,617	3,111,263	2,796,174	2,386,978	1,981,879	1,559,938	1,114,040
Year End Encumbrances	95,984	32,658	57,865	57,385	57,385	57,385	57,385	57,385
Unencumbered Fund Balance	3,795,640	3,443,959	3,053,398	2,738,789	2,329,593	1,924,494	1,502,553	1,056,655

Source: Proprietary Funds Level 2 Financial Statements

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Of the total fund balance amount within the Proprietary Funds, 94.9% 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.

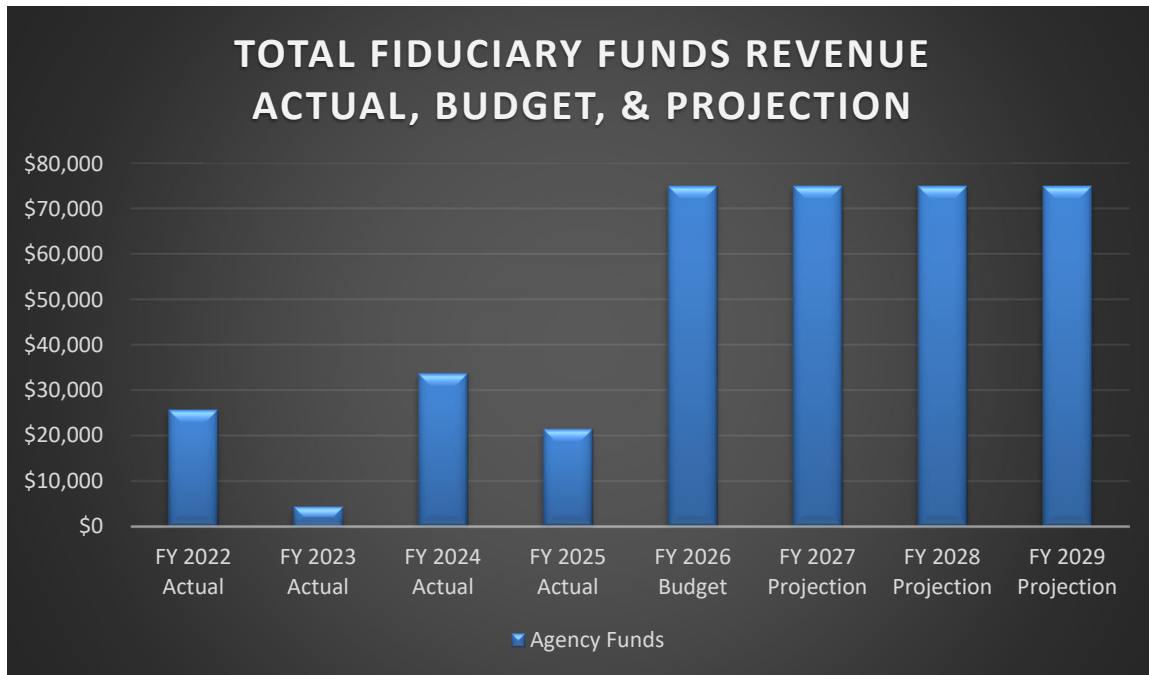
Fiduciary Funds Significant Revenue Changes and Assumptions

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 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
ALL FUNDS				
Agency Funds	\$21,518	\$75,000	\$53,482	248.55%
Total Revenues	21,518	75,000	53,482	248.55%

Source: Fiduciary Funds Level 2 Financial Statements

REVENUES BY SOURCE - FIDUCIARY FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$24,163	\$2,200	\$31,867	\$21,518	\$75,000	\$75,000	\$75,000	\$75,000
Other Local Revenues	1,566	2,236	1,856	0	0	0	0	0
Total Revenues	25,729	4,436	33,723	21,518	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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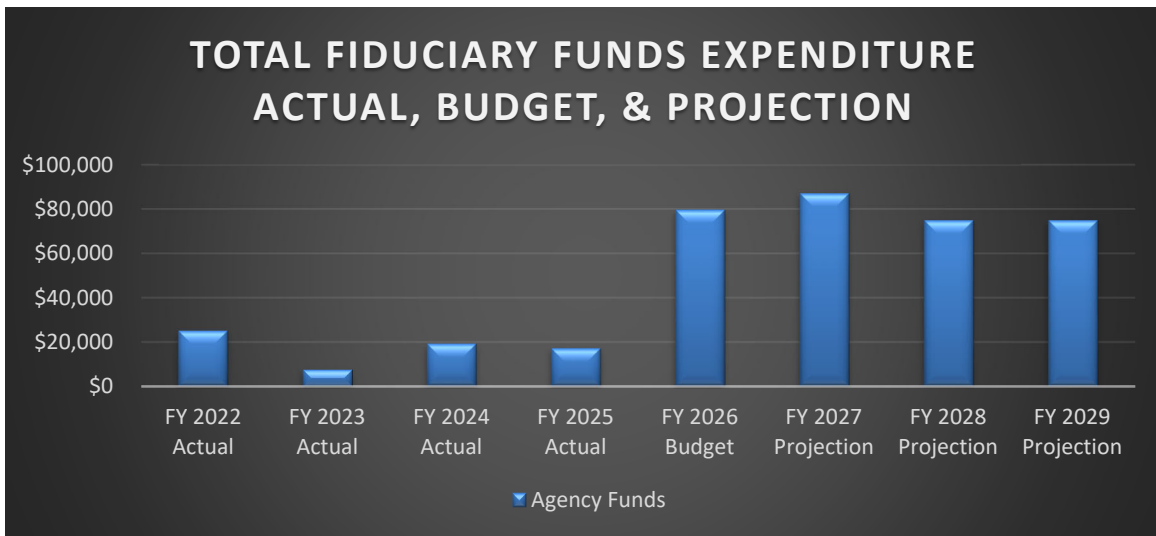
Governmental Funds. In future years, the State of Ohio Auditors Office has directed school district to track this activity back within the fiduciary funds.

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 2025 Actual	Fiscal Year 2026 Budget	Increase / (Decrease)	Percent Change
Agency Funds	\$17,243	\$79,701	\$62,458	362.22%
Total Expenditures	17,243	79,701	62,458	362.22%

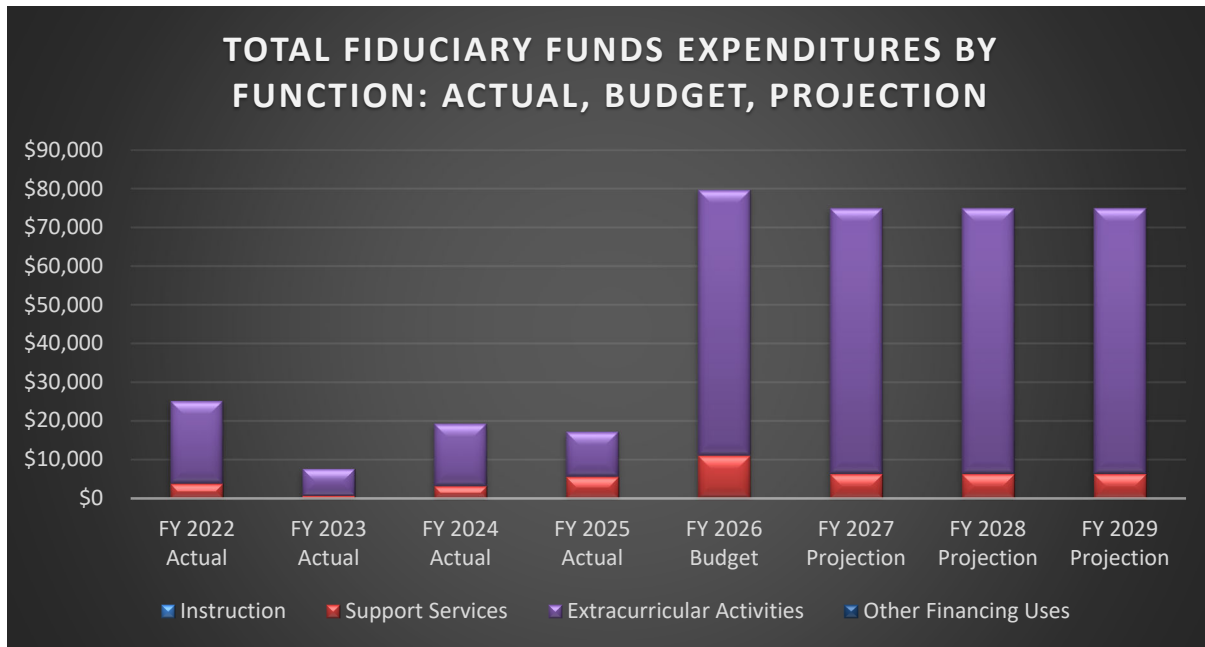
Source: Fiduciary Funds Level 2 Financial Statement

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EXPENDITURES BY OBJECT - FIDUCIARY FUNDS								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$2,217	\$0	\$6,244	\$6,751	\$15,000	\$15,000	\$15,000	\$15,000
Fringe Benefits	342	0	966	1,043	2,318	2,318	2,318	2,318
Other Objects	22,637	7,681	12,076	9,449	62,383	69,839	57,682	57,682
Total Expenditures	25,196	7,681	19,286	17,243	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

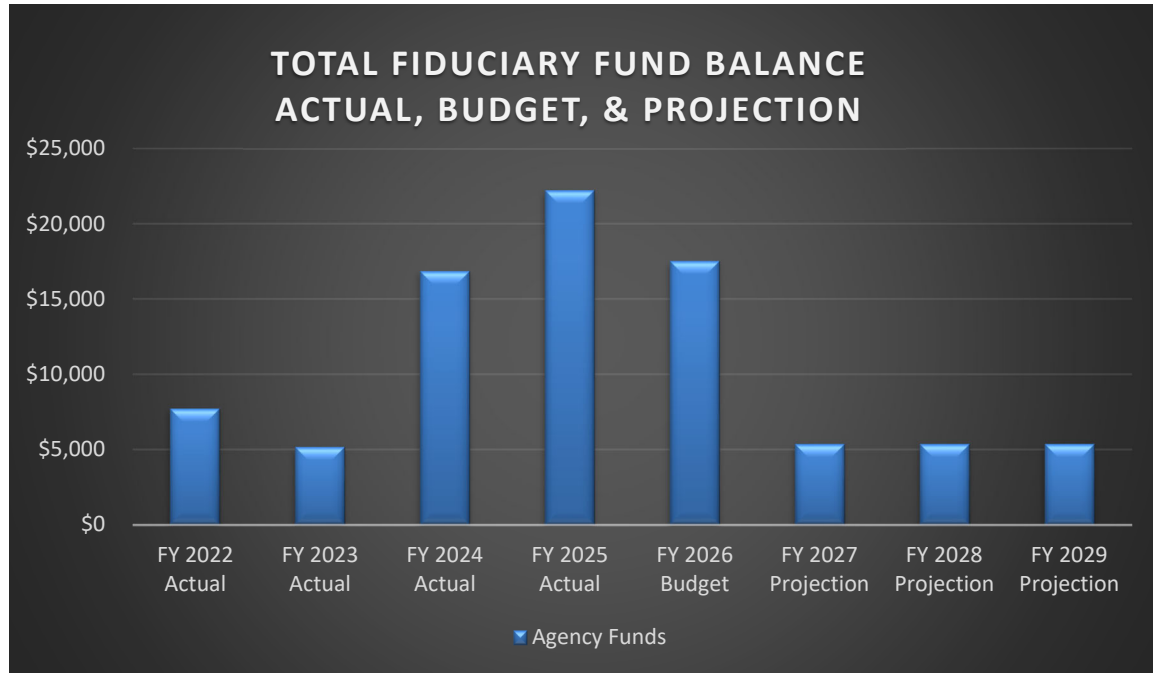
Expenditures vary from year to year based on the number of state athletic competitions hosted at the District. Due to the installation of synthetic turf and location of the District, the District has experienced an increased number of state competitions hosted on District facilities. Projections are 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 OHSA 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.

**Strongsville City School District
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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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$7,893	\$8,426	\$5,181	\$19,618	\$23,893	\$19,192	\$7,035	\$7,035
Ending Cash Balance	8,426	5,181	19,618	23,893	19,192	7,035	7,035	7,035
Year End Encumbrances	700	0	2,760	1,665	1,665	1,665	1,665	1,665
Unencumbered Fund Balance	7,726	5,181	16,858	22,228	17,527	5,370	5,370	5,370

Source: Fiduciary Funds Level 2 Financial Statements

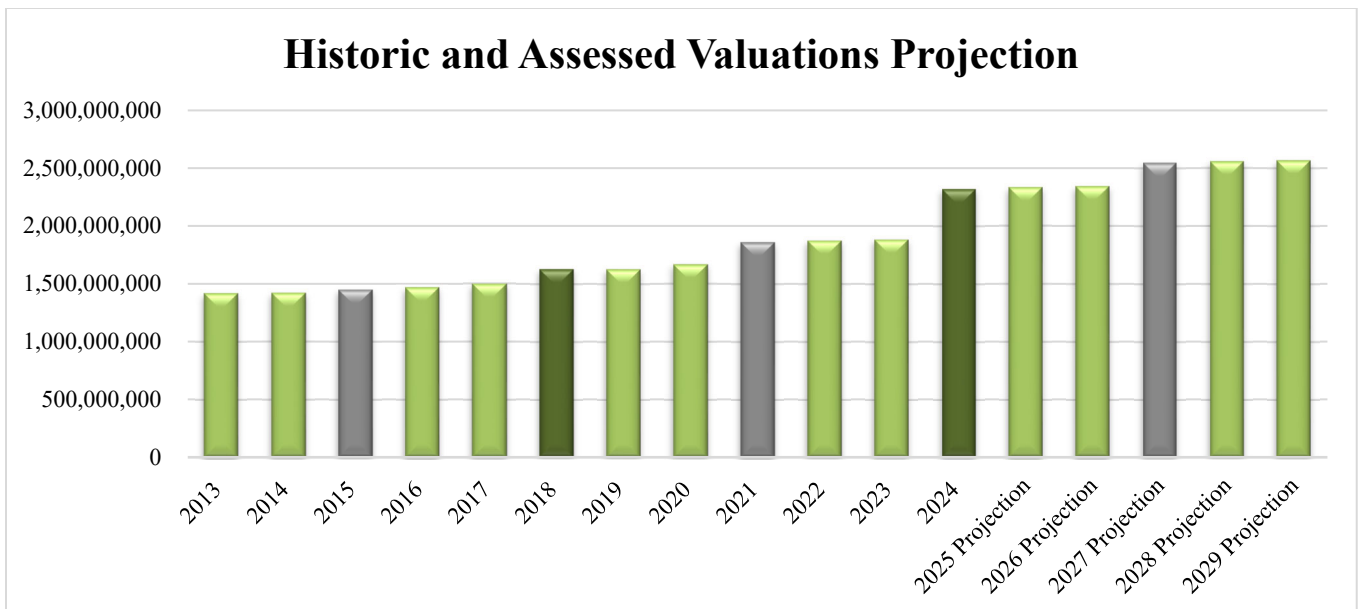
Due to the nature of fund, the District makes an attempt to maintain a year end zero or minimal fund balance for these accounts. Carryover balances are incorporated into future budget projections. The projected decrease in fund balance for fiscal year 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.

**Strongsville City School District
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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 (2013-2024) and assessed valuations projection (2025-2029).



Source: District and Cuyahoga County Records

Tax Years: 2013-2024 Actuals; 2025-2029 Projection

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

Triennial update years: 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.

**Strongsville City School District
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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 expired tax year December 31, 2023. Collections continued 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 2020 to tax year 2024, the total tax rate decreased by 7.1 mills. The decrease is due to the net of the expiration of the 2019 5.9 mill renewal levy netted against a 1.20 mill reduction in the bond rate.

Total Rates and Effective Tax Rates												
				Total Class I Res.	Total Class II Comm.	General Fund Inside		Total Class I Res. Operating	Total Class II Comm. Operating	Total Class I Res. PI Fund	Total Class II Res. PI Fund	
Tax Year	Total Millage	Total Millage Operating	Total PI Fund	Effective Rate	Effective Rate	Millage Rate	Bond Rate	Effective Rate	Effective Rate	Effective Rate	Effective Rate	
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	
2024	80.38	77.78	1.00	27.22	39.77	5.60	1.60	19.51	31.89	0.51	0.68	

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:

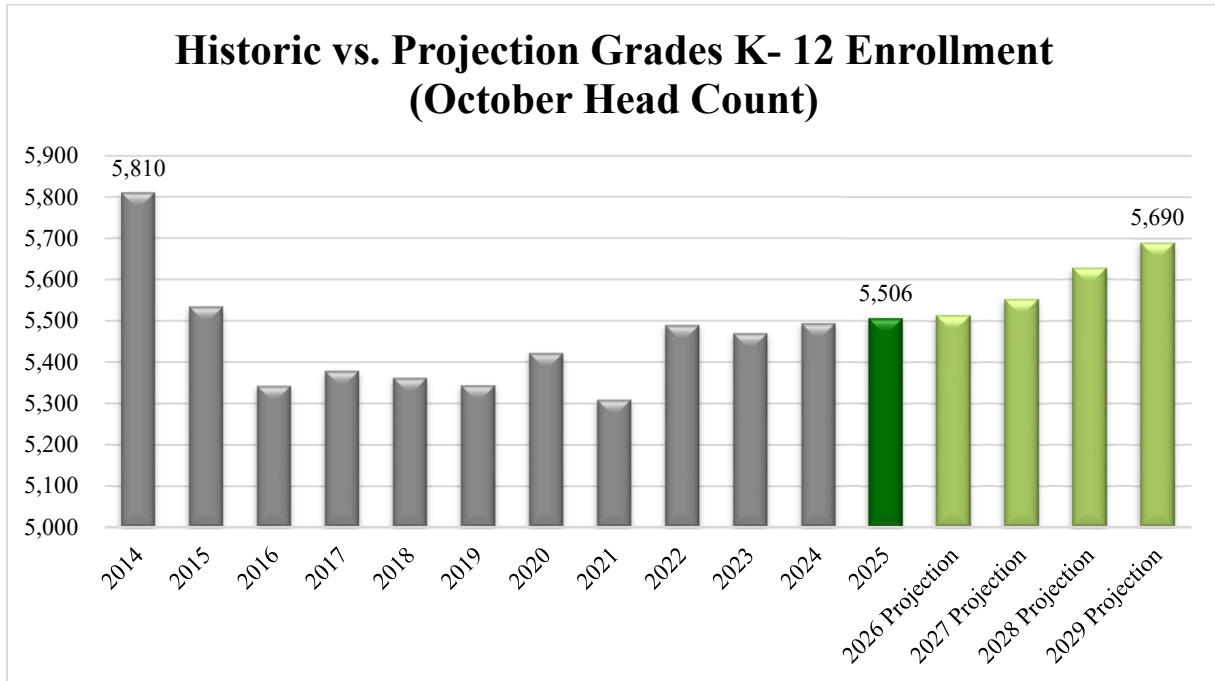
The School District projects future student enrollment by studying several factors:

- 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.

GRADE	STUDENT ENROLLMENT TRENDS BY FISCAL YEAR															
	ACTUAL												PROJECTION			
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
K	274	271	285	305	289	331	393	325	363	337	348	352	317	368	365	338
1	314	328	315	338	342	342	382	398	376	376	370	382	379	341	396	394
2	356	312	333	317	354	352	358	374	424	396	391	377	396	393	354	411
3	373	355	316	350	336	351	373	361	398	439	406	406	389	409	406	366
4	457	384	361	351	375	348	363	367	375	416	441	410	414	397	417	414
5	414	463	376	380	374	377	380	376	391	392	417	447	418	423	405	426
6	445	414	468	402	418	395	398	384	416	431	427	446	486	455	459	441
7	468	448	421	491	434	445	396	407	406	431	441	438	459	500	468	472
8	508	469	446	427	504	439	450	400	421	416	443	450	449	470	512	479
9	525	533	492	478	454	535	495	488	475	486	437	439	479	478	500	545
10	506	510	522	495	479	457	533	474	471	451	469	438	427	466	465	487
11	580	493	510	514	483	483	425	517	439	443	441	458	423	412	450	448
12	590	554	497	530	519	488	475	437	534	455	462	463	478	441	430	469
TOTAL	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,469	5,493	5,506	5,514	5,553	5,628	5,690
Average Change	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.4%	0.4%	0.2%	0.1%	0.1%	0.7%	1.4%	1.1%
Sources:																
Actual - O.D.E October Head Count Report.																
Current Year - District Data as 09/30/25.																
Projection - Mobility Calculation based on a 3 year average.																

**Strongsville City School District
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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.

Future Years – Between 2014 and 2025, the School District’s enrollment has seen a decline of 5.23%. 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 2018 to 2025 enrollment has increased by 2.70% and between 2025 to 2029 enrollment is projected to increase by 3.34%.

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:

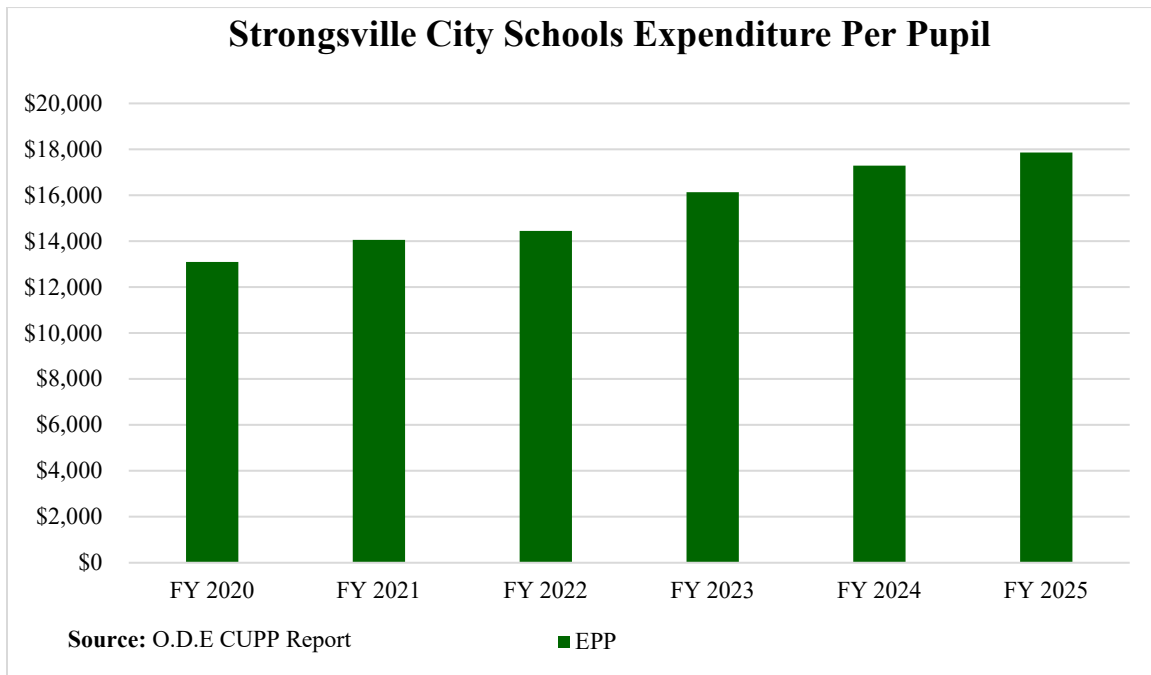
- Chapman Elementary – 2 mobile units
- Kinsner Elementary – 1 mobile unit
- Muraski Elementary – 2 mobile units
- Surrarrer Elementary – 2 mobile units

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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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Rocky River CSD	\$15,211	\$16,162	\$16,234	\$18,193	\$18,920	\$21,090
Westlake CSD	\$14,455	\$16,140	\$16,426	\$18,467	\$19,944	\$20,969
North Olmsted CSD	\$15,278	\$17,217	\$17,180	\$17,351	\$17,803	\$19,122
Berea CSD	\$14,102	\$15,103	\$15,629	\$16,490	\$17,496	\$17,920
Strongsville CSD	\$13,096	\$14,052	\$14,441	\$16,130	\$17,286	\$17,857
Olmsted Falls CSD	\$12,983	\$13,020	\$14,031	\$15,364	\$16,166	\$17,200
Brecksville-Broadview Heights CSD	\$13,996	\$14,270	\$15,776	\$15,711	\$16,456	\$17,176
Medina CSD	\$12,536	\$13,844	\$14,465	\$16,026	\$16,057	\$16,568
North Royalton CSD	\$12,885	\$12,876	\$13,924	\$14,738	\$15,327	\$16,080
Brunswick CSD	\$11,555	\$11,545	\$12,708	\$13,726	\$14,784	\$15,910

Source: O.D.E. CUPP Report

**Strongsville City School District
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Personnel Trends:

Since fiscal year 2023, the District's staffing levels have increased by 32.79 full time equivalents (FTE). Of this total increase, 37.50 F.T.E's were teachers and aids based on enrollment, student needs, and course offerings, while other classifications were reduced by 4.71 F.T.E's.

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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Teachers	392.04	400.01	418.74	410.54	410.54	410.54
Aides	123.00	133.00	141.00	142.00	142.00	142.00
Administrative	31.00	32.00	33.00	33.00	33.00	33.00
Clerical	40.00	39.50	39.00	39.00	39.00	39.00
Custodial / Maintenance	59.00	60.00	59.00	59.00	59.00	59.00
Transportation	68.00	70.50	69.50	64.00	64.00	64.00
All Other	78.00	77.66	76.29	76.29	76.29	76.29
TOTAL	791.04	812.67	836.53	823.83	823.83	823.83

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.
- 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.

Strongsville City School District
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- 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



**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.

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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.

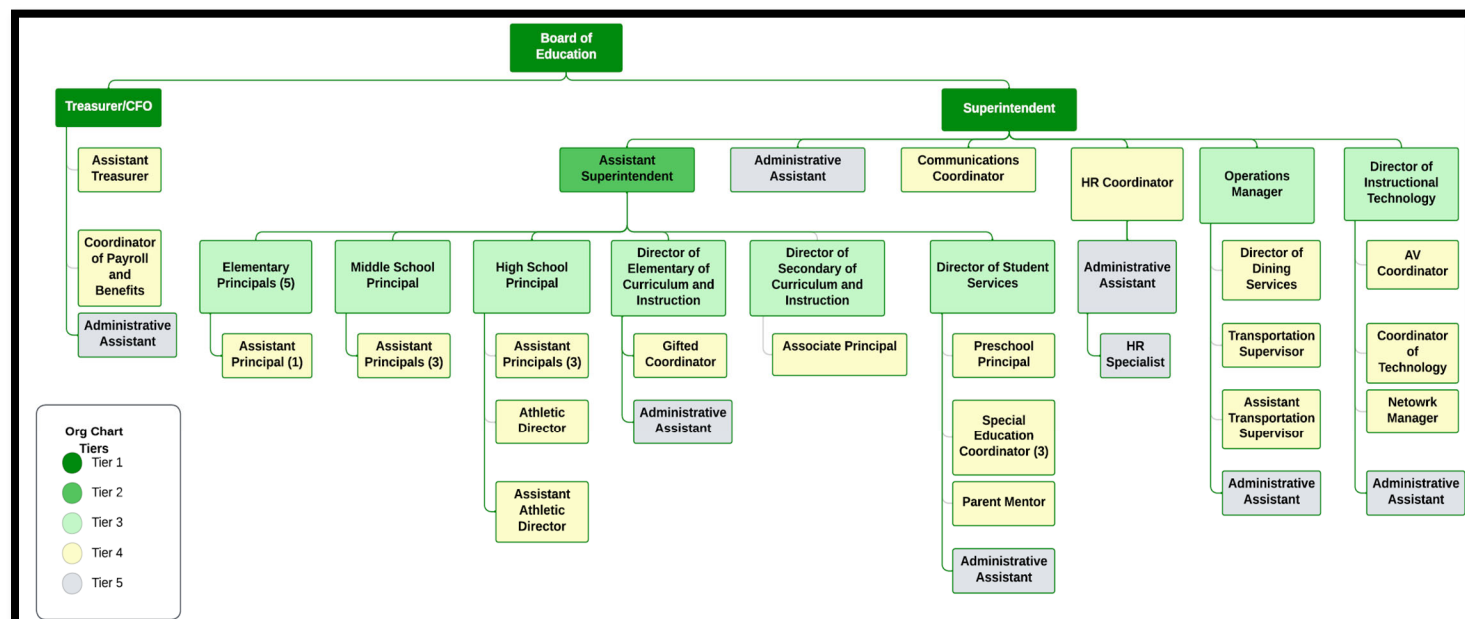
BOARD OF EDUCATION		
Board Member	Elected Position	Term
Mrs. Laura Wolfe-Housum	President	1/1/2024 - 12/31/2027
Mrs. Michelle Bissell	Vice President	1/1/2024 - 12/31/2027
Mr. Kevin Griffin	Member	6/12/2025 - 12/31/2025
Mr. Richard O. Micko	Member	1/1/2024 - 12/31/2027
Ms. Hayley Stovcik	Member	1/1/2022 - 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.

Strongsville City School District Organizational Section Fiscal Year 2025-2026 Budget Document

Strongsville City School Administrative Chart 2025-2026



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.

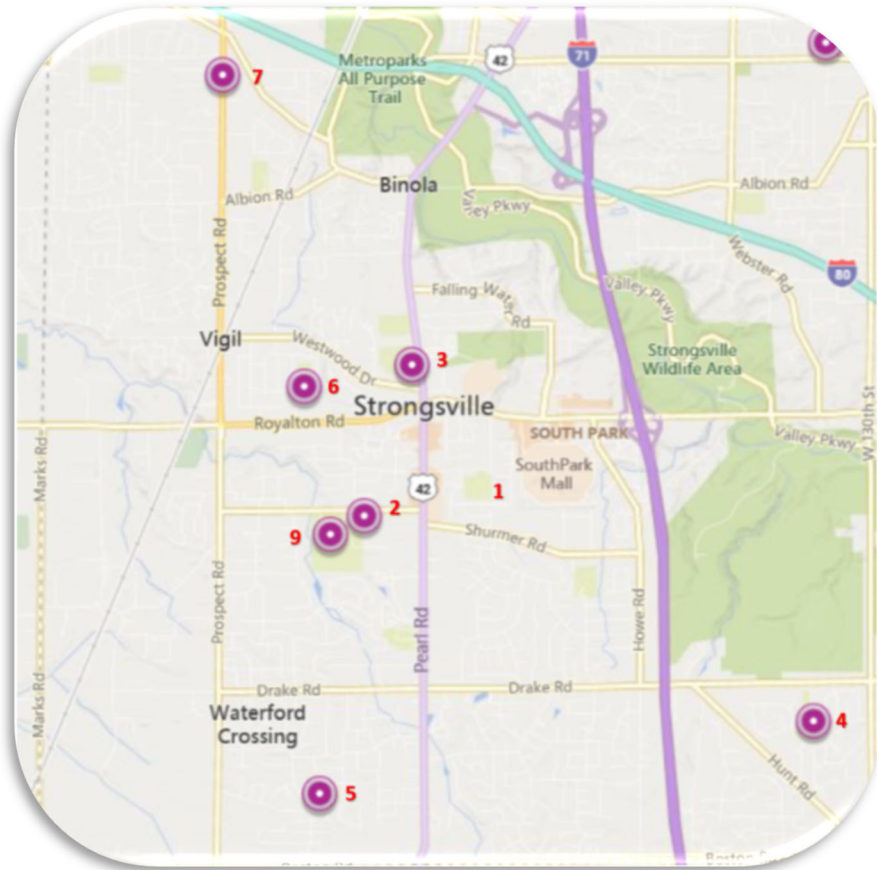
The two major interstates that run through the City of Strongsville are interstate 71 that runs north and south beginning in Cleveland, OH which runs through and Ohio ending in Kentucky; and interstate 80 which runs east and west across the United States.

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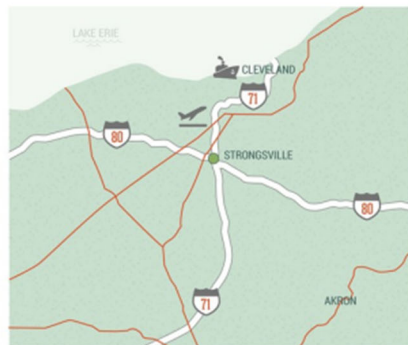
The City of Strongsville is located 20 minutes from Cleveland Hopkins International Airport.

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 ★



**Strongsville City School District
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Strongsville City Schools

Rigorous, Diverse, Student Focused Programs

- Approximately 5,700 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 86%, 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: 25.5.
- The High School's Class of 2025 had four (4) National Merit finalist and one (1) 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 nine 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, onboard 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 2024-2025 Budget	FY 2025-2026 Budget	Increase / (Decrease)
Instructional Staff Costs	\$46,257,829	\$47,825,210	\$1,567,381
Curriculum & Instruction Staffing Support	\$1,593,741	\$1,200,236	(\$393,505)
Gifted Coordinator	\$120,262	\$135,413	\$15,151
Reading Specialists	\$206,236	\$216,986	\$10,750
Secondary Math Coach	\$117,640	\$137,352	\$19,712
Multi-Tiered Systems of Support Coordinators	\$79,304	\$82,127	\$2,823
Textbook Adoptions	\$721,000	\$467,060	(\$253,940)
Instructional & Support Software	\$422,354	\$368,728	(\$53,626)
Human Resources Coordinator	\$139,905	\$156,135	\$16,230
SEL - Path Coordinator	\$134,881	\$149,174	\$14,293
Strongsville Online Learning Option (SOLO)	\$184,500	\$200,000	\$15,500
Annual Technology Equipment Upgrades	\$654,300	\$536,180	(\$118,120)
Define optimal staffing per employee group / classification	N/A	N/A	N/A

GOAL: Cultivating Culture & Climate			
Objective	FY 2024-2025 Budget	FY 2025-2026 Budget	Increase / (Decrease)
Communications Department	\$156,171	\$158,763	\$2,592
Parent Mentor	\$85,038	\$86,020	\$982
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 2024-2025 Budget	FY 2025-2026 Budget	Increase / (Decrease)
Treasurer / Fiscal Office	\$939,348	\$1,009,178	\$69,830
Operations Office Oversight	\$294,956	\$305,406	\$10,450
Custodial / Maintenance Department / Preventative Maintenance	\$8,578,819	\$9,218,530	\$639,711
Permanent Improvement Fund	\$1,124,093	\$1,214,730	\$90,637
Safety and Security	\$254,937	\$272,128	\$17,191
Transparent financial reporting that meet the highest reporting standards	N/A	N/A	N/A

Cash Balance

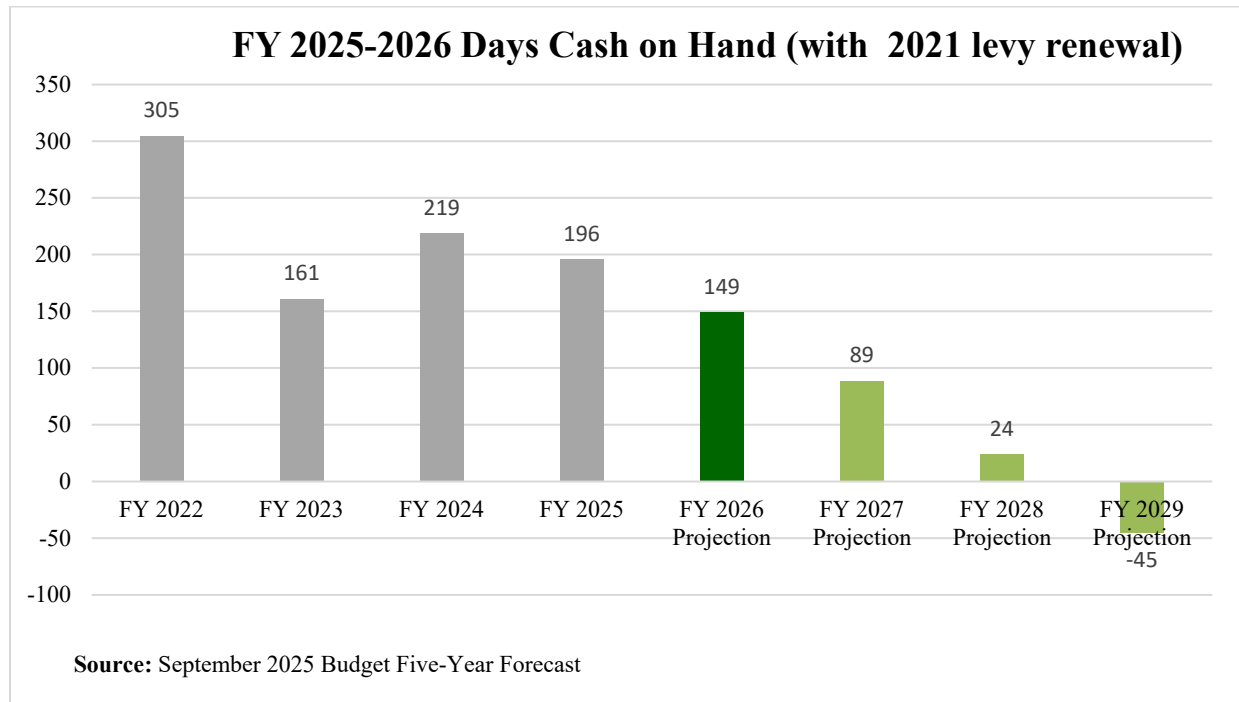
During fiscal year 2023, through the work and recommendation of the District’s Finance Committee (a group comprised of local community members and business professionals), the Board of Education adopted a new cash balance reserve policy to address minimums and maximums within the general operating fund:

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 expired tax year December 31, 2023. Collections continued 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 began to 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 March and April 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 2026 is \$534,330 which is a \$6,840 decrease from fiscal year 2025. The per pupil amount for fiscal year 2026 is \$95 which is similar from fiscal year 2025. 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.

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 initiatives with associated costs. This plan will serve as a planning tool to prioritize capital improvements

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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 October 15.

BUDGET TIMELINE	
DATE	ACTION
January	Tax Budget Approval for all funds with available resources
February	Board of Education adopts updated Five-Year Forecast
March / April	Prepare staffing estimates based on enrollment projects.
April / May	Distribute and collect central office departmental and school buildings budgets for all funds. Staffing is finalized.
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.
October	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 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

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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 or construction of capital facilities and other capital assets.

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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 assist 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 received from 1:1 Student Chromebook optional insurance.

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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:

- 1000** -Instruction
- 2000** - Support Services
- 3000** - Operation of Non-Instructional
- 4000** - Services Extracurricular Activities
- 5000** - 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:

- 100** - Salaries and Wages
- 200** - Employee Fringe
- 300** - Benefits
- 400** - Purchase Service
- 500** - Materials and Supplies
- 600** - Capital Outlay
- 811 & 821** - Debt Service
- 800 & 900** - 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 - Board approved tuition rates for full day kindergarten and preschool
- Classroom Materials and Fees - Board approved class fees approved for consumables supplies
- Earnings on Investments - investing based on current market conditions and monitoring cash flow to maximize interest income.

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Food Services

Extracurricular

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

- Employee Benefits Self-Insurance Funding - \$16,200,539
- Payment in Lieu of Tax Payments / Tax Increment Funding agreements - \$3,236,021, which are generated from long standing partnerships with Cuyahoga County, the City of Strongsville and the school district.
- Catastrophic Aid (Threshold Cost) - \$600,000 via an annual application with the Ohio Department of Education and Workforce to submit reimbursement for eligible special education cost of those that exceed State Funding.
- Medicaid Reimbursements - \$250,000 via an annual application with the Ohio Department of Medicaid for reimbursement of eligible services.
- Cell tower lease agreement - \$59,678 based on current multi-year lease agreement with cellular providers.

Intergovernmental – Federal Sources

Intergovernmental – State Sources

Other Revenue Receipts

Transfers-In

Advance-In

Refund of Prior Year's Expenditures



FINANCIAL SECTION

2025 *Mustangs* 2026

STRONGSVILLE CITY SCHOOLS
ACADEMICS ARTS ATHLETICS



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



FINANCIAL SECTION INTRODUCTION

Fiscal Year 2025-2026 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 2025-2026.

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 October 15, 2025.

ALL FUNDS SUMMARY

Fiscal Year 2022 Actuals through FY 2029 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:

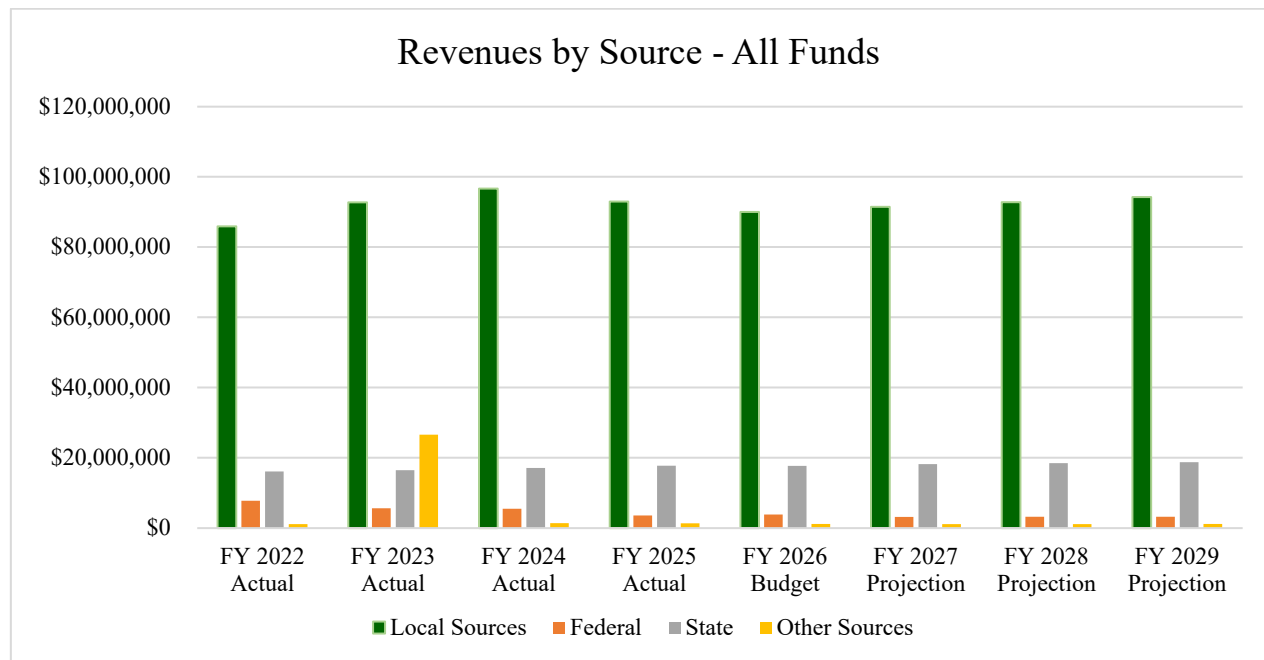
The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for all funds.

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 2022, the District experienced a 1.37% premium rate 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. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,822,370	\$70,233,780	\$70,565,582	\$65,796,926	\$62,975,710	\$63,716,460	\$64,764,510	\$65,621,436
Tuition	1,172,773	1,151,253	1,136,105	1,114,921	1,133,861	1,113,861	1,113,861	1,113,861
Classroom Materials and Fees	414,824	419,966	405,282	393,750	504,100	504,100	504,100	504,100
Earnings on Investments	375,612	1,919,532	3,295,504	3,367,924	2,740,000	2,102,500	1,155,000	655,000
Food Services	241,700	1,325,454	1,369,008	1,360,751	1,375,500	1,658,288	1,717,265	1,768,783
Extracurricular	835,948	866,812	955,916	951,243	1,314,563	1,337,563	1,320,563	1,295,363
Other Local Revenues	16,021,127	16,807,483	18,933,544	19,989,054	19,927,783	21,020,497	22,194,652	23,277,326
Intergovernmental - Federal	7,745,024	5,586,830	5,472,913	3,562,402	3,844,168	3,155,850	3,176,350	3,197,363
Intergovernmental - State	16,070,238	16,430,990	17,075,044	17,738,355	17,678,814	18,202,934	18,455,082	18,713,525
From Other Sources	1,102,010	26,577,308	1,356,450	1,347,603	1,156,966	1,116,845	1,109,345	1,132,445
Total Revenues	110,801,626	141,319,408	120,565,348	115,622,929	112,651,465	113,928,898	115,510,727	117,279,201



Local Sources:

Local sources are the largest component of revenues for all funds as they make up 79.9% of total revenues of all funds. The District's revenues from local sources increased from fiscal year 2022 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 began to 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 local sources revenue decreased by \$3,686,372, followed by an additional estimated decrease of \$3,003,052 in fiscal year 2026.

Property taxes constitute 70.0% of local resources and 55.9% of all funds revenues. Property tax revenue increased from fiscal year 2022 to fiscal year 2024 due to the 5.9 mill operating levy.

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 expired tax year December 31, 2023. Collections continued 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 \$16,200,539. This fund combines District and employee premium contributions to cover medical claims. Premium rates increases varied significantly: 1.37% in FY2022, 8.70% in FY2023, 15.00% in FY2024, 3.00% in FY2025, and 1.50% in FY2026. Future projections (FY2027-2029) estimate a 6.00% annual increase, based on the five-year historical average. Additional revenue sources include tax increment financing agreements (\$3,236,021), 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. An increase in tuition revenue projected for fiscal year 2026 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$3,367,924 in fiscal year 2025, due to improved investment strategies and favorable interest rates. Fiscal year 2026 projects \$2,740,000 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 IDEA Part-B special education federal grant represents the largest grant, accounting for 42.3% of this category for fiscal year 2026. Other significant federal grants include Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, and Title IV-A Student Support and Academic Enrichment.

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 15.7% of the District's revenues which is the third largest revenue source after property taxes, and other local revenues. For fiscal year 2026, 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 \$7.1 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 \$295,495 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2026, the District received a one-time allocation of \$327,414 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 \$42,568,888 in fiscal year 2026. 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 \$42,568,888 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,164 for fiscal year 2026. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,348 per pupil in fiscal year 2026 while the state funding portion is \$816 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.

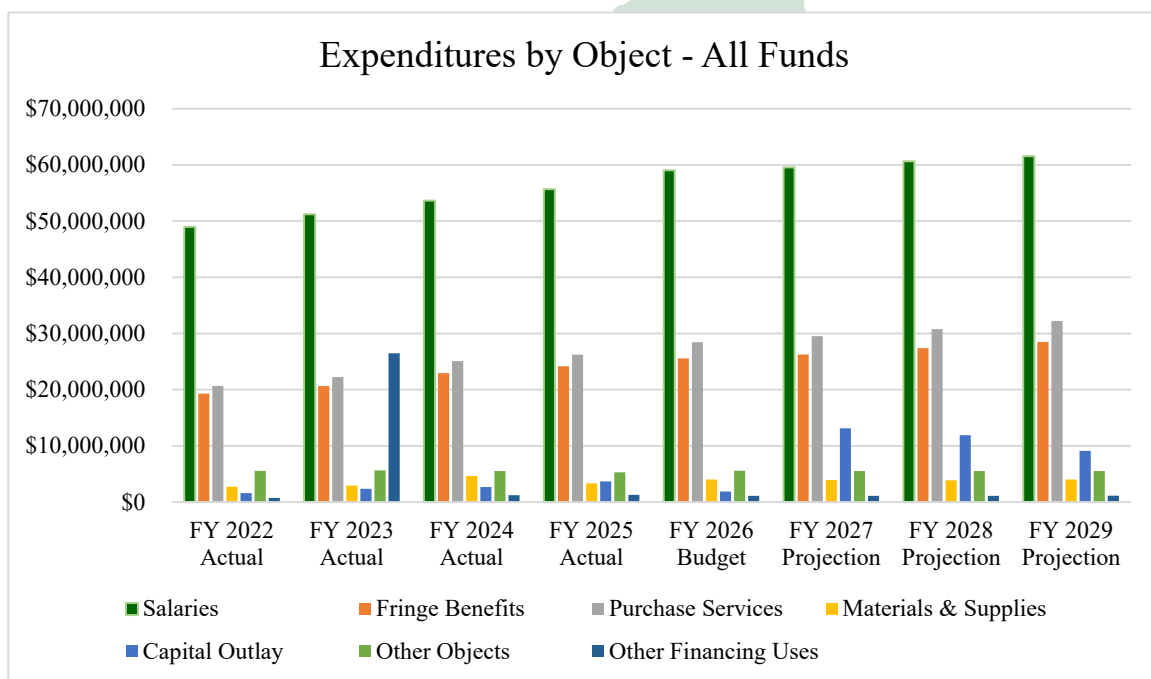
Expenditures:

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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								
	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$48,978,903	\$51,212,795	\$53,649,085	\$55,678,415	\$59,058,547	\$59,561,874	\$60,652,396	\$61,548,161
Fringe Benefits	19,306,451	20,654,079	22,955,080	24,167,138	25,557,194	26,242,081	27,394,810	28,497,760
Purchase Services	20,659,931	22,225,365	25,079,084	26,209,651	28,450,018	29,515,256	30,762,548	32,214,251
Materials and Supplies	2,740,013	2,936,038	4,638,259	3,335,277	4,008,061	3,939,340	3,881,878	4,024,241
Capital Outlay	1,598,170	2,369,204	2,665,813	3,671,009	1,873,051	13,111,018	11,912,005	9,103,297
Other Objects	5,560,663	5,623,347	5,527,393	5,297,981	5,591,078	5,518,546	5,519,938	5,535,479
Other Financing Uses	749,445	26,490,985	1,217,929	1,267,816	1,104,934	1,113,845	1,106,345	1,129,445
Total Expenditures	99,593,576	131,511,813	115,732,643	119,627,287	125,642,883	139,001,960	141,229,920	142,052,634



Salaries:

Salaries make up the largest object category of all the School District' expenditures of 47.0%. Combined with fringe benefits, salary and benefits make up 67.3% 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. During fiscal year 2026, the District was able to reduce 13 positions from fiscal year 2025. The decrease was primarily due to a reduction in full-time substitute positions from 18 to 11 substitutes.

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 2023, the School District will have 33 more positions compared to fiscal year 2029.

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 FY 2024, purchase services increased by \$304,112. During FY 2025, purchase services increased by \$749,936. These increases were due to increased costs and placements for special education placements, instructional services costs (secondary Edmentum Online previously funded through ESSER, ELA & Math Diagnostic), lease for mobile units beginning in FY 2025, and increases for utility costs and risk/property insurances. The increase in FY 2026 of \$1,340,95 was due to a combination of additional special education placements and increases in utility costs and risk/property insurance, as well budget savings during FY 25. The increases in FY2027 and beyond were projected increases in utility costs and risk/property insurance.

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 \$16.4 million for fiscal year 2026 and increasing 6.00% each year thereafter.

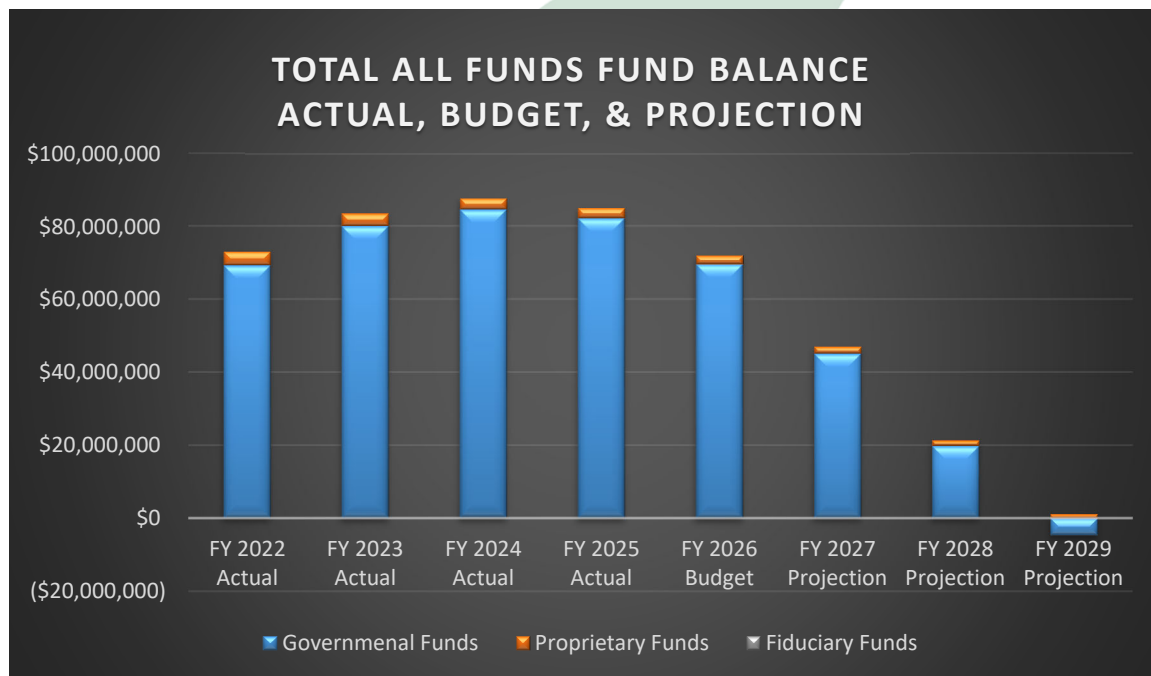
Other Objects and Other Financing Uses:

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								
	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	65,851,683	77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002
Ending Cash Balance	77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002	(861,431)
Year End Encumbrances	3,990,391	3,399,767	4,063,243	2,735,271	2,761,202	2,639,830	2,639,830	2,639,830
Unencumbered Fund Balance	73,069,342	83,467,561	87,636,790	84,960,404	71,943,055	46,991,365	21,272,172	(3,501,261)

As indicated by the charts above, from fiscal year 2022 through fiscal year 2025, the fund balance has grown by \$11.9 million or by 16.3% 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 begin to deficit spend 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY OBJECT

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$66,822,370	\$70,233,780	\$70,565,582	\$65,796,926	\$62,975,710	\$63,716,460	\$64,764,510	\$65,621,436
	Tuition	1,172,773	1,151,253	1,136,105	1,114,921	1,133,861	1,113,861	1,113,861	1,113,861
	Classroom Materials and Fees	414,824	419,966	405,282	393,750	504,100	504,100	504,100	504,100
	Earnings on Investments	375,612	1,919,532	3,295,504	3,367,924	2,740,000	2,102,500	1,155,000	655,000
	Food Services	241,700	1,325,454	1,369,008	1,360,751	1,375,500	1,658,288	1,717,265	1,768,783
	Extracurricular	835,948	866,812	955,916	951,243	1,314,563	1,337,563	1,320,563	1,295,363
	Other Local Revenues	16,021,127	16,807,483	18,933,544	19,989,054	19,927,783	21,020,497	22,194,652	23,277,326
	Intergovernmental - Federal	7,745,024	5,586,830	5,472,913	3,562,402	3,844,168	3,155,850	3,176,350	3,197,363
	Intergovernmental - State	16,070,238	16,430,990	17,075,044	17,738,355	17,678,814	18,202,934	18,455,082	18,713,525
Total Revenues		109,699,616	114,742,100	119,208,898	114,275,326	111,494,499	112,812,053	114,401,382	116,146,756
Expenditures:									
	Salaries	48,978,903	51,212,795	53,649,085	55,678,415	59,058,547	59,561,874	60,652,396	61,548,161
	Fringe Benefits	19,306,451	20,654,079	22,955,080	24,167,138	25,557,194	26,242,081	27,394,810	28,497,760
	Purchase Services	20,659,931	22,225,365	25,079,084	26,209,651	28,450,018	29,515,256	30,762,548	32,214,251
	Materials and Supplies	2,740,013	2,936,038	4,638,259	3,335,277	4,008,061	3,939,340	3,881,878	4,024,241
	Capital Outlay	1,598,170	2,369,204	2,665,813	3,671,009	1,873,051	13,111,018	11,912,005	9,103,297
	Other Objects	1,486,046	1,555,763	1,457,679	1,408,909	1,711,416	1,652,302	1,651,707	1,678,029
Debt Service:									
	Principal Payment	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000	2,320,000	2,400,000
	Interest and Fiscal Charges	2,018,720	1,932,274	1,844,300	1,774,072	1,714,662	1,636,244	1,548,231	1,457,450
Total Expenditures		98,844,131	105,020,828	114,514,714	118,359,471	124,537,949	137,888,115	140,123,575	140,923,189
Excess of Revenues Over / (Under) Expenditures		10,855,485	9,721,272	4,694,184	(4,084,145)	(13,043,450)	(25,076,061)	(25,722,193)	(24,776,433)
Other Financing Sources / (Uses):									
	Transfers Out	(410,631)	(26,080,501)	(848,373)	(1,008,601)	(937,655)	(953,845)	(946,345)	(969,445)
	Transfers In	410,631	26,080,501	848,375	1,008,589	937,655	953,845	946,345	969,445
	Advance In	338,814	409,573	369,556	259,215	167,279	160,000	160,000	160,000
	Advance Out	(338,814)	(409,573)	(369,556)	(259,215)	(167,279)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	348,917	60,990	115,715	74,815	52,032	3,000	3,000	3,000
	Refund of Prior Year Receipt	0	(911)	0	0	0	0	0	0
	All Other Financing Sources	3,648	26,244	22,804	4,984	0	0	0	0
Total Other Financing Sources / (Uses)		352,565	86,323	138,521	79,787	52,032	3,000	3,000	3,000
Net Change in Fund Balance		11,208,050	9,807,595	4,832,705	(4,004,358)	(12,991,418)	(25,073,061)	(25,719,193)	(24,773,433)
Cash Balance at Beginning of Fiscal Year		65,851,683	77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002
Cash Balance at End of Fiscal Year		77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002	(861,431)
Year End Encumbrances Appropriated		3,990,391	3,399,687	4,063,243	2,735,271	2,761,202	2,639,830	2,639,830	2,639,830
Unencumbered Fund Balance at End of Fiscal Year		\$73,069,342	\$83,467,641	\$87,636,790	\$84,960,404	\$71,943,055	\$46,991,365	\$21,272,172	(\$3,501,261)

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$66,822,370	\$70,233,780	\$70,565,582	\$65,796,926	\$62,975,710	\$63,716,460	\$64,764,510	\$65,621,436
	Tuition	1,172,773	1,151,253	1,136,105	1,114,921	1,133,861	1,113,861	1,113,861	1,113,861
	Classroom Materials and Fees	414,824	419,966	405,282	393,750	504,100	504,100	504,100	504,100
	Earnings on Investments	375,612	1,919,532	3,295,504	3,367,924	2,740,000	2,102,500	1,155,000	655,000
	Food Services	241,700	1,325,454	1,369,008	1,360,751	1,375,500	1,658,288	1,717,265	1,768,783
	Extracurricular	835,948	866,812	955,916	951,243	1,314,563	1,337,563	1,320,563	1,295,363
	Other Local Revenues	16,021,127	16,807,483	18,933,544	19,989,054	19,927,783	21,020,497	22,194,652	23,277,326
	Intergovernmental - Federal	7,745,024	5,586,830	5,472,913	3,562,402	3,844,168	3,155,850	3,176,350	3,197,363
	Intergovernmental - State	16,070,238	16,430,990	17,075,044	17,738,355	17,678,814	18,202,934	18,455,082	18,713,525
Total Revenues		109,699,616	114,742,100	119,208,898	114,275,326	111,494,499	112,812,053	114,401,382	116,146,756
Instruction:									
	Salaries	31,802,871	33,307,674	34,948,314	36,293,307	38,218,337	38,701,092	39,430,212	40,119,383
	Fringe Benefits	11,311,627	12,240,285	13,585,623	14,343,993	15,277,339	15,779,315	16,472,553	17,196,103
	Purchase Services	2,569,816	2,950,180	2,942,038	2,681,666	3,477,983	3,494,115	3,383,154	3,383,154
	Materials and Supplies	529,920	529,088	567,061	560,704	717,394	636,446	627,222	622,222
	Capital Outlay	92,586	87,189	52,632	83,436	77,680	60,700	60,700	60,700
	Other Objects	18,242	19,595	21,480	25,083	66,845	42,355	34,912	34,912
Total Instruction		46,325,062	49,134,011	52,117,148	53,988,189	57,835,578	58,714,023	60,008,753	61,416,474
Support Services:									
	Salaries	15,374,116	16,066,627	16,484,628	17,129,734	18,416,696	18,439,523	18,786,057	18,982,400
	Fringe Benefits	7,336,064	7,679,452	8,523,831	8,928,216	9,375,258	9,542,304	9,971,629	10,319,998
	Purchase Services	16,465,236	18,034,587	20,654,473	21,669,428	22,908,349	24,027,025	25,373,395	26,822,612
	Materials and Supplies	1,965,259	2,110,621	3,667,900	2,396,223	2,624,978	2,691,055	2,690,985	2,829,425
	Capital Outlay	1,455,187	2,159,678	2,512,350	2,929,869	1,648,571	1,749,830	1,804,680	1,719,680
	Other Objects	1,307,996	1,392,382	1,309,186	1,216,855	1,339,805	1,357,114	1,377,048	1,402,295
Total Support Services		43,903,858	47,443,347	53,152,368	54,270,325	56,313,657	57,806,851	60,003,794	62,076,409
Operation of Non-Instructional Services:									
	Salaries	920,274	813,200	975,121	916,833	1,031,254	1,022,421	1,028,110	1,033,967
	Fringe Benefits	421,092	439,727	495,677	528,521	549,872	559,488	583,028	607,986
	Purchase Services	1,326,102	962,124	1,158,150	1,187,466	1,276,226	1,261,858	1,285,079	1,308,765
	Materials and Supplies	99,739	82,499	59,003	41,103	86,312	75,864	76,843	77,842
	Capital Outlay	21,629	66,543	15,503	21,511	61,562	0	0	0
	Other Objects	19,640	17	0	0	12	0	0	0
Total Operational of Non-Instructional Services		2,808,476	2,364,110	2,703,454	2,695,434	3,005,238	2,919,631	2,973,060	3,028,560
Extracurricular Activities									
	Salaries	881,642	1,025,294	1,241,022	1,338,541	1,392,260	1,398,838	1,408,017	1,412,411
	Fringe Benefits	237,668	294,615	349,949	366,408	354,724	360,974	367,600	373,674
	Purchase Services	298,777	278,474	324,423	318,517	528,865	523,163	511,825	490,625
	Materials and Supplies	145,095	213,830	344,295	337,247	579,377	535,975	486,828	494,752
	Capital Outlay	28,768	55,794	85,328	45,246	85,238	50,488	46,625	51,625
	Other Objects	140,168	143,769	127,013	166,971	304,754	252,833	239,747	240,822
Total Extracurricular Activities		1,732,118	2,011,776	2,472,030	2,572,930	3,245,218	3,122,271	3,060,642	3,063,909
Facilities Acquisition and Construction:									
	Purchase Services	0	0	0	352,574	258,595	209,095	209,095	209,095
	Capital Outlay	0	0	0	590,947	0	11,250,000	10,000,000	7,271,292
Total Facilities Acquisition and Construction		0	0	0	943,521	258,595	11,459,095	10,209,095	7,480,387
Debt Service:									
	Principal Payment	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000	2,320,000	2,400,000
	Interest and Fiscal Charges	2,018,720	1,932,274	1,844,300	1,774,072	1,714,662	1,636,244	1,548,231	1,457,450
Total Debt Service		4,074,617	4,067,584	4,069,714	3,889,072	3,879,662	3,866,244	3,868,231	3,857,450
Total Expenditures		98,844,131	105,020,828	114,514,714	118,359,471	124,537,949	137,888,115	140,123,575	140,923,189
Excess of Revenues Over / (Under) Expenditures		10,855,485	9,721,272	4,694,184	(4,084,145)	(13,043,450)	(25,076,061)	(25,722,193)	(24,776,433)

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL ALL FUNDS - LEVEL 1 FINANCIAL BY FUNCTION - OBJECT

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(410,631)	(26,080,501)	(848,373)	(1,008,601)	(937,655)	(953,845)	(946,345)	(969,445)
	Transfers In	410,631	26,080,501	848,375	1,008,589	937,655	953,845	946,345	969,445
	Advance In	338,814	409,573	369,556	259,215	167,279	160,000	160,000	160,000
	Advance Out	(338,814)	(409,573)	(369,556)	(259,215)	(167,279)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	348,917	60,990	115,715	74,815	52,032	3,000	3,000	3,000
	Refund of Prior Year Receipt	0	(911)	0	0	0	0	0	0
	All Other Financing Sources	3,648	26,244	22,804	4,984	0	0	0	0
Total Other Financing Sources / (Uses)		352,565	86,323	138,521	79,787	52,032	3,000	3,000	3,000
Net Change in Fund Balance		11,208,050	9,807,595	4,832,705	(4,004,358)	(12,991,418)	(25,073,061)	(25,719,193)	(24,773,433)
Cash Balance at Beginning of Fiscal Year		65,851,683	77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002
Cash Balance at End of Fiscal Year		77,059,733	86,867,328	91,700,033	87,695,675	74,704,257	49,631,195	23,912,002	(861,431)
Year End Encumbrances Appropriated		3,990,391	3,399,687	4,063,243	2,735,271	2,761,202	2,639,830	2,639,830	2,639,830
Unencumbered Fund Balance at End of Fiscal Year		\$73,069,342	\$83,467,641	\$87,636,790	\$84,960,404	\$71,943,055	\$46,991,365	\$21,272,172	(\$3,501,261)

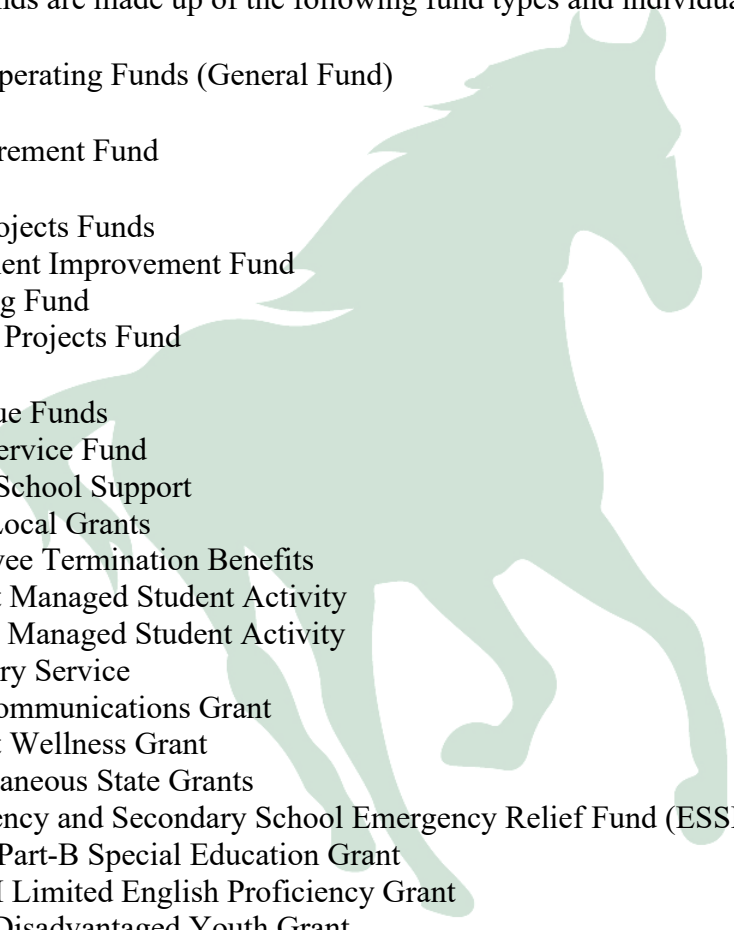


GOVERNMENTAL FUNDS SECTION

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)
 - 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 2022 Actuals through FY 2029 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.

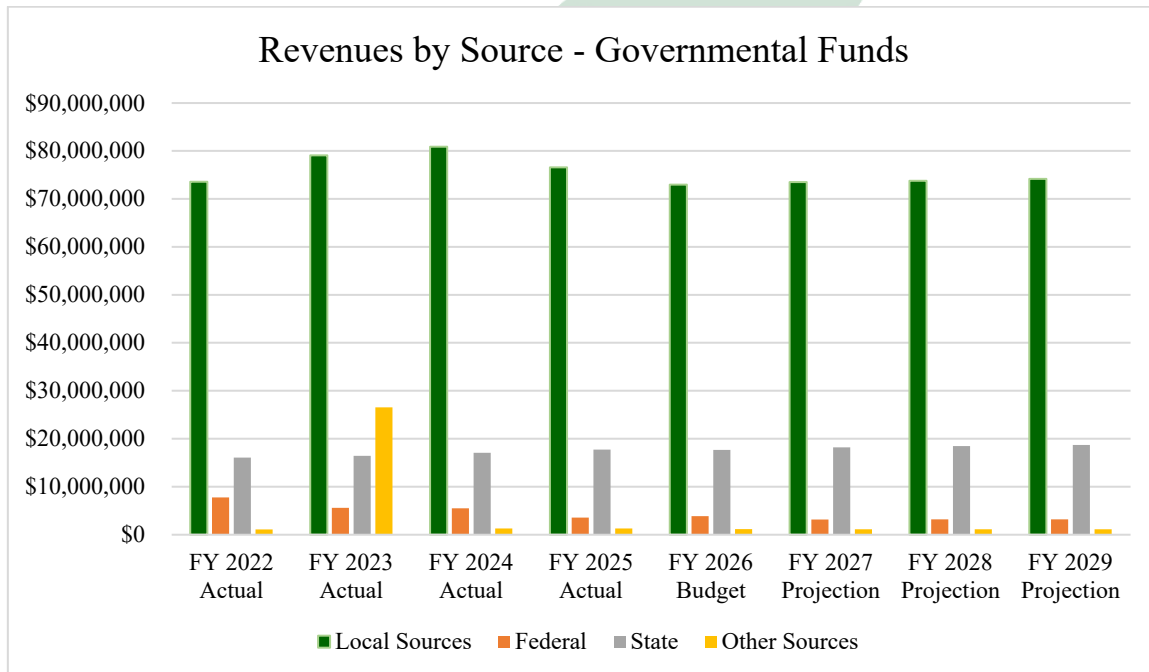
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Taxes	\$66,822,370	\$70,233,780	\$70,565,582	\$65,796,926	\$62,975,710	\$63,716,460	\$64,764,510	\$65,621,436
Tuition	1,141,798	1,121,368	1,096,220	1,076,446	1,091,861	1,091,861	1,091,861	1,091,861
Classroom Materials and Fees	193,647	210,468	199,280	207,246	199,500	199,500	199,500	199,500
Earnings on Investments	375,612	1,919,532	3,295,504	3,367,924	2,740,000	2,102,500	1,155,000	655,000
Food Services	241,700	1,325,454	1,369,008	1,360,751	1,375,500	1,658,288	1,717,265	1,768,783
Extracurricular	718,220	747,362	799,612	786,902	1,009,963	1,032,963	1,015,963	990,763
Other Local Revenues	4,093,126	3,518,839	3,545,880	3,971,887	3,576,644	3,697,326	3,841,126	3,831,625
Intergovernmental - Federal	7,745,024	5,586,830	5,472,913	3,562,402	3,844,168	3,155,850	3,176,350	3,197,363
Intergovernmental - State	16,070,238	16,430,990	17,075,044	17,738,355	17,678,814	18,202,934	18,455,082	18,713,525
From Other Sources	1,073,792	26,525,174	1,273,335	1,286,077	1,156,966	1,116,845	1,109,345	1,132,445
Total Revenues	98,475,527	127,619,797	104,692,378	99,154,916	95,649,126	95,974,527	96,526,002	97,202,300



Local Sources:

Local sources are the largest component of revenues for governmental funds as they make up 76.3% of total revenues of governmental funds. The District's revenues from local sources increased from fiscal year 2022 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 began to 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 local sources revenue decreased by \$4,303,004, followed by an additional estimated decrease of \$3,598,904 in fiscal year 2026.

Property taxes constitute 86.3% of local resources and 65.8% of all governmental funds revenues. Property tax revenue increased from fiscal year 2022 to fiscal year 2024 due to the 5.9 mill operating levy.

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 expired tax year December 31, 2023. Collections continued 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 \$3,236,021. 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. An increase in tuition revenue projected for fiscal year 2026 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$3,367,924 in fiscal year 2025, due to improved investment strategies and favorable interest rates. Fiscal year 2026 projects \$2,740,000 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 IDEA Part-B special education federal grant represents the largest grant, accounting for 42.3% of this category for fiscal year 2026. Other significant federal grants include Title-I Disadvantaged Youth, Title III Limited English Proficiency, Title II-A Improving Teacher Quality, and Title IV-A Student Support and Academic Enrichment.

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 18.5% of the District's governmental funds revenues which is the second largest revenue source after property taxes. For fiscal year 2026, 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 \$7.1 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 \$295,495 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2026, the District received a one-time allocation of \$327,414 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 \$42,568,888 in fiscal year 2026. 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 \$42,568,888 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,164 for fiscal year 2026. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,348 per pupil in fiscal year 2026 while the state funding portion is \$816 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.

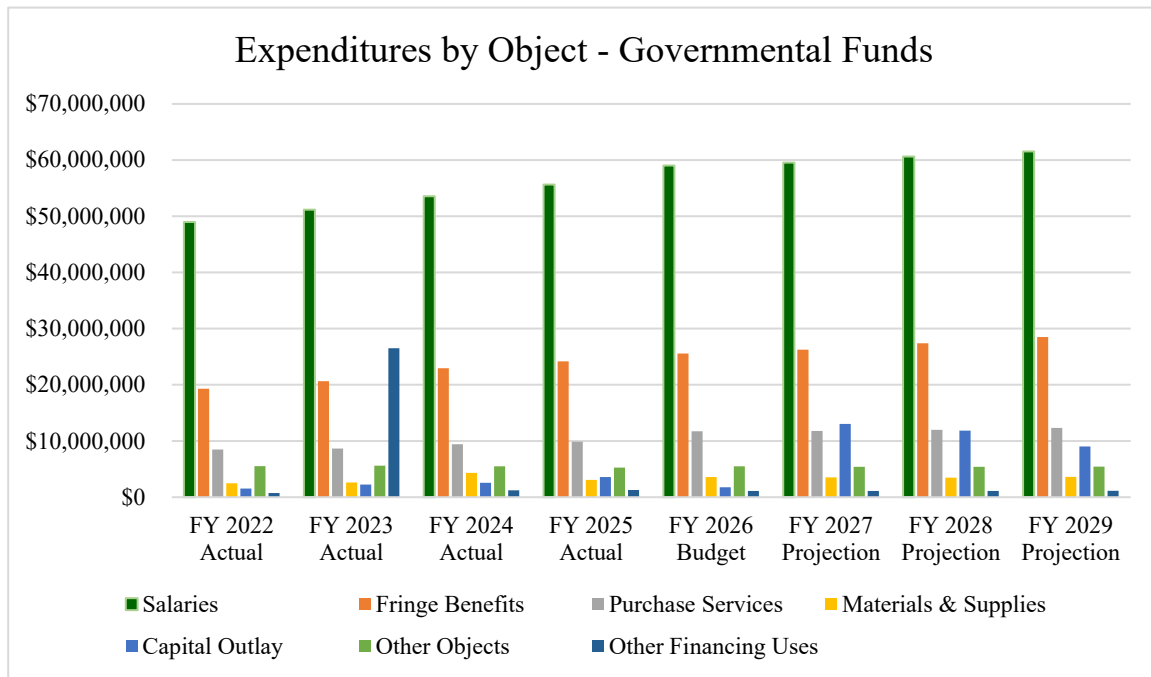
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Salaries	\$48,964,947	\$51,145,956	\$53,554,511	\$55,642,763	\$59,023,547	\$59,526,874	\$60,617,396	\$61,513,161
Fringe Benefits	19,303,644	20,641,147	22,939,619	24,161,060	25,551,722	26,236,609	27,389,338	28,492,288
Purchase Services	8,488,058	8,653,370	9,410,752	9,879,943	11,721,785	11,795,849	11,990,186	12,325,756
Materials and Supplies	2,483,881	2,626,498	4,329,724	3,056,738	3,594,451	3,525,103	3,467,328	3,609,691
Capital Outlay	1,521,558	2,240,834	2,568,205	3,575,760	1,750,613	13,033,368	11,839,505	9,030,797
Other Objects	5,533,164	5,595,160	5,488,016	5,264,380	5,479,595	5,398,685	5,413,156	5,428,697
Other Financing Uses	749,445	26,490,985	1,217,929	1,267,816	1,104,934	1,113,845	1,106,345	1,129,445
Total Expenditures	87,044,697	117,393,950	99,508,756	102,848,460	108,226,647	120,630,333	121,823,254	121,529,835



Salaries:

Salaries make up the largest object category of all the School District's governmental funds expenditures of 54.5%. Combined with fringe benefits, salary and benefits make up 78.2% 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. During fiscal year 2026, the District was able to reduce 13 positions from fiscal year 2025. The decrease was primarily due to a reduction in full-time substitute positions from 18 to 11 substitutes.

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 2023, the School District will have 33 more positions compared to fiscal year 2029.

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 FY 2024, purchase services increased by \$304,112. During FY 2025, purchase services increased by \$749,936. These increases were due to increased costs and placements for special education placements, instructional services costs (secondary Edmentum Online previously funded through ESSER, ELA & Math Diagnostic), lease for mobile units beginning in FY 2025, and increases for utility costs and risk/property insurances. The increase in FY 2026 of \$1,340,95 was due to a combination of additional special education placements and increases in utility costs and risk/property insurance, as well budget savings during FY 25. The increases in FY2027 and beyond were projected increases in utility costs and risk/property insurance.

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.

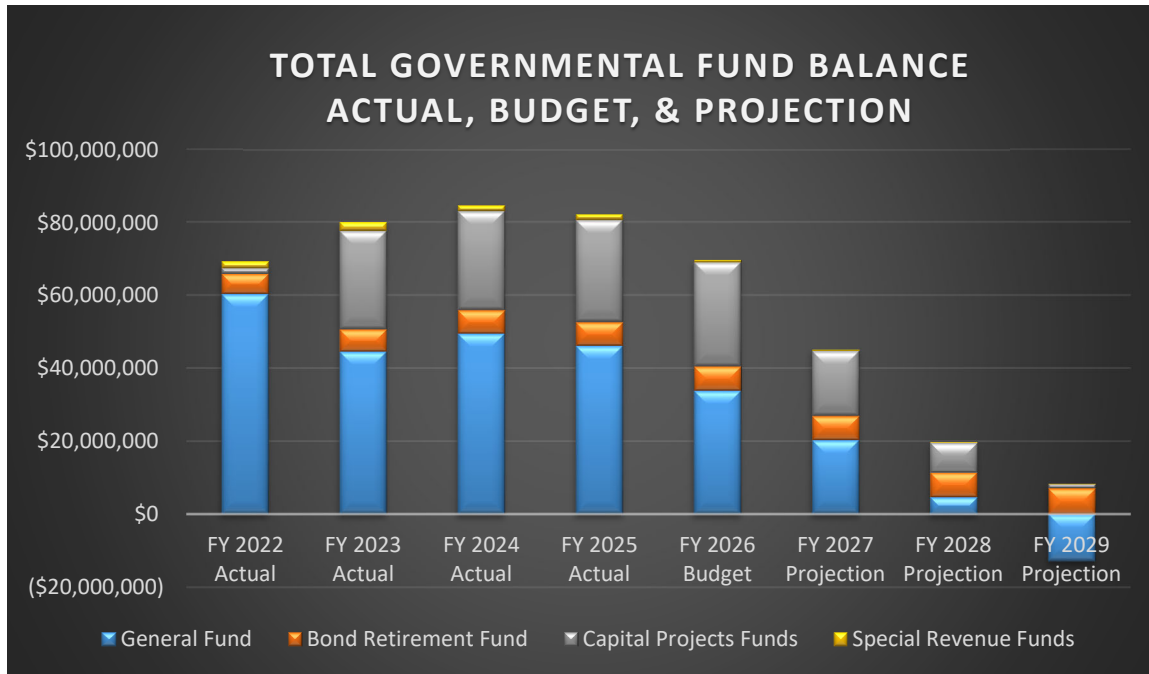
Other Objects and Other Financing Uses:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	61,728,853	73,159,683	83,385,530	88,569,152	84,875,608	72,298,087	47,642,281	22,345,029
Ending Cash Balance	73,159,683	83,385,530	88,569,152	84,875,608	72,298,087	47,642,281	22,345,029	(1,982,505)
Year End Encumbrances	3,893,707	3,367,109	4,002,538	2,676,221	2,702,152	2,580,780	2,580,780	2,580,780
Unencumbered Fund Balance	69,265,976	80,018,421	84,566,614	82,199,387	69,595,935	45,061,501	19,764,249	(4,563,285)

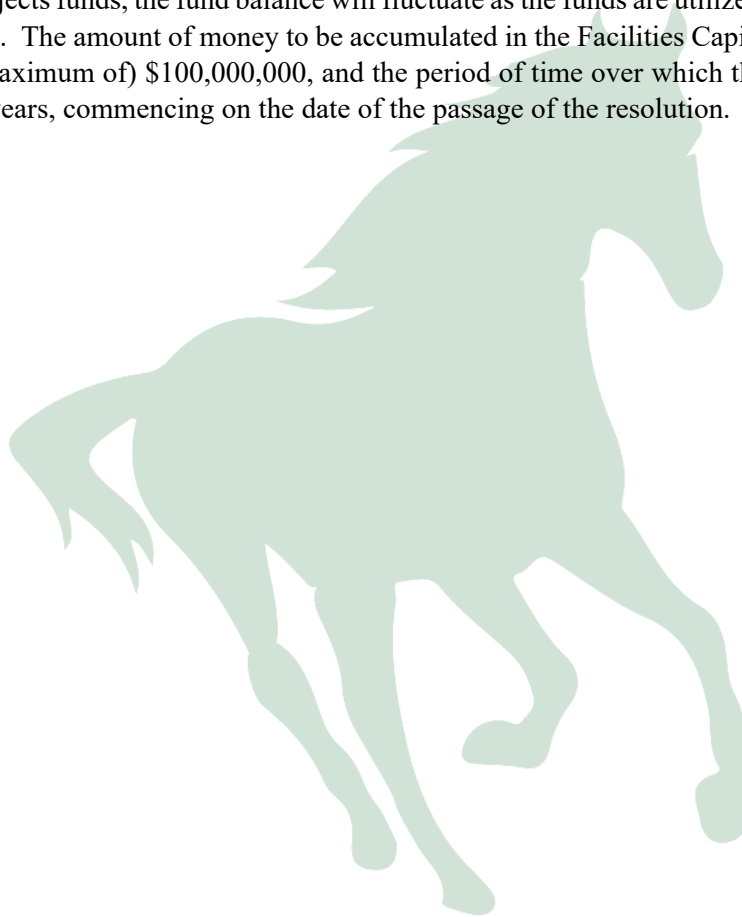
As indicated by the charts above, from fiscal year 2022 through fiscal year 2025, the fund balance has grown by \$12.9 million or by 18.7% due to revenues exceeding expenditures. At the time of the passage of the May 2019 five-year renewal operating levy, the District estimated that the available cash balances would last over a ten-year period to balance budgets. As expenditures continue to increase annually, the District began to deficit spend 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$66,822,370	\$70,233,780	\$70,565,582	\$65,796,926	\$62,975,710	\$63,716,460	\$64,764,510	\$65,621,436
	Tuition	1,141,798	1,121,368	1,096,220	1,076,446	1,091,861	1,091,861	1,091,861	1,091,861
	Classroom Materials and Fees	193,647	210,468	199,280	207,246	199,500	199,500	199,500	199,500
	Earnings on Investments	375,612	1,919,532	3,295,504	3,367,924	2,740,000	2,102,500	1,155,000	655,000
	Food Services	241,700	1,325,454	1,369,008	1,360,751	1,375,500	1,658,288	1,717,265	1,768,783
	Extracurricular	718,220	747,362	799,612	786,902	1,009,963	1,032,963	1,015,963	990,763
	Other Local Revenues	4,093,126	3,518,839	3,545,880	3,971,887	3,576,644	3,697,326	3,841,126	3,831,625
	Intergovernmental - Federal	7,745,024	5,586,830	5,472,913	3,562,402	3,844,168	3,155,850	3,176,350	3,197,363
	Intergovernmental - State	16,070,238	16,430,990	17,075,044	17,738,355	17,678,814	18,202,934	18,455,082	18,713,525
Total Revenues		97,401,735	101,094,623	103,419,043	97,868,839	94,492,160	94,857,682	95,416,657	96,069,855
Instruction:									
	Salaries	31,794,340	33,267,681	34,883,944	36,272,976	38,198,337	38,681,092	39,410,212	40,099,383
	Fringe Benefits	11,310,122	12,233,481	13,575,189	14,340,448	15,274,185	15,776,161	16,469,399	17,192,949
	Purchase Services	2,460,407	2,842,208	2,838,982	2,566,957	3,338,803	3,357,115	3,246,154	3,246,154
	Materials and Supplies	289,842	278,613	313,304	317,097	408,153	330,446	321,222	316,222
	Capital Outlay	92,586	87,189	52,632	83,436	77,180	60,200	60,200	60,200
	Other Objects	17,142	19,578	21,480	25,083	62,345	37,855	30,412	30,412
Total Instruction		45,964,439	48,728,750	51,685,531	53,605,997	57,359,003	58,242,869	59,537,599	60,945,320
Support Services:									
	Salaries	15,368,691	16,039,781	16,459,928	17,117,424	18,411,196	18,434,023	18,780,557	18,976,900
	Fringe Benefits	7,334,762	7,673,324	8,519,654	8,926,150	9,374,408	9,541,454	9,970,779	10,319,148
	Purchase Services	4,402,772	4,570,564	5,089,197	5,454,429	6,319,296	6,444,618	6,738,032	7,071,117
	Materials and Supplies	1,949,205	2,051,556	3,613,122	2,361,291	2,520,609	2,582,818	2,582,435	2,720,875
	Capital Outlay	1,378,575	2,031,308	2,414,742	2,834,620	1,526,633	1,672,680	1,732,680	1,647,680
	Other Objects	1,306,751	1,391,736	1,306,850	1,215,595	1,335,104	1,357,114	1,377,048	1,402,295
Total Support Services		31,740,756	33,758,269	37,403,493	37,909,509	39,487,246	40,032,707	41,181,531	42,138,014
Operation of Non-Instructional Services:									
	Salaries	920,274	813,200	975,121	916,833	1,031,254	1,022,421	1,028,110	1,033,967
	Fringe Benefits	421,092	439,727	495,677	528,521	549,872	559,488	583,028	607,986
	Purchase Services	1,326,102	962,124	1,158,150	1,187,466	1,276,226	1,261,858	1,285,079	1,308,765
	Materials and Supplies	99,739	82,499	59,003	41,103	86,312	75,864	76,843	77,842
	Capital Outlay	21,629	66,543	15,503	21,511	61,562	0	0	0
	Other Objects	19,640	17	0	0	12	0	0	0
Total Operational of Non-Instructional Services		2,808,476	2,364,110	2,703,454	2,695,434	3,005,238	2,919,631	2,973,060	3,028,560
Extracurricular Activities									
	Salaries	881,642	1,025,294	1,235,518	1,335,530	1,382,760	1,389,338	1,398,517	1,402,911
	Fringe Benefits	237,668	294,615	349,099	365,941	353,256	359,506	366,132	372,206
	Purchase Services	298,777	278,474	324,423	318,517	528,865	523,163	511,825	490,625
	Materials and Supplies	145,095	213,830	344,295	337,247	579,377	535,975	486,828	494,752
	Capital Outlay	28,768	55,794	85,328	45,246	85,238	50,488	46,625	51,625
	Other Objects	115,014	116,245	89,972	134,630	202,472	137,472	137,465	138,540
Total Extracurricular Activities		1,706,964	1,984,252	2,428,635	2,537,111	3,131,968	2,995,942	2,947,392	2,950,659
Facilities Acquisition and Construction:									
	Purchase Services	0	0	0	352,574	258,595	209,095	209,095	209,095
	Capital Outlay	0	0	0	590,947	0	11,250,000	10,000,000	7,271,292
Total Facilities Acquisition and Construction		0	0	0	943,521	258,595	11,459,095	10,209,095	7,480,387
Debt Service:									
	Principal Payment	2,055,897	2,135,310	2,225,414	2,115,000	2,165,000	2,230,000	2,320,000	2,400,000
	Interest and Fiscal Charges	2,018,720	1,932,274	1,844,300	1,774,072	1,714,662	1,636,244	1,548,231	1,457,450
Total Debt Service		4,074,617	4,067,584	4,069,714	3,889,072	3,879,662	3,866,244	3,868,231	3,857,450
Total Expenditures		86,295,252	90,902,965	98,290,827	101,580,644	107,121,713	119,516,488	120,716,909	120,400,390
Excess of Revenues Over / (Under) Expenditures		11,106,483	10,191,658	5,128,216	(3,711,805)	(12,629,553)	(24,658,806)	(25,300,252)	(24,330,535)

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL GOVERNMENTAL FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Other Financing Sources / (Uses):									
	Transfers Out	(410,631)	(26,080,501)	(848,373)	(1,008,601)	(937,655)	(953,845)	(946,345)	(969,445)
	Transfers In	382,413	26,028,367	765,260	947,063	937,655	953,845	946,345	969,445
	Advance In	338,814	409,573	369,556	259,215	167,279	160,000	160,000	160,000
	Advance Out	(338,814)	(409,573)	(369,556)	(259,215)	(167,279)	(160,000)	(160,000)	(160,000)
	Refund of Prior Year Expenditure	348,917	60,990	115,715	74,815	52,032	3,000	3,000	3,000
	Refund of Prior Year Receipt	0	(911)	0	0	0	0	0	0
	All Other Financing Sources	3,648	26,244	22,804	4,984	0	0	0	0
Total Other Financing Sources / (Uses)		324,347	34,189	55,406	18,261	52,032	3,000	3,000	3,000
Net Change in Fund Balance		11,430,830	10,225,847	5,183,622	(3,693,544)	(12,577,521)	(24,655,806)	(25,297,252)	(24,327,535)
Cash Balance at Beginning of Fiscal Year		61,728,853	73,159,683	83,385,530	88,569,152	84,875,608	72,298,087	47,642,281	22,345,029
Cash Balance at End of Fiscal Year		73,159,683	83,385,530	88,569,152	84,875,608	72,298,087	47,642,281	22,345,029	(1,982,505)
Year End Encumbrances Appropriated		3,893,707	3,367,029	4,002,618	2,676,221	2,702,152	2,580,780	2,580,780	2,580,780
Unencumbered Fund Balance at End of Fiscal Year		\$69,265,976	\$80,018,501	\$84,566,534	\$82,199,387	\$69,595,935	\$45,061,501	\$19,764,249	(\$4,563,285)

GENERAL OPERATING FUNDS

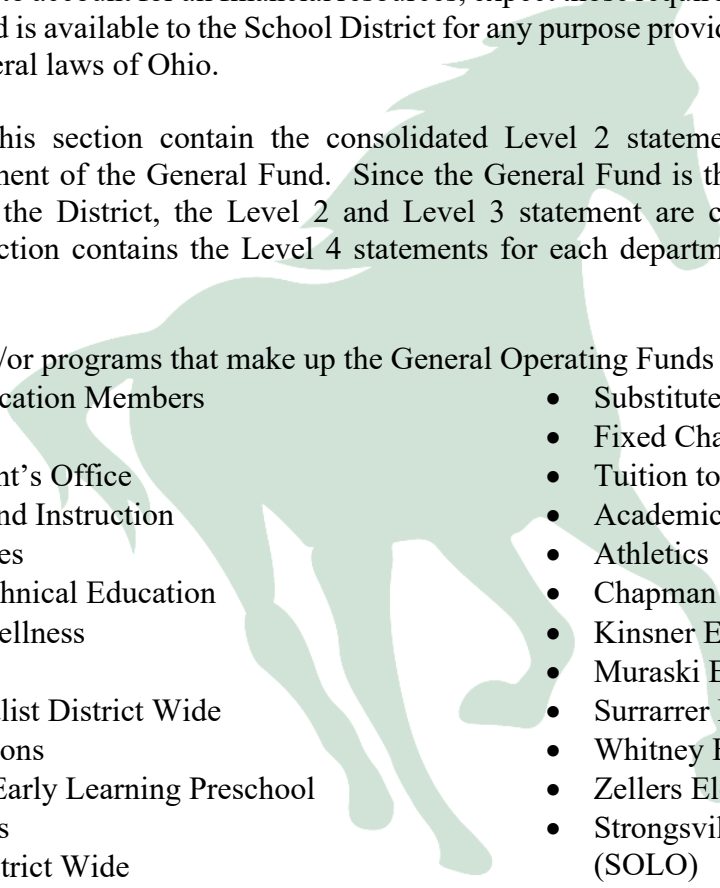
GENERAL FUND SECTION

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.

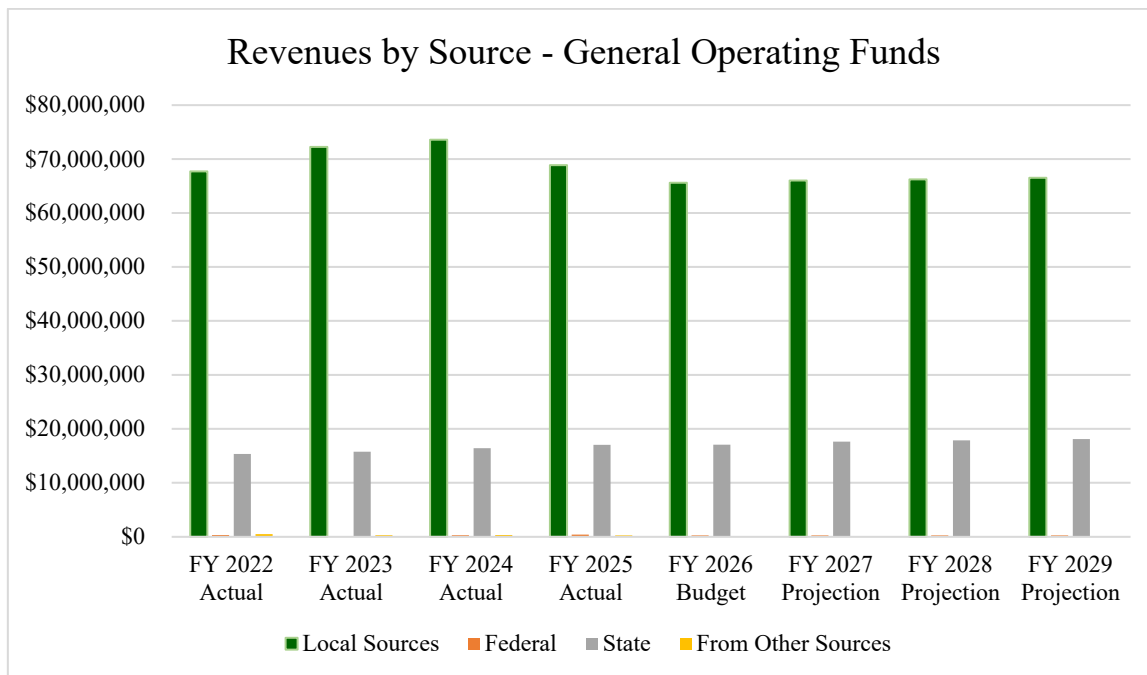
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Taxes	\$61,956,736	\$65,576,177	\$66,099,485	\$61,423,007	\$58,561,346	\$59,463,257	\$60,357,049	\$61,068,652
Tuition	1,141,798	1,121,368	1,096,220	1,076,446	1,091,861	1,091,861	1,091,861	1,091,861
Classroom Materials and Fees	193,647	210,468	199,280	207,246	199,500	199,500	199,500	199,500
Earnings on Investments	373,659	1,863,071	2,689,907	2,388,503	2,200,000	1,600,000	900,000	500,000
Extracurricular	232,842	235,062	251,055	240,922	240,000	240,000	240,000	240,000
Other Local Revenues	3,800,001	3,238,554	3,252,752	3,535,702	3,321,432	3,427,614	3,427,614	3,427,613
Intergovernmental - Federal	321,126	33,333	266,359	399,427	250,000	250,000	250,000	250,000
Intergovernmental - State	15,354,622	15,763,894	16,406,969	17,024,394	17,072,040	17,619,711	17,852,265	18,092,248
From Other Sources	479,425	275,015	310,870	251,710	139,311	83,000	83,000	83,000
Total Revenues	83,853,856	88,316,942	90,572,897	86,547,357	83,075,490	83,974,943	84,401,289	84,952,874



Local Sources:

Local sources represent 79.0% of total general operating revenues. The District's revenues from local sources increased from fiscal year 2022 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 local sources revenue decreased by \$4,716,873, followed by an additional estimated decrease of \$3,257,687 in fiscal year 2026.

Property taxes constitute 89.3% of local resources and 70.5% of all general fund revenues. Property tax revenue increased from fiscal year 2022 to fiscal year 2024 due to the 5.9 mill operating levy.

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 continued 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: \$3,236,021
- 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. An increase in tuition revenue projected for fiscal year 2026 due to anticipated enrollment changes.

Investment income has demonstrated significant growth, increasing from \$143,490 in fiscal year 2017 to \$2,388,503 in fiscal year 2025, due to improved investment strategies and favorable interest rates. Fiscal year 2026 projects \$2,200,000 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.

State Sources:

Revenues from State sources make up 20.6% 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 \$6.6 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 \$295,495 from the State's School Foundation Program. These foundation formula increases are expected to continue through the projected fiscal years. In fiscal year 2026, the District received a one-time allocation of \$327,414 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 \$42,568,888 in fiscal year 2026. 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 \$42,568,888 divided by the funded enrollment for the School District, the total per pupil base cost amount is \$8,164 for fiscal year 2026. The FSFP local capacity methodology, using a per pupil wealth/capacity calculates that the local portion of the total base cost is \$7,348 per pupil in fiscal year 2026 while the state funding portion is \$816 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.

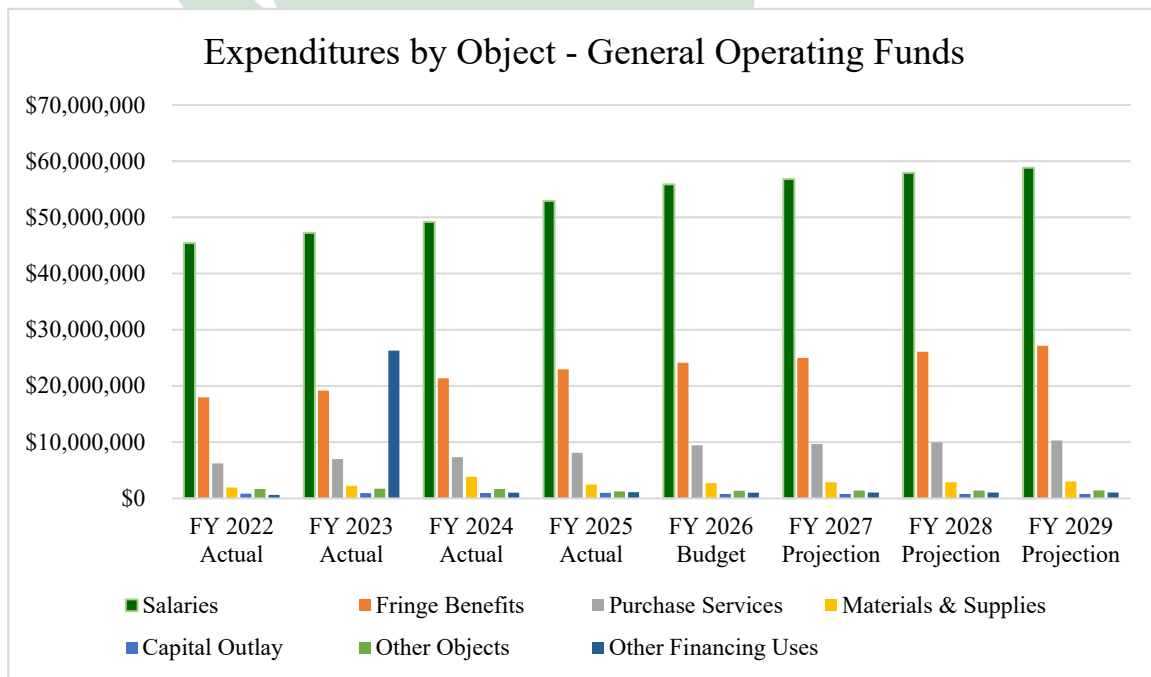
Expenditures:

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								
	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$45,422,819	\$47,255,251	\$49,178,516	\$52,936,680	\$55,882,946	\$56,806,102	\$57,913,186	\$58,824,422
Fringe Benefits	17,976,489	19,176,355	21,350,279	22,962,162	24,117,853	24,992,026	26,098,965	27,155,629
Purchase Services	6,206,106	6,995,804	7,335,919	8,096,157	9,426,806	9,675,118	9,968,755	10,301,840
Materials and Supplies	1,917,023	2,244,121	3,829,694	2,447,278	2,723,652	2,849,900	2,849,900	2,988,340
Capital Outlay	824,988	928,735	956,593	992,497	792,880	792,880	792,880	792,880
Other Objects	1,648,931	1,731,458	1,657,110	1,229,949	1,345,976	1,370,592	1,388,111	1,407,031
Other Financing Uses	607,660	26,277,342	1,013,782	1,095,767	1,017,655	1,033,845	1,026,345	1,049,445
Total Expenditures	74,604,016	104,609,066	85,321,893	89,760,490	95,307,768	97,520,463	100,038,142	102,519,587



Salaries:

Salaries make up the largest object category of all the School District' general fund expenditures of 58.6%. Combined with fringe benefits, salary and benefits make up 83.9% 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 2026 and beyond due to negotiated labor agreements and additional positions needed. The increase in 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. During fiscal year 2026, the District was able to reduce 13 positions from fiscal year 2025. The decrease was primarily due to a reduction in full-time substitute positions from 18 to 11 substitutes.

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 2023, the School District will have 33 more positions compared to fiscal year 2029.

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 FY 2024, purchase services increased by \$304,112. During FY 2025, purchase services increased by \$749,936. These increases were due to increased costs and placements for special education placements, instructional services costs (secondary Edmentum

Online previously funded through ESSER, ELA & Math Diagnostic), lease for mobile units beginning in FY 2025, and increases for utility costs and risk/property insurances. The increase in FY 2026 of \$1,340,95 was due to a combination of additional special education placements and increases in utility costs and risk/property insurance, as well budget savings during FY 25. The increases in FY2027 and beyond were projected increases in utility costs and risk/property insurance.

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.

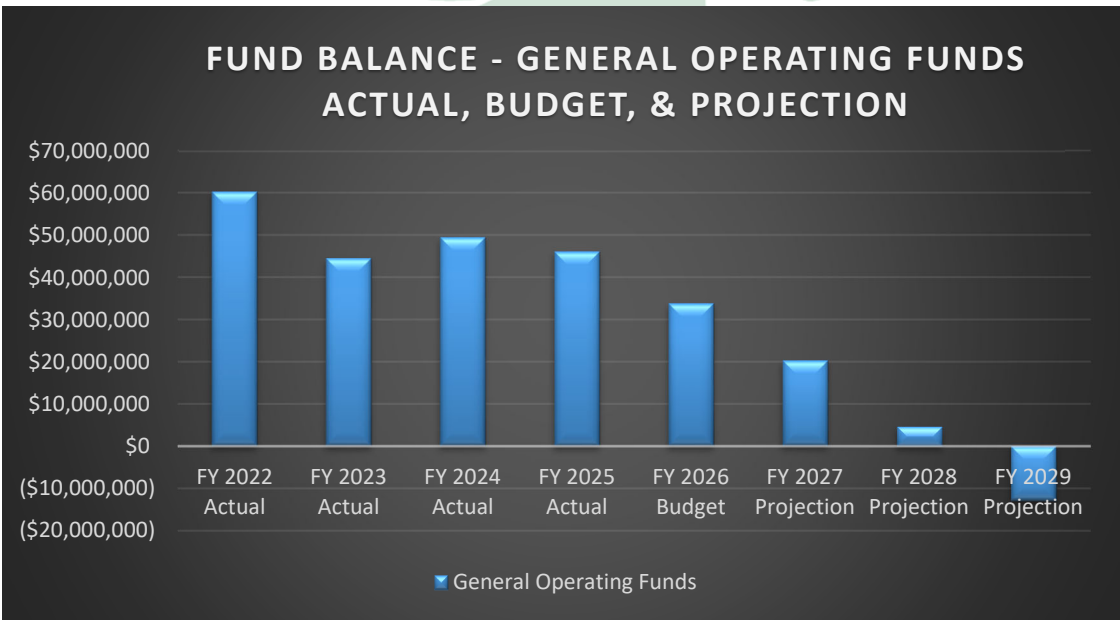
Other Objects and Other Financing Uses:

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 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	53,090,544	62,340,384	46,048,260	51,299,264	48,086,131	35,853,853	22,308,333	6,671,480
Ending Cash Balance	62,340,384	46,048,260	51,299,264	48,086,131	35,853,853	22,308,333	6,671,480	(10,895,233)
Year End Encumbrances	2,036,742	1,499,480	1,831,749	1,974,192	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance	60,303,642	44,548,780	49,467,515	46,111,939	33,853,853	20,308,333	4,671,480	(12,895,233)

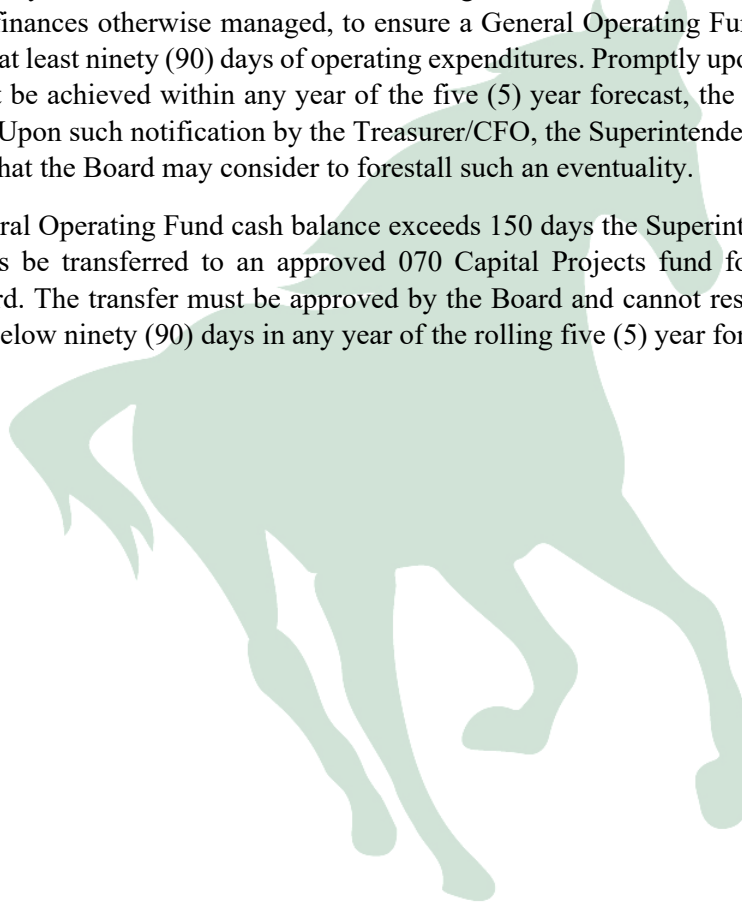
As indicated by the charts above, the fund balance has fluctuated from fiscal year 2022 through fiscal year 2025, the fund balance has decreased by \$14.2 million or by 23.5% partially due to the fiscal year 2023 transfer of \$25,000,000 to

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 began to deficit spend 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
GENERAL OPERATING FUNDS / GENERAL FUND - LEVEL 2 & 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
From Local Sources:									
	Taxes	\$61,956,736	\$65,576,177	\$66,099,485	\$61,423,007	\$58,561,346	\$59,463,257	\$60,357,049	\$61,068,652
	Tuition	1,141,798	1,121,368	1,096,220	1,076,446	1,091,861	1,091,861	1,091,861	1,091,861
	Classroom Materials and Fees	193,647	210,468	199,280	207,246	199,500	199,500	199,500	199,500
	Earnings on Investments	373,659	1,863,071	2,689,907	2,388,503	2,200,000	1,600,000	900,000	500,000
	Extracurricular	232,842	235,062	251,055	240,922	240,000	240,000	240,000	240,000
	Other Local Revenues	3,800,001	3,238,554	3,252,752	3,535,702	3,321,432	3,427,614	3,427,614	3,427,613
	Intergovernmental - Federal	321,126	33,333	266,359	399,427	250,000	250,000	250,000	250,000
	Intergovernmental - State	15,354,622	15,763,894	16,406,969	17,024,394	17,072,040	17,619,711	17,852,265	18,092,248
Total Revenues		83,374,431	88,041,927	90,262,027	86,295,647	82,936,179	83,891,943	84,318,289	84,869,874
Instruction:									
	Salaries	30,072,431	31,131,409	32,382,918	34,999,483	36,626,164	37,362,365	38,121,433	38,832,434
	Fringe Benefits	10,723,514	11,553,883	12,791,634	13,853,485	14,581,199	15,202,726	15,876,955	16,580,869
	Purchase Services	1,997,293	2,661,535	2,629,122	2,485,105	3,096,053	3,096,054	3,096,054	3,096,054
	Materials and Supplies	135,913	231,349	238,191	245,406	261,465	261,465	261,465	261,465
	Capital Outlay	84,663	65,603	49,981	54,866	60,200	60,200	60,200	60,200
Total Instruction		43,013,814	45,643,779	48,091,846	51,638,345	54,625,081	55,982,810	57,416,107	58,831,022
Support Services:									
	Salaries	14,468,746	15,098,548	15,577,418	16,621,266	17,894,872	18,075,249	18,414,086	18,609,927
	Fringe Benefits	7,015,307	7,327,857	8,212,235	8,745,771	9,186,621	9,433,019	9,859,102	10,205,779
	Purchase Services	4,140,079	4,288,093	4,690,583	5,233,253	6,091,663	6,322,369	6,616,006	6,949,091
	Materials and Supplies	1,769,429	2,004,132	3,574,900	2,180,894	2,456,187	2,582,435	2,582,435	2,720,875
	Capital Outlay	718,891	836,615	842,977	909,825	702,680	702,680	702,680	702,680
	Other Objects	1,232,233	1,316,986	1,239,883	1,152,896	1,270,858	1,292,517	1,312,236	1,333,531
Total Support Services		29,344,685	30,872,231	34,137,996	34,843,905	37,602,881	38,408,269	39,486,545	40,521,882
Extracurricular Activities									
	Salaries	881,642	1,025,294	1,218,180	1,315,931	1,361,910	1,368,488	1,377,667	1,382,061
	Fringe Benefits	237,668	294,615	346,410	362,906	350,032	356,282	362,908	368,982
	Purchase Services	68,734	46,176	16,214	25,225	29,995	47,600	47,600	47,600
	Materials and Supplies	11,681	8,640	16,603	20,978	6,000	6,000	6,000	6,000
	Capital Outlay	21,434	26,517	63,635	27,806	30,000	30,000	30,000	30,000
Total Extracurricular Activities		1,221,159	1,401,242	1,661,042	1,752,846	1,777,937	1,808,370	1,824,175	1,834,643
Facilities Acquisition and Construction:									
	Purchase Services	0	0	0	352,574	209,095	209,095	209,095	209,095
Total Facilities Acquisition and Construction		0	0	0	352,574	209,095	209,095	209,095	209,095
Debt Service:									
	Principal Payment	340,897	355,310	375,414	45,000	45,000	50,000	50,000	50,000
	Interest and Fiscal Charges	75,801	59,162	41,813	32,053	30,118	28,075	25,875	23,500
Total Debt Service		416,698	414,472	417,227	77,053	75,118	78,075	75,875	73,500
Total Expenditures		73,996,356	78,331,724	84,308,111	88,664,723	94,290,113	96,486,618	99,011,797	101,470,142
Excess of Revenues Over / (Under) Expenditures		9,378,075	9,710,203	5,953,916	(2,369,076)	(11,353,934)	(12,594,675)	(14,693,508)	(16,600,268)
Other Financing Sources / (Uses):									
	Transfers Out	(395,709)	(26,079,722)	(841,849)	(1,008,488)	(937,655)	(953,845)	(946,345)	(969,445)
	Advance In	126,861	211,951	197,620	171,937	87,279	80,000	80,000	80,000
	Advance Out	(211,951)	(197,620)	(171,933)	(87,279)	(80,000)	(80,000)	(80,000)	(80,000)
	Refund of Prior Year Expenditure	348,916	36,820	90,446	74,789	52,032	3,000	3,000	3,000
	All Other Financing Sources	3,648	26,244	22,804	4,984	0	0	0	0
Total Other Financing Sources / (Uses)		(128,235)	(26,002,327)	(702,912)	(844,057)	(878,344)	(950,845)	(943,345)	(966,445)
Net Change in Fund Balance		9,249,840	(16,292,124)	5,251,004	(3,213,133)	(12,232,278)	(13,545,520)	(15,636,853)	(17,566,713)
Cash Balance at Beginning of Fiscal Year		53,090,544	62,340,384	46,048,260	51,299,264	48,086,131	35,853,853	22,308,333	6,671,480
Cash Balance at End of Fiscal Year		62,340,384	46,048,260	51,299,264	48,086,131	35,853,853	22,308,333	6,671,480	(10,895,233)
Year End Encumbrances Appropriated		2,036,742	1,499,480	1,831,749	1,974,192	2,000,000	2,000,000	2,000,000	2,000,000
Unencumbered Fund Balance at End of Fiscal Year		\$60,303,642	\$44,548,780	\$49,467,515	\$46,111,939	\$33,853,853	\$20,308,333	\$4,671,480	(\$12,895,233)

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

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$27,790,947	\$28,776,554	\$29,850,884	\$31,970,597	\$33,406,809	\$34,164,573	\$34,891,778	\$35,584,264
112	Temp Cert-Salary/Wages		370,648	341,896	248,682	581,026	528,000	528,000	528,000	528,000
113	Supplemental Cert-Salary/Wages		156,338	178,922	231,990	246,294	194,800	192,700	192,700	192,700
119	Other Cert Salaries		44,160	42,120	109,215	112,000	133,000	136,100	136,100	136,100
139	Other Cert Compensation		88,100	85,575	79,350	76,088	90,000	90,000	90,000	90,000
141	Noncert Regular Sal/Wages		1,491,647	1,573,195	1,739,964	1,895,820	2,115,355	2,092,792	2,124,655	2,143,170
142	Noncert Temp Salary/Wages		84,259	84,844	70,407	72,517	90,000	90,000	90,000	90,000
144	Noncertified Overtime		1,782	3,465	4,851	8,545	9,100	9,100	9,100	9,100
149	Noncert Merit Incentive		3,300	2,700	3,500	3,300	14,100	14,100	14,100	14,100
169	Other Non-Certificated Compensation		41,250	42,138	44,075	33,296	45,000	45,000	45,000	45,000
Total Salaries			30,072,431	31,131,409	32,382,918	34,999,483	36,626,164	37,362,365	38,121,433	38,832,434
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		4,107,956	4,105,748	4,240,972	4,690,407	4,809,365	4,915,592	5,017,401	5,114,349
221	SERS - Employer's Share		224,480	236,070	262,542	285,209	318,296	315,139	319,600	322,192
229	SERS - "Surcharge"		25,538	30,228	29,587	49,727	47,254	48,000	48,000	48,000
241	Cert Medical/Hospital		4,912,406	5,605,979	6,426,464	6,797,679	7,178,283	7,639,708	8,100,505	8,589,004
242	Cert Life Insurance		64,901	65,013	69,167	75,208	84,082	85,630	86,978	88,219
249	Cert Other Insurance Benefit		394,676	406,454	419,765	454,206	498,112	509,115	519,659	529,700
251	Noncert Medical/Hospital		852,901	964,004	1,200,603	1,348,074	1,421,579	1,460,405	1,549,957	1,648,897
252	Noncert Life Insurance		3,682	3,813	4,074	4,433	5,086	5,300	5,362	5,419
259	Noncert Other Insurance Benefit		21,298	22,235	24,391	26,644	32,966	32,639	33,101	33,370
261	Certified Workers Comp		111,293	106,555	104,431	107,429	136,449	139,429	142,165	144,842
262	Noncert Workers Comp		7,131	7,784	7,012	7,613	29,728	31,768	34,227	36,876
281	Cert Unemployment Insurance		(2,748)	0	2,626	6,856	20,000	20,000	20,000	20,000
Total Fringe Benefits			10,723,514	11,553,883	12,791,634	13,853,485	14,581,199	15,202,726	15,876,955	16,580,869
<i>Purchase Services</i>										
411	Instruction Services		468,355	894,882	772,857	710,096	815,558	815,559	815,559	815,559
412	Other Prof/Tech Services		0	0	0	0	0	0	0	0
419	Other Prof/Tech Services		57,039	64,962	78,123	79,885	69,500	69,500	69,500	69,500
423	Repairs/Maintenance Services		1,918	1,898	777	260	1,500	1,500	1,500	1,500
439	Travel/Mileage/Meeting Expense		769	10,750	11,975	11,117	14,400	14,400	14,400	14,400
443	Postage		1,151	1,866	1,428	1,570	1,525	1,525	1,525	1,525
461	Printing and Binding		421	69	0	80	700	700	700	700
471	Tuition Paid-Other Oh District		108,127	67,379	35,019	21,320	40,000	40,000	40,000	40,000
473	Spec Ed. - Tuition and Settlements		1,082,923	1,335,225	1,442,981	1,398,431	1,844,870	1,844,870	1,844,870	1,844,870
474	Excess Cost		16,112	6,071	6,125	7,052	10,000	10,000	10,000	10,000
475	Spec Ed. - Indistrict Payment		12,371	2,827	6,460	9,060	10,000	10,000	10,000	10,000
479	Other Tuition Payment		236,739	264,545	267,762	230,830	275,000	275,000	275,000	275,000
490	Other Purchased Services		11,368	11,061	5,615	15,404	13,000	13,000	13,000	13,000
Total Purchase Services			1,997,293	2,661,535	2,629,122	2,485,105	3,096,053	3,096,054	3,096,054	3,096,054
<i>Supplies and Materials</i>										
511	Instructional Supplies		112,260	198,755	192,346	184,062	230,865	230,865	230,865	230,865
512	Office Supplies		733	1,154	1,692	1,778	2,500	2,500	2,500	2,500
514	Health/Hygiene Supplies		3,806	4,617	4,621	3,709	5,850	5,850	5,850	5,850
516	Software Materials		17,008	14,138	7,735	6,081	7,180	7,180	7,180	7,180
519	Other General Supplies		336	4,133	1,098	309	1,000	1,000	1,000	1,000
569	Other - Food		1,069	1,363	1,470	985	2,070	2,070	2,070	2,070
573	Equipment and Furniture		701	6,799	29,229	48,482	12,000	12,000	12,000	12,000
590	Other Supplies and Materials		0	390	0	0	0	0	0	0
Total Materials and Supplies			135,913	231,349	238,191	245,406	261,465	261,465	261,465	261,465
<i>Capital Outlay</i>										
640	Equipment		84,663	65,603	49,981	54,866	60,200	60,200	60,200	60,200
Total Insutruction			43,013,814	45,643,779	48,091,846	51,638,345	54,625,081	55,982,810	57,416,107	58,831,022

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

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
111	Regular	Cert-Salary/Wages	4,883,512	5,190,183	5,475,841	6,064,758	6,501,318	6,757,941	6,952,919	7,056,784
112	Temp	Cert-Salary/Wages	21,208	47,306	7,893	9,767	0	0	0	0
113	Supplemental	Cert-Salary/Wages	217,714	220,850	184,159	163,077	185,601	186,815	187,987	188,854
119	Other Cert	Salaries	2,600	4,000	7,700	11,560	14,900	14,900	14,900	14,900
139	Other Cert	Compensation	0	0	0	311,200	32,800	0	0	0
141	Noncert Regular	Sal/Wages	8,696,015	9,010,376	9,182,852	9,253,368	10,239,153	10,211,693	10,354,380	10,445,489
142	Noncert Temp	Salary/Wages	182,750	154,707	233,397	275,286	308,000	303,000	303,000	303,000
143	Noncert Supplemental	Salary/Wages	4,000	4,000	4,000	8,840	0	0	0	0
144	Noncertificated	Overtime	407,902	405,249	378,236	417,356	462,100	449,900	449,900	449,900
149	Noncert Merit	Incentive	35,900	39,910	41,806	41,000	86,000	86,000	86,000	86,000
162	Noncert Termination	Benefit	0	0	614	0	0	0	0	0
169	Other Non-Certificated	Compensation	0	0	0	0	0	0	0	0
171	Compensation of Board	Members	17,145	16,682	15,680	15,055	20,000	20,000	20,000	20,000
172	Student Workers		0	5,285	45,240	49,999	45,000	45,000	45,000	45,000
Total Salaries			14,468,746	15,098,548	15,577,418	16,621,266	17,894,872	18,075,249	18,414,086	18,609,927
Fringe Benefits										
211	STRS - Employer's	Share	739,346	766,334	794,254	937,918	949,847	981,352	1,008,812	1,023,473
212	STRS - "Pickup"		347,022	376,933	399,076	441,355	484,251	513,727	534,304	543,191
221	SERS - Employer's	Share	1,349,002	1,384,737	1,456,990	1,471,355	1,595,437	1,589,182	1,609,159	1,621,914
222	SERS - "Pickup"		144,278	151,842	161,444	168,811	176,189	186,876	193,709	196,744
229	SERS - "Surcharge"		74,967	83,273	78,465	103,956	118,159	118,250	118,250	118,250
241	Cert Medical/Hospital		914,291	972,342	1,144,225	1,252,145	1,396,201	1,468,337	1,557,594	1,652,288
242	Cert Life Insurance		14,117	14,984	15,791	17,713	20,595	21,491	22,146	22,481
249	Cert Other Insurance	Benefit	73,830	78,648	81,537	93,952	100,796	104,214	107,229	107,958
251	Noncert Medical/Hospital		3,138,462	3,284,037	3,861,899	4,029,983	4,078,188	4,181,324	4,435,857	4,645,132
252	Noncert Life Insurance		21,461	22,371	22,873	23,243	26,754	27,916	28,323	28,575
259	Noncert Other Insurance	Benefit	131,037	135,260	138,932	141,319	162,320	161,674	163,741	165,063
261	Certified Workers	Comp	21,890	23,460	21,108	23,172	25,464	26,443	27,190	27,587
262	Noncert Workers	Comp	38,257	39,383	35,641	37,793	42,421	42,233	42,787	43,122
282	Noncert Unemployment	Insurance	7,347	(5,747)	0	3,056	10,000	10,000	10,000	10,000
Total Fringe Benefits			7,015,307	7,327,857	8,212,235	8,745,771	9,186,621	9,433,019	9,859,102	10,205,779
Purchase Services										
410	Professional Services		312,495	333,390	360,858	438,226	524,064	538,586	553,543	568,950
411	Instruction Services		382,429	418,705	401,090	473,067	514,550	514,550	514,550	514,550
412	Other Prof/Tech Services		40,533	49,622	69,927	33,104	96,241	96,241	96,241	96,241
413	Health Services		21,241	25,395	19,923	23,383	23,200	23,200	23,200	23,200
415	Management Services		7,297	7,384	7,757	7,890	8,000	8,000	8,000	8,000
416	Data Processing Services		189,368	165,629	213,688	141,523	249,223	249,223	249,223	249,223
418	Professional/Legal Services		277,741	326,834	352,790	417,989	491,410	461,410	461,410	461,410
419	Other Prof/Tech Services		409,240	298,541	277,555	306,801	343,933	350,164	354,090	358,134
422	Garbage Removal/Cleaning		42,024	51,217	48,859	51,284	56,996	63,266	70,225	77,949
423	Repairs/Maintenance Services		185,369	212,567	234,438	258,123	248,700	248,700	248,700	248,700
424	Property Insurance		213,091	255,697	294,111	309,659	366,210	417,479	475,927	542,556
425	Rentals		7,744	11,131	15,045	9,895	42,000	42,000	42,000	42,000
432	Cert Meeting Expense		9,500	17,164	5,863	16,408	16,200	16,200	16,200	16,200
439	Travel/Mileage/Meeting Expense		52,863	51,549	44,187	59,030	86,350	86,350	86,350	86,350
441	Telephone Service		24,509	23,132	20,295	19,761	27,200	27,200	27,200	27,200
443	Postage		18,344	8,731	10,115	13,965	14,680	14,680	14,680	14,680
444	Postage Machine Rental		3,667	3,700	3,700	4,230	5,000	5,000	5,000	5,000
446	Advertising		807	27	410	123	500	500	500	500
449	Other Communications Services		183,253	198,600	268,134	249,015	281,911	281,911	281,911	281,911
451	Electricity		1,023,331	845,828	963,632	1,183,252	1,323,354	1,455,690	1,601,258	1,761,384
452	Water and Sewage		190,758	174,914	225,260	272,562	299,010	328,911	361,802	397,982
453	Gas		173,381	190,043	232,885	260,425	280,308	309,085	339,974	374,847
461	Printing and Binding		63	9,031	12,611	12,223	8,750	8,750	8,750	8,750
483	Stud Transp-Other Sources		249,914	341,117	396,607	410,014	450,000	450,000	450,000	450,000
489	Other Pupil Transp Services		15,186	29,320	25,774	99,069	120,000	120,000	120,000	120,000
490	Other Purchased Services		105,931	238,825	185,069	162,232	213,873	205,273	205,273	213,373
Total Purchase Services			4,140,079	4,288,093	4,690,583	5,233,253	6,091,663	6,322,369	6,616,006	6,949,091

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

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Supplies and Materials										
	511	Instructional Supplies	111,790	106,119	77,558	74,486	117,950	117,950	117,950	117,950
	512	Office Supplies	38,782	49,810	26,172	33,480	77,400	77,400	77,400	77,400
	514	Health/Hygiene Supplies	4,869	2,743	4,918	4,700	5,500	5,500	5,500	5,500
	516	Software Materials	148,875	322,398	326,449	383,296	355,548	356,796	356,796	356,796
	519	Other General Supplies	57,201	50,651	38,137	49,374	72,369	72,369	72,369	72,369
	521	New Textbooks	418,719	90,479	1,924,333	531,582	361,560	486,560	486,560	625,000
	522	New Textbooks	11,139	41,881	8,579	35,232	55,000	55,000	55,000	55,000
	523	Rebinding Textbooks	296	513	0	0	500	500	500	500
	526	College Credit Plus Textbooks	21,418	26,537	27,740	34,273	50,000	50,000	50,000	50,000
	531	New Library Books	7,266	5,522	7,262	7,035	6,750	6,750	6,750	6,750
	532	Replacement Library Books	0	0	0	0	0	0	0	0
	542	Periodicals	712	815	760	382	900	900	900	900
	570	Sup/Mat. Oper/Maint/Repair	0	0	141	0	500	500	500	500
	571	Land	74,743	95,995	72,466	59,782	67,500	67,500	67,500	67,500
	572	Buildings	290,461	299,286	321,341	334,290	382,500	382,500	382,500	382,500
	573	Equipment and Furniture	82,384	280,539	181,133	184,987	229,600	229,600	229,600	229,600
	581	Parts-Maint/Rep Motor Vehicles	214,074	224,662	214,510	160,061	276,000	276,000	276,000	276,000
	582	Fuel	263,791	362,357	305,674	245,089	350,000	350,000	350,000	350,000
	583	Tires and Tubes	17,932	34,693	30,034	35,514	38,000	38,000	38,000	38,000
	590	Other Supplies and Materials	4,977	9,132	7,693	7,331	8,610	8,610	8,610	8,610
Total Materials and Supplies			1,769,429	2,004,132	3,574,900	2,180,894	2,456,187	2,582,435	2,582,435	2,720,875
Capital Outlay										
	640	Equipment	718,891	836,615	842,977	909,825	702,680	702,680	702,680	702,680
Other Objects										
	841	Membership-Professional Organizations	39,645	40,790	25,493	26,512	39,221	39,221	39,221	39,221
	843	Charges for Audit Exams	42,294	42,263	43,575	43,613	50,000	50,000	50,000	50,000
	844	County Board of Education Contributions	34,268	35,718	35,646	35,776	40,177	41,784	43,456	45,194
	845	Cnty Auditors/Treas Fees	692,454	795,271	745,311	716,395	740,000	740,000	740,000	740,000
	846	Election Expense	31,963	0	29,853	8,650	40,000	40,000	40,000	40,000
	847	Delinquent Land Taxes	196,023	187,473	167,994	117,257	130,000	130,000	130,000	130,000
	848	Bank Charges	22,600	25,377	5,840	5,034	5,000	5,000	5,000	5,000
	849	Other Dues and Fees	3,198	3,188	3,180	2,850	3,500	3,306	3,306	3,306
	851	Liability Insurance	149,389	156,244	168,945	177,196	202,460	222,706	240,753	260,310
	889	Other Awards and Prizes	20,399	20,597	13,989	19,613	20,500	20,500	20,500	20,500
	890	Other Misc. Expenditures	0	0	57	0	0	0	0	0
Total Other Objects			1,232,233	1,316,986	1,239,883	1,152,896	1,270,858	1,292,517	1,312,236	1,333,531
Total Support Services			29,344,685	30,872,231	34,137,996	34,843,905	37,602,881	38,408,269	39,486,545	40,521,882
Extracurricular Activities										
Salaries:										
	113	Supplemental Cert-Salary/Wages	449,513	449,094	623,154	692,639	711,397	711,397	711,397	711,397
	141	Noncert Regular Sal/Wages	147,271	224,973	241,549	250,772	254,501	264,079	273,258	277,652
	143	Noncert Supplemental Salary/Wages	284,858	348,098	352,635	371,694	389,012	389,012	389,012	389,012
	144	Noncertificated Overtime	0	2,329	42	26	5,000	2,000	2,000	2,000
	149	Noncert Merit Incentive	0	800	800	800	2,000	2,000	2,000	2,000
Total Salaries			881,642	1,025,294	1,218,180	1,315,931	1,361,910	1,368,488	1,377,667	1,382,061
Fringe Benefits										
	211	STRS - Employer's Share	63,005	62,270	85,417	97,422	99,596	99,596	99,596	99,596
	221	SERS - Employer's Share	60,913	81,764	84,965	89,267	91,072	91,993	93,278	93,893
	222	SERS - "Pickup"	10,616	19,263	20,660	21,696	21,769	22,994	24,003	24,487
	229	SERS - "Surcharge"	38,328	37,770	46,432	39,910	38,297	40,200	40,200	40,200
	249	Cert Other Insurance Benefit	6,167	6,172	8,501	9,430	10,315	10,315	10,315	10,315
	251	Noncert Medical/Hospital	48,637	74,803	87,489	91,053	73,493	75,526	79,655	84,533
	252	Noncert Life Insurance	478	740	816	850	883	929	964	980
	259	Noncert Other Insurance Benefit	6,133	8,179	8,419	8,788	9,432	9,528	9,661	9,725
	261	Certified Workers Comp	1,784	1,641	1,894	2,354	2,703	2,703	2,703	2,703
	262	Noncert Workers Comp	1,607	2,013	1,817	2,136	2,472	2,498	2,533	2,550
Total Fringe Benefits			237,668	294,615	346,410	362,906	350,032	356,282	362,908	368,982

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

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Purchase Services										
	423	Repairs/Maintenance Services	0	0	7,274	10,298	0	0	0	0
	425	Rentals	0	0	0	4,600	0	0	0	0
	439	Travel/Mileage/Meeting Expense	9,095	0	0	0	0	0	0	0
	490	Other Purchased Services	59,639	46,176	8,940	10,327	29,995	47,600	47,600	47,600
Total Purchase Services			68,734	46,176	16,214	25,225	29,995	47,600	47,600	47,600
Supplies and Materials										
	511	Instructional Supplies	6,681	3,640	6,448	5,185	0	0	0	0
	516	Software Materials	5,000	5,000	5,000	6,000	6,000	6,000	6,000	6,000
	590	Other Supplies and Materials	0	0	5,155	9,793	0	0	0	0
Total Materials and Supplies			11,681	8,640	16,603	20,978	6,000	6,000	6,000	6,000
Capital Outlay										
	640	Equipment	21,434	26,517	63,635	27,806	30,000	30,000	30,000	30,000
Total Extracurricular Activities			1,221,159	1,401,242	1,661,042	1,752,846	1,777,937	1,808,370	1,824,175	1,834,643
Facilities Acquisition and Construction:										
	425	Rentals	0	0	0	352,574	209,095	209,095	209,095	209,095
Total Facilities Acquisition and Construction			0	0	0	352,574	209,095	209,095	209,095	209,095
Debt Service:										
Other Objects										
	811	Serial Bonds - Principal	340,897	355,310	375,414	45,000	45,000	50,000	50,000	50,000
	821	Serial Bonds	75,801	59,162	41,813	32,053	30,118	28,075	25,875	23,500
Total Debt Service			416,698	414,472	417,227	77,053	75,118	78,075	75,875	73,500
Total Expenditures			73,996,356	78,331,724	84,308,111	88,664,723	94,290,113	96,486,618	99,011,797	101,470,142
Other Financing Uses:										
Other Financing Uses										
	910	Transfers Out	395,709	26,079,722	841,849	1,008,488	937,655	953,845	946,345	969,445
	921	Initial Advance Out	211,951	197,620	171,933	87,279	80,000	80,000	80,000	80,000
Total Other Uses of Funds			607,660	26,277,342	1,013,782	1,095,767	1,017,655	1,033,845	1,026,345	1,049,445
Total Expenditures and Other Financing Uses			\$74,604,016	\$104,609,066	\$85,321,893	\$89,760,490	\$95,307,768	\$97,520,463	\$100,038,142	\$102,519,587

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
171		Compensation of Board Members	\$17,145	\$16,682	\$15,680	\$15,055	\$20,000	\$20,000	\$20,000	\$20,000
Fringe Benefits										
221		SERS - Employer's Share	1,256	1,426	1,293	1,259	2,800	2,800	2,800	2,800
229		SERS - "Surcharge"	828	1,039	1,289	1,096	1,033	1,100	1,100	1,100
259		Noncert Other Insurance Benefit	778	673	645	613	786	786	786	786
262		Noncert Workers Comp	94	67	51	55	76	76	76	76
Total Fringe Benefits			2,956	3,205	3,278	3,023	4,695	4,762	4,762	4,762
Purchase Services										
418		Professional/Legal Services	0	250	250	250	250	250	250	250
439		Travel/Mileage/Meeting Expense	3,332	2,100	2,405	1,849	6,750	6,750	6,750	6,750
490		Other Purchased Services	0	0	0	0	500	500	500	500
Total Purchase Services			3,332	2,350	2,655	2,099	7,500	7,500	7,500	7,500
Supplies and Materials										
542		Periodicals	150	150	150	150	150	150	150	150
590		Other Supplies and Materials	0	0	0	0	500	500	500	500
Total Materials and Supplies			150	150	150	150	650	650	650	650
Other Objects										
841		Membership-Professional Organizations	9,167	9,836	10,109	10,674	10,000	10,000	10,000	10,000
Total Expenditures and Other Financing Uses			\$32,750	\$32,223	\$31,872	\$31,001	\$42,845	\$42,912	\$42,912	\$42,912

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: WAREHOUSE - 090

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
		<i>Purchase Services</i>								
	423	Repairs/Maintenance Services	\$9,817	\$4,589	\$3,144	\$6,392	\$4,600	\$4,600	\$4,600	\$4,600
	425	Rentals	0	0	0	0	3,000	3,000	3,000	3,000
	439	Travel/Mileage/Meeting Expense	88	3	0	0	200	200	200	200
		Total Purchase Services	9,905	4,592	3,144	6,392	7,800	7,800	7,800	7,800
		<i>Supplies and Materials</i>								
	512	Office Supplies	253	257	19	0	500	500	500	500
	571	Land	28	198	907	723	1,500	1,500	1,500	1,500
	572	Buildings	7,976	7,501	6,652	4,231	10,000	10,000	10,000	10,000
	573	Equipment and Furniture	1,035	4,515	6,597	2,274	5,500	5,500	5,500	5,500
		Total Materials and Supplies	9,292	12,471	14,175	7,228	17,500	17,500	17,500	17,500
		<i>Capital Outlay</i>								
	640	Equipment	8,202	0	1,040	786	3,000	3,000	3,000	3,000
Total Expenditures and Other Financing Uses			\$27,399	\$17,063	\$18,359	\$14,406	\$28,300	\$28,300	\$28,300	\$28,300

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
	111	Regular Cert-Salary/Wages	\$166,921	\$174,430	\$196,279	\$205,516	\$216,889	\$227,594	\$239,439	\$246,220
	119	Other Cert Salaries	0	200	200	0	1,000	1,000	1,000	1,000
	141	Noncert Regular Sal/Wages	68,807	71,826	72,346	73,784	74,634	77,346	78,396	78,482
	144	Noncertified Overtime	271	170	38	17	1,000	1,000	1,000	1,000
	149	Noncert Merit Incentive	0	800	1,000	1,000	1,000	1,000	1,000	1,000
Total Salaries			235,999	247,426	269,863	280,317	294,523	307,940	320,835	327,702
Fringe Benefits										
	211	STRS - Employer's Share	23,804	24,402	27,290	29,023	30,504	32,003	33,661	34,611
	212	STRS - "Pickup"	26,129	27,717	31,010	32,320	34,456	36,234	38,214	39,297
	221	SERS - Employer's Share	9,827	9,961	10,367	10,501	10,729	11,108	11,256	11,267
	222	SERS - "Pickup"	7,599	7,711	7,873	8,027	8,210	8,508	8,624	8,633
	241	Cert Medical/Hospital	23,700	25,302	28,520	29,393	29,349	30,581	32,458	34,450
	242	Cert Life Insurance	601	631	663	716	816	860	905	931
	249	Cert Other Insurance Benefit	4,775	5,020	5,633	5,902	6,319	6,629	6,972	7,169
	251	Noncert Medical/Hospital	24,827	26,687	29,800	30,388	29,991	30,914	32,458	34,450
	252	Noncert Life Insurance	248	252	257	262	282	292	296	297
	259	Noncert Other Insurance Benefit	970	1,021	1,020	1,043	1,111	1,151	1,166	1,167
	261	Certified Workers Comp	638	684	703	716	828	869	914	939
	262	Noncert Workers Comp	266	282	243	258	291	302	305	307
Total Fringe Benefits			123,384	129,670	143,379	148,549	152,886	159,451	167,229	173,518
Purchase Services										
	418	Professional/Legal Services	4,635	3,340	3,545	3,545	3,700	3,700	3,700	3,700
	439	Travel/Mileage/Meeting Expense	8,157	9,178	7,452	19,671	25,000	25,000	25,000	25,000
	490	Other Purchased Services	250	24,450	13,750	339	1,000	1,000	1,000	1,000
Total Purchase Services			13,042	36,968	24,747	23,555	29,700	29,700	29,700	29,700
Supplies and Materials										
	512	Office Supplies	192	535	133	281	350	350	350	350
	542	Periodicals	39	0	0	0	0	0	0	0
	590	Other Supplies and Materials	760	1,142	808	1,052	1,000	1,000	1,000	1,000
Total Materials and Supplies			991	1,677	941	1,333	1,350	1,350	1,350	1,350
Capital Outlay										
	640	Equipment	4,208	152	3,343	1,404	2,500	2,500	2,500	2,500
Other Objects										
	841	Membership-Professional Organizations	18,491	18,593	3,002	1,215	14,920	14,920	14,920	14,920
	844	County Board of Education Contributions	34,268	35,718	35,646	35,776	40,177	41,784	43,456	45,194
	889	Other Awards and Prizes	6,086	5,423	98	4,085	0	0	0	0
Total Other Objects			58,845	59,734	38,746	41,076	55,097	56,704	58,376	60,114
Total Expenditures and Other Financing Uses			\$436,469	\$475,627	\$481,019	\$496,234	\$536,056	\$557,645	\$579,990	\$594,884

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	\$325,058	\$332,458	\$278,857	\$381,650	\$408,612	\$412,697	\$415,620	\$420,012
	113	Supplemental Cert-Salary/Wages	0	1,370	1,455	54,546	3,100	0	0	0
	119	Other Cert Salaries	0	600	700	1,700	0	3,100	3,100	3,100
		Total Salaries	325,058	334,428	281,012	437,896	411,712	415,797	418,720	423,112
		Fringe Benefits								
	211	STRS - Employer's Share	46,909	46,855	39,329	62,024	57,640	58,212	58,621	59,236
	241	Cert Medical/Hospital	57,934	70,731	67,379	61,661	64,617	68,515	72,649	77,032
	242	Cert Life Insurance	626	681	684	909	1,033	1,043	1,051	1,062
	249	Cert Other Insurance Benefit	4,546	4,637	3,874	6,126	5,970	6,029	6,071	6,135
	261	Certified Workers Comp	1,353	1,359	1,178	1,127	1,564	1,580	1,591	1,608
		Total Fringe Benefits	111,368	124,263	112,444	131,847	130,824	135,379	139,983	145,073
		Purchase Services								
	411	Instruction Services	167,797	550,951	512,447	422,599	498,058	498,059	498,059	498,059
		Total Insutruction	604,223	1,009,642	905,903	992,342	1,040,594	1,049,235	1,056,762	1,066,244
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	\$413,055	\$545,911	\$516,510	\$387,579	\$394,103	\$413,307	\$423,374	\$427,917
	113	Supplemental Cert-Salary/Wages	60,579	55,688	30,599	25,862	26,674	26,674	26,674	26,719
	119	Other Cert Salaries	200	200	600	1,100	3,900	3,900	3,900	3,900
	139	Other Cert Compensation	0	0	0	311,200	32,800	0	0	0
	141	Noncert Regular Sal/Wages	104,647	109,591	130,140	89,953	96,657	101,660	105,452	107,933
	144	Noncertificated Overtime	0	0	795	0	1,000	1,000	1,000	1,000
	149	Noncert Merit Incentive	800	600	800	800	2,600	2,600	2,600	2,600
		Total Salaries	579,281	711,990	679,444	816,494	557,734	549,141	563,000	570,069
		Fringe Benefits								
	211	STRS - Employer's Share	68,286	84,108	76,277	103,938	64,047	62,143	63,553	64,195
	212	STRS - "Pickup"	51,759	70,252	64,682	43,524	44,367	47,374	48,980	49,473
	221	SERS - Employer's Share	14,890	15,515	18,572	12,863	14,036	14,736	15,267	15,615
	222	SERS - "Pickup"	6,197	6,457	9,743	5,496	5,841	6,258	6,561	6,722
	229	SERS - "Surcharge"	0	0	0	0	1,719	0	0	0
	241	Cert Medical/Hospital	48,077	77,634	84,366	54,259	51,931	54,312	57,635	61,163
	242	Cert Life Insurance	1,388	1,851	1,764	1,248	1,360	1,433	1,470	1,486
	249	Cert Other Insurance Benefit	6,735	8,518	7,705	10,167	6,633	6,436	6,582	6,649
	251	Noncert Medical/Hospital	49,763	53,664	57,892	36,132	43,627	44,917	47,336	50,259
	252	Noncert Life Insurance	326	341	402	242	308	328	341	349
	259	Noncert Other Insurance Benefit	1,454	1,527	1,834	1,254	1,454	1,526	1,581	1,617
	261	Certified Workers Comp	1,707	2,595	2,517	2,338	1,614	1,687	1,725	1,742
	262	Noncert Workers Comp	395	418	375	418	382	400	414	424
		Total Fringe Benefits	250,977	322,880	326,129	271,879	237,319	241,550	251,445	259,694
		Purchase Services								
	412	Other Prof/Tech Services	40,533	49,622	69,927	33,104	96,241	96,241	96,241	96,241
	439	Travel/Mileage/Meeting Expense	11,588	1,582	1,327	2,221	4,000	4,000	4,000	4,000
		Total Purchase Services	52,121	51,204	71,254	35,325	100,241	100,241	100,241	100,241
		Supplies and Materials								
	511	Instructional Supplies	95,036	89,091	59,283	53,143	95,500	95,500	95,500	95,500
	512	Office Supplies	467	845	331	669	3,000	3,000	3,000	3,000
	516	Software Materials	0	0	0	78	0	0	0	0
	521	New Textbooks	418,719	90,479	1,924,333	531,582	361,560	486,560	486,560	625,000
	522	Replacement Textbooks	11,139	41,881	8,579	35,232	55,000	55,000	55,000	55,000
	523	Rebinding Textbooks	296	513	0	0	500	500	500	500
	526	College Credit Plus Textbooks	21,418	26,537	27,740	34,273	50,000	50,000	50,000	50,000
	573	Equipment and Furniture	14,853	2,182	224	0	0	0	0	0
	590	Other Supplies and Materials	0	0	300	150	0	0	0	0
		Total Materials and Supplies	561,928	251,528	2,020,790	655,127	565,560	690,560	690,560	829,000
		Capital Outlay								
	640	Equipment	1,151	1,333	350	3,034	5,000	5,000	5,000	5,000
		Other Objects								
	841	Membership-Professional Organizations	528	322	267	250	750	750	750	750

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Total Support Services			1,445,986	1,339,257	3,098,234	1,782,109	1,466,604	1,587,242	1,610,996	1,764,754
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	423	Repairs/Maintenance Services	0	0	4,500	10,298	0	0	0	0
Total Extracurricular Activities			0	0	4,500	10,298	0	0	0	0
Total Expenditures and Other Financing Uses			\$2,050,209	\$2,348,899	\$4,008,637	\$2,784,749	\$2,507,198	\$2,636,477	\$2,667,759	\$2,830,998

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	0	0	0	77,596	89,037	93,757	97,901	99,881
113	Supplemental	Cert-Salary/Wages	0	0	0	3,438	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	81,034	93,787	98,507	102,651	104,631
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	0	0	0	11,501	13,130	13,791	14,371	14,648
212	STRS - "Pickup"		0	0	0	12,933	14,809	15,562	16,223	16,539
241	Cert Medical/Hospital		0	0	0	10,688	11,637	12,122	12,864	13,652
242	Cert Life Insurance		0	0	0	293	351	369	384	392
249	Cert Other Insurance Benefit		0	0	0	1,151	1,346	1,414	1,474	1,503
261	Certified Workers Comp		238	311	150	164	353	370	387	393
Total Fringe Benefits			238	311	150	36,730	41,626	43,628	45,703	47,127
Total Support Services			238	311	150	117,764	135,413	142,135	148,354	151,758
Total Expenditures and Other Financing Uses			\$238	\$311	\$150	\$117,764	\$135,413	\$142,135	\$148,354	\$151,758

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	\$0	\$8,400	\$8,445	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
		<i>Supplies and Materials</i>								
	511	Instructional Supplies	1,086	4,483	3,514	3,531	3,600	3,600	3,600	3,600
Total Insutruction			1,086	12,883	11,959	11,931	12,000	12,000	12,000	12,000
Extracurricular Activities										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	9,095	0	0	0	0	0	0	0
Total Extracurricular Activities			9,095	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$10,181	\$12,883	\$11,959	\$11,931	\$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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
111	Regular Cert-Salary/Wages		0	46,581	57,726	61,574	68,477	71,677	74,350	77,021
119	Other Cert Salaries		0	0	200	200	1,000	1,000	1,000	1,000
Total Salaries			0	46,581	57,926	61,774	69,477	72,677	75,350	78,021
Fringe Benefits										
211	STRS - Employer's Share		0	6,488	8,077	8,790	9,727	10,175	10,549	10,923
241	Cert Medical/Hospital		0	8,204	10,732	10,774	10,945	11,609	12,313	13,060
242	Cert Life Insurance		0	121	141	148	173	181	187	194
249	Cert Other Insurance Benefit		0	656	814	870	1,006	1,054	1,093	1,131
261	Certified Workers Comp		0	144	186	207	264	276	287	298
Total Fringe Benefits			0	15,613	19,950	20,789	22,115	23,295	24,429	25,606
Purchase Services										
419	Other Prof/Tech Services		109,109	110,608	63,841	89,309	124,636	130,867	134,793	138,837
Total Expenditures and Other Financing Uses			\$109,109	\$172,802	\$141,717	\$171,872	\$216,228	\$226,839	\$234,572	\$242,464

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$105,054	\$110,256	\$114,793	\$119,344	\$124,859	\$133,200	\$139,042	\$141,804
113	Supplemental	Cert-Salary/Wages	19,000	21,406	21,865	2,750	21,750	21,750	21,750	21,750
141	Noncert	Regular Sal/Wages	636,246	678,428	697,022	750,422	790,110	801,813	814,957	820,973
143	Noncert	Supplemental Salary/Wages	4,000	4,000	4,000	4,000	0	0	0	0
144	Noncertified	Overtime	12,928	9,162	6,643	2,936	5,000	5,000	5,000	5,000
149	Noncert	Merit Incentive	200	3,000	3,200	3,400	5,000	5,000	5,000	5,000
172	Student	Workers	0	0	0	5,198	5,000	5,000	5,000	5,000
Total Salaries			777,428	826,252	847,523	888,050	951,719	971,763	990,749	999,527
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	17,844	18,289	18,929	17,242	20,525	21,693	22,511	22,897
212	STRS - "Pickup"		16,583	17,789	18,572	19,271	20,366	21,698	22,630	23,071
221	SERS - Employer's	Share	92,713	97,932	101,958	109,476	112,715	114,354	116,194	117,036
222	SERS - "Pickup"		33,884	35,026	36,257	37,406	37,500	39,622	40,775	41,192
229	SERS - "Surcharge"		580	0	0	498	1,053	1,100	1,100	1,100
241	Cert Medical/Hospital		23,700	25,302	28,520	29,393	29,349	30,581	32,458	34,450
242	Cert Life Insurance		386	405	423	440	482	514	536	546
249	Cert Other Insurance	Benefit	1,735	1,838	1,901	1,700	2,126	2,247	2,331	2,372
251	Noncert Medical/Hospital		177,518	193,807	218,227	240,495	237,808	244,302	258,113	273,984
252	Noncert Life Insurance		1,860	2,033	2,071	2,187	2,366	2,476	2,521	2,541
259	Noncert Other Insurance	Benefit	9,168	9,760	9,962	10,738	11,674	11,844	12,034	12,122
261	Certified Workers	Comp	398	428	390	482	557	589	611	622
262	Noncert Workers	Comp	2,584	2,626	2,350	2,559	3,060	3,102	3,154	3,175
Total Fringe Benefits			378,953	405,235	439,560	471,887	479,581	494,122	514,968	535,108
<i>Purchase Services</i>										
416	Data Processing	Services	189,368	154,179	201,988	129,823	229,723	229,723	229,723	229,723
423	Repairs/Maintenance	Services	1,511	4,167	13,775	5,751	10,000	10,000	10,000	10,000
439	Travel/Mileage/Meeting	Expense	2,988	7,411	6,513	13,122	9,000	9,000	9,000	9,000
443	Postage		0	31	0	0	0	0	0	0
449	Other Communications	Services	183,253	198,600	268,134	249,015	281,911	281,911	281,911	281,911
490	Other Purchased	Services	1,327	1,372	1,367	1,373	1,500	1,500	1,500	1,500
Total Purchase Services			378,447	365,760	491,777	399,084	532,134	532,134	532,134	532,134
<i>Supplies and Materials</i>										
512	Office	Supplies	1,092	2,756	458	0	1,500	1,500	1,500	1,500
516	Software	Materials	69,631	220,236	201,336	278,717	232,022	232,022	232,022	232,022
519	Other General	Supplies	46,452	35,247	26,600	37,849	53,889	53,889	53,889	53,889
542	Periodicals		0	60	0	0	200	200	200	200
570	Sup/Mat. Oper/Maint/Repair		0	0	141	0	500	500	500	500
573	Equipment and	Furniture	1,014	5,771	1,524	3,359	5,000	5,000	5,000	5,000
Total Materials and Supplies			118,189	264,070	230,059	319,925	293,111	293,111	293,111	293,111
<i>Capital Outlay</i>										
640	Equipment		385,256	669,741	742,368	847,306	536,180	536,180	536,180	536,180
<i>Other Objects</i>										
841	Membership-Professional	Organizations	0	2,465	965	1,995	2,000	2,000	2,000	2,000
Total Expenditures and Other Financing Uses			\$2,038,273	\$2,533,523	\$2,752,252	\$2,928,247	\$2,794,725	\$2,829,310	\$2,869,142	\$2,898,060

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
142	Noncert Temp Salary/Wages		\$9,861	\$5,520	\$4,012	\$3,026	\$3,000	\$3,000	\$3,000	\$3,000
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		1,394	774	682	435	420	420	420	420
229	SERS - "Surcharge"		0	0	1,130	806	0	850	850	850
259	Noncert Other Insurance Benefit		143	80	58	44	44	44	44	44
262	Noncert Workers Comp		22	29	11	9	11	11	11	11
<i>Total Fringe Benefits</i>			<i>1,559</i>	<i>883</i>	<i>1,881</i>	<i>1,294</i>	<i>475</i>	<i>1,325</i>	<i>1,325</i>	<i>1,325</i>
Total Expenditures and Other Financing Uses			\$11,420	\$6,403	\$5,893	\$4,320	\$3,475	\$4,325	\$4,325	\$4,325

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
141	Noncert Regular Sal/Wages		\$74,825	\$78,037	\$82,644	\$88,544	\$91,207	\$95,471	\$97,851	\$98,043
149	Noncert Merit Incentive		0	200	200	0	1,000	1,000	1,000	1,000
Total Salaries			74,825	78,237	82,844	88,544	92,207	96,471	98,851	99,043
Fringe Benefits										
221	SERS - Employer's Share		10,646	11,084	11,965	12,601	12,909	13,506	13,839	13,866
222	SERS - "Pickup"		8,231	8,579	9,091	9,635	10,033	10,502	10,764	10,785
251	Noncert Medical/Hospital		24,827	26,687	29,800	30,388	29,991	30,914	32,458	34,450
252	Noncert Life Insurance		273	287	302	320	345	361	371	371
259	Noncert Other Insurance Benefit		1,047	1,097	1,157	1,238	1,337	1,399	1,433	1,436
262	Noncert Workers Comp		279	296	269	299	350	367	375	376
Total Fringe Benefits			45,303	48,030	52,584	54,481	54,965	57,049	59,240	61,284
Purchase Services										
419	Other Prof/Tech Services		79	0	0	0	0	0	0	0
439	Travel/Mileage/Meeting Expense		330	179	0	415	500	500	500	500
490	Other Purchased Services		12,455	18,774	5,294	1,650	10,000	10,000	10,000	10,000
Total Purchase Services			12,864	18,953	5,294	2,065	10,500	10,500	10,500	10,500
Supplies and Materials										
512	Office Supplies		0	54	70	0	250	250	250	250
Capital Outlay										
640	Equipment		0	0	0	0	500	500	500	500
Other Objects										
841	Membership-Professional Organizations		90	0	244	216	341	341	341	341
Total Expenditures and Other Financing Uses			\$133,082	\$145,274	\$141,036	\$145,306	\$158,763	\$165,111	\$169,682	\$171,918

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$664,465	\$682,148	\$659,407	\$712,245	\$739,898	\$776,500	\$796,046	\$812,280
112	Temp Cert-Salary/Wages		7,760	7,943	18,463	7,975	18,000	18,000	18,000	18,000
113	Supplemental Cert-Salary/Wages		1,075	2,173	1,635	68	2,500	2,500	2,500	2,500
119	Other Cert Salaries		1,200	1,600	3,375	2,800	4,000	4,000	4,000	4,000
141	Noncert Regular Sal/Wages		254,010	271,938	319,342	319,872	351,599	346,263	352,070	355,875
142	Noncert Temp Salary/Wages		15,082	9,577	1,045	783	5,000	5,000	5,000	5,000
144	Noncertificated Overtime		55	543	197	265	500	500	500	500
149	Noncert Merit Incentive		300	1,000	800	300	2,800	2,800	2,800	2,800
Total Salaries			943,947	976,922	1,004,264	1,044,308	1,124,297	1,155,563	1,180,916	1,200,955
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		97,930	97,184	95,441	102,726	107,016	112,140	114,876	117,149
221	SERS - Employer's Share		38,397	40,289	46,459	47,253	50,385	49,639	50,452	50,985
229	SERS - "Surcharge"		7,208	7,194	7,515	12,536	14,646	15,000	15,000	15,000
241	Cert Medical/Hospital		165,026	157,367	200,035	218,064	210,093	222,770	236,212	250,467
242	Cert Life Insurance		1,622	1,685	1,611	1,781	1,868	1,960	2,009	2,050
249	Cert Other Insurance Benefit		9,178	9,441	9,188	9,674	11,084	11,615	11,898	12,133
251	Noncert Medical/Hospital		213,145	256,518	313,026	296,090	339,403	351,047	372,531	399,148
252	Noncert Life Insurance		651	712	789	753	841	877	889	898
259	Noncert Other Insurance Benefit		3,392	3,503	3,865	3,847	5,218	5,141	5,225	5,281
261	Certified Workers Comp		2,620	2,718	2,405	2,503	2,904	3,044	3,118	3,180
262	Noncert Workers Comp		1,158	1,570	1,173	1,306	1,368	1,347	1,369	1,384
Total Fringe Benefits			540,327	578,181	681,507	696,533	744,826	774,580	813,580	857,674
<i>Purchase Services</i>										
419	Other Prof/Tech Services		1,873	3,687	3,277	3,465	3,000	3,000	3,000	3,000
423	Repairs/Maintenance Services		51	15	495	0	150	150	150	150
439	Travel/Mileage/Meeting Expense		498	1,165	2,940	1,510	2,500	2,500	2,500	2,500
443	Postage		493	446	25	341	100	100	100	100
Total Purchase Services			2,915	5,313	6,737	5,316	5,750	5,750	5,750	5,750
<i>Supplies and Materials</i>										
511	Instructional Supplies		5,418	11,785	9,180	10,393	6,850	6,850	6,850	6,850
512	Office Supplies		442	656	480	867	1,500	1,500	1,500	1,500
514	Health/Hygiene Supplies		126	146	99	99	100	100	100	100
573	Equipment and Furniture		0	0	780	0	0	0	0	0
Total Materials and Supplies			5,986	12,587	10,539	11,359	8,450	8,450	8,450	8,450
<i>Capital Outlay</i>										
640	Equipment		812	2,552	0	1,438	1,200	1,200	1,200	1,200
Total Instruction			1,493,987	1,575,555	1,703,047	1,758,954	1,884,523	1,945,543	2,009,896	2,074,029
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		0	0	0	92,532	103,294	109,734	114,666	117,063
141	Noncert Regular Sal/Wages		41,264	41,873	52,102	44,534	47,006	45,697	45,805	45,805
144	Noncertificated Overtime		99	294	407	652	1,700	500	500	500
149	Noncert Merit Incentive		200	0	500	0	800	800	800	800
Total Salaries			41,563	42,167	53,009	137,718	152,800	156,731	161,771	164,168
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		0	0	0	13,145	14,461	15,363	16,053	16,389
212	STRS - "Pickup"		0	0	0	14,474	16,486	17,514	18,301	18,683
221	SERS - Employer's Share		5,886	5,992	7,572	6,518	6,931	6,580	6,595	6,595
241	Cert Medical/Hospital		0	0	0	10,630	11,567	12,047	12,783	13,565
242	Cert Life Insurance		0	0	0	343	390	415	433	442
249	Cert Other Insurance Benefit		0	0	0	1,318	1,498	1,591	1,663	1,697
251	Noncert Medical/Hospital		24,936	26,977	31,231	32,268	31,667	32,432	34,414	36,518
252	Noncert Life Insurance		101	103	127	108	112	115	115	115
259	Noncert Other Insurance Benefit		551	553	708	596	718	681	683	683
261	Certified Workers Comp		0	0	0	149	393	417	436	445
262	Noncert Workers Comp		157	160	169	176	188	178	180	181
Total Fringe Benefits			31,631	33,785	39,807	79,725	84,411	87,333	91,655	95,313

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	2,100	2,361	2,312	2,357	2,616	2,904	3,223	3,578
	423	Repairs/Maintenance Services	880	2,244	3,042	13,081	3,000	3,000	3,000	3,000
	425	Rentals	175	27	225	0	3,000	3,000	3,000	3,000
	439	Travel/Mileage/Meeting Expense	170	866	1,437	402	1,000	1,000	1,000	1,000
		<i>Total Purchase Services</i>	<i>3,325</i>	<i>5,498</i>	<i>7,016</i>	<i>15,840</i>	<i>9,616</i>	<i>9,904</i>	<i>10,223</i>	<i>10,578</i>
		<i>Supplies and Materials</i>								
	571	Land	1,075	1,577	763	2,319	2,000	2,000	2,000	2,000
	572	Buildings	7,536	6,192	5,299	4,006	8,000	8,000	8,000	8,000
	573	Equipment and Furniture	12	11,625	2,280	1,024	8,000	8,000	8,000	8,000
		<i>Total Materials and Supplies</i>	<i>8,623</i>	<i>19,394</i>	<i>8,342</i>	<i>7,349</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>
		<i>Capital Outlay</i>								
	640	Equipment	21,098	0	0	311	2,000	2,000	2,000	2,000
		Total Support Services	106,240	100,844	108,174	240,943	266,827	273,967	283,650	290,059
		Total Expenditures and Other Financing Uses	\$1,600,227	\$1,676,399	\$1,811,221	\$1,999,897	\$2,151,350	\$2,219,510	\$2,293,546	\$2,364,088

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$101,828	\$141,865	\$115,461	\$92,467	\$101,719	\$100,111	\$101,183	\$102,197
144	Noncertificated Overtime		2,334	5,740	0	0	0	0	0	0
149	Noncert Merit Incentive		400	200	0	0	2,000	2,000	2,000	2,000
Total Salaries			104,562	147,805	115,461	92,467	103,719	102,111	103,183	104,197
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		14,827	20,984	16,767	13,307	14,521	14,295	14,446	14,588
229	SERS - "Surcharge"		0	0	878	0	0	0	0	0
251	Noncert Medical/Hospital		49,872	65,304	78,043	64,535	63,356	64,864	68,828	73,036
252	Noncert Life Insurance		244	308	287	229	242	252	255	258
259	Noncert Other Insurance Benefit		1,439	2,045	1,561	1,236	1,504	1,481	1,496	1,511
262	Noncert Workers Comp		373	570	472	319	394	387	392	395
Total Fringe Benefits			66,755	89,211	98,008	79,626	80,017	81,279	85,417	89,788
<i>Purchase Services</i>										
418	Professional/Legal Services		27,580	15,972	29,746	17,094	77,300	77,300	77,300	77,300
439	Travel/Mileage/Meeting Expense		0	0	0	0	1,400	1,400	1,400	1,400
490	Other Purchased Services		60,439	130,721	122,835	132,636	142,973	142,973	142,973	142,973
Total Purchase Services			88,019	146,693	152,581	149,730	221,673	221,673	221,673	221,673
<i>Supplies and Materials</i>										
512	Office Supplies		358	570	271	287	1,000	1,000	1,000	1,000
573	Equipment and Furniture		2,768	0	1,263	0	0	0	0	0
590	Other Supplies and Materials		4,217	7,990	5,801	4,866	7,110	7,110	7,110	7,110
Total Materials and Supplies			7,343	8,560	7,335	5,153	8,110	8,110	8,110	8,110
<i>Capital Outlay</i>										
640	Equipment		16,036	11,326	10,728	9,199	12,000	12,000	12,000	12,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		375	375	375	375	700	700	700	700
Total Expenditures and Other Financing Uses			\$283,090	\$403,970	\$384,488	\$336,550	\$426,219	\$425,873	\$431,083	\$436,468

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND BUDGET CENTER: Guidance District Wide -143</p>

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
<i>Support Services:</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	\$0	\$20,010	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Financing Uses			\$0	\$20,010	\$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: NURSES - 144

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
111	Regular	Cert-Salary/Wages	\$85,927	\$58,554	\$57,097	\$59,551	\$60,690	\$62,406	\$64,154	\$66,668
119	Other Cert	Salaries	600	200	200	500	1,000	1,000	1,000	1,000
141	Noncert Regular	Sal/Wages	40,951	41,740	42,530	38,821	35,218	36,233	37,071	37,974
144	Noncertificated	Overtime	768	701	0	0	0	0	0	0
149	Noncert Merit	Incentive	0	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			128,246	101,195	99,827	98,872	97,908	100,639	103,225	106,642
Fringe Benefits										
211	STRS - Employer's	Share	12,491	8,238	7,991	8,500	8,637	8,877	9,122	9,473
221	SERS - Employer's	Share	5,943	6,036	6,160	5,589	5,071	5,213	5,330	5,456
229	SERS - "Surcharge"		0	0	0	0	1,120	1,200	1,200	1,200
241	Cert Medical/Hospital		21,159	3,830	0	0	0	0	0	0
242	Cert Life Insurance		214	133	141	172	160	165	171	176
249	Cert Other Insurance	Benefit	1,188	841	833	872	895	919	944	91
251	Noncert Medical/Hospital		24,936	26,977	31,231	32,268	31,678	32,432	34,414	36,518
252	Noncert Life Insurance		99	102	103	74	86	91	93	96
259	Noncert Other Insurance	Benefit	572	581	583	526	525	540	552	565
261	Certified Workers	Comp	325	240	187	205	234	241	247	257
262	Noncert Workers	Comp	192	164	139	156	138	142	148	148
Total Fringe Benefits			67,119	47,142	47,368	48,362	48,544	49,820	52,221	53,980
Purchase Services										
410	Professional	Services	312,495	333,390	360,858	408,245	484,064	498,586	513,543	528,950
439	Travel/Mileage/Meeting	Expense	143	176	231	554	500	500	500	500
Total Purchase Services			312,638	333,566	361,089	408,799	484,564	499,086	514,043	529,450
Supplies and Materials										
514	Health/Hygiene	Supplies	4,869	2,743	4,918	4,700	5,500	5,500	5,500	5,500
Total Expenditures and Other Financing Uses			\$512,872	\$484,646	\$513,202	\$560,733	\$636,516	\$655,045	\$674,989	\$695,572

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$1,290,561	\$1,318,847	\$1,426,350	\$1,511,488	\$1,590,459	\$1,630,466	\$1,658,034	\$1,680,233
112	Temp	Cert-Salary/Wages	4,049	0	3,383	9,767	0	0	0	0
113	Supplemental	Cert-Salary/Wages	54,414	53,944	54,953	56,873	59,865	60,736	61,411	62,020
119	Other	Cert Salaries	1,200	1,400	2,800	3,260	4,000	4,000	4,000	4,000
Total Salaries			1,350,224	1,374,191	1,487,486	1,581,388	1,654,324	1,695,202	1,723,445	1,746,253
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	187,400	189,288	207,717	225,280	231,605	237,328	241,282	244,475
241	Cert	Medical/Hospital	228,001	251,262	286,265	304,756	311,785	330,585	350,518	371,657
242	Cert	Life Insurance	2,983	3,142	3,284	3,544	4,167	4,270	4,341	4,399
249	Cert	Other Insurance Benefit	18,850	19,120	20,643	21,867	23,988	24,580	24,990	25,321
261	Certified	Workers Comp	5,572	5,848	5,067	5,494	6,286	6,443	6,550	6,635
Total Fringe Benefits			442,806	468,660	522,976	560,941	577,831	603,206	627,681	652,487
<i>Purchase Services</i>										
411	Instruction	Services	0	35,306	0	0	0	0	0	0
439	Travel/Mileage/Meeting	Expense	279	44	10	0	2,000	2,000	2,000	2,000
490	Other	Purchased Services	148	499	2,284	1,290	3,000	3,000	3,000	3,000
Total Purchase Services			427	35,849	2,294	1,290	5,000	5,000	5,000	5,000
<i>Supplies and Materials</i>										
511	Instructional	Supplies	16,754	17,028	18,275	21,343	22,450	22,450	22,450	22,450
Total Expenditures and Other Financing Uses			\$1,810,211	\$1,895,728	\$2,031,031	\$2,164,962	\$2,259,605	\$2,325,858	\$2,378,576	\$2,426,190

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$5,054	\$3,049	\$4,864	\$88,031	\$17,018	\$0	\$0	\$0
113	Supplemental Cert-Salary/Wages		0	0	0	83	0	0	0	0
119	Other Cert Salaries		0	0	0	100	0	0	0	0
Total Salaries			5,054	3,049	4,864	88,214	17,018	0	0	0
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		724	427	677	12,463	2,383	0	0	0
241	Cert Medical/Hospital		0	0	0	23,125	0	0	0	0
242	Cert Life Insurance		0	0	0	219	0	0	0	0
249	Cert Other Insurance Benefit		69	42	68	1,175	246	0	0	0
261	Certified Workers Comp		260	6	10	345	65	0	0	0
Total Fringe Benefits			1,053	475	755	37,327	2,693	0	0	0
<i>Purchase Services</i>										
411	Instruction Services		300,558	343,931	260,410	287,497	317,500	317,500	317,500	317,500
439	Travel/Mileage/Meeting Expense		114	0	43	169	500	500	500	500
490	Other Purchased Services		5,724	1,223	4,341	4,035	3,000	3,000	3,000	3,000
Total Purchase Services			306,396	345,154	264,794	291,701	321,000	321,000	321,000	321,000
<i>Supplies and Materials</i>										
511	Instructional Supplies		6,178	5,983	6,482	7,448	6,000	6,000	6,000	6,000
569	Other - Food		1,069	1,363	1,470	985	2,070	2,070	2,070	2,070
Total Materials and Supplies			7,247	7,346	7,952	8,433	8,070	8,070	8,070	8,070
<i>Capital Outlay</i>										
640	Equipment		16,988	20,968	16,128	21,431	20,000	20,000	20,000	20,000
Total Instruction			336,738	376,992	294,493	447,106	368,781	349,070	349,070	349,070
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		223,839	234,802	248,548	262,932	372,329	408,637	422,285	427,250
113	Supplemental Cert-Salary/Wages		5,500	5,500	5,500	5,500	9,250	9,250	9,250	9,250
119	Other Cert Salaries		0	0	0	0	2,000	2,000	2,000	2,000
141	Noncert Regular Sal/Wages		58,213	60,641	62,940	65,423	66,781	70,825	71,049	71,049
149	Noncert Merit Incentive		0	200	200	400	1,000	1,000	1,000	1,000
Total Salaries			287,552	301,143	317,188	334,255	451,360	491,712	505,584	510,549
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		33,110	33,410	35,167	37,939	53,701	58,784	60,695	61,390
212	STRS - "Pickup"		36,352	38,016	40,101	42,269	60,900	65,897	68,075	68,867
221	SERS - Employer's Share		8,192	8,507	9,014	9,309	9,489	10,056	10,087	10,087
222	SERS - "Pickup"		6,333	6,585	6,847	7,117	7,346	7,791	7,815	7,815
241	Cert Medical/Hospital		47,400	50,603	57,041	58,786	88,046	91,742	97,373	103,351
242	Cert Life Insurance		820	858	910	956	1,442	1,561	1,612	1,631
249	Cert Other Insurance Benefit		3,168	3,337	3,531	3,739	5,562	6,088	6,286	6,358
251	Noncert Medical/Hospital		24,827	26,687	29,800	30,388	29,991	30,915	32,457	34,450
252	Noncert Life Insurance		180	147	147	147	252	268	269	269
259	Noncert Other Insurance Benefit		834	862	885	932	983	1,041	1,045	1,045
261	Certified Workers Comp		1,631	1,713	1,552	1,686	1,458	1,595	1,647	1,666
262	Noncert Workers Comp		221	233	210	224	259	273	274	274
Total Fringe Benefits			163,068	170,958	185,205	193,492	259,428	276,011	287,635	297,203
<i>Purchase Services</i>										
411	Instruction Services		382,429	383,399	401,090	473,067	514,550	514,550	514,550	514,550
439	Travel/Mileage/Meeting Expense		283	653	717	1,765	2,000	2,000	2,000	2,000
490	Other Purchased Services		7,419	19,126	7,709	5,666	29,500	20,900	20,900	29,000
Total Purchase Services			390,131	403,178	409,516	480,498	546,050	537,450	537,450	545,550
<i>Supplies and Materials</i>										
512	Office Supplies		536	0	89	0	1,000	1,000	1,000	1,000
<i>Capital Outlay</i>										
640	Equipment		0	0	8,850	0	0	0	0	0
Total Support Services			841,287	875,279	920,848	1,008,245	1,257,838	1,306,173	1,331,669	1,354,302

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND BUDGET CENTER: SPECIAL EDUCATION DEPARTMENT - 146</p>
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Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Total Expenditures and Other Financing Uses	\$1,178,025	\$1,252,271	\$1,215,341	\$1,455,351	\$1,626,619	\$1,655,243	\$1,680,739	\$1,703,372

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,136,567	\$2,253,986	\$2,296,924	\$2,204,866	\$2,498,459	\$2,473,760	\$2,508,229	\$2,531,042
142	Noncert Temp Salary/Wages		63,189	92,979	134,818	158,705	175,000	170,000	170,000	170,000
144	Noncertificated Overtime		202,101	186,075	171,965	219,400	240,000	230,000	230,000	230,000
149	Noncert Merit Incentive		8,800	10,800	9,100	7,800	15,000	15,000	15,000	15,000
Total Salaries			2,410,657	2,543,840	2,612,807	2,590,771	2,928,459	2,888,760	2,923,229	2,946,042
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		340,517	360,900	377,516	373,235	409,984	404,426	409,252	412,446
222	SERS - "Pickup"		14,356	14,913	15,546	14,679	13,864	15,526	16,322	16,749
229	SERS - "Surcharge"		8,029	6,411	4,487	17,436	15,812	16,000	16,000	16,000
251	Noncert Medical/Hospital		818,903	854,118	991,992	1,022,025	1,128,281	1,155,474	1,227,306	1,302,766
252	Noncert Life Insurance		5,149	5,411	5,582	5,279	6,154	6,435	6,514	6,575
259	Noncert Other Insurance Benefit		32,528	34,646	35,630	35,525	42,463	41,887	42,387	42,718
262	Noncert Workers Comp		9,257	9,844	8,793	9,232	11,129	10,979	11,108	11,193
Total Fringe Benefits			1,228,739	1,286,243	1,439,546	1,477,411	1,627,687	1,650,727	1,728,889	1,808,447
<i>Purchase Services</i>										
413	Health Services		6,884	8,445	7,823	9,083	9,000	9,000	9,000	9,000
416	Data Processing Services		0	11,450	11,700	11,700	19,500	19,500	19,500	19,500
419	Other Prof/Tech Services		8,740	1,785	6,578	3,712	4,000	4,000	4,000	4,000
423	Repairs/Maintenance Services		30,847	16,488	25,859	28,088	21,000	21,000	21,000	21,000
439	Travel/Mileage/Meeting Expense		5,650	3,319	5,501	4,073	6,000	6,000	6,000	6,000
443	Postage		500	0	0	0	1,000	1,000	1,000	1,000
483	Stud Transp-Other Sources		249,914	341,117	396,607	410,014	450,000	450,000	450,000	450,000
489	Other Pupil Transp Services		15,186	29,320	25,774	99,069	120,000	120,000	120,000	120,000
490	Other Purchased Services		493	0	0	0	0	0	0	0
Total Purchase Services			318,214	411,924	479,842	565,739	630,500	630,500	630,500	630,500
<i>Supplies and Materials</i>										
512	Office Supplies		1,850	3,130	2,438	4,696	3,000	3,000	3,000	3,000
572	Buildings		669	0	0	4,634	0	0	0	0
573	Equipment and Furniture		1,886	2,952	6,965	13,442	5,000	5,000	5,000	5,000
581	Parts-Maint/Rep Motor Vehicles		184,732	204,995	177,446	133,285	250,000	250,000	250,000	250,000
582	Fuel		263,791	362,357	305,674	245,089	350,000	350,000	350,000	350,000
583	Tires and Tubes		15,573	32,025	27,280	32,532	35,000	35,000	35,000	35,000
590	Other Supplies and Materials		0	0	158	137	0	0	0	0
Total Materials and Supplies			468,501	605,459	519,961	433,815	643,000	643,000	643,000	643,000
<i>Capital Outlay</i>										
640	Equipment		9,902	5,686	11,208	0	15,000	15,000	15,000	15,000
<i>Other Objects</i>										
851	Liability Insurance		92,203	98,052	106,043	109,384	127,980	140,778	150,632	161,177
Total Expenditures and Other Financing Uses			\$4,528,216	\$4,951,204	\$5,169,407	\$5,177,120	\$5,972,626	\$5,968,765	\$6,091,250	\$6,204,166

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
111	Regular	Cert-Salary/Wages	\$136,888	\$141,486	\$149,337	\$157,756	\$161,842	\$169,468	\$173,738	\$174,081
113	Supplemental	Cert-Salary/Wages	3,750	3,750	3,982	3,750	3,750	3,750	3,750	3,750
119	Other	Cert Salaries	0	0	0	200	1,000	1,000	1,000	1,000
141	Noncert	Regular Sal/Wages	134,168	139,224	139,791	232,982	258,183	271,530	281,132	285,944
144	Noncertified	Overtime	865	151	323	905	2,000	2,000	2,000	2,000
149	Noncert	Merit Incentive	200	1,200	1,400	2,000	3,000	3,000	3,000	3,000
Total Salaries			275,871	285,811	294,833	397,593	429,775	450,748	464,620	469,775
Fringe Benefits										
211	STRS - Employer's	Share	20,027	20,153	21,194	22,814	23,323	24,391	24,988	25,036
212	STRS - "Pickup"		21,990	22,932	24,167	25,403	26,429	27,646	28,327	28,382
221	SERS - Employer's	Share	19,231	19,603	20,081	33,377	36,846	38,714	40,058	40,732
222	SERS - "Pickup"		11,284	11,729	12,217	22,111	24,072	25,516	26,459	26,892
229	SERS - "Surcharge"		0	0	0	929	0	0	0	0
241	Cert	Medical/Hospital	23,700	25,302	28,520	29,410	29,349	30,581	32,458	34,450
242	Cert	Life Insurance	491	514	547	576	626	655	671	672
249	Cert	Other Insurance Benefit	1,951	2,027	2,148	2,270	2,415	2,526	2,588	2,593
251	Noncert	Medical/Hospital	36,295	37,224	41,626	94,460	103,554	106,516	112,193	119,071
252	Noncert	Life Insurance	460	476	463	820	922	977	1,012	1,029
259	Noncert	Other Insurance Benefit	1,907	1,992	1,990	3,265	3,816	4,010	4,149	4,219
261	Certified	Workers Comp	552	553	506	547	634	662	678	680
262	Noncert	Workers Comp	522	512	470	630	1,000	1,049	1,088	1,105
Total Fringe Benefits			138,410	143,017	153,929	236,612	252,986	263,243	274,669	284,861
Purchase Services										
413	Health	Services	14,300	13,200	12,100	14,300	13,200	13,200	13,200	13,200
418	Professional/Legal	Services	90,281	26,025	80,225	189,101	140,000	110,000	110,000	110,000
419	Other Prof/Tech	Services	62,719	68,495	91,042	81,943	95,297	95,297	95,297	95,297
432	Cert	Meeting Expense	8,372	16,146	5,459	16,158	15,300	15,300	15,300	15,300
439	Travel/Mileage/Meeting	Expense	7,244	10,464	4,173	3,995	9,000	9,000	9,000	9,000
461	Printing and	Binding	0	2,931	3,329	1,033	2,000	2,000	2,000	2,000
490	Other	Purchased Services	280	325	510	255	750	750	750	750
Total Purchase Services			183,196	137,586	196,838	306,785	275,547	245,547	245,547	245,547
Supplies and Materials										
512	Office	Supplies	4,141	476	243	797	500	500	500	500
Capital Outlay										
640	Equipment		3,522	3,438	1,134	1,131	2,500	2,500	2,500	2,500
Other Objects										
841	Membership-Professional	Organizations	539	689	933	816	175	175	175	175
889	Other	Awards and Prizes	427	932	112	982	1,000	1,000	1,000	1,000
Total Other Objects			966	1,621	1,045	1,798	1,175	1,175	1,175	1,175
Total Expenditures and Other Financing Uses			\$606,106	\$571,949	\$648,022	\$944,716	\$962,483	\$963,713	\$989,011	\$1,004,358

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
<i>Support Services:</i>										
		<i>Purchase Services</i>								
	419	Other Prof/Tech Services	\$12,988	\$13,340	\$17,112	\$13,324	\$30,000	\$30,000	\$30,000	\$30,000
		<i>Supplies and Materials</i>								
	512	Office Supplies	3,219	4,820	5,751	2,503	35,000	35,000	35,000	35,000
Total Expenditures and Other Financing Uses			\$16,207	\$18,160	\$22,863	\$15,827	\$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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$164,004	\$170,163	\$177,099	\$184,073	\$192,525	\$206,020	\$215,003	\$219,262
144	Noncertified Overtime		37	215	0	0	0	0	0	0
149	Noncert Merit Incentive		0	0	0	0	1,000	1,000	1,000	1,000
Total Salaries			164,041	170,378	177,099	184,073	193,525	207,020	216,003	220,262
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		23,161	24,028	25,448	26,282	27,094	28,983	30,240	30,837
222	SERS - "Pickup"		17,694	18,600	19,331	20,093	21,178	22,662	23,650	24,119
251	Noncert Medical/Hospital		44,516	51,988	58,320	59,781	59,340	61,495	64,915	68,901
252	Noncert Life Insurance		604	620	648	675	728	779	813	829
259	Noncert Other Insurance Benefit		2,291	2,375	2,458	2,554	2,806	3,002	3,132	3,194
262	Noncert Workers Comp		612	649	583	624	735	787	822	837
Total Fringe Benefits			88,878	98,260	106,788	110,009	111,881	117,708	123,572	128,717
<i>Purchase Services</i>										
418	Professional/Legal Services		7,558	109,647	106,395	106,850	130,160	130,160	130,160	130,160
419	Other Prof/Tech Services		80,406	93,968	86,512	103,904	75,000	75,000	75,000	75,000
423	Repairs/Maintenance Services		15,500	15,500	13,500	15,800	15,000	15,000	15,000	15,000
439	Travel/Mileage/Meeting Expense		1,021	2,756	2,192	2,420	2,450	2,450	2,450	2,450
443	Postage		8,809	5,013	5,446	4,268	5,000	5,000	5,000	5,000
444	Postage Machine Rental		1,822	1,855	1,855	1,855	2,000	2,000	2,000	2,000
Total Purchase Services			115,116	228,739	215,900	235,097	229,610	229,610	229,610	229,610
<i>Supplies and Materials</i>										
512	Office Supplies		2,683	926	156	730	2,000	2,000	2,000	2,000
573	Equipment and Furniture		0	0	0	515	0	0	0	0
Total Materials and Supplies			2,683	926	156	1,245	2,000	2,000	2,000	2,000
<i>Capital Outlay</i>										
640	Equipment		1,094	17,411	5,049	0	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		938	966	1,029	1,075	1,000	1,000	1,000	1,000
851	Liability Insurance		57,186	58,192	62,902	67,812	74,480	81,928	90,121	99,133
Total Other Objects			58,124	59,158	63,931	68,887	75,480	82,928	91,121	100,133
Total Support Services			429,936	574,872	568,923	599,311	622,496	649,266	672,306	690,722
Facilities Acquisition and Construction:										
<i>Purchase Services</i>										
425	Rentals		0	0	0	352,574	209,095	209,095	209,095	209,095
Total Facilities Acquisition and Construction			0	0	0	352,574	209,095	209,095	209,095	209,095
Total Expenditures and Other Financing Uses			\$429,936	\$574,872	\$568,923	\$951,885	\$831,591	\$858,361	\$881,401	\$899,817

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$494,140	\$530,340	\$550,584	\$550,726	\$595,490	\$613,838	\$635,344	\$646,339
144	Noncertified Overtime		4,083	3,998	3,141	2,700	5,000	5,000	5,000	5,000
149	Noncert Merit Incentive		1,600	1,600	2,800	2,800	5,000	5,000	5,000	5,000
Total Salaries			499,823	535,938	556,525	556,226	605,490	623,838	645,344	656,339
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		6,641	6,016	3,828	5,260	7,000	7,000	7,000	7,000
221	SERS - Employer's Share		95,474	95,698	109,028	108,881	117,769	120,337	123,348	124,887
222	SERS - "Pickup"		38,700	42,242	44,539	44,247	48,145	50,491	52,739	53,837
229	SERS - "Surcharge"		7,526	8,309	7,329	9,585	11,349	11,500	11,500	11,500
251	Noncert Medical/Hospital		164,071	172,635	197,442	187,924	196,313	202,190	213,536	146,646
252	Noncert Life Insurance		1,205	1,292	1,642	1,771	2,031	2,125	2,205	2,245
259	Noncert Other Insurance Benefit		8,966	9,556	10,074	10,205	8,780	9,046	9,357	9,517
262	Noncert Workers Comp		4,531	4,654	4,561	4,639	2,301	2,371	2,452	2,494
282	Noncert Unemployment Insurance		7,347	(5,747)	0	3,056	10,000	10,000	10,000	10,000
Total Fringe Benefits			334,461	334,655	378,443	375,568	403,688	415,060	432,137	368,126
<i>Purchase Services</i>										
413	Health Services		57	3,750	0	0	1,000	1,000	1,000	1,000
415	Management Services		7,297	7,384	7,757	7,890	8,000	8,000	8,000	8,000
418	Professional/Legal Services		147,687	171,600	132,629	101,149	140,000	140,000	140,000	140,000
419	Other Prof/Tech Services		135,199	10,345	12,470	14,609	15,000	15,000	15,000	15,000
439	Travel/Mileage/Meeting Expense		6,363	5,434	5,897	5,251	8,000	8,000	8,000	8,000
443	Postage		18	290	199	0	0	0	0	0
444	Postage Machine Rental		0	0	0	0	0	0	0	0
446	Advertising		807	27	410	123	500	500	500	500
490	Other Purchased Services		779	3,499	1,090	0	0	0	0	0
Total Purchase Services			298,207	202,329	160,452	129,022	172,500	172,500	172,500	172,500
<i>Supplies and Materials</i>										
512	Office Supplies		2,768	3,521	3,223	1,100	5,000	5,000	5,000	5,000
516	Software Materials		56,850	81,763	96,368	81,193	102,796	104,044	104,044	104,044
573	Equipment and Furniture		0	2,268	158	0	0	0	0	0
Total Materials and Supplies			59,618	87,552	99,749	82,293	107,796	109,044	109,044	109,044
<i>Capital Outlay</i>										
640	Equipment		0	5,343	1,318	7,080	10,000	10,000	10,000	10,000
<i>Other Objects</i>										
841	Membership-Professional Organizations		4,980	5,215	5,261	5,387	5,500	5,500	5,500	5,500
843	Charges for Audit Exams		42,294	42,263	43,575	43,613	50,000	50,000	50,000	50,000
845	Cnty Auditors/Treas Fees		692,454	795,271	745,311	716,395	740,000	740,000	740,000	740,000
846	Election Expense		31,963	0	29,853	8,650	40,000	40,000	40,000	40,000
847	Delinquent Land Taxes		196,023	187,473	167,994	117,257	130,000	130,000	130,000	130,000
848	Bank Charges		22,600	25,377	5,840	5,034	5,000	5,000	5,000	5,000
890	Other Misc. Expenditures		0	0	57	0	0	0	0	0
Total Other Objects			990,314	1,055,599	997,891	896,336	970,500	970,500	970,500	970,500
Total Expenditures and Other Financing Uses			\$2,182,423	\$2,221,416	\$2,194,378	\$2,046,525	\$2,269,974	\$2,300,942	\$2,339,525	\$2,286,509

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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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$0	\$0	\$0	\$99,507	\$282,394	\$254,540	\$254,540	\$254,540
112	Temp	Cert-Salary/Wages	362,888	333,953	230,219	573,051	510,000	510,000	510,000	510,000
113	Supplemental	Cert-Salary/Wages	68,823	59,331	117,133	97,651	90,000	90,000	90,000	90,000
142	Noncert	Temp Salary/Wages	68,790	74,527	68,895	71,715	85,000	85,000	85,000	85,000
Total Salaries			500,501	467,811	416,247	841,924	967,394	939,540	939,540	939,540
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	61,913	54,356	46,674	108,860	123,535	119,636	119,636	119,636
221	SERS - Employer's	Share	9,652	10,449	9,833	10,196	11,900	11,900	11,900	11,900
241	Cert Medical/Hospital		5,045	0	0	51,701	152,180	161,388	171,155	181,515
242	Cert Life Insurance		0	0	0	250	712	641	641	641
249	Cert Other Insurance	Benefit	6,214	5,686	4,952	10,958	12,795	12,391	12,391	12,391
259	Noncert Other Insurance	Benefit	943	1,078	994	1,037	1,233	1,233	1,233	1,233
261	Certified Workers	Comp	1,302	1,766	1,493	2,496	3,353	3,248	3,248	3,248
262	Noncert Workers	Comp	244	266	201	221	323	323	323	323
Total Fringe Benefits			85,313	73,601	64,147	185,719	306,031	310,759	320,526	330,886
Total Instruction			585,814	541,412	480,394	1,027,643	1,273,425	1,250,299	1,260,066	1,270,426
Support Services:										
<i>Salaries:</i>										
112	Temp	Cert-Salary/Wages	17,159	47,306	4,510	0	0	0	0	0
142	Noncert	Temp Salary/Wages	56,120	40,716	22,948	24,942	30,000	30,000	30,000	30,000
Total Salaries			73,279	88,022	27,458	24,942	30,000	30,000	30,000	30,000
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	2,433	6,960	514	0	0	0	0	0
221	SERS - Employer's	Share	7,845	5,311	3,279	3,527	4,200	4,200	4,200	4,200
241	Cert Medical/Hospital		0	1,144	0	0	0	0	0	0
249	Cert Other Insurance	Benefit	249	683	65	0	0	0	0	0
251	Noncert Medical/Hospital		11,336	0	0	0	0	0	0	0
259	Noncert Other Insurance	Benefit	804	584	326	355	435	435	435	435
261	Certified Workers	Comp	82	199	0	213	0	0	0	0
262	Noncert Workers	Comp	202	143	76	72	114	114	114	114
Total Fringe Benefits			22,951	15,024	4,260	4,167	4,749	4,749	4,749	4,749
Total Support Services			96,230	103,046	31,718	29,109	34,749	34,749	34,749	34,749
Total Expenditures and Other Financing Uses			\$682,044	\$644,458	\$512,112	\$1,056,752	\$1,308,174	\$1,285,048	\$1,294,815	\$1,305,175

STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND BUDGET CENTER: FIXED CHARGES - 162

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	\$0	\$0	\$0	\$0	\$100,000	\$250,000	\$450,000	\$650,000
	113	Supplemental Cert-Salary/Wages	5,250	5,250	6,000	6,000	6,000	6,000	6,000	6,000
	139	Other Cert Compensation	88,100	85,575	79,350	76,088	90,000	90,000	90,000	90,000
	169	Other Non-Certificated Compensation	41,250	42,138	44,075	33,296	45,000	45,000	45,000	45,000
		Total Salaries	134,600	132,963	129,425	115,384	241,000	391,000	591,000	791,000
		Fringe Benefits								
	211	STRS - Employer's Share	757	734	834	841	27,440	48,440	76,440	104,440
	221	SERS - Employer's Share	0	0	529	0	6,300	6,300	6,300	6,300
	229	SERS - "Surcharge"	18,330	23,034	22,072	37,191	32,608	33,000	33,000	33,000
	241	Cert Medical/Hospital	(18)	(104)	(51)	(1,086)	0	0	0	0
	242	Cert Life Insurance	2	(2)	(3)	0	0	0	0	0
	249	Cert Other Insurance Benefit	1,343	1,307	1,224	1,179	2,841	5,017	7,917	10,817
	259	Noncert Other Insurance Benefit	596	609	638	482	653	653	653	653
	261	Certified Workers Comp	2,096	(7,038)	2,493	(4,922)	6,655	7,320	8,052	8,858
	262	Noncert Workers Comp	404	467	400	168	21,259	23,385	25,723	28,295
	281	Cert Unemployment Insurance	(2,748)	0	2,626	6,856	20,000	20,000	20,000	20,000
		Total Fringe Benefits	20,762	19,007	30,762	40,709	117,756	144,115	178,085	212,363
		Total Instruction	155,362	151,970	160,187	156,093	358,756	535,115	769,085	1,003,363
		Support Services:								
		Fringe Benefits								
	221	SERS - Employer's Share	0	0	402	0	0	0	0	0
	229	SERS - "Surcharge"	47,393	55,044	57,416	54,844	66,722	67,000	67,000	67,000
	261	Certified Workers Comp	621	384	345	370	0	0	0	0
	262	Noncert Workers Comp	215	207	190	198	0	0	0	0
		Total Fringe Benefits	48,229	55,635	58,353	55,412	66,722	67,000	67,000	67,000
		Other Objects								
	899	Other Miscellaneous	0	10,065	0	0	0	0	0	0
		Total Support Services	48,229	65,700	58,353	55,412	66,722	67,000	67,000	67,000
		Extracurricular Activities								
		Capital Outlay								
	640	Equipment	0	0	0	0	30,000	30,000	30,000	30,000
		Total Extracurricular Activities	0	0	0	0	30,000	30,000	30,000	30,000
		Debt Service:								
		Other Objects								
	811	Serial Bonds - Principal	340,897	355,310	375,414	45,000	45,000	50,000	50,000	50,000
	821	Serial Bonds - Interest	75,801	59,162	41,813	32,053	30,118	28,075	25,875	23,500
		Total Other Objects	416,698	414,472	417,227	77,053	75,118	78,075	75,875	73,500
		Total Debt Service	416,698	414,472	417,227	77,053	75,118	78,075	75,875	73,500
		Total Expenditures	620,289	632,142	635,767	288,558	530,596	710,190	941,960	1,173,863
		Other Financing Uses:								
		Other Financing Uses								
	910	Transfers Out	395,709	26,079,722	841,849	1,008,488	937,655	953,845	946,345	969,445
	921	Initial Advance Out	211,951	197,620	171,933	87,279	80,000	80,000	80,000	80,000
		Total Other Uses of Funds	607,660	26,277,342	1,013,782	1,095,767	1,017,655	1,033,845	1,026,345	1,049,445
		Total Expenditures and Other Financing Uses	\$1,227,949	\$26,909,484	\$1,649,549	\$1,384,325	\$1,548,251	\$1,744,035	\$1,968,305	\$2,223,308

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
		<i>Purchase Services</i>								
471		Tuition Paid-Other Oh District	\$108,127	\$67,379	\$35,019	\$21,320	\$40,000	\$40,000	\$40,000	\$40,000
473		Spec Ed. - Tuition and Settlements	1,082,923	1,335,225	1,442,981	1,398,431	1,844,870	1,844,870	1,844,870	1,844,870
474		Excess Cost	16,112	6,071	6,125	7,052	10,000	10,000	10,000	10,000
475		Spec Ed. - Indistrict Payment	12,371	2,827	6,460	9,060	10,000	10,000	10,000	10,000
479		Other Tuition Payment	236,739	264,545	267,762	230,830	275,000	275,000	275,000	275,000
		<i>Total Purchase Services</i>	<i>1,456,272</i>	<i>1,676,047</i>	<i>1,758,347</i>	<i>1,666,693</i>	<i>2,179,870</i>	<i>2,179,870</i>	<i>2,179,870</i>	<i>2,179,870</i>
Total Expenditures and Other Financing Uses			\$1,456,272	\$1,676,047	\$1,758,347	\$1,666,693	\$2,179,870	\$2,179,870	\$2,179,870	\$2,179,870

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: ACADEMIC SUPPLEMENTS & ADVISORS - 190

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Extracurricular Activities										
<i>Salaries:</i>										
113		Supplemental Cert-Salary/Wages	108,892	114,526	186,410	231,404	238,000	238,000	238,000	238,000
143		Noncert Supplemental Salary/Wages	24,757	22,347	23,714	40,377	42,000	42,000	42,000	42,000
Total Salaries			133,649	136,873	210,124	271,781	280,000	280,000	280,000	280,000
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	15,520	15,938	24,843	32,171	33,320	33,320	33,320	33,320
221		SERS - Employer's Share	3,477	3,841	3,974	6,352	5,880	5,880	5,880	5,880
229		SERS - "Surcharge"	271	1,384	2,543	1,733	5,170	5,200	5,200	5,200
249		Cert Other Insurance Benefit	1,336	1,476	2,358	2,965	3,451	3,451	3,451	3,451
259		Noncert Other Insurance Benefit	338	340	361	573	609	609	609	609
261		Certified Workers Comp	498	406	488	839	904	904	904	904
262		Noncert Workers Comp	71	75	45	133	160	160	160	160
Total Fringe Benefits			21,511	23,460	34,612	44,766	49,494	49,524	49,524	49,524
Total Expenditures and Other Financing Uses			\$155,160	\$160,333	\$244,736	\$316,547	\$329,494	\$329,524	\$329,524	\$329,524

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Extracurricular Activities										
<i>Salaries:</i>										
113		Supplemental Cert-Salary/Wages	\$340,621	\$334,568	\$436,744	\$461,235	\$473,397	\$473,397	\$473,397	\$473,397
141		Noncert Regular Sal/Wages	147,271	224,973	241,549	250,772	254,501	264,079	273,258	277,652
143		Noncert Supplemental Salary/Wages	260,101	325,751	328,921	331,317	347,012	347,012	347,012	347,012
144		Noncertificated Overtime	0	2,329	42	26	5,000	2,000	2,000	2,000
149		Noncert Merit Incentive	0	800	800	800	2,000	2,000	2,000	2,000
Total Salaries			747,993	888,421	1,008,056	1,044,150	1,081,910	1,088,488	1,097,667	1,102,061
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	47,485	46,332	60,574	65,251	66,276	66,276	66,276	66,276
221		SERS - Employer's Share	57,436	77,923	80,991	82,915	85,192	86,113	87,398	88,013
222		SERS - "Pickup"	10,616	19,263	20,660	21,696	21,769	22,994	24,003	24,487
229		SERS - "Surcharge"	38,057	36,386	43,889	38,177	33,127	35,000	35,000	35,000
249		Cert Other Insurance Benefit	4,831	4,696	6,143	6,465	6,864	6,864	6,864	6,864
251		Noncert Medical/Hospital	48,637	74,803	87,489	91,053	73,493	75,526	79,655	84,533
252		Noncert Life Insurance	478	740	816	850	883	929	964	980
259		Noncert Other Insurance Benefit	5,795	7,839	8,058	8,215	8,823	8,919	9,052	9,116
261		Certified Workers Comp	1,286	1,235	1,406	1,515	1,799	1,799	1,799	1,799
262		Noncert Workers Comp	1,536	1,938	1,772	2,003	2,312	2,338	2,373	2,390
Total Fringe Benefits			216,157	271,155	311,798	318,140	300,538	306,758	313,384	319,458
<i>Purchase Services</i>										
490		Other Purchased Services	59,639	46,176	8,940	10,327	29,995	47,600	47,600	47,600
<i>Supplies and Materials</i>										
516		Software Materials	5,000	5,000	5,000	6,000	6,000	6,000	6,000	6,000
Total Expenditures and Other Financing Uses			\$1,028,789	\$1,210,752	\$1,333,794	\$1,378,617	\$1,418,443	\$1,448,846	\$1,464,651	\$1,475,119

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$1,749,481	\$1,868,742	\$1,976,028	\$1,897,843	\$1,918,207	\$2,003,443	\$2,050,807	\$2,094,777
113	Supplemental Cert-Salary/Wages		2,000	3,800	2,055	48	0	0	0	0
119	Other Cert Salaries		880	680	4,820	5,120	7,000	7,000	7,000	7,000
141	Noncert Regular Sal/Wages		240,113	226,230	233,955	250,493	239,918	231,402	235,172	238,250
142	Noncert Temp Salary/Wages		387	740	467	0	0	0	0	0
144	Noncertificated Overtime		0	0	0	2,579	2,500	2,500	2,500	2,500
149	Noncert Merit Incentive		200	100	500	400	1,600	1,600	1,600	1,600
Total Salaries			1,993,061	2,100,292	2,217,825	2,156,483	2,169,225	2,245,945	2,297,079	2,344,127
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		254,453	262,565	276,956	270,985	269,529	281,462	288,093	294,249
221	SERS - Employer's Share		34,234	32,292	33,843	36,400	34,162	32,970	33,498	33,929
241	Cert Medical/Hospital		290,222	334,422	386,929	359,919	329,861	349,789	370,921	393,335
242	Cert Life Insurance		4,160	4,426	4,486	4,485	4,859	5,074	5,193	5,304
249	Cert Other Insurance Benefit		24,474	26,091	27,561	26,417	27,916	29,151	29,838	30,476
251	Noncert Medical/Hospital		184,193	179,506	191,071	175,131	158,389	162,159	172,070	182,590
252	Noncert Life Insurance		603	508	516	556	562	586	594	601
259	Noncert Other Insurance Benefit		3,198	2,988	3,137	3,440	3,538	3,415	3,469	3,514
261	Certified Workers Comp		7,424	7,985	7,403	7,565	7,316	7,640	7,820	7,987
262	Noncert Workers Comp		1,090	1,005	937	1,056	927	895	909	928
Total Fringe Benefits			804,051	851,788	932,839	885,954	837,059	873,141	912,406	952,913
<i>Purchase Services</i>										
419	Other Prof/Tech Services		6,602	7,656	9,139	11,104	6,500	6,500	6,500	6,500
439	Travel/Mileage/Meeting Expense		0	0	0	0	100	100	100	100
443	Postage		0	249	250	219	250	250	250	250
461	Printing and Binding		0	0	0	0	200	200	200	200
490	Other Purchased Services		0	78	156	558	2,000	2,000	2,000	2,000
Total Purchase Services			6,602	7,983	9,545	11,881	9,050	9,050	9,050	9,050
<i>Supplies and Materials</i>										
511	Instructional Supplies		15,909	21,795	21,582	23,971	26,583	26,583	26,583	26,583
514	Health/Hygiene Supplies		377	670	745	394	400	400	400	400
516	Software Materials		3,250	3,877	544	463	520	520	520	520
573	Equipment and Furniture		49	0	0	0	0	0	0	0
Total Materials and Supplies			19,585	26,342	22,871	24,828	27,503	27,503	27,503	27,503
<i>Capital Outlay</i>										
640	Equipment		2,110	1,183	1,559	0	2,000	2,000	2,000	2,000
Total Instruction			2,825,409	2,987,588	3,184,639	3,079,146	3,044,837	3,157,639	3,248,038	3,335,593
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		167,993	125,673	121,538	181,817	201,854	211,901	219,719	224,805
113	Supplemental Cert-Salary/Wages		892	122	0	0	1,520	1,520	1,520	1,520
119	Other Cert Salaries		0	0	20	300	0	0	0	0
141	Noncert Regular Sal/Wages		82,113	84,633	88,139	95,335	104,303	103,368	104,957	106,115
144	Noncertificated Overtime		2,182	564	317	3,415	3,000	3,000	3,000	3,000
149	Noncert Merit Incentive		700	400	600	800	2,400	2,400	2,400	2,400
Total Salaries			253,880	211,392	210,614	281,667	313,077	322,189	331,596	337,840
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		24,553	17,695	17,015	25,844	28,472	29,879	30,973	31,686
212	STRS - "Pickup"		14,706	15,734	16,120	16,932	17,781	18,863	19,684	20,069
221	SERS - Employer's Share		11,994	12,110	12,773	14,198	15,358	15,228	15,450	15,612
229	SERS - "Surcharge"		0	417	0	0	0	0	0	0
241	Cert Medical/Hospital		24,817	28,516	32,942	44,106	45,661	47,881	50,805	53,901
242	Cert Life Insurance		481	392	394	549	653	686	713	729
249	Cert Other Insurance Benefit		2,363	1,727	1,664	2,514	2,949	3,095	3,208	3,282
251	Noncert Medical/Hospital		44,372	53,954	62,463	64,536	63,356	64,864	68,828	73,036
252	Noncert Life Insurance		173	204	224	237	249	262	265	268
259	Noncert Other Insurance Benefit		1,158	1,130	1,164	1,314	1,591	1,577	1,600	1,617
261	Certified Workers Comp		791	714	589	636	773	811	841	860
262	Noncert Workers Comp		324	320	290	329	416	411	418	424
Total Fringe Benefits			125,732	132,913	145,638	171,195	177,259	183,557	192,786	201,483

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND BUDGET CENTER: CHAPMAN ELEMENTARY SCHOOL - 210</p>									
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Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
		<i>Purchase Services</i>								
	422	Garbage Removal/Cleaning	2,801	3,498	3,083	3,218	3,571	3,964	4,400	4,884
	423	Repairs/Maintenance Services	711	1,932	11,303	2,426	6,500	6,500	6,500	6,500
	425	Rentals	334	167	3,791	497	4,000	4,000	4,000	4,000
	439	Travel/Mileage/Meeting Expense	199	737	479	571	1,000	1,000	1,000	1,000
	461	Printing and Binding	63	0	69	150	50	50	50	50
		Total Purchase Services	4,108	6,334	18,725	6,862	15,121	15,514	15,950	16,434
		<i>Supplies and Materials</i>								
	512	Office Supplies	2,372	1,059	845	402	250	250	250	250
	516	Software Materials	79	845	163	120	80	80	80	80
	519	Other General Supplies	2,150	1,595	1,753	2,794	1,807	1,807	1,807	1,807
	531	New Library Books	687	1,048	1,027	1,550	1,500	1,500	1,500	1,500
	542	Periodicals	110	121	122	58	100	100	100	100
	571	Land	4,215	12,954	12,802	897	4,000	4,000	4,000	4,000
	572	Buildings	17,572	17,643	16,943	25,019	20,500	20,500	20,500	20,500
	573	Equipment and Furniture	2,971	40,487	26,240	7,292	20,000	20,000	20,000	20,000
		Total Materials and Supplies	30,156	75,752	59,895	38,132	48,237	48,237	48,237	48,237
		<i>Capital Outlay</i>								
	640	Equipment	20,745	12,743	2,044	4,068	11,000	11,000	11,000	11,000
		<i>Other Objects</i>								
	841	Membership-Professional Organizations	295	295	745	295	0	0	0	0
		Total Support Services	434,916	439,429	437,661	502,219	564,694	580,496	599,568	614,994
		Total Expenditures and Other Financing Uses	\$3,260,325	\$3,427,017	\$3,622,300	\$3,581,365	\$3,609,531	\$3,738,135	\$3,847,606	\$3,950,586

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$2,773,526	\$2,931,458	\$2,943,732	\$3,144,817	\$3,216,058	\$3,279,325	\$3,338,427	\$3,391,350
113	Supplemental Cert-Salary/Wages		2,000	4,153	2,072	260	0	0	0	0
119	Other Cert Salaries		4,200	2,320	10,250	11,990	14,000	14,000	14,000	14,000
141	Noncert Regular Sal/Wages		123,163	139,452	159,517	162,279	181,201	178,375	180,305	177,025
144	Noncertificated Overtime		277	480	173	317	400	400	400	400
149	Noncert Merit Incentive		500	300	100	400	1,600	1,600	1,600	1,600
Total Salaries			2,903,666	3,078,163	3,115,844	3,320,063	3,413,259	3,473,700	3,534,732	3,584,375
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		403,146	411,644	412,393	448,824	452,208	461,066	469,340	476,749
221	SERS - Employer's Share		17,561	19,860	23,060	23,388	25,648	25,253	25,523	25,064
241	Cert Medical/Hospital		506,245	569,467	609,909	686,156	709,974	781,244	828,358	878,321
242	Cert Life Insurance		6,211	6,487	6,422	7,174	8,122	8,278	8,427	8,561
249	Cert Other Insurance Benefit		38,414	40,567	40,778	43,369	46,836	47,753	48,610	49,378
251	Noncert Medical/Hospital		76,763	104,368	136,694	160,905	164,366	168,955	179,277	190,284
252	Noncert Life Insurance		303	349	393	388	436	451	455	457
259	Noncert Other Insurance Benefit		1,527	1,743	1,934	1,951	2,656	2,615	2,643	2,596
261	Certified Workers Comp		10,559	11,261	9,945	10,844	12,274	12,515	12,739	12,940
262	Noncert Workers Comp		463	517	520	559	696	685	693	680
Total Fringe Benefits			1,061,192	1,166,263	1,242,048	1,383,558	1,423,216	1,508,815	1,576,065	1,645,030
<i>Purchase Services</i>										
419	Other Prof/Tech Services		7,404	8,394	9,183	8,606	8,500	8,500	8,500	8,500
423	Repairs/Maintenance Services		13	0	282	85	450	450	450	450
443	Postage		0	433	500	600	600	600	600	600
461	Printing and Binding		133	0	0	0	0	0	0	0
Total Purchase Services			7,550	8,827	9,965	9,291	9,550	9,550	9,550	9,550
<i>Supplies and Materials</i>										
511	Instructional Supplies		21,688	31,484	25,742	25,864	29,923	29,923	29,923	29,923
514	Health/Hygiene Supplies		856	656	726	583	750	750	750	750
516	Software Materials		770	247	0	0	0	0	0	0
573	Equipment and Furniture		206	1,345	11,956	8,687	10,000	10,000	10,000	10,000
Total Materials and Supplies			23,520	33,732	38,424	35,134	40,673	40,673	40,673	40,673
<i>Capital Outlay</i>										
640	Equipment		10,274	3,156	2,001	2,012	1,000	1,000	1,000	1,000
Total Insutruction			4,006,202	4,290,141	4,408,282	4,750,058	4,887,698	5,033,738	5,162,020	5,280,628
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		134,866	180,942	198,268	234,138	245,105	257,623	270,067	276,536
113	Supplemental Cert-Salary/Wages		2,047	3,573	184	0	1,520	1,520	1,520	1,520
119	Other Cert Salaries		0	600	420	420	0	0	0	0
141	Noncert Regular Sal/Wages		110,315	113,338	140,897	150,176	167,352	164,980	166,634	167,340
144	Noncertificated Overtime		848	1,415	1,908	2,143	2,100	2,100	2,100	2,100
149	Noncert Merit Incentive		1,600	1,400	400	700	2,300	2,300	2,300	2,300
Total Salaries			249,676	301,268	342,077	387,577	418,377	428,523	442,621	449,796
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		19,780	25,645	27,530	33,426	34,528	36,280	38,022	38,928
212	STRS - "Pickup"		14,728	15,677	17,207	24,197	25,907	28,038	29,224	29,777
221	SERS - Employer's Share		15,816	16,305	20,579	21,785	24,045	23,713	23,945	24,044
241	Cert Medical/Hospital		32,164	34,493	61,671	74,806	77,342	81,172	86,113	91,357
242	Cert Life Insurance		401	510	538	717	826	884	924	945
249	Cert Other Insurance Benefit		1,898	2,592	2,722	3,197	3,576	3,758	3,938	4,032
251	Noncert Medical/Hospital		35,828	38,699	44,535	45,990	45,313	46,434	49,292	65,342
252	Noncert Life Insurance		236	232	296	306	402	418	420	412
259	Noncert Other Insurance Benefit		1,580	1,624	2,012	2,158	2,490	2,456	2,480	2,490
261	Certified Workers Comp		640	798	767	848	937	985	1,032	1,057
262	Noncert Workers Comp		423	432	452	516	656	644	650	653
Total Fringe Benefits			123,494	137,007	178,309	207,946	216,022	224,781	236,040	259,036

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Purchase Services										
422	Garbage Removal/Cleaning		2,386	3,223	3,458	3,361	3,730	4,140	4,596	5,101
423	Repairs/Maintenance Services		6,848	4,374	11,788	9,534	7,500	7,500	7,500	7,500
425	Rentals		530	3,455	468	44	4,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		811	443	82	125	350	350	350	350
461	Printing and Binding		0	0	0	0	200	200	200	200
Total Purchase Services			10,575	11,495	15,796	13,064	15,780	13,190	13,646	14,151
Supplies and Materials										
512	Office Supplies		392	89	317	487	500	500	500	500
519	Other General Supplies		33	1,243	1,236	894	2,342	2,342	2,342	2,342
531	New Library Books		1,314	479	1,177	634	1,000	1,000	1,000	1,000
542	Periodicals		110	121	122	58	125	125	125	125
571	Land		1,025	4,791	1,103	1,649	4,000	4,000	4,000	4,000
572	Buildings		19,872	12,995	19,906	15,164	20,000	20,000	20,000	20,000
573	Equipment and Furniture		3,711	7,283	15,388	12,525	20,100	20,100	20,100	20,100
590	Other Supplies and Materials		0	0	626	0	0	0	0	0
Total Materials and Supplies			26,457	27,001	39,875	31,411	48,067	48,067	48,067	48,067
Capital Outlay										
640	Equipment		9,138	599	5,316	2,378	12,000	12,000	12,000	12,000
Other Objects										
841	Membership-Professional Organizations		89	0	0	295	300	300	300	300
Total Support Services			419,429	477,370	581,373	642,671	710,546	726,861	752,674	783,350
Total Expenditures and Other Financing Uses			\$4,425,631	\$4,767,511	\$4,989,655	\$5,392,729	\$5,598,244	\$5,760,599	\$5,914,694	\$6,063,978

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		\$2,200,456	\$2,419,993	\$2,585,606	\$2,686,210	\$2,872,132	\$2,939,961	\$2,997,491	\$3,050,762
113	Supplemental Cert-Salary/Wages		2,000	2,348	2,063	0	0	0	0	0
119	Other Cert Salaries		4,700	3,620	9,710	8,410	12,000	12,000	12,000	12,000
141	Noncert Regular Sal/Wages		148,501	169,467	180,394	184,360	274,781	285,231	289,622	292,568
144	Noncertificated Overtime		521	582	127	33	100	100	100	100
149	Noncert Merit Incentive		600	300	500	400	1,600	1,600	1,600	1,600
Total Salaries			2,356,778	2,596,310	2,778,400	2,879,413	3,160,613	3,238,892	3,300,813	3,357,030
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		320,058	339,557	362,080	383,433	403,778	413,275	421,329	428,787
221	SERS - Employer's Share		21,199	24,135	26,091	26,532	38,707	40,170	40,785	41,198
241	Cert Medical/Hospital		378,320	470,426	568,780	530,583	545,959	578,885	613,796	650,641
242	Cert Life Insurance		5,168	5,821	6,143	6,594	7,269	7,440	7,585	7,719
249	Cert Other Insurance Benefit		30,758	33,695	35,869	37,409	41,820	42,803	43,638	44,410
251	Noncert Medical/Hospital		50,325	60,847	62,298	57,496	88,978	91,313	96,931	102,897
252	Noncert Life Insurance		365	412	401	394	693	723	731	738
259	Noncert Other Insurance Benefit		2,083	2,293	2,421	2,571	4,009	4,160	4,224	4,267
261	Certified Workers Comp		8,686	9,118	8,496	9,254	10,960	11,217	11,436	11,638
262	Noncert Workers Comp		588	607	600	632	1,051	1,090	1,107	1,118
Total Fringe Benefits			817,550	946,911	1,073,179	1,054,898	1,143,223	1,191,078	1,241,562	1,293,413
<i>Purchase Services</i>										
419	Other Prof/Tech Services		6,402	7,609	9,236	8,817	7,500	7,500	7,500	7,500
439	Travel/Mileage/Meeting Expense		0	0	0	0	300	300	300	300
443	Postage		360	252	272	14	275	275	275	275
Total Purchase Services			6,762	7,861	9,508	8,831	8,075	8,075	8,075	8,075
<i>Supplies and Materials</i>										
511	Instructional Supplies		12,288	20,547	22,615	17,389	23,496	23,496	23,496	23,496
512	Office Supplies		150	650	594	299	500	500	500	500
514	Health/Hygiene Supplies		771	755	498	487	500	500	500	500
516	Software Materials		4,612	4,521	309	1,221	1,350	1,350	1,350	1,350
519	Other General Supplies		0	0	975	0	0	0	0	0
573	Equipment and Furniture		0	376	2,052	12,024	1,000	1,000	1,000	1,000
Total Materials and Supplies			17,821	26,849	27,043	31,420	26,846	26,846	26,846	26,846
<i>Capital Outlay</i>										
640	Equipment		7,420	7,753	3,310	0	6,500	6,500	6,500	6,500
Total Insutruction			3,206,331	3,585,684	3,891,440	3,974,562	4,345,257	4,471,391	4,583,796	4,691,864
Support Services:										
<i>Salaries:</i>										
111	Regular Cert-Salary/Wages		244,508	218,540	220,146	289,578	309,360	318,112	325,653	329,126
113	Supplemental Cert-Salary/Wages		3,169	3,280	2,777	2,792	3,966	3,966	3,966	3,966
119	Other Cert Salaries		0	400	220	480	0	0	0	0
141	Noncert Regular Sal/Wages		99,193	106,773	94,726	107,912	119,911	118,303	120,183	121,668
144	Noncertificated Overtime		1,136	1,249	1,398	1,145	1,400	1,400	1,400	1,400
149	Noncert Merit Incentive		300	910	1,000	1,000	2,400	2,400	2,400	2,400
Total Salaries			348,306	331,152	320,267	402,907	437,037	444,181	453,602	458,560
<i>Fringe Benefits</i>										
211	STRS - Employer's Share		35,809	30,945	31,068	41,493	43,866	45,091	46,147	46,633
212	STRS - "Pickup"		16,086	16,907	17,987	25,247	27,225	29,151	30,355	30,909
221	SERS - Employer's Share		14,276	15,238	13,842	15,680	17,319	17,094	17,358	17,566
241	Cert Medical/Hospital		44,859	48,279	54,544	73,391	77,342	81,172	86,114	91,357
242	Cert Life Insurance		672	608	626	848	1,005	1,051	1,080	1,093
249	Cert Other Insurance Benefit		3,461	3,083	3,077	4,035	4,543	4,670	4,779	4,830
251	Noncert Medical/Hospital		49,872	53,954	32,766	34,167	33,475	34,350	36,484	38,751
252	Noncert Life Insurance		234	234	201	289	287	300	303	307
259	Noncert Other Insurance Benefit		1,356	1,463	1,344	1,533	1,794	1,770	1,798	1,819
261	Certified Workers Comp		1,122	993	877	963	1,191	1,224	1,253	1,266
262	Noncert Workers Comp		371	394	298	368	471	464	471	477
Total Fringe Benefits			168,118	172,098	156,630	198,014	208,518	216,338	226,141	235,007

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Purchase Services										
422	Garbage Removal/Cleaning		2,100	3,127	3,158	3,143	3,488	3,872	4,298	4,770
423	Repairs/Maintenance Services		3,965	1,975	1,955	11,188	7,500	7,500	7,500	7,500
425	Rentals		1,094	1,033	1,488	544	4,000	4,000	4,000	4,000
439	Travel/Mileage/Meeting Expense		1,255	1,730	0	399	1,500	1,500	1,500	1,500
Total Purchase Services			8,414	7,865	6,601	15,274	16,488	16,872	17,298	17,770
Supplies and Materials										
512	Office Supplies		1,199	117	30	1,493	1,150	1,150	1,150	1,150
519	Other General Supplies		481	1,621	903	557	2,039	2,039	2,039	2,039
531	New Library Books		1,939	0	1,483	2,893	1,000	1,000	1,000	1,000
542	Periodicals		110	121	122	58	125	125	125	125
571	Land		1,123	2,031	1,031	1,450	9,000	9,000	9,000	9,000
572	Buildings		9,881	14,621	15,484	18,384	20,000	20,000	20,000	20,000
573	Equipment and Furniture		4,450	18,509	14,633	33,359	20,000	20,000	20,000	20,000
Total Materials and Supplies			19,183	37,020	33,686	58,194	53,314	53,314	53,314	53,314
Capital Outlay										
640	Equipment		14,339	3,771	2,471	8,985	9,000	9,000	9,000	9,000
Other Objects										
841	Membership-Professional Organizations		295	295	0	295	0	0	0	0
Total Support Services			558,655	552,201	519,655	683,669	724,357	739,705	759,355	773,651
Total Expenditures and Other Financing Uses			\$3,764,986	\$4,137,885	\$4,411,095	\$4,658,231	\$5,069,614	\$5,211,095	\$5,343,150	\$5,465,515

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

GENERAL FUND BUDGET CENTER: SURRARRER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
		Salaries:								
111	Regular	Cert-Salary/Wages	\$1,826,309	\$1,872,804	\$1,888,259	\$2,224,953	\$2,376,014	\$2,434,072	\$2,492,977	\$2,549,046
113	Supplemental	Cert-Salary/Wages	2,000	4,854	2,036	48	0	0	0	0
119	Other Cert	Salaries	1,800	1,820	6,470	4,650	8,000	8,000	8,000	8,000
141	Noncert Regular	Sal/Wages	186,125	200,590	200,355	242,879	267,758	264,842	269,717	273,574
144	Noncertificated	Overtime	102	332	1,057	909	1,000	1,000	1,000	1,000
149	Noncert Merit	Incentive	700	400	200	400	2,000	2,000	2,000	2,000
		Total Salaries	2,017,036	2,080,800	2,098,377	2,473,839	2,654,772	2,709,914	2,773,694	2,833,620
		Fringe Benefits								
211	STRS - Employer's	Share	265,551	263,275	264,477	317,303	333,762	341,890	350,137	357,986
221	SERS - Employer's	Share	26,522	28,539	29,042	34,996	37,906	37,498	38,180	38,720
241	Cert Medical/Hospital		296,504	407,153	423,888	507,251	533,036	565,194	599,290	635,452
242	Cert Life Insurance		4,283	1,993	4,605	5,440	6,008	6,133	6,302	6,443
249	Cert Other Insurance	Benefit	25,509	25,829	26,056	30,610	34,568	35,410	36,264	37,077
251	Noncert Medical/Hospital		53,381	57,103	109,246	150,329	182,861	187,455	199,023	211,311
252	Noncert Life Insurance		448	480	465	595	641	672	681	691
259	Noncert Other Insurance	Benefit	2,548	2,735	2,694	3,298	3,926	3,884	3,954	4,010
261	Certified Workers	Comp	7,344	7,491	6,632	7,398	9,059	9,280	9,504	9,717
262	Noncert Workers	Comp	800	947	833	961	1,029	1,018	1,036	1,051
		Total Fringe Benefits	682,890	795,545	867,938	1,058,181	1,142,796	1,188,433	1,244,372	1,302,459
		Purchase Services								
419	Other Prof/Tech	Services	5,700	7,101	8,861	8,940	6,000	6,000	6,000	6,000
443	Postage		198	246	245	250	0	0	0	0
461	Printing and Binding		168	69	0	80	0	0	0	0
		Total Purchase Services	6,066	7,416	9,106	9,270	6,000	6,000	6,000	6,000
		Supplies and Materials								
511	Instructional	Supplies	7,481	21,540	14,998	22,403	21,590	21,590	21,590	21,590
512	Office	Supplies	141	(152)	618	612	500	500	500	500
514	Health/Hygiene	Supplies	249	461	695	473	700	700	700	700
516	Software	Materials	70	926	150	0	0	0	0	0
573	Equipment and Furniture		446	0	2,033	3,016	0	0	0	0
		Total Materials and Supplies	8,387	22,775	18,494	26,504	22,790	22,790	22,790	22,790
		Capital Outlay								
640	Equipment		2,950	12,230	2,480	0	4,500	4,500	4,500	4,500
		Total Insutruction	2,717,329	2,918,766	2,996,395	3,567,794	3,830,858	3,931,637	4,051,356	4,169,369
Support Services:										
		Salaries:								
111	Regular	Cert-Salary/Wages	146,590	208,686	221,560	197,319	213,850	222,768	233,663	239,582
113	Supplemental	Cert-Salary/Wages	6,594	7,936	6,026	460	190	190	190	190
119	Other Cert	Salaries	40	40	320	660	0	0	0	0
141	Noncert Regular	Sal/Wages	83,372	84,378	89,733	96,365	112,314	109,975	110,642	110,995
144	Noncertificated	Overtime	196	140	510	1,308	2,500	1,500	1,500	1,500
149	Noncert Merit	Incentive	800	600	500	1,500	3,000	3,000	3,000	3,000
		Total Salaries	237,592	301,780	318,649	297,612	331,854	337,433	348,995	355,267
		Fringe Benefits								
211	STRS - Employer's	Share	22,141	30,269	31,824	28,280	29,966	31,214	32,739	33,568
212	STRS - "Pickup"		18,207	19,093	18,725	16,551	17,324	18,188	18,992	19,376
221	SERS - Employer's	Share	11,896	12,024	13,030	13,951	16,494	16,027	16,120	16,169
241	Cert Medical/Hospital		32,164	34,493	64,953	61,769	61,551	64,725	68,660	72,833
242	Cert Life Insurance		462	604	667	586	675	706	740	758
249	Cert Other Insurance	Benefit	2,136	3,051	3,133	2,711	3,104	3,233	3,391	3,477
251	Noncert Medical/Hospital		48,583	52,553	60,450	62,377	63,356	64,864	68,828	73,036
252	Noncert Life Insurance		207	205	223	233	269	277	279	279
259	Noncert Other Insurance	Benefit	1,119	1,117	1,190	1,312	1,708	1,660	1,670	1,675
261	Certified Workers	Comp	578	782	757	737	813	847	889	911
262	Noncert Workers	Comp	316	325	286	334	449	435	438	439
		Total Fringe Benefits	137,809	154,516	195,238	188,841	195,709	202,175	212,745	222,521

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS)
GENERAL FUND BUDGET CENTER: SURRARRER ELEMENTARY SCHOOL - 240

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Purchase Services										
422	Garbage Removal/Cleaning		2,196	2,289	2,394	3,211	3,639	4,039	4,484	4,977
423	Repairs/Maintenance Services		5,135	9,348	11,087	6,676	6,500	6,500	6,500	6,500
425	Rentals		132	3,431	650	44	4,000	1,000	1,000	1,000
439	Travel/Mileage/Meeting Expense		11	0	150	0	500	500	500	500
443	Postage		126	0	0	195	250	250	250	250
461	Printing and Binding		0	0	0	0	500	500	500	500
Total Purchase Services			7,600	15,068	14,281	10,126	15,389	12,789	13,234	13,727
Supplies and Materials										
512	Office Supplies		148	76	0	98	600	600	600	600
519	Other General Supplies		633	1,140	417	335	1,285	1,285	1,285	1,285
531	New Library Books		959	999	974	730	1,000	1,000	1,000	1,000
542	Periodicals		83	121	122	0	100	100	100	100
571	Land		4,301	4,697	764	1,625	2,000	2,000	2,000	2,000
572	Buildings		16,593	15,400	18,736	17,821	20,000	20,000	20,000	20,000
573	Equipment and Furniture		1,526	16,988	17,464	10,752	20,000	20,000	20,000	20,000
Total Materials and Supplies			24,243	39,421	38,477	31,361	44,985	44,985	44,985	44,985
Capital Outlay										
640	Equipment		459	10,445	2,168	11,533	10,000	10,000	10,000	10,000
Other Objects										
841	Membership-Professional Organizations		295	295	0	295	0	0	0	0
Total Support Services			407,998	521,525	568,813	539,768	597,937	607,382	629,959	646,500
Total Expenditures and Other Financing Uses			\$3,125,327	\$3,440,291	\$3,565,208	\$4,107,562	\$4,428,795	\$4,539,020	\$4,681,314	\$4,815,869

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$2,156,650	\$2,214,180	\$2,191,785	\$2,231,410	\$2,338,595	\$2,377,813	\$2,403,381	\$2,425,321
113	Supplemental	Cert-Salary/Wages	2,000	3,741	3,190	0	0	0	0	0
119	Other	Cert Salaries	3,220	4,680	10,470	9,840	13,000	13,000	13,000	13,000
141	Noncert	Regular Sal/Wages	104,942	120,056	133,906	143,044	157,427	154,260	155,542	156,306
144	Noncertificated	Overtime	360	231	760	383	600	600	600	600
149	Noncert	Merit Incentive	300	100	500	100	2,000	2,000	2,000	2,000
Total Salaries			2,267,472	2,342,988	2,340,611	2,384,777	2,511,622	2,547,673	2,574,523	2,597,227
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	307,590	308,852	304,732	318,598	329,223	334,714	338,293	341,365
221	SERS - Employer's	Share	14,986	17,033	19,443	20,613	22,404	21,960	22,140	22,247
241	Cert	Medical/Hospital	365,361	409,587	486,620	480,981	481,200	510,217	540,982	573,610
242	Cert	Life Insurance	4,973	5,078	4,869	5,117	5,905	6,003	6,067	6,122
249	Cert	Other Insurance Benefit	30,126	30,801	30,299	30,985	34,098	34,667	35,038	35,356
251	Noncert	Medical/Hospital	60,255	65,159	75,230	118,666	122,304	125,301	132,998	141,172
252	Noncert	Life Insurance	250	270	314	371	378	390	392	394
259	Noncert	Other Insurance Benefit	1,432	1,641	1,851	1,916	2,320	2,274	2,293	2,304
261	Certified	Workers Comp	8,277	8,611	7,153	7,685	8,936	9,085	9,182	9,266
262	Noncert	Workers Comp	388	429	436	475	608	596	601	604
Total Fringe Benefits			793,638	847,461	930,947	985,407	1,007,376	1,045,208	1,087,986	1,132,439
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	4,696	4,807	5,230	4,605	5,000	5,000	5,000	5,000
423	Repairs/Maintenance	Services	1,127	1,708	0	0	0	0	0	0
439	Travel/Mileage/Meeting	Expense	0	0	0	0	200	200	200	200
443	Postage		100	240	136	146	300	300	300	300
461	Printing and Binding		120	0	0	0	0	0	0	0
490	Other Purchased	Services	4,456	500	0	700	0	0	0	0
Total Purchase Services			10,499	7,255	5,366	5,451	5,500	5,500	5,500	5,500
<i>Supplies and Materials</i>										
511	Instructional	Supplies	11,492	21,125	25,364	17,845	20,253	20,253	20,253	20,253
514	Health/Hygiene	Supplies	56	915	115	247	400	400	400	400
516	Software	Materials	154	4,567	297	2,256	3,110	3,110	3,110	3,110
573	Equipment and	Furniture	0	0	1,029	8,554	1,000	1,000	1,000	1,000
Total Materials and Supplies			11,702	26,607	26,805	28,902	24,763	24,763	24,763	24,763
<i>Capital Outlay</i>										
640	Equipment		1,579	4,383	0	178	4,000	4,000	4,000	4,000
Total Instruction			3,084,890	3,228,694	3,303,729	3,404,715	3,553,261	3,627,144	3,696,772	3,763,929
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	201,356	191,327	196,279	221,785	232,500	238,234	243,325	245,736
113	Supplemental	Cert-Salary/Wages	3,642	2,481	114	0	912	912	912	912
119	Other	Cert Salaries	160	360	420	540	0	0	0	0
141	Noncert	Regular Sal/Wages	101,087	100,529	82,862	97,843	109,525	108,638	110,936	113,181
144	Noncertificated	Overtime	346	409	704	771	1,400	1,400	1,400	1,400
149	Noncert	Merit Incentive	300	600	600	300	3,000	3,000	3,000	3,000
Total Salaries			306,891	295,706	280,979	321,239	347,337	352,184	359,573	364,229
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	29,585	26,978	27,303	31,438	32,678	33,480	34,193	34,531
212	STRS - "Pickup"		17,665	15,621	15,739	16,659	17,670	18,526	19,338	19,723
221	SERS - Employer's	Share	14,430	14,361	12,056	14,174	15,950	15,825	16,147	16,461
241	Cert	Medical/Hospital	44,859	48,280	54,544	60,447	61,551	64,725	68,660	72,833
242	Cert	Life Insurance	603	539	569	637	728	750	769	778
249	Cert	Other Insurance Benefit	2,843	2,672	2,690	3,042	3,384	3,468	3,541	3,576
251	Noncert	Medical/Hospital	49,872	49,225	62,689	64,536	63,356	64,864	68,828	73,036
252	Noncert	Life Insurance	241	231	197	241	262	275	280	285
259	Noncert	Other Insurance Benefit	1,383	1,383	1,118	1,333	1,652	1,639	1,672	1,705
261	Certified	Workers Comp	783	753	646	716	887	909	928	937
262	Noncert	Workers Comp	372	380	281	315	432	428	439	447
Total Fringe Benefits			162,636	160,423	177,832	193,538	198,550	204,889	214,796	224,312

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
		Purchase Services								
	422	Garbage Removal/Cleaning	2,196	2,534	2,319	3,143	3,488	3,872	4,298	4,770
	423	Repairs/Maintenance Services	1,058	2,876	4,924	11,359	7,500	7,500	7,500	7,500
	425	Rentals	473	289	380	44	4,000	1,000	1,000	1,000
	439	Travel/Mileage/Meeting Expense	2,095	1,628	1,254	446	1,500	1,500	1,500	1,500
		Total Purchase Services	5,822	7,327	8,877	14,992	16,488	13,872	14,298	14,770
		Supplies and Materials								
	512	Office Supplies	192	217	198	403	300	300	300	300
	519	Other General Supplies	856	810	1,406	1,000	1,557	1,557	1,557	1,557
	531	New Library Books	365	1,523	768	735	750	750	750	750
	542	Periodicals	110	121	122	58	100	100	100	100
	571	Land	9,494	5,763	1,776	1,250	3,000	3,000	3,000	3,000
	572	Buildings	11,469	16,605	13,423	10,311	20,000	20,000	20,000	20,000
	573	Equipment and Furniture	4,587	23,875	18,888	6,321	20,000	20,000	20,000	20,000
		Total Materials and Supplies	27,073	48,914	36,581	20,078	45,707	45,707	45,707	45,707
		Capital Outlay								
	640	Equipment	21,494	2,807	1,983	654	11,000	11,000	11,000	11,000
		Other Objects								
	841	Membership-Professional Organizations	619	89	298	224	335	335	335	335
Total Support Services			524,535	515,266	506,550	550,725	619,417	627,986	645,709	660,354
Total Expenditures and Other Financing Uses			\$3,609,425	\$3,743,960	\$3,810,279	\$3,955,440	\$4,172,678	\$4,255,130	\$4,342,481	\$4,424,283

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Purchase Services</i>										
422		Garbage Removal/Cleaning	\$2,100	\$2,361	\$2,312	\$2,357	\$2,616	\$2,904	\$3,223	\$3,578
423		Repairs/Maintenance Services	2,793	1,075	5,775	3,880	9,000	9,000	9,000	9,000
425		Rentals	894	0	0	0	4,000	4,000	4,000	4,000
Total Purchase Services			5,787	3,436	8,087	6,237	15,616	15,904	16,223	16,578
<i>Supplies and Materials</i>										
571		Land	3,658	0	0	0	2,000	2,000	2,000	2,000
572		Buildings	7,787	2,424	1,427	5,993	8,000	8,000	8,000	8,000
573		Equipment and Furniture	2,814	7,620	1,468	18,380	8,000	8,000	8,000	8,000
Total Materials and Supplies			14,259	10,044	2,895	24,373	18,000	18,000	18,000	18,000
<i>Capital Outlay</i>										
640		Equipment	55,665	0	1,762	398	2,000	2,000	2,000	2,000
Total Expenditures and Other Financing Uses			\$75,711	\$13,480	\$12,744	\$31,008	\$35,616	\$35,904	\$36,223	\$36,578

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
Salaries:										
111	Regular Cert-Salary/Wages		\$28,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	Other Cert Salaries		0	0	0	0	0	0	0	0
Total Salaries			28,653	0	0	0	0	0	0	0
Fringe Benefits										
211	STRS - Employer's Share		4,533	0	0	0	0	0	0	0
241	Cert Medical/Hospital		2,532	0	0	0	0	0	0	0
242	Cert Life Insurance		46	0	0	0	0	0	0	0
249	Cert Other Insurance Benefit		401	0	0	0	0	0	0	0
261	Certified Workers Comp		215	0	0	0	0	0	0	0
Total Fringe Benefits			7,727	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$36,380	\$0	\$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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$7,481,611	\$7,711,800	\$8,164,515	\$8,809,673	\$9,118,050	\$9,256,303	\$9,391,898	\$9,525,198
113		Supplemental Cert-Salary/Wages	31,761	50,645	53,993	51,483	53,000	54,000	54,000	54,000
119		Other Cert Salaries	12,140	9,480	27,150	28,320	30,000	30,000	30,000	30,000
141		Noncert Regular Sal/Wages	260,653	269,650	282,897	352,488	379,335	373,161	378,925	383,426
144		Noncertificated Overtime	137	1,205	1,587	3,577	3,500	3,500	3,500	3,500
149		Noncert Merit Incentive	600	300	100	300	1,500	1,500	1,500	1,500
Total Salaries			7,786,902	8,043,080	8,530,242	9,245,841	9,585,385	9,718,464	9,859,823	9,997,624
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	1,091,709	1,088,622	1,150,338	1,264,211	1,288,147	1,307,642	1,326,626	1,345,288
221		SERS - Employer's Share	37,108	38,491	41,007	51,126	53,807	52,943	53,750	54,380
241		Cert Medical/Hospital	1,318,017	1,474,492	1,680,019	1,777,857	1,925,507	2,041,652	2,164,801	2,295,399
242		Cert Life Insurance	17,044	17,581	18,320	19,907	23,026	23,375	23,716	24,052
249		Cert Other Insurance Benefit	104,523	107,556	113,745	122,740	133,415	135,434	137,401	139,333
251		Noncert Medical/Hospital	127,310	133,479	181,924	263,808	235,379	241,025	255,776	271,435
252		Noncert Life Insurance	635	647	668	836	905	945	956	968
259		Noncert Other Insurance Benefit	3,351	3,474	3,828	4,773	5,573	5,483	5,567	5,632
261		Certified Workers Comp	28,484	29,605	27,024	29,706	34,964	35,493	36,008	36,515
262		Noncert Workers Comp	1,123	1,106	987	1,172	1,460	1,437	1,459	1,476
Total Fringe Benefits			2,729,304	2,895,053	3,217,860	3,536,136	3,702,183	3,845,430	4,006,059	4,174,478
<i>Purchase Services</i>										
419		Other Prof/Tech Services	11,698	13,449	17,784	17,553	15,000	15,000	15,000	15,000
423		Repairs/Maintenance Services	0	0	0	0	400	400	400	400
439		Travel/Mileage/Meeting Expense	0	105	0	0	900	900	900	900
490		Other Purchased Services	0	3,000	250	3,750	3,000	3,000	3,000	3,000
Total Purchase Services			11,698	16,554	18,034	21,303	19,300	19,300	19,300	19,300
<i>Supplies and Materials</i>										
511		Instructional Supplies	16,035	35,005	41,864	27,567	51,060	51,060	51,060	51,060
514		Health/Hygiene Supplies	498	678	937	886	1,000	1,000	1,000	1,000
516		Software Materials	3,138	0	0	288	2,200	2,200	2,200	2,200
519		Other General Supplies	0	1,500	0	309	0	0	0	0
573		Equipment and Furniture	0	5,078	11,379	7,210	0	0	0	0
Total Materials and Supplies			19,671	42,261	54,180	36,260	54,260	54,260	54,260	54,260
<i>Capital Outlay</i>										
640		Equipment	32,522	2,783	5,876	4,176	14,000	14,000	14,000	14,000
Total Instruction			10,580,097	10,999,731	11,826,192	12,843,716	13,375,128	13,651,454	13,953,442	14,259,662
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	669,856	660,525	728,175	844,945	897,020	936,212	973,880	991,343
113		Supplemental Cert-Salary/Wages	23,524	16,998	14,350	12,140	11,080	11,336	11,660	11,786
119		Other Cert Salaries	0	0	900	900	0	0	0	0
141		Noncert Regular Sal/Wages	273,799	289,609	300,423	310,819	337,848	333,577	337,920	341,163
143		Noncert Supplemental Salary/Wages	0	0	0	1,000	0	0	0	0
144		Noncertificated Overtime	424	847	1,932	772	500	500	500	500
149		Noncert Merit Incentive	900	1,000	1,800	1,500	4,500	4,500	4,500	4,500
Total Salaries			968,503	968,979	1,047,580	1,172,076	1,250,948	1,286,125	1,328,460	1,349,292
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	100,782	94,977	103,581	122,004	127,134	132,657	137,976	140,438
212		STRS - "Pickup"	47,894	49,496	64,170	70,130	74,034	78,132	81,582	83,228
221		SERS - Employer's Share	39,010	41,261	43,640	44,921	47,999	47,401	48,009	48,463
241		Cert Medical/Hospital	157,898	115,297	127,434	141,655	203,672	213,862	226,884	240,704
242		Cert Life Insurance	1,965	1,768	2,059	2,514	2,880	3,011	3,135	3,192
249		Cert Other Insurance Benefit	9,486	9,380	10,303	11,946	13,167	13,739	14,290	14,545
251		Noncert Medical/Hospital	129,136	118,591	169,864	214,900	204,690	209,659	222,512	236,158
252		Noncert Life Insurance	653	677	650	703	812	844	852	860
259		Noncert Other Insurance Benefit	3,748	4,025	4,164	4,241	4,971	4,909	4,972	5,019
261		Certified Workers Comp	2,685	2,519	2,405	2,770	3,451	3,601	3,745	3,812
262		Noncert Workers Comp	1,028	1,077	920	1,092	1,305	1,288	1,304	1,315
Total Fringe Benefits			494,285	439,068	529,190	616,876	684,115	709,103	745,261	777,735

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH GENERAL FUND - DEPARTMENTAL STATEMENT OF EXPENDITURES (LEVEL 4 FINANCIALS) GENERAL FUND BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 340</p>
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Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Purchase Services										
	410	Professional Services	0	0	0	10,665	15,000	15,000	15,000	15,000
	422	Garbage Removal/Cleaning	9,335	11,328	10,651	11,094	12,315	13,670	15,173	16,842
	423	Repairs/Maintenance Services	8,295	19,578	8,257	31,930	32,400	32,400	32,400	32,400
	425	Rentals	917	133	2,073	269	3,000	3,000	3,000	3,000
	432	Cert Meeting Expense	1,128	1,018	404	250	900	900	900	900
	439	Travel/Mileage/Meeting Expense	450	1,555	2,304	1,065	2,100	2,100	2,100	2,100
	443	Postage	1,411	698	470	3,502	1,430	1,430	1,430	1,430
	444	Postage Machine Rental	0	0	0	540	0	0	0	0
	461	Printing and Binding	0	0	1,049	1,894	1,000	1,000	1,000	1,000
	490	Other Purchased Services	7,109	5,571	5,897	7,150	7,150	7,150	7,150	7,150
Total Purchase Services			28,645	39,881	31,105	68,359	75,295	76,650	78,153	79,822
Supplies and Materials										
	512	Office Supplies	5,855	8,321	3,107	3,353	5,500	5,500	5,500	5,500
	516	Software Materials	0	143	4,575	4,135	500	500	500	500
	519	Other General Supplies	1,422	6,272	4,494	3,915	4,035	4,035	4,035	4,035
	531	New Library Books	55	773	1,718	493	500	500	500	500
	571	Land	2,216	15,682	12,439	4,718	2,000	2,000	2,000	2,000
	572	Buildings	49,193	48,382	54,208	65,122	80,000	80,000	80,000	80,000
	573	Equipment and Furniture	4,493	84,592	29,647	43,210	41,000	41,000	41,000	41,000
Total Materials and Supplies			63,234	164,165	110,188	124,946	133,535	133,535	133,535	133,535
Capital Outlay										
	640	Equipment	14,683	39,291	4,134	4,005	24,000	24,000	24,000	24,000
Other Objects										
	841	Membership-Professional Organizations	964	175	1,085	1,630	1,700	1,700	1,700	1,700
Total Support Services			1,570,314	1,651,559	1,723,282	1,987,892	2,169,593	2,231,112	2,311,110	2,366,084
Extracurricular Activities										
Purchase Services										
	425	Rentals	0	0	0	4,600	0	0	0	0
Supplies and Materials										
	511	Instructional Supplies	1,279	640	2,385	2,185	0	0	0	0
	590	Other Supplies and Materials	0	0	0	7,248	0	0	0	0
Total Materials and Supplies			1,279	640	2,385	9,433	0	0	0	0
Capital Outlay										
	640	Equipment	7,000	1,459	8,784	10,704	0	0	0	0
Total Extracurricular Activities			8,279	2,099	11,169	24,737	0	0	0	0
Total Expenditures and Other Financing Uses			\$12,158,690	\$12,653,389	\$13,560,643	\$14,856,345	\$15,544,721	\$15,882,566	\$16,264,552	\$16,625,746

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Instruction:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	\$8,579,684	\$8,739,922	\$9,157,831	\$9,694,258	\$10,019,831	\$10,179,919	\$10,300,591	\$10,410,978
113	Supplemental	Cert-Salary/Wages	39,429	41,257	40,358	36,107	40,200	40,200	40,200	40,200
119	Other Cert	Salaries	16,020	17,320	36,270	39,070	45,000	45,000	45,000	45,000
141	Noncert Regular	Sal/Wages	174,140	175,812	229,598	240,405	263,336	259,258	263,302	266,146
142	Noncert Temp	Salary/Wages	0	0	0	19	0	0	0	0
144	Noncertified	Overtime	330	92	950	482	500	500	500	500
149	Noncert Merit	Incentive	100	200	800	1,000	1,000	1,000	1,000	1,000
Total Salaries			8,809,703	8,974,603	9,465,807	10,011,341	10,369,867	10,525,877	10,650,593	10,763,824
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	1,252,683	1,231,677	1,287,041	1,400,139	1,414,704	1,437,117	1,454,011	1,469,465
221	SERS - Employer's	Share	24,821	24,982	33,235	34,705	37,077	36,506	37,072	37,470
241	Cert Medical/Hospital		1,527,218	1,712,438	2,002,956	2,101,467	2,225,856	2,360,054	2,502,341	2,653,232
242	Cert Life Insurance		20,766	21,263	22,030	23,332	25,280	25,683	25,987	26,265
249	Cert Other Insurance	Benefit	119,121	120,802	126,151	133,564	146,523	148,844	150,594	152,195
251	Noncert Medical/Hospital		87,529	107,024	131,114	125,649	129,899	133,150	141,351	150,060
252	Noncert Life Insurance		427	435	528	540	630	656	664	672
259	Noncert Other Insurance	Benefit	2,228	2,171	3,029	3,329	3,840	3,781	3,840	3,881
261	Certified Workers	Comp	32,673	33,673	30,199	33,428	38,399	39,007	39,466	39,885
262	Noncert Workers	Comp	873	870	925	1,063	1,006	991	1,006	1,017
Total Fringe Benefits			3,068,339	3,255,335	3,637,208	3,857,216	4,023,214	4,185,789	4,356,332	4,534,142
<i>Purchase Services</i>										
419	Other Prof/Tech	Services	12,664	12,259	15,413	16,795	18,000	18,000	18,000	18,000
423	Repairs/Maintenance	Services	727	175	0	175	500	500	500	500
439	Travel/Mileage/Meeting	Expense	157	1,080	547	1,038	1,500	1,500	1,500	1,500
461	Printing and Binding		0	0	0	0	500	500	500	500
490	Other Purchased	Services	1,188	6,260	868	6,361	5,000	5,000	5,000	5,000
Total Purchase Services			14,736	19,774	16,828	24,369	25,500	25,500	25,500	25,500
<i>Supplies and Materials</i>										
511	Instructional	Supplies	14,685	25,008	21,005	27,651	41,510	41,510	41,510	41,510
514	Health/Hygiene	Supplies	873	336	806	540	2,000	2,000	2,000	2,000
516	Software	Materials	5,014	0	6,435	1,853	0	0	0	0
519	Other General	Supplies	336	2,633	123	0	1,000	1,000	1,000	1,000
573	Equipment and	Furniture	0	0	0	8,991	0	0	0	0
590	Other Supplies and	Materials	0	390	0	0	0	0	0	0
Total Materials and Supplies			20,908	28,367	28,369	39,035	44,510	44,510	44,510	44,510
<i>Capital Outlay</i>										
640	Equipment		10,008	10,595	18,627	25,631	7,000	7,000	7,000	7,000
Total Instruction			11,923,694	12,288,674	13,166,839	13,957,592	14,470,091	14,788,676	15,083,935	15,374,976
Support Services:										
<i>Salaries:</i>										
111	Regular	Cert-Salary/Wages	896,098	973,623	1,023,235	1,159,308	1,219,650	1,252,845	1,279,629	1,291,518
113	Supplemental	Cert-Salary/Wages	34,603	46,172	43,809	49,512	41,374	41,461	41,634	41,721
119	Other Cert	Salaries	400	600	1,400	3,000	0	0	0	0
141	Noncert Regular	Sal/Wages	579,657	610,975	663,193	657,496	658,590	647,095	654,512	657,976
143	Noncert Supplemental	Salary/Wages	0	0	0	1,000	0	0	0	0
144	Noncertified	Overtime	3,994	2,965	1,766	1,273	4,500	4,500	4,500	4,500
149	Noncert Merit	Incentive	2,800	2,000	1,800	1,900	4,000	4,000	4,000	4,000
162	Noncert Termination	Benefit	0	0	249	0	0	0	0	0
Total Salaries			1,517,552	1,636,335	1,735,452	1,873,489	1,928,114	1,949,901	1,984,275	1,999,715
<i>Fringe Benefits</i>										
211	STRS - Employer's	Share	134,660	142,473	148,949	172,001	176,543	181,203	184,977	186,653
212	STRS - "Pickup"		64,923	67,699	70,596	81,445	86,497	90,904	94,379	95,797
221	SERS - Employer's	Share	83,049	87,210	96,047	95,074	93,393	91,783	92,822	93,307
241	Cert Medical/Hospital		161,793	194,401	224,173	257,882	295,124	310,640	329,498	349,505
242	Cert Life Insurance		2,650	2,908	3,065	3,426	3,861	3,980	4,075	4,117
249	Cert Other Insurance	Benefit	12,992	14,103	14,675	16,651	18,285	18,767	19,158	19,332
251	Noncert Medical/Hospital		304,441	329,009	465,595	485,907	427,383	438,298	465,159	497,487
252	Noncert Life Insurance		1,381	1,429	1,494	1,479	1,577	1,637	1,652	1,659
259	Noncert Other Insurance	Benefit	7,960	8,339	8,940	8,877	9,673	9,506	9,614	9,664
261	Certified Workers	Comp	3,527	3,802	3,464	3,931	4,792	4,918	5,021	5,066
262	Noncert Workers	Comp	2,225	2,295	2,169	2,302	2,537	2,491	2,519	2,532
Total Fringe Benefits			779,601	853,668	1,039,167	1,128,975	1,119,665	1,154,128	1,208,874	1,265,119

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
		Purchase Services								
	410	Professional Services	0	0	0	19,316	25,000	25,000	25,000	25,000
	422	Garbage Removal/Cleaning	14,003	17,348	16,089	16,257	18,045	20,030	22,233	24,679
	423	Repairs/Maintenance Services	25,506	54,302	44,954	67,619	45,000	45,000	45,000	45,000
	425	Rentals	2,445	2,596	2,149	5,835	4,000	2,000	2,000	2,000
	439	Travel/Mileage/Meeting Expense	0	0	629	506	400	400	400	400
	443	Postage	7,480	2,699	4,000	6,000	7,000	7,000	7,000	7,000
	444	Postage Machine Rental	1,845	1,845	1,845	1,835	3,000	3,000	3,000	3,000
	461	Printing and Binding	0	6,100	8,164	9,146	5,000	5,000	5,000	5,000
	490	Other Purchased Services	15,232	14,478	24,333	11,873	17,500	17,500	17,500	17,500
		Total Purchase Services	66,511	99,368	102,163	138,387	124,945	124,930	127,133	129,579
		Supplies and Materials								
	512	Office Supplies	11,065	22,041	8,493	16,181	16,000	16,000	16,000	16,000
	516	Software Materials	22,315	19,411	24,007	19,053	20,150	20,150	20,150	20,150
	519	Other General Supplies	5,174	2,723	1,328	2,030	5,415	5,415	5,415	5,415
	531	New Library Books	1,947	700	115	0	1,000	1,000	1,000	1,000
	571	Land	13,419	16,331	9,107	6,153	2,000	2,000	2,000	2,000
	572	Buildings	60,552	82,773	70,522	65,077	80,000	80,000	80,000	80,000
	573	Equipment and Furniture	36,177	48,075	36,605	32,403	56,500	56,500	56,500	56,500
	590	Other Supplies and Materials	0	0	0	1,126	0	0	0	0
		Total Materials and Supplies	150,649	192,054	150,177	142,023	181,065	181,065	181,065	181,065
		Capital Outlay								
	640	Equipment	33,991	36,440	13,887	5,126	13,000	13,000	13,000	13,000
		Other Objects								
	841	Membership-Professional Organizations	1,980	1,180	1,180	1,475	1,500	1,500	1,500	1,500
	889	Other Awards and Prizes	13,886	14,242	13,779	14,546	19,500	19,500	19,500	19,500
		Total Other Objects	15,866	15,422	14,959	16,021	21,000	21,000	21,000	21,000
		Total Support Services	2,564,170	2,833,287	3,055,805	3,304,021	3,387,789	3,444,024	3,535,347	3,609,478
		Extracurricular Activities								
		Purchase Services								
	423	Repairs/Maintenance Services	0	0	2,774	0	0	0	0	0
		Supplies and Materials								
	511	Instructional Supplies	5,402	3,000	4,063	3,000	0	0	0	0
	590	Other Supplies and Materials	0	0	5,155	2,545	0	0	0	0
		Total Materials and Supplies	5,402	3,000	9,218	5,545	0	0	0	0
		Capital Outlay								
	640	Equipment	14,434	25,058	54,851	17,102	0	0	0	0
		Total Extracurricular Activities	19,836	28,058	66,843	22,647	0	0	0	0
		Total Expenditures and Other Financing Uses	\$14,507,700	\$15,150,019	\$16,289,487	\$17,284,260	\$17,857,880	\$18,232,701	\$18,619,282	\$18,984,454

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$658,051	\$685,016	\$706,235	\$694,490	\$778,904	\$765,821	\$770,751	\$775,618
144	Noncertificated Overtime		60,783	51,463	51,406	49,760	55,000	55,000	55,000	55,000
149	Noncert Merit Incentive		2,000	3,400	3,600	3,800	5,000	5,000	5,000	5,000
169	Other Non-Certificated Compensation		0	0	0	0	0	0	0	0
Total Salaries			720,834	739,879	761,241	748,050	838,904	825,821	830,751	835,618
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		101,803	104,235	108,757	107,497	117,447	115,615	116,305	116,986
229	SERS - "Surcharge"		14	55	0	0	0	0	0	0
251	Noncert Medical/Hospital		172,468	171,907	210,120	220,773	203,702	208,593	221,362	234,917
252	Noncert Life Insurance		1,576	1,645	1,620	1,575	1,862	1,930	1,942	1,955
259	Noncert Other Insurance Benefit		10,120	10,456	10,755	10,597	12,164	11,974	12,046	12,116
262	Noncert Workers Comp		2,604	2,758	2,532	2,608	3,188	3,138	3,157	3,175
Total Fringe Benefits			288,585	291,056	333,784	343,050	338,363	341,250	354,812	369,149
<i>Purchase Services</i>										
422	Garbage Removal/Cleaning		2,807	3,148	3,083	3,143	3,488	3,872	4,298	4,770
423	Repairs/Maintenance Services		72,503	74,119	75,075	44,399	73,200	73,200	73,200	73,200
424	Property Insurance		213,091	255,697	294,111	309,659	366,210	417,479	475,927	542,556
425	Rentals		750	0	3,821	2,618	5,000	16,000	16,000	16,000
439	Travel/Mileage/Meeting Expense		156	1,291	1,434	180	1,200	1,200	1,200	1,200
441	Telephone Service		24,509	23,132	20,295	19,761	27,200	27,200	27,200	27,200
451	Electricity		1,023,331	845,828	963,632	1,183,252	1,323,354	1,455,690	1,601,258	1,761,384
452	Water and Sewage		190,758	174,914	225,260	272,562	299,010	328,911	361,802	397,982
453	Gas		173,381	190,043	232,885	260,425	280,308	309,085	339,974	374,847
Total Purchase Services			1,701,286	1,568,172	1,819,596	2,095,999	2,378,970	2,632,637	2,900,858	3,199,140
<i>Supplies and Materials</i>										
571	Land		34,189	31,971	31,774	38,998	36,000	36,000	36,000	36,000
572	Buildings		71,770	60,784	67,333	62,961	70,000	70,000	70,000	70,000
573	Equipment and Furniture		87	3,797	1,789	131	500	500	500	500
581	Parts-Maint/Rep Motor Vehicles		29,342	19,667	37,064	26,776	26,000	26,000	26,000	26,000
583	Tires and Tubes		2,359	2,668	2,754	2,982	3,000	3,000	3,000	3,000
Total Materials and Supplies			137,747	118,887	140,714	131,848	135,500	135,500	135,500	135,500
<i>Capital Outlay</i>										
640	Equipment		97,908	16,089	23,824	2,427	12,000	12,000	12,000	12,000
<i>Other Objects</i>										
849	Other Dues and Fees		3,198	3,188	3,180	2,850	3,500	3,306	3,306	3,306
Total Expenditures and Other Financing Uses			\$2,949,558	\$2,737,271	\$3,082,339	\$3,324,224	\$3,707,237	\$3,950,514	\$4,237,227	\$4,554,713

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
<i>Salaries:</i>										
141	Noncert Regular Sal/Wages		\$2,488,184	\$2,538,385	\$2,506,660	\$2,550,686	\$2,874,408	\$2,838,385	\$2,859,126	\$2,879,143
142	Noncert Temp Salary/Wages		53,580	15,492	71,619	88,613	100,000	100,000	100,000	100,000
144	Noncertificated Overtime		113,909	139,401	130,648	129,898	135,000	135,000	135,000	135,000
149	Noncert Merit Incentive		14,300	11,000	12,300	11,300	20,000	20,000	20,000	20,000
162	Noncert Termination Benefit		0	0	365	0	0	0	0	0
172	Student Workers		0	5,285	45,240	44,801	40,000	40,000	40,000	40,000
Total Salaries			2,669,973	2,709,563	2,766,832	2,825,298	3,169,408	3,133,385	3,154,126	3,174,143
<i>Fringe Benefits</i>										
221	SERS - Employer's Share		381,687	387,079	402,571	405,753	443,717	438,674	441,578	444,380
229	SERS - "Surcharge"		6,279	5,545	1,285	13,864	14,982	15,000	15,000	15,000
251	Noncert Medical/Hospital		804,407	839,339	942,397	959,611	973,688	997,619	1,058,941	1,124,061
252	Noncert Life Insurance		5,908	6,083	5,876	6,003	6,888	7,153	7,205	7,255
259	Noncert Other Insurance Benefit		36,799	37,243	37,999	38,705	45,956	45,434	45,735	46,025
262	Noncert Workers Comp		10,117	10,247	9,150	9,751	12,044	11,906	11,986	12,061
Total Fringe Benefits			1,245,197	1,285,536	1,399,278	1,433,687	1,497,275	1,515,786	1,580,445	1,648,782
<i>Supplies and Materials</i>										
572	Buildings		9,591	13,966	31,408	35,567	26,000	26,000	26,000	26,000
Total Expenditures and Other Financing Uses			\$3,924,761	\$4,009,065	\$4,197,518	\$4,294,552	\$4,692,683	\$4,675,171	\$4,760,571	\$4,848,925

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Support Services:										
Salaries:										
141	Noncert Regular Sal/Wages		\$164,584	\$79,026	\$90,401	\$75,651	\$128,009	\$127,247	\$127,247	\$127,247
143	Noncert Supplemental Salary/Wages		0	0	0	2,840	0	0	0	0
144	Noncertificated Overtime		598	290	4,335	261	1,000	1,000	1,000	1,000
149	Noncert Merit Incentive		0	0	6	0	1,000	1,000	1,000	1,000
Total Salaries			165,182	79,316	94,742	78,752	130,009	129,247	129,247	129,247
Fringe Benefits										
221	SERS - Employer's Share		23,239	11,163	13,591	11,162	18,201	18,095	18,095	18,095
229	SERS - "Surcharge"		4,318	6,453	4,651	4,898	4,369	4,500	4,500	4,500
251	Noncert Medical/Hospital		22,856	14,051	15,616	16,134	14,272	14,414	17,195	18,259
252	Noncert Life Insurance		103	59	61	63	318	321	320	321
259	Noncert Other Insurance Benefit		2,362	1,128	1,355	1,125	1,885	1,874	1,874	1,874
262	Noncert Workers Comp		555	301	301	310	496	491	491	491
Total Fringe Benefits			53,433	33,155	35,575	33,692	39,541	39,695	42,475	43,540
Purchase Services										
439	Travel/Mileage/Meeting Expense		250	0	0	0	0	0	0	0
Total Expenditures and Other Financing Uses			\$218,865	\$112,471	\$130,317	\$112,444	\$169,550	\$168,942	\$171,722	\$172,787



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.

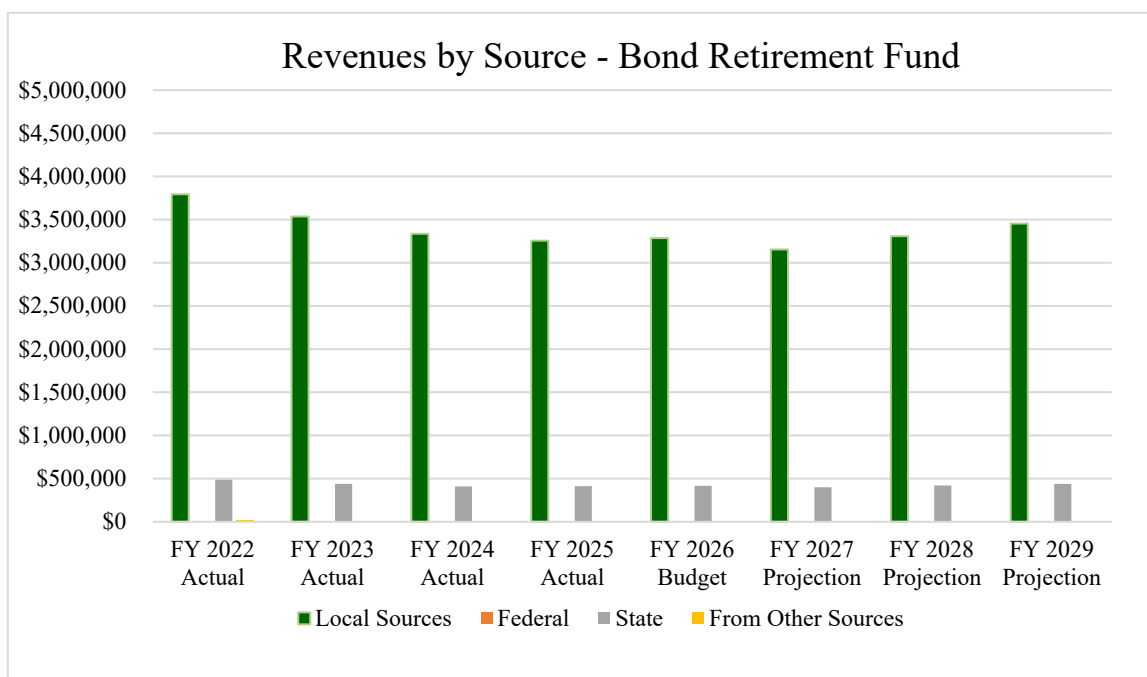
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Taxes	\$3,793,970	\$3,535,872	\$3,336,010	\$3,255,814	\$3,285,919	\$3,153,866	\$3,308,124	\$3,453,447
Intergovernmental - State	487,282	438,164	409,820	413,560	417,385	400,611	420,205	438,665
From Other Sources	13,162	0	0	0	0	0	0	0
Total Revenues	4,294,414	3,974,036	3,745,830	3,669,374	3,703,304	3,554,477	3,728,329	3,892,112



Local Sources:

Local sources constitute the largest revenue component, representing 88.7% 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 88.7% 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 11.3% of bond retirement revenue, consisting entirely of property tax allocations from the State of Ohio.

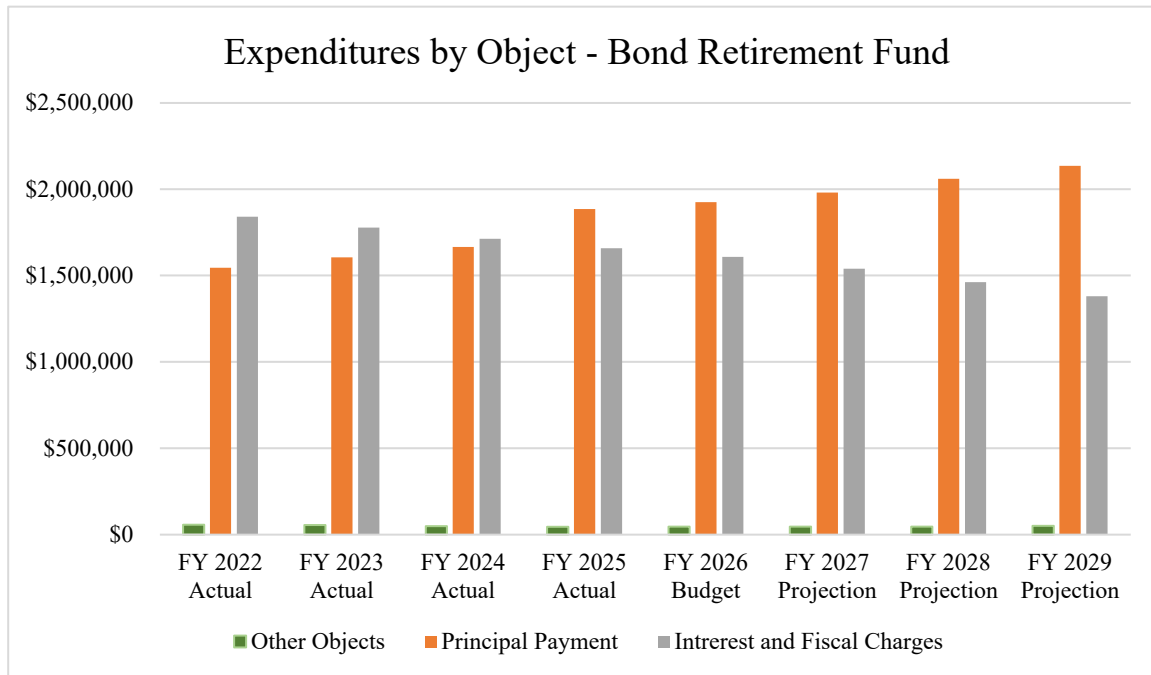
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Other Objects	\$56,435	\$54,913	\$48,344	\$45,027	\$45,435	\$45,786	\$46,001	\$49,953
Principal Payment	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000	2,060,000	2,135,000
Interest and Fiscal Charges	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650	1,461,250	1,379,750
Total Expenditures	3,442,135	3,437,613	3,425,644	3,588,027	3,578,560	3,565,436	3,567,251	3,564,703

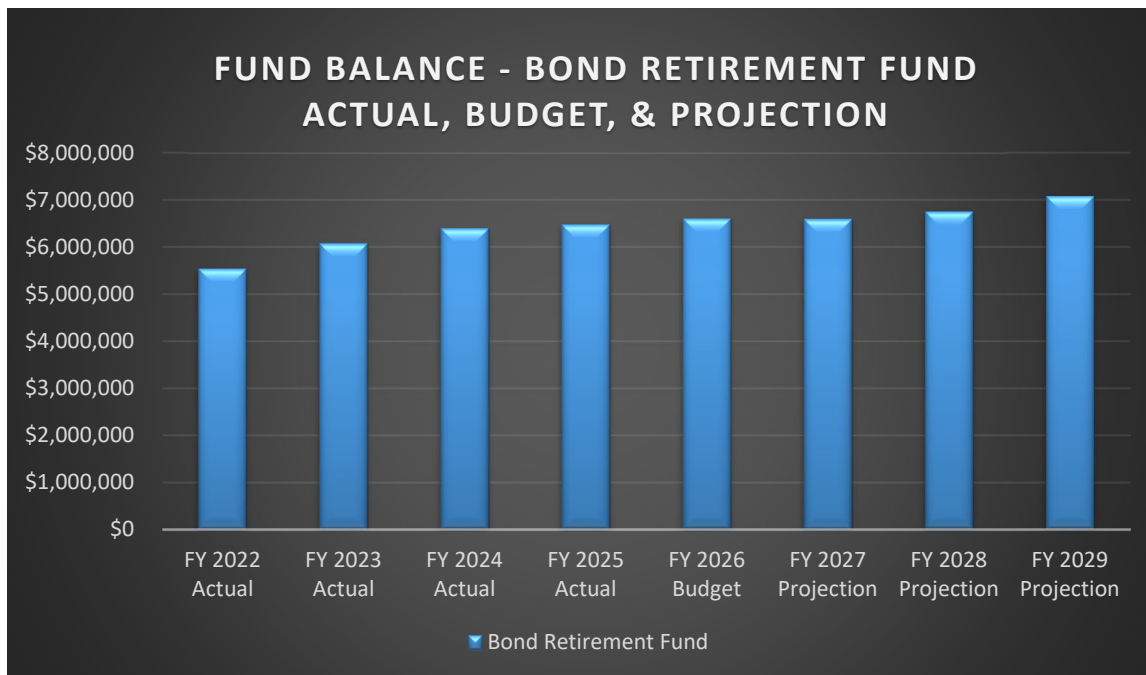


Other Objects and Other Financing Uses:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	4,690,657	5,542,936	6,079,359	6,399,545	6,480,892	6,605,636	6,594,677	6,755,755
Ending Cash Balance	5,542,936	6,079,359	6,399,545	6,480,892	6,605,636	6,594,677	6,755,755	7,083,164
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	5,542,936	6,079,359	6,399,545	6,480,892	6,605,636	6,594,677	6,755,755	7,083,164

As indicated by the charts above, the fund balance increased from FY 22 to FY 25.

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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
BOND RETIREMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$3,793,970	\$3,535,872	\$3,336,010	\$3,255,814	\$3,285,919	\$3,153,866	\$3,308,124	\$3,453,447
	Intergovernmental - State	487,282	438,164	409,820	413,560	417,385	400,611	420,205	438,665
Total Revenues		4,281,252	3,974,036	3,745,830	3,669,374	3,703,304	3,554,477	3,728,329	3,892,112
Support Services:									
	Other Objects	56,435	54,913	48,344	45,027	45,435	45,786	46,001	49,953
Total Support Services		56,435	54,913	48,344	45,027	45,435	45,786	46,001	49,953
Debt Service:									
	Principal Payment	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000	2,060,000	2,135,000
	Interest and Fiscal Charges	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650	1,461,250	1,379,750
Total Debt Service		3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650	3,521,250	3,514,750
Total Expenditures		3,442,135	3,437,613	3,425,644	3,588,027	3,578,560	3,565,436	3,567,251	3,564,703
Excess of Revenues Over / (Under) Expenditures		839,117	536,423	320,186	81,347	124,744	(10,959)	161,078	327,409
Other Financing Sources / (Uses):									
	Transfers In	13,162	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		13,162	0	0	0	0	0	0	0
Net Change in Fund Balance		852,279	536,423	320,186	81,347	124,744	(10,959)	161,078	327,409
Cash Balance at Beginning of Fiscal Year		4,690,657	5,542,936	6,079,359	6,399,545	6,480,892	6,605,636	6,594,677	6,755,755
Cash Balance at End of Fiscal Year		5,542,936	6,079,359	6,399,545	6,480,892	6,605,636	6,594,677	6,755,755	7,083,164
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$5,542,936	\$6,079,359	\$6,399,545	\$6,480,892	\$6,605,636	\$6,594,677	\$6,755,755	\$7,083,164

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL BOND RETIREMENT FUND

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Taxes	\$3,793,970	\$3,535,872	\$3,336,010	\$3,255,814	\$3,285,919	\$3,153,866	\$3,308,124	\$3,453,447
		Intergovernmental - State	487,282	438,164	409,820	413,560	417,385	400,611	420,205	438,665
Total Revenues			4,281,252	3,974,036	3,745,830	3,669,374	3,703,304	3,554,477	3,728,329	3,892,112
Support Services:										
		Other Objects								
	845	Cnty Auditors/Treas Fees	43,400	43,899	38,665	37,969	38,320	38,623	38,808	42,216
	847	Delinquent Land Taxes	12,035	10,014	8,679	6,058	6,115	6,163	6,193	6,737
	848	Bank Charges	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
		Total Other Objects	56,435	54,913	48,344	45,027	45,435	45,786	46,001	49,953
Total Support Services			56,435	54,913	48,344	45,027	45,435	45,786	46,001	49,953
Debt Service:										
		Other Objects								
	811	Serial Bonds - Principal	1,545,000	1,605,000	1,665,000	1,885,000	1,925,000	1,980,000	2,060,000	2,135,000
	821	Serial Bonds - Interest	1,840,700	1,777,700	1,712,300	1,658,000	1,608,125	1,539,650	1,461,250	1,379,750
		Total Other Objects	3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650	3,521,250	3,514,750
Total Debt Service			3,385,700	3,382,700	3,377,300	3,543,000	3,533,125	3,519,650	3,521,250	3,514,750
Total Expenditures			3,442,135	3,437,613	3,425,644	3,588,027	3,578,560	3,565,436	3,567,251	3,564,703
Excess of Revenues Over / (Under) Ependitures			839,117	536,423	320,186	81,347	124,744	(10,959)	161,078	327,409
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	13,162	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			13,162	0	0	0	0	0	0	0
Net Change in Fund Balance			852,279	536,423	320,186	81,347	124,744	(10,959)	161,078	327,409
Cash Balance at Beginning of Fiscal Year			4,690,657	5,542,936	6,079,359	6,399,545	6,480,892	6,605,636	6,594,677	6,755,755
Cash Balance at End of Fiscal Year			5,542,936	6,079,359	6,399,545	6,480,892	6,605,636	6,594,677	6,755,755	7,083,164
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,542,936	\$6,079,359	\$6,399,545	\$6,480,892	\$6,605,636	\$6,594,677	\$6,755,755	\$7,083,164

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 and reaffirmed by the committee and the Board in March 2025.***

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 same committee was brought back in 2026 which reaffirmed the original recommendation based on community feedback. The recommendation of the committee is highlighted on the following graphic's:

FISCAL STEWARDSHIP & FACILITY DATA

Renovate vs. Replace Analysis

- Evaluations follow Ohio Facilities Construction Commission methodology
- When renovation exceeds ~67% of replacement cost, replacement is typically recommended

CURRENT RATIOS:

Chapman – 74% Whitney – 83%
 Surrarer – 74% Kinsner – 35%
 Muraski – 77% (2005 addition 33%)

RESULT:

- Replace higher-cost buildings
- Renovate where cost-effective

WHAT THE PLAN INCLUDES

Elementary Facilities Configuration

- 3 newly constructed K-5 schools at Albion, Chapman, & Surrarer properties
 - Approximately 700 students each
- Renovation and expansion of Muraski as a centralized preschool
 - Unifying Preschool classrooms at Lunn Rd. and Chapman ES
- Renovation of Kinsner Elementary
 - Approximately 500 students

Description	Project Cost	Contingency	Total Cost	Total Minus 070 Allocation
New K-5 School - Albion Site [96,500 SQ FT x \$447.95]	\$43,727,175	\$1,093,179	\$44,820,354	Approved
New K-5 School - Chapman Site	\$44,127,175	\$1,103,179	\$45,230,354	Approved
New K-5 School - Surrarer Site	\$43,447,175	\$1,086,179	\$44,533,354	Approved
Abate & Demo - Chapman	\$481,732	\$12,043	\$493,775	Approved
Abate & Demo - Whitney or SAO	\$640,513	\$16,013	\$656,526	Approved
Abate & Demo - Surrarer	\$588,167	\$14,704	\$602,871	Approved
New / Renovated PreK - Muraski Site	\$12,030,672	\$300,767	\$12,331,439	Approved
Renovated K-5 School - Kinsner Site	\$6,854,488	\$171,362	\$7,025,850	Approved
Surrarer Phasing	\$2,395,026	\$59,876	\$2,454,902	Approved
Total Project Costs :			\$158,149,426	\$147,649,426
SHS - Performing Arts Renovations	\$2,254,000	\$56,350	\$2,310,350	070 Fund
SMS - Performing Arts Renovations	\$60,669	\$1,517	\$62,186	070 Fund
SHS - Stadium Renovations	\$2,330,000	\$58,250	\$2,388,250	070 Fund
SMS - Stadium Renovations	\$533,887	\$13,347	\$547,234	070 Fund
Turf - SHS Baseball / Softball Field	\$2,980,384	\$249,836	\$3,230,220	070 Fund
Total Project Costs:			\$8,538,240	\$8,000,000 [max]
KINSNER RENOVATION OPTIONS				
Outdoor Learning Space / Pavilion	\$300,000	\$7,500	\$307,500	TBD
Playground Upgrades	\$100,000	\$2,500	\$102,500	TBD
Painting	\$330,679	\$8,267	\$338,946	TBD
Cafeteria Flooring	\$51,889	\$1,297	\$53,186	TBD
Gymnasium Flooring	\$67,620	\$1,691	\$69,311	TBD
Furniture Upgrades (50%)	\$449,035	\$11,226	\$460,261	TBD
Furniture Upgrades (50%)	\$0	\$0	\$0	TBD
Miscellaneous	\$168,296	\$0	\$168,296	TBD
Total Project Costs:	\$1,467,519	\$32,481	\$1,500,000	

Based on the committee's recommendation and the need to pursue a Bond issue to move forward with the project, the Board has approved a \$147,650,000 Bond issue for the May 2026 Ballot for the scope listed in the graphic above.

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 2026	FY 2027	FY 2028	FY 2029	FY 2030
Asphalt Maintenance	\$215,000	\$215,000	\$90,000	\$55,000	\$80,000
Bus Purchases	324,450	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	15,000	15,000	15,000	15,000	15,000
Glass/Windows	0	0	15,000	0	0
GPS	35,000	35,000	37,000	37,000	40,000
HVAC	0	0	250,000	250,000	0
Muraski Elementary Debt Payments	271,419	268,519	271,106	269,200	271,909
Roofing	293,861	368,311	236,311	251,311	0
Vehicles	50,000	0	50,000	0	0
Total	\$1,214,730	\$1,301,830	\$1,364,417	\$1,277,511	\$806,909

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.

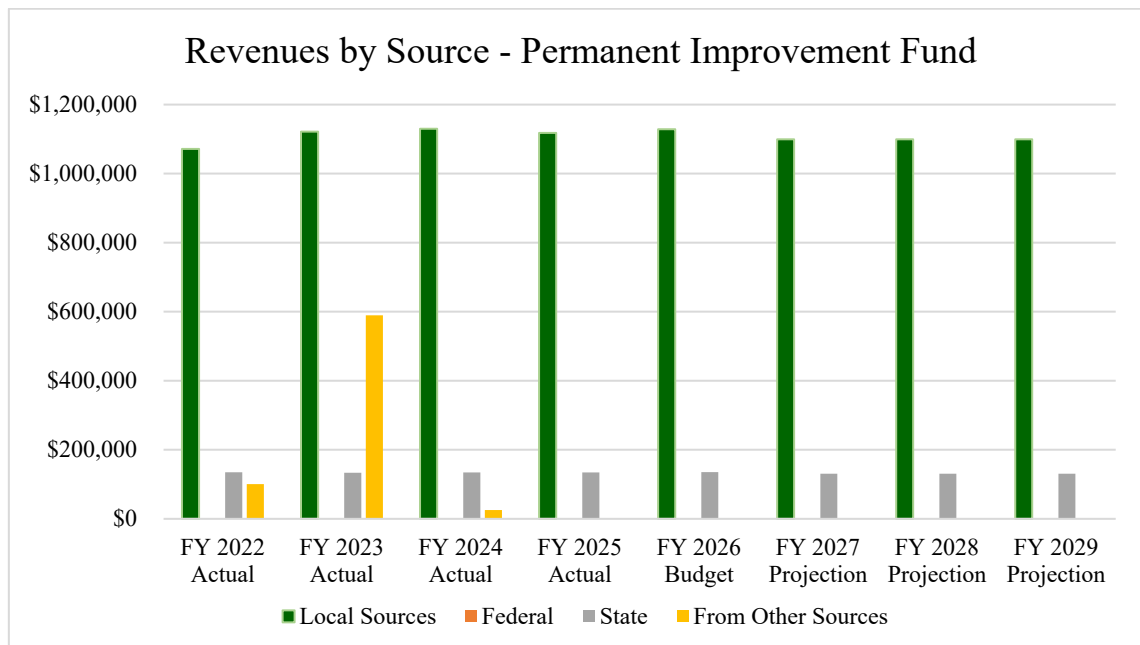
Revenues:

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								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Taxes	\$1,071,664	\$1,121,731	\$1,130,087	\$1,118,105	\$1,128,445	\$1,099,337	\$1,099,337	\$1,099,337
Intergovernmental - State	134,879	133,464	134,265	134,067	135,306	130,612	130,612	130,612
From Other Sources	100,656	589,278	25,254	0	0	0	0	0
Total Revenues	1,307,199	1,844,473	1,289,606	1,252,172	1,263,751	1,229,949	1,229,949	1,229,949



Local Sources:

Local sources are the largest component of revenues as they make up 89.3% 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 89.3% of all revenues. Tax revenues are based on a 1 mill level permanent improvement levy.

State Sources:

Revenues from State sources make up 10.7% 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 \$100,656 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.

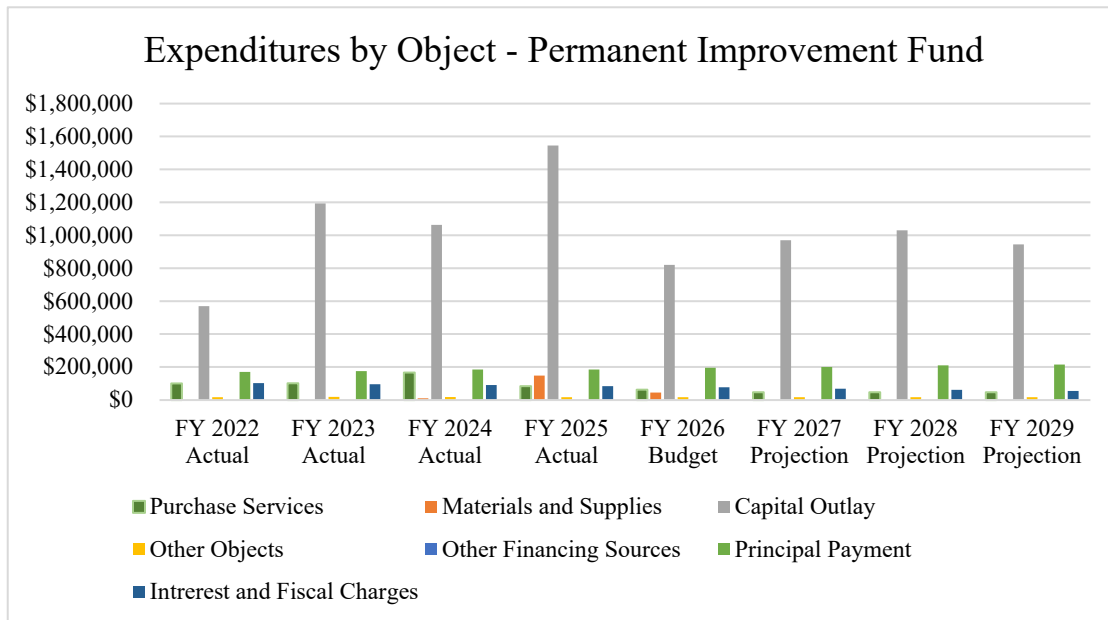
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Purchase Services	\$99,795	\$100,923	\$166,132	\$83,785	\$62,202	\$47,000	\$47,000	\$47,000
Materials and Supplies	0	0	9,620	147,421	44,798	0	0	0
Capital Outlay	569,759	1,193,784	1,063,510	1,545,221	820,000	970,000	1,030,000	945,000
Other Objects	16,583	18,337	17,123	16,172	16,311	16,311	16,311	16,311
Principal Payment	170,000	175,000	185,000	185,000	195,000	200,000	210,000	215,000
Interest and Fiscal Charges	102,219	95,412	90,187	84,019	76,419	68,519	61,106	54,200
Total Expenditures	958,356	1,583,456	1,531,572	2,061,618	1,214,730	1,301,830	1,364,417	1,277,511



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.

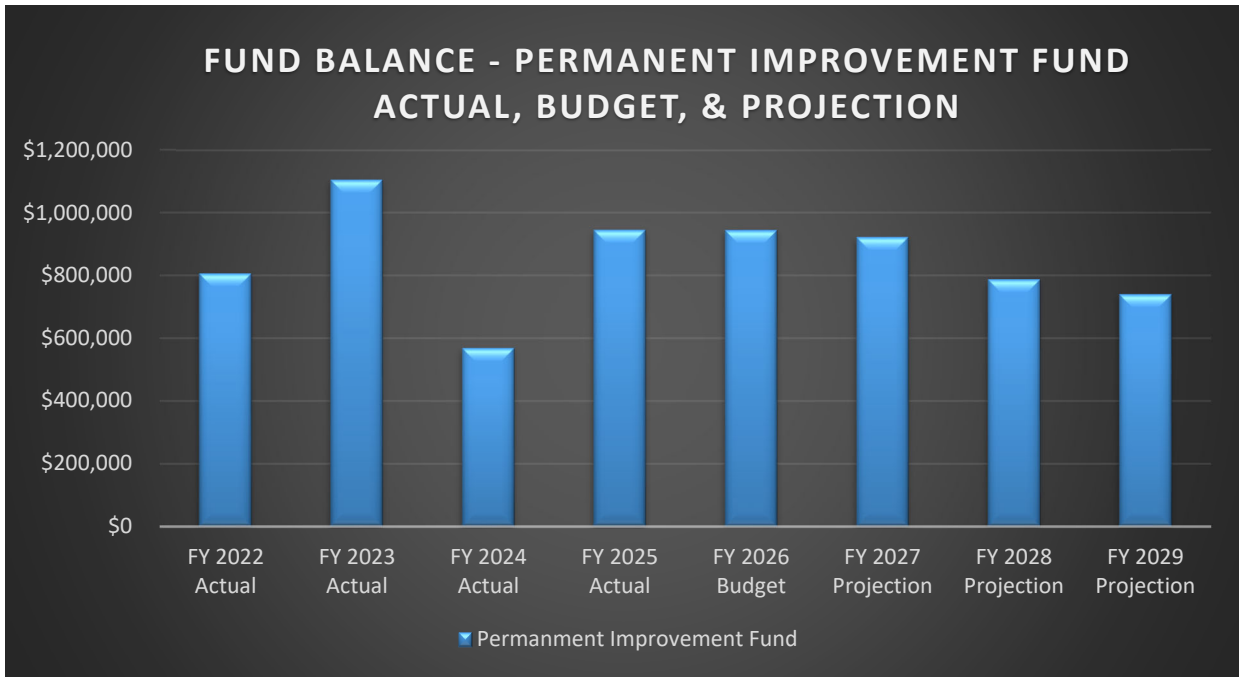
Historical year-over-year changes vary based on the specific permanent improvements that were completed in each year. Projected permanent improvements are based on the Operations Manager's five-year plan detailed in the preceding pages.

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	1,785,851	2,134,694	2,395,711	2,153,745	1,344,299	1,393,320	1,321,439	1,186,971
Ending Cash Balance	2,134,694	2,395,711	2,153,745	1,344,299	1,393,320	1,321,439	1,186,971	1,139,409
Year End Encumbrances	1,327,713	1,290,761	1,584,731	398,866	398,866	398,866	398,866	398,866
Unencumbered Fund Balance	806,981	1,104,950	569,014	945,433	994,454	922,573	788,105	740,543

As shown in the charts above, the fund balance fluctuated between 2022 and 2025. 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
PERMANENT IMPROVEMENT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Taxes	\$1,071,664	\$1,121,731	\$1,130,087	\$1,118,105	\$1,128,445	\$1,099,337	\$1,099,337	\$1,099,337
	Intergovernmental - State	134,879	133,464	134,265	134,067	135,306	130,612	130,612	130,612
Total Revenues		1,206,543	1,255,195	1,264,352	1,252,172	1,263,751	1,229,949	1,229,949	1,229,949
Support Services:									
	Purchase Services	99,795	100,923	166,132	83,785	62,202	47,000	47,000	47,000
	Materials and Supplies	0	0	9,620	147,421	44,798	0	0	0
	Capital Outlay	569,759	1,193,784	1,063,510	1,545,221	820,000	970,000	1,030,000	945,000
	Other Objects	16,583	18,337	17,123	16,172	16,311	16,311	16,311	16,311
Total Support Services		686,137	1,313,044	1,256,385	1,792,599	943,311	1,033,311	1,093,311	1,008,311
Debt Service:									
	Principal Payment	170,000	175,000	185,000	185,000	195,000	200,000	210,000	215,000
	Interest and Fiscal Charges	102,219	95,412	90,187	84,019	76,419	68,519	61,106	54,200
Total Debt Service		272,219	270,412	275,187	269,019	271,419	268,519	271,106	269,200
Total Expenditures		958,356	1,583,456	1,531,572	2,061,618	1,214,730	1,301,830	1,364,417	1,277,511
Excess of Revenues Over / (Under) Expenditures		248,187	(328,261)	(267,220)	(809,446)	49,021	(71,881)	(134,468)	(47,562)
Other Financing Sources / (Uses):									
	Transfers In	100,656	565,562	0	0	0	0	0	0
	Refund of Prior Year Expenditure	0	23,716	25,254	0	0	0	0	0
Total Other Financing Sources / (Uses)		100,656	589,278	25,254	0	0	0	0	0
Net Change in Fund Balance		348,843	261,017	(241,966)	(809,446)	49,021	(71,881)	(134,468)	(47,562)
Cash Balance at Beginning of Fiscal Year		1,785,851	2,134,694	2,395,711	2,153,745	1,344,299	1,393,320	1,321,439	1,186,971
Cash Balance at End of Fiscal Year		2,134,694	2,395,711	2,153,745	1,344,299	1,393,320	1,321,439	1,186,971	1,139,409
Year End Encumbrances Appropriated		1,327,713	1,290,761	1,584,731	398,866	398,866	398,866	398,866	398,866
Unencumbered Fund Balance at End of Fiscal Year		\$806,981	\$1,104,950	\$569,014	\$945,433	\$994,454	\$922,573	\$788,105	\$740,543

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PERMANENT IMPROVEMENT FUND BUDGET CENTER: PERMANENT IMPROVEMENT FUND

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Taxes	\$1,071,664	\$1,121,731	\$1,130,087	\$1,118,105	\$1,128,445	\$1,099,337	\$1,099,337	\$1,099,337
		Intergovernmental - State	134,879	133,464	134,265	134,067	135,306	130,612	130,612	130,612
Total Revenues			1,206,543	1,255,195	1,264,352	1,252,172	1,263,751	1,229,949	1,229,949	1,229,949
Support Services:										
		Purchase Services								
	425	Rentals	0	23,887	475	6,176	5,000	0	0	0
	426	Lease Purchase, Agreements	99,795	77,036	145,247	47,035	52,000	47,000	47,000	47,000
	490	Other Purchased Services	0	0	20,410	30,574	5,202	0	0	0
		Total Purchase Services	99,795	100,923	166,132	83,785	62,202	47,000	47,000	47,000
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	9,620	147,421	44,798	0	0	0
		Capital Outlay								
	620	Building Improvements	236,583	1,002,907	238,162	644,410	125,000	500,000	500,000	500,000
	630	Land Improvements	0	0	620,988	425,909	305,000	80,000	90,000	55,000
	640	Equipment	333,176	190,877	204,360	474,902	390,000	390,000	440,000	390,000
		Total Equipment	569,759	1,193,784	1,063,510	1,545,221	820,000	970,000	1,030,000	945,000
		Other Objects								
	845	Cnty Auditors/Treas Fees	12,230	13,916	13,043	12,943	13,063	13,063	13,063	13,063
	847	Delinquent Land Taxes	3,453	3,271	2,930	2,079	2,098	2,098	2,098	2,098
	848	Bank Charges	900	1,150	1,150	1,150	1,150	1,150	1,150	1,150
		Total Other Objects	16,583	18,337	17,123	16,172	16,311	16,311	16,311	16,311
Total Support Services			686,137	1,313,044	1,256,385	1,792,599	943,311	1,033,311	1,093,311	1,008,311
Debt Service:										
		Other Objects								
	811	Serial Bonds - Principal	170,000	175,000	185,000	185,000	195,000	200,000	210,000	215,000
	821	Serial Bonds - Interest	102,219	95,412	90,187	84,019	76,419	68,519	61,106	54,200
Total Debt Service			272,219	270,412	275,187	269,019	271,419	268,519	271,106	269,200
Total Expenditures			958,356	1,583,456	1,531,572	2,061,618	1,214,730	1,301,830	1,364,417	1,277,511
Excess of Revenues Over / (Under) Expenditures			248,187	(328,261)	(267,220)	(809,446)	49,021	(71,881)	(134,468)	(47,562)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	100,656	565,562	0	0	0	0	0	0
	930	Refund of Prior Year Expenditure	0	23,716	25,254	0	0	0	0	0
Total Other Financing Sources / (Uses)			100,656	589,278	25,254	0	0	0	0	0
Net Change in Fund Balance			348,843	261,017	(241,966)	(809,446)	49,021	(71,881)	(134,468)	(47,562)
Cash Balance at Beginning of Fiscal Year			1,785,851	2,134,694	2,395,711	2,153,745	1,344,299	1,393,320	1,321,439	1,186,971
Cash Balance at End of Fiscal Year			2,134,694	2,395,711	2,153,745	1,344,299	1,393,320	1,321,439	1,186,971	1,139,409
Year End Encumbrances Appropriated			1,327,713	1,290,761	1,584,731	398,866	398,866	398,866	398,866	398,866
Unencumbered Fund Balance at End of Fiscal Year			\$806,981	\$1,104,950	\$569,014	\$945,433	\$994,454	\$922,573	\$788,105	\$740,543

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 \$1,250,000 (\$625,000 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 26 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	625,000
Middle School Turf	0	731,662	731,662	625,000
Total Demolition and Abatement	0	1,483,180	1,483,180	1,250,000
Total	\$81,000,000	\$81,792,592	\$81,784,181	\$1,250,000

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
BUILDING FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$1,906	\$30,483	\$49,704	\$49,553	\$40,000	\$2,500	\$5,000	\$5,000
	Other Local Revenues	29,500	31,000	31,000	31,000	31,000	6,000	150,000	150,000
Total Revenues		31,406	61,483	80,704	80,553	71,000	8,500	155,000	155,000
Facilities Acquisition and Construction:									
	Capital Outlay	0	0	0	0	0	1,250,000	0	0
Total Facilities Acquisition and Construction		0	0	0	0	0	1,250,000	0	0
Total Expenditures		0	0	0	0	0	1,250,000	0	0
Excess of Revenues Over / (Under) Expenditures		31,406	61,483	80,704	80,553	71,000	(1,241,500)	155,000	155,000
Other Financing Sources / (Uses):									
	Transfers Out	(13,162)	0	0	0	0	0	0	0
	Transfers In	55,934	55,144	54,327	53,481	52,605	35,000	35,000	35,000
Total Other Financing Sources / (Uses)		42,772	55,144	54,327	53,481	52,605	35,000	35,000	35,000
Net Change in Fund Balance		74,178	116,627	135,031	134,034	123,605	(1,206,500)	190,000	190,000
Cash Balance at Beginning of Fiscal Year		668,063	742,241	858,868	993,899	1,127,933	1,251,538	45,038	235,038
Cash Balance at End of Fiscal Year		742,241	858,868	993,899	1,127,933	1,251,538	45,038	235,038	425,038
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$742,241	\$858,868	\$993,899	\$1,127,933	\$1,251,538	\$45,038	\$235,038	\$425,038

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL BUILDING FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$1,906	\$30,483	\$49,704	\$49,553	\$40,000	\$2,500	\$5,000	\$5,000
		Other Local Revenues	29,500	31,000	31,000	31,000	31,000	6,000	150,000	150,000
Total Revenues			31,406	61,483	80,704	80,553	71,000	8,500	155,000	155,000
Facilities Acquisition and Construction:										
	Capital Outlay									
	630	Improvements Other Than Buildings	0	0	0	0	0	1,250,000	0	0
Total Facilities Acquisition and Construction			0	0	0	0	0	1,250,000	0	0
Total Expenditures			0	0	0	0	0	1,250,000	0	0
Excess of Revenues Over / (Under) Expenditures			31,406	61,483	80,704	80,553	71,000	(1,241,500)	155,000	155,000
Other Financing Sources / (Uses):										
	Other Financing Uses									
	910	Transfers Out	(13,162)	0	0	0	0	0	0	0
	911	Transfers In	55,934	55,144	54,327	53,481	52,605	35,000	35,000	35,000
Total Other Financing Sources / (Uses)			42,772	55,144	54,327	53,481	52,605	35,000	35,000	35,000
Net Change in Fund Balance			74,178	116,627	135,031	134,034	123,605	(1,206,500)	190,000	190,000
Cash Balance at Beginning of Fiscal Year			668,063	742,241	858,868	993,899	1,127,933	1,251,538	45,038	235,038
Cash Balance at End of Fiscal Year			742,241	858,868	993,899	1,127,933	1,251,538	45,038	235,038	425,038
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$742,241	\$858,868	\$993,899	\$1,127,933	\$1,251,538	\$45,038	\$235,038	\$425,038

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

BUILDING FUND BUDGET CENTER: CONSTRUCTION FUND - 0000

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

BUILDING FUND BUDGET CENTER: CONSTRUCTION LFI - 9914

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	4	0	0	0	0	0	0	0
Facilities Acquisition and Construction:								
Capital Outlay								
630 Improvements Other Than Buildings	0	0	0	0	0	0	0	0
Total Facilities Acquisition and Construction	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	4	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	(13,162)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	(13,162)	0	0	0	0	0	0	0
Net Change in Fund Balance	(13,158)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	13,158	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

BUILDING FUND BUDGET CENTER: EXCELLENCE IN ATHLETICS - 9953

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$1,902	\$30,483	\$49,704	\$49,553	\$40,000	\$2,500	\$5,000	\$5,000
		Other Local Revenues	29,500	31,000	31,000	31,000	31,000	6,000	150,000	150,000
Total Revenues			31,402	61,483	80,704	80,553	71,000	8,500	155,000	155,000
Facilities Acquisition and Construction:										
	Capital Outlay									
	630	Improvements Other Than Buildings	0	0	0	0	0	1,250,000	0	0
Total Expenditures			0	0	0	0	0	1,250,000	0	0
Excess of Revenues Over / (Under) Expenditures			31,402	61,483	80,704	80,553	71,000	(1,241,500)	155,000	155,000
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	55,934	55,144	54,327	53,481	52,605	35,000	35,000	35,000
Total Other Financing Sources / (Uses)			55,934	55,144	54,327	53,481	52,605	35,000	35,000	35,000
Net Change in Fund Balance			87,336	116,627	135,031	134,034	123,605	(1,206,500)	190,000	190,000
Cash Balance at Beginning of Fiscal Year			654,905	742,241	858,868	993,899	1,127,933	1,251,538	45,038	235,038
Cash Balance at End of Fiscal Year			742,241	858,868	993,899	1,127,933	1,251,538	45,038	235,038	425,038
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$742,241	\$858,868	\$993,899	\$1,127,933	\$1,251,538	\$45,038	\$235,038	\$425,038



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.

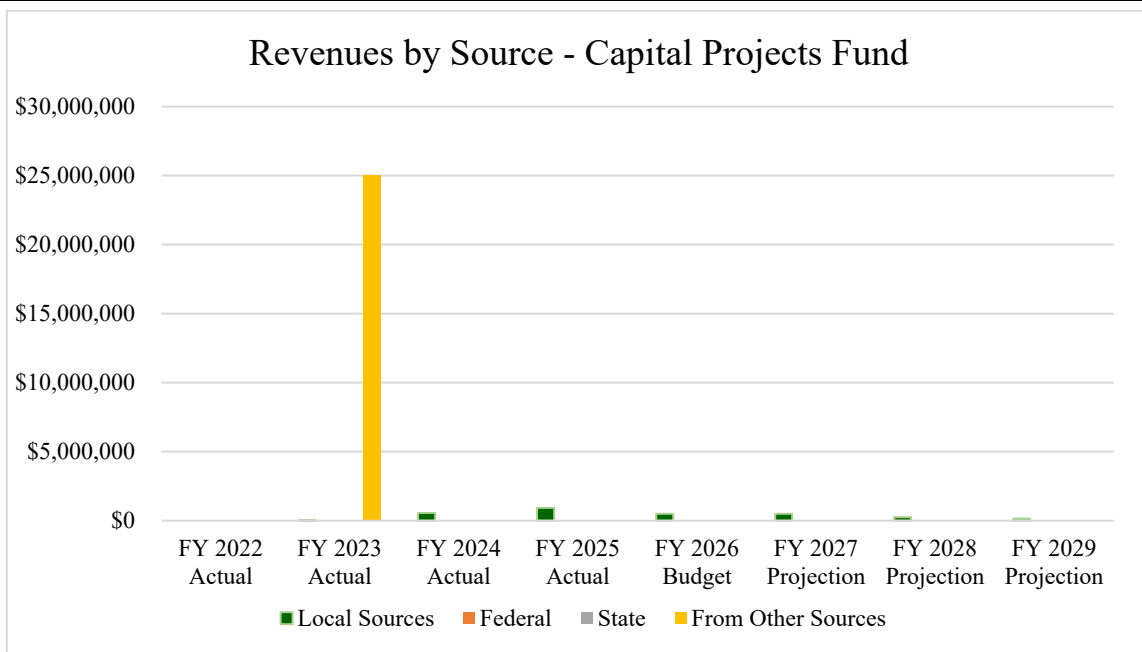
Revenues:

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								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$0	\$25,978	\$555,893	\$929,868	\$500,000	\$500,000	\$250,000	\$150,000
From Other Sources	0	25,000,000	0	0	0	0	0	0
Total Revenues	0	25,025,978	555,893	929,868	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 2026. 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:

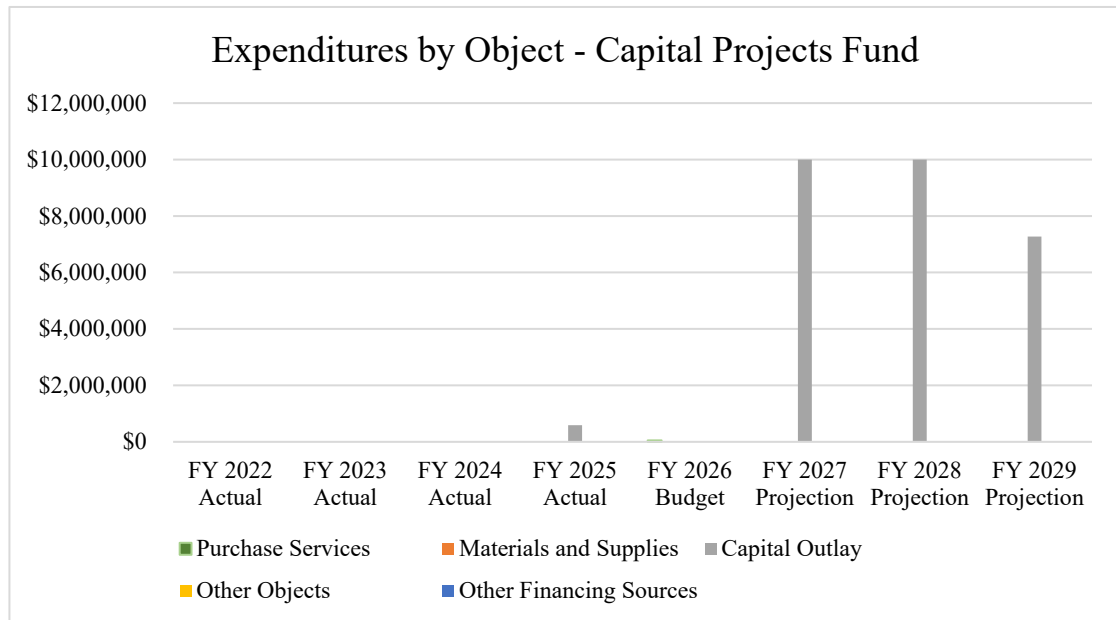
The following charts provide expenditures by source for four years of actual, the current year budget, and three years of projected estimates for the permanent improvement fund.

Major expenditure categories are forecast using the following methodologies:

- As of September 2025, the District has currently appropriated funds for the following projects:

Strongsville City School District Fund 070-9001 Status Report As of September 30, 2025			
Description	070-9001 Budget	070-9001 Actual	Over / (Under)
Beginning Cash Balance (April 2023)	25,000,000.00	25,000,000.00	0.00
Beginning Unencumbered Cash Balance	25,000,000.00	25,000,000.00	0.00
Revenues:			
Interest FY 23	25,978.07	25,978.07	0.00
Interest FY 24	555,893.43	555,893.43	0.00
Interest FY 25	929,867.99	929,867.99	0.00
Interest FY 26	500,000.00	181,483.15	(318,516.85)
Total Revenues	2,011,739.49	1,693,222.64	(318,516.85)
Total Resources Available for Expenditures	27,011,739.49	26,693,222.64	(318,516.85)
Expenditures:			
<i>District Wide</i>			
GPD K-12 Planning Services - BOE Approved 8/07/2025	49,500.00	0.00	(49,500.00)
Total District Wide	49,500.00	0.00	(49,500.00)
<i>Chapman Elementary</i>			
Roof Replacement Project - BOE Approved 4/10/2025	1,298,000.00	450,000.00	(848,000.00)
Total Chapman Elementary	1,298,000.00	450,000.00	(848,000.00)
<i>Kinsner Elementary</i>			
HVAC Project - BOE Approved 12/12/2024	1,821,580.00	1,388,642.00	(432,938.00)
Total Kinsner Elementary	1,821,580.00	1,388,642.00	(432,938.00)
<i>Strongsville Early Learning Preschool</i>			
Parking Lot Replacement - BOE Approved 4/10/2025	123,225.00	123,225.00	0.00
Total Strongsville Early Learning Preschool	123,225.00	123,225.00	0.00
<i>Surrarrr Elementary</i>			
HVAC Project - BOE Approved 1/23/2025	859,597.00	524,754.00	(334,843.00)
Total Surrarrr Elementary	859,597.00	524,754.00	(334,843.00)
<i>Whitney Elementary</i>			
Roof Replacement Project - BOE Approved 4/10/2025	1,149,000.00	450,000.00	(699,000.00)
Total Whitney Elementary	1,149,000.00	450,000.00	(699,000.00)
Total Expenditures	5,300,902.00	2,936,621.00	(2,364,281.00)
Ending Cash Balance	21,710,837.49	23,756,601.64	2,045,764.15
Estimated Encumbrances	0.00	2,364,281.00	2,364,281.00
Total Unencumbered Cash	21,710,837.49	21,392,320.64	(318,516.85)

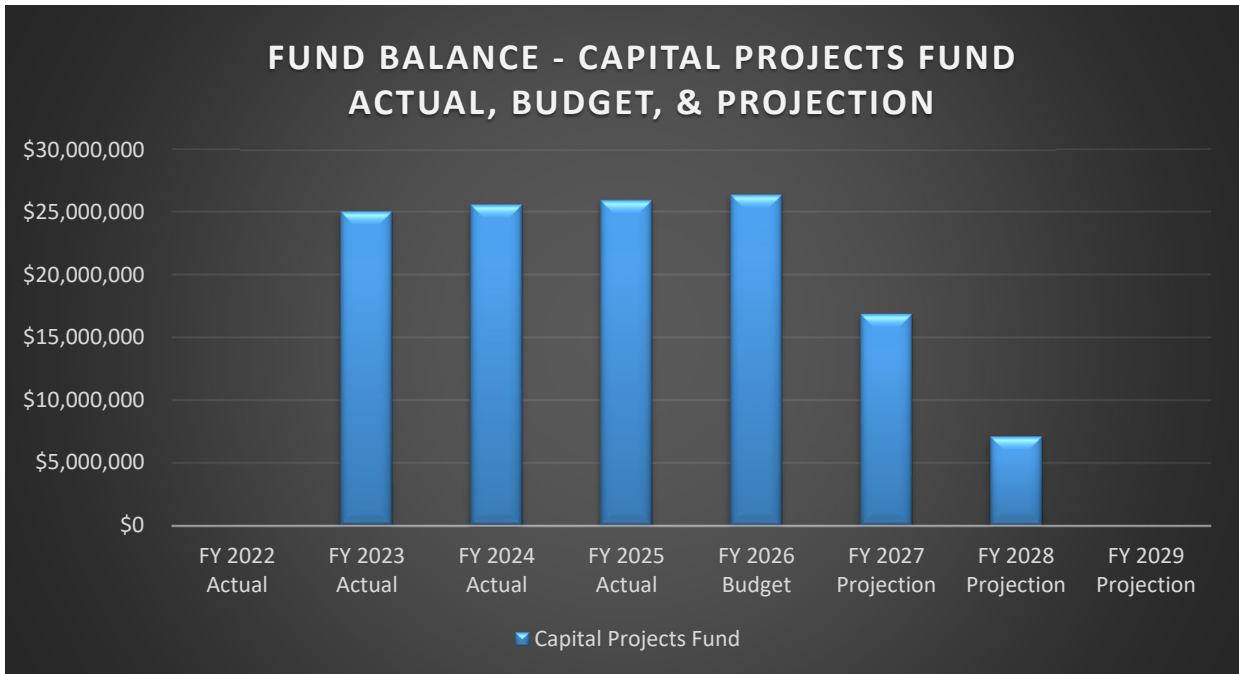
EXPENDITURES BY OBJECT - CAPITAL PROJECTS FUND								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Purchase Services	\$0	\$0	\$0	\$0	\$49,500	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$590,947	\$0	\$10,000,000	\$10,000,000	\$7,271,292
Total Expenditures	0	0	0	590,947	49,500	10,000,000	10,000,000	7,271,292



The District has currently appropriated funds projects from this fund based on the District's Master Facilities Plan, and as outlined in the graphic on the previous page. 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$0	\$0	\$25,025,978	\$25,581,871	\$25,920,792	\$26,371,292	\$16,871,292	\$7,121,292
Ending Cash Balance	0	25,025,978	25,581,871	25,920,792	26,371,292	16,871,292	7,121,292	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	0	25,025,978	25,581,871	25,920,792	26,371,292	16,871,292	7,121,292	0

As indicated by the charts above, the fund balance has increased from 2022 through 2025. 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
CAPITAL PROJECTS FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
From Local Sources:									
Earnings on Investments		\$0	\$25,978	\$555,893	\$929,868	\$500,000	\$500,000	\$250,000	\$150,000
Total Revenues		0	25,978	555,893	929,868	500,000	500,000	250,000	150,000
Facilities Acquisition and Construction:									
Purchase Services		0	0	0	0	49,500	0	0	0
Capital Outlay		0	0	0	590,947	0	10,000,000	10,000,000	7,271,292
Total Facilities Acquisition and Construction		0	0	0	590,947	49,500	10,000,000	10,000,000	7,271,292
Total Expenditures		0	0	0	590,947	49,500	10,000,000	10,000,000	7,271,292
Excess of Revenues Over / (Under) Expenditures		0	25,978	555,893	338,921	450,500	(9,500,000)	(9,750,000)	(7,121,292)
Other Financing Sources / (Uses):									
Transfers In		0	25,000,000	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	25,000,000	0	0	0	0	0	0
Net Change in Fund Balance		0	25,025,978	555,893	338,921	450,500	(9,500,000)	(9,750,000)	(7,121,292)
Cash Balance at Beginning of Fiscal Year		0	0	25,025,978	25,581,871	25,920,792	26,371,292	16,871,292	7,121,292
Cash Balance at End of Fiscal Year		0	25,025,978	25,581,871	25,920,792	26,371,292	16,871,292	7,121,292	0
Year End Encumbrances Appropriated		0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$25,025,978	\$25,581,871	\$25,920,792	\$26,371,292	\$16,871,292	\$7,121,292	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

CAPITAL PROJECTS FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL CAPITAL PROJECTS FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Earnings on Investments	\$0	\$25,978	\$555,893	\$929,868	\$500,000	\$500,000	\$250,000	\$150,000
Total Revenues			0	25,978	555,893	929,868	500,000	500,000	250,000	150,000
Facilities Acquisition and Construction:										
	Purchase Services									
	419	Other Prof/Tech Services	0	0	0	0	49,500	0	0	0
	Capital Outlay									
	620	Building Improvements	0	0	0	590,947	0	10,000,000	10,000,000	7,271,292
Total Expenditures			0	0	0	590,947	49,500	10,000,000	10,000,000	7,271,292
Excess of Revenues Over / (Under) Expenditures			0	25,978	555,893	338,921	450,500	(9,500,000)	(9,750,000)	(7,121,292)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	25,000,000	0	0	0	0	0	0
Net Change in Fund Balance			0	25,025,978	555,893	338,921	450,500	(9,500,000)	(9,750,000)	(7,121,292)
Cash Balance at Beginning of Fiscal Year			0	0	25,025,978	25,581,871	25,920,792	26,371,292	16,871,292	7,121,292
Cash Balance at End of Fiscal Year			0	25,025,978	25,581,871	25,920,792	26,371,292	16,871,292	7,121,292	0
Year End Encumbrances Appropriated			0	0	0	4,660,455	4,660,455	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$25,025,978	\$25,581,871	\$21,260,337	\$21,710,837	\$16,871,292	\$7,121,292	\$0

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)
- 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.

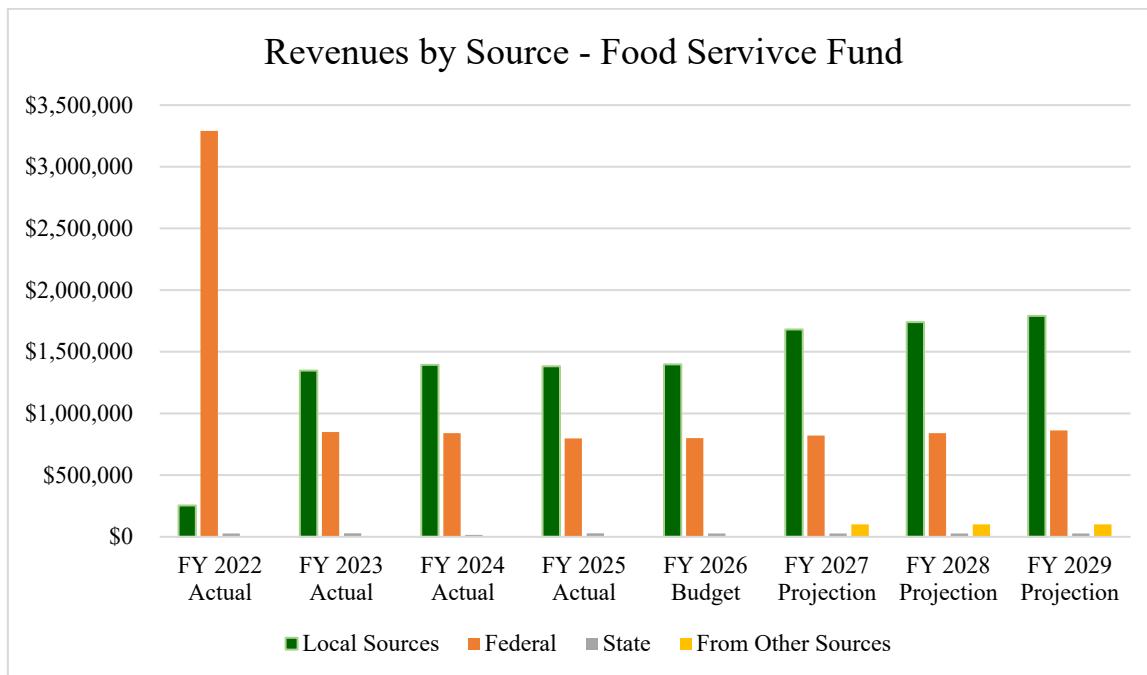
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Food Services	\$241,700	\$1,325,454	\$1,369,008	\$1,360,751	\$1,375,500	\$1,658,288	\$1,717,265	\$1,768,783
Other Local Revenues	11,664	21,917	24,888	22,023	22,500	22,500	22,500	22,500
Intergovernmental - Federal	3,290,068	848,834	840,445	797,427	800,000	820,000	840,500	861,513
Intergovernmental - State	26,856	27,642	14,672	27,221	27,000	27,000	27,000	27,000
From Other Sources	1	454	15	26	0	100,000	100,000	100,000
Total Revenues	3,570,289	2,224,301	2,249,028	2,207,448	2,225,000	2,627,788	2,707,265	2,779,795



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 36.0% 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.

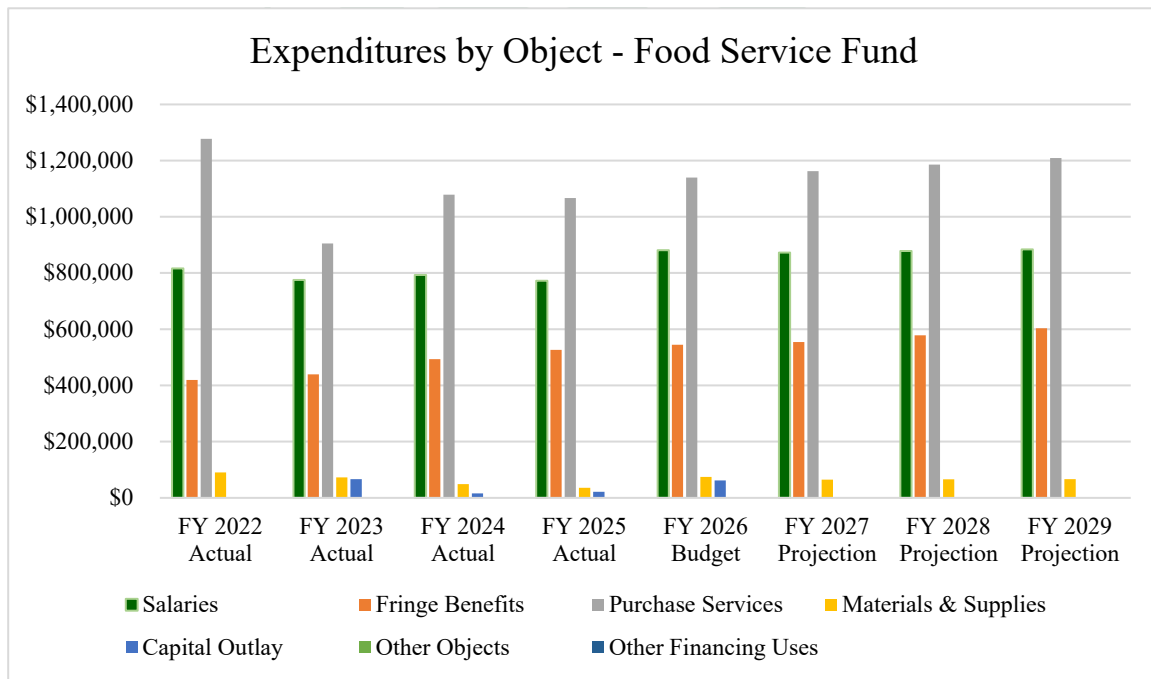
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$816,260	\$775,094	\$793,052	\$772,301	\$881,254	\$872,421	\$878,110	\$883,967
Fringe Benefits	419,584	439,183	493,303	526,428	544,872	554,488	578,028	602,986
Purchase Services	1,277,374	904,922	1,078,687	1,066,822	1,139,700	1,162,466	1,185,687	1,209,373
Materials and Supplies	89,906	72,810	48,764	35,769	74,336	64,460	65,439	66,438
Capital Outlay	0	66,543	15,503	21,511	61,562	0	0	0
Total Expenditures	2,603,124	2,258,552	2,429,309	2,422,831	2,701,724	2,653,835	2,707,264	2,762,764



Salaries:

Salaries make up the second largest object category of food service expenditures at 32.6%. Combined with fringe benefits, salary and benefits make up 52.8% 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:

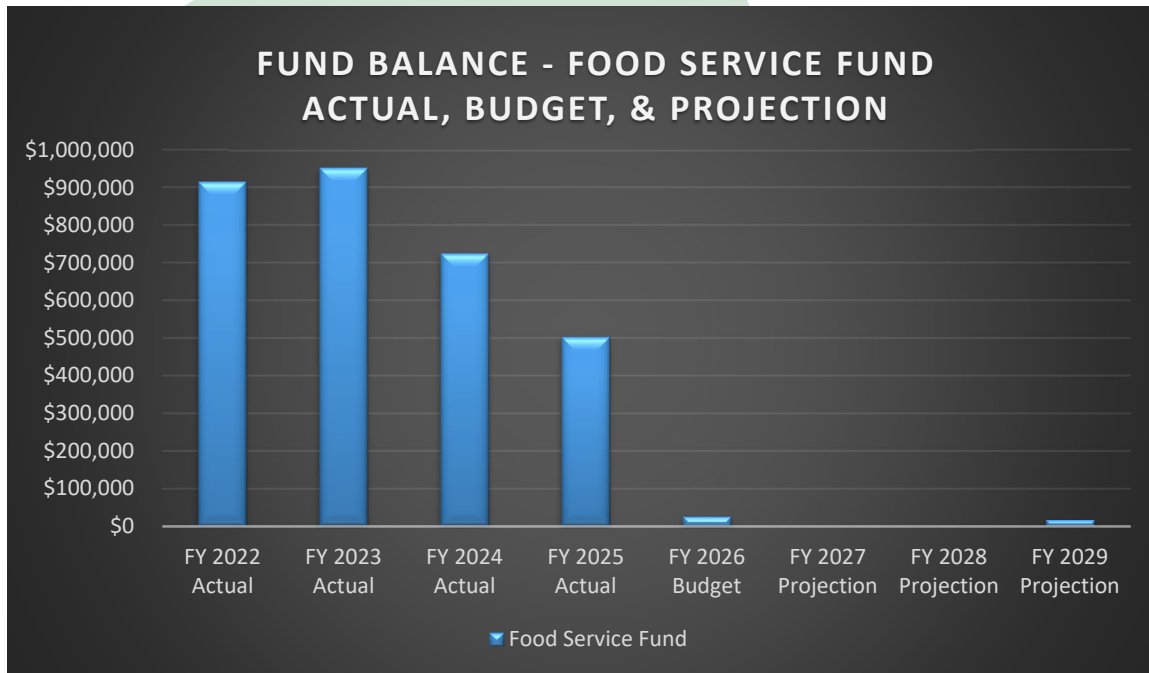
Year over year changes for fringe benefits are due to the follow: during fiscal year 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 42.2%. The purchase service object category include the contract and food service products. Cost are anticipated to increase base on participation levels.

Fund Balance:

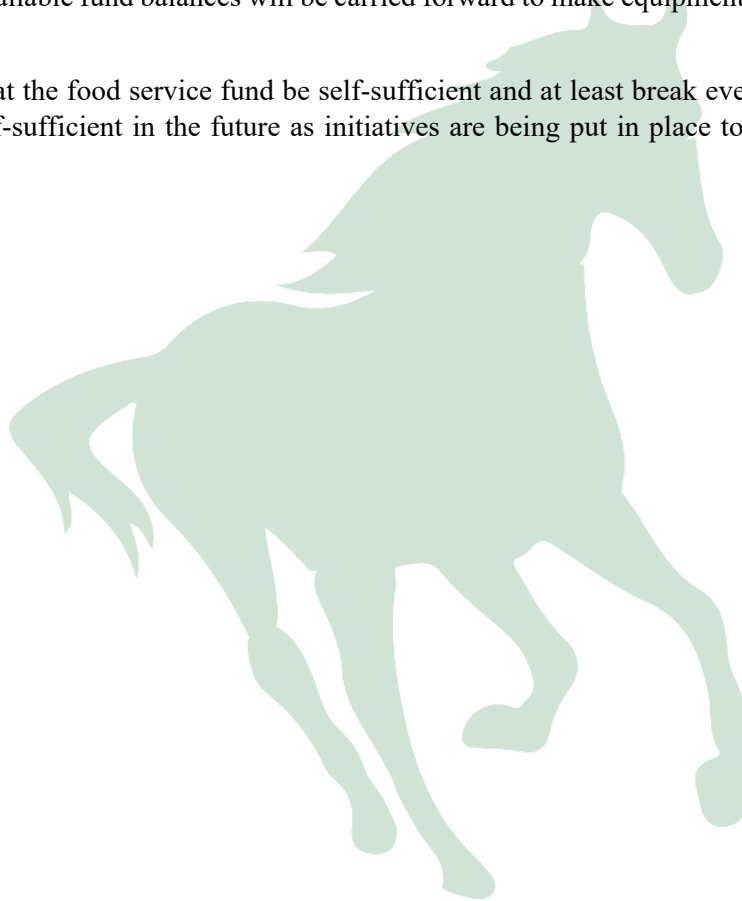
The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the food service fund.



FUND BALANCE - FOOD SERVICE FUND								
Description	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year	Year	Year	Year
	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$60,001	\$1,027,166	\$992,915	\$812,634	\$597,251	\$120,527	\$94,480	\$94,480
Ending Cash Balance	1,027,166	992,915	812,634	597,251	120,527	94,480	94,480	111,511
Year End Encumbrances	112,156	41,228	87,822	94,480	94,480	94,480	94,480	94,480
Unencumbered Fund Balance	915,010	951,687	724,812	502,771	26,047	(0)	0	17,031

As indicated by the charts above, the fund balance has fluctuated from fiscal year 2022 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
FOOD SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Food Services	\$241,700	\$1,325,454	\$1,369,008	\$1,360,751	\$1,375,500	\$1,658,288	\$1,717,265	\$1,768,783
	Other Local Revenues	11,664	21,917	24,888	22,023	22,500	22,500	22,500	22,500
	Intergovernmental - Federal	3,290,068	848,834	840,445	797,427	800,000	820,000	840,500	861,513
	Intergovernmental - State	26,856	27,642	14,672	27,221	27,000	27,000	27,000	27,000
Total Revenues		3,570,288	2,223,847	2,249,013	2,207,422	2,225,000	2,527,788	2,607,265	2,679,795
Operation of Non-Instructional Services:									
	Salaries	816,260	775,094	793,052	772,301	881,254	872,421	878,110	883,967
	Fringe Benefits	419,584	439,183	493,303	526,428	544,872	554,488	578,028	602,986
	Purchase Services	1,277,374	904,922	1,078,687	1,066,822	1,139,700	1,162,466	1,185,687	1,209,373
	Materials and Supplies	89,906	72,810	48,764	35,769	74,336	64,460	65,439	66,438
	Capital Outlay	0	66,543	15,503	21,511	61,562	0	0	0
Total Operational of Non-Instructional Services		2,603,124	2,258,552	2,429,309	2,422,831	2,701,724	2,653,835	2,707,264	2,762,764
Total Expenditures		2,603,124	2,258,552	2,429,309	2,422,831	2,701,724	2,653,835	2,707,264	2,762,764
Excess of Revenues Over / (Under) Expenditures		967,164	(34,705)	(180,296)	(215,409)	(476,724)	(126,047)	(100,000)	(82,969)
Other Financing Sources / (Uses):									
	Transfers In	0	0	0	0	0	100,000	100,000	100,000
	Refund of Prior Year Expenditure	1	454	15	26	0	0	0	0
Total Other Financing Sources / (Uses)		1	454	15	26	0	100,000	100,000	100,000
Net Change in Fund Balance		967,165	(34,251)	(180,281)	(215,383)	(476,724)	(26,047)	0	17,031
Cash Balance at Beginning of Fiscal Year		60,001	1,027,166	992,915	812,634	597,251	120,527	94,480	94,480
Cash Balance at End of Fiscal Year		1,027,166	992,915	812,634	597,251	120,527	94,480	94,480	111,511
Year End Encumbrances Appropriated		112,156	41,228	87,822	94,480	94,480	94,480	94,480	94,480
Unencumbered Fund Balance at End of Fiscal Year		\$915,010	\$951,687	\$724,812	\$502,771	\$26,047	(\$0)	\$0	\$17,031

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL FOOD SERVICE FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Food Services	\$241,700	\$1,325,454	\$1,369,008	\$1,360,751	\$1,375,500	\$1,658,288	\$1,717,265	\$1,768,783
		Other Local Revenues	11,664	21,917	24,888	22,023	22,500	22,500	22,500	22,500
		Intergovernmental - Federal	3,290,068	848,834	840,445	797,427	800,000	820,000	840,500	861,513
		Intergovernmental - State	26,856	27,642	14,672	27,221	27,000	27,000	27,000	27,000
Total Revenues			3,570,288	2,223,847	2,249,013	2,207,422	2,225,000	2,527,788	2,607,265	2,679,795
Operation of Non-Instructional Services:										
Salaries:										
	141	Noncert Regular Sal/Wages	727,949	729,810	738,042	717,994	812,704	803,871	809,560	815,417
	142	Noncert Temp Salary/Wages	23,196	20,011	23,053	28,567	30,000	30,000	30,000	30,000
	144	Noncertificated Overtime	54,615	14,873	19,807	14,490	23,000	23,000	23,000	23,000
	149	Noncert Merit Incentive	6,000	5,600	6,600	5,100	10,000	10,000	10,000	10,000
	169	Other Non-Certificated Compensation	4,500	4,800	5,550	6,150	5,550	5,550	5,550	5,550
Total Salaries			816,260	775,094	793,052	772,301	881,254	872,421	878,110	883,967
Fringe Benefits										
	221	SERS - Employer's Share	113,381	108,654	112,986	109,359	123,369	122,139	122,935	123,755
	229	SERS - "Surcharge"	29,797	36,373	47,503	44,833	43,277	45,000	45,000	45,000
	251	Noncert Medical/Hospital	260,613	278,900	317,680	357,210	360,552	369,358	391,981	415,997
	252	Noncert Life Insurance	1,617	1,661	1,667	1,704	2,048	2,026	2,042	2,057
	259	Noncert Other Insurance Benefit	11,207	10,668	10,935	10,624	12,277	12,650	12,733	12,818
	262	Noncert Workers Comp	2,969	2,927	2,532	2,698	3,349	3,315	3,337	3,359
Total Fringe Benefits			419,584	439,183	493,303	526,428	544,872	554,488	578,028	602,986
Purchase Services										
	433	Noncert Travel Reimbursement	0	153	300	71	1,200	1,200	1,200	1,200
	434	Noncert Meeting Expense	0	0	0	75	200	200	200	200
	462	Contracted Food Services	1,277,374	904,769	1,078,387	1,066,676	1,138,300	1,161,066	1,184,287	1,207,973
Total Purchase Services			1,277,374	904,922	1,078,687	1,066,822	1,139,700	1,162,466	1,185,687	1,209,373
Supplies and Materials										
	512	Office Supplies	1,000	400	995	836	500	500	500	500
	519	Other General Supplies	0	0	6,720	5,027	10,000	10,000	10,000	10,000
	566	Staples and Condiments	2,266	1,672	34,580	22,638	47,000	47,940	48,899	49,877
	569	Other - Food	86,640	70,738	382	0	1,000	1,020	1,040	1,061
	573	Equipment and Furniture	0	0	5,596	7,268	15,836	5,000	5,000	5,000
	590	Other Supplies and Materials	0	0	491	0	0	0	0	0
Total Materials and Supplies			89,906	72,810	48,764	35,769	74,336	64,460	65,439	66,438
Equipment										
	640	Equipment	0	66,543	15,503	21,511	61,562	0	0	0
Total Expenditures			2,603,124	2,258,552	2,429,309	2,422,831	2,701,724	2,653,835	2,707,264	2,762,764
Excess of Revenues Over / (Under) Expenditures			967,164	(34,705)	(180,296)	(215,409)	(476,724)	(126,047)	(100,000)	(82,969)
Other Financing Sources / (Uses):										
Other Financing Uses										
	911	Transfers In	0	0	0	0	0	100,000	100,000	100,000
	930	Refund of Prior Year Receipt	1	454	15	26	0	0	0	0
Total Other Financing Sources / (Uses)			1	454	15	26	0	100,000	100,000	100,000
Net Change in Fund Balance			967,165	(34,251)	(180,281)	(215,383)	(476,724)	(26,047)	0	17,031
Cash Balance at Beginning of Fiscal Year			60,001	1,027,166	992,915	812,634	597,251	120,527	94,480	94,480
Cash Balance at End of Fiscal Year			1,027,166	992,915	812,634	597,251	120,527	94,480	94,480	111,511
Year End Encumbrances Appropriated			112,156	41,228	87,822	94,480	94,480	94,480	94,480	94,480
Unencumbered Fund Balance at End of Fiscal Year			\$915,010	\$951,687	\$724,812	\$502,771	\$26,047	(\$0)	\$0	\$17,031

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:

- Strongsville Administrative Offices
- Chapman Elementary
- Muraski Elementary
- Kinsner Elementary
- Surrarrer 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.

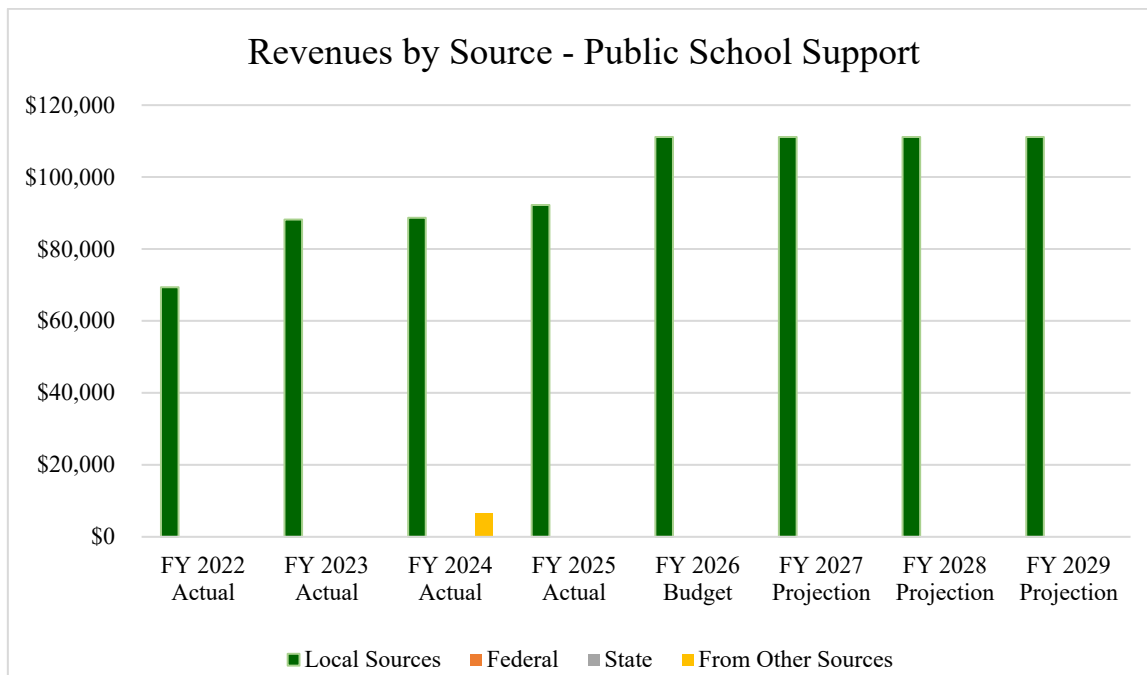
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$39,070	\$46,704	\$43,577	\$42,339	\$65,385	\$65,385	\$65,385	\$65,385
Other Local Revenues	30,309	41,450	45,074	49,895	45,727	45,727	45,727	45,727
From Other Sources	0	0	6,524	0	0	0	0	0
Total Revenues	69,379	88,154	95,175	92,234	111,112	111,112	111,112	111,112



Local Sources:

For FY 26 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.

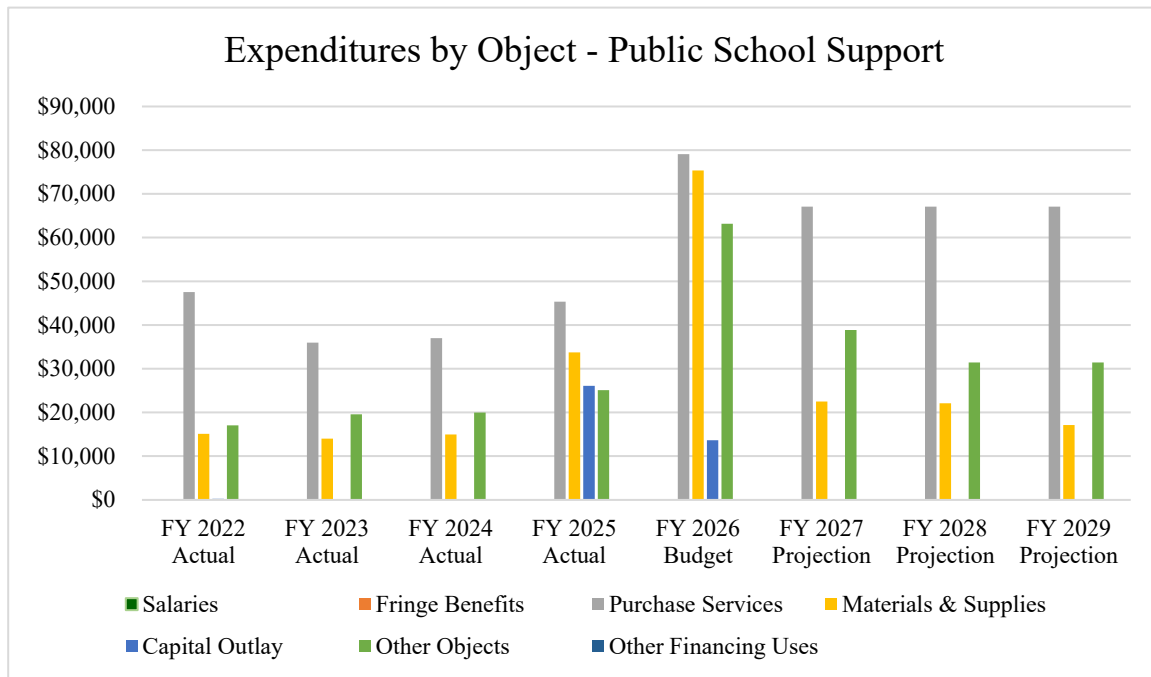
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Purchase Services	\$47,535	\$35,957	\$36,995	\$45,321	\$79,100	\$67,100	\$67,100	\$67,100
Materials and Supplies	15,093	14,017	14,963	33,732	75,355	22,487	22,100	17,100
Capital Outlay	231	0	0	26,095	13,620	0	0	0
Other Objects	17,055	19,578	19,983	25,083	63,157	38,855	31,412	31,412
Total Expenditures	79,914	69,552	71,941	130,231	231,232	128,442	120,612	115,612

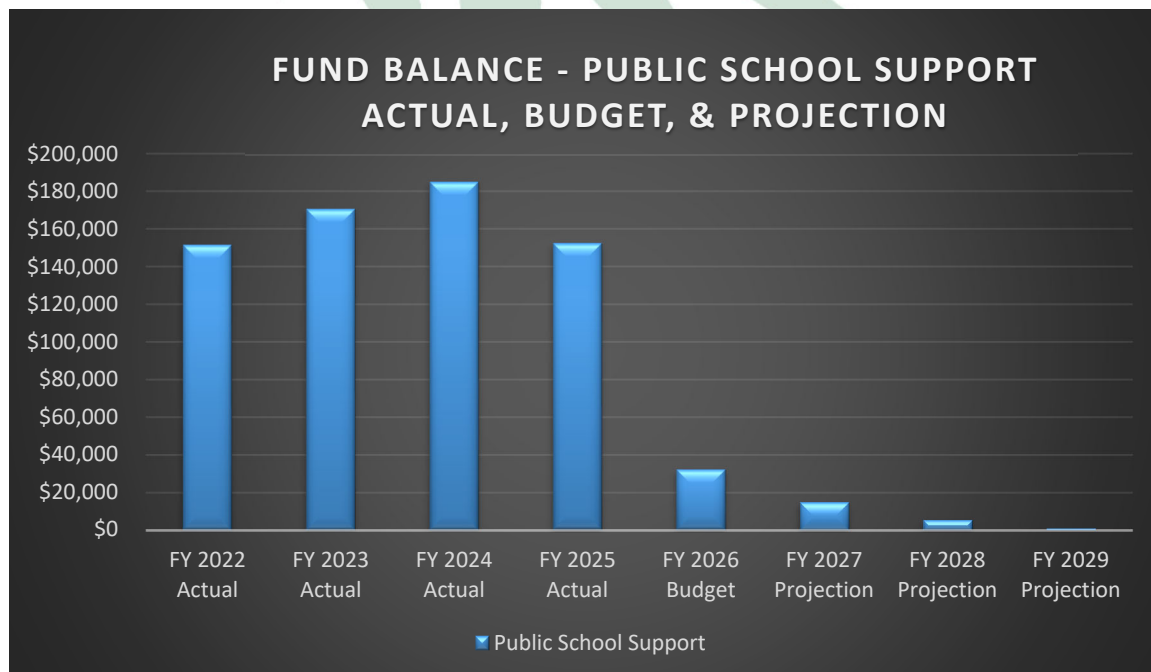


Significant Expenditure Changes and Assumptions

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 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$167,169	\$156,634	\$175,236	\$198,470	\$160,473	\$40,353	\$23,023	\$13,523
Ending Cash Balance	156,634	175,236	198,470	160,473	40,353	23,023	13,523	9,023
Year End Encumbrances	5,023	4,565	13,457	8,018	8,018	8,018	8,018	8,018
Unencumbered Fund Balance	151,611	170,671	185,013	152,455	32,335	15,005	5,505	1,005

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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
PUBLIC SCHOOL SUPPORT- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$39,070	\$46,704	\$43,577	\$42,339	\$65,385	\$65,385	\$65,385	\$65,385
	Other Local Revenues	30,309	41,450	45,074	49,895	45,727	45,727	45,727	45,727
Total Revenues		69,379	88,154	88,651	92,234	111,112	111,112	111,112	111,112
Instruction:									
	Purchase Services	47,535	35,957	36,995	45,321	79,100	67,100	67,100	67,100
	Materials and Supplies	15,093	14,017	14,963	33,732	75,355	22,487	22,100	17,100
	Capital Outlay	231	0	0	26,095	13,620	0	0	0
	Other Objects	17,055	19,578	19,983	25,083	62,157	37,855	30,412	30,412
Total Instruction		79,914	69,552	71,941	130,231	230,232	127,442	119,612	114,612
Support Services:									
	Other Objects	0	0	0	0	1,000	1,000	1,000	1,000
Total Support Services		0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures		79,914	69,552	71,941	130,231	231,232	128,442	120,612	115,612
Excess of Revenues Over / (Under) Expenditures		(10,535)	18,602	16,710	(37,997)	(120,120)	(17,330)	(9,500)	(4,500)
Other Financing Sources / (Uses):									
	Transfers In	0	0	6,524	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	6,524	0	0	0	0	0
Net Change in Fund Balance		(10,535)	18,602	23,234	(37,997)	(120,120)	(17,330)	(9,500)	(4,500)
Cash Balance at Beginning of Fiscal Year		167,169	156,634	175,236	198,470	160,473	40,353	23,023	13,523
Cash Balance at End of Fiscal Year		156,634	175,236	198,470	160,473	40,353	23,023	13,523	9,023
Year End Encumbrances Appropriated		5,023	4,565	13,457	8,018	8,018	8,018	8,018	8,018
Unencumbered Fund Balance at End of Fiscal Year		\$151,611	\$170,671	\$185,013	\$152,455	\$32,335	\$15,005	\$5,505	\$1,005

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL PUBLIC SUPPORT

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$39,070	\$46,704	\$43,577	\$42,339	\$65,385	\$65,385	\$65,385	\$65,385
		Other Local Revenues	30,309	41,450	45,074	49,895	45,727	45,727	45,727	45,727
Total Revenues			69,379	88,154	88,651	92,234	111,112	111,112	111,112	111,112
Instruction:										
	Purchase Services									
	439	Travel/Mileage/Meeting Expense	0	0	120	414	500	500	500	500
	490	Other Purchased Services	47,535	35,957	36,875	44,907	78,600	66,600	66,600	66,600
	Total Purchase Services		47,535	35,957	36,995	45,321	79,100	67,100	67,100	67,100
	Supplies and Materials									
	510	General Supplies	1,341	850	765	2,185	16,104	4,787	4,400	4,400
	560	Food	3,245	6,741	5,713	2,921	23,551	5,600	5,600	5,600
	590	Other Supplies and Materials	10,507	6,426	8,485	28,626	35,700	12,100	12,100	7,100
	Total Materials and Supplies		15,093	14,017	14,963	33,732	75,355	22,487	22,100	17,100
	Capital Outlay									
	640	Equipment	231	0	0	26,095	13,620	0	0	0
	Other Objects									
	881	Scholarships	0	3,000	0	4,000	0	0	0	0
	883	Mememrials	0	0	0	0	5,000	5,000	5,000	5,000
	889	Other Awards and Prizes	1,023	2,233	253	3,930	18,868	14,372	10,700	10,700
	890	Other Misc. Expenditures	13,325	10,965	18,574	15,737	34,289	17,256	13,485	13,485
	Total Other Objects		17,055	19,578	19,983	25,083	62,157	37,855	30,412	30,412
Total Insutruction			79,914	69,552	71,941	130,231	230,232	127,442	119,612	114,612
Support Services:										
	Other Objects									
	881	Scholarships	0	0	0	0	1,000	1,000	1,000	1,000
Total Support Services			0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			79,914	69,552	71,941	130,231	231,232	128,442	120,612	115,612
Excess of Revenues Over / (Under) Ependitures			(10,535)	18,602	16,710	(37,997)	(120,120)	(17,330)	(9,500)	(4,500)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	6,524	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	6,524	0	0	0	0	0
Net Change in Fund Balance			(10,535)	18,602	23,234	(37,997)	(120,120)	(17,330)	(9,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			167,169	156,634	175,236	198,470	160,473	40,353	23,023	13,523
Cash Balance at End of Fiscal Year			156,634	175,236	198,470	160,473	40,353	23,023	13,523	9,023
Year End Encumbrances Appropriated			5,023	4,565	13,457	8,018	8,018	8,018	8,018	8,018
Unencumbered Fund Balance at End of Fiscal Year			\$151,611	\$170,671	\$185,013	\$152,455	\$32,335	\$15,005	\$5,505	\$1,005

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE ADMINISTRATIVE OFFICES - 9001

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$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
Support Services:										
	Other Objects									
	881	Scholarships	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

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$1,932	\$2,716	\$4,443	\$4,181	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues			1,932	2,716	4,443	4,181	2,500	2,500	2,500	2,500
Instruction:										
	Purchase Services									
	490	Other Purchased Services	0	357	0	750	100	100	100	100
	Supplies and Materials									
	510	General Supplies	0	199	402	0	400	500	500	500
	560	Food	0	991	313	886	500	500	500	500
	590	Other Supplies and Materials	464	749	432	217	500	500	500	500
	Total Materials and Supplies		464	1,939	1,147	1,103	1,400	1,500	1,500	1,500
	Other Objects									
	890	Other Misc. Expenditures	1,099	1,382	3,773	2,761	5,987	1,137	900	900
Total Expenditures			1,563	3,678	4,920	4,614	7,487	2,737	2,500	2,500
Net Change in Fund Balance			369	(962)	(477)	(433)	(4,987)	(237)	0	0
Cash Balance at Beginning of Fiscal Year			6,927	7,296	6,334	5,857	5,424	437	200	200
Cash Balance at End of Fiscal Year			7,296	6,334	5,857	5,424	437	200	200	200
Year End Encumbrances Appropriated			0	0	0	200	200	200	200	200
Unencumbered Fund Balance at End of Fiscal Year			\$7,296	\$6,334	\$5,857	\$5,224	\$237	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: MURASKI ELEMENTARY - 9210

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
From Local Sources:										
		Other Local Revenues	\$2,221	\$3,833	\$4,221	\$5,847	\$4,000	\$4,000	\$4,000	\$4,000
Total Revenues			2,221	3,983	4,221	5,847	4,000	4,000	4,000	4,000
Instruction:										
Purchase Services										
490		Other Purchased Services	0	0	0	750	0	0	0	0
Supplies and Materials										
510		General Supplies	0	0	198	218	500	500	500	500
Other Objects										
889		Other Awards and Prizes	0	0	0	2,453	3,500	6,172	2,500	2,500
890		Other Misc. Expenditures	565	1,857	1,165	2,161	3,500	3,500	1,000	1,000
Total Other Objects			565	1,857	1,165	4,614	7,000	9,672	3,500	3,500
Total Expenditures			565	1,857	1,363	5,582	7,500	10,172	4,000	4,000
Net Change in Fund Balance			1,656	2,126	2,858	265	(3,500)	(6,172)	0	0
Cash Balance at Beginning of Fiscal Year			4,060	5,716	7,842	10,700	10,965	7,465	1,293	1,293
Cash Balance at End of Fiscal Year			5,716	7,842	10,700	10,965	7,465	1,293	1,293	1,293
Year End Encumbrances Appropriated			0	0	479	1,293	1,293	1,293	1,293	1,293
Unencumbered Fund Balance at End of Fiscal Year			\$5,716	\$7,842	\$10,221	\$9,672	\$6,172	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
		Other Local Revenues	6,034	3,913	7,349	7,402	8,000	8,000	8,000	8,000
Total Revenues			6,034	3,913	7,349	7,402	13,000	13,000	13,000	13,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	0	0	0	750	0	0	0	0
		Supplies and Materials								
	510	General Supplies	0	0	0	0	3,902	1,000	1,000	1,000
		Other Objects								
	889	Other Awards and Prizes	140	0	0	1,375	9,778	5,000	5,000	5,000
	890	Other Misc. Expenditures	3,257	364	4,321	2,717	17,000	7,894	7,000	7,000
		Total Other Objects	3,397	364	4,321	4,092	26,778	12,894	12,000	12,000
Total Expenditures			3,397	364	4,321	4,842	30,680	13,894	13,000	13,000
Net Change in Fund Balance			2,637	3,549	3,028	2,560	(17,680)	(894)	0	0
		Cash Balance at Beginning of Fiscal Year	7,000	9,637	13,186	16,214	18,774	1,094	200	200
		Cash Balance at End of Fiscal Year	9,637	13,186	16,214	18,774	1,094	200	200	200
		Year End Encumbrances Appropriated	0	0	30	200	200	200	200	200
Unencumbered Fund Balance at End of Fiscal Year			\$9,637	\$13,186	\$16,184	\$18,574	\$894	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: SURRARRER ELEMENTARY - 9300

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$2,045	\$2,557	\$3,240	\$4,831	\$4,000	\$4,000	\$4,000	\$4,000
Total Revenues			2,045	2,557	3,240	4,831	4,000	4,000	4,000	4,000
Instruction:										
		Purchase Services								
490		Other Purchased Services	79	0	0	750	1,000	500	500	500
		Supplies and Materials								
510		General Supplies	204	22	40	1,943	3,000	500	500	500
560		Food	625	414	1,226	683	1,000	500	500	500
590		Other Supplies and Materials	0	236	0	1,323	1,000	500	500	500
Total Materials and Supplies			829	672	1,266	3,949	5,000	1,500	1,500	1,500
		Other Objects								
889		Other Awards and Prizes	533	1,693	253	102	390	500	500	500
890		Other Misc. Expenditures	2,829	1,079	215	2,189	3,000	1,500	1,500	1,500
Total Other Objects			3,362	2,772	468	2,291	3,390	2,000	2,000	2,000
Total Expenditures			4,270	3,444	1,734	6,990	9,390	4,000	4,000	4,000
Net Change in Fund Balance			(2,225)	(887)	1,506	(2,159)	(5,390)	0	0	0
Cash Balance at Beginning of Fiscal Year			10,224	7,999	7,112	8,618	6,459	1,069	1,069	1,069
Cash Balance at End of Fiscal Year			7,999	7,112	8,618	6,459	1,069	1,069	1,069	1,069
Year End Encumbrances Appropriated			0	0	0	1,069	1,069	1,069	1,069	1,069
Unencumbered Fund Balance at End of Fiscal Year			\$7,999	\$7,112	\$8,618	\$5,390	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: WHITNEY ELEMENTARY - 9310

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$0	\$0	\$385	\$0	\$885	\$885	\$885	\$885
		Other Local Revenues	2,168	4,235	3,920	4,521	2,500	2,500	2,500	2,500
Total Revenues			2,168	4,235	4,305	4,521	3,385	3,385	3,385	3,385
Instruction:										
Purchase Services										
439		Travel/Mileage/Meeting Expense	0	0	0	238	500	500	500	500
490		Other Purchased Services	0	0	0	750	0	0	0	0
Total Purchase Services			0	0	0	988	500	500	500	500
Supplies and Materials										
510		General Supplies	0	0	0	0	3,000	500	500	500
560		Food	0	0	0	394	500	500	500	500
590		Other Supplies and Materials	0	0	0	1,869	0	0	0	0
Total Materials and Supplies			0	0	0	2,263	3,500	1,000	1,000	1,000
Capital Outlay										
640		Equipment	231	0	0	0	1,500	0	0	0
Other Objects										
890		Other Misc. Expenditures	3,721	3,474	6,467	3,823	2,302	2,025	1,885	1,885
Total Expenditures			3,952	3,474	6,467	7,074	7,802	3,525	3,385	3,385
Net Change in Fund Balance			(1,784)	761	(2,162)	(2,553)	(4,417)	(140)	0	0
Cash Balance at Beginning of Fiscal Year			10,413	8,629	9,390	7,228	4,675	258	118	118
Cash Balance at End of Fiscal Year			8,629	9,390	7,228	4,675	258	118	118	118
Year End Encumbrances Appropriated			102	396	0	118	118	118	118	118
Unencumbered Fund Balance at End of Fiscal Year			\$8,527	\$8,994	\$7,228	\$4,557	\$140	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
From Local Sources:										
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	619	783	793	452	1,500	1,500	1,500	1,500
Total Revenues			619	783	793	452	2,000	2,000	2,000	2,000
Instruction:										
Purchase Services										
439		Travel/Mileage/Meeting Expense	0	0	120	176	0	0	0	0
490		Other Purchased Services	79	0	0	0	500	500	500	500
Total Purchase Services			79	0	120	176	500	500	500	500
Supplies and Materials										
510		General Supplies	0	0	0	0	3,302	1,287	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	5,402	1,487	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	69	0	0	200	200	200	200
890		Other Misc. Expenditures	73	25	177	153	500	200	200	200
Total Other Objects			73	94	177	153	700	400	400	400
Total Expenditures			152	94	297	329	8,302	2,387	2,000	2,000
Net Change in Fund Balance			467	689	496	123	(6,302)	(387)	0	0
Cash Balance at Beginning of Fiscal Year			4,914	5,381	6,070	6,566	6,689	387	0	0
Cash Balance at End of Fiscal Year			5,381	6,070	6,566	6,689	387	0	0	0
Year End Encumbrances Appropriated			52	175	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,329	\$5,895	\$6,566	\$6,689	\$387	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$396	\$152	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	4,659	6,277	9,130	7,080	1,227	1,227	1,227	1,227
Total Revenues			5,055	6,429	9,130	7,080	5,227	5,227	5,227	5,227
Instruction:										
	Purchase Services									
	490	Other Purchased Services	0	500	100	162	2,000	500	500	500
	Supplies and Materials									
	510	General Supplies	1,137	629	125	24	2,000	500	500	500
	560	Food	2,002	2,208	4,174	958	3,951	1,000	1,000	1,000
	590	Other Supplies and Materials	0	255	1,276	2,296	2,200	1,000	1,000	1,000
	Total Materials and Supplies		3,139	3,092	5,575	3,278	8,151	2,500	2,500	2,500
	Other Objects									
	890	Other Misc. Expenditures	1,781	2,784	2,456	1,933	2,000	1,000	1,000	1,000
	899	Other Miscellaneous	2,707	3,380	1,156	1,416	4,000	1,227	1,227	1,227
	Total Other Objects		4,488	6,164	3,612	3,349	6,000	2,227	2,227	2,227
Total Expenditures			7,627	9,756	9,287	6,789	16,151	5,227	5,227	5,227
Net Change in Fund Balance			(2,572)	(3,327)	(157)	291	(10,924)	0	0	0
Cash Balance at Beginning of Fiscal Year			17,167	14,595	11,268	11,111	11,402	478	478	478
Cash Balance at End of Fiscal Year			14,595	11,268	11,111	11,402	478	478	478	478
Year End Encumbrances Appropriated			461	45	901	478	478	478	478	478
Unencumbered Fund Balance at End of Fiscal Year			\$14,134	\$11,223	\$10,210	\$10,924	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

PUBLIC SCHOOL SUPPORT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

PUBLIC SUPPORT SUPPORT BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$38,674	\$46,402	\$43,192	\$42,339	\$55,000	\$55,000	\$55,000	\$55,000
		Other Local Revenues	10,631	17,136	11,978	15,581	21,000	21,000	21,000	21,000
Total Revenues			49,305	63,538	55,170	57,920	76,000	76,000	76,000	76,000
Instruction:										
	Purchase Services									
	490	Other Purchased Services	47,377	35,100	36,775	40,995	75,000	65,000	65,000	65,000
	Supplies and Materials									
	560	Food	618	3,128	0	0	17,500	3,000	3,000	3,000
	590	Other Supplies and Materials	10,043	5,186	6,777	22,921	30,000	10,000	10,000	5,000
	Total Materials and Supplies		10,661	8,314	6,777	22,921	47,500	13,000	13,000	8,000
	Capital Outlay									
	640	Equipment	0	0	0	26,095	10,420	0	0	0
	Other Objects									
	881	Scholarships	0	3,000	0	4,000	0	0	0	0
	883	Mememrials	0	0	0	0	5,000	5,000	5,000	5,000
	889	Other Awards and Prizes	350	471	0	0	5,000	2,500	2,500	2,500
	Total Other Objects		350	3,471	0	4,000	10,000	7,500	7,500	7,500
Total Expenditures			58,388	46,885	43,552	94,011	142,920	85,500	85,500	80,500
Excess of Revenues Over / (Under) Ependitures			(9,083)	16,653	11,618	(36,091)	(66,920)	(9,500)	(9,500)	(4,500)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	0	6,524	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	6,524	0	0	0	0	0
Net Change in Fund Balance			(9,083)	16,653	18,142	(36,091)	(66,920)	(9,500)	(9,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			106,464	97,381	114,034	132,176	96,085	29,165	19,665	10,165
Cash Balance at End of Fiscal Year			97,381	114,034	132,176	96,085	29,165	19,665	10,165	5,665
Year End Encumbrances Appropriated			4,408	3,949	12,047	4,660	4,660	4,660	4,660	4,660
Unencumbered Fund Balance at End of Fiscal Year			\$92,973	\$110,085	\$120,129	\$91,425	\$24,505	\$15,005	\$5,505	\$1,005



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:

- 
- 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
 - ADLI Community Cares Grant
 - SEF Makerspace Design & Printer
 - SEF Rademaker Miller Grant
 - SEF Document Camera Grant
 - SEF French & Spanish Art Movement Grant
 - 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.

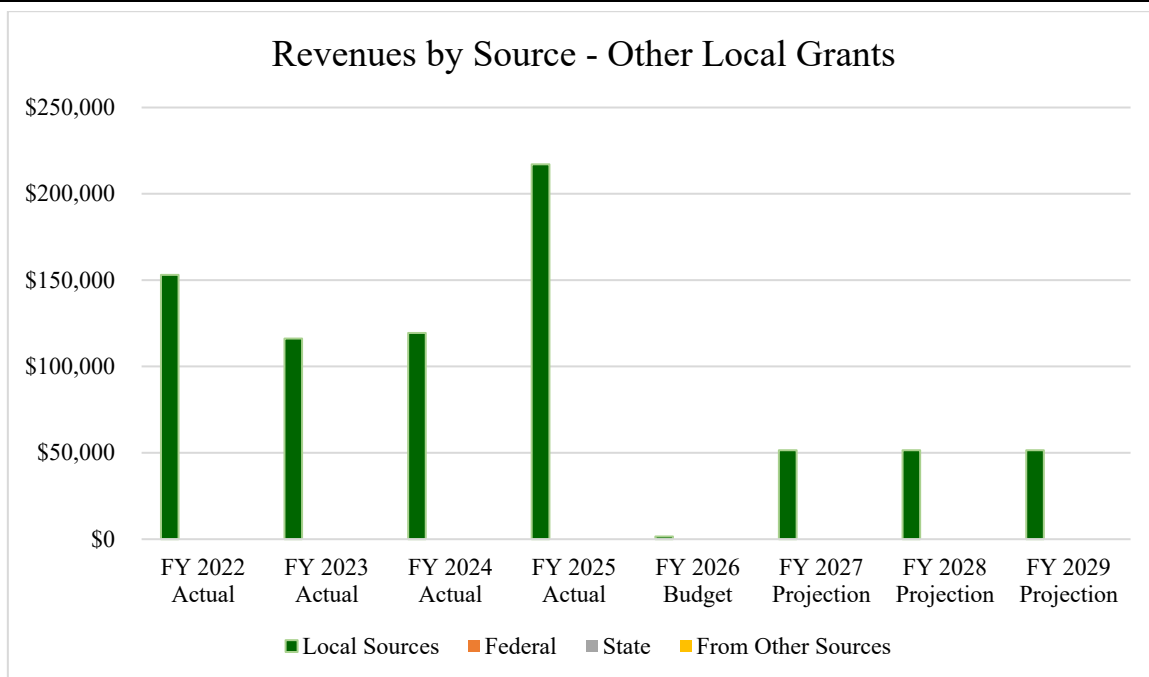
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$152,989	\$116,141	\$119,406	\$217,073	\$1,500	\$51,500	\$51,500	\$51,500
Total Revenues	152,989	116,141	119,406	217,073	1,500	51,500	51,500	51,500



Local Sources:

For FY 26 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 22 through FY 25, 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.

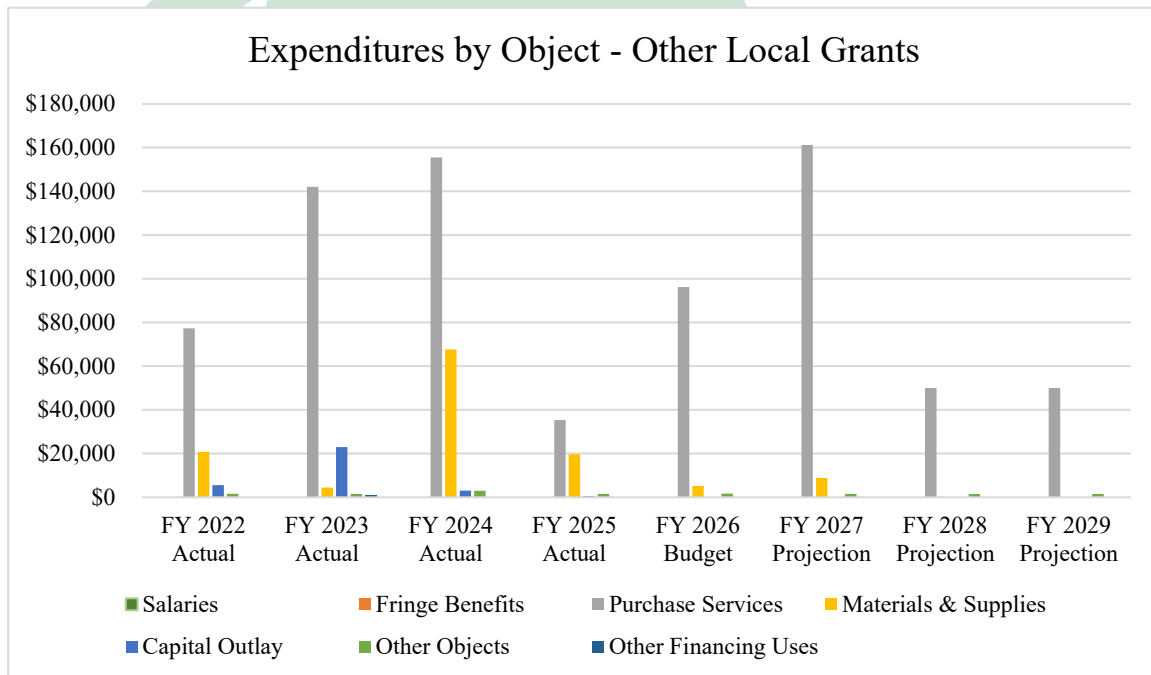
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Purchase Services	\$77,311	\$142,115	\$155,504	\$35,312	\$96,196	\$161,184	\$50,000	\$50,000
Materials and Supplies	20,736	4,473	67,591	19,664	5,198	8,837	0	0
Capital Outlay	5,538	22,963	3,040	475	0	0	0	0
Other Objects	1,587	1,500	2,997	1,500	1,688	1,500	1,500	1,500
Other Financing Uses	0	911	0	0	0	0	0	0
Total Expenditures	105,172	171,962	229,132	56,951	103,082	171,521	51,500	51,500

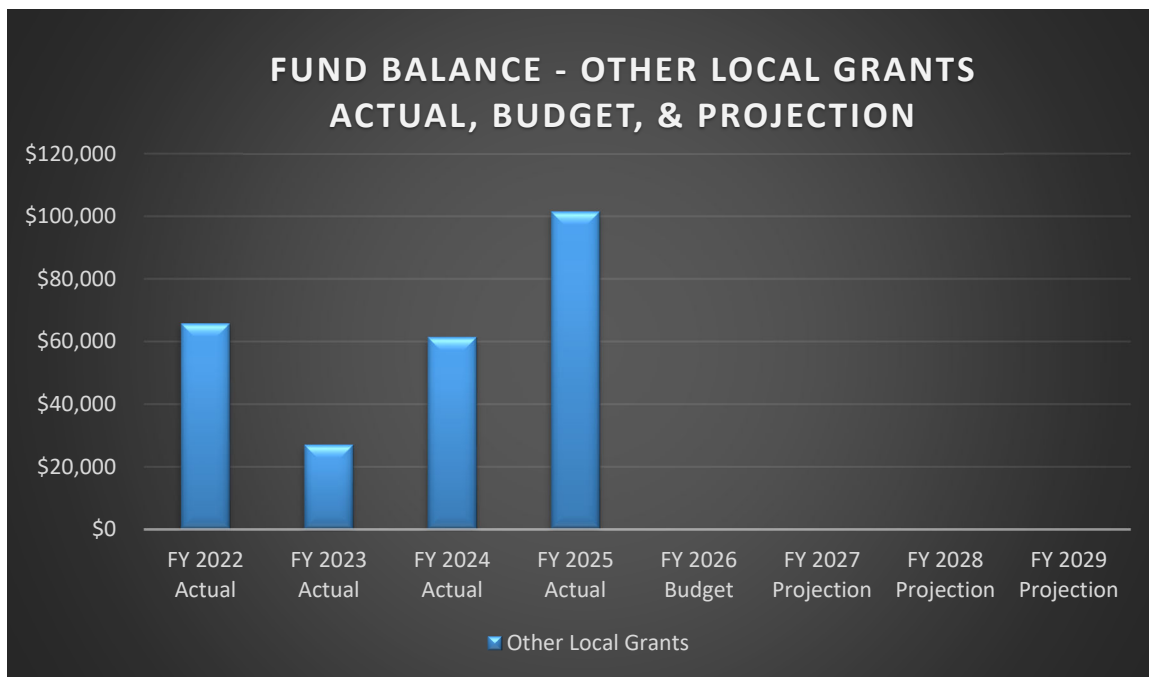


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the requirements of the grants. During FY 23 through FY 24, and FY 27, 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$179,211	\$227,028	\$171,207	\$61,481	\$221,603	\$120,021	\$0	\$0
Ending Cash Balance	227,028	171,207	61,481	221,603	120,021	0	0	0
Year End Encumbrances	161,180	144,130	0	120,021	120,021	0	0	0
Unencumbered Fund Balance	65,848	27,077	61,481	101,582	0	0	0	0

Fund balance may vary annually based on available grants and organizational needs. In fiscal year 2025, the fund balance increased due to receiving E-Rate reimbursements late in the year, with these funds carried forward to fiscal year 2026 for planned expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
OTHER LOCAL GRANTS- LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$152,989	\$116,141	\$119,406	\$217,073	\$1,500	\$51,500	\$51,500	\$51,500
Total Revenues		152,989	116,141	119,406	217,073	1,500	51,500	51,500	51,500
Instruction:									
	Purchase Services	70,871	124,016	136,671	5,814	96,139	160,961	50,000	50,000
	Materials and Supplies	20,541	4,473	43,622	11,566	2,913	8,837	0	0
	Capital Outlay	5,538	4,597	240	475	0	0	0	0
	Other Objects	87	0	1,497	0	188	0	0	0
Total Instruction		97,037	133,086	182,030	17,855	99,240	169,798	50,000	50,000
Support Services:									
	Purchase Services	6,440	18,099	18,190	29,123	20	223	0	0
	Materials and Supplies	195	0	15,507	8,098	2,285	0	0	0
	Capital Outlay	0	0	2,800	0	0	0	0	0
	Other Objects	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Support Services		8,135	19,599	37,997	38,721	3,805	1,723	1,500	1,500
Extracurricular Activities									
	Purchase Services	0	0	643	375	37	0	0	0
	Materials and Supplies	0	0	8,462	0	0	0	0	0
	Capital Outlay	0	18,366	0	0	0	0	0	0
Total Extracurricular Activities		0	18,366	9,105	375	37	0	0	0
Total Expenditures		105,172	171,051	229,132	56,951	103,082	171,521	51,500	51,500
Excess of Revenues Over / (Under) Expenditures		47,817	(54,910)	(109,726)	160,122	(101,582)	(120,021)	0	0
Other Financing Sources / (Uses):									
	Refund of Prior Year Receipt	0	(911)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	(911)	0	0	0	0	0	0
Net Change in Fund Balance		47,817	(55,821)	(109,726)	160,122	(101,582)	(120,021)	0	0
	Cash Balance at Beginning of Fiscal Year	179,211	227,028	171,207	61,481	221,603	120,021	0	0
	Cash Balance at End of Fiscal Year	227,028	171,207	61,481	221,603	120,021	0	0	0
	Year End Encumbrances Appropriated	161,180	144,130	0	120,021	120,021	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$65,848	\$27,077	\$61,481	\$101,582	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL OTHER LOCAL GRANTS

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$152,989	\$116,141	\$119,406	\$217,073	\$1,500	\$51,500	\$51,500	\$51,500
Total Revenues	152,989	116,141	119,406	217,073	1,500	51,500	51,500	51,500
Instruction:								
Purchase Services								
490 Other Purchased Services	70,871	124,016	136,671	5,814	96,139	160,961	50,000	50,000
Supplies and Materials								
511 Instructional Supplies	500	500	978	490	32	0	0	0
590 Other Supplies and Materials	20,041	3,973	42,644	11,076	2,881	8,837	0	0
Total Materials and Supplies	20,541	4,473	43,622	11,566	2,913	8,837	0	0
Capital Outlay								
640 Equipment	5,538	4,597	240	475	0	0	0	0
Other Objects								
890 Other Misc. Expenditures	87	0	1,497	0	188	0	0	0
Total Instruction	97,037	133,086	182,030	17,855	99,240	169,798	50,000	50,000
Support Services:								
Purchase Services								
490 Other Purchased Services	6,440	18,099	18,190	29,123	20	223	0	0
Supplies and Materials								
590 Other Supplies and Materials	195	0	15,507	8,098	2,285	0	0	0
Capital Outlay								
640 Equipment	0	0	2,800	0	0	0	0	0
Other Objects								
881 Scholarships	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Support Services	8,135	19,599	37,997	38,721	3,805	1,723	1,500	1,500
Extracurricular Activities								
Purchase Services								
439 Travel/Mileage/Meeting Expense	0	0	643	375	37	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	8,462	0	0	0	0	0
Capital Outlay								
640 Equipment	0	18,366	0	0	0	0	0	0
Total Extracurricular Activities	0	18,366	9,105	375	37	0	0	0
Total Expenditures	105,172	171,051	229,132	56,951	103,082	171,521	51,500	51,500
Excess of Revenues Over / (Under) Expenditures	47,817	(54,910)	(109,726)	160,122	(101,582)	(120,021)	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
930 Refund of Prior Year Receipt	0	(911)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	0	(911)	0	0	0	0	0	0
Net Change in Fund Balance	47,817	(55,821)	(109,726)	160,122	(101,582)	(120,021)	0	0
Cash Balance at Beginning of Fiscal Year	179,211	227,028	171,207	61,481	221,603	120,021	0	0
Cash Balance at End of Fiscal Year	227,028	171,207	61,481	221,603	120,021	0	0	0
Year End Encumbrances Appropriated	161,180	144,130	0	120,021	114,536	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$65,848	\$27,077	\$61,481	\$101,582	\$5,485	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: GPD FOUNDATION GRANT - 9903

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$12,000	\$16,649	\$8,991	\$0	\$0	\$0	\$0
Total Revenues			0	12,000	16,649	8,991	0	0	0	0
Instruction:										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	1,491	0	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	2,494	6	4,985	0	0
Total Insutruction			0	0	0	2,494	1,497	4,985	0	0
Support Services:										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	13,714	0	150	0	0	0
	Capital Outlay									
	640	Equipment	0	0	2,800	0	0	0	0	0
Total Support Services			0	0	16,514	0	150	0	0	0
Extracurricular Activities										
	Capital Outlay									
	640	Equipment	0	12,000	0	0	0	0	0	0
Total Expenditures			0	12,000	16,514	2,494	1,647	4,985	0	0
Net Change in Fund Balance			0	0	135	6,497	(1,647)	(4,985)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	135	6,632	4,985	0	0
Cash Balance at End of Fiscal Year			0	0	135	6,632	4,985	0	0	0
Year End Encumbrances Appropriated			0	0	0	4,985	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$135	\$1,647	\$4,985	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF DONATIONS - 9911

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$6,986	\$17,474	\$19,690	\$25,375	\$0	\$0	\$0	\$0
Total Revenues			6,986	17,474	19,690	25,375	0	0	0	0
Instruction:										
	Purchase Services									
	490	Other Purchased Services	0	0	1,500	1,500	0	0	0	0
Total Insutruction			0	0	1,500	1,500	0	0	0	0
Support Services:										
	Purchase Services									
	490	Other Purchased Services	6,440	18,099	18,190	23,875	0	0	0	0
Total Support Services			6,440	18,099	18,190	23,875	0	0	0	0
Total Expenditures			6,440	18,099	19,690	25,375	0	0	0	0
Net Change in Fund Balance			546	(625)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			79	625	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			625	0	0	0	0	0	0	0
Year End Encumbrances Appropriated			546	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$79	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF EQUIPMENT GRANT - 9915

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$23,054	\$14,694	\$39,205	\$21,729	\$0	\$0	\$0	\$0
Total Revenues			23,054	14,694	39,205	21,729	0	0	0	0
Instruction:										
	Purchase Services									
	490	Other Purchased Services	0	161	0	4,314	640	0	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	20,041	3,912	37,644	8,582	2,875	3,352	0	0
	Capital Outlay									
	640	Equipment	5,538	4,587	240	0	0	0	0	0
Total Insutruction			25,579	8,660	37,884	12,896	3,515	3,352	0	0
Support Services:										
	Purchase Services									
	490	Other Purchased Services	0	0	0	5,248	20	223	0	0
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	233	0	0	0
Total Support Services			0	0	0	5,248	253	223	0	0
Extracurricular Activities										
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	8,462	0	0	0	0	0
Total Extracurricular Activities			0	0	8,462	0	0	0	0	0
Total Expenditures			25,579	8,660	46,346	18,144	3,768	3,575	0	0
Excess of Revenues Over / (Under) Ependitures			(2,525)	6,034	(7,141)	3,585	(3,768)	(3,575)	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	930	Refund of Prior Year Receipt	0	(911)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	(911)	0	0	0	0	0	0
Net Change in Fund Balance			(2,525)	5,123	(7,141)	3,585	(3,768)	(3,575)	0	0
Cash Balance at Beginning of Fiscal Year			8,301	5,776	10,899	3,758	7,343	3,575	0	0
Cash Balance at End of Fiscal Year			5,776	10,899	3,758	7,343	3,575	0	0	0
Year End Encumbrances Appropriated			3,573	8,959	0	3,575	3,575	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,203	\$1,940	\$3,758	\$3,768	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: ROTARY SOCIAL PROGRAMS MIDDLE SCHOOL - 9917

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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>Instruction:</i>										
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	87	0	1,497	0	188	0	0	0
Total Expenditures			87	0	1,497	0	188	0	0	0
Net Change in Fund Balance			(87)	0	(1,497)	0	(188)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,772	1,685	1,685	188	188	0	0	0
Cash Balance at End of Fiscal Year			1,685	1,685	188	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			\$1,685	\$1,685	\$188	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: COCA-COLA SCHOLARSHIPS - 9922

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$3,000	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Total Revenues			3,000	0	1,500	1,500	1,500	1,500	1,500	1,500
Support Services:										
	Other Objects									
	881	Scholarships	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Expenditures			1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Net Change in Fund Balance			1,500	(1,500)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	1,500	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			1,500	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			\$1,500	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: USAC E-RATE PROGRAM - 9926

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$119,449	\$71,473	\$34,682	\$147,628	\$0	\$50,000	\$50,000	\$50,000
Total Revenues			119,449	71,473	34,682	147,628	0	50,000	50,000	50,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	70,871	123,855	135,171	0	94,008	160,961	50,000	50,000
Total Expenditures			70,871	123,855	135,171	0	94,008	160,961	50,000	50,000
Net Change in Fund Balance			48,578	(52,382)	(100,489)	147,628	(94,008)	(110,961)	0	0
Cash Balance at Beginning of Fiscal Year			161,634	210,212	157,830	57,341	204,969	110,961	0	0
Cash Balance at End of Fiscal Year			210,212	157,830	57,341	204,969	110,961	0	0	0
Year End Encumbrances Appropriated			157,061	135,171	0	110,961	110,961	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$53,151	\$22,659	\$57,341	\$94,008	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: ODNR PROJECT WILD GRANT - 9949

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	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	500	500	978	490	32	0	0	0
Total Expenditures			500	500	978	490	32	0	0	0
Net Change in Fund Balance			0	0	(478)	10	(32)	0	0	0
Cash Balance at Beginning of Fiscal Year			500	500	500	22	32	0	0	0
Cash Balance at End of Fiscal Year			500	500	22	32	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	\$22	\$32	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: DONATIONS FOR GRAND PIANO - 9955

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
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
Extracurricular Activities										
		Capital Outlay								
	640	Equipment	0	6,366	0	0	0	0	0	0
Total Expenditures			0	6,366	0	0	0	0	0	0
Net Change in Fund Balance			0	(6,366)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6,366	6,366	0	0	0	0	0	0
Cash Balance at End of Fiscal Year			6,366	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			\$6,366	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: DONATION/GRANT SUPERINTENDENT INITIATIVES - 9956

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
		From Local Sources:								
		Other Local Revenues	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	1,500	0	0	0	0	0
Support Services:										
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	1,793	0	0	0	0	0
Total Expenditures			0	0	1,793	0	0	0	0	0
Net Change in Fund Balance			0	0	(293)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			293	293	293	0	0	0	0	0
Cash Balance at End of Fiscal Year			293	293	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			\$293	\$293	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: MAKERSPACE GRANTS - 9957

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$5,000	\$10,475	\$0	\$0	\$0	\$0
Total Revenues	0	0	5,000	10,475	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	0	5,000	0	0	0	0	0
Capital Outlay								
640 Equipment	0	0	0	475	0	0	0	0
Total Insutruction	0	0	5,000	475	0	0	0	0
Support Services:								
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	8,098	1,902	0	0	0
Total Support Services	0	0	0	8,098	1,902	0	0	0
Total Expenditures	0	0	5,000	8,573	1,902	0	0	0
Net Change in Fund Balance	0	0	0	1,902	(1,902)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	1,902	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	1,902	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	\$1,902	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: ALDI COMMUNITY CARES GRANT - 9958

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	500	0	0	0	0
Instruction:								
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	0	500	0	0
Total Expenditures	0	0	0	0	0	500	0	0
Net Change in Fund Balance	0	0	0	500	0	(500)	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	500	500	0	0
Cash Balance at End of Fiscal Year	0	0	0	500	500	0	0	0
Year End Encumbrances Appropriated	0	0	0	500	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

OTHER LOCAL GRANTS - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF MAKERSPACE DESIGN & PRINTER - 9961

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	195	0	0	0	0	0	0	0
<i>Capital Outlay</i>								
640 Equipment	0	0	0	0	0	0	0	0
Total Expenditures	195	0	0	0	0	0	0	0
Net Change in Fund Balance	(195)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	195	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF RADEMAKER MILLER GRANT - 9962

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$0	\$0	\$680	\$375	\$0	\$0	\$0	\$0
Total Revenues	0	0	680	375	0	0	0	0
Extracurricular Activities								
Purchase Services								
439 Travel/Mileage/Meeting Expense	0	0	643	375	37	0	0	0
Total Expenditures	0	0	643	375	37	0	0	0
Net Change in Fund Balance	0	0	37	0	(37)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	37	37	0	0	0
Cash Balance at End of Fiscal Year	0	0	37	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	\$37	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF DOCUMENT CAMERAS GRANT - 9965

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	10	0	0	0	0	0	0
Total Expenditures	0	10	0	0	0	0	0	0
Net Change in Fund Balance	0	(10)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	10	10	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	10	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	\$10	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF FRENCH & SPANISH ART MOVEMENTS GRANT - 9967

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	25	0	0	0	0	0	0
Total Expenditures	0	25	0	0	0	0	0	0
Net Change in Fund Balance	0	(25)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	25	25	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	25	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	\$25	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF MURASKI FLEXIBLE SEATING ROOM GRANT - 9971

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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:								
<i>Capital Outlay</i>								
640 Equipment	0	2	0	0	0	0	0	0
Total Expenditures	0	2	0	0	0	0	0	0
Net Change in Fund Balance	0	(2)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	2	2	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	2	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	\$2	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF WOBBLE STOOLS FLEXIBLE SEATING GRANT - 9972

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	0	8	0	0	0	0	0	0
Total Expenditures	0	8	0	0	0	0	0	0
Net Change in Fund Balance	0	(8)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	8	8	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	8	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	\$8	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

OTHER LOCAL GRANTS BUDGET CENTER: SEF SURRARRER SCHOOL YARD HABITAT GRANT - 9973

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	26	0	0	0	0	0	0
Total Expenditures	0	26	0	0	0	0	0	0
Net Change in Fund Balance	0	(26)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	26	26	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	26	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	\$26	\$0	\$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.

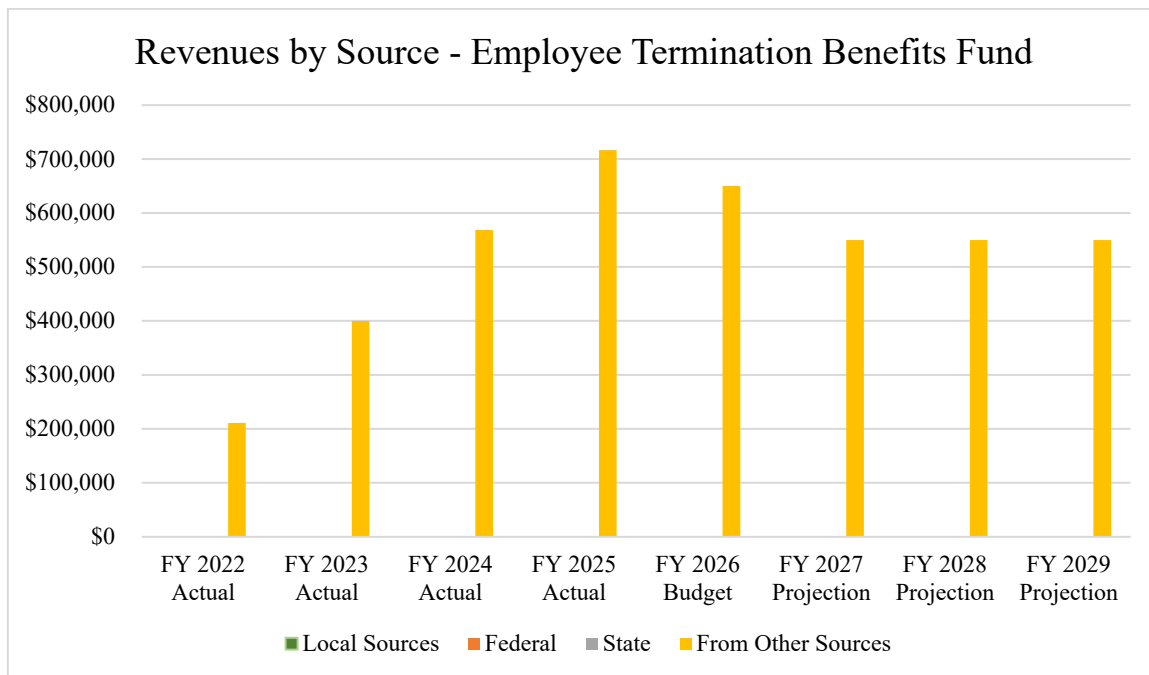
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Other Sources	210,901	400,051	568,507	716,660	650,000	550,000	550,000	550,000
Total Revenues	210,901	400,051	568,507	716,660	650,000	550,000	550,000	550,000



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.

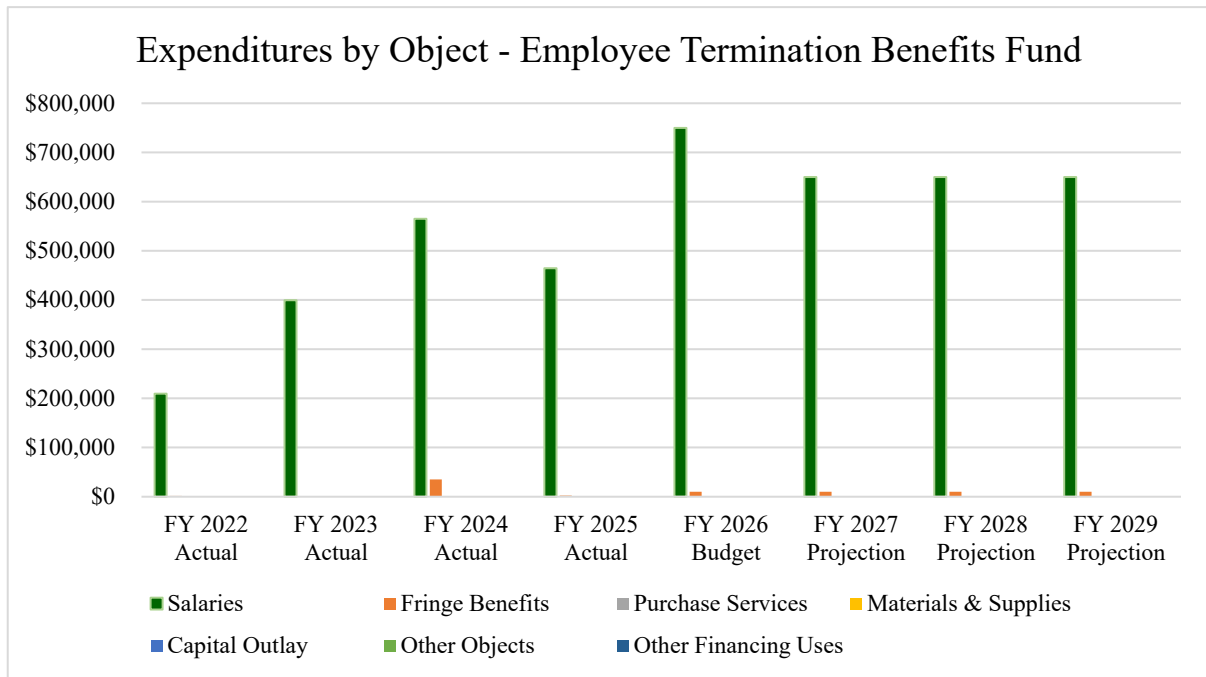
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Salaries	\$209,393	\$399,507	\$565,024	\$464,567	\$750,000	\$650,000	\$650,000	\$650,000
Fringe Benefits	1,508	544	3,483	2,093	10,000	10,000	10,000	10,000
Total Expenditures	210,901	400,051	568,507	466,660	760,000	660,000	660,000	660,000

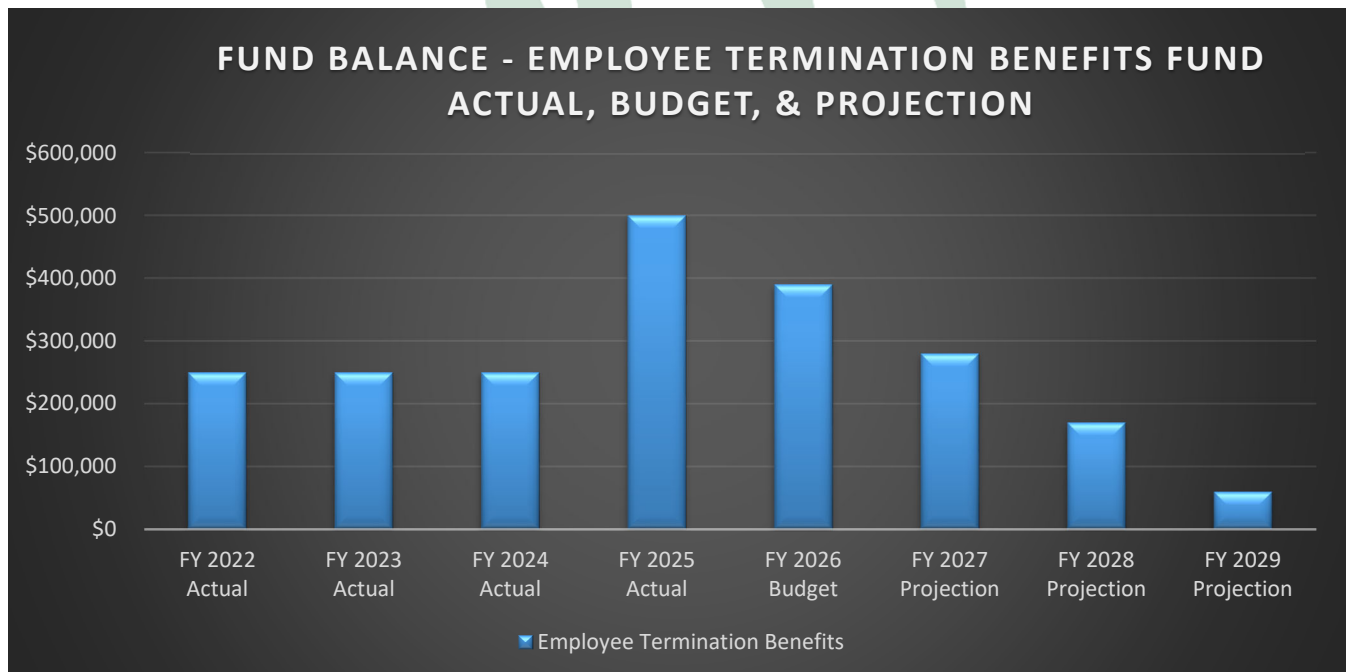


Significant Expenditure Changes and Assumptions

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	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year	Year	Year	Year
	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$250,000	\$250,000	\$250,000	\$250,000	\$500,000	\$390,000	\$280,000	\$170,000
Ending Cash Balance	250,000	250,000	250,000	500,000	390,000	280,000	170,000	60,000
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	250,000	250,000	250,000	500,000	390,000	280,000	170,000	60,000

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 2026, the District will spend down \$110,000 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
EMPLOYEE TERMINATION BENEFITS FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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		105,379	361,401	382,955	320,035	600,000	500,000	500,000	500,000
Fringe Benefits		0	0	1,109	0	5,000	5,000	5,000	5,000
Total Instruction		105,379	361,401	384,064	320,035	605,000	505,000	505,000	505,000
Operation of Non-Instructional Services:									
Salaries		104,014	38,106	182,069	144,532	150,000	150,000	150,000	150,000
Fringe Benefits		1,508	544	2,374	2,093	5,000	5,000	5,000	5,000
Total Operational of Non-Instructional Services		105,522	38,650	184,443	146,625	155,000	155,000	155,000	155,000
Total Expenditures		210,901	400,051	568,507	466,660	760,000	660,000	660,000	660,000
Excess of Revenues Over / (Under) Expenditures		(210,901)	(400,051)	(568,507)	(466,660)	(760,000)	(660,000)	(660,000)	(660,000)
Other Financing Sources / (Uses):									
Transfers In		210,901	400,051	568,507	716,660	650,000	550,000	550,000	550,000
Total Other Financing Sources / (Uses)		210,901	400,051	568,507	716,660	650,000	550,000	550,000	550,000
Net Change in Fund Balance		0	0	0	250,000	(110,000)	(110,000)	(110,000)	(110,000)
Cash Balance at Beginning of Fiscal Year		250,000	250,000	250,000	250,000	500,000	390,000	280,000	170,000
Cash Balance at End of Fiscal Year		250,000	250,000	250,000	500,000	390,000	280,000	170,000	60,000
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	\$500,000	\$390,000	\$280,000	\$170,000	\$60,000

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

EMPLOYEE TERMINATION BENEFITS FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL EMPLOYEE TERMINATION BENEFITS FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	105,379	361,401	382,955	320,035	600,000	500,000	500,000	500,000
	Fringe Benefits									
	249	Cert Other Insurance Benefit	0	0	1,109	0	5,000	5,000	5,000	5,000
Total Insutruction			105,379	361,401	384,064	320,035	605,000	505,000	505,000	505,000
Operation of Non-Instructional Services:										
	Salaries:									
	162	Noncert Termination Benefit	104,014	38,106	182,069	144,532	150,000	150,000	150,000	150,000
	Fringe Benefits									
	259	Noncert Other Insurance Benefit	1,508	544	2,374	2,093	5,000	5,000	5,000	5,000
Total Operational of Non-Instructional Services			105,522	38,650	184,443	146,625	155,000	155,000	155,000	155,000
Total Expenditures			210,901	400,051	568,507	466,660	760,000	660,000	660,000	660,000
Excess of Revenues Over / (Under) Ependitures			(210,901)	(400,051)	(568,507)	(466,660)	(760,000)	(660,000)	(660,000)	(660,000)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	210,901	400,051	568,507	716,660	650,000	550,000	550,000	550,000
Net Change in Fund Balance			0	0	0	250,000	(110,000)	(110,000)	(110,000)	(110,000)
Cash Balance at Beginning of Fiscal Year			250,000	250,000	250,000	250,000	500,000	390,000	280,000	170,000
Cash Balance at End of Fiscal Year			250,000	250,000	250,000	500,000	390,000	280,000	170,000	60,000
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	\$500,000	\$390,000	\$280,000	\$170,000	\$60,000

STUDENT MANAGED

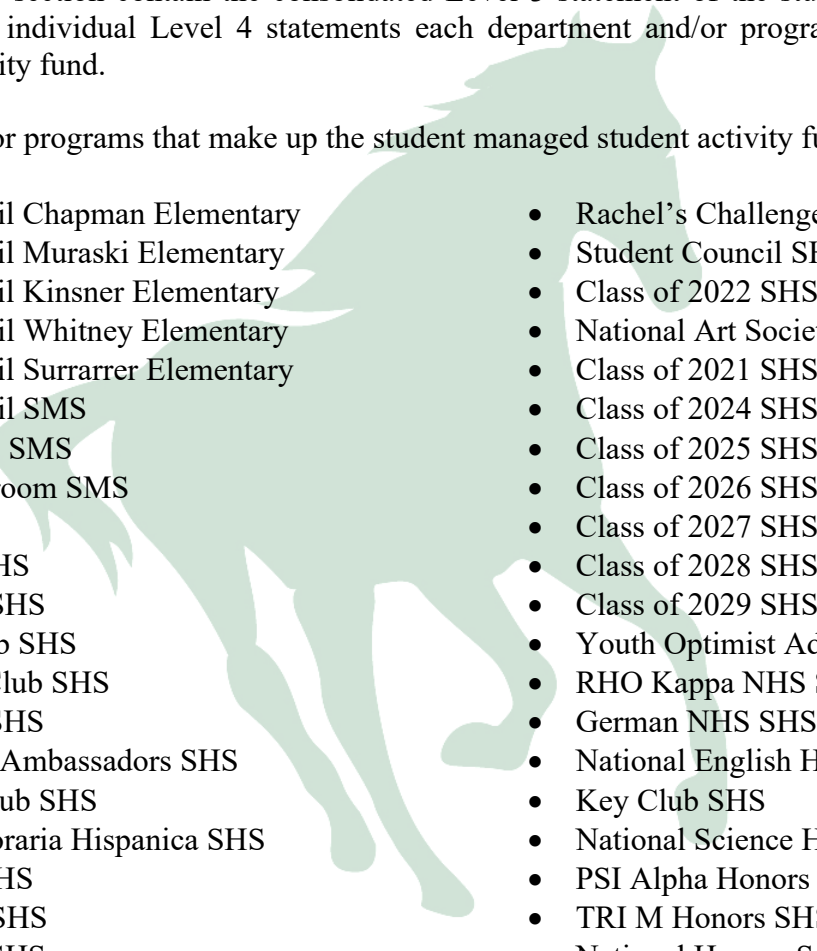
STUDENT ACTIVITY FUND

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
 - Debate Team SHS
 - Red Cross Club SHS
 - Mathematics Club SHS
 - Science Club SHS
 - Mental Health Ambassadors SHS
 - Technology Club SHS
 - Sociedad Honoraria Hispanica SHS
 - French Club SHS
 - German Club SHS
 - Spanish Club SHS
 - Class of 2023
 - Business Club SHS
 - Rotary Interact Club SHS
 - Rachel's Challenge 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
 - 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
 - National Honors Society SHS
 - Spirit Squad 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.

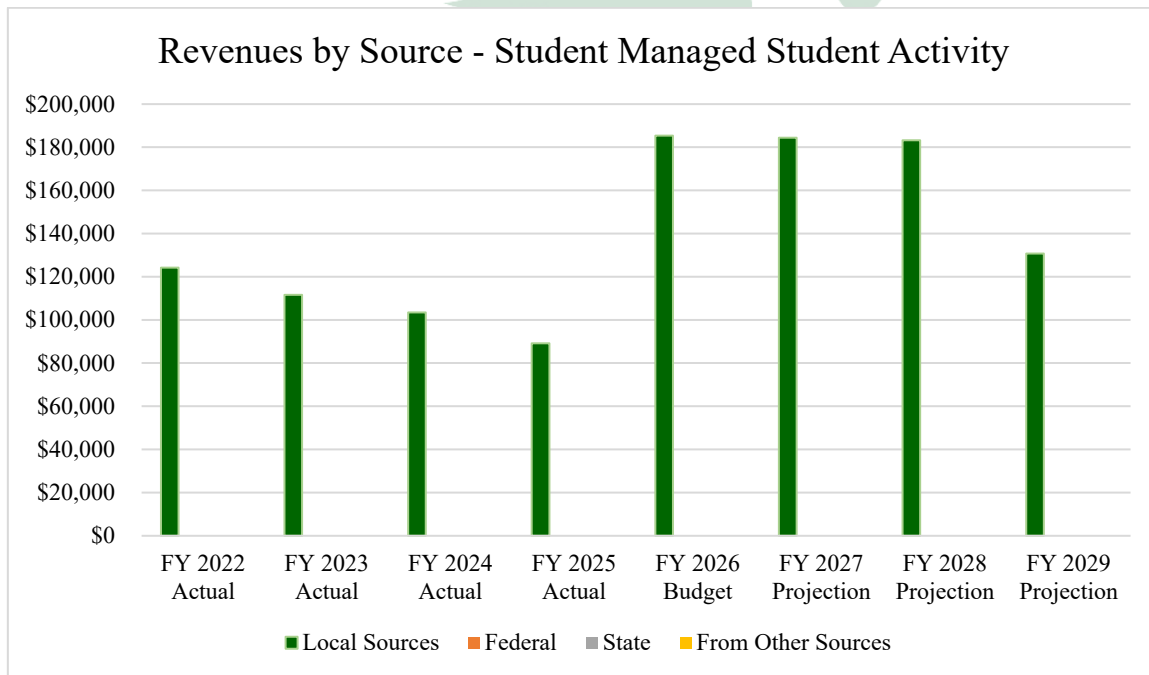
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$113,840	\$92,481	\$86,121	\$78,892	\$155,550	\$155,050	\$154,050	\$111,550
Other Local Revenues	10,378	19,121	17,339	10,248	29,785	29,385	29,185	19,185
Total Revenues	124,218	111,602	103,460	89,140	185,335	184,435	183,235	130,735



Local Sources:

For FY 2026 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.

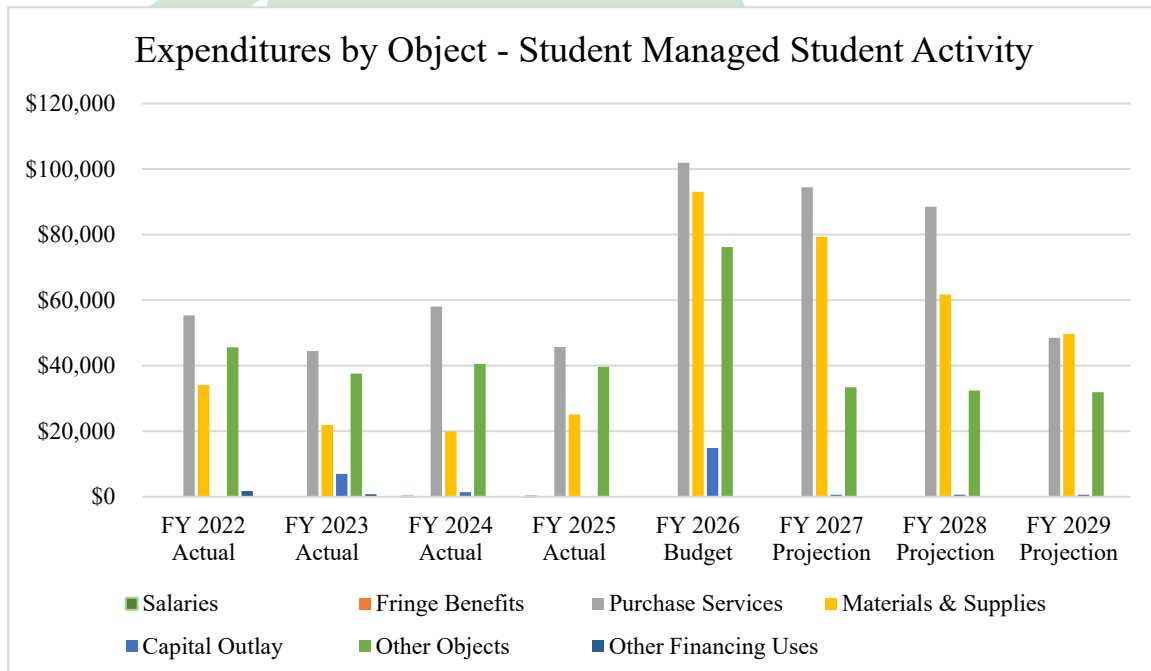
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$0	\$0	\$150	\$127	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	23	20	0	0	0	0
Purchase Services	55,339	44,450	58,029	45,698	101,902	94,400	88,500	48,500
Materials and Supplies	34,082	21,878	19,899	25,106	93,021	79,249	61,675	49,675
Capital Outlay	0	6,969	1,399	0	14,900	650	650	650
Other Objects	45,601	37,576	40,491	39,657	76,178	33,442	32,410	31,910
Other Financing Uses	1,760	779	0	100	0	0	0	0
Total Expenditures	136,782	111,652	119,991	110,708	286,001	207,741	183,235	130,735



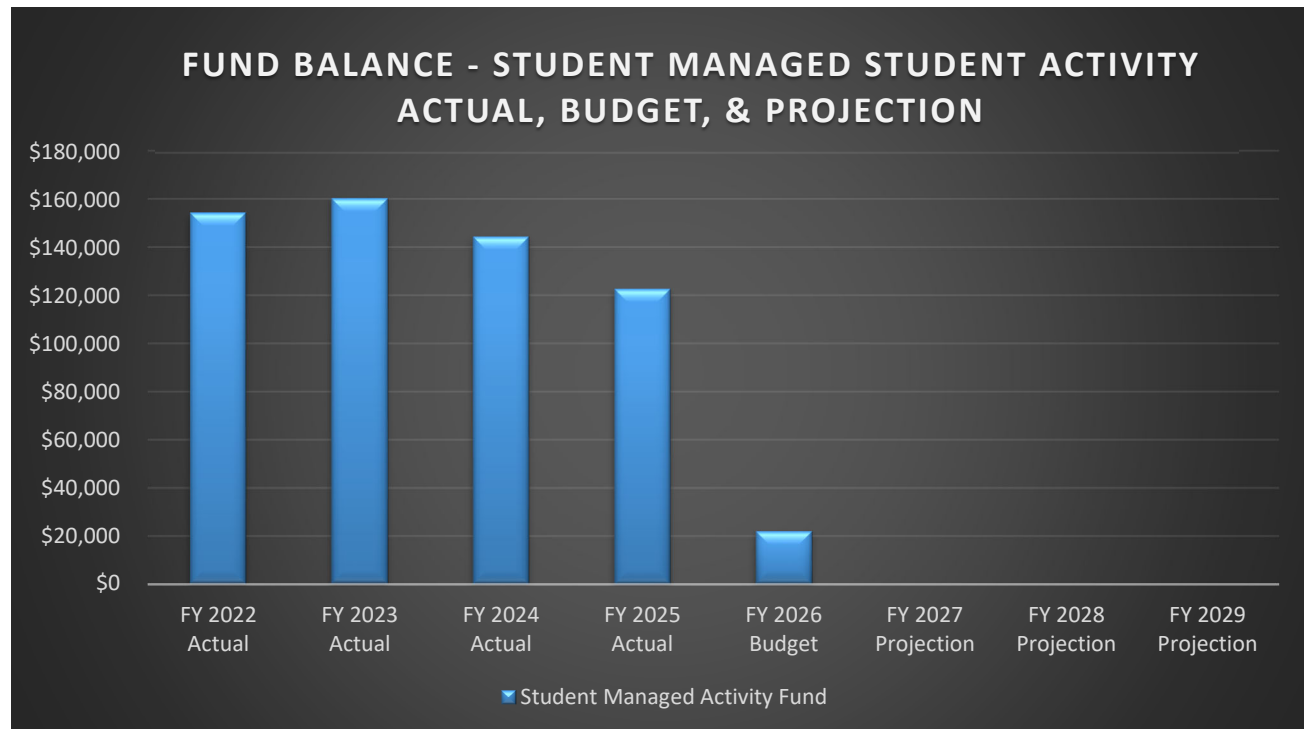
Significant Expenditure Changes and Assumptions

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 2026 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$175,287	\$162,723	\$162,673	\$146,142	\$124,574	\$23,908	\$602	\$602
Ending Cash Balance	162,723	162,673	146,142	124,574	23,908	602	602	602
Year End Encumbrances	8,311	2,281	1,787	1,863	1,863	602	602	602
Unencumbered Fund Balance	154,412	160,392	144,355	122,711	22,045	0	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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
STUDENT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$113,840	\$92,481	\$86,121	\$78,892	\$155,550	\$155,050	\$154,050	\$111,550
	Other Local Revenues	10,378	19,121	17,339	10,248	29,785	29,385	29,185	19,185
Total Revenues		124,218	111,602	103,460	89,140	185,335	184,435	183,235	130,735
Extracurricular Activities									
	Salaries	0	0	150	127	0	0	0	0
	Fringe Benefits	0	0	23	20	0	0	0	0
	Purchase Services	55,339	44,450	58,029	45,698	101,902	94,400	88,500	48,500
	Materials and Supplies	34,082	21,878	19,899	25,106	93,021	79,249	61,675	49,675
	Capital Outlay	0	6,969	1,399	0	14,900	650	650	650
	Other Objects	45,601	37,576	40,491	39,657	76,178	33,442	32,410	31,910
Total Extracurricular Activities		135,022	110,873	119,991	110,608	286,001	207,741	183,235	130,735
Total Expenditures		135,022	110,873	119,991	110,608	286,001	207,741	183,235	130,735
Excess of Revenues Over / (Under) Expenditures		(10,804)	729	(16,531)	(21,468)	(100,666)	(23,306)	0	0
Other Financing Sources / (Uses):									
	Transfers Out	(1,760)	(779)	0	(100)	0	0	0	0
Total Other Financing Sources / (Uses)		(1,760)	(779)	0	(100)	0	0	0	0
Net Change in Fund Balance		(12,564)	(50)	(16,531)	(21,568)	(100,666)	(23,306)	0	0
Cash Balance at Beginning of Fiscal Year		175,287	162,723	162,673	146,142	124,574	23,908	602	602
Cash Balance at End of Fiscal Year		162,723	162,673	146,142	124,574	23,908	602	602	602
Year End Encumbrances Appropriated		8,311	2,281	1,787	1,863	1,863	602	602	602
Unencumbered Fund Balance at End of Fiscal Year		\$154,412	\$160,392	\$144,355	\$122,711	\$22,045	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL STUDENT MANAGED ACTIVITY

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$113,840	\$92,481	\$86,121	\$78,892	\$155,550	\$155,050	\$154,050	\$111,550
Other Local Revenues	10,378	19,121	17,339	10,248	29,785	29,385	29,185	19,185
Total Revenues	124,218	111,602	103,460	89,140	185,335	184,435	183,235	130,735
Extracurricular Activities								
Salaries:								
113 Supplemental Cert-Salary/Wages	0	0	38	0	0	0	0	0
143 Noncert Supplemental Salary/Wages	0	0	112	127	0	0	0	0
Total Salaries	0	0	150	127	0	0	0	0
Fringe Benefits								
211 STRS - Employer's Share	0	0	5	0	0	0	0	0
221 SERS - Employer's Share	0	0	16	18	0	0	0	0
249 Cert Other Insurance Benefit	0	0	1	0	0	0	0	0
259 Noncert Other Insurance Benefit	0	0	1	2	0	0	0	0
Total Fringe Benefits	0	0	23	20	0	0	0	0
Purchase Services								
490 Other Purchased Services	55,339	44,450	58,029	45,698	101,902	94,400	88,500	48,500
Supplies and Materials								
510 General Supplies	163	356	346	597	2,900	2,250	1,700	1,700
560 Food	636	673	797	346	4,000	4,000	4,000	4,000
590 Other Supplies and Materials	33,283	20,849	18,756	24,163	86,121	72,999	55,975	43,975
Total Materials and Supplies	34,082	21,878	19,899	25,106	93,021	79,249	61,675	49,675
Capital Outlay								
640 Equipment	0	6,969	1,399	0	14,900	650	650	650
Other Objects								
881 Scholarships	500	500	500	0	4,450	3,950	3,950	3,950
883 Mememrials	16,722	33,143	29,609	33,628	45,762	16,075	16,475	15,975
889 Other Awards and Prizes	78	1,345	0	884	9,693	6,330	5,400	5,400
891 Student Activity Payments	28,301	2,588	10,382	5,145	16,273	7,087	6,585	6,585
Total Other Objects	45,601	37,576	40,491	39,657	76,178	33,442	32,410	31,910
Total Expenditures	135,022	110,873	119,991	110,608	286,001	207,741	183,235	130,735
Excess of Revenues Over / (Under) Ependitures	(10,804)	729	(16,531)	(21,468)	(100,666)	(23,306)	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	(1,760)	(779)	0	(100)	0	0	0	0
911 Transfers In	0	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	(1,760)	(779)	0	(100)	0	0	0	0
Net Change in Fund Balance	(12,564)	(50)	(16,531)	(21,568)	(100,666)	(23,306)	0	0
Cash Balance at Beginning of Fiscal Year	175,287	162,723	162,673	146,142	124,574	23,908	602	602
Cash Balance at End of Fiscal Year	162,723	162,673	146,142	124,574	23,908	602	602	602
Year End Encumbrances Appropriated	8,311	2,281	1,787	1,863	1,863	602	602	602
Unencumbered Fund Balance at End of Fiscal Year	\$154,412	\$160,392	\$144,355	\$122,711	\$22,045	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL CHAPMAN ELEMENTARY - 9141

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$2,410	\$907	\$835	\$578	\$2,000	\$2,000	\$2,000	\$2,000
Total Revenues	2,410	907	835	578	2,000	2,000	2,000	2,000
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	457	513	500	500	500
Supplies and Materials								
510 General Supplies	163	356	0	0	500	500	500	500
560 Food	148	475	533	211	600	500	500	500
590 Other Supplies and Materials	143	79	195	0	500	500	500	500
Total Materials and Supplies	454	910	728	211	1,600	1,500	1,500	1,500
Capital Outlay								
640 Equipment	0	0	1,399	0	0	0	0	0
Other Objects								
891 Student Activity Payments	1,563	0	0	0	1,000	88	0	0
Total Expenditures	2,017	910	2,127	668	3,113	2,088	2,000	2,000
Net Change in Fund Balance	393	(3)	(1,292)	(90)	(1,113)	(88)	0	0
Cash Balance at Beginning of Fiscal Year	2,193	2,586	2,583	1,291	1,201	88	0	0
Cash Balance at End of Fiscal Year	2,586	2,583	1,291	1,201	88	0	0	0
Year End Encumbrances Appropriated	11	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$2,575	\$2,583	\$1,291	\$1,201	\$88	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL MURASKI ELEMENTARY - 9241

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$300	\$455	\$594	\$424	\$1,000	\$1,000	\$1,000	\$1,000
Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues	300	455	594	424	1,500	1,500	1,500	1,500
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	210	240	0	500	250	250	250
Supplies and Materials								
510 General Supplies	0	0	234	203	600	250	250	250
Other Objects								
881 Scholarships	500	500	500	0	1,000	500	500	500
891 Student Activity Payments	1,218	395	0	299	2,970	500	500	500
Total Other Objects	1,718	895	500	299	3,970	1,000	1,000	1,000
Total Expenditures	1,718	1,105	974	502	5,070	1,500	1,500	1,500
Net Change in Fund Balance	(1,418)	(650)	(380)	(78)	(3,570)	0	0	0
Cash Balance at Beginning of Fiscal Year	6,096	4,678	4,028	3,648	3,570	0	0	0
Cash Balance at End of Fiscal Year	4,678	4,028	3,648	3,570	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$4,678	\$4,028	\$3,648	\$3,570	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL KINSNER ELEMENTARY - 9242

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$970	\$1,275	\$1,276	\$1,195	\$0	\$0	\$0	\$0
Other Local Revenues	0	0	0	0	2,500	2,500	2,500	2,500
Total Revenues	970	1,275	1,276	1,195	2,500	2,500	2,500	2,500
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	270	0	76	0	0	0	0	0
Supplies and Materials								
560 Food	253	0	264	0	500	500	500	500
590 Other Supplies and Materials	0	217	0	242	1,401	500	500	500
Total Materials and Supplies	253	217	264	242	1,901	1,000	1,000	1,000
Other Objects								
891 Student Activity Payments	0	1,063	587	648	3,757	1,526	1,500	1,500
Total Expenditures	523	1,280	927	890	5,658	2,526	2,500	2,500
Net Change in Fund Balance	447	(5)	349	305	(3,158)	(26)	0	0
Cash Balance at Beginning of Fiscal Year	2,240	2,687	2,682	3,031	3,336	178	152	152
Cash Balance at End of Fiscal Year	2,687	2,682	3,031	3,336	178	152	152	152
Year End Encumbrances Appropriated	0	540	0	152	152	152	152	152
Unencumbered Fund Balance at End of Fiscal Year	\$2,687	\$2,142	\$3,031	\$3,184	\$26	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL WHITNEY ELEMENTARY - 9341

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$23,036	\$10,345	\$0	\$764	\$950	\$950	\$950	\$950
Total Revenues	23,036	10,345	0	764	950	950	950	950
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	300	0	0	0	0
Supplies and Materials								
510 General Supplies	0	0	0	394	1,000	1,000	450	450
590 Other Supplies and Materials	352	0	1,746	0	0	0	0	0
Total Materials and Supplies	352	0	1,746	394	1,000	1,000	450	450
Capital Outlay								
640 Equipment	0	6,969	0	0	0	0	0	0
Other Objects								
889 Other Awards and Prizes	78	973	0	884	1,900	1,000	500	500
891 Student Activity Payments	25,520	1,130	9,795	3,554	3,000	388	0	0
Total Other Objects	25,598	2,103	9,795	4,438	4,900	1,388	500	500
Total Expenditures	25,950	9,072	11,541	5,132	5,900	2,388	950	950
Net Change in Fund Balance	(2,914)	1,273	(11,541)	(4,368)	(4,950)	(1,438)	0	0
Cash Balance at Beginning of Fiscal Year	23,938	21,024	22,297	10,756	6,388	1,438	0	0
Cash Balance at End of Fiscal Year	21,024	22,297	10,756	6,388	1,438	0	0	0
Year End Encumbrances Appropriated	106	1,650	1,622	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$20,918	\$20,647	\$9,134	\$6,388	\$1,438	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL SURRERRER ELEMENTARY - 9342

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$1,288	\$1,500	\$1,500	\$1,500	\$1,500
Total Revenues	0	0	0	1,288	1,500	1,500	1,500	1,500
Extracurricular Activities								
Other Objects								
889 Other Awards and Prizes	0	0	0	0	1,500	1,144	1,000	1,000
891 Student Activity Payments	0	0	0	644	500	500	500	500
Total Other Objects	0	0	0	644	2,000	1,644	1,500	1,500
Total Expenditures	0	0	0	644	2,000	1,644	1,500	1,500
Net Change in Fund Balance	0	0	0	644	(500)	(144)	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	644	144	0	0
Cash Balance at End of Fiscal Year	0	0	0	644	144	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	\$644	\$144	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE MIDDLE SCHOOL - 9641

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$8,250	\$8,250	\$8,250	\$8,250
Other Local Revenues	0	4,713	3,886	850	3,185	3,185	3,185	3,185
Total Revenues	0	4,713	3,886	850	11,435	11,435	11,435	11,435
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	260	0	0	4,000	2,000	2,000	2,000
Supplies and Materials								
510 General Supplies	0	0	112	0	800	500	500	500
560 Food	235	198	0	135	2,400	2,500	2,500	2,500
590 Other Supplies and Materials	0	121	0	124	1,000	500	500	500
Total Materials and Supplies	235	319	112	259	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	3,686	3,887	850	2,250	2,000	2,000	2,000
889 Other Awards and Prizes	0	372	0	0	550	500	500	500
891 Student Activity Payments	0	0	0	0	2,096	2,935	2,935	2,935
Total Other Objects	0	4,058	3,887	850	5,396	5,935	5,935	5,935
Total Expenditures	235	4,637	3,999	1,109	16,596	11,435	11,435	11,435
Net Change in Fund Balance	(235)	76	(113)	(259)	(5,161)	0	0	0
Cash Balance at Beginning of Fiscal Year	5,692	5,457	5,533	5,420	5,161	0	0	0
Cash Balance at End of Fiscal Year	5,457	5,533	5,420	5,161	0	0	0	0
Year End Encumbrances Appropriated	15	0	72	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$5,442	\$5,533	\$5,348	\$5,161	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: GUIDANCE CLUB STRONGSVILLE MIDDLE SCHOOL - 9645

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$800	\$800	\$800	\$800
Total Revenues	0	0	0	0	800	800	800	800
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	300	300	300	300
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	63	50	50	50
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
891 Student Activity Payments	0	0	0	0	300	250	250	250
Total Other Objects	0	0	0	0	500	450	450	450
Total Expenditures	0	0	0	0	863	800	800	800
Net Change in Fund Balance	0	0	0	0	(63)	0	0	0
Cash Balance at Beginning of Fiscal Year	63	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
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CD/MD CLASSROOM STRONGSVILLE MIDDLE SCHOOL - 9670

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	7	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	7	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	(1,760)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	(1,760)	0	0	0	0	0	0	0
Net Change in Fund Balance	(1,753)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	1,753	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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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: SHS ART STRONGSVILLE HIGH SCHOOL - 9901

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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

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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STEM CLUB STRONGSVILLE HIGH SCHOOL - 9902

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$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	150	0	0	0	0	0	0	0
Total Expenditures	150	0	0	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	(150)	0	0	0	0	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
910 Transfers Out	0	0	0	(100)	0	0	0	0
Total Other Financing Sources / (Uses)	0	0	0	(100)	0	0	0	0
Net Change in Fund Balance	(150)	0	0	(100)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	250	100	100	100	0	0	0	0
Cash Balance at End of Fiscal Year	100	100	100	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	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: DEBATE TEAM STRONGSVILLE HIGH SCHOOL - 9904

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: RED CROSS CLUB STRONGSVILLE HIGH SCHOOL - 9905

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$261	\$0	\$600	\$600	\$600	\$600
Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues	0	0	261	0	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
Net Change in Fund Balance	0	0	261	0	0	(261)	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	261	261	261	0	0
Cash Balance at End of Fiscal Year	0	0	261	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	\$261	\$261	\$261	\$0	\$0	\$0

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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: MATHEMATICS CLUB STRONGSVILLE HIGH SCHOOL - 9907

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$2,075	\$1,907	\$1,475	\$1,250	\$3,000	\$3,000	\$3,000	\$3,000
Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues	2,075	1,907	1,475	1,250	3,100	3,100	3,100	3,100
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	309	0	180	206	5,000	1,500	1,500	1,500
Supplies and Materials								
590 Other Supplies and Materials	1,898	2,292	1,811	1,697	5,436	6,873	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	2,207	2,292	1,991	1,903	13,436	8,623	3,100	3,100
Net Change in Fund Balance	(132)	(385)	(516)	(653)	(10,336)	(5,523)	0	0
Cash Balance at Beginning of Fiscal Year	17,545	17,413	17,028	16,512	15,859	5,523	0	0
Cash Balance at End of Fiscal Year	17,413	17,028	16,512	15,859	5,523	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$17,413	\$17,028	\$16,512	\$15,859	\$5,523	\$0	\$0	\$0

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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: SCIENCE CLUB STRONGSVILLE HIGH SCHOOL - 9909

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$2,592	\$1,890	\$1,968	\$0	\$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	2,592	1,890	1,968	0	13,500	13,500	13,500	13,500
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	1,760	1,504	1,152	0	11,000	11,000	11,000	11,000
Supplies and Materials								
590 Other Supplies and Materials	881	400	830	0	4,925	2,500	2,500	2,500
Total Expenditures	2,641	1,904	1,982	0	15,925	13,500	13,500	13,500
Net Change in Fund Balance	(49)	(14)	(14)	0	(2,425)	0	0	0
Cash Balance at Beginning of Fiscal Year	2,502	2,453	2,439	2,425	2,425	0	0	0
Cash Balance at End of Fiscal Year	2,453	2,439	2,425	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	\$2,453	\$2,439	\$2,425	\$2,425	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: MENTAL HEALTH AMBASSADORS STRONGSVILLE HIGH SCHOOL - 9911

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$150	\$1,750	\$1,750	\$1,750	\$1,750
Other Local Revenues	0	0	0	0	750	750	750	750
Total Revenues	0	0	0	150	2,500	2,500	2,500	2,500
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	33	1,617	1,500	1,500	1,500
Total Expenditures	0	0	0	33	2,617	2,500	2,500	2,500
Net Change in Fund Balance	0	0	0	117	(117)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	117	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	117	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	\$117	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: TECHNOLOGY CLUB STRONGSVILLE HIGH SCHOOL - 9912

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: SOCIEDAD HONORARIA HISPANICA STRONGSVILLE HIGH SCHOOL - 9913

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues	0	0	0	0	2,000	2,000	2,000	2,000
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	130	0	0	0	1,000	1,000	1,000	1,000
Supplies and Materials								
590 Other Supplies and Materials	227	0	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	357	0	0	0	3,850	2,286	2,000	2,000
Net Change in Fund Balance	(357)	0	0	0	(1,850)	(286)	0	0
Cash Balance at Beginning of Fiscal Year	2,493	2,136	2,136	2,136	2,136	286	0	0
Cash Balance at End of Fiscal Year	2,136	2,136	2,136	2,136	286	0	0	0
Year End Encumbrances Appropriated	58	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$2,078	\$2,136	\$2,136	\$2,136	\$286	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: FRENCH CLUB STRONGSVILLE HIGH SCHOOL - 9917

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$1,552	\$785	\$1,270	\$509	\$2,000	\$2,000	\$2,000	\$2,000
Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues	1,552	785	1,270	509	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	888	452	947	538	3,549	4,182	1,150	1,150
Other Objects								
883 Mememrials	0	0	0	0	200	200	200	200
889 Other Awards and Prizes	0	0	0	0	218	200	200	200
Total Other Objects	0	0	0	0	418	400	400	400
Total Expenditures	888	452	947	538	4,467	5,082	2,050	2,050
Net Change in Fund Balance	664	333	323	(29)	(2,417)	(3,032)	0	0
Cash Balance at Beginning of Fiscal Year	4,158	4,822	5,155	5,478	5,449	3,032	0	0
Cash Balance at End of Fiscal Year	4,822	5,155	5,478	5,449	3,032	0	0	0
Year End Encumbrances Appropriated	177	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$4,645	\$5,155	\$5,478	\$5,449	\$3,032	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN CLUB STRONGSVILLE HIGH SCHOOL - 9918

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$237	\$155	\$64	\$1,000	\$1,000	\$1,000	\$1,000
Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues	0	237	155	64	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	0	210	179	191	1,500	783	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	0	210	179	191	1,852	1,233	1,100	1,100
Net Change in Fund Balance	0	27	(24)	(127)	(752)	(133)	0	0
Cash Balance at Beginning of Fiscal Year	1,009	1,009	1,036	1,012	885	133	0	0
Cash Balance at End of Fiscal Year	1,009	1,036	1,012	885	133	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	\$1,036	\$1,012	\$885	\$133	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPANISH CLUB STRONGSVILLE HIGH SCHOOL - 9919

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	7	0	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	7	0	0	0	2,011	850	850	850
Net Change in Fund Balance	(7)	0	0	0	(1,161)	0	0	0
Cash Balance at Beginning of Fiscal Year	1,168	1,161	1,161	1,161	1,161	0	0	0
Cash Balance at End of Fiscal Year	1,161	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	\$1,161	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2023 STRONGSVILLE HIGH SCHOOL - 9923

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$38,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	7,500	4,767	0	0	0	0	0	0
Total Revenues	46,200	4,767	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	40,778	465	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	985	3,411	222	0	0	0	0	0
Other Objects								
883 Mememrials	0	0	5,640	0	0	0	0	0
Total Expenditures	41,763	3,876	5,862	0	0	0	0	0
Net Change in Fund Balance	4,437	891	(5,862)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	534	4,971	5,862	0	0	0	0	0
Cash Balance at End of Fiscal Year	4,971	5,862	0	0	0	0	0	0
Year End Encumbrances Appropriated	0	91	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$4,971	\$5,771	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: BUSINESS CLUB FUND STRONGSVILLE HIGH SCHOOL - 9927

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	120	0	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	120	0	439	400	400	400
Net Change in Fund Balance	0	0	(120)	0	(39)	0	0	0
Cash Balance at Beginning of Fiscal Year	159	159	159	39	39	0	0	0
Cash Balance at End of Fiscal Year	159	159	39	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	\$39	\$39	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: ROTARY INTERACT CLUB STRONGSVILLE HIGH SCHOOL - 9929

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
Other Local Revenues	100	0	0	300	250	250	250	250
Total Revenues	100	0	0	300	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	108	96	0	750	628	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	108	96	0	1,600	1,128	750	750
Net Change in Fund Balance	100	(108)	(96)	300	(850)	(378)	0	0
Cash Balance at Beginning of Fiscal Year	1,032	1,132	1,024	928	1,228	378	0	0
Cash Balance at End of Fiscal Year	1,132	1,024	928	1,228	378	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$1,132	\$1,024	\$928	\$1,228	\$378	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: RACHEL'S CHALLENGE STRONGSVILLE HIGH SCHOOL - 9932

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$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):								
<i>Other Financing Uses</i>								
910 Transfers Out	0	(779)	0	0	0	0	0	0
Total Other Financing Sources / (Uses)	0	(779)	0	0	0	0	0	0
Net Change in Fund Balance	0	(779)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	779	779	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	779	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	\$779	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: STUDENT COUNCIL STRONGSVILLE HIGH SCHOOL - 9941

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$26,390	\$28,496	\$29,029	\$22,098	\$31,100	\$31,100	\$31,100	\$31,100
Other Local Revenues	0	1	0	0	1,000	1,000	1,000	1,000
Total Revenues	26,390	28,497	29,029	22,098	32,100	32,100	32,100	32,100
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	2,477	4,163	12,351	4,090	15,000	20,000	15,000	15,000
Supplies and Materials								
590 Other Supplies and Materials	17,470	4,687	4,597	6,976	15,000	13,850	11,500	11,500
Capital Outlay								
640 Equipment	0	0	0	0	10,000	0	0	0
Other Objects								
881 Scholarships	0	0	0	0	50	50	50	50
883 Mememrials	11,500	20,416	18,897	27,241	25,000	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	11,500	20,416	18,897	27,241	25,600	5,600	5,600	5,600
Total Expenditures	31,447	29,266	35,845	38,307	65,600	39,450	32,100	32,100
Net Change in Fund Balance	(5,057)	(769)	(6,816)	(16,209)	(33,500)	(7,350)	0	0
Cash Balance at Beginning of Fiscal Year	70,151	65,094	64,325	57,509	41,300	7,800	450	450
Cash Balance at End of Fiscal Year	65,094	64,325	57,509	41,300	7,800	450	450	450
Year End Encumbrances Appropriated	7,078	0	13	450	450	450	450	450
Unencumbered Fund Balance at End of Fiscal Year	\$58,016	\$64,325	\$57,496	\$40,850	\$7,350	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2022 STRONGSVILLE HIGH SCHOOL - 9943

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	1,000	0	0	0	0	0	0	0
Total Revenues	1,000	0	0	0	0	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	2,184	0	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	2,081	0	0	0	0	0	0	0
Other Objects								
883 Mememrials	0	6,267	0	0	0	0	0	0
Total Expenditures	4,265	6,267	0	0	0	0	0	0
Net Change in Fund Balance	(3,265)	(6,267)	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	9,532	6,267	0	0	0	0	0	0
Cash Balance at End of Fiscal Year	6,267	0	0	0	0	0	0	0
Year End Encumbrances Appropriated	216	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$6,051	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL ART HONOR SOCIETY STRONGSVILLE HIGH SCHOOL - 9945

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$210	\$350	\$350	\$560	\$1,500	\$1,500	\$1,500	\$1,500
Other Local Revenues	200	200	0	0	250	250	250	250
Total Revenues	410	550	350	560	1,750	1,750	1,750	1,750
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	100	85	75	105	900	700	700	700
Supplies and Materials								
590 Other Supplies and Materials	787	81	87	843	2,500	500	500	500
Other Objects								
881 Scholarships	0	0	0	0	50	50	50	50
883 Mememrials	0	0	0	0	251	500	500	500
Total Other Objects	0	0	0	0	301	550	550	550
Total Expenditures	887	166	162	948	3,701	1,750	1,750	1,750
Net Change in Fund Balance	(477)	384	188	(388)	(1,951)	0	0	0
Cash Balance at Beginning of Fiscal Year	2,244	1,767	2,151	2,339	1,951	0	0	0
Cash Balance at End of Fiscal Year	1,767	2,151	2,339	1,951	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$1,767	\$2,151	\$2,339	\$1,951	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2021 STRONGSVILLE HIGH SCHOOL - 9953

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	405	0	0	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	2,513	0	0	0	0	0	0	0
Other Objects								
883 Mememrials	0	0	0	0	0	0	0	0
Total Expenditures	2,918	0	0	0	0	0	0	0
Net Change in Fund Balance	(2,918)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year	2,918	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2024 STRONGSVILLE HIGH SCHOOL - 9954

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$100	\$33,813	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	0	7,500	0	0	0	0	0	0
Total Revenues	100	41,313	0	0	0	0	0	0
Extracurricular Activities								
Salaries:								
113 Supplemental Cert-Salary/Wages	0	0	38	0	0	0	0	0
143 Noncert Supplemental Salary/Wages	0	0	112	0	0	0	0	0
Total Salaries	0	0	150	0	0	0	0	0
Fringe Benefits								
211 STRS - Employer's Share	0	0	5	0	0	0	0	0
221 SERS - Employer's Share	0	0	16	0	0	0	0	0
249 Cert Other Insurance Benefit	0	0	1	0	0	0	0	0
259 Noncert Other Insurance Benefit	0	0	1	0	0	0	0	0
Total Fringe Benefits	0	0	23	0	0	0	0	0
Purchase Services								
490 Other Purchased Services	0	34,162	1,350	0	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	80	1,044	892	0	0	0	0	0
Other Objects								
883 Mememrials	0	0	0	3,712	0	0	0	0
Total Expenditures	80	35,206	2,415	3,712	0	0	0	0
Net Change in Fund Balance	20	6,107	(2,415)	(3,712)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	20	6,127	3,712	0	0	0	0
Cash Balance at End of Fiscal Year	20	6,127	3,712	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	\$20	\$6,127	\$3,712	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2025 STRONGSVILLE HIGH SCHOOL - 9955

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$400	\$221	\$35,314	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	5	0	13,142	1,856	0	0	0	0
Total Revenues	405	221	48,456	1,856	0	0	0	0
Extracurricular Activities								
Salaries:								
143 Noncert Supplemental Salary/Wages	0	0	0	127	0	0	0	0
Fringe Benefits								
221 SERS - Employer's Share	0	0	0	18	0	0	0	0
259 Noncert Other Insurance Benefit	0	0	0	2	0	0	0	0
Total Fringe Benefits	0	0	0	20	0	0	0	0
Purchase Services								
490 Other Purchased Services	0	0	38,945	184	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	193	0	879	2,823	0	0	0	0
Other Objects								
883 Mememrials	0	0	0	0	7,767	0	0	0
Total Expenditures	193	0	39,824	3,154	7,767	0	0	0
Net Change in Fund Balance	212	221	8,632	(1,298)	(7,767)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	212	433	9,065	7,767	0	0	0
Cash Balance at End of Fiscal Year	212	433	9,065	7,767	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$212	\$433	\$9,065	\$7,767	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2026 STRONGSVILLE HIGH SCHOOL - 9956

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$32,675	\$1,000	\$0	\$0	\$0
Other Local Revenues	0	250	311	7,000	3,000	0	0	0
Total Revenues	0	250	311	39,675	4,000	0	0	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	35,614	3,500	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	239	371	3,512	0	0	0
Other Objects								
883 Mememrials	0	0	0	0	1,000	0	0	0
Total Expenditures	0	0	239	35,985	8,012	0	0	0
Net Change in Fund Balance	0	250	72	3,690	(4,012)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	250	322	4,012	0	0	0
Cash Balance at End of Fiscal Year	0	250	322	4,012	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	\$250	\$322	\$4,012	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2027 STRONGSVILLE HIGH SCHOOL - 9957

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$105	\$0	\$42,500	\$1,000	\$0	\$0
Other Local Revenues	0	0	0	0	10,000	2,500	0	0
Total Revenues	0	0	105	0	52,500	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	0	12,105	1,000	0	0
Other Objects								
883 Mememrials	0	0	0	0	500	1,500	0	0
Total Expenditures	0	0	0	0	52,605	3,500	0	0
Net Change in Fund Balance	0	0	105	0	(105)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	105	105	0	0	0
Cash Balance at End of Fiscal Year	0	0	105	105	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	\$105	\$105	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2028 STRONGSVILLE HIGH SCHOOL - 9958

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$314	\$750	\$42,500	\$1,000	\$0
Other Local Revenues	0	0	0	0	50	10,000	2,500	0
Total Revenues	0	0	0	314	800	52,500	3,500	0
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	0	0	564	40,000	500	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	0	0	400	12,000	1,000	0
Other Objects								
883 Mememrials	0	0	0	0	150	500	2,000	0
Total Expenditures	0	0	0	0	1,114	52,500	3,500	0
Net Change in Fund Balance	0	0	0	314	(314)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	314	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	314	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	\$314	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: CLASS OF 2029 STRONGSVILLE HIGH SCHOOL - 9959

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$0	\$750	\$1,000	\$42,500	\$1,000
Other Local Revenues	0	0	0	0	50	200	10,000	2,500
Total Revenues	0	0	0	0	800	1,200	52,500	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	12,000	1,000
Capital Outlay								
640 Equipment	0	0	0	0	0	0	0	0
Other Objects								
883 Mememrials	0	0	0	0	150	100	500	2,000
Total Expenditures	0	0	0	0	800	1,200	52,500	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
STUDENT MANAGED ACTIVITY BUDGET CENTER: YOUTH OPTIMIST ADVISORS STRONGSVILLE HIGH SCHOOL - 9961

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$762	\$1,250	\$1,250	\$1,250	\$1,250
Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues	0	0	0	762	1,300	1,300	1,300	1,300
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	0	0	743	1,000	673	625	625
Other Objects								
883 Mememrials	0	0	0	0	175	175	175	175
Total Expenditures	0	0	0	743	1,675	1,348	1,300	1,300
Net Change in Fund Balance	0	0	0	19	(375)	(48)	0	0
Cash Balance at Beginning of Fiscal Year	404	404	404	404	423	48	0	0
Cash Balance at End of Fiscal Year	404	404	404	423	48	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	\$423	\$48	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: RHO KAPPA NHS STRONGSVILLE HIGH SCHOOL - 9962

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$840	\$525	\$780	\$480	\$1,500	\$1,500	\$1,500	\$1,500
Other Local Revenues	0	0	0	0	50	50	50	50
Total Revenues	840	525	780	480	1,550	1,550	1,550	1,550
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	660	675	400	390	1,500	500	500	500
Supplies and Materials								
590 Other Supplies and Materials	0	225	0	267	2,168	1,676	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	660	900	400	657	4,218	2,726	1,550	1,550
Net Change in Fund Balance	180	(375)	380	(177)	(2,668)	(1,176)	0	0
Cash Balance at Beginning of Fiscal Year	3,836	4,016	3,641	4,021	3,844	1,176	0	0
Cash Balance at End of Fiscal Year	4,016	3,641	4,021	3,844	1,176	0	0	0
Year End Encumbrances Appropriated	0	0	0	960	960	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$4,016	\$3,641	\$4,021	\$2,884	\$216	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: GERMAN NHS STRONGSVILLE HIGH SCHOOL - 9963

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$125	\$190	\$57	\$76	\$550	\$550	\$550	\$550
Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues	125	190	57	76	650	650	650	650
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	100	0	0	0	300	300	300	300
Supplies and Materials								
590 Other Supplies and Materials	0	200	57	71	250	200	200	200
Other Objects								
883 Mememrials	0	0	0	0	230	150	150	150
Total Expenditures	100	200	57	71	780	650	650	650
Net Change in Fund Balance	25	(10)	0	5	(130)	0	0	0
Cash Balance at Beginning of Fiscal Year	110	135	125	125	130	0	0	0
Cash Balance at End of Fiscal Year	135	125	125	130	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$135	\$125	\$125	\$130	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL ENGLISH HONORS SOCIETY STRONGSVILLE HIGH SCHOOL - 9964

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$1,112	\$1,080	\$1,110	\$530	\$1,750	\$1,750	\$1,750	\$1,750
Other Local Revenues	0	0	0	0	100	100	100	100
Total Revenues	1,112	1,080	1,110	530	1,850	1,850	1,850	1,850
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	615	480	570	240	1,000	500	500	500
Supplies and Materials								
590 Other Supplies and Materials	108	405	286	272	1,056	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	723	885	856	512	2,706	1,850	1,850	1,850
Net Change in Fund Balance	389	195	254	18	(856)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	389	584	838	856	0	0	0
Cash Balance at End of Fiscal Year	389	584	838	856	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$389	\$584	\$838	\$856	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: KEY CLUB STRONGSVILLE HIGH SCHOOL - 9965

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$8,654	\$5,648	\$6,502	\$8,004	\$10,500	\$10,500	\$10,500	\$10,500
Other Local Revenues	0	190	0	242	500	500	500	500
Total Revenues	8,654	5,838	6,502	8,246	11,000	11,000	11,000	11,000
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	4,588	1,960	2,110	3,652	5,500	5,000	5,000	5,000
Supplies and Materials								
590 Other Supplies and Materials	1,997	2,607	2,197	3,537	2,877	5,838	2,750	2,750
Other Objects								
883 Mememrials	3,800	1,464	0	1,080	4,092	2,500	2,500	2,500
891 Student Activity Payments	0	0	0	0	1,500	750	750	750
Total Other Objects	3,800	1,464	0	1,080	5,592	3,250	3,250	3,250
Total Expenditures	10,385	6,031	4,307	8,269	13,969	14,088	11,000	11,000
Net Change in Fund Balance	(1,731)	(193)	2,195	(23)	(2,969)	(3,088)	0	0
Cash Balance at Beginning of Fiscal Year	5,809	4,078	3,885	6,080	6,057	3,088	0	0
Cash Balance at End of Fiscal Year	4,078	3,885	6,080	6,057	3,088	0	0	0
Year End Encumbrances Appropriated	0	0	0	301	301	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$4,078	\$3,885	\$6,080	\$5,756	\$2,787	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL SCIENCE HONORS STRONGSVILLE HIGH SCHOOL - 9965

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$935	\$1,175	\$2,700	\$2,700	\$2,700	\$2,700
Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues	0	0	935	1,175	3,200	3,200	3,200	3,200
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	0	0	75	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	580	990	1,190	1,050	1,050	1,050
Total Materials and Supplies	0	0	580	990	1,690	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	655	1,065	3,590	3,200	3,200	3,200
Net Change in Fund Balance	0	0	280	110	(390)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	280	390	0	0	0
Cash Balance at End of Fiscal Year	0	0	280	390	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	\$280	\$390	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: PSI ALPHA HONORS STRONGSVILLE HIGH SCHOOL - 9965

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: TRI M HONORS STRONGSVILLE HIGH SCHOOL - 9965

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$0	\$0	\$0	\$2,860	\$8,000	\$8,000	\$8,000	\$8,000
Other Local Revenues	0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues	0	0	0	2,860	9,000	9,000	9,000	9,000
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	2,293	8,417	7,850	7,850	7,850
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	2,293	9,567	9,000	9,000	9,000
Net Change in Fund Balance	0	0	0	567	(567)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	0	0	0	567	0	0	0
Cash Balance at End of Fiscal Year	0	0	0	567	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	\$567	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
STUDENT MANAGED ACTIVITY BUDGET CENTER: NATIONAL HONORS SOCIETY STRONGSVILLE HIGH SCHOOL - 9985

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$4,288	\$4,357	\$4,105	\$3,136	\$5,750	\$5,750	\$5,750	\$5,750
Other Local Revenues	73	0	0	0	500	500	500	500
Total Revenues	4,361	4,357	4,105	3,136	6,250	6,250	6,250	6,250
Extracurricular Activities								
Purchase Services								
490 Other Purchased Services	813	486	385	385	1,000	1,000	1,000	1,000
Supplies and Materials								
590 Other Supplies and Materials	2,438	3,211	2,421	2,152	4,446	3,426	3,250	3,250
Other Objects								
883 Mememrials	1,422	1,310	1,185	745	2,000	2,000	2,000	2,000
Total Expenditures	4,673	5,007	3,991	3,282	7,446	6,426	6,250	6,250
Net Change in Fund Balance	(312)	(650)	114	(146)	(1,196)	(176)	0	0
Cash Balance at Beginning of Fiscal Year	2,366	2,054	1,404	1,518	1,372	176	0	0
Cash Balance at End of Fiscal Year	2,054	1,404	1,518	1,372	176	0	0	0
Year End Encumbrances Appropriated	0	0	80	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$2,054	\$1,404	\$1,438	\$1,372	\$176	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

STUDENT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

STUDENT MANAGED ACTIVITY BUDGET CENTER: SPIRIT SQUAD STRONGSVILLE HIGH SCHOOL - 9990

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$79	\$0	\$0	\$0	\$500	\$500	\$500	\$500
Other Local Revenues	1,500	1,500	0	0	1,000	1,000	1,000	1,000
Total Revenues	1,579	1,500	0	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	235	1,099	495	0	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	235	1,099	495	0	2,750	1,500	1,500	1,500
Total Expenditures	235	1,099	495	0	2,750	1,500	1,500	1,500
Net Change in Fund Balance	1,344	401	(495)	0	(1,250)	0	0	0
Cash Balance at Beginning of Fiscal Year	0	1,344	1,745	1,250	1,250	0	0	0
Cash Balance at End of Fiscal Year	1,344	1,745	1,250	1,250	0	0	0	0
Year End Encumbrances Appropriated	650	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$694	\$1,745	\$1,250	\$1,250	\$0	\$0	\$0	\$0

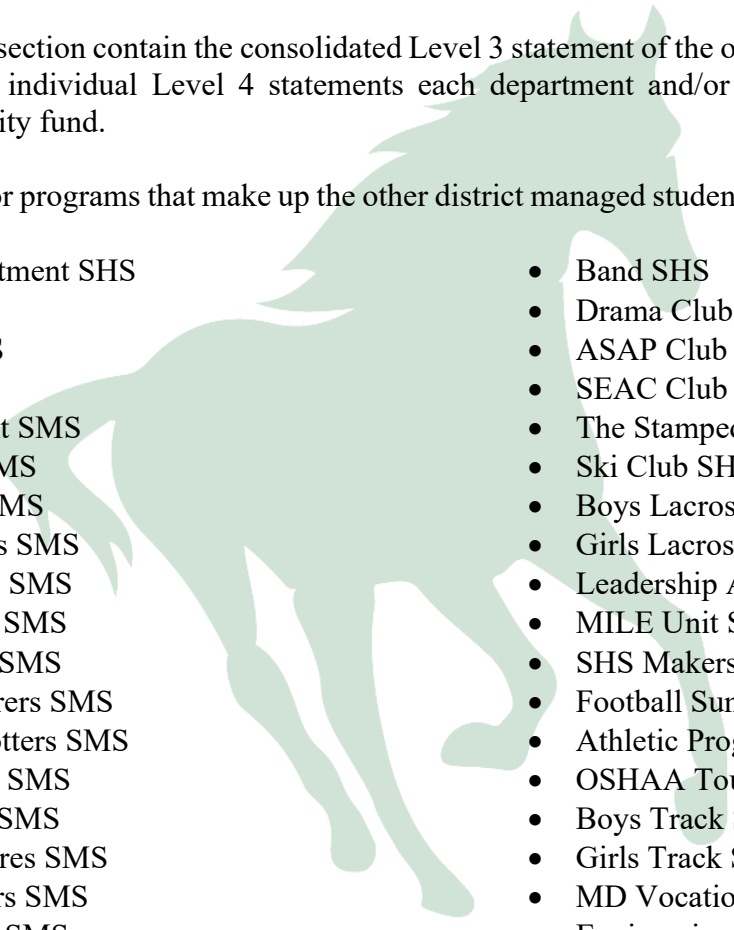
DISTRICT MANAGED STUDENT ACTIVITY FUND

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
 - 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
 - MILE Unit SHS
 - SHS Makers SHS
 - Football Summer Camp SHS
 - Athletic Programs 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 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.

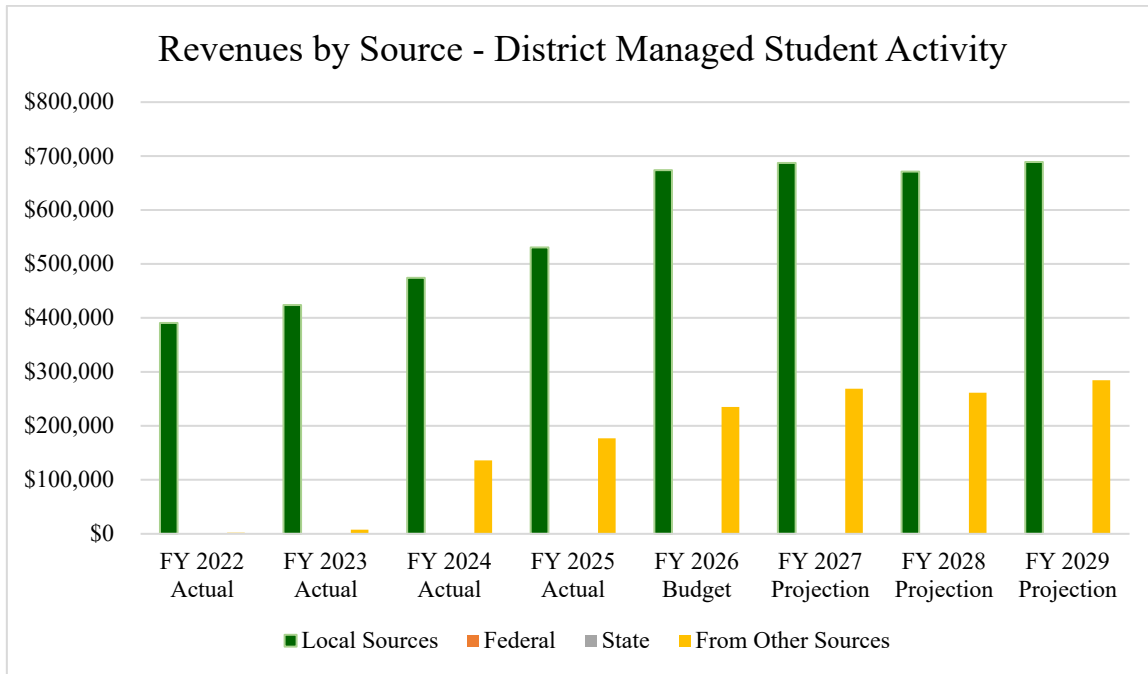
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$332,468	\$373,115	\$418,859	\$424,749	\$549,028	\$572,528	\$556,528	\$573,828
Other Local Revenues	58,285	50,656	55,421	105,946	124,700	114,600	114,600	115,100
From Other Sources	1,760	7,610	135,902	176,922	235,050	268,845	261,345	284,445
Total Revenues	392,513	431,381	610,182	707,617	908,778	955,973	932,473	973,373



Local Sources:

For FY 26, revenue from local sources makes up 74.1% 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 26, revenue from other sources make up 25.9% 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.

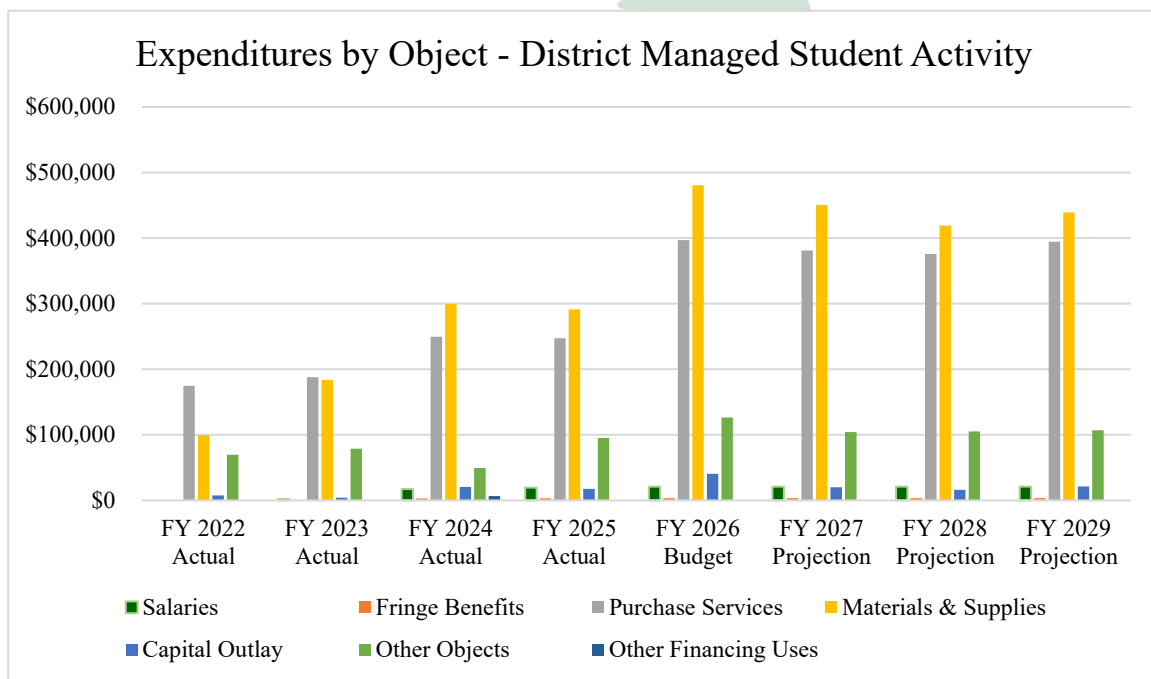
Expenditures:

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								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$0	\$1,905	\$17,188	\$19,472	\$20,850	\$20,850	\$20,850	\$20,850
Fringe Benefits	0	294	2,666	3,015	3,224	3,224	3,224	3,224
Purchase Services	174,704	187,848	249,537	247,219	396,931	381,163	375,725	394,525
Materials and Supplies	99,332	183,312	299,331	291,163	480,356	450,726	419,153	439,077
Capital Outlay	7,334	3,942	20,294	17,440	40,338	19,838	15,975	20,975
Other Objects	69,413	78,669	49,481	94,973	126,294	104,030	105,055	106,630
Other Financing Uses	0	0	6,524	13	0	0	0	0
Total Expenditures	350,783	455,970	645,021	673,295	1,067,993	979,831	939,982	985,281



Significant Expenditure Changes and Assumptions

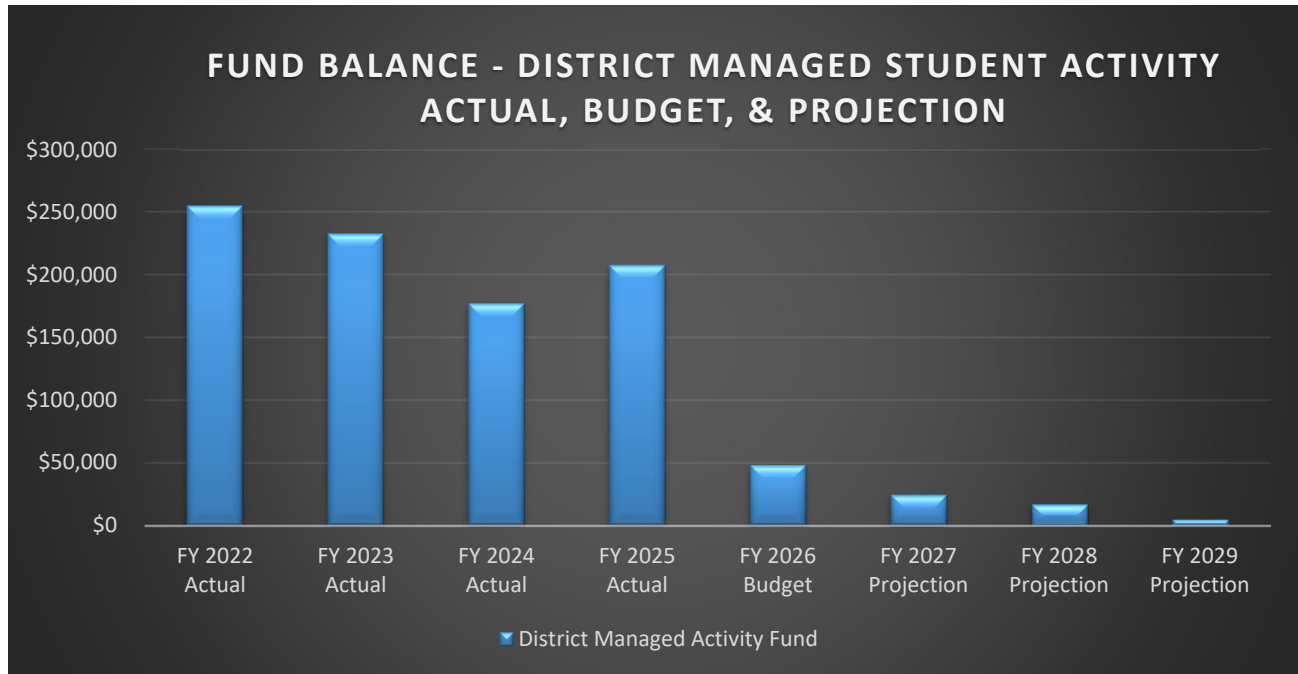
Expenditures fluctuate annually based on student activity group needs and available resources. As fundraising accounts, spending varies with student interest and participation levels.

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 2026 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$241,343	\$283,073	\$258,484	\$223,645	\$257,967	\$98,752	\$74,894	\$67,385
Ending Cash Balance	283,073	258,484	223,645	257,967	98,752	74,894	67,385	55,477
Year End Encumbrances	28,087	25,865	46,468	50,400	50,400	50,310	50,310	50,310
Unencumbered Fund Balance	254,986	232,619	177,177	207,567	48,352	24,584	17,075	5,167

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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DISTRICT MANAGED ACTIVITY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$332,468	\$373,115	\$418,859	\$424,749	\$549,028	\$572,528	\$556,528	\$573,828
	Other Local Revenues	58,285	50,656	55,421	105,946	124,700	114,600	114,600	115,100
Total Revenues		390,753	423,771	474,280	530,695	673,728	687,128	671,128	688,928
Support Services:									
	Salaries	0	1,905	0	0	0	0	0	0
	Fringe Benefits	0	294	0	0	0	0	0	0
Total Support Services		0	2,199	0	0	0	0	0	0
Extracurricular Activities									
	Salaries	0	0	17,188	19,472	20,850	20,850	20,850	20,850
	Fringe Benefits	0	0	2,666	3,015	3,224	3,224	3,224	3,224
	Purchase Services	174,704	187,848	249,537	247,219	396,931	381,163	375,725	394,525
	Materials and Supplies	99,332	183,312	299,331	291,163	480,356	450,726	419,153	439,077
	Capital Outlay	7,334	3,942	20,294	17,440	40,338	19,838	15,975	20,975
	Other Objects	69,413	78,669	49,481	94,973	126,294	104,030	105,055	106,630
Total Extracurricular Activities		350,783	453,771	638,497	673,282	1,067,993	979,831	939,982	985,281
Total Expenditures		350,783	455,970	638,497	673,282	1,067,993	979,831	939,982	985,281
Excess of Revenues Over / (Under) Expenditures		39,970	(32,199)	(164,217)	(142,587)	(394,265)	(292,703)	(268,854)	(296,353)
Other Financing Sources / (Uses):									
	Transfers Out	0	0	(6,524)	(13)	0	0	0	0
	Transfers In	1,760	7,610	135,902	176,922	235,050	268,845	261,345	284,445
Total Other Financing Sources / (Uses)		1,760	7,610	129,378	176,909	235,050	268,845	261,345	284,445
Net Change in Fund Balance		41,730	(24,589)	(34,839)	34,322	(159,215)	(23,858)	(7,509)	(11,908)
Cash Balance at Beginning of Fiscal Year		241,343	283,073	258,484	223,645	257,967	98,752	74,894	67,385
Cash Balance at End of Fiscal Year		283,073	258,484	223,645	257,967	98,752	74,894	67,385	55,477
Year End Encumbrances Appropriated		28,087	25,865	46,468	50,400	50,400	50,310	50,310	50,310
Unencumbered Fund Balance at End of Fiscal Year		\$254,986	\$232,619	\$177,177	\$207,567	\$48,352	\$24,584	\$17,075	\$5,167

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL DISTRICT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$332,468	\$373,115	\$418,859	\$424,749	\$549,028	\$572,528	\$556,528	\$573,828
		Other Local Revenues	58,285	50,656	55,421	105,946	124,700	114,600	114,600	115,100
Total Revenues			390,753	423,771	474,280	530,695	673,728	687,128	671,128	688,928
Support Services:										
		Salaries:								
	144	Noncertificated Overtime	0	1,905	0	0	0	0	0	0
		Fringe Benefits								
	221	SERS - Employer's Share	0	269	0	0	0	0	0	0
Total Support Services			0	2,199	0	0	0	0	0	0
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	0	0	0	1,863	2,350	2,350	2,350	2,350
	190	Other Salary and Wages	0	0	17,188	17,609	18,500	18,500	18,500	18,500
Total Salaries			0	0	17,188	19,472	20,850	20,850	20,850	20,850
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	0	261	329	329	329	329
	249	Cert Other Insurance Benefit	0	0	0	28	35	35	35	35
	290	Other Benefits	0	0	2,666	2,726	2,860	2,860	2,860	2,860
Total Fringe Benefits			0	0	2,666	3,015	3,224	3,224	3,224	3,224
		Purchase Services								
	419	Other Prof/Tech Services	73,739	86,710	85,655	88,316	101,620	111,540	110,640	117,640
	423	Repairs/Maintenance Services	9,891	8,117	14,100	10,641	12,000	15,000	12,000	15,000
	425	Rentals	862	0	41,152	42,090	50,548	49,600	49,800	55,800
	431	Certified Travel Reimbursement	1,612	3,399	3,472	4,832	2,500	2,500	2,500	2,500
	432	Cert Meeting Expense	505	4,269	5,088	6,566	7,112	10,000	10,000	12,500
	461	Printing and Binding	351	0	0	0	0	0	0	0
	490	Other Purchased Services	87,744	85,353	98,435	92,939	223,151	192,523	190,785	191,085
Total Purchase Services			174,704	187,848	249,537	247,219	396,931	381,163	375,725	394,525
		Supplies and Materials								
	510	General Supplies	3,922	11,629	14,755	5,824	30,615	28,000	28,000	28,000
	512	Office Supplies	0	520	619	882	1,250	1,500	1,750	2,000
	514	Health/Hygiene Supplies	4,122	6,168	7,850	9,204	10,000	10,100	10,200	10,300
	516	Software Materials	8,559	11,692	26,040	18,621	48,023	45,750	45,750	49,250
	519	Other General Supplies	0	0	0	81	0	0	0	0
	560	Food	0	0	161	2,065	3,750	3,200	3,200	3,400
	573	Equipment and Furniture	23,774	31,529	41,133	46,429	64,072	66,150	63,850	74,350
	590	Other Supplies and Materials	58,955	121,774	208,773	208,057	322,646	296,026	266,403	271,777
Total Materials and Supplies			99,332	183,312	299,331	291,163	480,356	450,726	419,153	439,077
		Capital Outlay								
	640	Equipment	7,334	3,942	20,294	17,440	40,338	19,838	15,975	20,975
		Other Objects								
	849	Other Dues and Fees	27,717	35,113	27,795	36,680	39,990	35,600	35,600	36,250
	881	Scholarships	3,500	2,500	500	2,500	10,600	9,100	9,100	9,100
	883	Mememrials	0	0	840	0	10,013	6,075	6,075	6,075
	889	Other Awards and Prizes	9,281	11,699	9,032	17,054	24,192	30,405	30,905	31,505
	890	Other Misc. Expenditures	1,535	18,061	1,154	2,660	17,913	1,050	1,050	1,050
	891	Student Activity Payments	27,380	11,296	10,160	36,079	23,586	21,800	22,325	22,650
Total Other Objects			69,413	78,669	49,481	94,973	126,294	104,030	105,055	106,630
Total Extracurricular Activities			350,783	453,771	638,497	673,282	1,067,993	979,831	939,982	985,281
Total Expenditures			350,783	455,970	638,497	673,282	1,067,993	979,831	939,982	985,281
Excess of Revenues Over / (Under) Ependitures			39,970	(32,199)	(164,217)	(142,587)	(394,265)	(292,703)	(268,854)	(296,353)

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL DISTRICT MANAGED ACTIVITY

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
910	Transfers Out		0	0	(6,524)	(13)	0	0	0	0
911	Transfers In		1,760	7,610	135,902	176,922	235,050	268,845	261,345	284,445
Total Other Financing Sources / (Uses)			1,760	7,610	129,378	176,909	235,050	268,845	261,345	284,445
Net Change in Fund Balance			41,730	(24,589)	(34,839)	34,322	(159,215)	(23,858)	(7,509)	(11,908)
Cash Balance at Beginning of Fiscal Year			241,343	283,073	258,484	223,645	257,967	98,752	74,894	67,385
Cash Balance at End of Fiscal Year			283,073	258,484	223,645	257,967	98,752	74,894	67,385	55,477
Year End Encumbrances Appropriated			28,087	25,865	46,468	50,400	50,400	50,310	50,310	50,310
Unencumbered Fund Balance at End of Fiscal Year			\$254,986	\$232,619	\$177,177	\$207,567	\$48,352	\$24,584	\$17,075	\$5,167

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC DEPARTMENT - 0000

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$150,344	\$150,488	\$184,231	\$171,418	\$160,000	\$176,000	\$160,000	\$176,500
Other Local Revenues	17,480	22,266	26,077	43,322	30,600	30,600	30,600	30,800
Total Revenues	167,824	172,754	210,308	214,740	190,600	206,600	190,600	207,300
Extracurricular Activities								
Salaries:								
190 Other Salary and Wages	0	0	13,651	15,248	15,000	15,000	15,000	15,000
Fringe Benefits								
290 Other Benefits	0	0	2,113	2,362	2,320	2,320	2,320	2,320
Purchase Services								
419 Other Prof/Tech Services	71,103	82,323	69,584	74,330	82,380	84,780	83,180	89,180
423 Repairs/Maintenance Services	9,891	8,117	14,100	10,641	12,000	15,000	12,000	15,000
425 Rentals	862	0	41,152	42,090	50,548	49,600	49,800	55,800
431 Certified Travel Reimbursement	1,612	3,399	3,472	4,832	2,500	2,500	2,500	2,500
432 Cert Meeting Expense	505	4,269	5,088	6,566	7,112	10,000	10,000	12,500
439 Travel/Mileage/Meeting Expense	0	0	1,466	1,835	0	0	0	0
461 Printing and Binding	351	0	0	0	0	0	0	0
490 Other Purchased Services	997	1,125	1,940	0	150	0	0	0
Total Purchase Services	85,321	99,233	136,802	140,294	154,690	161,880	157,480	174,980
Supplies and Materials								
512 Office Supplies	0	520	619	882	1,250	1,500	1,750	2,000
514 Health/Hygiene Supplies	4,122	6,168	7,850	9,204	10,000	10,100	10,200	10,300
516 Software Materials	8,559	11,692	26,040	18,621	48,023	45,750	45,750	49,250
519 Other General Supplies	0	0	0	81	0	0	0	0
560 Food	0	0	161	1,304	1,000	1,000	1,000	1,200
571 Land	0	0	0	0	0	0	0	0
573 Equipment and Furniture	23,774	31,529	41,133	46,429	64,072	66,150	63,850	74,350
590 Other Supplies and Materials	0	8,225	53,234	55,634	45,505	62,250	39,300	56,750
Total Materials and Supplies	36,455	58,134	129,037	132,155	169,850	186,750	161,850	193,850
Capital Outlay								
640 Equipment	330	690	10,504	6,925	1,500	2,500	0	0
Other Objects								
849 Other Dues and Fees	27,717	35,113	27,795	36,680	39,990	35,600	35,600	36,250
889 Other Awards and Prizes	7,619	7,528	6,496	10,690	10,950	18,200	18,450	18,700
890 Other Misc. Expenditures	1,304	0	998	2,660	3,600	0	0	0
Total Other Objects	36,640	42,641	35,289	50,030	54,540	53,800	54,050	54,950
Total Expenditures	158,746	200,698	327,396	347,014	397,900	422,250	390,700	441,100
Excess of Revenues Over / (Under) Expenditures	9,078	(27,944)	(117,088)	(132,274)	(207,300)	(215,650)	(200,100)	(233,800)
Other Financing Sources / (Uses):								
Other Financing Uses								
911 Transfers In	0	0	102,428	139,703	207,300	215,650	200,100	233,800
Total Other Financing Sources / (Uses)	0	0	102,428	139,703	207,300	215,650	200,100	233,800
Net Change in Fund Balance	9,078	(27,944)	(14,660)	7,429	0	0	0	0
Cash Balance at Beginning of Fiscal Year	42,102	51,180	23,236	8,576	16,005	16,005	16,005	16,005
Cash Balance at End of Fiscal Year	51,180	23,236	8,576	16,005	16,005	16,005	16,005	16,005
Year End Encumbrances Appropriated	1,850	481	8,576	16,005	16,005	16,005	16,005	16,005
Unencumbered Fund Balance at End of Fiscal Year	\$49,330	\$22,755	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB STRONGSVILLE MIDDLE SCHOOL - 9610

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$4,080	\$4,770	\$5,980	\$5,980	\$5,980	\$5,980
Total Revenues			0	0	4,080	4,770	5,980	5,980	5,980	5,980
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	3,500	4,750	6,706	5,980	5,980	5,980
Total Expenditures			0	0	3,500	4,750	6,706	5,980	5,980	5,980
Net Change in Fund Balance			0	0	580	20	(726)	0	0	0
Cash Balance at Beginning of Fiscal Year			126	126	126	706	726	0	0	0
Cash Balance at End of Fiscal Year			126	126	706	726	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	\$706	\$726	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA STRONGSVILLE MIDDLE SCHOOL - 9633

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$22,436	\$10,147	\$4,194	\$6,411	\$6,025	\$6,025	\$6,025	\$6,025
		Other Local Revenues	123	1,785	1,232	0	3,200	3,200	3,200	3,200
Total Revenues			22,559	11,932	5,426	6,411	9,225	9,225	9,225	9,225
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	0	0	0	0	1,000	1,500	1,500	1,500
	490	Other Purchased Services	484	3,398	3,830	3,220	1,500	1,500	1,500	1,500
	Total Purchase Services		484	3,398	3,830	3,220	2,500	3,000	3,000	3,000
	Supplies and Materials									
	510	General Supplies	1,280	10,014	11,411	2,369	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	209	2,000	1,000	1,000	1,000
	Total Materials and Supplies		1,280	10,014	11,411	2,578	5,875	3,200	3,200	3,200
	Capital Outlay									
	640	Equipment	862	0	0	0	3,000	3,288	1,925	1,925
	Other Objects									
	889	Other Awards and Prizes	0	150	0	225	100	100	100	100
	891	Student Activity Payments	10,415	0	0	0	0	1,000	1,000	1,000
	Total Other Objects		10,415	150	0	225	100	1,100	1,100	1,100
Total Expenditures			13,041	13,562	15,241	6,023	11,475	10,588	9,225	9,225
Net Change in Fund Balance			9,518	(1,630)	(9,815)	388	(2,250)	(1,363)	0	0
Cash Balance at Beginning of Fiscal Year			5,186	14,704	13,074	3,259	3,647	1,397	34	34
Cash Balance at End of Fiscal Year			14,704	13,074	3,259	3,647	1,397	34	34	34
Year End Encumbrances Appropriated			2,178	1,450	84	34	34	34	34	34
Unencumbered Fund Balance at End of Fiscal Year			\$12,526	\$11,624	\$3,175	\$3,613	\$1,363	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE MIDDLE SCHOOL - 9634

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$15,950	\$2,028	\$2,036	\$1,935	\$31,823	\$31,823	\$31,823	\$31,823
		Other Local Revenues	0	1,453	0	5,480	7,500	7,500	7,500	7,500
Total Revenues			15,950	3,481	2,036	7,415	39,323	39,323	39,323	39,323
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	546	147	0	0	4,500	4,500	4,500	4,500
	490	Other Purchased Services	0	1,445	0	0	15,000	15,000	15,000	15,000
	Total Purchase Services		546	1,592	0	0	19,500	19,500	19,500	19,500
	Supplies and Materials									
	510	General Supplies	1,244	1,187	1,403	1,139	4,000	4,000	4,000	4,000
	560	Food	0	0	0	0	100	100	100	100
	590	Other Supplies and Materials	0	255	1,545	108	7,000	6,500	6,500	6,500
	Total Materials and Supplies		1,244	1,442	2,948	1,247	11,100	10,600	10,600	10,600
	Capital Outlay									
	640	Equipment	0	0	0	0	2,000	5,000	5,000	5,000
	Other Objects									
	889	Other Awards and Prizes	0	337	0	103	1,000	1,000	1,000	1,000
	891	Student Activity Payments	8,210	2,245	1,800	1,875	5,892	5,000	5,000	5,000
	Total Other Objects		8,210	2,582	1,800	1,978	6,892	6,000	6,000	6,000
Total Expenditures			10,000	5,616	4,748	3,225	39,492	41,100	41,100	41,100
Net Change in Fund Balance			5,950	(2,135)	(2,712)	4,190	(169)	(1,777)	(1,777)	(1,777)
Cash Balance at Beginning of Fiscal Year			1,070	7,020	4,885	2,173	6,363	6,194	4,417	2,640
Cash Balance at End of Fiscal Year			7,020	4,885	2,173	6,363	6,194	4,417	2,640	863
Year End Encumbrances Appropriated			1,000	1,718	181	358	358	358	358	358
Unencumbered Fund Balance at End of Fiscal Year			\$6,020	\$3,167	\$1,992	\$6,005	\$5,836	\$4,059	\$2,282	\$505

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ART DEPARTMENT STRONGSVILLE MIDDLE SCHOOL - 9635

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DRAMA CLUB STRONGSVILLE MIDDLE SCHOOL - 9636

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$0	\$0	\$0	\$1,325	\$1,500	\$10,000	\$10,000	\$10,000
		Other Local Revenues	0	0	0	10,000	0	0	0	0
Total Revenues			0	0	0	11,325	1,500	10,000	10,000	10,000
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	0	0	0	1,863	2,350	2,350	2,350	2,350
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	0	261	329	329	329	329
	249	Cert Other Insurance Benefit	0	0	0	28	35	35	35	35
		Total Fringe Benefits	0	0	0	289	364	364	364	364
		Purchase Services								
	490	Other Purchased Services	0	0	0	0	3,762	3,643	3,643	3,643
		Supplies and Materials								
	590	Other Supplies and Materials	0	0	0	435	3,762	3,643	3,643	3,643
Total Expenditures			0	0	0	2,587	10,238	10,000	10,000	10,000
Net Change in Fund Balance			0	0	0	8,738	(8,738)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	0	8,738	0	0	0
Cash Balance at End of Fiscal Year			0	0	0	8,738	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	\$8,738	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE MIDDLE SCHOOL - 9637

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$6,473	\$1,129	\$4,568	\$1,823	\$26,500	\$26,500	\$26,500	\$26,500
		Other Local Revenues	0	50	0	1,495	400	400	400	400
Total Revenues			6,473	1,179	4,568	3,318	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	0	0	0	0	500	500	500	500
	Total Purchase Services		0	0	0	0	1,000	1,000	1,000	1,000
	Supplies and Materials									
	510	General Supplies	1,157	479	190	0	4,000	4,000	4,000	4,000
	590	Other Supplies and Materials	2,402	204	2,970	2,764	18,628	16,900	16,900	16,900
	Total Materials and Supplies		3,559	683	3,160	2,764	22,628	20,900	20,900	20,900
	Other Objects									
	891	Student Activity Payments	6,842	2,085	1,807	0	5,000	5,000	5,000	5,000
Total Expenditures			10,401	2,768	4,967	2,764	28,628	26,900	26,900	26,900
Net Change in Fund Balance			(3,928)	(1,589)	(399)	554	(1,728)	0	0	0
Cash Balance at Beginning of Fiscal Year			7,090	3,162	1,573	1,174	1,728	0	0	0
Cash Balance at End of Fiscal Year			3,162	1,573	1,174	1,728	0	0	0	0
Year End Encumbrances Appropriated			50	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,112	\$1,573	\$1,174	\$1,728	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADMIRALS STRONGSVILLE MIDDLE SCHOOL - 9640

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$13	\$0	\$0	\$1,472	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues			13	0	0	1,472	2,500	2,500	2,500	2,500
<i>Extracurricular Activities</i>										
		<i>Supplies and Materials</i>								
	510	General Supplies	0	0	0	1,485	2,500	2,500	2,500	2,500
Total Expenditures			0	0	0	1,485	2,500	2,500	2,500	2,500
Net Change in Fund Balance			13	0	0	(13)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	13	13	13	0	0	0	0
Cash Balance at End of Fiscal Year			13	13	13	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	\$13	\$13	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CAPTAINS STRONGSVILLE MIDDLE SCHOOL - 9641

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	1,000	0	0	0	0	0	0
Total Revenues			0	1,000	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	191	0	1,809	1,000	1,000	1,000
Total Expenditures			0	0	191	0	1,809	1,000	1,000	1,000
Net Change in Fund Balance			0	1,000	(191)	0	(809)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	1,000	809	809	0	0	0
Cash Balance at End of Fiscal Year			0	1,000	809	809	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	\$1,000	\$809	\$809	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUISERS STRONGSVILLE MIDDLE SCHOOL - 9642

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	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
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VIKINGS STRONGSVILLE MIDDLE SCHOOL - 9643

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DISCOVERERS STRONGSVILLE MIDDLE SCHOOL - 9644

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$6,399	\$6,700	\$5,000	\$5,000	\$5,000
		Other Local Revenues	333	0	10	0	0	0	0	0
Total Revenues			333	0	10	6,399	6,700	5,000	5,000	5,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	6,712	2,500	2,500	2,500
	Supplies and Materials									
	510	General Supplies	0	0	0	0	0	2,500	2,500	2,500
	Other Objects									
	889	Other Awards and Prizes	0	325	0	0	0	0	0	0
	891	Student Activity Payments	0	0	0	6,405	0	0	0	0
	Total Other Objects		0	325	0	6,405	0	0	0	0
Total Expenditures			0	325	0	6,405	6,712	5,000	5,000	5,000
Net Change in Fund Balance			333	(325)	10	(6)	(12)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	333	8	18	12	0	0	0
Cash Balance at End of Fiscal Year			333	8	18	12	0	0	0	0
Year End Encumbrances Appropriated			325	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$8	\$8	\$18	\$12	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM GLOBETROTTERS STRONGSVILLE MIDDLE SCHOOL - 9645

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	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
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIONEERS STRONGSVILLE MIDDLE SCHOOL - 9646

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	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
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM SEEKERS STRONGSVILLE MIDDLE SCHOOL - 9647

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM ADVENTURERS STRONGSVILLE MIDDLE SCHOOL - 9648

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	905	0	0	0	0
Total Revenues			0	0	0	905	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	590	Other Supplies and Materials	90	341	347	254	754	500	500	500
	Other Objects									
	889	Other Awards and Prizes	0	0	277	340	450	0	0	0
	891	Student Activity Payments	0	0	0	40	300	500	500	500
	Total Other Objects		0	0	277	380	750	500	500	500
Total Expenditures			90	341	624	634	1,504	1,000	1,000	1,000
Net Change in Fund Balance			(90)	(341)	(624)	271	(504)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,288	1,198	857	233	504	0	0	0
Cash Balance at End of Fiscal Year			1,198	857	233	504	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,198	\$857	\$233	\$504	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM CRUSADERS STRONGSVILLE MIDDLE SCHOOL - 9649

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	440	618	1,134	2,200	2,200	2,200	2,200
Total Revenues			0	440	618	1,134	2,400	2,400	2,400	2,400
Extracurricular Activities										
	Supplies and Materials									
	560	Food	0	0	0	254	0	0	0	0
	590	Other Supplies and Materials	0	74	347	341	700	700	700	700
	Total Materials and Supplies		0	74	347	595	700	700	700	700
	Other Objects									
	889	Other Awards and Prizes	0	0	277	0	500	500	500	500
	891	Student Activity Payments	604	1,177	0	0	2,029	1,200	1,200	1,200
	Total Other Objects		604	1,177	277	0	2,529	1,700	1,700	1,700
Total Expenditures			604	1,251	624	595	3,229	2,400	2,400	2,400
Net Change in Fund Balance			(604)	(811)	(6)	539	(829)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,711	1,107	296	290	829	0	0	0
Cash Balance at End of Fiscal Year			1,107	296	290	829	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,107	\$296	\$290	\$829	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM DRAGONS STRONGSVILLE MIDDLE SCHOOL - 9650

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	2,174	661	1,710	1,855	2,200	2,200	2,200	2,200
Total Revenues			2,174	661	1,710	1,855	3,700	3,700	3,700	3,700
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	1,079	1,000	1,000	1,000	1,000
	Supplies and Materials									
	510	General Supplies	241	(391)	922	338	1,545	1,500	1,500	1,500
	560	Food	0	0	0	254	1,000	500	500	500
	Total Materials and Supplies		241	(391)	922	592	2,545	2,000	2,000	2,000
	Other Objects									
	889	Other Awards and Prizes	1,404	2,152	1,450	529	950	700	700	700
	891	Student Activity Payments	604	0	0	0	0	0	0	0
	Total Other Objects		2,008	2,152	1,450	529	950	700	700	700
Total Expenditures			2,249	1,761	2,372	2,200	4,495	3,700	3,700	3,700
Net Change in Fund Balance			(75)	(1,100)	(662)	(345)	(795)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,977	2,902	1,802	1,140	795	0	0	0
Cash Balance at End of Fiscal Year			2,902	1,802	1,140	795	0	0	0	0
Year End Encumbrances Appropriated			334	160	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,568	\$1,642	\$1,140	\$795	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM PIRATES STRONGSVILLE MIDDLE SCHOOL - 9651

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$500
		Other Local Revenues	0	0	935	1,073	500	500	500	500
Total Revenues			0	0	935	1,073	1,000	1,000	1,000	1,000
Extracurricular Activities										
	Supplies and Materials									
	510	General Supplies	0	340	638	493	2,037	700	700	700
	560	Food	0	0	0	253	300	300	300	300
	Total Materials and Supplies		0	340	638	746	2,337	1,000	1,000	1,000
Total Expenditures			0	340	638	746	2,337	1,000	1,000	1,000
Net Change in Fund Balance			0	(340)	297	327	(1,337)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,053	1,053	713	1,010	1,337	0	0	0
Cash Balance at End of Fiscal Year			1,053	713	1,010	1,337	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	\$713	\$1,010	\$1,337	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TEAM VOYAGERS STRONGSVILLE MIDDLE SCHOOL - 9652

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	1,014	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			0	0	0	0	(14)	0	0	0
Cash Balance at Beginning of Fiscal Year			14	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DUNGEONS & DRAGONS CLUB STRONGSVILLE MIDDLE SCHOOL - 9653

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: POWER OF THE PEN CLUB STRONGSVILLE MIDDLE SCHOOL - 9654

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$200
		Other Local Revenues	0	0	150	0	400	400	400	400
Total Revenues			0	0	150	0	600	600	600	600
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	150	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	150	600	600	600	600
Net Change in Fund Balance			0	0	150	(150)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	150	0	0	0	0
Cash Balance at End of Fiscal Year			0	0	150	0	0	0	0	0
Year End Encumbrances Appropriated			0	0	150	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CEDAR POINT INCENTIVE TRIP STRONGSVILLE MIDDLE SCHOOL - 9655

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$14,627	\$13,465	\$16,000	\$16,000	\$16,000	\$16,000
		Other Local Revenues	0	0	200	1,115	1,000	1,000	1,000	1,000
Total Revenues			0	0	14,827	14,580	17,000	17,000	17,000	17,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	13,295	14,062	17,541	16,000	16,000	16,000
	Supplies and Materials									
	560	Food	0	0	0	0	1,000	1,000	1,000	1,000
Total Expenditures			0	0	13,295	14,062	18,541	17,000	17,000	17,000
Net Change in Fund Balance			0	0	1,532	518	(1,541)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	1,532	2,050	509	509	509
Cash Balance at End of Fiscal Year			0	0	1,532	2,050	509	509	509	509
Year End Encumbrances Appropriated			0	0	0	509	509	509	509	509
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$1,532	\$1,541	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETICS STRONGSVILLE MIDDLE SCHOOL - 9659

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$19,145	\$30,709	\$37,876	\$35,790	\$26,800	\$27,500	\$27,500	\$28,300
		Other Local Revenues	0	126	3,750	3,600	14,500	12,900	12,900	13,200
Total Revenues			19,145	30,835	41,626	39,390	41,300	40,400	40,400	41,500
Extracurricular Activities										
	Salaries:									
	190	Other Salary and Wages	0	0	3,537	2,361	3,500	3,500	3,500	3,500
	Fringe Benefits									
	290	Other Benefits	0	0	553	364	540	540	540	540
	Purchase Services									
	419	Other Prof/Tech Services	2,090	4,240	15,691	13,566	12,460	19,760	20,460	21,460
	439	Travel/Mileage/Meeting Expense	0	0	169	0	0	0	0	0
	490	Other Purchased Services	7,120	7,337	3,450	18,130	10,700	11,000	11,300	11,600
	Total Purchase Services		9,210	11,577	19,310	31,696	23,160	30,760	31,760	33,060
	Supplies and Materials									
	590	Other Supplies and Materials	8,064	26,971	37,190	26,107	28,260	44,625	50,900	39,425
	Capital Outlay									
	640	Equipment	0	0	558	996	0	0	0	0
	Other Objects									
	889	Other Awards and Prizes	204	1,207	532	3,385	4,100	5,320	5,570	5,920
	891	Student Activity Payments	705	5,789	6,553	7,498	9,490	8,850	9,375	9,700
	Total Other Objects		909	6,996	7,085	10,883	13,590	14,170	14,945	15,620
Total Expenditures			18,183	45,544	68,233	72,407	69,050	93,595	101,645	92,145
Excess of Revenues Over / (Under) Ependitures			962	(14,709)	(26,607)	(33,017)	(27,750)	(53,195)	(61,245)	(50,645)
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	0	6,831	33,474	37,119	27,750	53,195	61,245	50,645
Total Other Financing Sources / (Uses)			0	6,831	33,474	37,119	27,750	53,195	61,245	50,645
Net Change in Fund Balance			962	(7,878)	6,867	4,102	0	0	0	0
Cash Balance at Beginning of Fiscal Year			10,329	11,291	3,413	10,280	14,382	14,382	14,382	14,382
Cash Balance at End of Fiscal Year			11,291	3,413	10,280	14,382	14,382	14,382	14,382	14,382
Year End Encumbrances Appropriated			3,446	3,413	10,280	14,382	14,382	14,382	14,382	14,382
Unencumbered Fund Balance at End of Fiscal Year			\$7,845	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CLUB SOFTBALL STRONGSVILLE MIDDLE SCHOOL - 9660

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources: Extracurricular		\$0	\$0	\$1,360	\$1,105	\$1,500	\$1,500	\$1,500	\$1,500
Total Revenues			0	0	1,360	1,105	1,500	1,500	1,500	1,500
Extracurricular Activities										
	Purchase Services									
	419	Other Prof/Tech Services	0	0	380	420	780	500	500	500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	210	0	1,775	800	800	800
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	200	200	200	200
Total Expenditures			0	0	590	420	2,755	1,500	1,500	1,500
Excess of Revenues Over / (Under) Expenditures			0	0	770	685	(1,255)	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	770	685	(1,255)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	0	770	1,455	200	200	200
Cash Balance at End of Fiscal Year			0	0	770	1,455	200	200	200	200
Year End Encumbrances Appropriated			0	0	0	200	200	200	200	200
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$0	\$770	\$1,255	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CD/MD CLASSROOM STRONGSVILLE MIDDLE SCHOOL - 9670

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$658	\$1,083	\$330	\$42	\$700	\$700	\$700	\$700
	Other Local Revenues		34	0	0	0	800	800	800	800
Total Revenues			692	1,083	330	42	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,050	690	454	817	1,149	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	210	487	0	0	550	550	550	550
Total Expenditures			1,260	1,177	454	817	1,699	1,050	1,050	1,050
Excess of Revenues Over / (Under) Expenditures			(568)	(94)	(124)	(775)	(199)	450	450	450
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	1,760	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			1,760	0	0	0	0	0	0	0
Net Change in Fund Balance			1,192	(94)	(124)	(775)	(199)	450	450	450
Cash Balance at Beginning of Fiscal Year			0	1,192	1,098	974	199	0	450	900
Cash Balance at End of Fiscal Year			1,192	1,098	974	199	0	450	900	1,350
Year End Encumbrances Appropriated			430	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$762	\$1,098	\$974	\$199	\$0	\$450	\$900	\$1,350

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: PHYS ED STRONGSVILLE MIDDLE SCHOOL - 9690

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
		Other Local Revenues	2,176	1,160	981	0	2,000	2,000	2,000	2,000
Total Revenues			2,176	1,160	981	0	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	332	747	2,851	0	1,710	3,000	3,000	3,000
	<i>Capital Outlay</i>									
	640	Equipment	0	550	0	0	2,000	500	500	500
	<i>Other Objects</i>									
	890	Other Misc. Expenditures	21	0	0	0	1,500	500	500	500
Total Expenditures			353	1,297	2,851	0	5,210	4,000	4,000	4,000
Net Change in Fund Balance			1,823	(137)	(1,870)	0	(1,210)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,394	3,217	3,080	1,210	1,210	0	0	0
Cash Balance at End of Fiscal Year			3,217	3,080	1,210	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			\$3,217	\$3,080	\$1,210	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: INSTRUMENTAL UNIFORM FUND STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$10,340	\$9,070	\$9,605	\$14,068	\$10,000	\$10,000	\$10,000	\$10,000
		Other Local Revenues	0	0	0	0	500	500	500	500
Total Revenues			10,340	9,070	9,605	14,068	10,500	10,500	10,500	10,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	8,250	4,474	7,682	4,851	10,000	7,000	7,000	7,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	775	5,035	6,870	9,398	3,500	3,500	3,500
Total Expenditures			8,250	5,249	12,717	11,721	19,398	10,500	10,500	10,500
Net Change in Fund Balance			2,090	3,821	(3,112)	2,347	(8,898)	0	0	0
Cash Balance at Beginning of Fiscal Year			6,602	8,692	12,513	9,401	11,748	2,850	2,850	2,850
Cash Balance at End of Fiscal Year			8,692	12,513	9,401	11,748	2,850	2,850	2,850	2,850
Year End Encumbrances Appropriated			2,000	3,148	4,283	2,850	2,850	2,850	2,850	2,850
Unencumbered Fund Balance at End of Fiscal Year			\$6,692	\$9,365	\$5,118	\$8,898	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: CHORAL MUSIC CLOTHING STRONGSVILLE HIGH SCHOOL - 9904

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BAND STRONGSVILLE HIGH SCHOOL - 9905

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$810	\$1,090	\$1,326	\$655	\$1,000	\$1,000	\$1,000	\$1,000
	Other Local Revenues		100	0	0	0	500	500	500	500
Total Revenues			910	1,090	1,326	655	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	170	3,500	0	0	3,000	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	1,860	2,425	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	0	0	0	0
Total Expenditures			170	3,500	0	1,860	5,425	1,500	1,500	1,500
Net Change in Fund Balance			740	(2,410)	1,326	(1,205)	(3,925)	0	0	0
Cash Balance at Beginning of Fiscal Year			5,474	6,214	3,804	5,130	3,925	0	0	0
Cash Balance at End of Fiscal Year			6,214	3,804	5,130	3,925	0	0	0	0
Year End Encumbrances Appropriated			0	0	2,000	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,214	\$3,804	\$3,130	\$3,925	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DRAMA CLUB STRONGSVILLE HIGH SCHOOL - 9906

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,634	\$5,157	\$5,810	\$5,336	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	1,664	411	728	802	1,500	1,500	1,500	1,500
Total Revenues			4,298	5,568	6,538	6,138	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	1,367	2,617	1,773	1,765	5,000	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	648	2,276	4,441	3,181	6,000	3,149	500	500
	Capital Outlay									
	640	Equipment	0	0	0	699	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			2,015	4,893	6,214	5,645	14,313	8,649	6,000	6,000
Net Change in Fund Balance			2,283	675	324	493	(8,313)	(2,649)	0	0
Cash Balance at Beginning of Fiscal Year			9,290	11,573	12,248	12,572	13,065	4,752	2,103	2,103
Cash Balance at End of Fiscal Year			11,573	12,248	12,572	13,065	4,752	2,103	2,103	2,103
Year End Encumbrances Appropriated			0	0	484	2,103	2,103	2,103	2,103	2,103
Unencumbered Fund Balance at End of Fiscal Year			\$11,573	\$12,248	\$12,088	\$10,962	\$2,649	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ASAP CLUB STRONGSVILLE HIGH SCHOOL - 9907

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	0	250	0	3,000	4,000	4,000	4,000	4,000
Total Revenues			0	250	0	3,000	8,500	8,500	8,500	8,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	2,000	2,000	2,000	2,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	808	9,306	6,500	6,500	6,500
Total Expenditures			0	0	0	808	11,306	8,500	8,500	8,500
Net Change in Fund Balance			0	250	0	2,192	(2,806)	0	0	0
Cash Balance at Beginning of Fiscal Year			364	364	614	614	2,806	0	0	0
Cash Balance at End of Fiscal Year			364	614	614	2,806	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	\$614	\$614	\$2,806	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SEAC CLUB STRONGSVILLE HIGH SCHOOL - 9908

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$3,779	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
		Other Local Revenues	100	0	500	1,988	2,000	2,000	2,000	2,000
Total Revenues			100	3,779	500	1,988	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	2,383	0	0	615	500	500	500
	Other Objects									
	881	Scholarships	1,000	1,000	500	1,000	5,500	4,000	4,000	4,000
	883	Mememrials	0	0	0	0	150	100	100	100
	889	Other Awards and Prizes	0	0	0	0	50	50	50	50
	Total Other Objects		1,000	1,000	500	1,000	5,700	4,150	4,150	4,150
Total Expenditures			1,000	3,383	500	1,000	6,665	5,000	5,000	5,000
Net Change in Fund Balance			(900)	396	0	988	(1,665)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,181	281	677	677	1,665	0	0	0
Cash Balance at End of Fiscal Year			281	677	677	1,665	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$281	\$677	\$677	\$1,665	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: THE STAMPEDE STRONGSVILLE HIGH SCHOOL - 9909

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$60	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	160	0	0	250	250	250	250
Total Revenues			60	160	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	250	250	250	250
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	361	160	0	0	502	500	500	500
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	500	500	500	500
Total Expenditures			361	160	0	0	1,252	1,250	1,250	1,250
Net Change in Fund Balance			(301)	0	0	0	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			303	2	2	2	2	0	0	0
Cash Balance at End of Fiscal Year			2	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			\$2	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SKI CLUB CLUB STRONGSVILLE HIGH SCHOOL - 9910

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9911

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	50	50	50	50
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	0	0	0	100	100	100	100
	<i>Capital Outlay</i>									
	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS LACROSSE FUND STRONGSVILLE HIGH SCHOOL - 9912

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	50	50	50	50
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,540	0	0	0	100	100	100	100
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	100	100	100	100
Total Expenditures			1,540	0	0	0	250	250	250	250
Net Change in Fund Balance			(1,540)	0	0	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			1,540	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LEADERSHIP ACADEMY STRONGSVILLE HIGH SCHOOL - 9913

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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										
		Supplies and Materials								
		590 Other Supplies and Materials	0	140	110	0	0	0	0	0
Total Expenditures			0	140	110	0	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			0	(140)	(110)	0	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
		910 Transfers Out	0	0	(6,524)	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	(6,524)	0	0	0	0	0
Net Change in Fund Balance			0	(140)	(6,634)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			6,774	6,774	6,634	0	0	0	0	0
Cash Balance at End of Fiscal Year			6,774	6,634	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			\$6,774	\$6,634	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: MILE UNIT - 9914

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$2,692	\$5,180	\$3,224	\$6,000	\$6,000	\$6,000	\$6,000
		Other Local Revenues	0	1,534	11,877	10,747	10,000	1,500	1,500	1,500
Total Revenues			0	4,226	17,057	13,971	16,000	7,500	7,500	7,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	624	985	520	3,500	1,000	1,000	1,000
	Supplies and Materials									
	590	Other Supplies and Materials	0	413	4,399	15,771	18,000	5,462	5,400	5,400
	Capital Outlay									
	640	Equipment	0	0	0	2,565	1,500	0	0	0
	Other Objects									
	881	Scholarships	0	0	0	0	100	100	100	100
	883	Mememrials	0	0	840	0	500	500	500	500
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
	Total Other Objects		0	0	840	0	1,100	1,100	1,100	1,100
Total Expenditures			0	1,037	6,224	18,856	24,100	7,562	7,500	7,500
Net Change in Fund Balance			0	3,189	10,833	(4,885)	(8,100)	(62)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	3,189	14,022	9,137	1,037	975	975
Cash Balance at End of Fiscal Year			0	3,189	14,022	9,137	1,037	975	975	975
Year End Encumbrances Appropriated			0	168	2,586	975	975	975	975	975
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$3,021	\$11,436	\$8,162	\$62	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SHS MAKERS STRONGSVILLE HIGH SCHOOL - 9915

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	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
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	575	400	400	400
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	0	1,000	1,000	1,000	1,000
	Capital Outlay									
	640	Equipment	0	0	0	0	50	50	50	50
	Other Objects									
	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			0	0	0	0	(175)	0	0	0
Cash Balance at Beginning of Fiscal Year			175	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FOOTBALL SUMMER CAMP STRONGSVILLE HIGH SCHOOL - 9916

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	0	0	0	0	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	65	20	30	60	824	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			65	20	30	60	1,624	1,500	1,500	1,500
Net Change in Fund Balance			(65)	(20)	(30)	(60)	(124)	0	0	0
Cash Balance at Beginning of Fiscal Year			299	234	214	184	124	0	0	0
Cash Balance at End of Fiscal Year			234	214	184	124	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$234	\$214	\$184	\$124	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ATHLETIC PROGRAMS STRONGSVILLE HIGH SCHOOL - 9917

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$3,546	\$770	\$0	\$0	\$0	\$0	\$0	\$0
		Other Local Revenues	12,520	1,386	459	0	0	0	0	0
Total Revenues			16,066	2,156	459	0	0	0	0	0
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	10,950	185	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	1,122	2,826	0	1,210	0	0	0	0
		Capital Outlay								
	640	Equipment	2,545	0	0	0	0	0	0	0
Total Expenditures			14,617	3,011	0	1,210	0	0	0	0
Excess of Revenues Over / (Under) Expenditures			1,449	(855)	459	(1,210)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	910	Transfers Out	0	0	0	(13)	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	(13)	0	0	0	0
Net Change in Fund Balance			1,449	(855)	459	(1,223)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			170	1,619	764	1,223	0	0	0	0
Cash Balance at End of Fiscal Year			1,619	764	1,223	0	0	0	0	0
Year End Encumbrances Appropriated			743	0	1,223	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$876	\$764	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHSAA TOURNAMENTS STRONGSVILLE HIGH SCHOOL - 9919

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$29,631	\$2,561	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	29,631	2,561	0	0	0	0	0
Support Services:										
	Salaries:									
	144	Noncertificated Overtime	0	1,905	0	0	0	0	0	0
	Fringe Benefits									
	221	SERS - Employer's Share	0	269	0	0	0	0	0	0
	259	Noncert Other Insurance Benefit	0	25	0	0	0	0	0	0
	Total Fringe Benefits		0	294	0	0	0	0	0	0
Total Support Services			0	2,199	0	0	0	0	0	0
Extracurricular Activities										
	Other Objects									
	890	Other Misc. Expenditures	0	17,574	156	0	12,263	0	0	0
Total Expenditures			0	19,773	156	0	12,263	0	0	0
Net Change in Fund Balance			0	9,858	2,405	0	(12,263)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	9,858	12,263	12,263	0	0	0
Cash Balance at End of Fiscal Year			0	9,858	12,263	12,263	0	0	0	0
Year End Encumbrances Appropriated			0	6,222	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$3,636	\$12,263	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9920

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$200	\$0	\$1,000	\$1,000	\$1,000	\$1,000
	Other Local Revenues		0	0	0	0	1,000	1,000	1,000	1,000
Total Revenues			0	0	200	0	2,000	2,000	2,000	2,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
490	Other Purchased Services		0	0	0	0	450	450	450	450
	<i>Supplies and Materials</i>									
590	Other Supplies and Materials		0	816	80	382	1,574	1,050	1,050	1,050
	<i>Capital Outlay</i>									
640	Equipment		0	0	0	0	514	500	500	500
Total Expenditures			0	816	80	382	2,538	2,000	2,000	2,000
Net Change in Fund Balance			0	(816)	120	(382)	(538)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,706	1,706	890	1,010	628	90	90	90
Cash Balance at End of Fiscal Year			1,706	890	1,010	628	90	90	90	90
Year End Encumbrances Appropriated			242	0	0	90	90	90	90	90
Unencumbered Fund Balance at End of Fiscal Year			\$1,464	\$890	\$1,010	\$538	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TRACK FUND STRONGSVILLE HIGH SCHOOL - 9921

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	200	0	500	500	500	500
Total Revenues			0	0	200	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	750	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,350	59	80	381	856	990	900	900
	<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			1,350	59	80	381	1,706	1,590	1,500	1,500
Net Change in Fund Balance			(1,350)	(59)	120	(381)	(206)	(90)	0	0
Cash Balance at Beginning of Fiscal Year			1,966	616	557	677	296	90	0	0
Cash Balance at End of Fiscal Year			616	557	677	296	90	0	0	0
Year End Encumbrances Appropriated			0	0	0	90	90	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$616	\$557	\$677	\$206	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DISTRICT MANAGED ACTIVITY BUDGET CENTER: MD VOCATIONAL TRAINING STRONGSVILLE HIGH SCHOOL - 9922

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$11,681	\$40,637	\$52,972	\$63,260	\$55,000	\$55,000	\$55,000	\$55,000
	Other Local Revenues		513	0	0	0	6,500	6,500	6,500	6,500
Total Revenues			12,194	40,637	52,972	63,260	61,500	61,500	61,500	61,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	210	143	0	0	2,500	2,500	2,500	2,500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	14,763	35,538	53,532	61,451	64,000	59,247	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			14,973	35,681	53,532	61,451	69,000	62,247	61,500	61,500
Excess of Revenues Over / (Under) Expenditures			(2,779)	4,956	(560)	1,809	(7,500)	(747)	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	779	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	779	0	0	0	0	0	0
Net Change in Fund Balance			(2,779)	5,735	(560)	1,809	(7,500)	(747)	0	0
Cash Balance at Beginning of Fiscal Year			6,255	3,476	9,211	8,651	10,460	2,960	2,213	2,213
Cash Balance at End of Fiscal Year			3,476	9,211	8,651	10,460	2,960	2,213	2,213	2,213
Year End Encumbrances Appropriated			0	577	0	2,213	2,213	2,213	2,213	2,213
Unencumbered Fund Balance at End of Fiscal Year			\$3,476	\$8,634	\$8,651	\$8,247	\$747	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DISTRICT MANAGED ACTIVITY BUDGET CENTER: ENGINEERING CLUB STRONGSVILLE HIGH SCHOOL - 9923

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	278	0	0	0	1,339	750	750	750
Total Expenditures			278	0	0	0	1,839	1,250	1,250	1,250
Excess of Revenues Over / (Under) Expenditures			(278)	0	0	0	(589)	0	0	0
Other Financing Sources / (Uses):										
	<i>Other Financing Uses</i>									
	911	Transfers In	0	0	0	100	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	0	100	0	0	0	0
Net Change in Fund Balance			(278)	0	0	100	(589)	0	0	0
Cash Balance at Beginning of Fiscal Year			767	489	489	489	589	0	0	0
Cash Balance at End of Fiscal Year			489	489	489	589	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$489	\$489	\$489	\$589	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DECA FUND STRONGSVILLE HIGH SCHOOL - 9924

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$21,841	\$21,831	\$22,211	\$15,964	\$22,500	\$22,500	\$22,500	\$22,500
		Other Local Revenues	2,200	1,432	1,200	8,896	10,000	10,000	10,000	10,000
Total Revenues			24,041	23,263	23,411	24,860	32,500	32,500	32,500	32,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	17,522	15,799	29,418	19,773	30,000	23,000	23,000	23,000
	Supplies and Materials									
	590	Other Supplies and Materials	3,325	3,420	3,375	2,585	13,556	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	0	0	0	0	5,500	2,500	2,500	2,500
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
	Total Other Objects		0	0	0	0	6,000	3,000	3,000	3,000
Total Expenditures			20,847	19,219	32,793	22,358	50,556	37,000	37,000	37,000
Net Change in Fund Balance			3,194	4,044	(9,382)	2,502	(18,056)	(4,500)	(4,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			32,698	35,892	39,936	30,554	33,056	15,000	10,500	6,000
Cash Balance at End of Fiscal Year			35,892	39,936	30,554	33,056	15,000	10,500	6,000	1,500
Year End Encumbrances Appropriated			3,793	1,733	10,893	217	217	217	217	217
Unencumbered Fund Balance at End of Fiscal Year			\$32,099	\$38,203	\$19,661	\$32,839	\$14,783	\$10,283	\$5,783	\$1,283

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: OHIO CAREER ASSOCIATION STRONGSVILLE HIGH SCHOOL - 9928

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	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
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	0	0	100	100	100	100
	Supplies and Materials									
	590	Other Supplies and Materials	2,214	0	0	0	152	100	100	100
	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			2,214	0	0	0	352	300	300	300
Net Change in Fund Balance			(2,214)	0	0	0	(52)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,266	52	52	52	52	0	0	0
Cash Balance at End of Fiscal Year			52	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			\$52	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FAMILY, CAREER & COMMUNITY LEADERS OF AMERICA STRONGSVILLE HIGH SCHOOL - 9929

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: DANCE TEAM STRONGSVILLE HIGH SCHOOL - 9930

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	150	1,284	0	0	150	200	200	200
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	451	626	11	0	300	300	300	300
	<i>Other Objects</i>									
	889	Other Awards and Prizes	54	0	0	0	107	50	50	50
Total Expenditures			655	1,910	11	0	557	550	550	550
Net Change in Fund Balance			(655)	(1,910)	(11)	0	(7)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,583	1,928	18	7	7	0	0	0
Cash Balance at End of Fiscal Year			1,928	18	7	7	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$1,928	\$18	\$7	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS SOCCER FUND STRONGSVILLE HIGH SCHOOL - 9934

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	40	0	0	150	100	100	100
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	50	0	0	0
Total Expenditures			0	40	0	0	326	200	200	200
Net Change in Fund Balance			0	(40)	0	0	(126)	0	0	0
Cash Balance at Beginning of Fiscal Year			166	166	126	126	126	0	0	0
Cash Balance at End of Fiscal Year			166	126	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	\$126	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ORCHESTRA FUND STRONGSVILLE HIGH SCHOOL - 9935

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,260	\$1,440	\$1,110	\$21,461	\$7,000	\$7,000	\$7,000	\$7,000
		Other Local Revenues	990	1,400	2,000	0	3,000	3,000	3,000	3,000
Total Revenues			2,250	2,840	3,110	21,461	10,000	10,000	10,000	10,000
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	302	0	0	0	5,000	5,538	3,500	3,500
	Supplies and Materials									
	590	Other Supplies and Materials	0	0	0	2,389	10,436	7,000	5,000	5,000
	Capital Outlay									
	640	Equipment	0	914	0	0	5,000	1,000	1,000	1,000
	Other Objects									
	883	Mememrials	0	0	0	0	1,500	500	500	500
	891	Student Activity Payments	0	0	0	20,261	0	0	0	0
	Total Other Objects		0	0	0	20,261	1,500	500	500	500
Total Expenditures			302	914	0	22,650	21,936	14,038	10,000	10,000
Excess of Revenues Over / (Under) Ependitures			1,948	1,926	3,110	(1,189)	(11,936)	(4,038)	0	0
Net Change in Fund Balance			1,948	1,926	3,110	(1,189)	(11,936)	(4,038)	0	0
Cash Balance at Beginning of Fiscal Year			10,179	12,127	14,053	17,163	15,974	4,038	0	0
Cash Balance at End of Fiscal Year			12,127	14,053	17,163	15,974	4,038	0	0	0
Year End Encumbrances Appropriated			0	0	3,256	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$12,127	\$14,053	\$13,907	\$15,974	\$4,038	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS SOCCER FUND STRONGSVILLE HIGH SCHOOL - 9936

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	0	0	0	0	100	100	100	100
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	22	0	20	20	146	125	125	125
		<i>Other Objects</i>								
	883	Mememrials	0	0	0	0	25	25	25	25
Total Expenditures			22	0	20	20	271	250	250	250
Net Change in Fund Balance			(22)	0	(20)	(20)	(21)	0	0	0
Cash Balance at Beginning of Fiscal Year			83	61	61	41	21	0	0	0
Cash Balance at End of Fiscal Year			61	61	41	21	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$61	\$61	\$41	\$21	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: VOCAL MUSIC STRONGSVILLE HIGH SCHOOL - 9937

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
		Other Local Revenues	100	0	0	0	500	500	500	500
Total Revenues			100	0	0	0	2,000	2,000	2,000	2,000
<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	1,711	950	950	950
	<i>Other Objects</i>									
	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
Net Change in Fund Balance			100	0	0	0	(761)	0	0	0
Cash Balance at Beginning of Fiscal Year			661	761	761	761	761	0	0	0
Cash Balance at End of Fiscal Year			761	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			\$761	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: MUSIC PRODUCTION STRONGSVILLE HIGH SCHOOL - 9939

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$12,108	\$12,005	\$14,335	\$14,451	\$17,250	\$17,250	\$17,250	\$17,250
	Other Local Revenues		365	493	1,167	3,323	2,500	2,500	2,500	2,500
Total Revenues			12,473	12,498	15,502	17,774	19,750	19,750	19,750	19,750
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	2,000	3,452	4,312	4,760	10,000	5,000	5,000	5,000
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	2,121	2,194	5,710	17,161	20,000	20,000	12,600	11,999
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	7,500	5,000	5,000	5,000
	<i>Other Objects</i>									
	891	Student Activity Payments	0	0	0	0	125	0	0	0
Total Expenditures			4,121	5,646	10,022	21,921	37,625	30,000	22,600	21,999
Net Change in Fund Balance			8,352	6,852	5,480	(4,147)	(17,875)	(10,250)	(2,850)	(2,249)
Cash Balance at Beginning of Fiscal Year			16,687	25,039	31,891	37,371	33,224	15,349	5,099	2,249
Cash Balance at End of Fiscal Year			25,039	31,891	37,371	33,224	15,349	5,099	2,249	0
Year End Encumbrances Appropriated			164	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$24,875	\$31,891	\$37,371	\$33,224	\$15,349	\$5,099	\$2,249	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9941

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	0	35	44	49	170	100	100	100
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	25	0	0	0
Total Expenditures			0	35	44	49	345	250	250	250
Net Change in Fund Balance			0	(35)	(44)	(49)	(95)	0	0	0
Cash Balance at Beginning of Fiscal Year			223	223	188	144	95	0	0	0
Cash Balance at End of Fiscal Year			223	188	144	95	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	\$188	\$144	\$95	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS BASKETBALL FUND STRONGSVILLE HIGH SCHOOL - 9946

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	1,806	35	33	40	248	150	150	150
Total Expenditures			1,806	35	33	40	348	250	250	250
Net Change in Fund Balance			(1,806)	(35)	(33)	(40)	(98)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,012	206	171	138	98	0	0	0
Cash Balance at End of Fiscal Year			206	171	138	98	0	0	0	0
Year End Encumbrances Appropriated			0	0	88	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$206	\$171	\$50	\$98	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9949

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$1,865	\$6,307	\$0	\$778	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	1,800	1,994	876	90	500	500	500	500
Total Revenues			3,665	8,301	876	868	1,500	1,500	1,500	1,500
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	3,742	6,717	450	0	800	800	800	800
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	346	1,161	195	573	1,186	700	700	700
Total Expenditures			4,088	7,878	645	573	1,986	1,500	1,500	1,500
Net Change in Fund Balance			(423)	423	231	295	(486)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	(423)	0	231	526	40	40	40
Cash Balance at End of Fiscal Year			(423)	0	231	526	40	40	40	40
Year End Encumbrances Appropriated			0	0	0	40	40	40	40	40
Unencumbered Fund Balance at End of Fiscal Year			(\$423)	\$0	\$231	\$486	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS VOLLEYBALL FUND STRONGSVILLE HIGH SCHOOL - 9950

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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
<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	11	0	0	0	351	350	350	350
Total Expenditures			11	0	0	0	601	600	600	600
Net Change in Fund Balance			(11)	0	0	0	(1)	0	0	0
Cash Balance at Beginning of Fiscal Year			12	1	1	1	1	0	0	0
Cash Balance at End of Fiscal Year			1	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			\$1	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: PROJECT SUPPORT FUND STRONGSVILLE HIGH SCHOOL - 9951

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$36	\$85	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
	Other Local Revenues		0	0	0	0	100	100	100	100
Total Revenues			36	85	0	0	2,100	2,100	2,100	2,100
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	36	0	0	0	241	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	16	141	116	74	2,000	1,500	1,500	1,500
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			52	141	116	74	2,341	2,100	2,100	2,100
Net Change in Fund Balance			(16)	(56)	(116)	(74)	(241)	0	0	0
Cash Balance at Beginning of Fiscal Year			503	487	431	315	241	0	0	0
Cash Balance at End of Fiscal Year			487	431	315	241	0	0	0	0
Year End Encumbrances Appropriated			100	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$387	\$431	\$315	\$241	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9955

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
	Other Local Revenues		0	1	0	0	250	250	250	250
Total Revenues			0	1	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	2,000	150	150	150
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	11	680	10	10	2,081	1,100	1,100	1,100
Total Expenditures			11	680	10	10	4,081	1,250	1,250	1,250
Net Change in Fund Balance			(11)	(679)	(10)	(10)	(2,831)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,541	3,530	2,851	2,841	2,831	0	0	0
Cash Balance at End of Fiscal Year			3,530	2,851	2,841	2,831	0	0	0	0
Year End Encumbrances Appropriated			700	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,830	\$2,851	\$2,841	\$2,831	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS TENNIS FUND STRONGSVILLE HIGH SCHOOL - 9956

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	22	10	0	152	150	150	150
Total Expenditures			0	22	10	0	252	250	250	250
Net Change in Fund Balance			0	(22)	(10)	0	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			34	34	12	2	2	0	0	0
Cash Balance at End of Fiscal Year			34	12	2	2	0	0	0	0
Year End Encumbrances Appropriated			22	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$12	\$12	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SWIM TEAM FUND STRONGSVILLE HIGH SCHOOL - 9960

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	69	33	22	150	150	150	150
Total Expenditures			22	69	33	22	250	250	250	250
Net Change in Fund Balance			(22)	(69)	(33)	(22)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			146	124	55	22	0	0	0	0
Cash Balance at End of Fiscal Year			124	55	22	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			\$124	\$55	\$22	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: WRESTLING TEAM FUND STRONGSVILLE HIGH SCHOOL - 9961

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$1,747	\$2,355	\$3,968	\$3,500	\$3,500	\$3,500	\$3,500
	Other Local Revenues		0	100	0	0	500	500	500	500
Total Revenues			0	1,847	2,355	3,968	4,000	4,000	4,000	4,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	160	2,078	1,800	1,800	1,800
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	1,549	2,125	80	3,456	2,000	2,000	2,000
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	1,782	700	200	200	200
Total Expenditures			0	1,549	2,125	2,022	6,234	4,000	4,000	4,000
Net Change in Fund Balance			0	298	230	1,946	(2,234)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	298	528	2,474	240	240	240
Cash Balance at End of Fiscal Year			0	298	528	2,474	240	240	240	240
Year End Encumbrances Appropriated			0	0	0	240	240	240	240	240
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$298	\$528	\$2,234	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: ICE HOCKEY FUND STRONGSVILLE HIGH SCHOOL - 9965

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: LANTERN FUND STRONGSVILLE HIGH SCHOOL - 9967

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,521	\$160	\$429	\$361	\$4,000	\$4,000	\$4,000	\$4,000
		Other Local Revenues	4,300	100	500	0	2,500	2,500	2,500	2,500
Total Revenues			6,821	260	929	361	6,500	6,500	6,500	6,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	1,360	1,942	839	788	2,750	2,500	2,500	2,500
	Supplies and Materials									
	590	Other Supplies and Materials	635	240	29	0	2,601	3,450	3,450	3,450
	Capital Outlay									
	640	Equipment	3,530	0	0	0	1,500	0	0	0
	Other Objects									
	883	Mememrials	0	0	0	0	50	550	550	550
Total Expenditures			5,525	2,182	868	788	6,901	6,500	6,500	6,500
Net Change in Fund Balance			1,296	(1,922)	61	(427)	(401)	0	0	0
Cash Balance at Beginning of Fiscal Year			1,393	2,689	767	828	401	0	0	0
Cash Balance at End of Fiscal Year			2,689	767	828	401	0	0	0	0
Year End Encumbrances Appropriated			345	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,344	\$767	\$828	\$401	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DISTRICT MANAGED ACTIVITY BUDGET CENTER: STROHIGAN/YEARBOOK STRONGSVILLE HIGH SCHOOL - 9968

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Extracurricular	\$4,087	\$4,090	\$5,300	\$6,750	\$8,500	\$8,500	\$8,500	\$8,500
		Other Local Revenues	30	0	0	5,100	5,000	5,000	5,000	5,000
Total Revenues			4,117	4,090	5,300	11,850	13,500	13,500	13,500	13,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	0	0	4,019	1,711	7,248	5,000	5,000	5,000
	Supplies and Materials									
	590	Other Supplies and Materials	2,197	2,405	0	312	2,000	2,000	2,000	2,000
	Capital Outlay									
	640	Equipment	67	1,788	0	5,113	5,000	0	0	5,000
	Other Objects									
	881	Scholarships	2,500	1,500	0	1,500	5,000	5,000	5,000	5,000
	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		2,500	1,500	0	1,500	6,500	5,500	5,500	5,500
Total Expenditures			4,764	5,693	4,019	8,636	20,748	12,500	12,500	17,500
Net Change in Fund Balance			(647)	(1,603)	1,281	3,214	(7,248)	1,000	1,000	(4,000)
Cash Balance at Beginning of Fiscal Year			8,717	8,070	6,467	7,748	10,962	3,714	4,714	5,714
Cash Balance at End of Fiscal Year			8,070	6,467	7,748	10,962	3,714	4,714	5,714	1,714
Year End Encumbrances Appropriated			0	0	0	1,418	1,418	1,418	1,418	1,418
Unencumbered Fund Balance at End of Fiscal Year			\$8,070	\$6,467	\$7,748	\$9,544	\$2,296	\$3,296	\$4,296	\$296

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BASEBALL FUND STRONGSVILLE HIGH SCHOOL - 9970

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$11,640	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	550	10,850	125	0	250	250	250	250
Total Revenues			12,190	10,850	125	0	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	6,090	8,001	1,546	0	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	8,013	6,669	10,685	0	751	750	750	750
Total Expenditures			14,103	14,670	12,231	0	1,251	1,250	1,250	1,250
Net Change in Fund Balance			(1,913)	(3,820)	(12,106)	0	(1)	0	0	0
Cash Balance at Beginning of Fiscal Year			17,840	15,927	12,107	1	1	0	0	0
Cash Balance at End of Fiscal Year			15,927	12,107	1	1	0	0	0	0
Year End Encumbrances Appropriated			10,332	5,000	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,595	\$7,107	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: SOFTBALL FUND STRONGSVILLE HIGH SCHOOL - 9971

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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
<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	72	40	0	502	500	500	500
Total Expenditures			0	72	40	0	752	750	750	750
Net Change in Fund Balance			0	(72)	(40)	0	(2)	0	0	0
Cash Balance at Beginning of Fiscal Year			144	144	72	32	32	30	30	30
Cash Balance at End of Fiscal Year			144	72	32	32	30	30	30	30
Year End Encumbrances Appropriated			33	0	0	30	30	30	30	30
Unencumbered Fund Balance at End of Fiscal Year			\$111	\$72	\$32	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9972

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$3,375	\$2,170	\$3,380	\$300	\$4,500	\$4,500	\$4,500	\$4,500
	Other Local Revenues		5,598	0	0	0	250	250	250	250
Total Revenues			8,973	2,170	3,380	300	4,750	4,750	4,750	4,750
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	4,987	4,506	2,740	0	2,500	3,750	3,750	3,750
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	1,767	827	109	1,640	4,093	1,000	1,000	1,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	1,100	0	0	0
Total Expenditures			6,754	5,333	2,849	1,640	7,693	4,750	4,750	4,750
Net Change in Fund Balance			2,219	(3,163)	531	(1,340)	(2,943)	0	0	0
Cash Balance at Beginning of Fiscal Year			4,696	6,915	3,752	4,283	2,943	0	0	0
Cash Balance at End of Fiscal Year			6,915	3,752	4,283	2,943	0	0	0	0
Year End Encumbrances Appropriated			0	375	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$6,915	\$3,377	\$4,283	\$2,943	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS CROSS COUNTRY FUND STRONGSVILLE HIGH SCHOOL - 9975

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Extracurricular	\$3,275	\$3,050	\$2,970	\$0	\$4,500	\$4,500	\$4,500	\$4,500
		Other Local Revenues	3,135	0	0	0	250	250	250	250
Total Revenues			6,410	3,050	2,970	0	4,750	4,750	4,750	4,750
Extracurricular Activities										
		Purchase Services								
	490	Other Purchased Services	4,987	4,881	2,740	0	2,212	2,212	2,212	2,212
		Supplies and Materials								
	590	Other Supplies and Materials	1,693	837	29	353	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			6,680	5,718	2,769	353	7,318	4,397	4,397	4,397
Net Change in Fund Balance			(270)	(2,668)	201	(353)	(2,568)	353	353	353
Cash Balance at Beginning of Fiscal Year			5,658	5,388	2,720	2,921	2,568	0	353	706
Cash Balance at End of Fiscal Year			5,388	2,720	2,921	2,568	0	353	706	1,059
Year End Encumbrances Appropriated			0	375	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$5,388	\$2,345	\$2,921	\$2,568	\$0	\$353	\$706	\$1,059

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: BOYS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9976

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	(\$80)	(\$47)	\$250	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	0	0	700	250	250	250	250
Total Revenues			(80)	(47)	250	700	1,250	1,250	1,250	1,250
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	275	900	550	750	750	750	750
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	18	0	20	10	1,637	450	450	450
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	50	50	50	50
Total Expenditures			18	275	920	560	2,437	1,250	1,250	1,250
Net Change in Fund Balance			(98)	(322)	(670)	140	(1,187)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,137	2,039	1,717	1,047	1,187	0	0	0
Cash Balance at End of Fiscal Year			2,039	1,717	1,047	1,187	0	0	0	0
Year End Encumbrances Appropriated			0	0	550	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,039	\$1,717	\$497	\$1,187	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GYMNASTICS FUND STRONGSVILLE HIGH SCHOOL - 9980

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	33	34	22	20	324	200	200	200
	<i>Other Objects</i>									
	883	Mememrials	0	0	0	0	100	100	100	100
Total Expenditures			33	34	22	20	574	550	550	550
Net Change in Fund Balance			(33)	(34)	(22)	(20)	(24)	0	0	0
Cash Balance at Beginning of Fiscal Year			133	100	66	44	24	0	0	0
Cash Balance at End of Fiscal Year			100	66	44	24	0	0	0	0
Year End Encumbrances Appropriated			0	0	11	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$100	\$66	\$33	\$24	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: GIRLS GOLF FUND STRONGSVILLE HIGH SCHOOL - 9985

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750
		Other Local Revenues	0	0	0	0	250	250	250	250
Total Revenues			0	0	0	0	1,000	1,000	1,000	1,000
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	0	0	0	0	1,000	200	200	200
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	55	60	30	39	494	500	500	500
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	300	300	300	300
Total Expenditures			55	60	30	39	1,794	1,000	1,000	1,000
Net Change in Fund Balance			(55)	(60)	(30)	(39)	(794)	0	0	0
Cash Balance at Beginning of Fiscal Year			978	923	863	833	794	0	0	0
Cash Balance at End of Fiscal Year			923	863	833	794	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$923	\$863	\$833	\$794	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: TRAINER FUND STRONGSVILLE HIGH SCHOOL - 9990

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$0	\$170	\$0	\$1,000	\$1,000	\$1,000	\$1,000
		Other Local Revenues	0	600	0	1,228	750	750	750	750
Total Revenues			0	600	170	1,228	1,750	1,750	1,750	1,750
<i>Extracurricular Activities</i>										
	<i>Purchase Services</i>									
	490	Other Purchased Services	320	80	640	398	500	500	500	500
	<i>Supplies and Materials</i>									
	590	Other Supplies and Materials	0	752	635	0	1,600	1,250	1,250	1,250
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	500	1,174	0	0	0
Total Expenditures			320	832	1,275	898	3,274	1,750	1,750	1,750
Net Change in Fund Balance			(320)	(232)	(1,105)	330	(1,524)	0	0	0
Cash Balance at Beginning of Fiscal Year			2,851	2,531	2,299	1,194	1,524	0	0	0
Cash Balance at End of Fiscal Year			2,531	2,299	1,194	1,524	0	0	0	0
Year End Encumbrances Appropriated			0	660	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$2,531	\$1,639	\$1,194	\$1,524	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

DISTRICT MANAGED ACTIVITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT MANAGED ACTIVITY BUDGET CENTER: FALL CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9992

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DISTRICT MANAGED ACTIVITY BUDGET CENTER: WINTER CHEERLEADERS FUND STRONGSVILLE HIGH SCHOOL - 9996

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$26,450	\$31,867	\$35,393	\$28,218	\$46,000	\$46,000	\$46,000	\$46,000
		Other Local Revenues	2,000	1,004	126	93	2,500	2,500	2,500	2,500
Total Revenues			28,450	32,871	35,519	28,311	48,500	48,500	48,500	48,500
Extracurricular Activities										
	Purchase Services									
	490	Other Purchased Services	16,700	13,568	14,376	16,272	36,000	36,000	36,000	36,000
	Supplies and Materials									
	590	Other Supplies and Materials	2,134	16,993	18,637	4,037	18,144	11,000	11,000	11,000
	Capital Outlay									
	640	Equipment	0	0	9,232	642	1,000	0	0	0
	Other Objects									
	889	Other Awards and Prizes	0	0	0	0	1,685	1,685	1,685	1,685
Total Expenditures			18,834	30,561	42,245	20,951	56,829	48,685	48,685	48,685
Net Change in Fund Balance			9,616	2,310	(6,726)	7,360	(8,329)	(185)	(185)	(185)
Cash Balance at Beginning of Fiscal Year			5,644	15,260	17,570	10,844	18,204	9,875	9,690	9,505
Cash Balance at End of Fiscal Year			15,260	17,570	10,844	18,204	9,875	9,690	9,505	9,320
Year End Encumbrances Appropriated			0	385	1,823	8,646	8,646	8,646	8,646	8,646
Unencumbered Fund Balance at End of Fiscal Year			\$15,260	\$17,185	\$9,021	\$9,558	\$1,229	\$1,044	\$859	\$674

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.

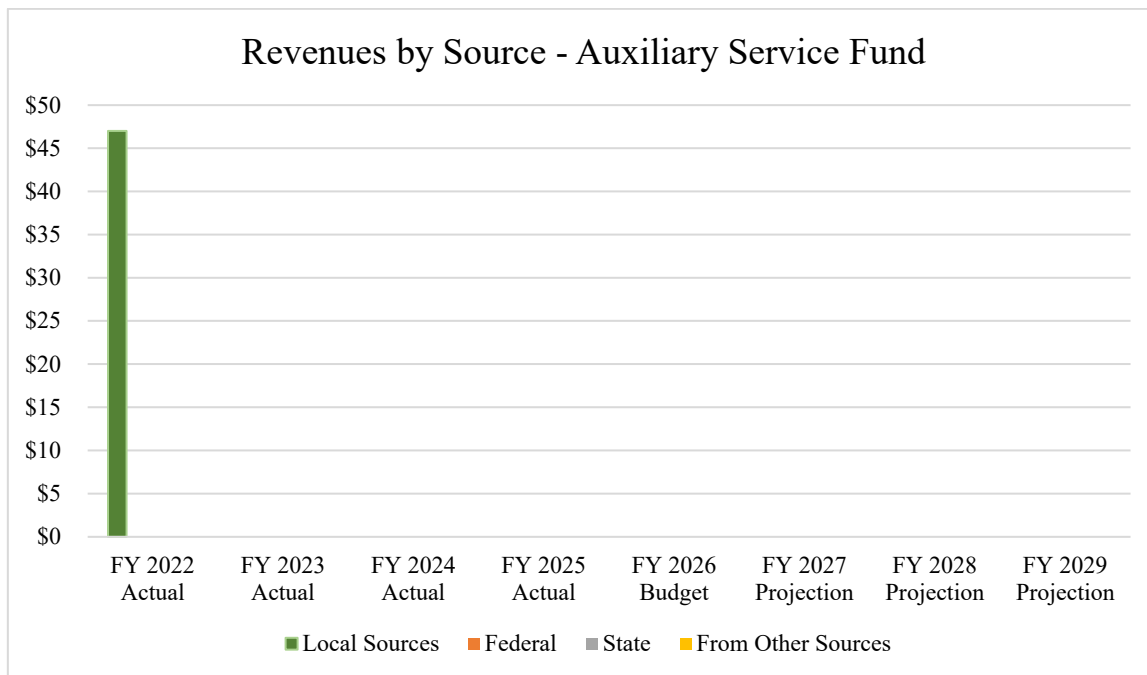
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Earnings on Investments	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental - State	0	0	0	0	0	0	0	0
Total Revenues	47	0	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.

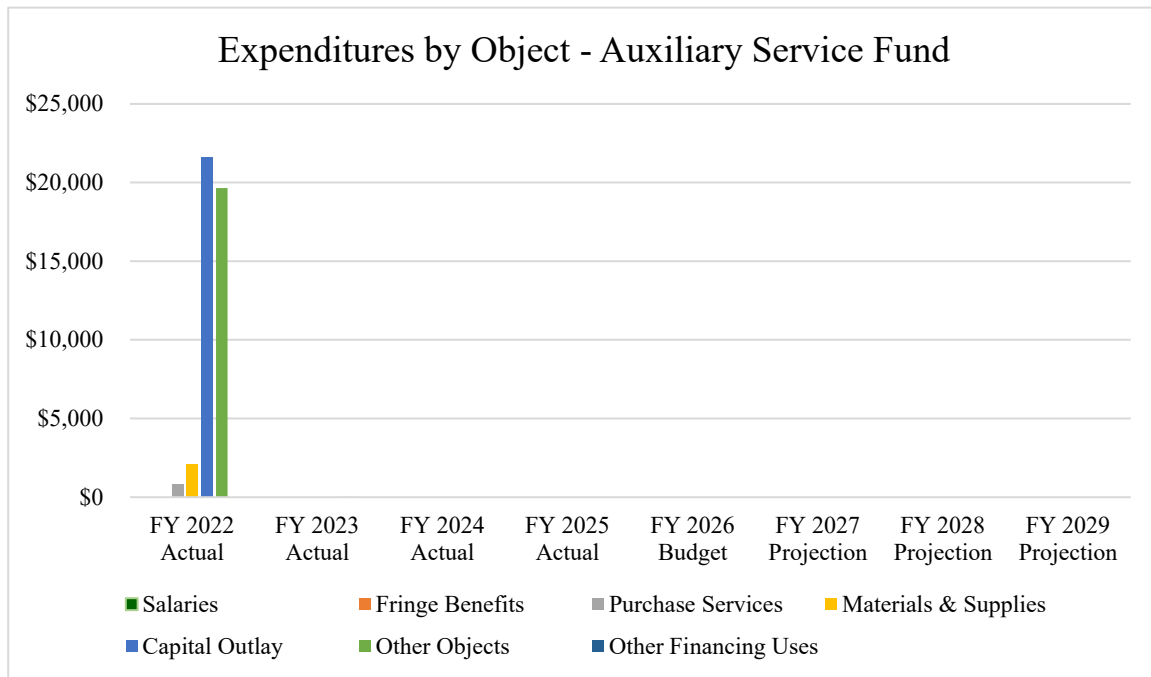
Expenditures:

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								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0	0	0	0
Purchase Services	822	0	0	0	0	0	0	0
Materials and Supplies	2,099	0	0	0	0	0	0	0
Capital Outlay	21,629	0	0	0	0	0	0	0
Other Objects	19,640	17	0	0	12	0	0	0
Other Financing Uses	0	0	0	0	0	0	0	0
Total Expenditures	44,190	17	0	0	12	0	0	0

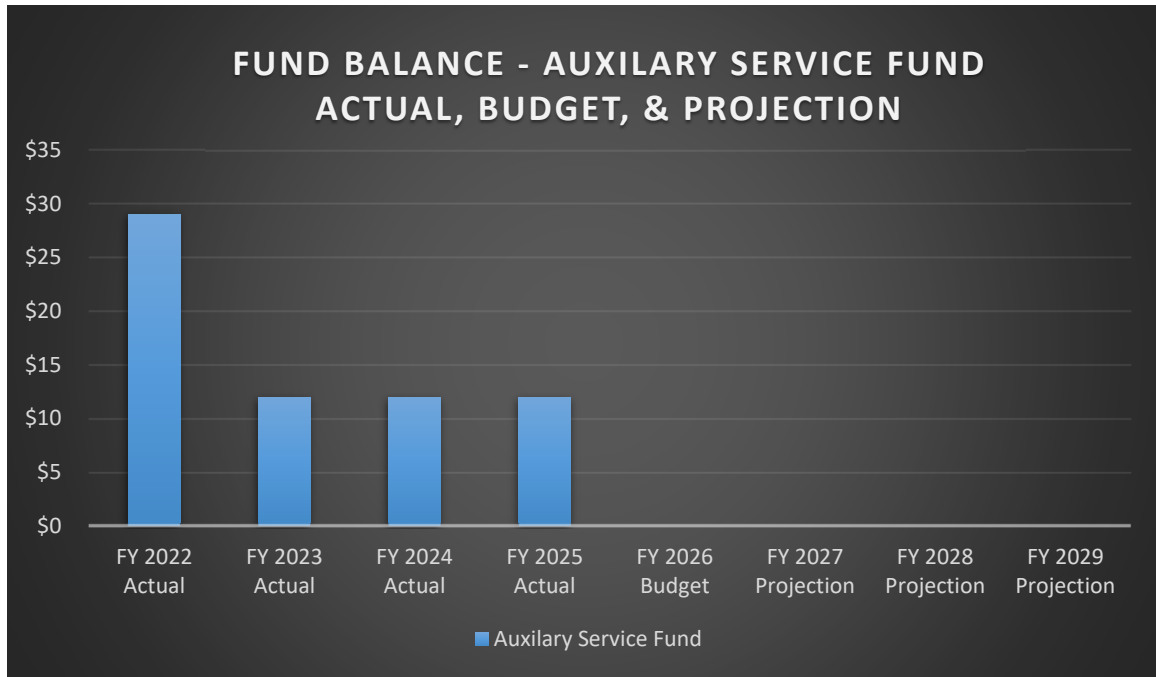


Significant Expenditure Changes and Assumptions

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$44,172	\$29	\$12	\$12	\$12	\$0	\$0	\$0
Ending Cash Balance	29	12	12	12	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	29	12	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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
AUXILIARY SERVICE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Earnings on Investments	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Intergovernmental - State	0	0	0	0	0	0	0	0
Total Revenues		47	0	0	0	0	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	822	0	0	0	0	0	0	0
	Materials and Supplies	2,099	0	0	0	0	0	0	0
	Capital Outlay	21,629	0	0	0	0	0	0	0
	Other Objects	19,640	17	0	0	12	0	0	0
Total Operational of Non-Instructional Services		44,190	17	0	0	12	0	0	0
Total Expenditures		44,190	17	0	0	12	0	0	0
Net Change in Fund Balance		(44,143)	(17)	0	0	(12)	0	0	0
	Cash Balance at Beginning of Fiscal Year	44,172	29	12	12	12	0	0	0
	Cash Balance at End of Fiscal Year	29	12	12	12	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	\$12	\$12	\$12	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL AUXILIARY SERVICE FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Earnings on Investments	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Intergovernmental - State	0	0	0	0	0	0	0	0
Total Revenues			47	0	0	0	0	0	0	0
Operation of Non-Instructional Services:										
		Purchase Services								
	490	Other Purchased Services	822	0	0	0	0	0	0	0
		Supplies and Materials								
	590	Other Supplies and Materials	2,099	0	0	0	0	0	0	0
		Equipment								
	640	Equipment	21,629	0	0	0	0	0	0	0
		Other Objects								
	890	Other Misc. Expenditures	19,640	17	0	0	12	0	0	0
Total Operational of Non-Instructional Services			44,190	17	0	0	12	0	0	0
Total Expenditures			44,190	17	0	0	12	0	0	0
Net Change in Fund Balance			(44,143)	(17)	0	0	(12)	0	0	0
Cash Balance at Beginning of Fiscal Year			44,172	29	12	12	12	0	0	0
Cash Balance at End of Fiscal Year			29	12	12	12	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	\$12	\$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.

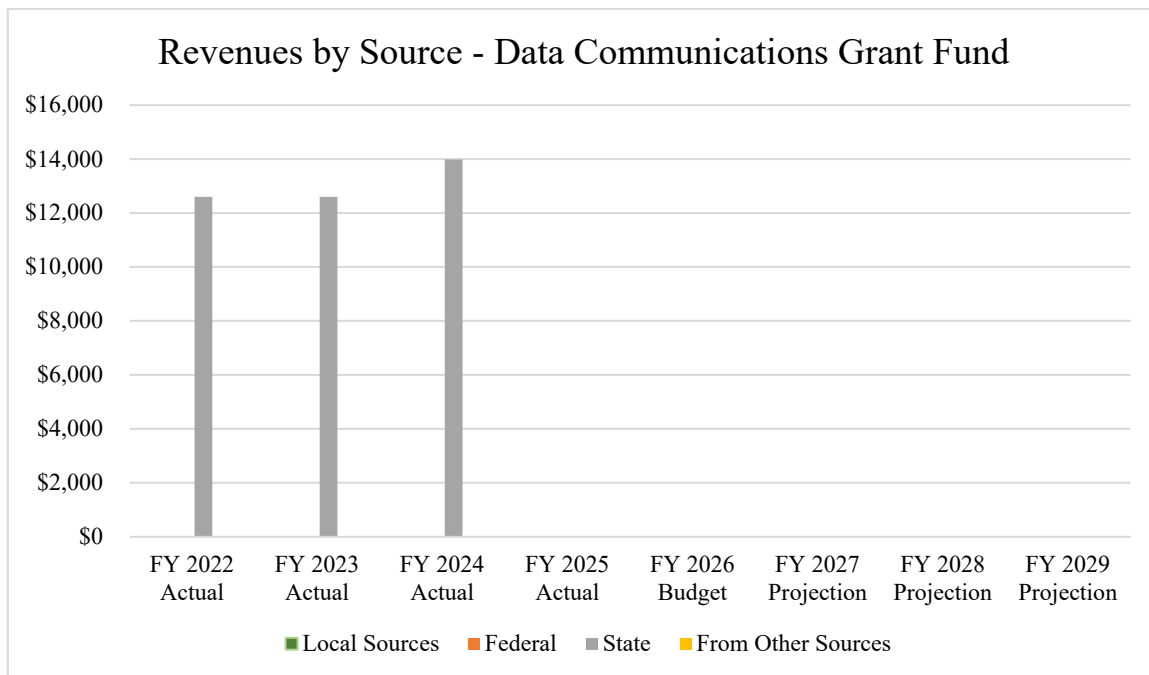
Revenues:

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 2025, 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - State	\$12,600	\$12,600	\$13,983	\$0	\$0	\$0	\$0	\$0
Total Revenues	12,600	12,600	13,983	0	0	0	0	0



State Sources:

Beginning in fiscal year 2025 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.

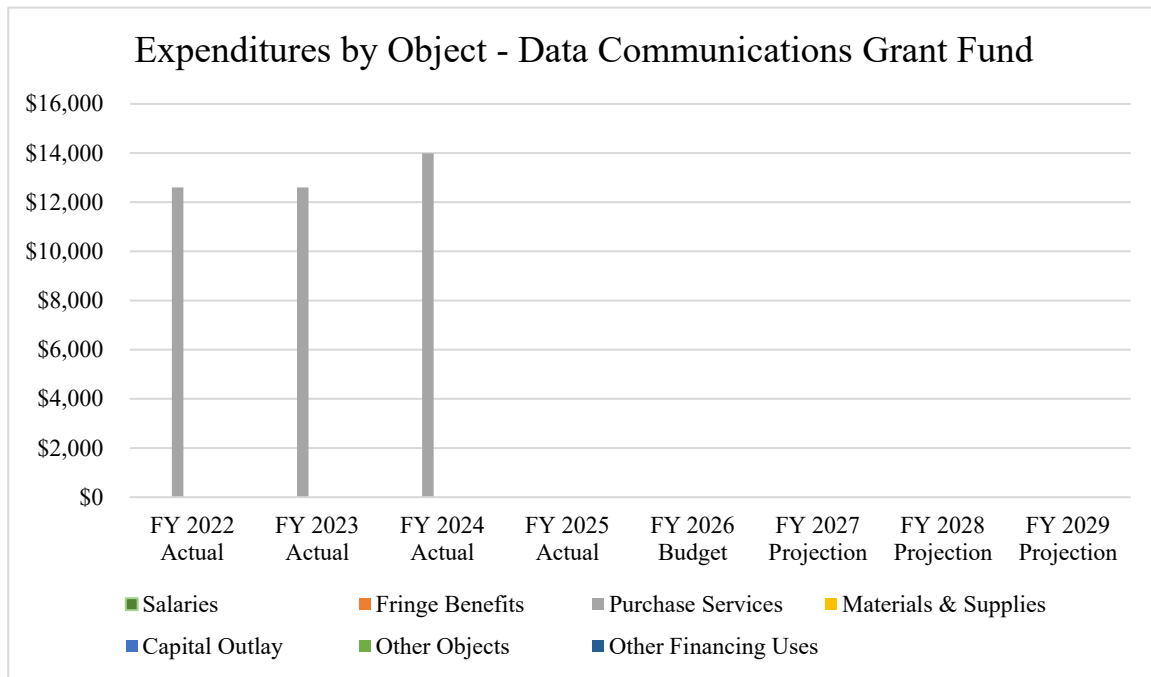
Expenditures:

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 2025, 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Purchase Services	\$12,600	\$12,600	\$13,983	\$0	\$0	\$0	\$0	\$0
Total Expenditures	12,600	12,600	13,983	0	0	0	0	0

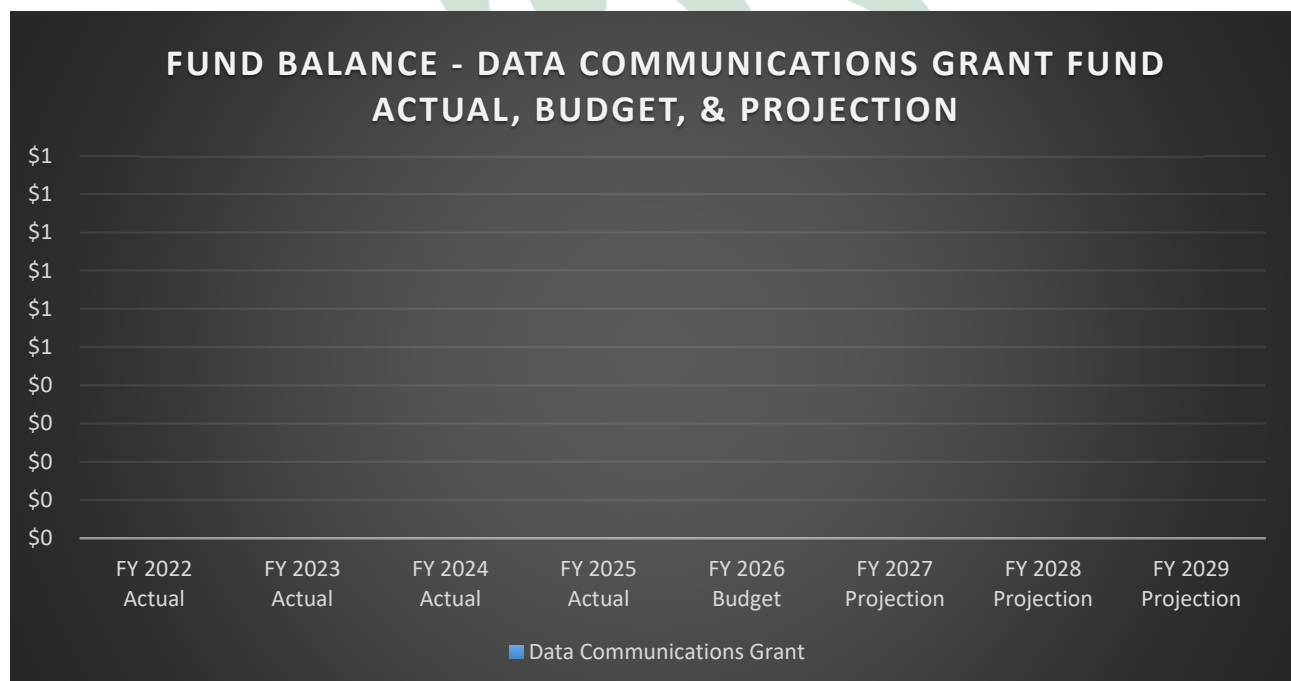


Significant Expenditure Changes and Assumptions

The primary use of the funds is used for purchase services to offset the cost of data connectivity. Beginning in fiscal year 2025, 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DATA COMMUNICATIONS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - State	\$12,600	\$12,600	\$13,983	\$0	\$0	\$0	\$0	\$0
Total Revenues		12,600	12,600	13,983	0	0	0	0	0
Support Services:									
	Purchase Services	12,600	12,600	13,983	0	0	0	0	0
Total Support Services		12,600	12,600	13,983	0	0	0	0	0
Total Expenditures		12,600	12,600	13,983	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

DATA COMMUNICATIONS GRANT - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL DATA COMMUNICATIONS GRANT

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		Intergovernmental - State	\$12,600	\$12,600	\$13,983	\$0	\$0	\$0	\$0	\$0
Total Revenues			12,600	12,600	13,983	0	0	0	0	0
Support Services:										
		<i>Purchase Services</i>								
	449	Other Communications Services	12,600	12,600	13,983	0	0	0	0	0
Total Expenditures			12,600	12,600	13,983	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

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.

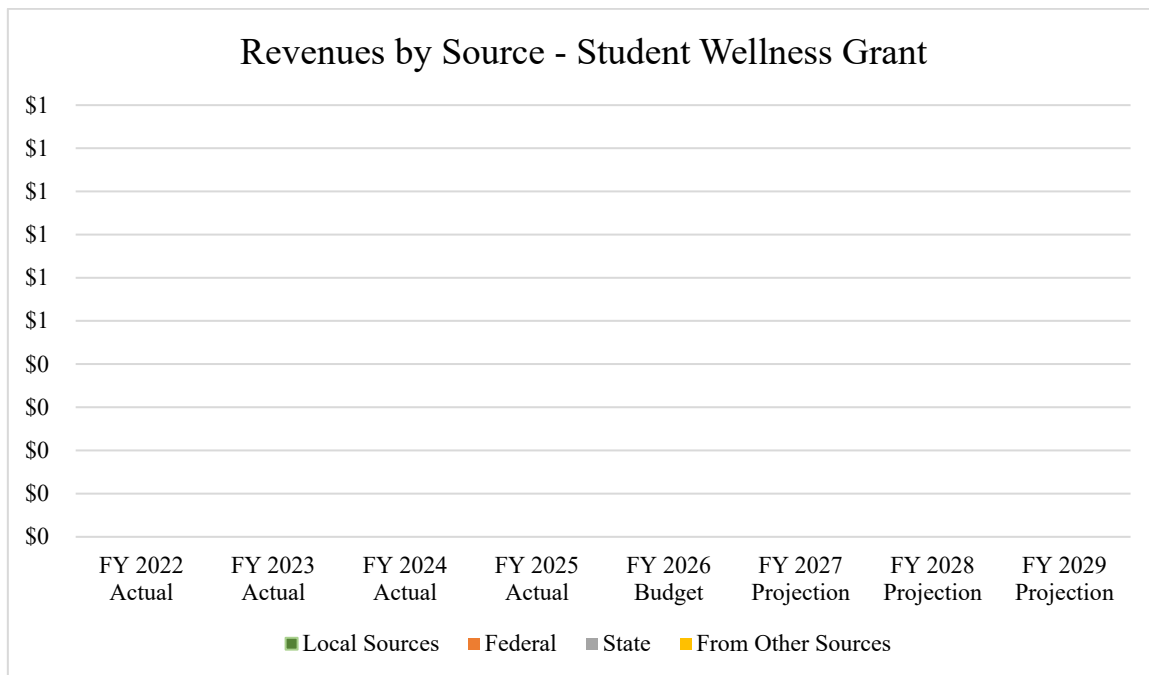
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	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.

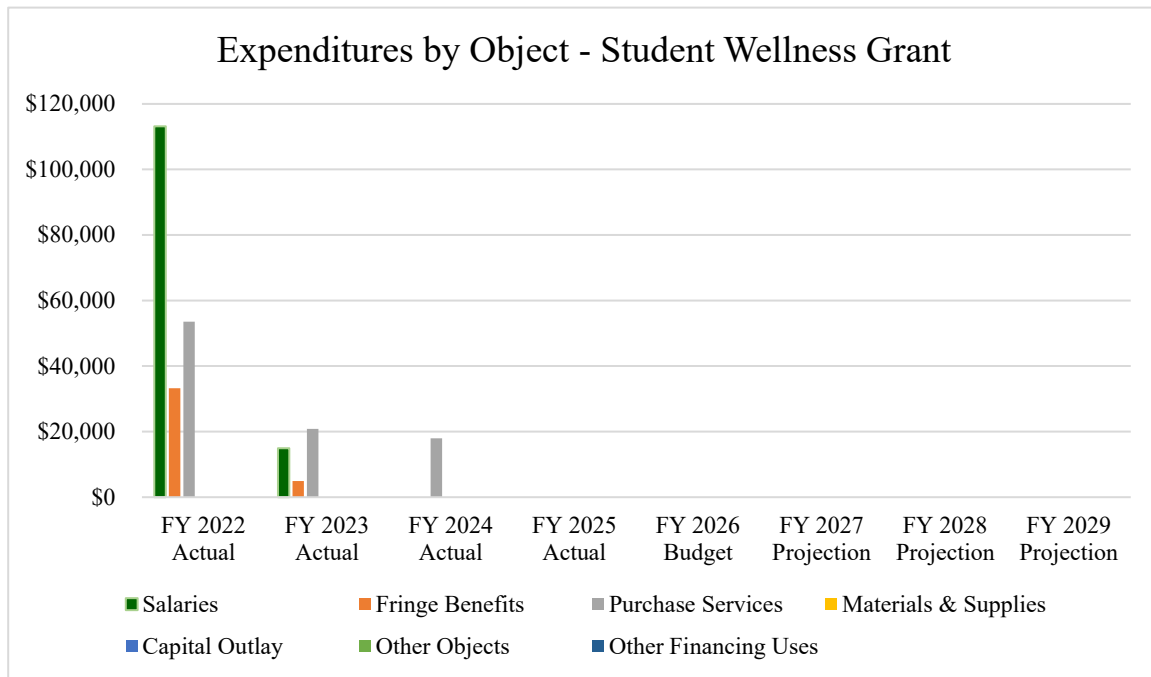
Expenditures:

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								
	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Salaries	\$113,123	\$14,931	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	33,230	4,900	0	0	0	0	0	0
Purchase Services	53,527	20,835	17,959	0	0	0	0	0
Total Expenditures	199,880	40,666	17,959	0	0	0	0	0

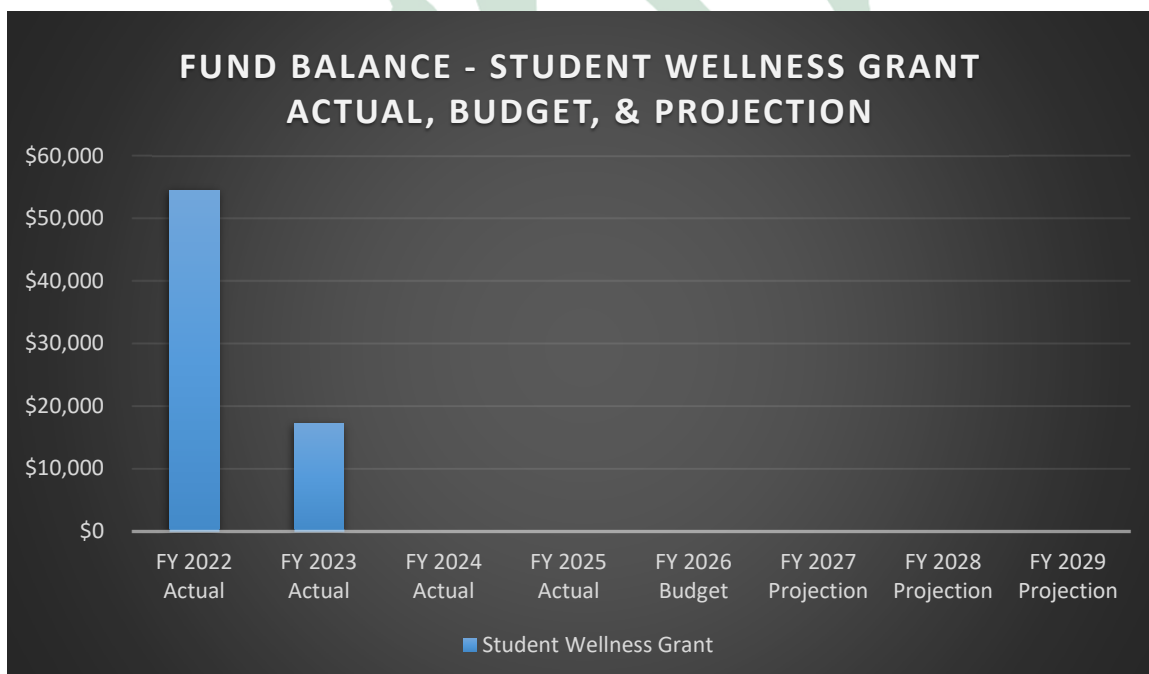


Significant Expenditure Changes and Assumptions

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:

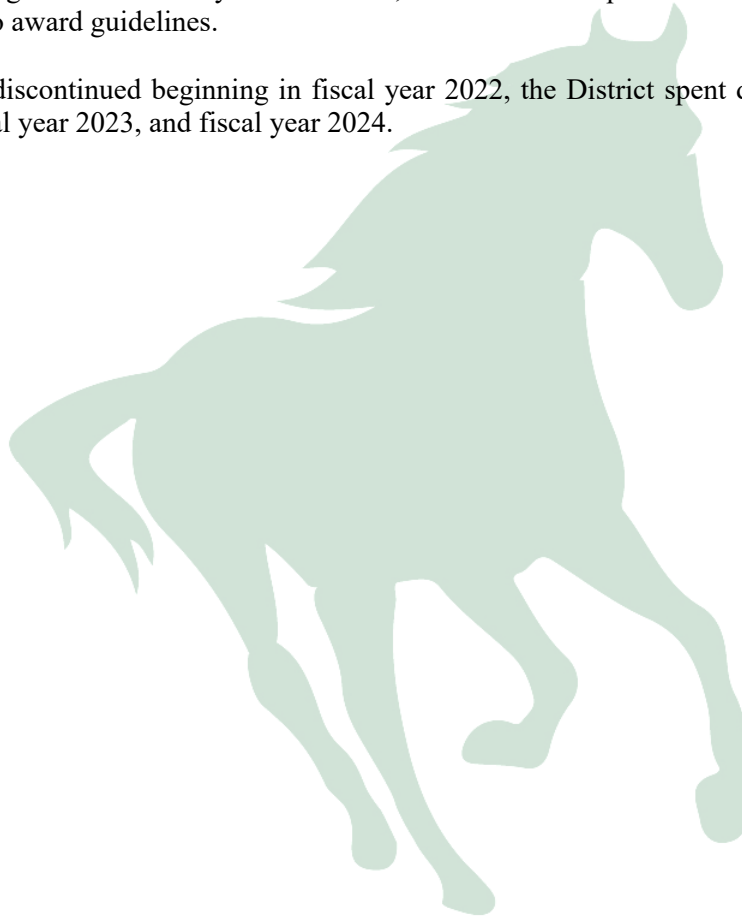
The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the student wellness grant fund.



FUND BALANCE - STUDENT WELLNESS FUND								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$258,505	\$58,625	\$17,959	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	58,625	17,959	0	0	0	0	0	0
Year End Encumbrances	4,089	695	0	0	0	0	0	0
Unencumbered Fund Balance	54,536	17,264	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.

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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
STUDENT WELLNESS GRANT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		0	0	0	0	0	0	0	0
Support Services:									
	Salaries	113,123	14,931	0	0	0	0	0	0
	Fringe Benefits	33,230	4,900	0	0	0	0	0	0
	Purchase Services	53,527	20,835	17,959	0	0	0	0	0
Total Support Services		199,880	40,666	17,959	0	0	0	0	0
Operation of Non-Instructional Services:									
	Purchase Services	0	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services		0	0	0	0	0	0	0	0
Total Expenditures		199,880	40,666	17,959	0	0	0	0	0
Net Change in Fund Balance		(199,880)	(40,666)	(17,959)	0	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	258,505	58,625	17,959	0	0	0	0	0
	Cash Balance at End of Fiscal Year	58,625	17,959	0	0	0	0	0	0
	Year End Encumbrances Appropriated	4,089	695	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$54,536	\$17,264	\$0	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL STUDENT WELLNESS GRANT

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		Intergovernmental - State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues			0	0	0	0	0	0	0	0
Support Services:										
<i>Salaries:</i>										
111		Regular Cert-Salary/Wages	\$111,237	\$14,745	\$0	\$0	\$0	\$0	\$0	\$0
113		Supplemental Cert-Salary/Wages	1,486	186	0	0	0	0	0	0
119		Other Cert Salaries	400	0	0	0	0	0	0	0
Total Salaries			113,123	14,931	0	0	0	0	0	0
<i>Fringe Benefits</i>										
211		STRS - Employer's Share	15,225	2,197	0	0	0	0	0	0
241		Cert Medical/Hospital	15,743	2,344	0	0	0	0	0	0
242		Cert Life Insurance	269	25	0	0	0	0	0	0
249		Cert Other Insurance Benefit	1,593	210	0	0	0	0	0	0
261		Certified Workers Comp	400	124	0	0	0	0	0	0
Total Fringe Benefits			33,230	4,900	0	0	0	0	0	0
<i>Purchase Services</i>										
419		Other Prof/Tech Services	53,527	20,835	17,959	0	0	0	0	0
Total Support Services			199,880	40,666	17,959	0	0	0	0	0
Operation of Non-Instructional Services:										
<i>Purchase Services</i>										
419		Other Prof/Tech Services	0	0	0	0	0	0	0	0
Total Operational of Non-Instructional Services			0	0	0	0	0	0	0	0
Total Expenditures			199,880	40,666	17,959	0	0	0	0	0
Net Change in Fund Balance			(199,880)	(40,666)	(17,959)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			258,505	58,625	17,959	0	0	0	0	0
Cash Balance at End of Fiscal Year			58,625	17,959	0	0	0	0	0	0
Year End Encumbrances Appropriated			4,089	695	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$54,536	\$17,264	\$0	\$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 2022, FY 2023, FY 2024, FY2025)
- 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.

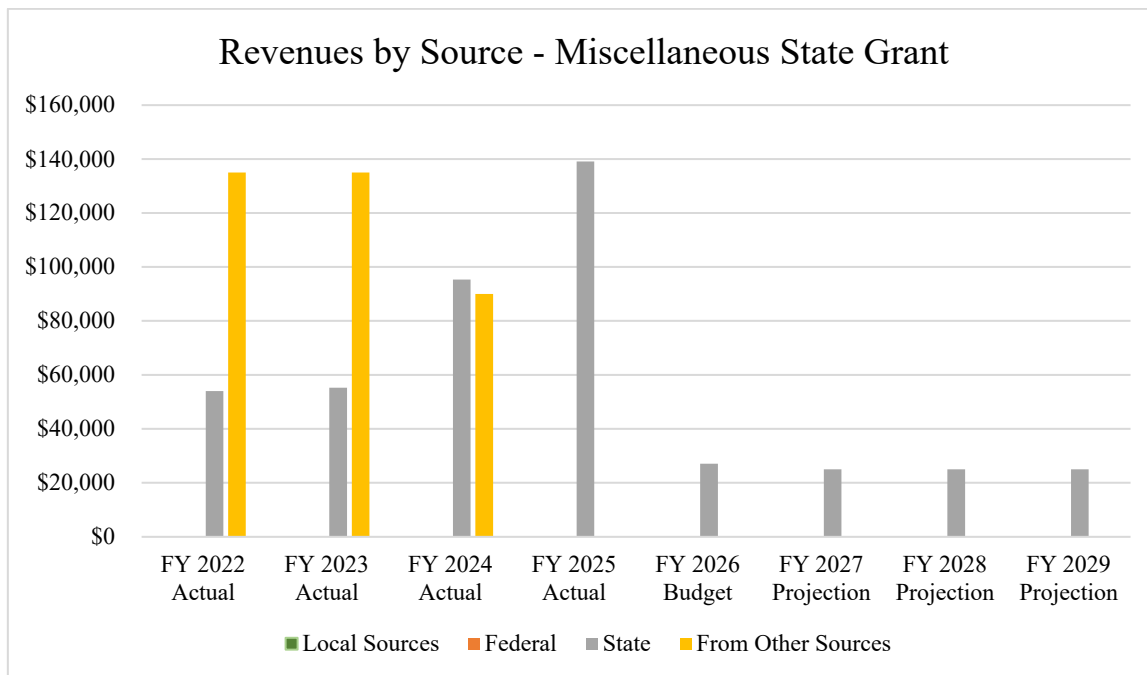
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - State	\$53,999	\$55,226	\$95,335	\$139,113	\$27,083	\$25,000	\$25,000	\$25,000
From Other Sources	135,000	135,000	90,000	0	0	0	0	0
Total Revenues	188,999	190,226	185,335	139,113	27,083	25,000	25,000	25,000



State Sources:

For FY 2026, 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 and the school safety grants that will be completed during FY 2026.

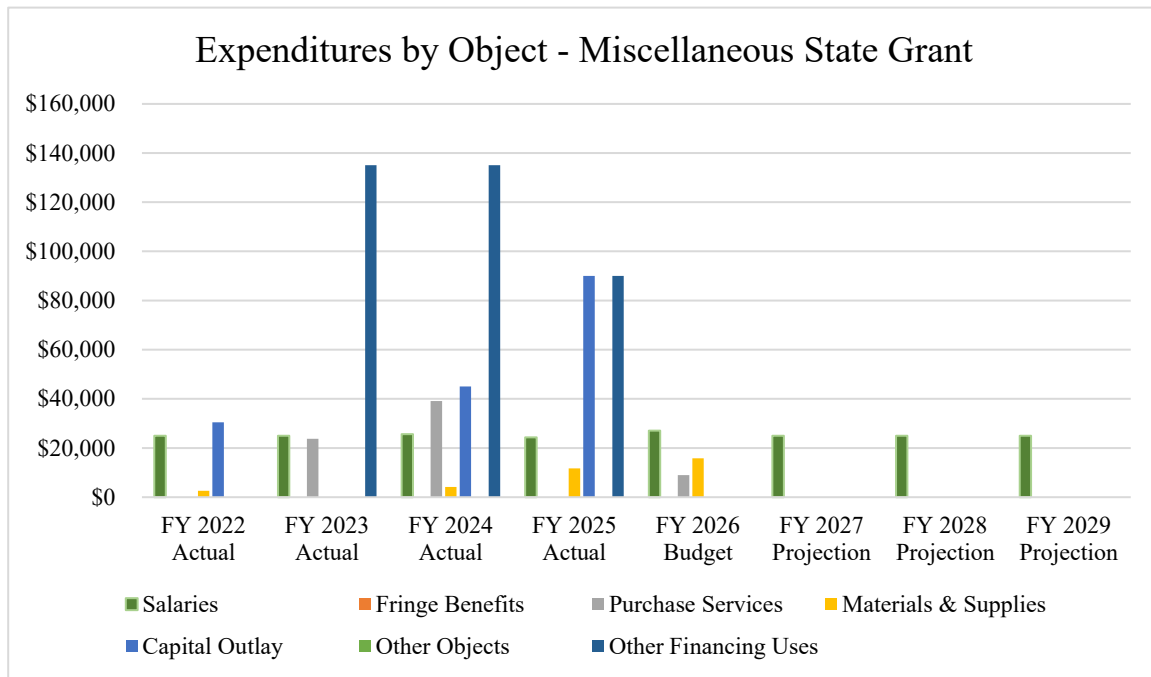
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Projection	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection
Expenditures:								
By Object								
Salaries	\$25,001	\$25,001	\$25,655	\$24,345	\$27,083	\$25,000	\$25,000	\$25,000
Purchase Services	0	23,716	39,096	0	8,946	0	0	0
Materials and Supplies	2,575	0	4,125	11,684	15,822	0	0	0
Capital Outlay	30,442	0	45,000	90,000	0	0	0	0
Other Financing Uses	0	135,000	135,000	90,000	0	0	0	0
Total Expenditures	58,018	183,717	248,876	216,029	51,851	25,000	25,000	25,000

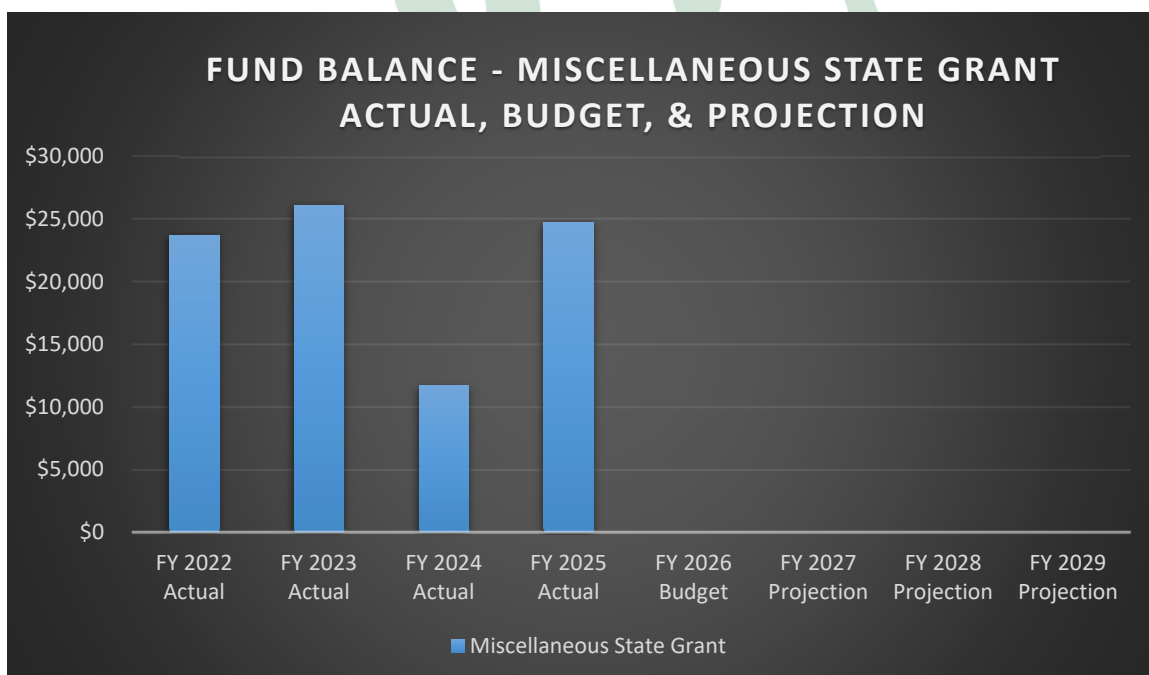


Significant Expenditure Changes and Assumptions

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 and the school safety grant that will be completed during FY 2026.

Fund Balance:

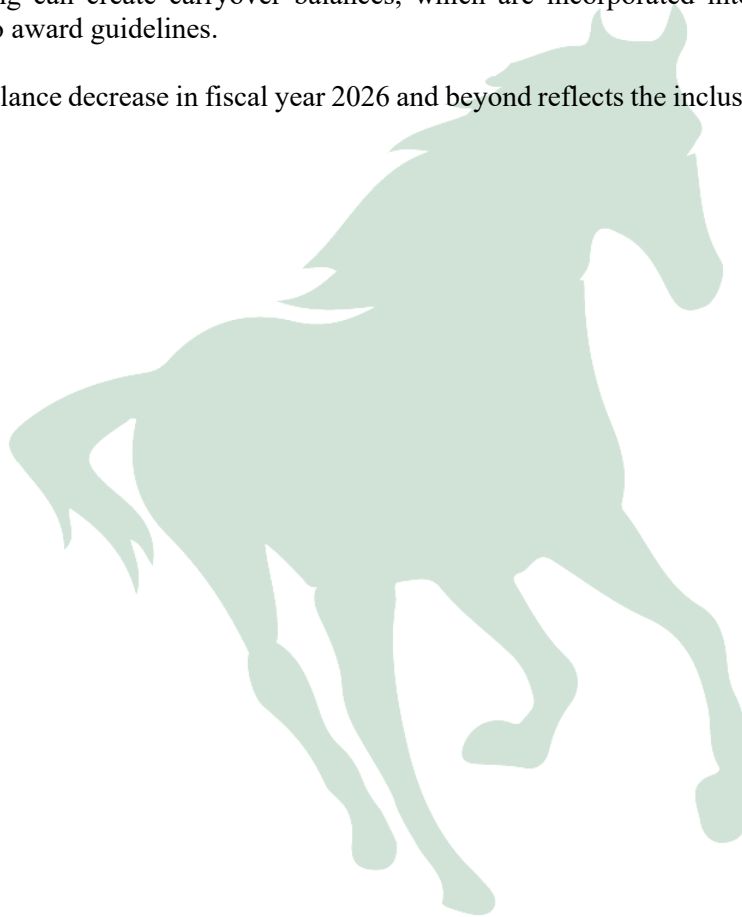
The following charts provide fund balances by fund type for four years of actual, the current year budget, and three years of projected estimates for the miscellaneous state grant fund.



FUND BALANCE - MISCELLANEOUS STATE GRANT								
Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$27,735	\$158,716	\$165,225	\$101,684	\$24,768	\$0	\$0	\$0
Ending Cash Balance	158,716	165,225	101,684	24,768	0	0	0	0
Year End Encumbrances	135,000	139,125	90,000	0	0	0	0	0
Unencumbered Fund Balance	23,716	26,100	11,684	24,768	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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.



STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
MISCELLANEOUS STATE GRANTS - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - State	\$53,999	\$55,226	\$95,335	\$139,113	\$27,083	\$25,000	\$25,000	\$25,000
Total Revenues		53,999	55,226	95,335	139,113	27,083	25,000	25,000	25,000
Support Services:									
	Salaries	25,001	25,001	25,655	24,345	27,083	25,000	25,000	25,000
	Purchase Services	0	23,716	39,096	0	8,946	0	0	0
	Materials and Supplies	2,575	0	4,125	11,684	15,822	0	0	0
	Capital Outlay	30,442	0	45,000	90,000	0	0	0	0
Total Support Services		58,018	48,717	113,876	126,029	51,851	25,000	25,000	25,000
Total Expenditures		58,018	48,717	113,876	126,029	51,851	25,000	25,000	25,000
Excess of Revenues Over / (Under) Expenditures		(4,019)	6,509	(18,541)	13,084	(24,768)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	135,000	135,000	90,000	0	0	0	0	0
	Advance Out	0	(135,000)	(135,000)	(90,000)	0	0	0	0
Total Other Financing Sources / (Uses)		135,000	0	(45,000)	(90,000)	0	0	0	0
Net Change in Fund Balance		130,981	6,509	(63,541)	(76,916)	(24,768)	0	0	0
	Cash Balance at Beginning of Fiscal Year	27,735	158,716	165,225	101,684	24,768	0	0	0
	Cash Balance at End of Fiscal Year	158,716	165,225	101,684	24,768	0	0	0	0
	Year End Encumbrances Appropriated	135,000	139,125	90,000	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$23,716	\$26,100	\$11,684	\$24,768	\$0	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL MISCELLANEOUS STATE GRANTS

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - State	\$53,999	\$55,226	\$95,335	\$139,113	\$27,083	\$25,000	\$25,000	\$25,000
Total Revenues	53,999	55,226	95,335	139,113	27,083	25,000	25,000	25,000
Support Services:								
<i>Salaries:</i>								
141 Noncert Regular Sal/Wages	25,001	25,001	25,655	24,345	27,083	25,000	25,000	25,000
<i>Purchase Services</i>								
490 Other Purchased Services	0	23,716	39,096	0	8,946	0	0	0
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	2,575	0	4,125	11,684	15,822	0	0	0
<i>Capital Outlay</i>								
640 Equipment	30,442	0	45,000	90,000	0	0	0	0
Total Expenditures	58,018	48,717	113,876	126,029	51,851	25,000	25,000	25,000
Excess of Revenues Over / (Under) Expenditures	(4,019)	6,509	(18,541)	13,084	(24,768)	0	0	0
Other Financing Sources / (Uses):								
921 Advance In	135,000	135,000	90,000	0	0	0	0	0
922 Advance Out	0	(135,000)	(135,000)	(90,000)	0	0	0	0
Total Other Financing Sources / (Uses)	135,000	0	(45,000)	(90,000)	0	0	0	0
Net Change in Fund Balance	130,981	6,509	(63,541)	(76,916)	(24,768)	0	0	0
Cash Balance at Beginning of Fiscal Year	27,735	158,716	165,225	101,684	24,768	0	0	0
Cash Balance at End of Fiscal Year	158,716	165,225	101,684	24,768	0	0	0	0
Year End Encumbrances Appropriated	135,000	139,125	90,000	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$23,716	\$26,100	\$11,684	\$24,768	\$0	\$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 expired 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.

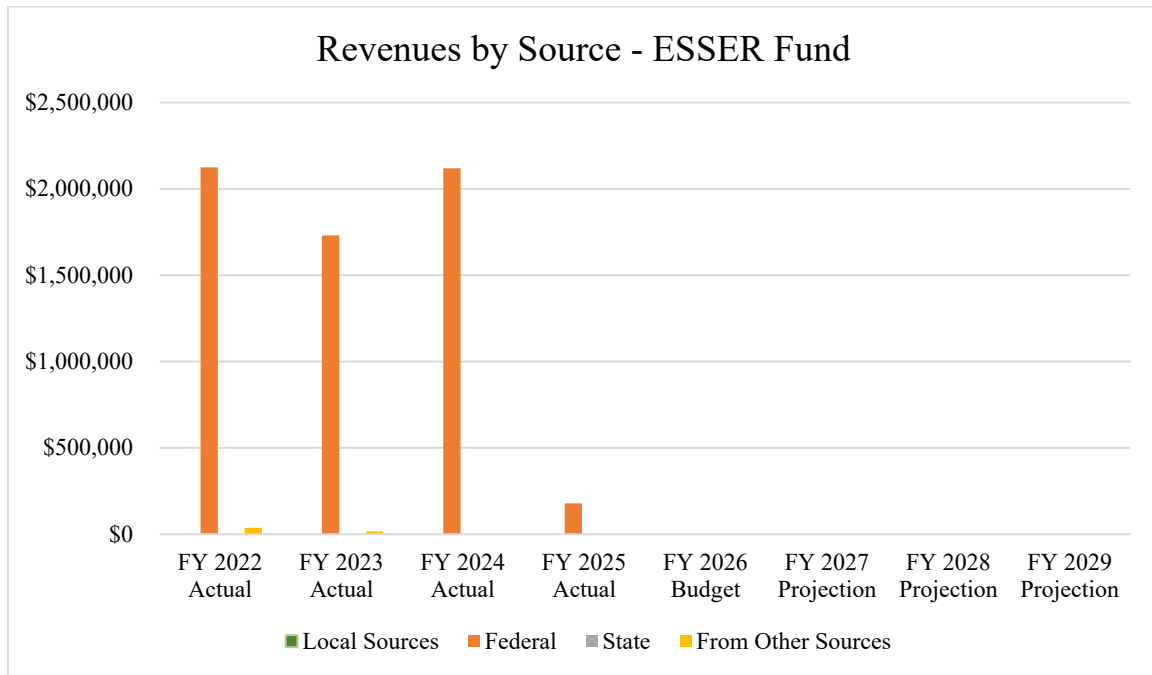
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$2,124,508	\$1,731,207	\$2,118,976	\$178,382	\$0	\$0	\$0	\$0
From Other Sources	37,112	16,321	205	0	0	0	0	0
Total Revenues	2,161,620	1,747,528	2,119,181	178,382	0	0	0	0



Federal Sources:

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.

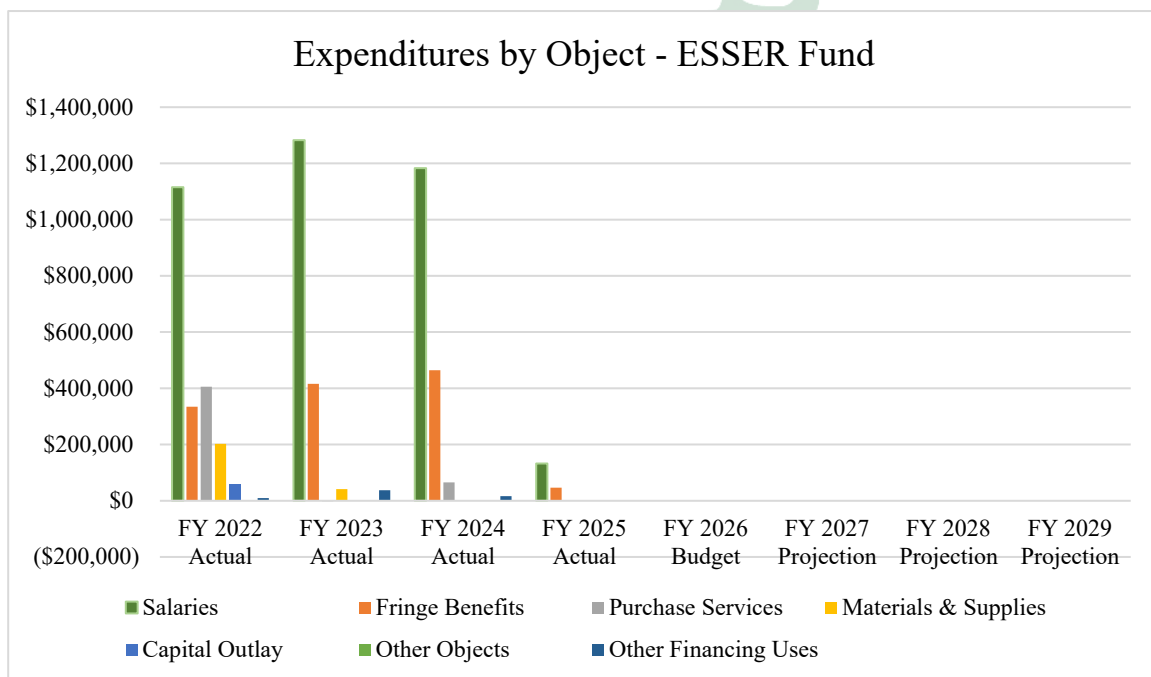
Expenditures:

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. Expenditures for FY 2025 are carryover payable amounts carried over from FY 2024 to be paid in the available period of FY 2025 which utilized the remaining funds of the grant award.

EXPENDITURES BY OBJECT - ESSER FUND								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$1,115,230	\$1,282,386	\$1,183,003	\$132,103	\$0	\$0	\$0	\$0
Fringe Benefits	334,338	415,844	464,027	46,230	0	0	0	0
Purchase Services	405,359	(2,149)	65,099	0	0	0	0	0
Materials and Supplies	202,279	41,332	0	0	0	0	0	0
Capital Outlay	59,483	0	0	0	0	0	0	0
Other Financing Uses	9,509	37,112	16,321	205	0	0	0	0
Total Expenditures	2,126,198	1,774,525	1,728,450	178,538	0	0	0	0



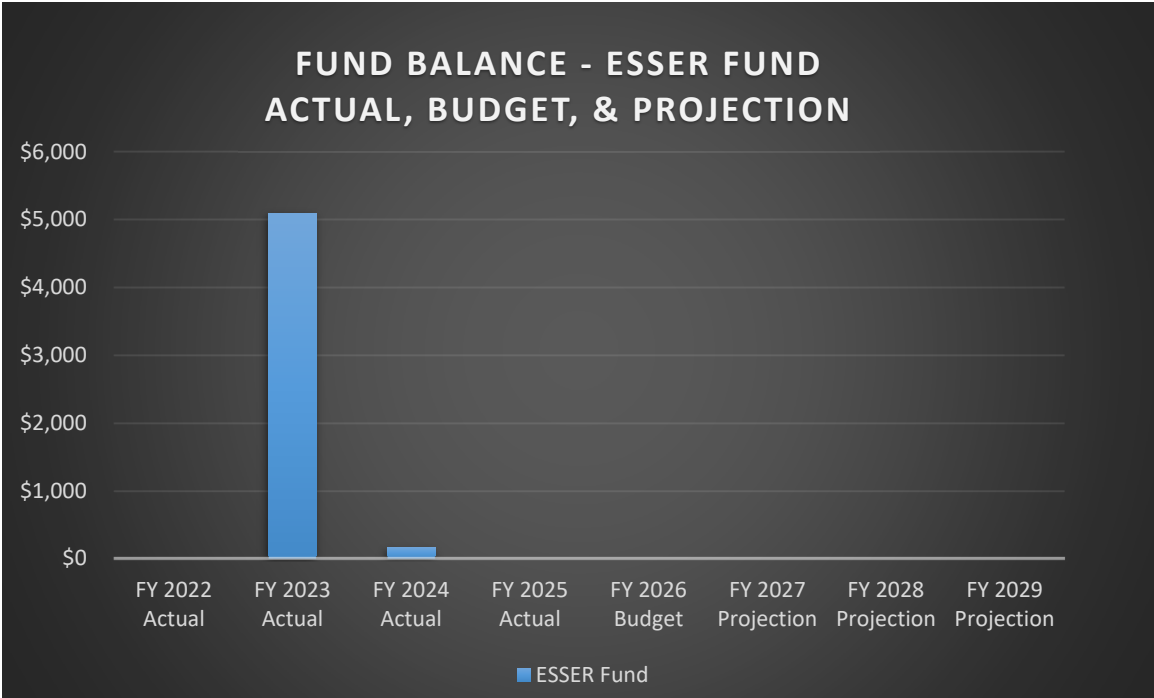
Significant Expenditure Changes and Assumptions

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. 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$1,000	\$36,422	\$9,425	\$156	\$0	\$0	\$0	\$0
Ending Cash Balance	36,422	9,425	156	0	0	0	0	0
Year End Encumbrances	36,422	4,335	0	0	0	0	0	0
Unencumbered Fund Balance	0	5,090	156	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.

The fund balance decrease in fiscal year 2025 and beyond reflects the expiration of the grant and funds have been exhausted.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER) - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$2,124,508	\$1,731,207	\$2,118,976	\$178,382	\$0	\$0	\$0	\$0
Total Revenues		2,124,508	1,731,207	2,118,976	178,382	0	0	0	0
Instruction:									
	Salaries	724,083	779,886	1,138,633	97,762	0	0	0	0
	Fringe Benefits	191,319	226,287	318,006	34,291	0	0	0	0
	Purchase Services	325,465	0	0	0	0	0	0	0
	Materials and Supplies	27,446	0	0	0	0	0	0	0
Total Instruction		1,268,313	1,006,173	1,456,639	132,053	0	0	0	0
Support Services:									
	Salaries	391,147	502,500	444,370	34,341	0	0	0	0
	Fringe Benefits	143,019	189,557	146,021	11,939	0	0	0	0
	Purchase Services	79,894	(2,149)	65,099	0	0	0	0	0
	Materials and Supplies	173,536	38,036	0	0	0	0	0	0
	Capital Outlay	59,483	0	0	0	0	0	0	0
Total Support Services		847,079	727,944	655,490	46,280	0	0	0	0
Operation of Non-Instructional Services:									
	Materials and Supplies	1,297	3,296	0	0	0	0	0	0
Total Operational of Non-Instructional Services		1,297	3,296	0	0	0	0	0	0
Total Expenditures		2,116,689	1,737,413	2,112,129	178,333	0	0	0	0
Excess of Revenues Over / (Under) Expenditures		7,819	(6,206)	6,847	49	0	0	0	0
Other Financing Sources / (Uses):									
	Advance In	37,112	16,321	205	0	0	0	0	0
	Advance Out	(9,509)	(37,112)	(16,321)	(205)	0	0	0	0
Total Other Financing Sources / (Uses)		27,603	(20,791)	(16,116)	(205)	0	0	0	0
Net Change in Fund Balance		35,422	(26,997)	(9,269)	(156)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	1,000	36,422	9,425	156	0	0	0	0
	Cash Balance at End of Fiscal Year	36,422	9,425	156	0	0	0	0	0
	Year End Encumbrances Appropriated	36,422	4,335	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$5,090	\$156	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Function Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
Intergovernmental - Federal		\$2,124,508	\$1,731,207	\$2,118,976	\$178,382	\$0	\$0	\$0	\$0
Total Revenues		2,124,508	1,731,207	2,118,976	178,382	0	0	0	0
Instruction:									
<i>Salaries:</i>									
111 Regular Cert-Salary/Wages		682,461	745,938	1,102,340	93,609	0	0	0	0
112 Temp Cert-Salary/Wages		7,871	0	0	0	0	0	0	0
113 Supplemental Cert-Salary/Wages		27,890	32,668	33,448	4,153	0	0	0	0
119 Other Cert Salaries		1,840	1,280	2,845	0	0	0	0	0
141 Noncert Regular Sal/Wages		4,021	0	0	0	0	0	0	0
Total Salaries		724,083	779,886	1,138,633	97,762	0	0	0	0
<i>Fringe Benefits</i>									
211 STRS - Employer's Share		104,133	111,562	158,619	14,660	0	0	0	0
221 SERS - Employer's Share		606	0	0	0	0	0	0	0
241 Cert Medical/Hospital		74,974	102,056	141,585	18,130	0	0	0	0
242 Cert Life Insurance		1,426	1,476	1,751	155	0	0	0	0
249 Cert Other Insurance Benefit		10,124	11,193	16,051	1,346	0	0	0	0
259 Noncert Other Insurance Benefit		56	0	0	0	0	0	0	0
Total Fringe Benefits		191,319	226,287	318,006	34,291	0	0	0	0
<i>Purchase Services</i>									
411 Instruction Services		325,465	0	0	0	0	0	0	0
<i>Supplies and Materials</i>									
516 Software Materials		20,400	0	0	0	0	0	0	0
590 Other Supplies and Materials		7,046	0	0	0	0	0	0	0
Total Materials and Supplies		27,446	0	0	0	0	0	0	0
Total Instruction		1,268,313	1,006,173	1,456,639	132,053	0	0	0	0
Support Services:									
<i>Salaries:</i>									
111 Regular Cert-Salary/Wages		337,694	380,144	307,674	24,642	0	0	0	0
112 Temp Cert-Salary/Wages		15,535	58,842	45,847	0	0	0	0	0
113 Supplemental Cert-Salary/Wages		14,715	13,089	6,463	151	0	0	0	0
119 Other Cert Salaries		500	600	250	0	0	0	0	0
141 Noncert Regular Sal/Wages		22,703	49,825	83,736	9,548	0	0	0	0
149 Noncert Merit Incentive		0	0	400	0	0	0	0	0
Total Salaries		391,147	502,500	444,370	34,341	0	0	0	0
<i>Fringe Benefits</i>									
211 STRS - Employer's Share		52,742	63,041	50,047	3,694	0	0	0	0
212 STRS - "Pickup"		24,627	25,816	18,521	1,376	0	0	0	0
221 SERS - Employer's Share		3,353	6,991	12,072	1,445	0	0	0	0
241 Cert Medical/Hospital		55,847	52,918	39,893	3,796	0	0	0	0
242 Cert Life Insurance		1,025	1,126	719	53	0	0	0	0
249 Cert Other Insurance Benefit		5,108	6,358	5,005	343	0	0	0	0
251 Noncert Medical/Hospital		0	32,627	18,479	1,086	0	0	0	0
252 Noncert Life Insurance		0	111	165	16	0	0	0	0
259 Noncert Other Insurance Benefit		317	569	1,120	130	0	0	0	0
Total Fringe Benefits		143,019	189,557	146,021	11,939	0	0	0	0
<i>Purchase Services</i>									
490 Other Purchased Services		79,894	(2,149)	65,099	0	0	0	0	0
<i>Supplies and Materials</i>									
516 Software Materials		149,115	20,010	0	0	0	0	0	0
590 Other Supplies and Materials		24,421	18,026	0	0	0	0	0	0
Total Materials and Supplies		173,536	38,036	0	0	0	0	0	0
<i>Capital Outlay</i>									
640 Equipment		59,483	0	0	0	0	0	0	0
Total Support Services		847,079	727,944	655,490	46,280	0	0	0	0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL EMERGENCY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
<i>Operation of Non-Instructional Services:</i>								
<i>Supplies and Materials</i>								
590 Other Supplies and Materials	1,297	3,296	0	0	0	0	0	0
Total Operational of Non-Instructional Services	1,297	3,296	0	0	0	0	0	0
Total Expenditures	2,116,689	1,737,413	2,112,129	178,333	0	0	0	0
Excess of Revenues Over / (Under) Expenditures	7,819	(6,206)	6,847	49	0	0	0	0
<i>Other Financing Sources / (Uses):</i>								
<i>Other Financing Uses</i>								
921 Advance In	37,112	16,321	205	0	0	0	0	0
922 Advance Out	(9,509)	(37,112)	(16,321)	(205)	0	0	0	0
Total Other Financing Sources / (Uses)	27,603	(20,791)	(16,116)	(205)	0	0	0	0
Net Change in Fund Balance	35,422	(26,997)	(9,269)	(156)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	1,000	36,422	9,425	156	0	0	0	0
Cash Balance at End of Fiscal Year	36,422	9,425	156	0	0	0	0	0
Year End Encumbrances Appropriated	36,422	4,335	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$5,090	\$156	\$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.

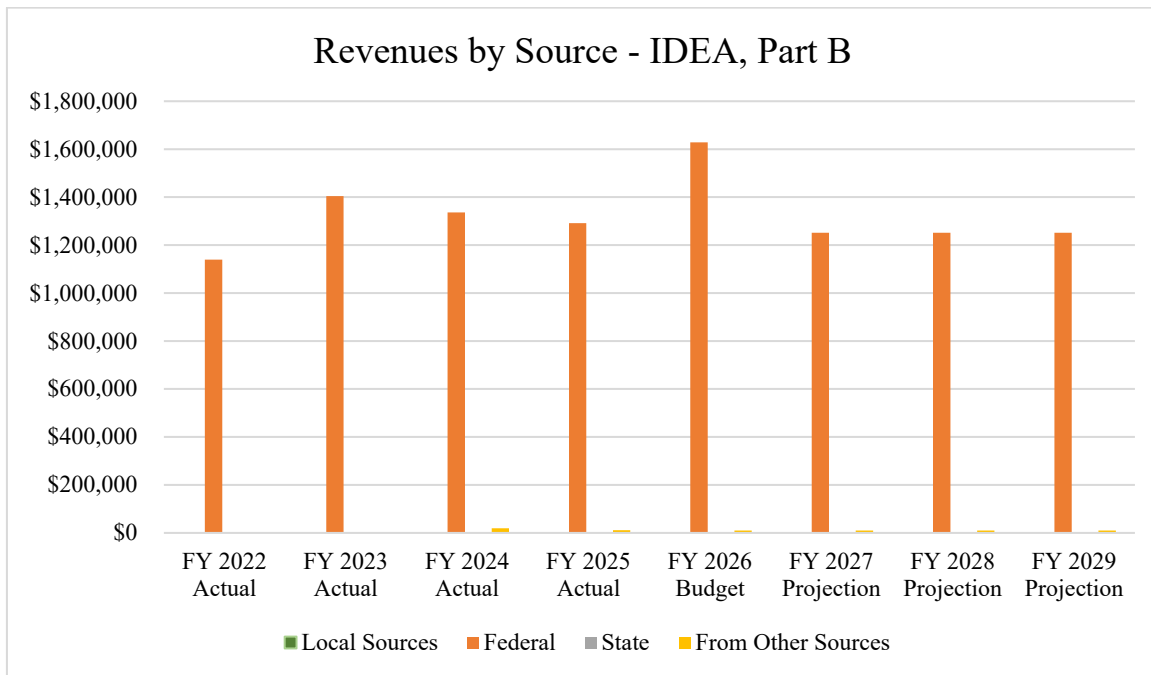
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$1,139,231	\$1,404,088	\$1,335,930	\$1,291,256	\$1,628,507	\$1,251,298	\$1,251,298	\$1,251,298
From Other Sources	942	752	18,932	11,484	10,000	10,000	10,000	10,000
Total Revenues	1,140,173	1,404,840	1,354,862	1,302,740	1,638,507	1,261,298	1,261,298	1,261,298



Federal Sources:

For FY 2026, 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 2026 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.

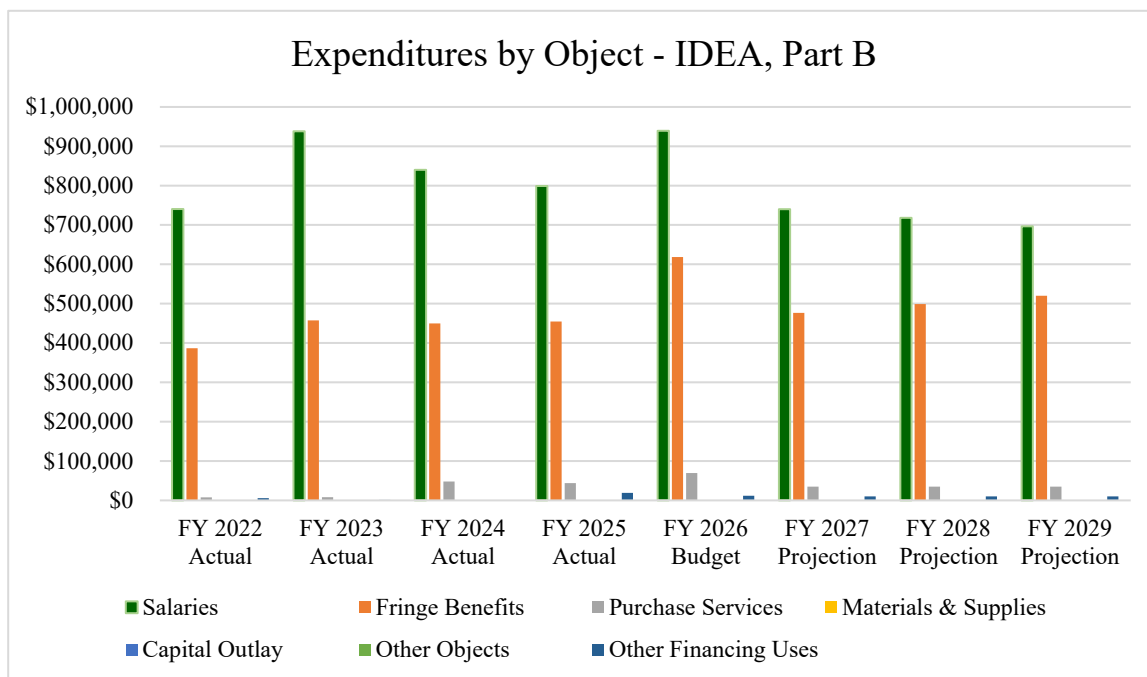
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$740,657	\$938,306	\$840,004	\$798,985	\$939,426	\$740,250	\$717,904	\$696,576
Fringe Benefits	386,525	457,469	449,652	454,442	618,384	476,340	498,686	520,014
Purchase Services	7,504	7,715	47,604	43,719	69,213	34,708	34,708	34,708
Other Financing Uses	5,582	942	752	18,392	11,484	10,000	10,000	10,000
Total Expenditures	1,140,268	1,404,432	1,338,012	1,315,538	1,638,507	1,261,298	1,261,298	1,261,298



Salaries:

Salaries make up the largest object category of expenditures at 57.3%. 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:

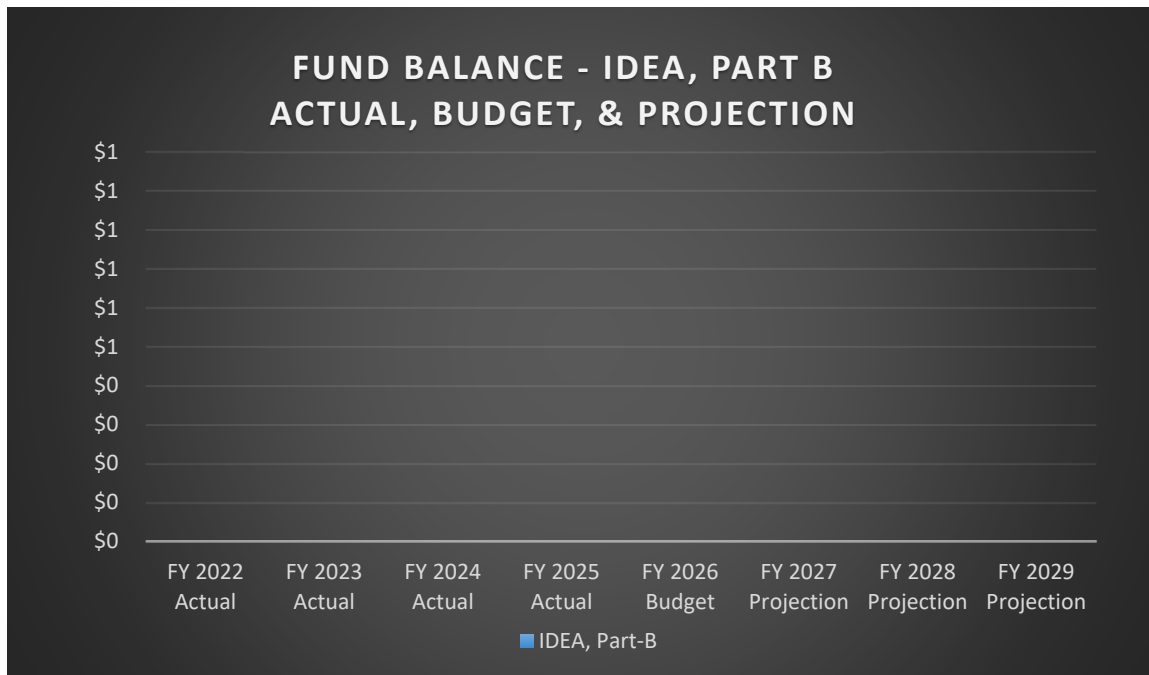
During fiscal year 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$297	\$202	\$610	\$17,460	\$4,122	\$4,122	\$4,122	\$4,122
Ending Cash Balance	202	610	17,460	4,122	4,122	4,122	4,122	4,122
Year End Encumbrances	202	610	17,460	4,122	4,122	4,122	4,122	4,122
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
IDEA, PART-B SPECIAL EDUCATION - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$1,139,231	\$1,404,088	\$1,335,930	\$1,291,256	\$1,628,507	\$1,251,298	\$1,251,298	\$1,251,298
Total Revenues		1,139,231	1,404,088	1,335,930	1,291,256	1,628,507	1,251,298	1,251,298	1,251,298
Instruction:									
	Salaries	410,835	595,820	485,092	427,636	509,553	457,775	427,732	405,902
	Fringe Benefits	249,625	315,077	297,618	296,302	439,974	375,833	394,937	414,573
Total Instruction		660,460	910,897	782,710	723,938	949,527	833,608	822,669	820,475
Support Services:									
	Salaries	329,822	342,486	354,912	371,349	429,873	282,475	290,172	290,674
	Fringe Benefits	136,900	142,392	152,034	158,140	178,410	100,507	103,749	105,441
Total Support Services		466,722	484,878	506,946	529,489	608,283	382,982	393,921	396,115
Operation of Non-Instructional Services:									
	Purchase Services	7,504	7,715	47,604	43,719	69,213	34,708	34,708	34,708
Total Operational of Non-Instructional Services		7,504	7,715	47,604	43,719	69,213	34,708	34,708	34,708
Total Expenditures		1,134,686	1,403,490	1,337,260	1,297,146	1,627,023	1,251,298	1,251,298	1,251,298
Excess of Revenues Over / (Under) Expenditures		4,545	598	(1,330)	(5,890)	1,484	0	0	0
Other Financing Sources / (Uses):									
	Advance In	942	752	18,932	11,484	10,000	10,000	10,000	10,000
	Advance Out	(5,582)	(942)	(752)	(18,932)	(11,484)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		(4,640)	(190)	18,180	(7,448)	(1,484)	0	0	0
Net Change in Fund Balance		(95)	408	16,850	(13,338)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	297	202	610	17,460	4,122	4,122	4,122	4,122
	Cash Balance at End of Fiscal Year	202	610	17,460	4,122	4,122	4,122	4,122	4,122
	Year End Encumbrances Appropriated	202	610	17,460	4,122	4,122	4,122	4,122	4,122
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL IDEA, PART-B SPECIAL EDUCATION

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$1,139,231	\$1,404,088	\$1,335,930	\$1,291,256	\$1,628,507	\$1,251,298	\$1,251,298	\$1,251,298
Total Revenues	1,139,231	1,404,088	1,335,930	1,291,256	1,628,507	1,251,298	1,251,298	1,251,298
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	200,770	374,188	248,477	200,292	226,012	219,163	185,427	161,126
119 Other Cert Salaries	400	200	200	400	1,000	1,000	1,000	1,000
141 Noncert Regular Sal/Wages	209,216	220,652	235,355	226,001	280,241	235,312	239,005	241,476
144 Noncertified Overtime	249	580	860	843	1,000	1,000	1,000	1,000
149 Noncert Merit Incentive	200	200	200	100	1,300	1,300	1,300	1,300
Total Salaries	410,835	595,820	485,092	427,636	509,553	457,775	427,732	405,902
Fringe Benefits								
211 STRS - Employer's Share	29,562	52,365	34,354	28,759	41,902	45,659	46,524	47,072
221 SERS - Employer's Share	29,767	31,516	34,226	32,747	39,103	33,084	33,601	33,947
291 Cert Other Retire/Insurance	35,685	64,914	35,692	33,263	89,903	74,055	78,305	82,754
292 Noncert Other Retire/Insurance	154,611	166,282	193,346	201,533	269,066	223,035	236,507	250,800
Total Fringe Benefits	249,625	315,077	297,618	296,302	439,974	375,833	394,937	414,573
Total Instruction	660,460	910,897	782,710	723,938	949,527	833,608	822,669	820,475
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	291,300	303,479	314,728	328,427	379,260	240,516	247,409	247,845
113 Supplemental Cert-Salary/Wages	9,132	9,006	9,164	9,227	10,199	5,583	5,583	5,583
119 Other Cert Salaries	0	0	0	100	1,500	1,500	1,500	1,500
141 Noncert Regular Sal/Wages	29,390	30,001	31,020	33,595	38,914	34,876	35,680	35,746
Total Salaries	329,822	342,486	354,912	371,349	429,873	282,475	290,172	290,674
Fringe Benefits								
211 STRS - Employer's Share	43,537	43,606	45,320	48,055	54,387	34,664	35,419	35,480
291 Cert Other Retire/Insurance	69,347	73,401	79,575	82,442	93,417	37,524	39,187	40,012
292 Noncert Other Retire/Insurance	24,016	25,385	27,139	27,643	30,606	28,319	29,143	29,949
Total Fringe Benefits	136,900	142,392	152,034	158,140	178,410	100,507	103,749	105,441
Total Support Services	466,722	484,878	506,946	529,489	608,283	382,982	393,921	396,115
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	7,504	7,715	47,604	43,719	69,213	34,708	34,708	34,708
Total Operational of Non-Instructional Services	7,504	7,715	47,604	43,719	69,213	34,708	34,708	34,708

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

IDEA, PART-B SPECIAL EDUCATION - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL IDEA, PART-B SPECIAL EDUCATION

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Total Expenditures	1,134,686	1,403,490	1,337,260	1,297,146	1,627,023	1,251,298	1,251,298	1,251,298
Excess of Revenues Over / (Under) Expenditures	4,545	598	(1,330)	(5,890)	1,484	0	0	0
Other Financing Sources / (Uses):								
<i>Other Financing Uses</i>								
921 Advance In	942	752	18,932	11,484	10,000	10,000	10,000	10,000
922 Advance Out	(5,582)	(942)	(752)	(18,932)	(11,484)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)	(4,640)	(190)	18,180	(7,448)	(1,484)	0	0	0
Net Change in Fund Balance	(95)	408	16,850	(13,338)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	297	202	610	17,460	4,122	4,122	4,122	4,122
Cash Balance at End of Fiscal Year	202	610	17,460	4,122	4,122	4,122	4,122	4,122
Year End Encumbrances Appropriated	202	610	17,460	4,122	4,122	4,122	4,122	4,122
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.

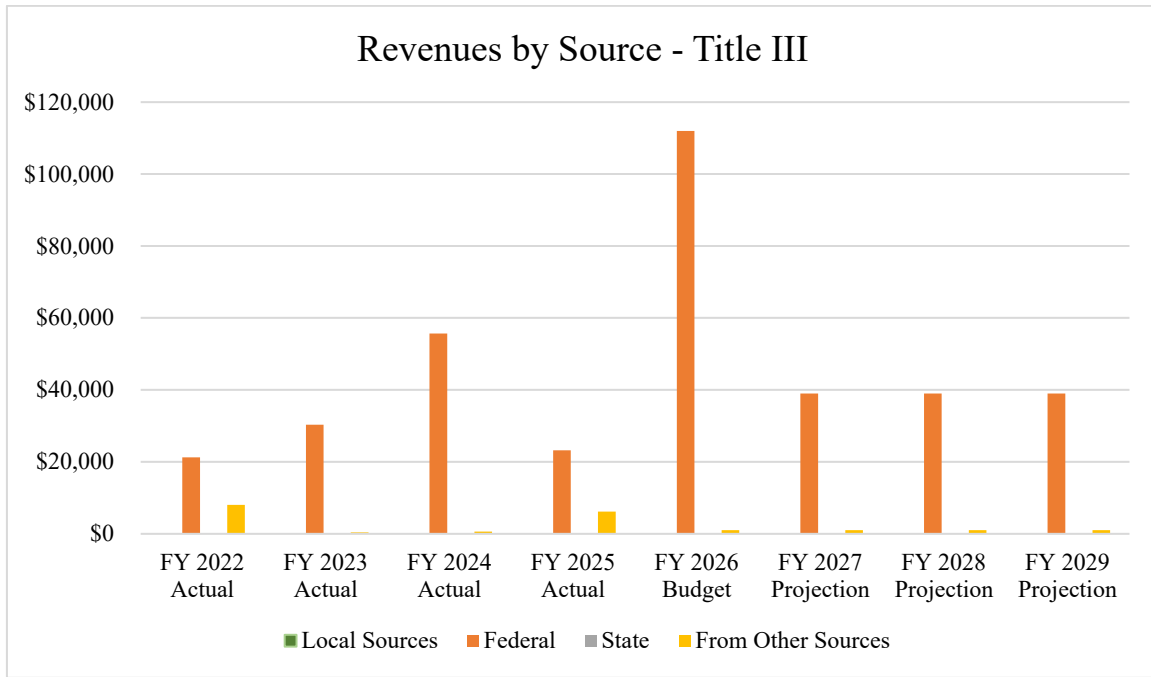
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$21,232	\$30,287	\$55,649	\$23,213	\$111,970	\$38,960	\$38,960	\$38,960
From Other Sources	8,024	380	579	6,177	1,000	1,000	1,000	1,000
Total Revenues	29,256	30,667	56,228	29,390	112,970	39,960	39,960	39,960



Federal Sources:

For FY 2026, 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 2026 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.

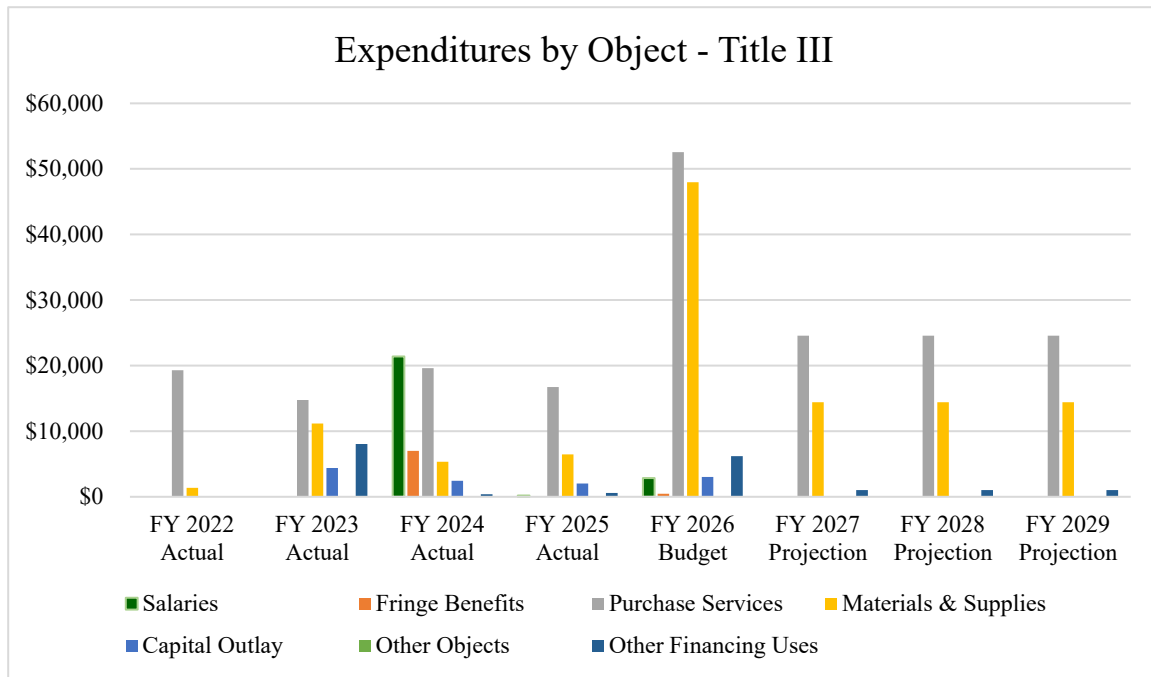
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$0	\$0	\$21,384	\$171	\$2,829	\$0	\$0	\$0
Fringe Benefits	0	0	6,989	25	438	0	0	0
Purchase Services	19,279	14,754	19,615	16,731	52,556	24,552	24,552	24,552
Materials and Supplies	1,345	11,164	5,329	6,454	47,970	14,408	14,408	14,408
Capital Outlay	0	4,369	2,411	2,000	3,000	0	0	0
Other Financing Uses	0	8,024	380	579	6,177	1,000	1,000	1,000
Total Expenditures	20,624	38,311	56,108	25,960	112,970	39,960	39,960	39,960

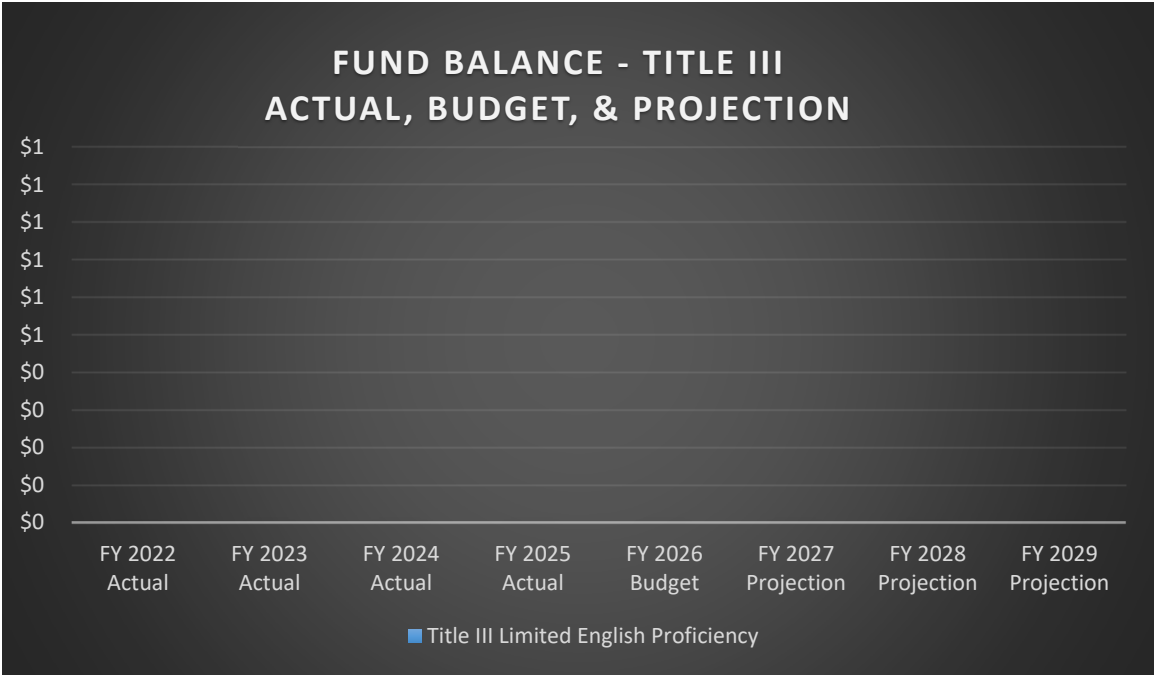


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2026 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	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year	Year	Year	Year
	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$29,842	\$8,024	\$380	\$500	\$3,930	\$3,930	\$3,930	\$3,930
Ending Cash Balance	8,024	380	500	3,930	3,930	3,930	3,930	3,930
Year End Encumbrances	8,024	380	500	3,930	3,930	3,930	3,930	3,930
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TITLE III LIMITED ENGLISH PROFICIENCY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$21,232	\$30,287	\$55,649	\$23,213	\$111,970	\$38,960	\$38,960	\$38,960
Total Revenues		21,232	30,287	55,649	23,213	111,970	38,960	38,960	38,960
Instruction:									
	Salaries	0	0	21,384	171	2,829	0	0	0
	Fringe Benefits	0	0	6,989	25	438	0	0	0
	Purchase Services	17,584	11,688	17,847	14,979	48,299	22,500	22,500	22,500
	Materials and Supplies	1,345	11,164	5,329	6,454	47,070	14,008	14,008	14,008
	Capital Outlay	0	4,369	2,411	2,000	0	0	0	0
Total Instruction		18,929	27,221	53,960	23,629	98,636	36,508	36,508	36,508
Support Services:									
	Purchase Services	1,695	2,445	1,390	1,360	2,890	1,500	1,500	1,500
	Capital Outlay	0	0	0	0	3,000	0	0	0
Total Support Services		1,695	2,445	1,390	1,360	5,890	1,500	1,500	1,500
Operation of Non-Instructional Services:									
	Purchase Services	0	621	378	392	1,367	552	552	552
	Materials and Supplies	0	0	0	0	900	400	400	400
Total Operational of Non-Instructional Services		0	621	378	392	2,267	952	952	952
Total Expenditures		20,624	30,287	55,728	25,381	106,793	38,960	38,960	38,960
Excess of Revenues Over / (Under) Expenditures		608	0	(79)	(2,168)	5,177	0	0	0
Other Financing Sources / (Uses):									
	Advance In	8,024	380	579	6,177	1,000	1,000	1,000	1,000
	Advance Out	(30,450)	(8,024)	(380)	(579)	(6,177)	(1,000)	(1,000)	(1,000)
Total Other Financing Sources / (Uses)		(22,426)	(7,644)	199	5,598	(5,177)	0	0	0
Net Change in Fund Balance		(21,818)	(7,644)	120	3,430	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	29,842	8,024	380	500	3,930	3,930	3,930	3,930
	Cash Balance at End of Fiscal Year	8,024	380	500	3,930	3,930	3,930	3,930	3,930
	Year End Encumbrances Appropriated	8,024	380	500	3,930	3,930	3,930	3,930	3,930
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL TITLE III LIMITED ENGLISH PROFICIENCY

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		Intergovernmental - Federal	\$21,232	\$30,287	\$55,649	\$23,213	\$111,970	\$38,960	\$38,960	\$38,960
Total Revenues			21,232	30,287	55,649	23,213	111,970	38,960	38,960	38,960
Instruction:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	0	0	21,384	171	2,829	0	0	0
		<i>Fringe Benefits</i>								
	291	Cert Other Retire/Insurance	0	0	6,989	25	438	0	0	0
		<i>Purchase Services</i>								
	490	Other Purchased Services	17,584	11,688	17,847	14,979	48,299	22,500	22,500	22,500
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	1,345	11,164	5,329	6,454	47,070	14,008	14,008	14,008
		<i>Capital Outlay</i>								
	640	Equipment	0	4,369	2,411	2,000	0	0	0	0
Total Instruction			18,929	27,221	53,960	23,629	98,636	36,508	36,508	36,508
Support Services:										
		<i>Purchase Services</i>								
	439	Travel/Mileage/Meeting Expense	1,695	2,445	1,390	1,360	2,890	1,500	1,500	1,500
		<i>Capital Outlay</i>								
	640	Equipment	0	0	0	0	3,000	0	0	0
Total Support Services			1,695	2,445	1,390	1,360	5,890	1,500	1,500	1,500
Operation of Non-Instructional Services:										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	621	378	392	1,367	552	552	552
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	0	900	400	400	400
Total Operational of Non-Instructional Services			0	621	378	392	2,267	952	952	952
Total Expenditures			20,624	30,287	55,728	25,381	106,793	38,960	38,960	38,960
Excess of Revenues Over / (Under) Expenditures			608	0	(79)	(2,168)	5,177	0	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	921	Advance In	8,024	380	579	6,177	1,000	1,000	1,000	1,000
	922	Advance Out	(30,450)	(8,024)	(380)	(579)	(6,177)	(1,000)	(1,000)	(1,000)
Total Other Financing Sources / (Uses)			(22,426)	(7,644)	199	5,598	(5,177)	0	0	0
Net Change in Fund Balance			(21,818)	(7,644)	120	3,430	0	0	0	0
Cash Balance at Beginning of Fiscal Year			29,842	8,024	380	500	3,930	3,930	3,930	3,930
Cash Balance at End of Fiscal Year			8,024	380	500	3,930	3,930	3,930	3,930	3,930
Year End Encumbrances Appropriated			8,024	380	500	3,930	3,930	3,930	3,930	3,930
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.

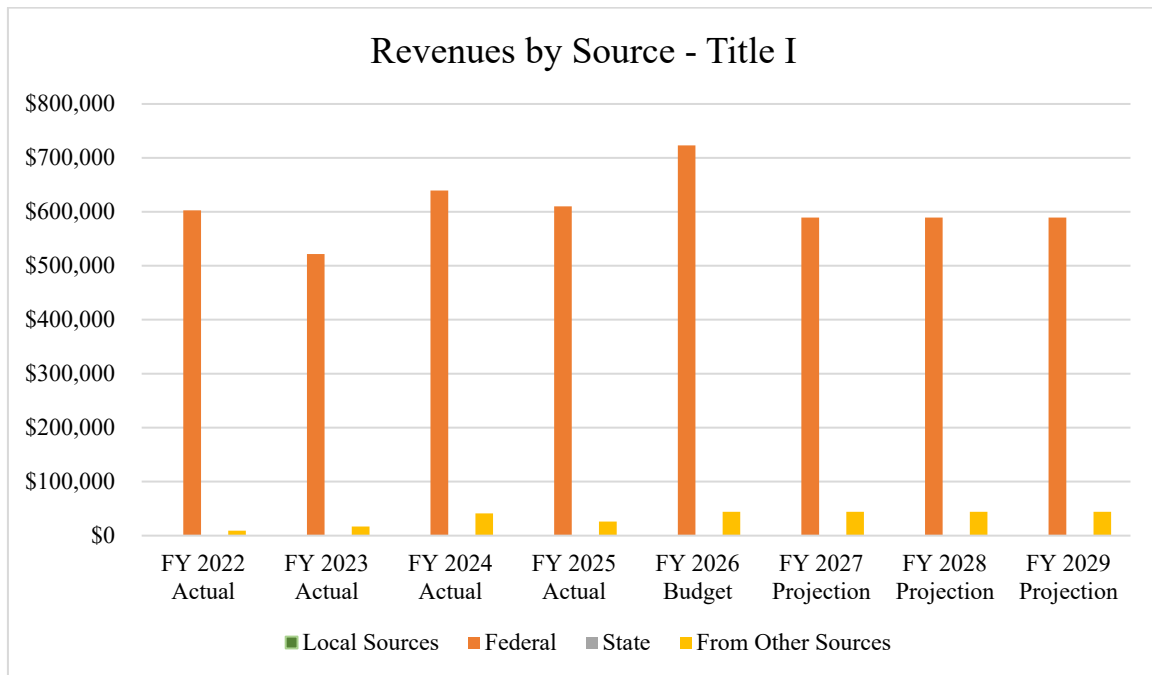
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$602,505	\$521,829	\$639,545	\$610,024	\$723,019	\$589,428	\$589,428	\$589,428
From Other Sources	8,956	16,599	41,105	26,025	44,000	44,000	44,000	44,000
Total Revenues	611,461	538,428	680,650	636,049	767,019	633,428	633,428	633,428



Federal Sources:

For FY 2026, 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 2026 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.

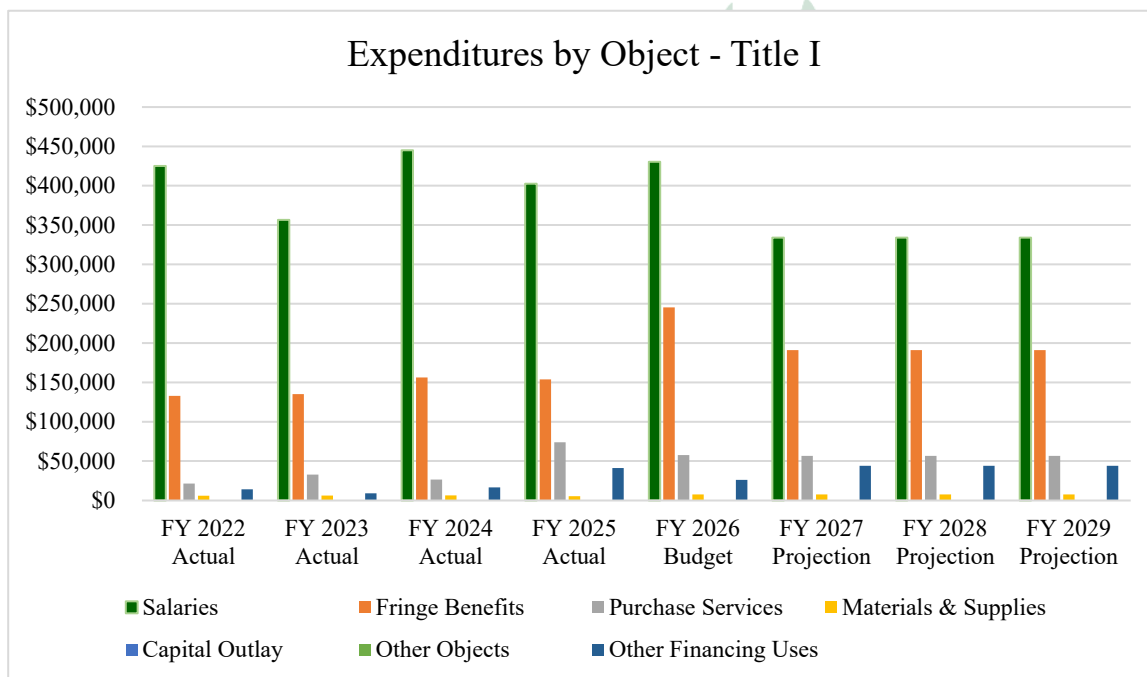
Expenditures:

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								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$425,034	\$356,618	\$445,038	\$402,609	\$430,367	\$334,054	\$334,054	\$334,054
Fringe Benefits	132,883	135,123	156,285	153,788	245,322	191,079	191,079	191,079
Purchase Services	21,316	32,816	26,561	73,786	57,638	56,628	56,628	56,628
Materials and Supplies	5,982	6,138	6,304	5,334	7,667	7,667	7,667	7,667
Other Financing Uses	14,070	8,956	16,599	41,105	26,025	44,000	44,000	44,000
Total Expenditures	599,285	539,651	650,787	676,622	767,019	633,428	633,428	633,428



Salaries:

Salaries make up the largest object category of expenditures at 56.1%. Combined with fringe benefits, salary and benefits make up 88.1% 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:

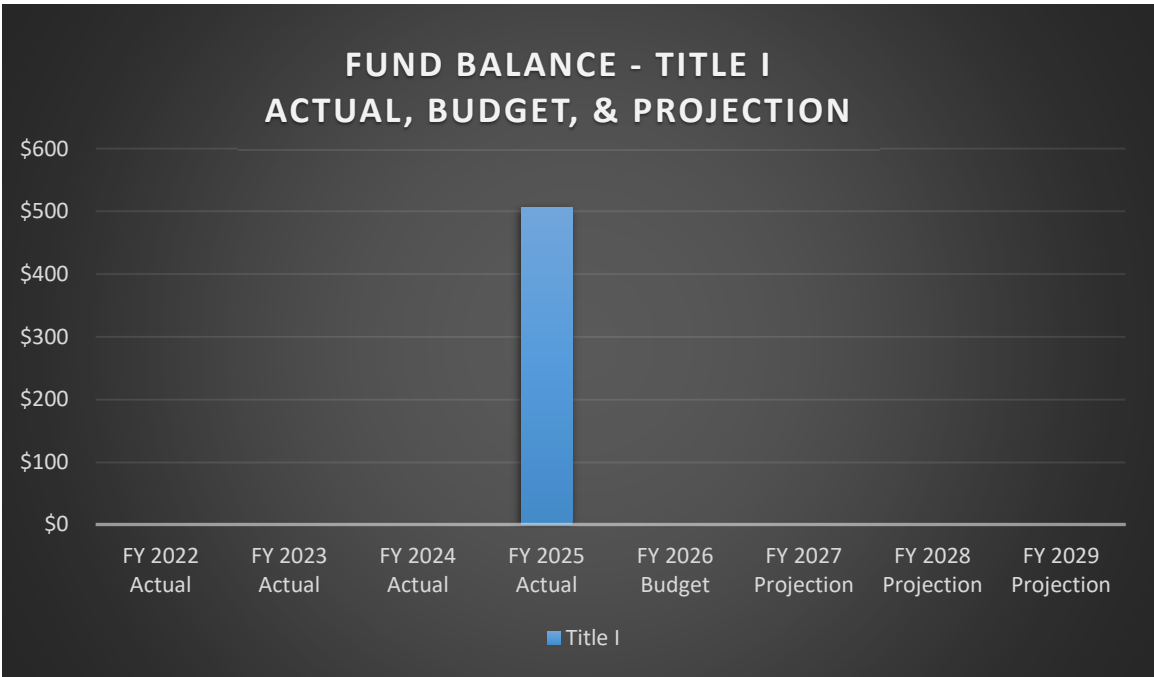
During fiscal year 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 8.5% 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 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$319	\$12,495	\$11,272	\$41,135	\$562	\$562	\$562	\$562
Ending Cash Balance	12,495	11,272	41,135	562	562	562	562	562
Year End Encumbrances	12,495	11,272	41,135	56	562	562	562	562
Unencumbered Fund Balance	0	0	0	506	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TITLE I-DISADVANTAGED YOUTH - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$602,505	\$521,829	\$639,545	\$610,024	\$723,019	\$589,428	\$589,428	\$589,428
Total Revenues		602,505	521,829	639,545	610,024	723,019	589,428	589,428	589,428
Instruction:									
	Salaries	425,034	356,618	445,038	402,609	430,367	334,054	334,054	334,054
	Fringe Benefits	132,883	135,123	156,285	153,788	245,322	191,079	191,079	191,079
	Materials and Supplies	0	0	209	0	0	0	0	0
Total Insutruction		557,917	491,741	601,532	556,397	675,689	525,133	525,133	525,133
Support Services:									
	Purchase Services	0	0	0	1,439	1,016	2,000	2,000	2,000
Total Support Services		0	0	0	1,439	1,016	2,000	2,000	2,000
Operation of Non-Instructional Services:									
	Purchase Services	21,316	32,816	26,561	72,347	56,622	54,628	54,628	54,628
	Materials and Supplies	5,982	6,138	6,095	5,334	7,667	7,667	7,667	7,667
Total Operational of Non-Instructional Services		27,298	38,954	32,656	77,681	64,289	62,295	62,295	62,295
Total Expenditures		585,215	530,695	634,188	635,517	740,994	589,428	589,428	589,428
Excess of Revenues Over / (Under) Ependitures		17,290	(8,866)	5,357	(25,493)	(17,975)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	8,956	16,599	41,105	26,025	44,000	44,000	44,000	44,000
	Advance Out	(14,070)	(8,956)	(16,599)	(41,105)	(26,025)	(44,000)	(44,000)	(44,000)
Total Other Financing Sources / (Uses)		(5,114)	7,643	24,506	(15,080)	17,975	0	0	0
Net Change in Fund Balance		12,176	(1,223)	29,863	(40,573)	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	319	12,495	11,272	41,135	562	562	562	562
	Cash Balance at End of Fiscal Year	12,495	11,272	41,135	562	562	562	562	562
	Year End Encumbrances Appropriated	12,495	11,272	41,135	56	562	562	562	562
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$0	\$0	\$506	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL TITLE I - DISADVANTAGED CHILDREN

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$602,505	\$521,829	\$639,545	\$610,024	\$723,019	\$589,428	\$589,428	\$589,428
Total Revenues	602,505	521,829	639,545	610,024	723,019	589,428	589,428	589,428
Instruction:								
Salaries:								
111 Regular Cert-Salary/Wages	418,059	354,339	444,238	400,809	429,367	333,054	333,054	333,054
119 Other Cert Salaries	200	400	800	1,800	1,000	1,000	1,000	1,000
141 Noncert Regular Sal/Wages	6,775	1,879	0	0	0	0	0	0
Total Salaries	425,034	356,618	445,038	402,609	430,367	334,054	334,054	334,054
Fringe Benefits								
291 Cert Other Retire/Insurance	131,809	134,806	156,285	153,788	245,322	191,079	191,079	191,079
292 Noncert Other Retire/Insurance	1,074	317	0	0	0	0	0	0
Total Fringe Benefits	132,883	135,123	156,285	153,788	245,322	191,079	191,079	191,079
Supplies and Materials								
590 Other Supplies and Materials	0	0	209	0	0	0	0	0
Total Insutruction	557,917	491,741	601,532	556,397	675,689	525,133	525,133	525,133
Support Services:								
Purchase Services								
490 Other Purchased Services	0	0	0	1,439	1,016	2,000	2,000	2,000
Total Support Services	0	0	0	1,439	1,016	2,000	2,000	2,000
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	21,316	32,816	26,561	72,347	56,622	54,628	54,628	54,628
Supplies and Materials								
590 Other Supplies and Materials	5,982	6,138	6,095	5,334	7,667	7,667	7,667	7,667
Total Operational of Non-Instructional Services	27,298	38,954	32,656	77,681	64,289	62,295	62,295	62,295
Total Expenditures	585,215	530,695	634,188	635,517	740,994	589,428	589,428	589,428
Excess of Revenues Over / (Under) Ependitures	17,290	(8,866)	5,357	(25,493)	(17,975)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	8,956	16,599	41,105	26,025	44,000	44,000	44,000	44,000
922 Advance Out	(14,070)	(8,956)	(16,599)	(41,105)	(26,025)	(44,000)	(44,000)	(44,000)
Total Other Financing Sources / (Uses)	(5,114)	7,643	24,506	(15,080)	17,975	0	0	0
Net Change in Fund Balance	12,176	(1,223)	29,863	(40,573)	0	0	0	0
Cash Balance at Beginning of Fiscal Year	319	12,495	11,272	41,135	562	562	562	562
Cash Balance at End of Fiscal Year	12,495	11,272	41,135	562	562	562	562	562
Year End Encumbrances Appropriated	12,495	11,272	41,135	562	562	562	562	562
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.

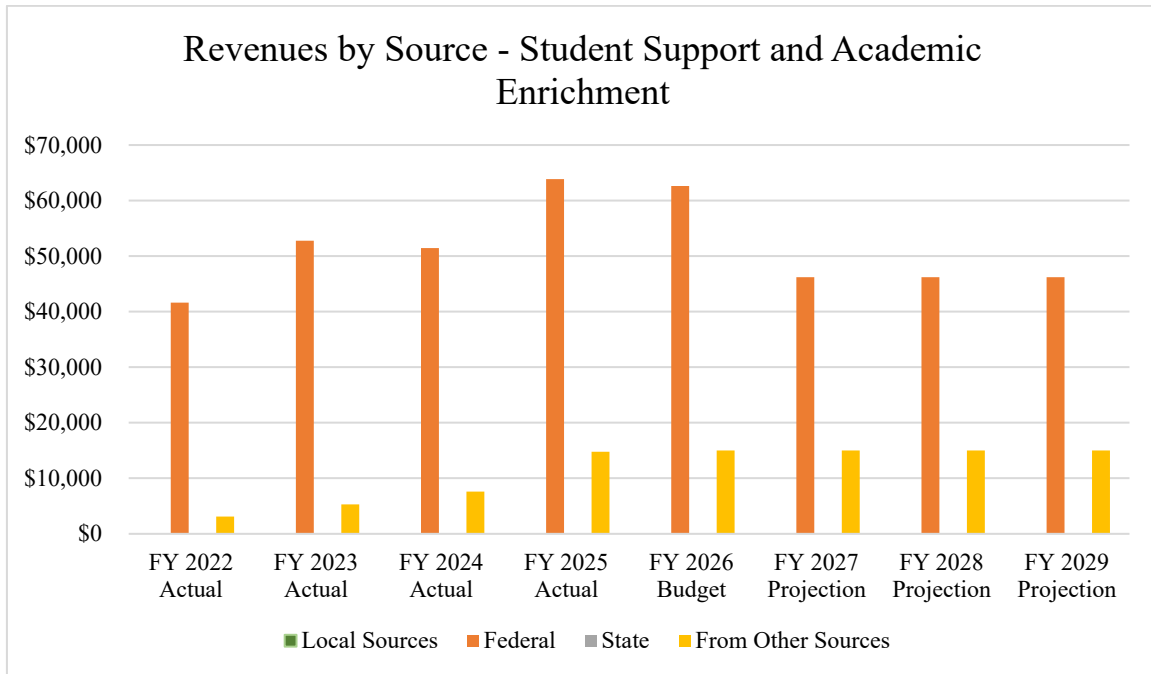
Revenues:

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								
Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:								
Intergovernmental - Federal	\$41,604	\$52,763	\$51,454	\$63,848	\$62,613	\$46,186	\$46,186	\$46,186
From Other Sources	3,082	5,296	7,582	14,767	15,000	15,000	15,000	15,000
Total Revenues	44,686	58,059	59,036	78,615	77,613	61,186	61,186	61,186



Federal Sources:

For FY 2026, 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 2026 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.

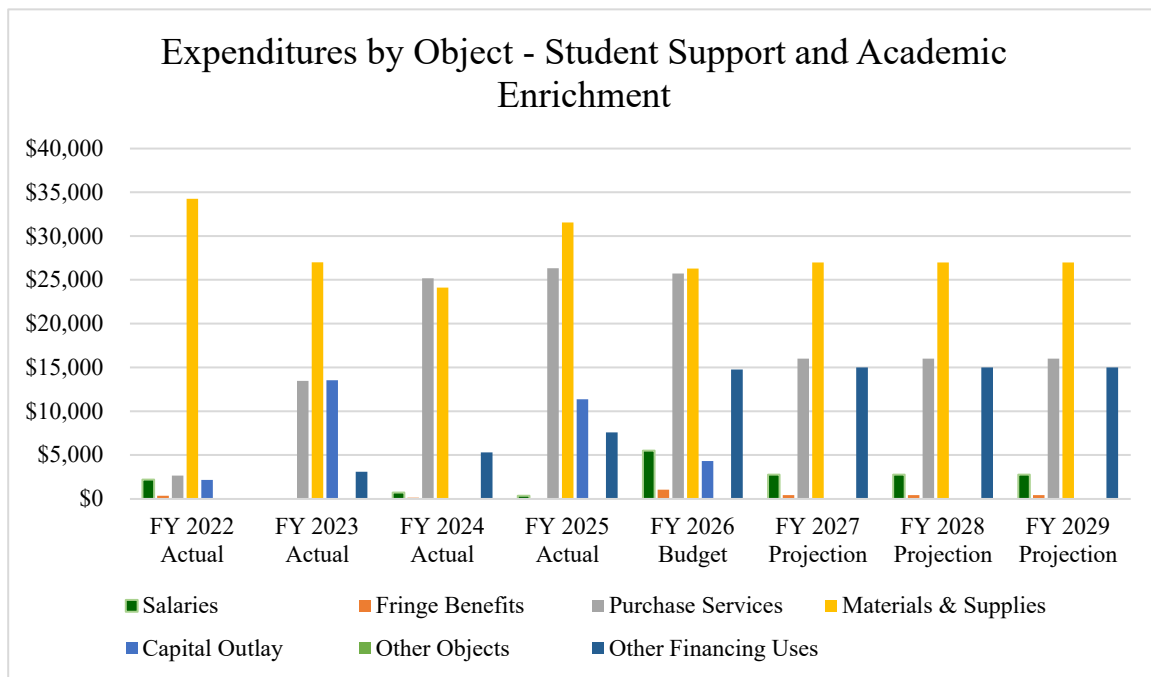
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$2,202	\$0	\$722	\$347	\$5,500	\$2,770	\$2,770	\$2,770
Fringe Benefits	348	0	132	53	1,044	430	430	430
Purchase Services	2,658	13,462	25,178	26,322	25,712	16,000	16,000	16,000
Materials and Supplies	34,244	26,998	24,104	31,537	26,276	26,986	26,986	26,986
Capital Outlay	2,154	13,529	0	11,365	4,313	0	0	0
Other Financing Uses	0	3,082	5,296	7,582	14,768	15,000	15,000	15,000
Total Expenditures	41,606	57,071	55,432	77,206	77,613	61,186	61,186	61,186

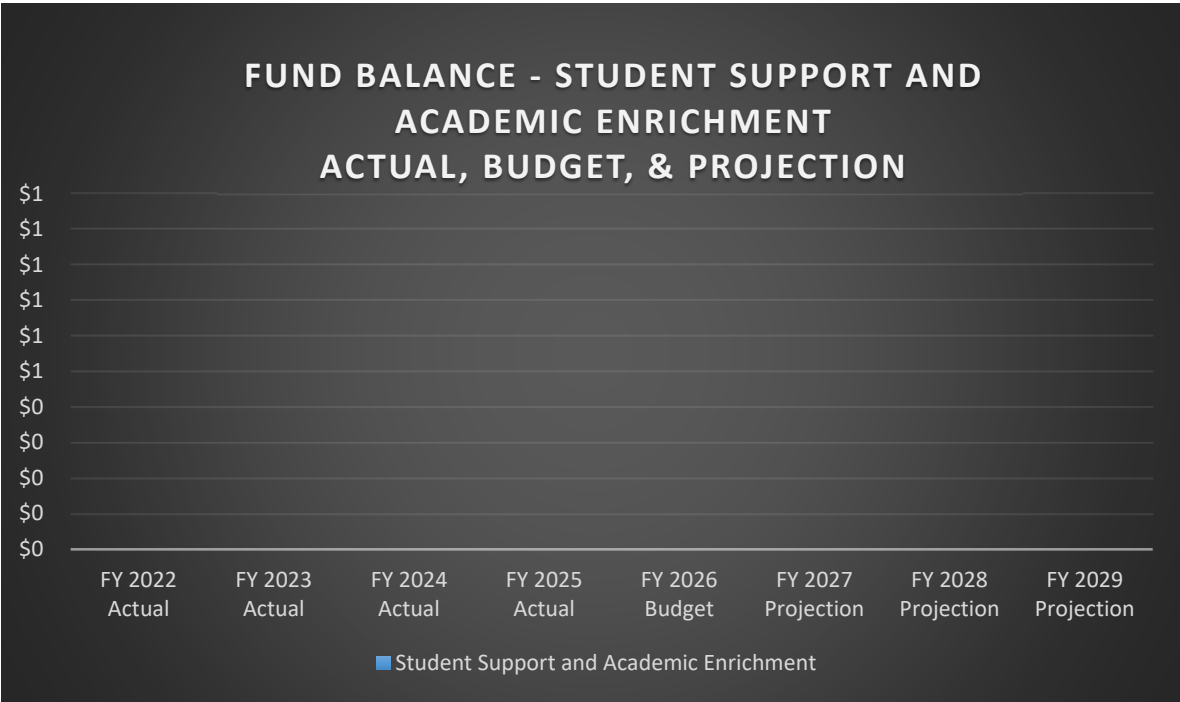


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2026 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$0	\$3,080	\$4,068	\$7,672	\$9,081	\$9,081	\$9,081	\$9,081
Ending Cash Balance	3,080	4,068	7,672	9,081	9,081	9,081	9,081	9,081
Year End Encumbrances	3,080	4,068	7,672	9,081	9,081	9,081	9,081	9,081
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
STUDENT SUPPORT AND ACADEMIC ENRICHMENT - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$41,604	\$52,763	\$51,454	\$63,848	\$62,613	\$46,186	\$46,186	\$46,186
Total Revenues		41,604	52,763	51,454	63,848	62,613	46,186	46,186	46,186
Instruction:									
	Purchase Services	1,659	9,012	18,347	15,738	19,212	10,500	10,500	10,500
	Materials and Supplies	30,774	17,610	10,990	19,939	21,350	23,649	23,649	23,649
	Capital Outlay	2,154	12,620	0	0	3,360	0	0	0
Total Instruction		34,587	39,242	29,337	35,677	43,922	34,149	34,149	34,149
Support Services:									
	Salaries	2,202	0	722	347	5,500	2,770	2,770	2,770
	Fringe Benefits	348	0	132	53	1,044	430	430	430
	Purchase Services	999	2,346	6,403	10,008	6,500	5,500	5,500	5,500
	Materials and Supplies	3,470	9,388	8,970	11,598	1,517	0	0	0
	Capital Outlay	0	909	0	11,365	953	0	0	0
Total Support Services		7,019	12,643	16,227	33,371	15,514	8,700	8,700	8,700
Operation of Non-Instructional Services:									
	Purchase Services	0	2,104	428	576	0	0	0	0
	Materials and Supplies	0	0	4,144	0	3,409	3,337	3,337	3,337
Total Operational of Non-Instructional Services		0	2,104	4,572	576	3,409	3,337	3,337	3,337
Total Expenditures		41,606	53,989	50,136	69,624	62,845	46,186	46,186	46,186
Excess of Revenues Over / (Under) Expenditures		(2)	(1,226)	1,318	(5,776)	(232)	0	0	0
Other Financing Sources / (Uses):									
	Advance In	3,082	5,296	7,582	14,767	15,000	15,000	15,000	15,000
	Advance Out	0	(3,082)	(5,296)	(7,582)	(14,768)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)		3,082	2,214	2,286	7,185	232	0	0	0
Net Change in Fund Balance		3,080	988	3,604	1,409	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	0	3,080	4,068	7,672	9,081	9,081	9,081	9,081
	Cash Balance at End of Fiscal Year	3,080	4,068	7,672	9,081	9,081	9,081	9,081	9,081
	Year End Encumbrances Appropriated	3,080	4,068	7,672	9,081	9,081	9,081	9,081	9,081
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL STUDENT SUPPORT AND ACADEMIC ENRICHMENT

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$41,604	\$52,763	\$51,454	\$63,848	\$62,613	\$46,186	\$46,186	\$46,186
Total Revenues	41,604	52,763	51,454	63,848	62,613	46,186	46,186	46,186
Instruction:								
Purchase Services								
490 Other Purchased Services	1,659	9,012	18,347	15,738	19,212	10,500	10,500	10,500
Supplies and Materials								
590 Other Supplies and Materials	30,774	17,610	10,990	19,939	21,350	23,649	23,649	23,649
Capital Outlay								
640 Equipment	2,154	12,620	0	0	3,360	0	0	0
Total Insutruction	34,587	39,242	29,337	35,677	43,922	34,149	34,149	34,149
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	1,600	0	0	0	0	0	0	0
141 Noncert Regular Sal/Wages	602	0	722	347	5,500	2,770	2,770	2,770
Total Salaries	2,202	0	722	347	5,500	2,770	2,770	2,770
Fringe Benefits								
291 Cert Other Retire/Insurance	253	0	0	0	0	0	0	0
292 Noncert Other Retire/Insurance	95	0	132	53	1,044	430	430	430
Total Fringe Benefits	348	0	132	53	1,044	430	430	430
Purchase Services								
490 Other Purchased Services	999	2,346	6,403	10,008	6,500	5,500	5,500	5,500
Supplies and Materials								
590 Other Supplies and Materials	3,470	9,388	8,970	11,598	1,517	0	0	0
Capital Outlay								
640 Equipment	0	909	0	11,365	953	0	0	0
Total Support Services	7,019	12,643	16,227	33,371	15,514	8,700	8,700	8,700
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	0	2,104	428	576	0	0	0	0
Supplies and Materials								
590 Other Supplies and Materials	0	0	4,144	0	3,409	3,337	3,337	3,337
Total Operational of Non-Instructional Services	0	2,104	4,572	576	3,409	3,337	3,337	3,337
Total Expenditures	41,606	53,989	50,136	69,624	62,845	46,186	46,186	46,186
Excess of Revenues Over / (Under) Expenditures	(2)	(1,226)	1,318	(5,776)	(232)	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	3,082	5,296	7,582	14,767	15,000	15,000	15,000	15,000
922 Advance Out	0	(3,082)	(5,296)	(7,582)	(14,768)	(15,000)	(15,000)	(15,000)
Total Other Financing Sources / (Uses)	3,082	2,214	2,286	7,185	232	0	0	0
Net Change in Fund Balance	3,080	988	3,604	1,409	0	0	0	0
Cash Balance at Beginning of Fiscal Year	0	3,080	4,068	7,672	9,081	9,081	9,081	9,081
Cash Balance at End of Fiscal Year	3,080	4,068	7,672	9,081	9,081	9,081	9,081	9,081
Year End Encumbrances Appropriated	3,080	4,068	7,672	9,081	9,081	9,081	9,081	9,081
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.

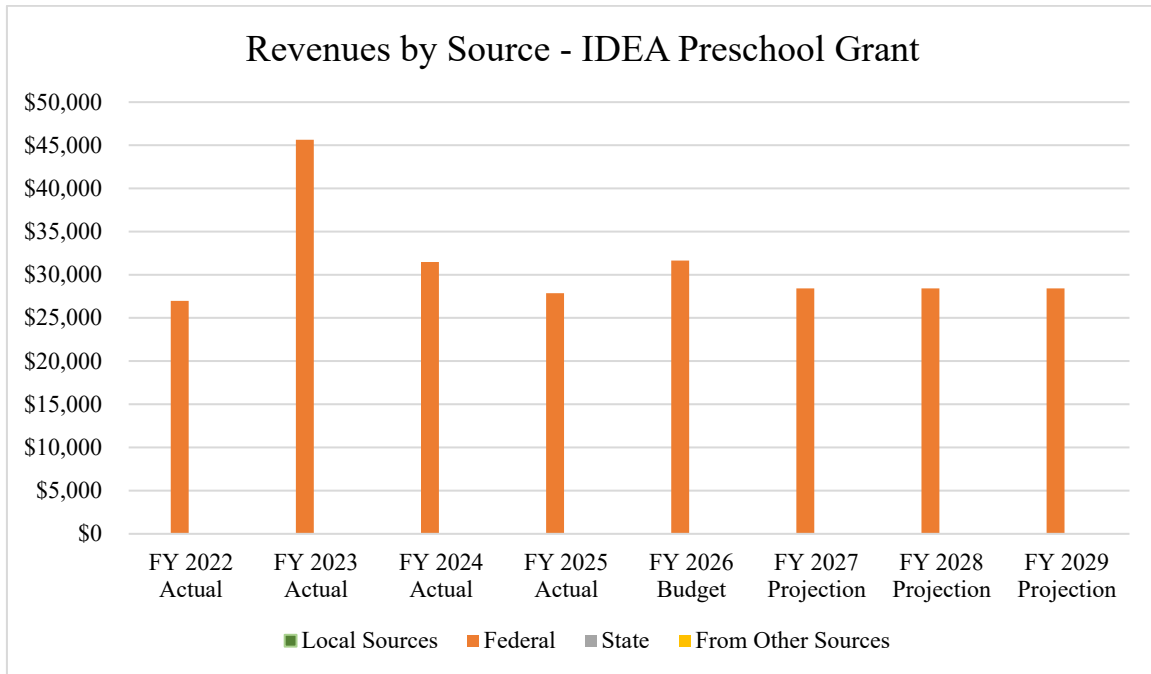
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$26,981	\$45,631	\$31,471	\$27,863	\$31,650	\$28,421	\$28,421	\$28,421
Total Revenues	26,981	45,631	31,471	27,863	31,650	28,421	28,421	28,421



Federal Sources:

For FY 2026, 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 2026 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.

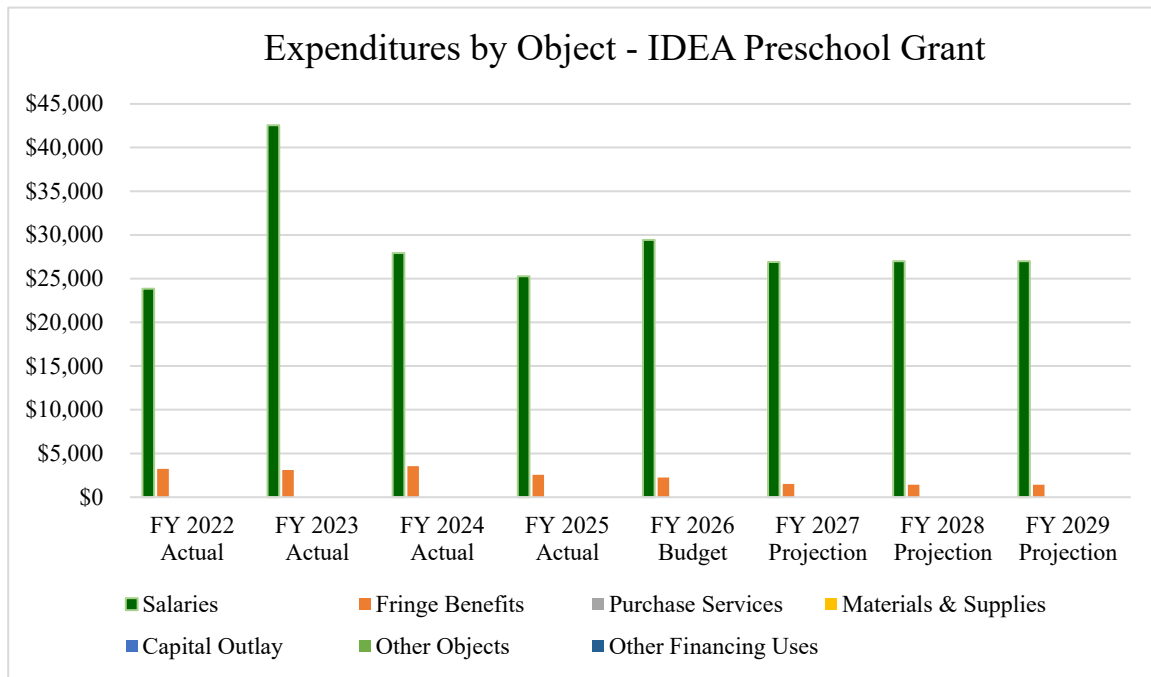
Expenditures:

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								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Salaries	\$23,840	\$42,547	\$27,924	\$25,280	\$29,424	\$26,898	\$26,993	\$26,993
Fringe Benefits	3,236	3,111	3,548	2,557	2,252	1,523	1,428	1,428
Total Expenditures	27,076	45,658	31,472	27,837	31,676	28,421	28,421	28,421

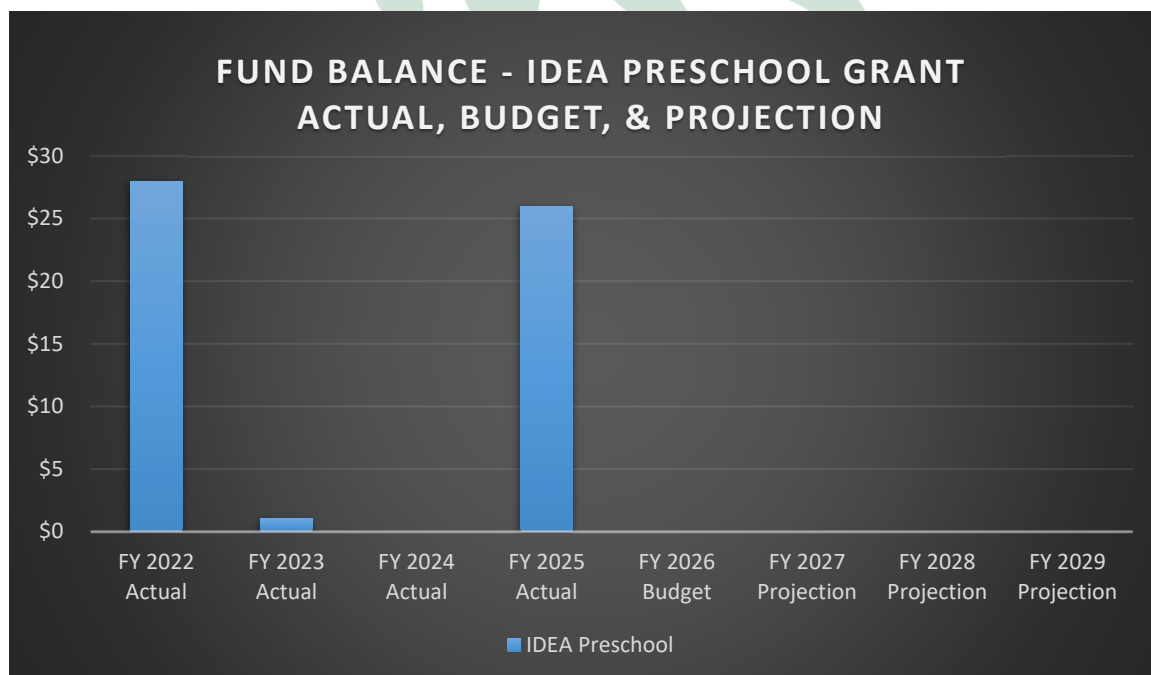


Significant Expenditure Changes and Assumptions

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$123	\$28	\$1	\$0	\$26	\$0	\$0	\$0
Ending Cash Balance	28	1	0	26	0	0	0	0
Year End Encumbrances	0	0	0	0	0	0	0	0
Unencumbered Fund Balance	28	1	0	26	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
IDEA PRESCHOOL - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$26,981	\$45,631	\$31,471	\$27,863	\$31,650	\$28,421	\$28,421	\$28,421
Total Revenues		26,981	45,631	31,471	27,863	31,650	28,421	28,421	28,421
Instruction:									
	Salaries	23,840	42,547	27,924	25,280	29,424	26,898	26,993	26,993
	Fringe Benefits	3,236	3,111	3,548	2,557	2,252	1,523	1,428	1,428
Total Insutruction		27,076	45,658	31,472	27,837	31,676	28,421	28,421	28,421
Total Expenditures		27,076	45,658	31,472	27,837	31,676	28,421	28,421	28,421
Net Change in Fund Balance		(95)	(27)	(1)	26	(26)	0	0	0
	Cash Balance at Beginning of Fiscal Year	123	28	1	0	26	0	0	0
	Cash Balance at End of Fiscal Year	28	1	0	26	0	0	0	0
	Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$28	\$1	\$0	\$26	\$0	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IDEA - PRESCHOOL - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL IDEA PRESCHOOL

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$26,981	\$45,631	\$31,471	\$27,863	\$31,650	\$28,421	\$28,421	\$28,421
Total Revenues	26,981	45,631	31,471	27,863	31,650	28,421	28,421	28,421
Instruction:								
<i>Salaries:</i>								
111 Regular Cert-Salary/Wages	0	18,390	2,628	0	0	0	0	0
141 Noncert Regular Sal/Wages	23,840	24,157	25,296	25,280	29,424	26,898	26,993	26,993
Total Salaries	23,840	42,547	27,924	25,280	29,424	26,898	26,993	26,993
<i>Fringe Benefits</i>								
292 Noncert Other Retire/Insurance	3,236	3,111	3,548	2,557	2,252	1,523	1,428	1,428
Total Expenditures	27,076	45,658	31,472	27,837	31,676	28,421	28,421	28,421
Net Change in Fund Balance	(95)	(27)	(1)	26	(26)	0	0	0
Cash Balance at Beginning of Fiscal Year	123	28	1	0	26	0	0	0
Cash Balance at End of Fiscal Year	28	1	0	26	0	0	0	0
Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year	\$28	\$1	\$0	\$26	\$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.

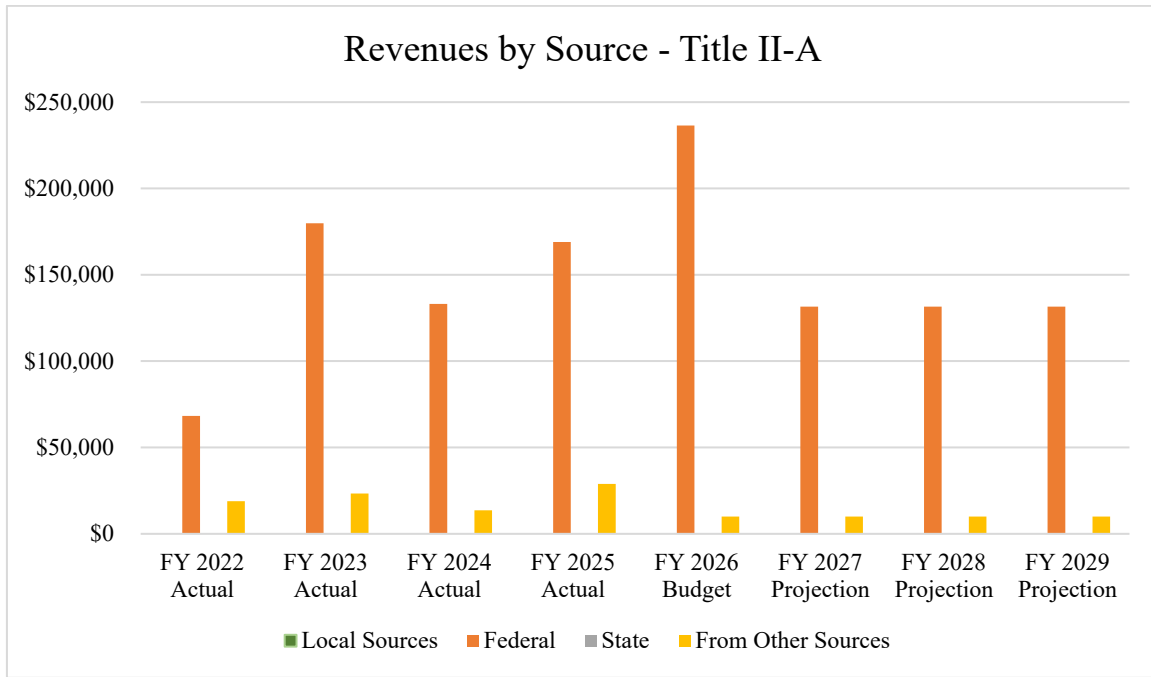
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Intergovernmental - Federal	\$68,234	\$179,814	\$133,084	\$168,983	\$236,409	\$131,557	\$131,557	\$131,557
From Other Sources	18,837	23,274	13,533	28,825	10,000	10,000	10,000	10,000
Total Revenues	87,071	203,088	146,617	197,808	246,409	141,557	141,557	141,557



Federal Sources:

For FY 2026, 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 2026 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.

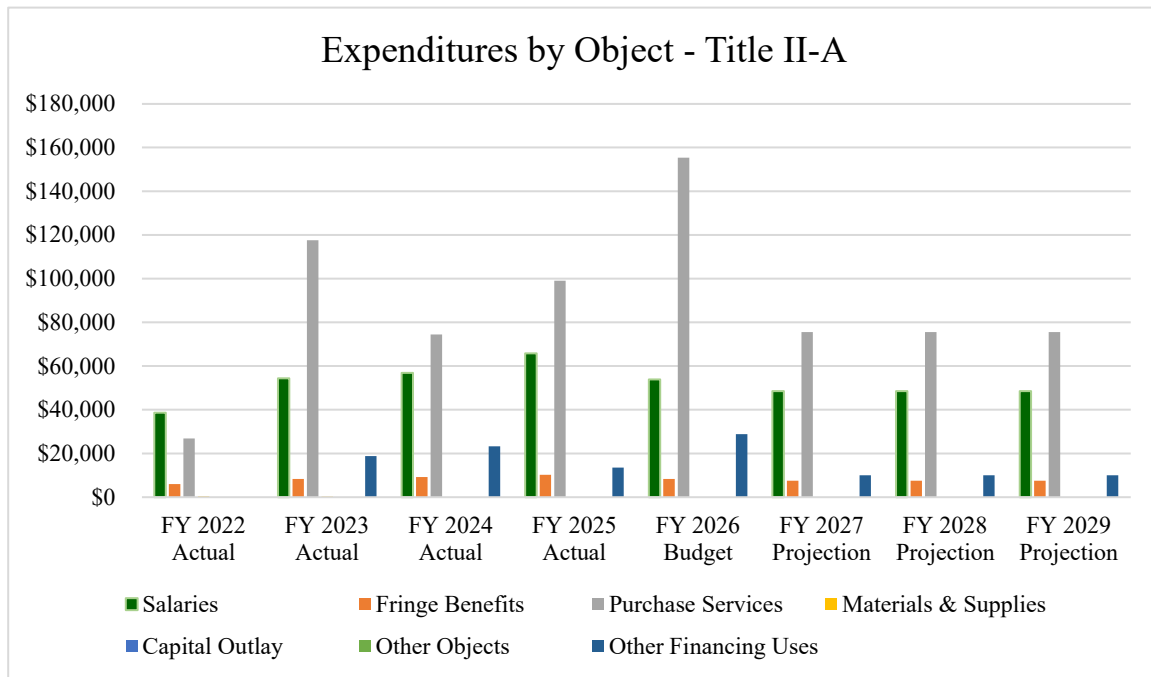
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Salaries	\$38,650	\$54,410	\$56,851	\$65,776	\$53,868	\$48,529	\$48,529	\$48,529
Fringe Benefits	5,958	8,324	9,232	10,247	8,333	7,498	7,498	7,498
Purchase Services	26,829	117,602	74,474	99,071	155,383	75,530	75,530	75,530
Materials and Supplies	455	255	0	0	0	0	0	0
Other Financing Uses	0	18,837	23,275	13,533	28,825	10,000	10,000	10,000
Total Expenditures	71,892	199,428	163,832	188,627	246,409	141,557	141,557	141,557

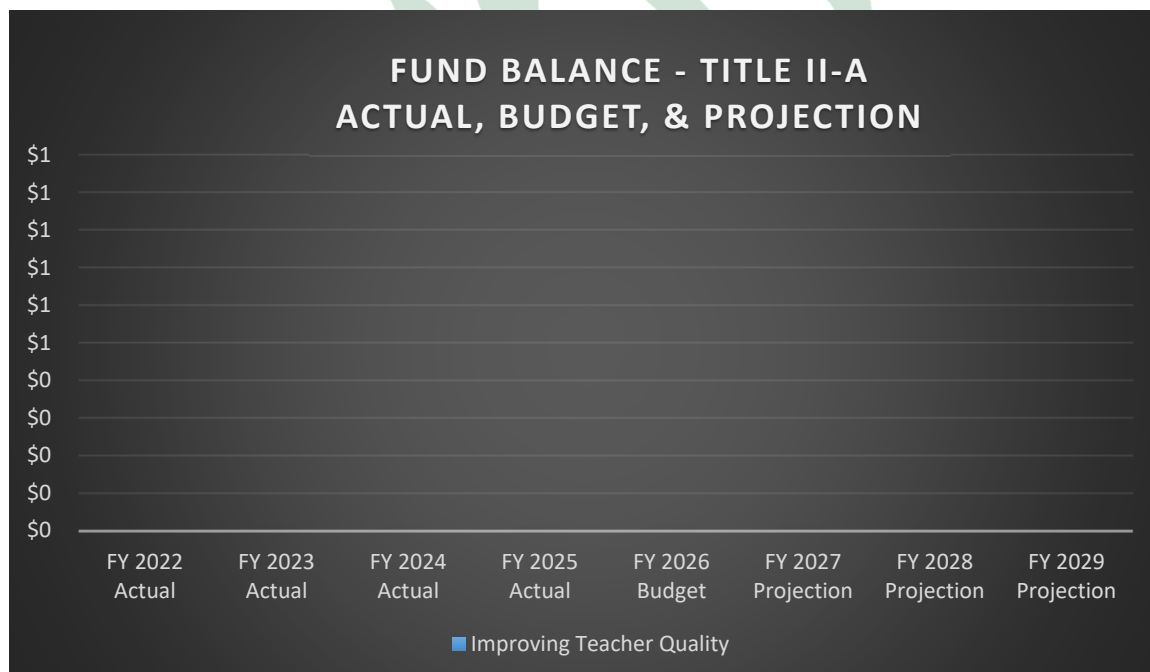


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. The increase in FY 2026 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.

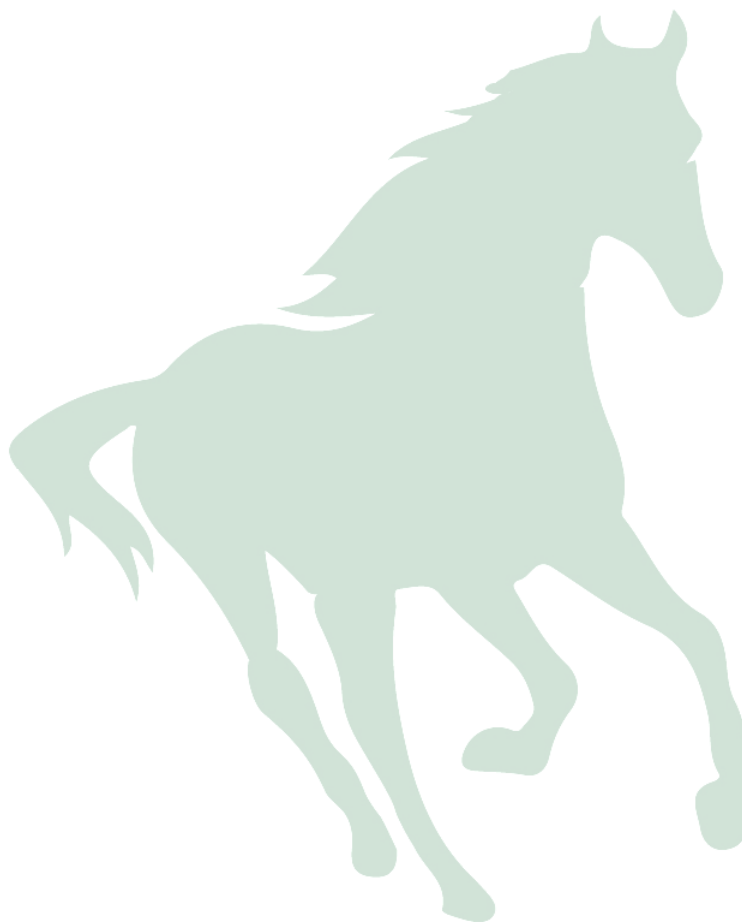
Fund Balance:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	4	15,183	18,843	1,628	10,809	10,809	10,809	10,809
Ending Cash Balance	15,183	18,843	1,628	10,809	10,809	10,809	10,809	10,809
Year End Encumbrances	15,183	18,843	1,628	10,809	10,809	10,809	10,809	10,809
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL IMPROVING TEACHER QUALITY - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$68,234	\$179,814	\$133,084	\$168,983	\$236,409	\$131,557	\$131,557	\$131,557
Total Revenues		68,234	179,814	133,084	168,983	236,409	131,557	131,557	131,557
Support Services:									
	Salaries	38,650	54,410	56,851	65,776	53,868	48,529	48,529	48,529
	Fringe Benefits	5,958	8,324	9,232	10,247	8,333	7,498	7,498	7,498
	Purchase Services	7,743	103,656	69,982	95,461	146,059	66,026	66,026	66,026
Total Support Services		52,351	166,390	136,065	171,484	208,260	122,053	122,053	122,053
Operation of Non-Instructional Services:									
	Purchase Services	19,086	13,946	4,492	3,610	9,324	9,504	9,504	9,504
	Materials and Supplies	455	255	0	0	0	0	0	0
Total Operational of Non-Instructional Services		19,541	14,201	4,492	3,610	9,324	9,504	9,504	9,504
Total Expenditures		71,892	180,591	140,557	175,094	217,584	131,557	131,557	131,557
Excess of Revenues Over / (Under) Expenditures		(3,658)	(777)	(7,473)	(6,111)	18,825	0	0	0
Other Financing Sources / (Uses):									
	Advance In	18,837	23,274	13,533	28,825	10,000	10,000	10,000	10,000
	Advance Out	0	(18,837)	(23,275)	(13,533)	(28,825)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)		18,837	4,437	(9,742)	15,292	(18,825)	0	0	0
Net Change in Fund Balance		15,179	3,660	(17,215)	9,181	0	0	0	0
	Cash Balance at Beginning of Fiscal Year	4	15,183	18,843	1,628	10,809	10,809	10,809	10,809
	Cash Balance at End of Fiscal Year	15,183	18,843	1,628	10,809	10,809	10,809	10,809	10,809
	Year End Encumbrances Appropriated	15,183	18,843	1,628	10,809	10,809	10,809	10,809	10,809
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL IMPROVING TEACHER QUALITY

Function Object Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$68,234	\$179,814	\$133,084	\$168,983	\$236,409	\$131,557	\$131,557	\$131,557
Total Revenues	68,234	179,814	133,084	168,983	236,409	131,557	131,557	131,557
Support Services:								
Salaries:								
111 Regular Cert-Salary/Wages	38,650	54,410	56,851	65,776	53,868	48,529	48,529	48,529
Fringe Benefits								
291 Cert Other Retire/Insurance	5,958	8,324	9,232	10,247	8,333	7,498	7,498	7,498
Purchase Services								
439 Travel/Mileage/Meeting Expense	7,743	82,691	52,187	61,681	102,221	56,026	56,026	56,026
490 Other Purchased Services	0	20,965	17,795	33,780	43,838	10,000	10,000	10,000
Total Purchase Services	7,743	103,656	69,982	95,461	146,059	66,026	66,026	66,026
Total Support Services	52,351	166,390	136,065	171,484	208,260	122,053	122,053	122,053
Operation of Non-Instructional Services:								
Purchase Services								
490 Other Purchased Services	19,086	13,946	4,492	3,610	9,324	9,504	9,504	9,504
Supplies and Materials								
590 Other Supplies and Materials	455	255	0	0	0	0	0	0
Total Operational of Non-Instructional Services	19,541	14,201	4,492	3,610	9,324	9,504	9,504	9,504
Total Expenditures	71,892	180,591	140,557	175,094	217,584	131,557	131,557	131,557
Excess of Revenues Over / (Under) Expenditures	(3,658)	(777)	(7,473)	(6,111)	18,825	0	0	0
Other Financing Sources / (Uses):								
Other Financing Uses								
921 Advance In	18,837	23,274	13,533	28,825	10,000	10,000	10,000	10,000
922 Advance Out	0	(18,837)	(23,275)	(13,533)	(28,825)	(10,000)	(10,000)	(10,000)
Total Other Financing Sources / (Uses)	18,837	4,437	(9,742)	15,292	(18,825)	0	0	0
Net Change in Fund Balance	15,179	3,660	(17,215)	9,181	0	0	0	0
Cash Balance at Beginning of Fiscal Year	4	15,183	18,843	1,628	10,809	10,809	10,809	10,809
Cash Balance at End of Fiscal Year	15,183	18,843	1,628	10,809	10,809	10,809	10,809	10,809
Year End Encumbrances Appropriated	15,183	18,843	1,628	10,809	10,809	10,809	10,809	10,809
Unencumbered Fund Balance at End of Fiscal Year	\$0	\$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:

- Striving Readers Literacy Grant (FY 2019 – FY 2022)
- School Safety Grant (FY 2023 – FY 2025)
- LSTA Library Grant (FY 2025)

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.

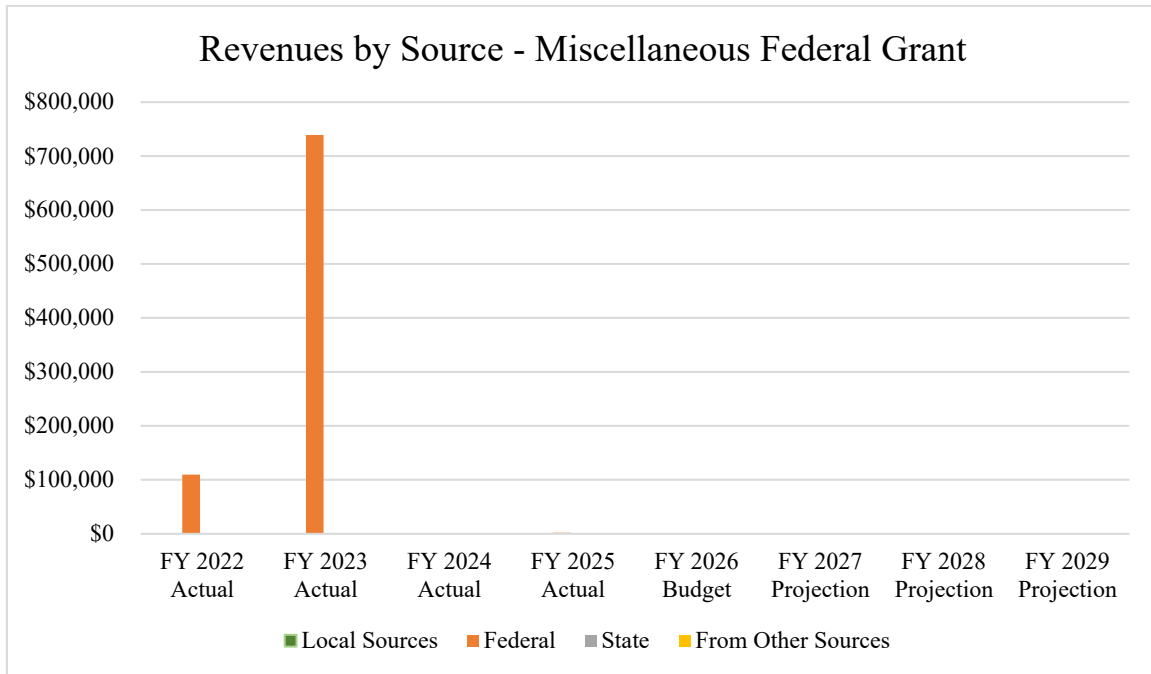
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
Intergovernmental - Federal	\$109,535	\$739,044	\$0	\$1,979	\$0	\$0	\$0	\$0
From Other Sources	0	0	0	0	0	0	0	0
Total Revenues	109,535	739,044	0	1,979	0	0	0	0



Federal Sources:

For FY 2026 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.

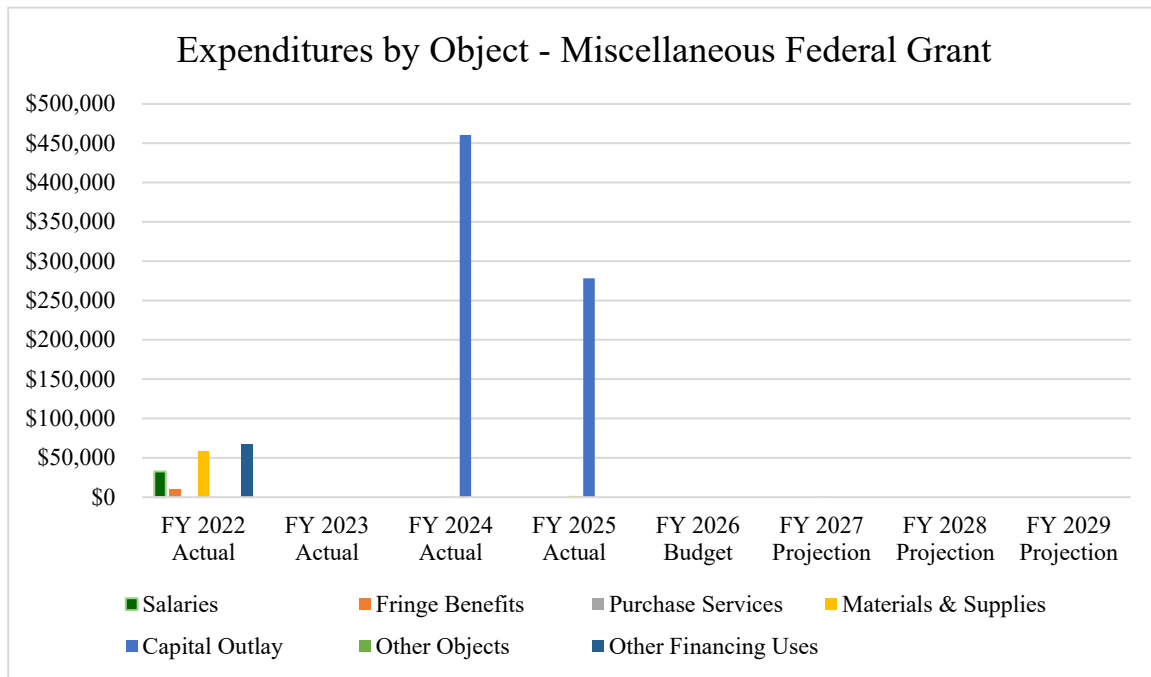
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Salaries	\$32,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	9,545	0	0	0	0	0	0	0
Purchase Services	0	0	380	0	0	0	0	0
Materials and Supplies	58,730	0	0	1,596	0	383	0	0
Capital Outlay	0	0	460,455	278,209	0	0	0	0
Other Financing Uses	67,252	0	0	0	0	0	0	0
Total Expenditures	168,265	0	460,835	279,805	0	383	0	0

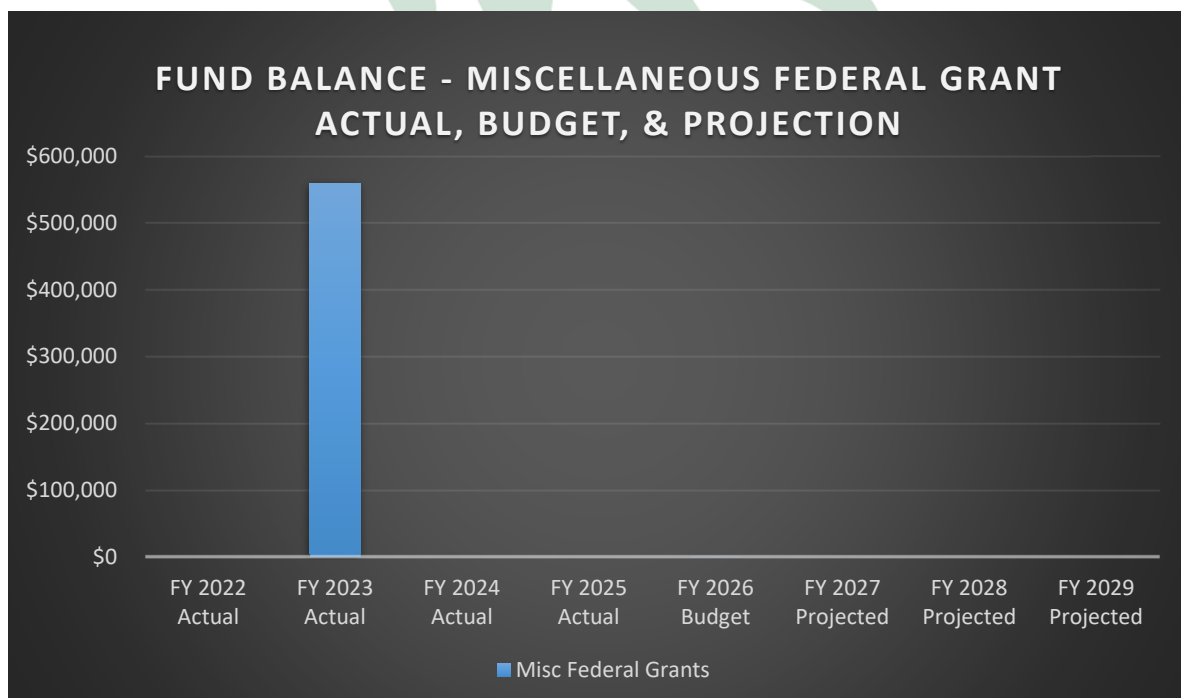


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources. 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 and library materials under the library 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								
Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$58,730	\$0	\$739,044	\$278,209	\$383	\$383	\$0	\$0
Ending Cash Balance	0	739,044	278,209	383	383	0	0	0
Year End Encumbrances	0	179,391	278,209	383	0	0	0	0
Unencumbered Fund Balance	0	559,653	0	0	383	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL MISCELLANEOUS FEDERAL GRANT FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	Intergovernmental - Federal	\$109,535	\$739,044	\$0	\$1,979	\$0	\$0	\$0	\$0
Total Revenues		109,535	739,044	0	1,979	0	0	0	0
Instruction:									
	Salaries	32,738	0	0	0	0	0	0	0
	Fringe Benefits	9,545	0	0	0	0	0	0	0
	Materials and Supplies	58,730	0	0	0	0	0	0	0
Total Instruction		101,013	0	0	0	0	0	0	0
Support Services:									
	Purchase Services	0	0	380	0	0	0	0	0
	Materials and Supplies	0	0	0	1,596	0	383	0	0
	Capital Outlay	0	0	460,455	278,209	0	0	0	0
Total Support Services		0	0	460,835	279,805	0	383	0	0
Total Expenditures		101,013	0	460,835	279,805	0	383	0	0
Excess of Revenues Over / (Under) Expenditures		8,522	739,044	(460,835)	(277,826)	0	(383)	0	0
Other Financing Sources / (Uses):									
	Advance Out	(67,252)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)		(67,252)	0	0	0	0	0	0	0
Net Change in Fund Balance		(58,730)	739,044	(460,835)	(277,826)	0	(383)	0	0
	Cash Balance at Beginning of Fiscal Year	58,730	0	739,044	278,209	383	383	0	0
	Cash Balance at End of Fiscal Year	0	739,044	278,209	383	383	0	0	0
	Year End Encumbrances Appropriated	0	179,391	278,209	383	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year		\$0	\$559,653	\$0	\$0	\$383	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

IMPROVING TEACHER QUALITY - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL MISCELLANEOUS FEDERAL GRANT FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		Intergovernmental - Federal	\$109,535	\$739,044	\$0	\$1,979	\$0	\$0	\$0	\$0
Total Revenues			109,535	739,044	0	1,979	0	0	0	0
Instruction:										
		<i>Salaries:</i>								
	111	Regular Cert-Salary/Wages	32,738	0	0	0	0	0	0	0
		<i>Fringe Benefits</i>								
	291	Cert Other Retire/Insurance	9,545	0	0	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	58,730	0	0	0	0	0	0	0
Total Insutruction			101,013	0	0	0	0	0	0	0
Support Services:										
		<i>Purchase Services</i>								
	490	Other Purchased Services	0	0	380	0	0	0	0	0
		<i>Supplies and Materials</i>								
	590	Other Supplies and Materials	0	0	0	1,596	0	383	0	0
		<i>Capital Outlay</i>								
	640	Equipment	0	0	460,455	278,209	0	0	0	0
Total Support Services			0	0	460,835	279,805	0	383	0	0
Total Expenditures			101,013	0	460,835	279,805	0	383	0	0
Excess of Revenues Over / (Under) Ependitures			8,522	739,044	(460,835)	(277,826)	0	(383)	0	0
Other Financing Sources / (Uses):										
		<i>Other Financing Uses</i>								
	922	Advance Out	(67,252)	0	0	0	0	0	0	0
Total Other Financing Sources / (Uses)			(67,252)	0	0	0	0	0	0	0
Net Change in Fund Balance			(58,730)	739,044	(460,835)	(277,826)	0	(383)	0	0
Cash Balance at Beginning of Fiscal Year			58,730	0	739,044	278,209	383	383	0	0
Cash Balance at End of Fiscal Year			0	739,044	278,209	383	383	0	0	0
Year End Encumbrances Appropriated			0	179,391	278,209	383	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$559,653	\$0	\$0	\$383	\$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.

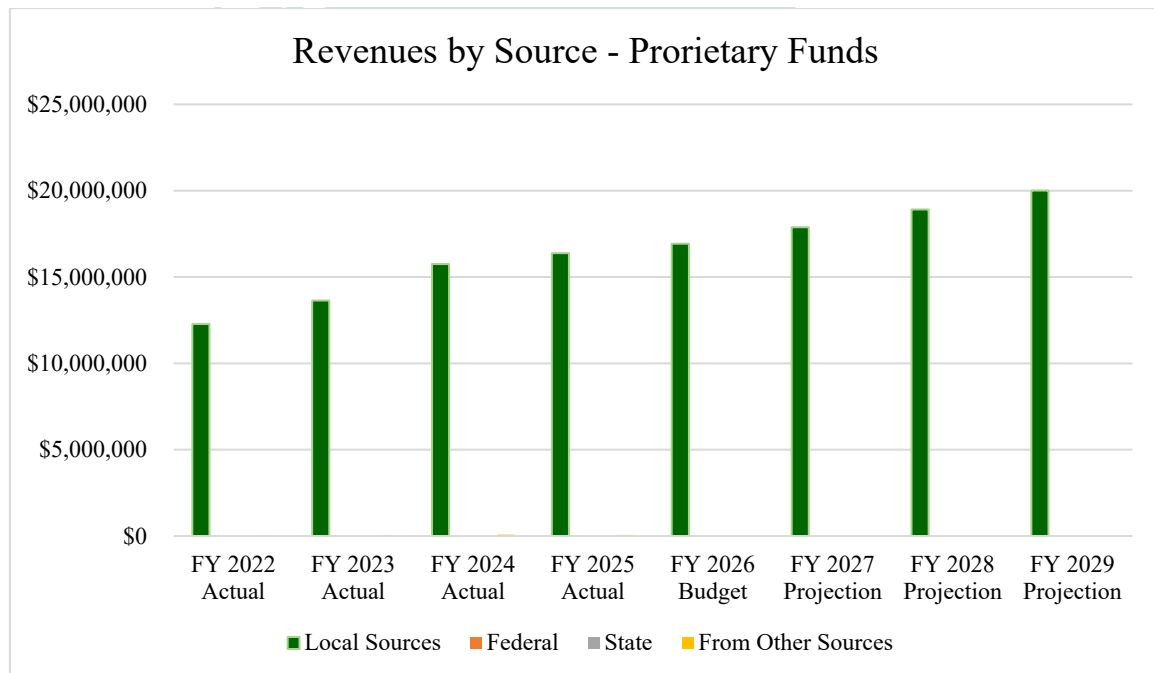
Revenues are projected using the following methodologies:

- 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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Tuition	\$30,975	\$29,885	\$39,885	\$38,475	\$42,000	\$22,000	\$22,000	\$22,000
Classroom Materials and Fees	221,177	209,498	206,002	186,504	304,600	304,600	304,600	304,600
Extracurricular	93,565	117,250	124,437	142,823	229,600	229,600	229,600	229,600
Other Local Revenues	11,926,435	13,286,408	15,385,808	16,017,167	16,351,139	17,323,171	18,353,526	19,445,701
From Other Sources	28,218	52,134	83,115	61,526	0	0	0	0
Total Revenues	12,300,370	13,695,175	15,839,247	16,446,495	16,927,339	17,879,371	18,909,726	20,001,901



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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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.

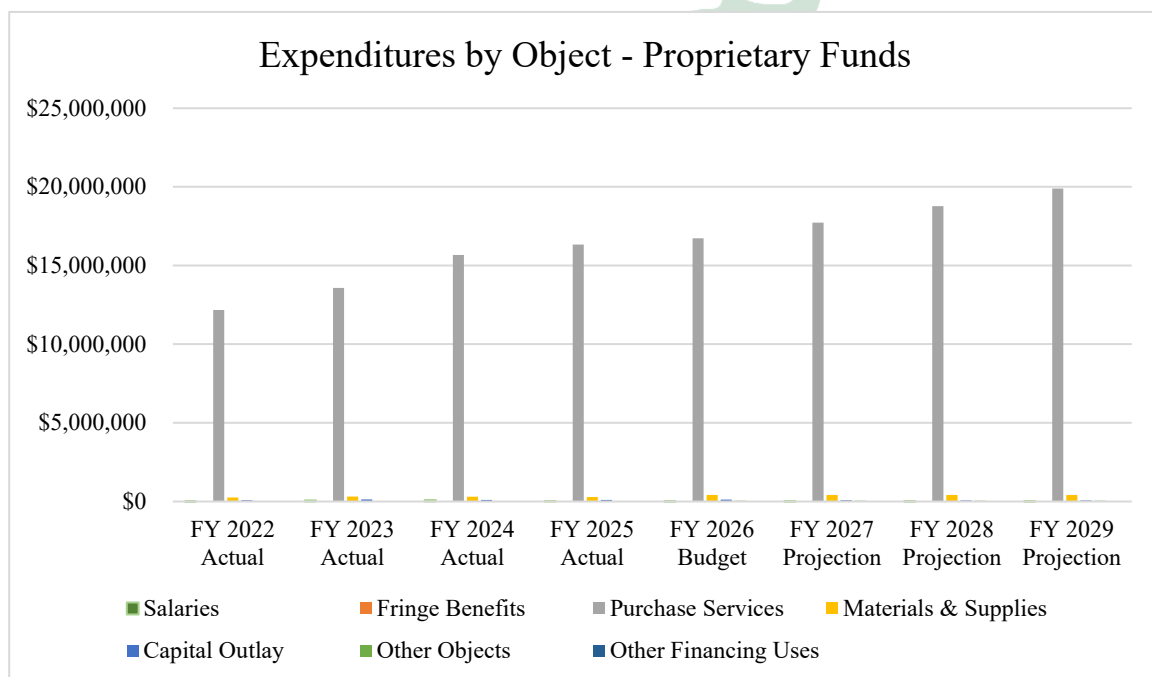
Expenditures:

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$11,739	\$66,839	\$88,330	\$28,901	\$20,000	\$20,000	\$20,000	\$20,000
Fringe Benefits	2,465	12,932	14,495	5,035	3,154	3,154	3,154	3,154
Purchase Services	12,171,873	13,571,995	15,668,332	16,329,708	16,728,233	17,719,407	18,772,363	19,888,495
Materials and Supplies	256,132	309,540	308,535	278,539	413,610	414,237	414,550	414,550
Capital Outlay	76,612	128,370	97,608	95,249	122,438	77,650	72,500	72,500
Other Objects	4,862	20,506	27,301	24,152	49,100	50,022	49,100	49,100
Total Expenditures	12,523,683	14,110,182	16,204,601	16,761,584	17,336,535	18,284,470	19,331,667	20,447,799



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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% which is based on a five-year historical average.

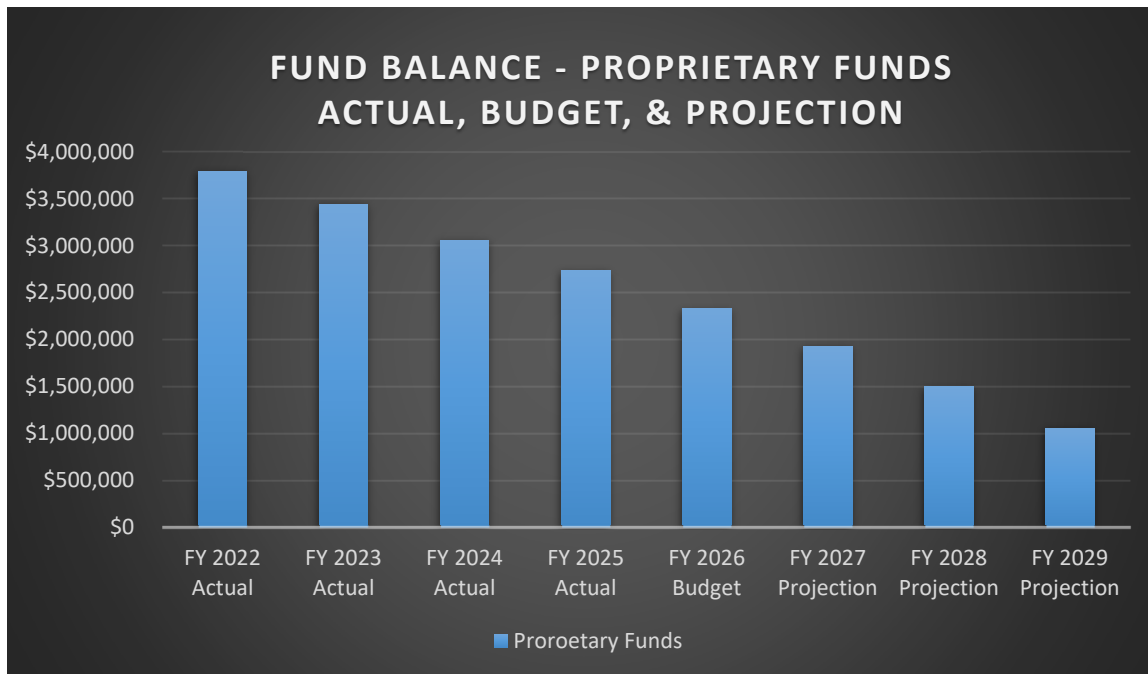
For the Uniform School Supplies fund, District's expenditures can vary from year to year based on the amount of consumable supplies needed. Budget projections for each school include incremental increases to accommodate potential additional classroom fees and anticipated student registrations.

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$4,114,937	\$3,891,624	\$3,476,617	\$3,111,263	\$2,796,174	\$2,386,978	\$1,981,879	\$1,559,938
Ending Cash Balance	3,891,624	3,476,617	3,111,263	2,796,174	2,386,978	1,981,879	1,559,938	1,114,040
Year End Encumbrances	95,984	32,658	57,865	57,385	57,385	57,385	57,385	57,385
Unencumbered Fund Balance	3,795,640	3,443,959	3,053,398	2,738,789	2,329,593	1,924,494	1,502,553	1,056,655

Of the total fund balance amount within the Proprietary Funds, 94.9% 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL PROPRIETARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Tuition	\$30,975	\$29,885	\$39,885	\$38,475	\$42,000	\$22,000	\$22,000	\$22,000
	Classroom Materials and Fees	221,177	209,498	206,002	186,504	304,600	304,600	304,600	304,600
	Extracurricular	93,565	117,250	124,437	142,823	229,600	229,600	229,600	229,600
	Other Local Revenues	11,926,435	13,286,408	15,385,808	16,017,167	16,351,139	17,323,171	18,353,526	19,445,701
Total Revenues		12,272,152	13,643,041	15,756,132	16,384,969	16,927,339	17,879,371	18,909,726	20,001,901
Instruction:									
	Salaries	8,531	39,993	64,370	20,331	20,000	20,000	20,000	20,000
	Fringe Benefits	1,505	6,804	10,434	3,545	3,154	3,154	3,154	3,154
	Purchase Services	109,409	107,972	103,056	114,709	139,180	137,000	137,000	137,000
	Materials and Supplies	240,078	250,475	253,757	243,607	309,241	306,000	306,000	306,000
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	1,100	17	0	0	4,500	4,500	4,500	4,500
Total Instruction		360,623	405,261	431,617	382,192	476,575	471,154	471,154	471,154
Support Services:									
	Salaries	3,208	26,846	23,960	8,570	0	0	0	0
	Fringe Benefits	960	6,128	4,061	1,490	0	0	0	0
	Purchase Services	12,062,464	13,464,023	15,565,276	16,214,999	16,589,053	17,582,407	18,635,363	19,751,495
	Materials and Supplies	16,054	59,065	54,778	34,932	104,369	108,237	108,550	108,550
	Capital Outlay	76,612	128,370	97,608	95,249	121,938	77,150	72,000	72,000
Total Support Services		12,159,298	13,684,432	15,745,683	16,355,240	16,815,360	17,767,794	18,815,913	19,932,045
Extracurricular Activities									
	Other Objects	3,762	20,489	27,301	24,152	44,600	45,522	44,600	44,600
Total Extracurricular Activities		3,762	20,489	27,301	24,152	44,600	45,522	44,600	44,600
Total Expenditures		12,523,683	14,110,182	16,204,601	16,761,584	17,336,535	18,284,470	19,331,667	20,447,799
Excess of Revenues Over / (Under) Expenditures		(251,531)	(467,141)	(448,469)	(376,615)	(409,196)	(405,099)	(421,941)	(445,898)
Other Financing Sources / (Uses):									
	Transfers In	28,218	52,134	83,115	61,526	0	0	0	0
Total Other Financing Sources / (Uses)		28,218	52,134	83,115	61,526	0	0	0	0
Net Change in Fund Balance		(223,313)	(415,007)	(365,354)	(315,089)	(409,196)	(405,099)	(421,941)	(445,898)
Cash Balance at Beginning of Fiscal Year		4,114,937	3,891,624	3,476,617	3,111,263	2,796,174	2,386,978	1,981,879	1,559,938
Cash Balance at End of Fiscal Year		3,891,624	3,476,617	3,111,263	2,796,174	2,386,978	1,981,879	1,559,938	1,114,040
Year End Encumbrances Appropriated		95,984	32,658	57,865	57,385	57,385	57,385	57,385	57,385
Unencumbered Fund Balance at End of Fiscal Year		\$3,795,640	\$3,443,959	\$3,053,398	\$2,738,789	\$2,329,593	\$1,924,494	\$1,502,553	\$1,056,655



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.

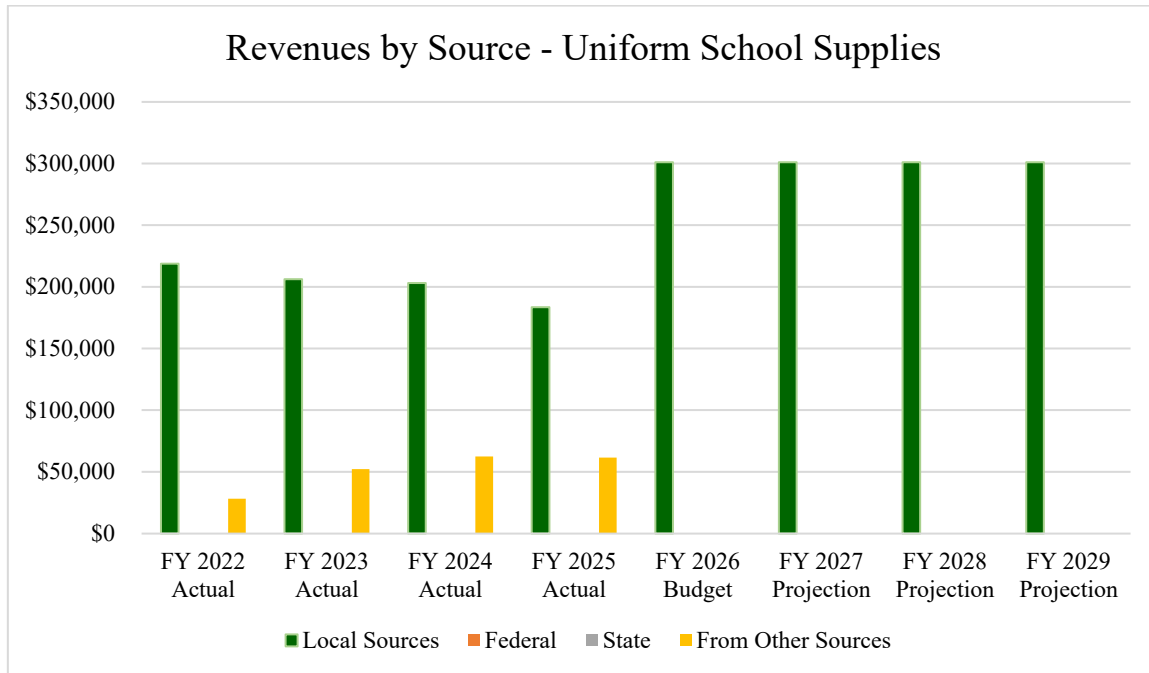
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Classroom Materials and Fees	\$218,756	\$206,112	\$203,064	\$183,441	\$301,000	\$301,000	\$301,000	\$301,000
From Other Sources	28,218	52,134	62,415	61,526	0	0	0	0
Total Revenues	246,974	258,246	265,479	244,967	301,000	301,000	301,000	301,000



Local Sources:

For FY 2026, 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.

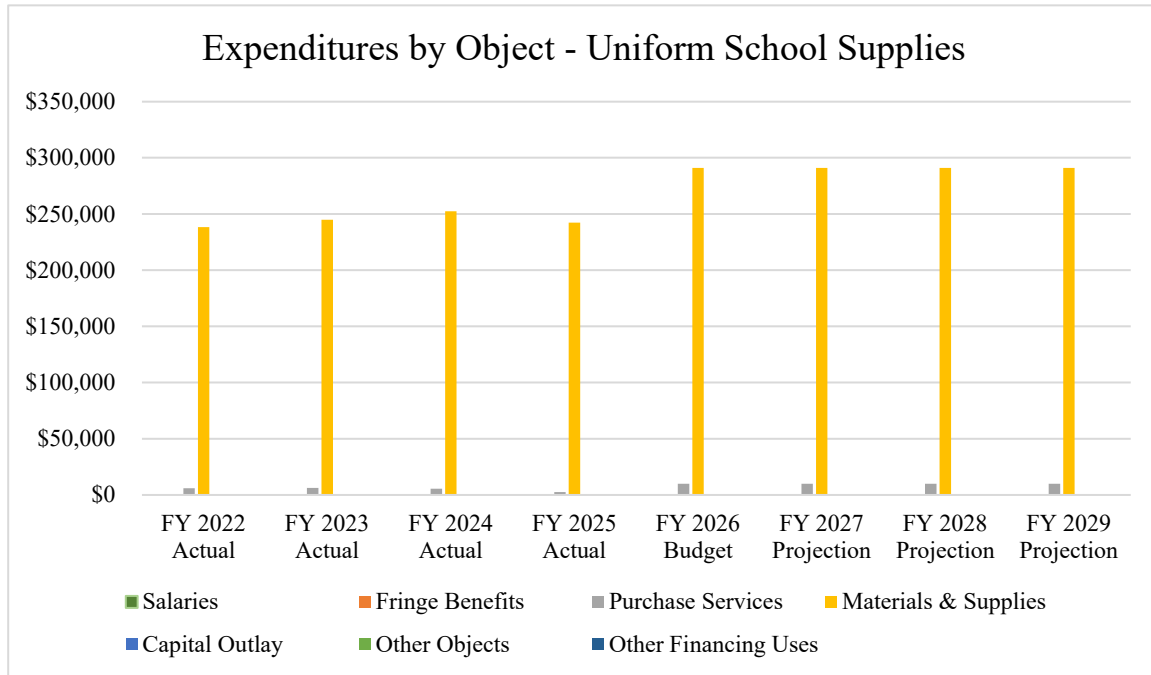
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Purchase Services	\$5,882	\$6,180	\$5,549	\$2,577	\$10,000	\$10,000	\$10,000	\$10,000
Materials and Supplies	238,231	244,776	252,330	242,311	291,000	291,000	291,000	291,000
Total Expenditures	244,113	250,956	257,879	244,888	301,000	301,000	301,000	301,000

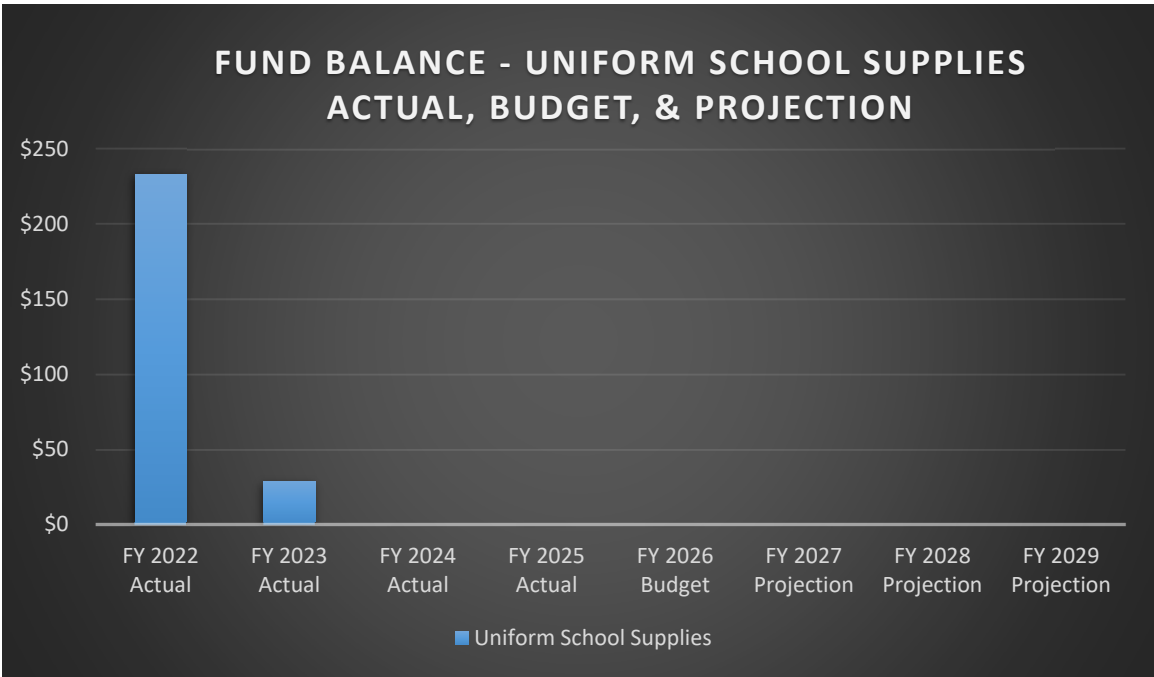


Significant Expenditure Changes and Assumptions

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$664	\$3,525	\$10,815	\$18,415	\$18,494	\$18,494	\$18,494	\$18,494
Ending Cash Balance	3,525	10,815	18,415	18,494	18,494	18,494	18,494	18,494
Year End Encumbrances	3,292	10,786	18,415	18,494	18,494	18,494	18,494	18,494
Unencumbered Fund Balance	233	29	0	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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
UNIFORM SCHOOL SUPPLIES FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
From Local Sources:									
Classroom Materials and Fees		\$218,756	\$206,112	\$203,064	\$183,441	\$301,000	\$301,000	\$301,000	\$301,000
Total Revenues		218,756	206,112	203,064	183,441	301,000	301,000	301,000	301,000
Instruction:									
Purchase Services		5,882	6,180	5,549	2,577	10,000	10,000	10,000	10,000
Materials and Supplies		238,231	244,776	252,330	242,311	291,000	291,000	291,000	291,000
Total Insutruction		244,113	250,956	257,879	244,888	301,000	301,000	301,000	301,000
Total Expenditures		244,113	250,956	257,879	244,888	301,000	301,000	301,000	301,000
Excess of Revenues Over / (Under) Ependitures		(25,357)	(44,844)	(54,815)	(61,447)	0	0	0	0
Other Financing Sources / (Uses):									
Transfers In		28,218	52,134	62,415	61,526	0	0	0	0
Total Other Financing Sources / (Uses)		28,218	52,134	62,415	61,526	0	0	0	0
Net Change in Fund Balance		2,861	7,290	7,600	79	0	0	0	0
Cash Balance at Beginning of Fiscal Year		664	3,525	10,815	18,415	18,494	18,494	18,494	18,494
Cash Balance at End of Fiscal Year		3,525	10,815	18,415	18,494	18,494	18,494	18,494	18,494
Year End Encumbrances Appropriated		3,292	10,786	18,415	18,494	18,494	18,494	18,494	18,494
Unencumbered Fund Balance at End of Fiscal Year		\$233	\$29	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL UNIFORM SCHOOL SUPPLIES

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	218,756	206,112	203,064	183,441	301,000	301,000	301,000	301,000
Total Revenues			218,756	206,112	203,064	183,441	301,000	301,000	301,000	301,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	5,882	6,180	5,549	2,577	10,000	10,000	10,000	10,000
		Supplies and Materials								
	511	Instructional Supplies	1,886	5,913	5,017	3,423	30,000	30,000	30,000	30,000
	551	Supplies for Resale	106,002	127,471	153,564	165,200	146,000	146,000	146,000	146,000
	552	Workbooks for Resale	130,343	111,392	93,749	73,688	115,000	115,000	115,000	115,000
		Total Materials and Supplies	238,231	244,776	252,330	242,311	291,000	291,000	291,000	291,000
Total Expenditures			244,113	250,956	257,879	244,888	301,000	301,000	301,000	301,000
Excess of Revenues Over / (Under) Expenditures			(25,357)	(44,844)	(54,815)	(61,447)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	28,218	52,134	62,415	61,526	0	0	0	0
Total Other Financing Sources / (Uses)			28,218	52,134	62,415	61,526	0	0	0	0
Net Change in Fund Balance			2,861	7,290	7,600	79	0	0	0	0
Cash Balance at Beginning of Fiscal Year			664	3,525	10,815	18,415	18,494	18,494	18,494	18,494
Cash Balance at End of Fiscal Year			3,525	10,815	18,415	18,494	18,494	18,494	18,494	18,494
Year End Encumbrances Appropriated			3,292	10,786	18,415	18,494	18,494	18,494	18,494	18,494
Unencumbered Fund Balance at End of Fiscal Year			\$233	\$29	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$7,615	\$8,930	\$9,718	\$7,927	\$17,000	\$17,000	\$17,000	\$17,000
Total Revenues			7,615	8,930	9,718	7,927	17,000	17,000	17,000	17,000
Instruction:										
	Supplies and Materials									
	551	Supplies for Resale	2,789	3,500	3,450	3,246	3,500	3,500	3,500	3,500
	552	Workbooks for Resale	6,994	9,550	8,893	7,565	13,500	13,500	13,500	13,500
Total Expenditures			9,783	13,050	12,343	10,811	17,000	17,000	17,000	17,000
Excess of Revenues Over / (Under) Expenditures			(2,168)	(4,120)	(2,625)	(2,884)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	2,173	5,234	2,322	3,183	0	0	0	0
Total Other Financing Sources / (Uses)			2,173	5,234	2,322	3,183	0	0	0	0
Net Change in Fund Balance			5	1,114	(303)	299	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	5	1,119	816	1,115	1,115	1,115	1,115
Cash Balance at End of Fiscal Year			5	1,119	816	1,115	1,115	1,115	1,115	1,115
Year End Encumbrances Appropriated			0	1,119	816	1,115	1,115	1,115	1,115	1,115
Unencumbered Fund Balance at End of Fiscal Year			\$5	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$10,937	\$13,130	\$12,031	\$11,234	\$22,000	\$22,000	\$22,000	\$22,000
Total Revenues			10,937	13,130	12,031	11,234	22,000	22,000	22,000	22,000
Instruction:										
	Purchase Services									
	Supplies and Materials									
	551	Supplies for Resale	4,360	3,954	5,350	4,981	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	9,309	11,875	10,075	10,923	18,000	18,000	18,000	18,000
Total Expenditures			13,669	15,829	15,425	15,904	22,000	22,000	22,000	22,000
Excess of Revenues Over / (Under) Expenditures			(2,732)	(2,699)	(3,394)	(4,670)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	2,732	4,213	3,500	4,522	0	0	0	0
Total Other Financing Sources / (Uses)			2,732	4,213	3,500	4,522	0	0	0	0
Net Change in Fund Balance			0	1,514	106	(148)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	1,514	1,620	1,472	1,472	1,472	1,472
Cash Balance at End of Fiscal Year			0	1,514	1,620	1,472	1,472	1,472	1,472	1,472
Year End Encumbrances Appropriated			0	1,514	1,620	1,472	1,472	1,472	1,472	1,472
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$14,062	\$15,487	\$15,555	\$12,063	\$29,000	\$29,000	\$29,000	\$29,000
Total Revenues			14,062	15,487	15,555	12,063	29,000	29,000	29,000	29,000
Instruction:										
	Supplies and Materials									
	551	Supplies for Resale	5,221	5,500	6,950	4,934	6,000	6,000	6,000	6,000
	552	Workbooks for Resale	11,157	14,881	13,915	13,640	23,000	23,000	23,000	23,000
Total Expenditures			16,378	20,381	20,865	18,574	29,000	29,000	29,000	29,000
Excess of Revenues Over / (Under) Expenditures			(2,316)	(4,894)	(5,310)	(6,511)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	2,316	7,027	4,817	6,678	0	0	0	0
Total Other Financing Sources / (Uses)			2,316	7,027	4,817	6,678	0	0	0	0
Net Change in Fund Balance			0	2,133	(493)	167	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	2,133	1,640	1,807	1,807	1,807	1,807
Cash Balance at End of Fiscal Year			0	2,133	1,640	1,807	1,807	1,807	1,807	1,807
Year End Encumbrances Appropriated			0	2,133	1,640	1,807	1,807	1,807	1,807	1,807
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: SURRARRER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$7,930	\$9,731	\$8,265	\$8,084	\$19,500	\$19,500	\$19,500	\$19,500
Total Revenues			7,930	9,731	8,265	8,084	19,500	19,500	19,500	19,500
Instruction:										
	Supplies and Materials									
	551	Supplies for Resale	3,713	3,759	2,245	2,007	4,000	4,000	4,000	4,000
	552	Workbooks for Resale	8,160	8,693	7,939	9,247	15,500	15,500	15,500	15,500
Total Expenditures			11,873	12,452	10,184	11,254	19,500	19,500	19,500	19,500
Excess of Revenues Over / (Under) Expenditures			(3,943)	(2,721)	(1,919)	(3,170)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	3,969	3,797	1,934	3,225	0	0	0	0
Total Other Financing Sources / (Uses)			3,969	3,797	1,934	3,225	0	0	0	0
Net Change in Fund Balance			26	1,076	15	55	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	26	1,102	1,117	1,172	1,172	1,172	1,172
Cash Balance at End of Fiscal Year			26	1,102	1,117	1,172	1,172	1,172	1,172	1,172
Year End Encumbrances Appropriated			0	1,102	1,117	1,172	1,172	1,172	1,172	1,172
Unencumbered Fund Balance at End of Fiscal Year			\$26	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: WHITNEY ELEMENTARY - 9310

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$9,795	\$11,236	\$10,942	\$8,071	\$18,500	\$18,500	\$18,500	\$18,500
Total Revenues			9,795	11,236	10,942	8,071	18,500	18,500	18,500	18,500
Instruction:										
	Purchase Services									
	Supplies and Materials									
	551	Supplies for Resale	2,702	2,326	2,808	4,081	3,500	3,500	3,500	3,500
	552	Workbooks for Resale	11,453	12,538	11,518	9,152	15,000	15,000	15,000	15,000
Total Expenditures			14,155	14,864	14,326	13,233	18,500	18,500	18,500	18,500
Excess of Revenues Over / (Under) Expenditures			(4,360)	(3,628)	(3,384)	(5,162)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	4,445	5,436	2,678	5,331	0	0	0	0
Total Other Financing Sources / (Uses)			4,445	5,436	2,678	5,331	0	0	0	0
Net Change in Fund Balance			85	1,808	(706)	169	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	85	1,893	1,187	1,356	1,356	1,356	1,356
Cash Balance at End of Fiscal Year			85	1,893	1,187	1,356	1,356	1,356	1,356	1,356
Year End Encumbrances Appropriated			85	1,893	1,187	1,356	1,356	1,356	1,356	1,356
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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE EARLY LEARNING PRESCHOOL - 9400

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	29	0	0	0	0	0
Total Expenditures			0	0	29	0	0	0	0	0
Net Change in Fund Balance			0	0	(29)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			29	29	29	0	0	0	0	0
Cash Balance at End of Fiscal Year			29	29	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			\$29	\$29	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$67,702	\$65,475	\$72,202	\$62,103	\$75,000	\$75,000	\$75,000	\$75,000
Total Revenues			67,702	65,475	72,202	62,103	75,000	75,000	75,000	75,000
Instruction:										
	Supplies and Materials									
	511	Instructional Supplies	1,886	5,913	4,988	3,423	30,000	30,000	30,000	30,000
	551	Supplies for Resale	31,233	50,534	73,402	81,843	45,000	45,000	45,000	45,000
	552	Workbooks for Resale	40,471	25,537	18,502	0	0	0	0	0
	Total Materials and Supplies		73,590	81,984	96,892	85,266	75,000	75,000	75,000	75,000
	Other Objects									
	890	Other Misc. Expenditures	0	0	0	0	0	0	0	0
Total Expenditures			73,590	81,984	96,892	85,266	75,000	75,000	75,000	75,000
Excess of Revenues Over / (Under) Expenditures			(5,888)	(16,509)	(24,690)	(23,163)	0	0	0	0
Other Financing Sources / (Uses):										
	Other Financing Uses									
	911	Transfers In	6,455	15,590	36,002	19,193	0	0	0	0
Total Other Financing Sources / (Uses)			6,455	15,590	36,002	19,193	0	0	0	0
Net Change in Fund Balance			567	(919)	11,312	(3,970)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			370	937	18	11,330	7,360	7,360	7,360	7,360
Cash Balance at End of Fiscal Year			937	18	11,330	7,360	7,360	7,360	7,360	7,360
Year End Encumbrances Appropriated			865	18	11,330	7,360	7,360	7,360	7,360	7,360
Unencumbered Fund Balance at End of Fiscal Year			\$72	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

UNIFORM SCHOOL SUPPLIES BUDGET CENTER: STRONGSVILLE HIGH SCHOOL - 9900

			Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Function	Object	Description								
Revenues:										
		From Local Sources:								
		Classroom Materials and Fees	\$100,715	\$82,123	\$74,351	\$73,959	\$120,000	\$120,000	\$120,000	\$120,000
Total Revenues			100,715	82,123	74,351	73,959	120,000	120,000	120,000	120,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	5,882	6,180	5,549	2,577	10,000	10,000	10,000	10,000
		Supplies and Materials								
	551	Supplies for Resale	55,984	57,898	59,359	64,108	80,000	80,000	80,000	80,000
	552	Workbooks for Resale	42,799	28,318	22,907	23,161	30,000	30,000	30,000	30,000
		Total Materials and Supplies	98,783	86,216	82,266	87,269	110,000	110,000	110,000	110,000
Total Expenditures			104,665	92,396	87,815	89,846	120,000	120,000	120,000	120,000
Excess of Revenues Over / (Under) Ependitures			(3,950)	(10,273)	(13,464)	(15,887)	0	0	0	0
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	6,128	10,837	11,162	19,394	0	0	0	0
Total Other Financing Sources / (Uses)			6,128	10,837	11,162	19,394	0	0	0	0
Net Change in Fund Balance			2,178	564	(2,302)	3,507	0	0	0	0
Cash Balance at Beginning of Fiscal Year			265	2,443	3,007	705	4,212	4,212	4,212	4,212
Cash Balance at End of Fiscal Year			2,443	3,007	705	4,212	4,212	4,212	4,212	4,212
Year End Encumbrances Appropriated			2,342	3,007	705	4,212	4,212	4,212	4,212	4,212
Unencumbered Fund Balance at End of Fiscal Year			\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0

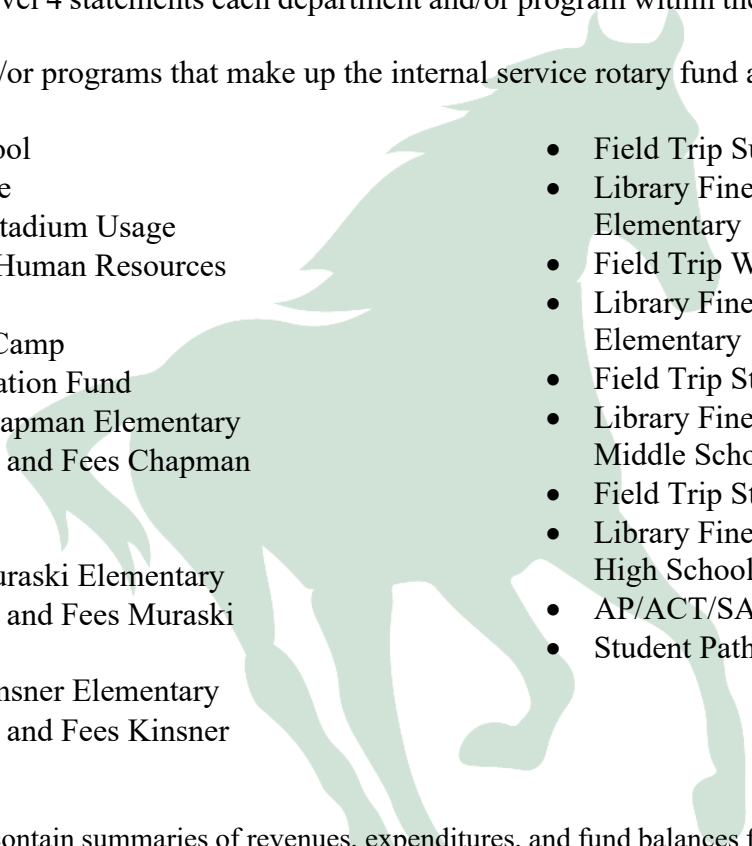
INTERNAL SERVICE ROTARY FUND

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:

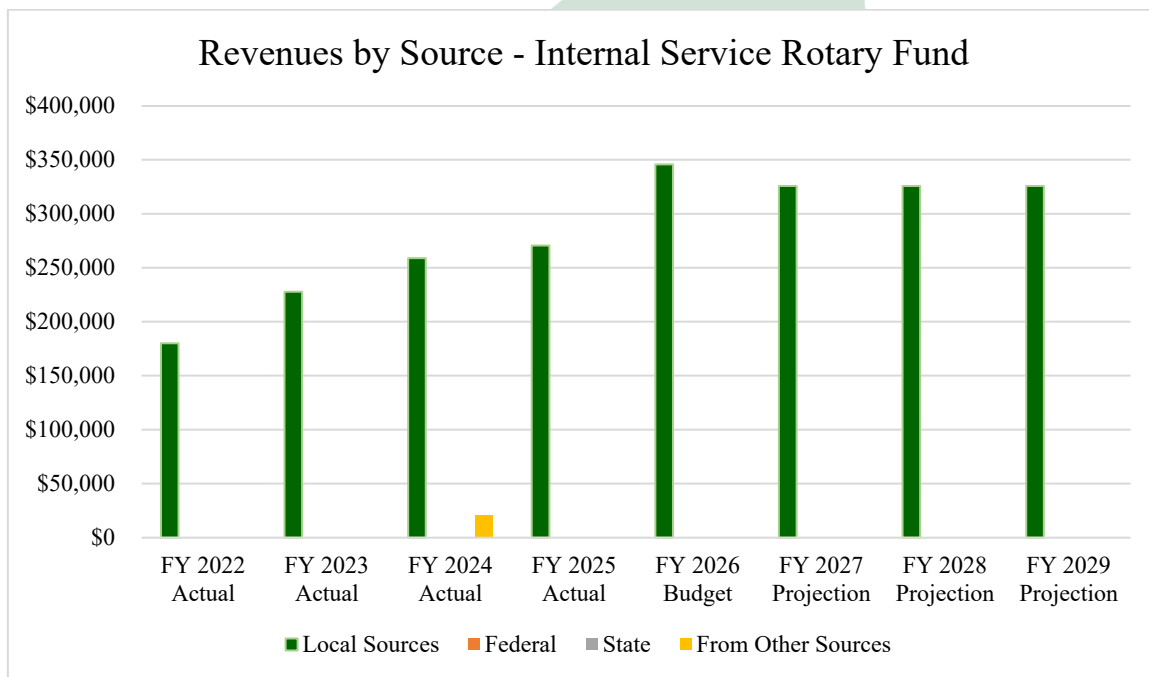
The following charts provide revenues by source for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.

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								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Tuition	\$30,975	\$29,885	\$39,885	\$38,475	\$42,000	\$22,000	\$22,000	\$22,000
Classroom Materials and Fees	2,421	3,386	2,938	3,063	3,600	3,600	3,600	3,600
Extracurricular	93,565	117,250	124,437	142,823	229,600	229,600	229,600	229,600
Other Local Revenues	53,034	77,285	91,638	86,210	70,600	70,600	70,600	70,600
From Other Sources	0	0	20,700	0	0	0	0	0
Total Revenues	179,995	227,806	279,598	270,571	345,800	325,800	325,800	325,800



Local Sources:

For FY 2026, revenue from local sources is only revenue source. 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.

Expenditures:

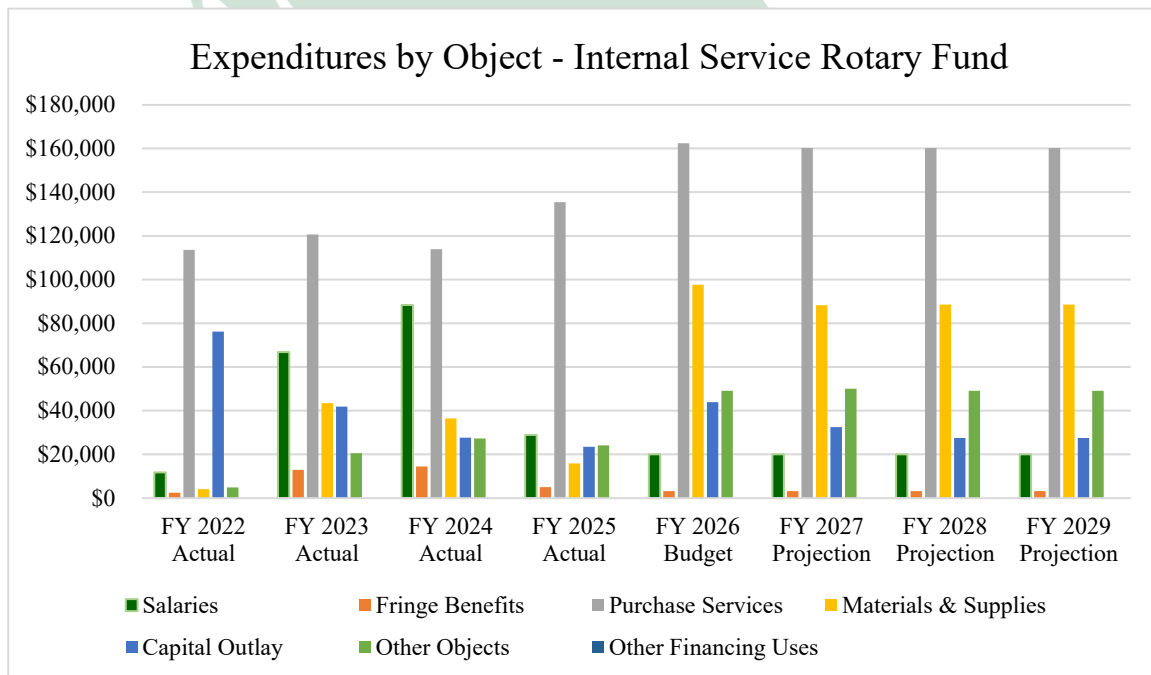
The following charts provide expenditures by object for four years of actual, the current year budget, and three years of projected estimates for the internal service rotary fund.

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$11,739	\$66,839	\$88,330	\$28,901	\$20,000	\$20,000	\$20,000	\$20,000
Fringe Benefits	2,465	12,932	14,495	5,035	3,154	3,154	3,154	3,154
Purchase Services	113,572	120,619	113,924	135,437	162,330	160,150	160,150	160,150
Materials and Supplies	4,098	43,446	36,426	15,887	97,610	88,237	88,550	88,550
Capital Outlay	76,212	41,857	27,611	23,472	43,877	32,500	27,500	27,500
Other Objects	4,862	20,506	27,301	24,152	49,100	50,022	49,100	49,100
Total Expenditures	212,948	306,199	308,087	232,884	376,071	354,063	348,454	348,454



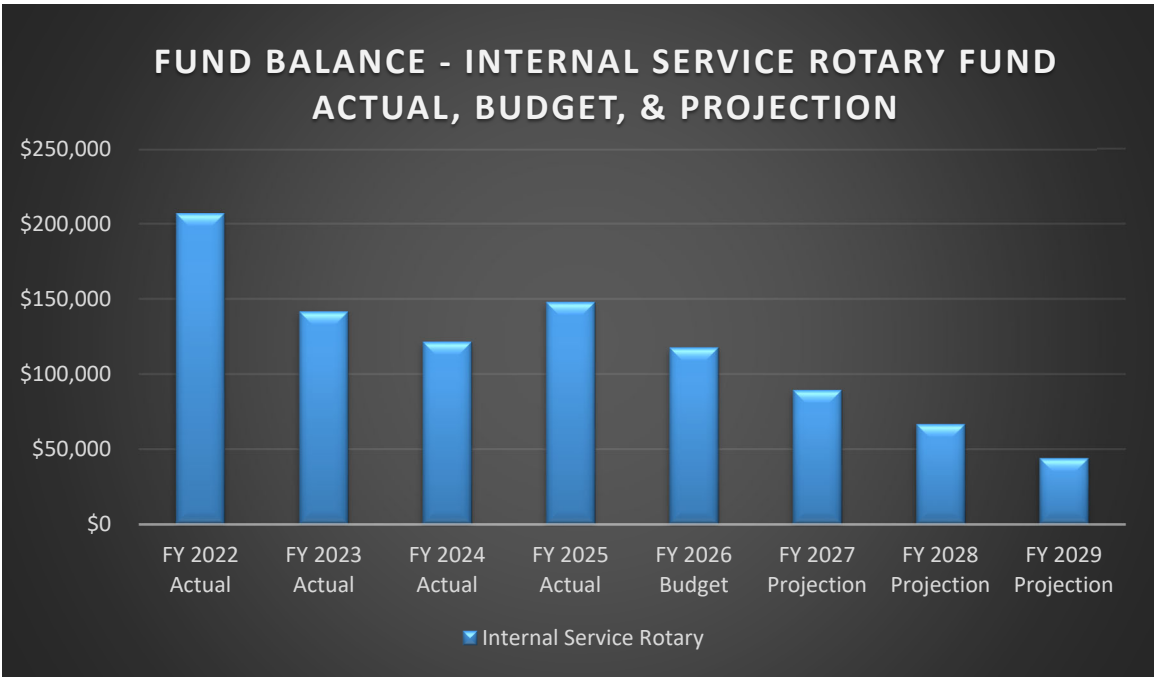
Significant Expenditure Changes and Assumptions

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$270,551	\$237,598	\$159,205	\$130,716	\$168,403	\$138,132	\$109,869	\$87,215
Ending Cash Balance	237,598	159,205	130,716	168,403	138,132	109,869	87,215	64,561
Year End Encumbrances	30,443	17,457	9,125	20,386	20,386	20,386	20,386	20,386
Unencumbered Fund Balance	207,155	141,748	121,591	148,017	117,746	89,483	66,829	44,175

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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
INTERNAL SERVICE ROTARY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Tuition	\$30,975	\$29,885	\$39,885	\$38,475	\$42,000	\$22,000	\$22,000	\$22,000
	Classroom Materials and Fees	2,421	3,386	2,938	3,063	3,600	3,600	3,600	3,600
	Extracurricular	93,565	117,250	124,437	142,823	229,600	229,600	229,600	229,600
	Other Local Revenues	53,034	77,285	91,638	86,210	70,600	70,600	70,600	70,600
Total Revenues		179,995	227,806	258,898	270,571	345,800	325,800	325,800	325,800
Instruction:									
	Salaries	8,531	39,993	64,370	20,331	20,000	20,000	20,000	20,000
	Fringe Benefits	1,505	6,804	10,434	3,545	3,154	3,154	3,154	3,154
	Purchase Services	103,527	101,792	97,507	112,132	129,180	127,000	127,000	127,000
	Materials and Supplies	1,847	5,699	1,427	1,296	18,241	15,000	15,000	15,000
	Capital Outlay	0	0	0	0	500	500	500	500
	Other Objects	1,100	17	0	0	4,500	4,500	4,500	4,500
Total Instruction		116,510	154,305	173,738	137,304	175,575	170,154	170,154	170,154
Support Services:									
	Salaries	3,208	26,846	23,960	8,570	0	0	0	0
	Fringe Benefits	960	6,128	4,061	1,490	0	0	0	0
	Purchase Services	10,045	18,827	16,417	23,305	33,150	33,150	33,150	33,150
	Materials and Supplies	2,251	37,747	34,999	14,591	79,369	73,237	73,550	73,550
	Capital Outlay	76,212	41,857	27,611	23,472	43,377	32,000	27,000	27,000
Total Support Services		92,676	131,405	107,048	71,428	155,896	138,387	133,700	133,700
Extracurricular Activities									
	Other Objects	3,762	20,489	27,301	24,152	44,600	45,522	44,600	44,600
Total Extracurricular Activities		3,762	20,489	27,301	24,152	44,600	45,522	44,600	44,600
Total Expenditures		212,948	306,199	308,087	232,884	376,071	354,063	348,454	348,454
Excess of Revenues Over / (Under) Expenditures		(32,953)	(78,393)	(49,189)	37,687	(30,271)	(28,263)	(22,654)	(22,654)
Other Financing Sources / (Uses):									
	Transfers In	0	0	20,700	0	0	0	0	0
Total Other Financing Sources / (Uses)		0	0	20,700	0	0	0	0	0
Net Change in Fund Balance		(32,953)	(78,393)	(28,489)	37,687	(30,271)	(28,263)	(22,654)	(22,654)
Cash Balance at Beginning of Fiscal Year		270,551	237,598	159,205	130,716	168,403	138,132	109,869	87,215
Cash Balance at End of Fiscal Year		237,598	159,205	130,716	168,403	138,132	109,869	87,215	64,561
Year End Encumbrances Appropriated		30,443	17,457	9,125	20,386	20,386	20,386	20,386	20,386
Unencumbered Fund Balance at End of Fiscal Year		\$207,155	\$141,748	\$121,591	\$148,017	\$117,746	\$89,483	\$66,829	\$44,175

<p align="center">STRONGSVILLE CITY SCHOOL DISTRICT CUYAHOGA COUNTY, OH INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS) FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029 TOTAL INTERNAL SERVICE ROTARY FUND</p>
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Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Tuition	\$30,975	\$29,885	\$39,885	\$38,475	\$42,000	\$22,000	\$22,000	\$22,000
		Classroom Materials and Fees	2,421	3,386	2,938	3,063	3,600	3,600	3,600	3,600
		Extracurricular	93,565	117,250	124,437	142,823	229,600	229,600	229,600	229,600
		Other Local Revenues	53,034	77,285	91,638	86,210	70,600	70,600	70,600	70,600
Total Revenues			179,995	227,806	258,898	270,571	345,800	325,800	325,800	325,800
Instruction:										
Salaries:										
	111	Regular Cert-Salary/Wages	8,531	34,607	61,174	20,331	20,000	20,000	20,000	20,000
	112	Temp Cert-Salary/Wages	0	4,802	2,015	0	0	0	0	0
	141	Noncert Regular Sal/Wages	0	584	1,181	0	0	0	0	0
Total Salaries			8,531	39,993	64,370	20,331	20,000	20,000	20,000	20,000
Fringe Benefits										
	211	STRS - Employer's Share	1,322	5,811	9,094	3,084	2,800	2,800	2,800	2,800
	221	SERS - Employer's Share	0	91	177	0	0	0	0	0
	249	Cert Other Insurance Benefit	120	562	900	288	290	290	290	290
	259	Noncert Other Insurance Benefit	0	8	17	0	0	0	0	0
	261	Certified Workers Comp	63	326	242	171	64	64	64	64
	262	Noncert Workers Comp	0	6	4	2	0	0	0	0
Total Fringe Benefits			1,505	6,804	10,434	3,545	3,154	3,154	3,154	3,154
Purchase Services										
	439	Travel/Mileage/Meeting Expense	0	0	0	0	1,180	1,000	1,000	1,000
	490	Other Purchased Services	103,527	101,792	97,507	112,132	128,000	126,000	126,000	126,000
Total Purchase Services			103,527	101,792	97,507	112,132	129,180	127,000	127,000	127,000
Supplies and Materials										
	510	General Supplies	1,415	4,900	0	1,103	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	432	799	1,427	193	8,977	5,750	5,750	5,750
Total Materials and Supplies			1,847	5,699	1,427	1,296	18,241	15,000	15,000	15,000
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	1,500
	890	Other Misc. Expenditures	1,100	17	0	0	3,000	3,000	3,000	3,000
Total Other Objects			1,100	17	0	0	4,500	4,500	4,500	4,500
Total Insutruction			116,510	154,305	173,738	137,304	175,575	170,154	170,154	170,154
Support Services:										
Salaries:										
	111	Regular Cert-Salary/Wages	2,500	10,834	5,187	0	0	0	0	0
	141	Noncert Regular Sal/Wages	708	16,012	18,773	8,570	0	0	0	0
Total Salaries			3,208	26,846	23,960	8,570	0	0	0	0
Fringe Benefits										
	211	STRS - Employer's Share	385	1,590	742	0	0	0	0	0
	221	SERS - Employer's Share	107	2,393	2,868	1,314	0	0	0	0
	249	Cert Other Insurance Benefit	36	155	73	0	0	0	0	0
	259	Noncert Other Insurance Benefit	10	223	259	120	0	0	0	0
	261	Certified Workers Comp	18	90	24	11	0	0	0	0
	262	Noncert Workers Comp	5	81	95	45	0	0	0	0
Total Fringe Benefits			960	6,128	4,061	1,490	0	0	0	0
Purchase Services										
	490	Other Purchased Services	10,045	18,827	16,417	23,305	33,150	33,150	33,150	33,150
Supplies and Materials										
	532	Replacement Library Books	2,207	1,432	1,794	3,652	8,644	3,954	3,600	3,600
	590	Other Supplies and Materials	44	36,315	33,205	10,939	70,725	69,283	69,950	69,950
Total Materials and Supplies			2,251	37,747	34,999	14,591	79,369	73,237	73,550	73,550
Capital Outlay										
	620	Building Improvements	76,212	41,857	27,611	23,472	43,377	32,000	27,000	27,000
Total Support Services			92,676	131,405	107,048	71,428	155,896	138,387	133,700	133,700
Extracurricular Activities										

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL INTERNAL SERVICE ROTARY FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
<i>Other Objects</i>										
	890	Other Misc. Expenditures	0	2,394	4,329	2,819	5,000	5,000	5,000	5,000
	891	Student Activity Payments	3,762	18,095	22,972	21,333	39,600	40,522	39,600	39,600
<i>Total Other Objects</i>			<i>3,762</i>	<i>20,489</i>	<i>27,301</i>	<i>24,152</i>	<i>44,600</i>	<i>45,522</i>	<i>44,600</i>	<i>44,600</i>
Total Extracurricular Activities			3,762	20,489	27,301	24,152	44,600	45,522	44,600	44,600
Total Expenditures			212,948	306,199	308,087	232,884	376,071	354,063	348,454	348,454
Excess of Revenues Over / (Under) Expenditures			(32,953)	(78,393)	(49,189)	37,687	(30,271)	(28,263)	(22,654)	(22,654)
Other Financing Sources / (Uses):										
<i>Other Financing Uses</i>										
	911	Transfers In	0	0	20,700	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	20,700	0	0	0	0	0
Net Change in Fund Balance			(32,953)	(78,393)	(28,489)	37,687	(30,271)	(28,263)	(22,654)	(22,654)
Cash Balance at Beginning of Fiscal Year			270,551	237,598	159,205	130,716	168,403	138,132	109,869	87,215
Cash Balance at End of Fiscal Year			237,598	159,205	130,716	168,403	138,132	109,869	87,215	64,561
Year End Encumbrances Appropriated			30,443	17,438	9,144	20,386	20,386	20,386	20,386	20,386
Unencumbered Fund Balance at End of Fiscal Year			\$207,155	\$141,767	\$121,572	\$148,017	\$117,746	\$89,483	\$66,829	\$44,175

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SUMMER SCHOOL - 9001

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Tuition	\$30,975	\$29,885	\$39,885	\$38,475	\$40,000	\$20,000	\$20,000	\$20,000
		Other Local Revenues	0	0	29,681	24,882	0	0	0	0
Total Revenues			30,975	29,885	69,566	63,357	40,000	20,000	20,000	20,000
Instruction:										
		Salaries:								
	111	Regular Cert-Salary/Wages	8,531	34,607	61,174	20,331	20,000	20,000	20,000	20,000
	112	Temp Cert-Salary/Wages	0	4,802	2,015	0	0	0	0	0
	141	Noncert Regular Sal/Wages	0	584	1,181	0	0	0	0	0
		Total Salaries	8,531	39,993	64,370	20,331	20,000	20,000	20,000	20,000
		Fringe Benefits								
	211	STRS - Employer's Share	1,322	5,811	9,094	3,084	2,800	2,800	2,800	2,800
	221	SERS - Employer's Share	0	91	177	0	0	0	0	0
	249	Cert Other Insurance Benefit	120	562	900	288	290	290	290	290
	259	Noncert Other Insurance Benefit	0	8	17	0	0	0	0	0
	261	Certified Workers Comp	63	326	242	171	64	64	64	64
	262	Noncert Workers Comp	0	6	4	2	0	0	0	0
		Total Fringe Benefits	1,505	6,804	10,434	3,545	3,154	3,154	3,154	3,154
		Supplies and Materials								
	510	General Supplies	1,415	4,900	0	1,103	5,000	5,000	5,000	5,000
		Other Objects								
	890	Other Misc. Expenditures	1,100	17	0	0	1,500	1,500	1,500	1,500
Total Insutruction			12,551	51,714	74,804	24,979	29,654	29,654	29,654	29,654
Support Services:										
		Salaries:								
	111	Regular Cert-Salary/Wages	2,500	10,834	5,187	0	0	0	0	0
	141	Noncert Regular Sal/Wages	708	16,012	18,773	8,570	0	0	0	0
		Total Salaries	3,208	26,846	23,960	8,570	0	0	0	0
		Fringe Benefits								
	211	STRS - Employer's Share	385	1,590	742	0	0	0	0	0
	212	STRS - "Pickup"	399	1,596	0	0	0	0	0	0
	221	SERS - Employer's Share	107	2,393	2,868	1,314	0	0	0	0
	249	Cert Other Insurance Benefit	36	155	73	0	0	0	0	0
	259	Noncert Other Insurance Benefit	10	223	259	120	0	0	0	0
	261	Certified Workers Comp	18	90	24	11	0	0	0	0
	262	Noncert Workers Comp	5	81	95	45	0	0	0	0
		Total Fringe Benefits	960	6,128	4,061	1,490	0	0	0	0
Total Support Services			4,168	32,974	28,021	10,060	0	0	0	0
Total Expenditures			16,719	84,688	102,825	35,039	29,654	29,654	29,654	29,654
Excess of Revenues Over / (Under) Ependitures			14,256	(54,803)	(33,259)	28,318	10,346	(9,654)	(9,654)	(9,654)
Other Financing Sources / (Uses):										
		Other Financing Uses								
	911	Transfers In	0	0	20,700	0	0	0	0	0
Total Other Financing Sources / (Uses)			0	0	20,700	0	0	0	0	0
Net Change in Fund Balance			14,256	(54,803)	(12,559)	28,318	10,346	(9,654)	(9,654)	(9,654)
Cash Balance at Beginning of Fiscal Year			54,208	68,464	13,661	1,102	29,420	39,766	30,112	20,458
Cash Balance at End of Fiscal Year			68,464	13,661	1,102	29,420	39,766	30,112	20,458	10,804
Year End Encumbrances Appropriated			3,480	20	1,102	2,146	2,146	2,146	2,146	2,146
Unencumbered Fund Balance at End of Fiscal Year			\$64,984	\$13,641	\$0	\$27,274	\$37,620	\$27,966	\$18,312	\$8,658

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FACILITY USAGE FUND - 9002

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	35,964	50,401	41,698	39,926	40,500	40,500	40,500	40,500
Total Revenues			35,964	50,401	41,698	39,926	40,500	40,500	40,500	40,500
Support Services:										
	Purchase Services									
490		Other Purchased Services	0	0	0	2,757	13,150	13,150	13,150	13,150
	Supplies and Materials									
590		Other Supplies and Materials	0	37,076	35,054	8,950	9,850	9,850	9,850	9,850
	Capital Outlay									
620		Building Improvements	76,212	41,857	27,611	23,472	22,000	22,000	22,000	22,000
Total Expenditures			76,212	78,933	62,665	35,179	45,000	45,000	45,000	45,000
Net Change in Fund Balance			(40,248)	(28,532)	(20,967)	4,747	(4,500)	(4,500)	(4,500)	(4,500)
Cash Balance at Beginning of Fiscal Year			136,879	96,631	68,099	47,132	51,879	47,379	42,879	38,379
Cash Balance at End of Fiscal Year			96,631	68,099	47,132	51,879	47,379	42,879	38,379	33,879
Year End Encumbrances Appropriated			14,424	14,087	800	10,378	10,378	10,378	10,378	10,378
Unencumbered Fund Balance at End of Fiscal Year			\$82,207	\$54,012	\$46,332	\$41,501	\$37,001	\$32,501	\$28,001	\$23,501

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TURF / STADIUM USAGE FUND - 9003

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	3,758	4,250	0	0	5,000	5,000	5,000	5,000
Total Revenues			3,758	4,250	0	0	5,000	5,000	5,000	5,000
Support Services:										
	Capital Outlay									
	620	Building Improvements	0	0	0	0	21,377	10,000	5,000	5,000
Total Expenditures			0	0	0	0	21,377	10,000	5,000	5,000
Net Change in Fund Balance			3,758	4,250	0	0	(16,377)	(5,000)	0	0
Cash Balance at Beginning of Fiscal Year			13,369	17,127	21,377	21,377	21,377	5,000	0	0
Cash Balance at End of Fiscal Year			17,127	21,377	21,377	21,377	5,000	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$17,127	\$21,377	\$21,377	\$21,377	\$5,000	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: WEBCHECK - HUMAN RESOURCES - 9005

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$9,474	\$19,184	\$16,831	\$18,690	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenues			9,474	19,184	16,831	18,690	20,000	20,000	20,000	20,000
Support Services:										
	Purchase Services									
	490	Other Purchased Services	10,045	18,827	16,417	20,548	20,000	20,000	20,000	20,000
Net Change in Fund Balance			(571)	357	414	(1,858)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			8,609	8,038	8,395	8,809	6,951	6,951	6,951	6,951
Cash Balance at End of Fiscal Year			8,038	8,395	8,809	6,951	6,951	6,951	6,951	6,951
Year End Encumbrances Appropriated			9,128	2,075	1,656	1,108	1,108	1,108	1,108	1,108
Unencumbered Fund Balance at End of Fiscal Year			(\$1,090)	\$6,320	\$7,153	\$5,843	\$5,843	\$5,843	\$5,843	\$5,843

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AUDIO VISUAL FUNDS - 9006

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100
Total Revenues			0	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			0	0	0	0	(775)	(100)	0	0
Cash Balance at Beginning of Fiscal Year			875	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

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: MAKERSPACE CAMP - 9007

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: SPECIAL EDUCATION FUND - 9010

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	23	0	0
Total Expenditures			0	0	0	0	0	23	0	0
Net Change in Fund Balance			0	0	0	0	0	(23)	0	0
Cash Balance at Beginning of Fiscal Year			23	23	23	23	23	23	0	0
Cash Balance at End of Fiscal Year			23	23	23	23	23	0	0	0
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	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND CHAPMAN ELEMENTARY - 9110

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
	Extracurricular		\$0	\$2,345	\$4,390	\$2,807	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues			0	2,345	4,390	2,807	5,000	5,000	5,000	5,000
Extracurricular Activities										
	Other Objects									
	890	Other Misc. Expenditures	0	2,394	4,329	2,819	5,000	5,000	5,000	5,000
Total Expenditures			0	2,394	4,329	2,819	5,000	5,000	5,000	5,000
Net Change in Fund Balance			0	(49)	61	(12)	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	(49)	12	0	0	0	0
Cash Balance at End of Fiscal Year			0	(49)	12	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	(\$49)	\$12	\$0	\$0	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES CHAPMAN ELEMENTARY - 9111

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$143	\$173	\$229	\$130	\$200	\$200	\$200	\$200
Total Revenues			143	173	229	130	200	200	200	200
Support Services:										
		Supplies and Materials								
	532	Replacement Library Books	194	0	381	107	260	268	200	200
Total Expenditures			194	0	381	107	260	268	200	200
Net Change in Fund Balance			(51)	173	(152)	23	(60)	(68)	0	0
Cash Balance at Beginning of Fiscal Year			135	84	257	105	128	68	0	0
Cash Balance at End of Fiscal Year			84	257	105	128	68	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$84	\$257	\$105	\$128	\$68	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STOCKROOM - 9150

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 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	44	(761)	(1,849)	1,989	60,000	59,210	60,000	60,000
Total Expenditures			44	(761)	(1,849)	1,989	60,000	59,210	60,000	60,000
Net Change in Fund Balance			(44)	761	1,849	(1,989)	0	790	0	0
Cash Balance at Beginning of Fiscal Year			4,633	4,589	5,350	7,199	5,210	5,210	6,000	6,000
Cash Balance at End of Fiscal Year			4,589	5,350	7,199	5,210	5,210	6,000	6,000	6,000
Year End Encumbrances Appropriated			2,718	1,256	5,313	6,000	6,000	6,000	6,000	6,000
Unencumbered Fund Balance at End of Fiscal Year			\$1,871	\$4,094	\$1,886	(\$790)	(\$790)	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND MURASKI ELEMENTARY - 9210

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$2,804	\$6,192	\$3,358	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			0	2,804	6,192	3,358	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	0	2,785	6,211	3,358	6,000	6,000	6,000	6,000
Total Expenditures			0	2,785	6,211	3,358	6,000	6,000	6,000	6,000
Net Change in Fund Balance			0	19	(19)	0	0	0	0	0
Cash Balance at Beginning of Fiscal Year			0	0	19	0	0	0	0	0
Cash Balance at End of Fiscal Year			0	19	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	\$19	\$0	\$0	\$0	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES MURASKI ELEMENTARY - 9211

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$625	\$418	\$301	\$205	\$200	\$200	\$200	\$200
Total Revenues			625	418	301	205	200	200	200	200
Support Services:										
		Supplies and Materials								
	532	Replacement Library Books	734	0	0	1,088	665	206	200	200
Total Expenditures			734	0	0	1,088	665	206	200	200
Net Change in Fund Balance			(109)	418	301	(883)	(465)	(6)	0	0
Cash Balance at Beginning of Fiscal Year			744	635	1,053	1,354	471	6	0	0
Cash Balance at End of Fiscal Year			635	1,053	1,354	471	6	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$635	\$1,053	\$1,354	\$471	\$6	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND KINSNER ELEMENTARY - 9220

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$150	\$5,399	\$7,460	\$4,765	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			150	5,399	7,460	4,765	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	150	5,218	7,291	4,567	6,000	6,548	6,000	6,000
Total Expenditures			150	5,218	7,291	4,567	6,000	6,548	6,000	6,000
Net Change in Fund Balance			0	181	169	198	0	(548)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	181	350	548	548	0	0
Cash Balance at End of Fiscal Year			0	181	350	548	548	0	0	0
Year End Encumbrances Appropriated			0	0	156	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$181	\$194	\$548	\$548	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES KINSNER ELEMENTARY - 9221

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$333	\$211	\$291	\$225	\$200	\$200	\$200	\$200
Total Revenues			333	211	291	225	200	200	200	200
Support Services:										
		<i>Supplies and Materials</i>								
	532	Replacement Library Books	0	361	0	630	367	200	200	200
Total Expenditures			0	361	0	630	367	200	200	200
Net Change in Fund Balance			333	(150)	291	(405)	(167)	0	0	0
Cash Balance at Beginning of Fiscal Year			98	431	281	572	167	0	0	0
Cash Balance at End of Fiscal Year			431	281	572	167	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$431	\$281	\$572	\$167	\$0	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND SURREYER ELEMENTARY - 9300

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$2,210	\$4,343	\$2,591	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			0	2,210	4,343	2,591	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	0	2,096	4,354	2,617	6,000	6,077	6,000	6,000
Total Expenditures			0	2,096	4,354	2,617	6,000	6,077	6,000	6,000
Net Change in Fund Balance			0	114	(11)	(26)	0	(77)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	114	103	77	77	0	0
Cash Balance at End of Fiscal Year			0	114	103	77	77	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$114	\$103	\$77	\$77	\$0	\$0	\$0

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INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES SURRERRER ELEMENTARY - 9301

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$81	\$95	\$171	\$212	\$450	\$450	\$450	\$450
Total Revenues			81	95	171	212	450	450	450	450
Support Services:										
		Supplies and Materials								
	532	Replacement Library Books	295	0	0	267	450	532	450	450
Total Expenditures			295	0	0	267	450	532	450	450
Net Change in Fund Balance			(214)	95	171	(55)	0	(82)	0	0
Cash Balance at Beginning of Fiscal Year			268	54	149	320	265	265	183	183
Cash Balance at End of Fiscal Year			54	149	320	265	265	183	183	183
Year End Encumbrances Appropriated			0	0	0	183	183	183	183	183
Unencumbered Fund Balance at End of Fiscal Year			\$54	\$149	\$320	\$82	\$82	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND WHITNEY ELEMENTARY - 9310

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$0	\$2,336	\$5,196	\$2,667	\$8,100	\$8,100	\$8,100	\$8,100
Total Revenues			0	2,336	5,196	2,667	8,100	8,100	8,100	8,100
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	0	2,311	5,116	2,665	8,100	8,207	8,100	8,100
Total Expenditures			0	2,311	5,116	2,665	8,100	8,207	8,100	8,100
Net Change in Fund Balance			0	25	80	2	0	(107)	0	0
Cash Balance at Beginning of Fiscal Year			0	0	25	105	107	107	0	0
Cash Balance at End of Fiscal Year			0	25	105	107	107	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$0	\$25	\$105	\$107	\$107	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES WHITNEY ELEMENTARY - 9311

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$279	\$484	\$287	\$291	\$350	\$350	\$350	\$350
Total Revenues			279	484	287	291	350	350	350	350
Support Services:										
		Supplies and Materials								
	532	Replacement Library Books	984	1,071	0	0	1,090	397	350	350
Total Expenditures			984	1,071	0	0	1,090	397	350	350
Net Change in Fund Balance			(705)	(587)	287	291	(740)	(47)	0	0
Cash Balance at Beginning of Fiscal Year			1,501	796	209	496	787	47	0	0
Cash Balance at End of Fiscal Year			796	209	496	787	47	0	0	0
Year End Encumbrances Appropriated			693	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$103	\$209	\$496	\$787	\$47	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE MIDDLE SCHOOL - 9600

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$890	\$0	\$0	\$8,119	\$7,500	\$7,500	\$7,500	\$7,500
Total Revenues			890	0	0	8,119	7,500	7,500	7,500	7,500
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	712	0	0	8,126	7,500	7,671	7,500	7,500
Total Expenditures			712	0	0	8,126	7,500	7,671	7,500	7,500
Net Change in Fund Balance			178	0	0	(7)	0	(171)	0	0
Cash Balance at Beginning of Fiscal Year			0	178	178	178	171	171	0	0
Cash Balance at End of Fiscal Year			178	178	178	171	171	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$178	\$178	\$178	\$171	\$171	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE MIDDLE SCHOOL - 9601

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Classroom Materials and Fees	\$608	\$1,162	\$915	\$1,011	\$700	\$700	\$700	\$700
Total Revenues			608	1,162	915	1,011	700	700	700	700
Support Services:										
	Supplies and Materials									
	532	Replacement Library Books	0	0	1,413	1,560	1,086	717	700	700
Total Expenditures			0	0	1,413	1,560	1,086	717	700	700
Net Change in Fund Balance			608	1,162	(498)	(549)	(386)	(17)	0	0
Cash Balance at Beginning of Fiscal Year			251	859	2,021	1,523	974	588	571	571
Cash Balance at End of Fiscal Year			859	2,021	1,523	974	588	571	571	571
Year End Encumbrances Appropriated			0	0	98	571	571	571	571	571
Unencumbered Fund Balance at End of Fiscal Year			\$859	\$2,021	\$1,425	\$403	\$17	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: FIELD TRIP FUND STRONGSVILLE HIGH SCHOOL - 9900

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$2,740	\$5,864	\$0	\$0	\$6,000	\$6,000	\$6,000	\$6,000
Total Revenues			2,740	5,864	0	0	6,000	6,000	6,000	6,000
Extracurricular Activities										
	Other Objects									
	891	Student Activity Payments	2,900	5,685	0	0	6,000	6,019	6,000	6,000
Total Expenditures			2,900	5,685	0	0	6,000	6,019	6,000	6,000
Net Change in Fund Balance			(160)	179	0	0	0	(19)	0	0
Cash Balance at Beginning of Fiscal Year			0	(160)	19	19	19	19	0	0
Cash Balance at End of Fiscal Year			(160)	19	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			(\$160)	\$19	\$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 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: LIBRARY FINES AND FEES STRONGSVILLE HIGH SCHOOL - 9901

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
From Local Sources:										
		Classroom Materials and Fees	\$352	\$843	\$744	\$989	\$1,500	\$1,500	\$1,500	\$1,500
Total Revenues			352	843	744	989	1,500	1,500	1,500	1,500
Support Services:										
Supplies and Materials										
	532	Replacement Library Books	0	0	0	0	4,726	1,634	1,500	1,500
Total Expenditures			0	0	0	0	4,726	1,634	1,500	1,500
Net Change in Fund Balance			352	843	744	989	(3,226)	(134)	0	0
Cash Balance at Beginning of Fiscal Year			432	784	1,627	2,371	3,360	134	0	0
Cash Balance at End of Fiscal Year			784	1,627	2,371	3,360	134	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$784	\$1,627	\$2,371	\$3,360	\$134	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: AP/ACT/SAT TESTING - 9903

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$89,785	\$96,292	\$96,856	\$118,516	\$125,000	\$125,000	\$125,000	\$125,000
Total Revenues			89,785	96,292	96,856	118,516	125,000	125,000	125,000	125,000
Instruction:										
		Purchase Services								
	490	Other Purchased Services	103,402	100,975	95,125	109,236	125,000	125,000	125,000	125,000
		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	3,500
		Total Materials and Supplies	0	0	0	0	6,000	6,000	6,000	6,000
		Other Objects								
	889	Other Awards and Prizes	0	0	0	0	1,000	1,000	1,000	1,000
	890	Other Misc. Expenditures	0	0	0	0	1,500	1,500	1,500	1,500
		Total Other Objects	0	0	0	0	2,500	2,500	2,500	2,500
Total Expenditures			103,402	100,975	95,125	109,236	133,500	133,500	133,500	133,500
Net Change in Fund Balance			(13,617)	(4,683)	1,731	9,280	(8,500)	(8,500)	(8,500)	(8,500)
		Cash Balance at Beginning of Fiscal Year	47,462	33,845	29,162	30,893	40,173	31,673	23,173	14,673
		Cash Balance at End of Fiscal Year	33,845	29,162	30,893	40,173	31,673	23,173	14,673	6,173
		Year End Encumbrances Appropriated	0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$33,845	\$29,162	\$30,893	\$40,173	\$31,673	\$23,173	\$14,673	\$6,173

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

INTERNAL SERVICE ROTARY FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

INTERNAL SERVICE ROTARY FUND BUDGET CENTER: STUDENT PATHS - 9904

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$3,838	\$3,450	\$3,428	\$2,712	\$5,000	\$5,000	\$5,000	\$5,000
Total Revenues			3,838	3,450	3,428	2,712	5,000	5,000	5,000	5,000
Instruction:										
	<i>Purchase Services</i>									
	439	Travel/Mileage/Meeting Expense	0	0	0	0	1,180	1,000	1,000	1,000
	490	Other Purchased Services	125	817	2,382	2,896	3,000	1,000	1,000	1,000
	Total Purchase Services		125	817	2,382	2,896	4,180	2,000	2,000	2,000
	<i>Supplies and Materials</i>									
	510	General Supplies	0	0	0	0	750	750	750	750
	590	Other Supplies and Materials	432	799	1,427	193	3,427	1,250	1,250	1,250
	Total Materials and Supplies		432	799	1,427	193	4,177	2,000	2,000	2,000
	<i>Capital Outlay</i>									
	640	Equipment	0	0	0	0	500	500	500	500
	<i>Other Objects</i>									
	889	Other Awards and Prizes	0	0	0	0	500	500	500	500
Total Expenditures			557	1,616	3,809	3,089	9,357	5,000	5,000	5,000
Net Change in Fund Balance			3,281	1,834	(381)	(377)	(4,357)	0	0	0
Cash Balance at Beginning of Fiscal Year			0	3,281	5,115	4,734	4,357	0	0	0
Cash Balance at End of Fiscal Year			3,281	5,115	4,734	4,357	0	0	0	0
Year End Encumbrances Appropriated			0	0	0	0	0	0	0	0
Unencumbered Fund Balance at End of Fiscal Year			\$3,281	\$5,115	\$4,734	\$4,357	\$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.

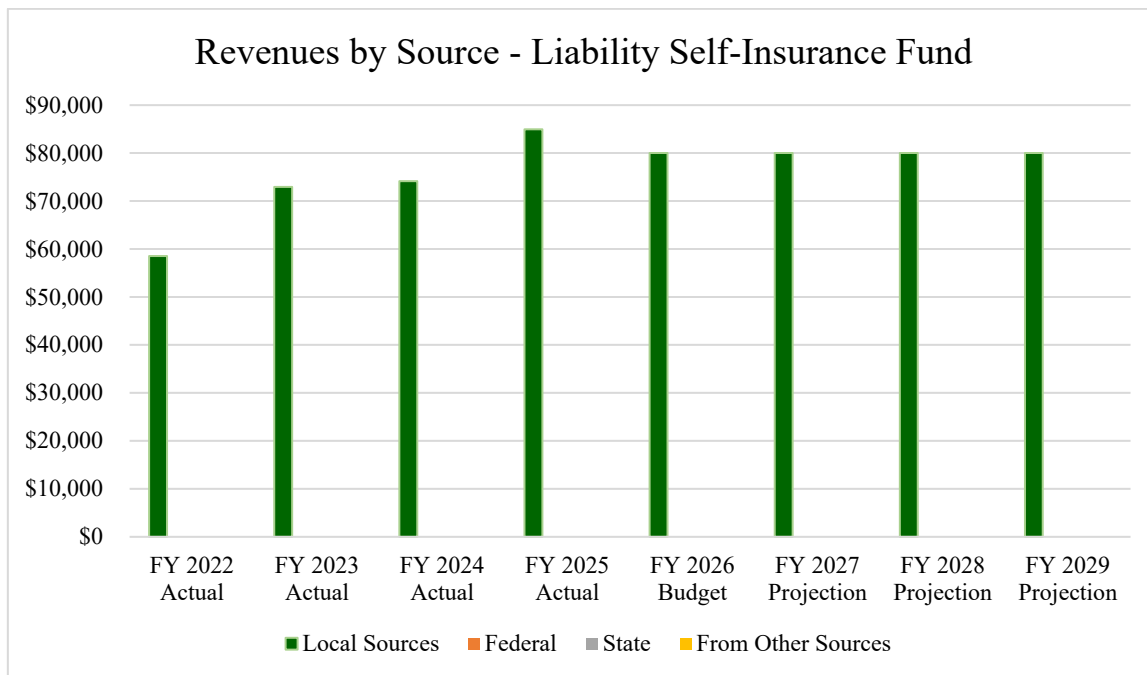
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$58,540	\$72,951	\$74,122	\$84,950	\$80,000	\$80,000	\$80,000	\$80,000
Total Revenues	58,540	72,951	74,122	84,950	80,000	80,000	80,000	80,000



Local Sources:

For FY 2026, 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.

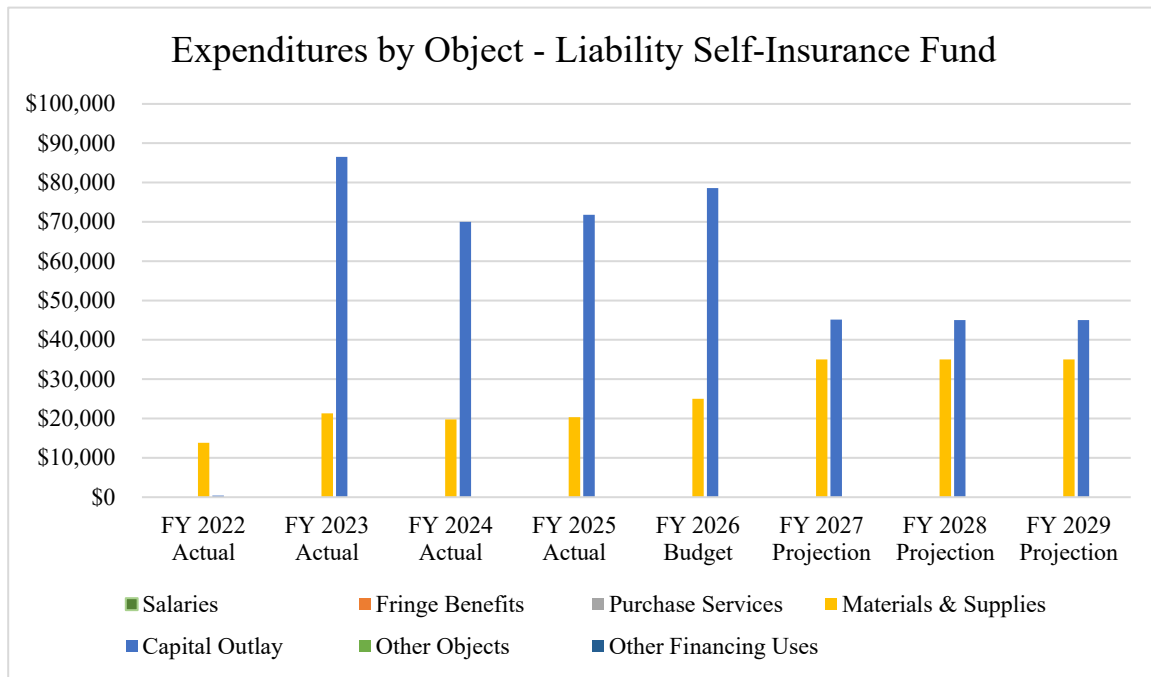
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures:								
By Object								
Materials and Supplies	\$13,803	\$21,318	\$19,779	\$20,341	\$25,000	\$35,000	\$35,000	\$35,000
Capital Outlay	400	86,513	69,997	71,777	78,561	45,150	45,000	45,000
Total Expenditures	14,203	107,831	89,776	92,118	103,561	80,150	80,000	80,000

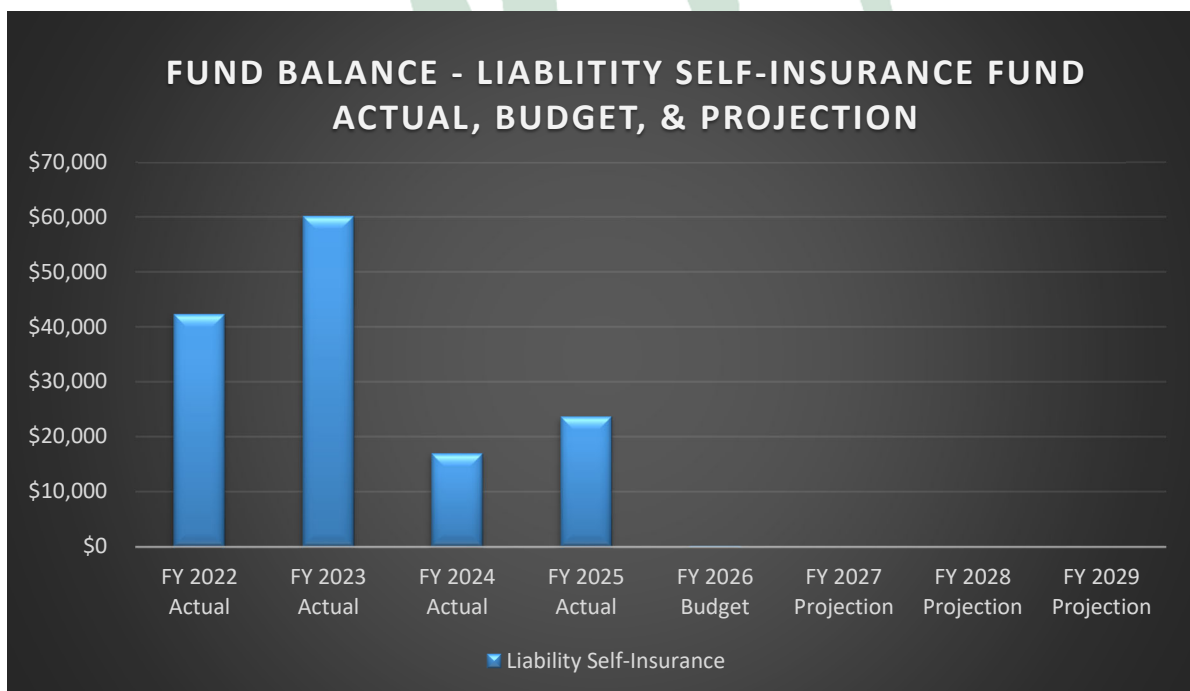


Significant Expenditure Changes and Assumptions

Expenditures vary from year to year based on available resources and the amount of damaged Chromebooks needing repair or replaced. The increases in FY 2023-2026 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	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Year	Year	Year	Year	Year	Year	Year	Year
	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Fund Balance:								
Beginning Cash Balance	\$50,747	\$95,084	\$60,204	\$44,550	\$37,382	\$13,821	\$13,671	\$13,671
Ending Cash Balance	95,084	60,204	44,550	37,382	13,821	13,671	13,671	13,671
Year End Encumbrances	52,729	0	27,561	13,671	13,671	13,671	13,671	13,671
Unencumbered Fund Balance	42,355	60,204	16,989	23,711	150	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 2023-2026 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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
LIABILITY SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
From Local Sources:									
Other Local Revenues		\$58,540	\$72,951	\$74,122	\$84,950	\$80,000	\$80,000	\$80,000	\$80,000
Total Revenues		58,540	72,951	74,122	84,950	80,000	80,000	80,000	80,000
Support Services:									
Materials and Supplies		13,803	21,318	19,779	20,341	25,000	35,000	35,000	35,000
Capital Outlay		400	86,513	69,997	71,777	78,561	45,150	45,000	45,000
Total Support Services		14,203	107,831	89,776	92,118	103,561	80,150	80,000	80,000
Total Expenditures		14,203	107,831	89,776	92,118	103,561	80,150	80,000	80,000
Net Change in Fund Balance		44,337	(34,880)	(15,654)	(7,168)	(23,561)	(150)	0	0
Cash Balance at Beginning of Fiscal Year		50,747	95,084	60,204	44,550	37,382	13,821	13,671	13,671
Cash Balance at End of Fiscal Year		95,084	60,204	44,550	37,382	13,821	13,671	13,671	13,671
Year End Encumbrances Appropriated		52,729	0	27,561	13,671	13,671	13,671	13,671	13,671
Unencumbered Fund Balance at End of Fiscal Year		\$42,355	\$60,204	\$16,989	\$23,711	\$150	\$0	\$0	\$0

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

TOTAL LIABILITY SELF-INSURANCE FUND (1:1 CHROMBOOKS)

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Other Local Revenues	\$58,540	\$72,951	\$74,122	\$84,950	\$80,000	\$80,000	\$80,000	\$80,000
Total Revenues			58,540	72,951	74,122	84,950	80,000	80,000	80,000	80,000
Support Services:										
	Supplies and Materials									
	519	Other General Supplies	13,803	21,318	19,779	20,341	25,000	35,000	35,000	35,000
	Capital Outlay									
	640	Equipment	400	86,513	69,997	71,777	78,561	45,150	45,000	45,000
Total Expenditures			14,203	107,831	89,776	92,118	103,561	80,150	80,000	80,000
Net Change in Fund Balance			44,337	(34,880)	(15,654)	(7,168)	(23,561)	(150)	0	0
Cash Balance at Beginning of Fiscal Year			50,747	95,084	60,204	44,550	37,382	13,821	13,671	13,671
Cash Balance at End of Fiscal Year			95,084	60,204	44,550	37,382	13,821	13,671	13,671	13,671
Year End Encumbrances Appropriated			52,729	0	27,561	13,671	13,671	13,671	13,671	13,671
Unencumbered Fund Balance at End of Fiscal Year			\$42,355	\$60,204	\$16,989	\$23,711	\$150	\$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.

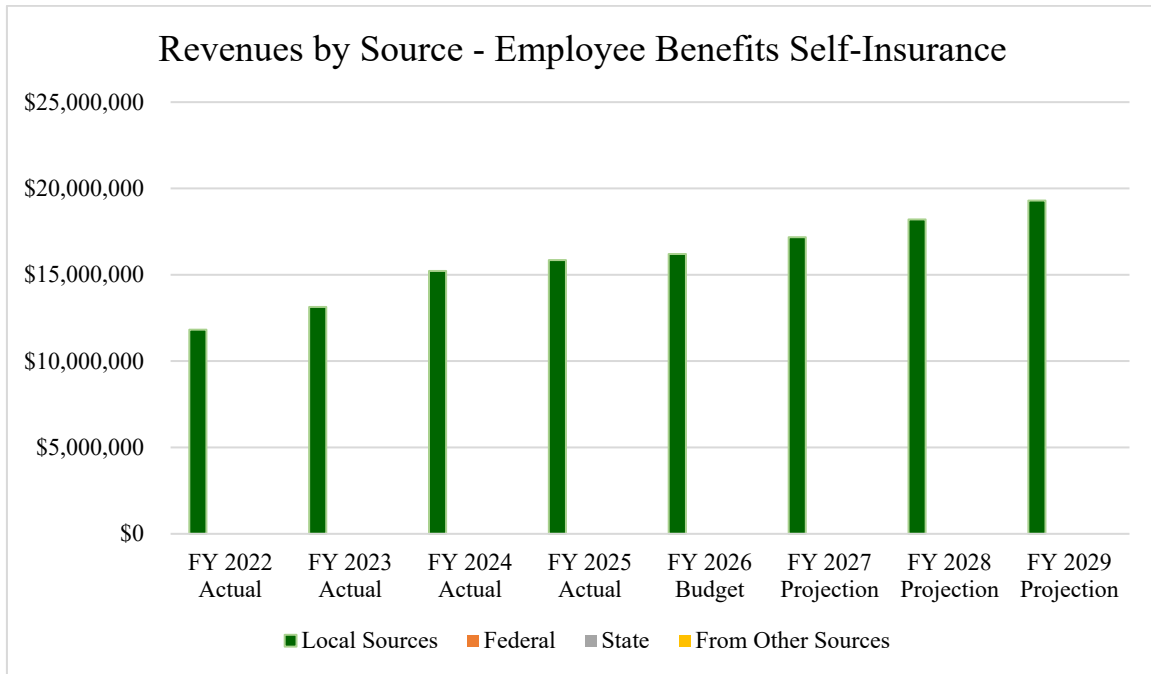
Revenues:

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% which is based on a five-year historical average.

REVENUES BY SOURCE - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Other Local Revenues	\$11,814,861	\$13,136,172	\$15,220,048	\$15,846,007	\$16,200,539	\$17,172,571	\$18,202,926	\$19,295,101
Total Revenues	11,814,861	13,136,172	15,220,048	15,846,007	16,200,539	17,172,571	18,202,926	19,295,101



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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% which is based on a five-year historical average.

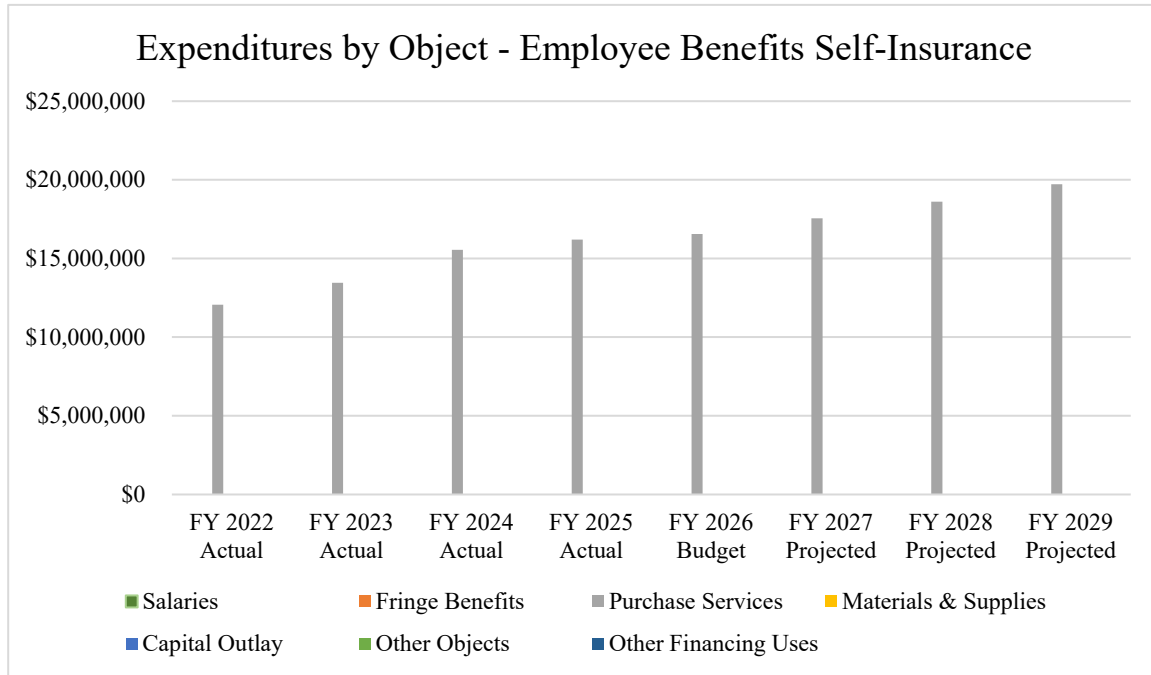
Expenditures:

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% which is based on a five-year historical average.

EXPENDITURES BY OBJECT - EMPLOYEE BENEFITS SELF-INSURANCE FUND								
Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Purchase Services	\$12,052,419	\$13,445,196	\$15,548,859	\$16,191,694	\$16,555,903	\$17,549,257	\$18,602,213	\$19,718,345
Total Expenditures	12,052,419	13,445,196	15,548,859	16,191,694	16,555,903	17,549,257	18,602,213	19,718,345



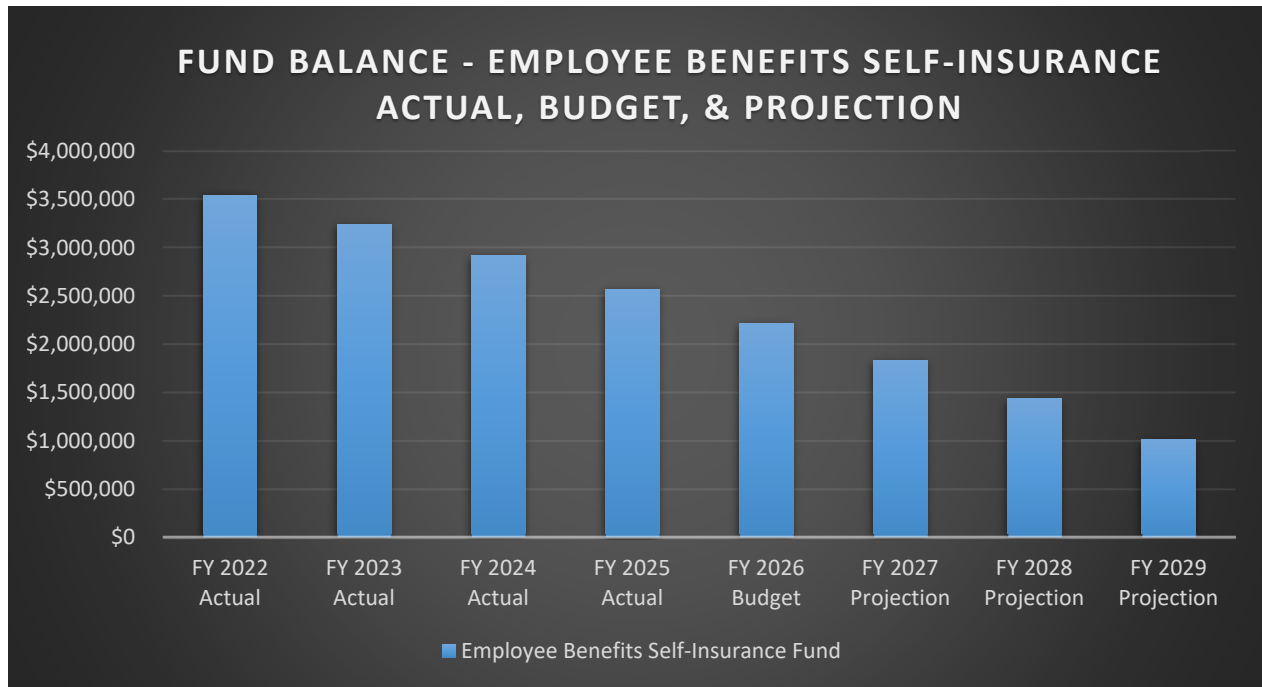
Significant Expenditure Changes and Assumptions

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 2022, the District experienced a 1.37% premium rate increase. During fiscal year 2023, the District experienced a 8.70% increase. During fiscal year 2024, the District experienced an 15.00% increase. During fiscal year 2025, the District experienced an 3.00% increase. During fiscal year 2026, the District experienced a 1.50% increase. For fiscal year 2027-2029 the projected annual increase is 6.00% 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								
	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$3,792,975	\$3,555,417	\$3,246,393	\$2,917,582	\$2,571,895	\$2,216,531	\$1,839,845	\$1,440,558
Ending Cash Balance	3,555,417	3,246,393	2,917,582	2,571,895	2,216,531	1,839,845	1,440,558	1,017,314
Year End Encumbrances	9,520	4,415	2,764	4,834	4,834	4,834	4,834	4,834
Unencumbered Fund Balance	3,545,897	3,241,978	2,914,818	2,567,061	2,211,697	1,835,011	1,435,724	1,012,480

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 2022 ACTUAL THROUGH PROJECTION TO FY 2029
SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$11,814,861	\$13,136,172	\$15,220,048	\$15,846,007	\$16,200,539	\$17,172,571	\$18,202,926	\$19,295,101
Total Revenues		11,814,861	13,136,172	15,220,048	15,846,007	16,200,539	17,172,571	18,202,926	19,295,101
Support Services:									
	Purchase Services	12,052,419	13,445,196	15,548,859	16,191,694	16,555,903	17,549,257	18,602,213	19,718,345
Total Support Services		12,052,419	13,445,196	15,548,859	16,191,694	16,555,903	17,549,257	18,602,213	19,718,345
Total Expenditures		12,052,419	13,445,196	15,548,859	16,191,694	16,555,903	17,549,257	18,602,213	19,718,345
Net Change in Fund Balance		(237,558)	(309,024)	(328,811)	(345,687)	(355,364)	(376,686)	(399,287)	(423,244)
	Cash Balance at Beginning of Fiscal Year	3,792,975	3,555,417	3,246,393	2,917,582	2,571,895	2,216,531	1,839,845	1,440,558
	Cash Balance at End of Fiscal Year	3,555,417	3,246,393	2,917,582	2,571,895	2,216,531	1,839,845	1,440,558	1,017,314
	Year End Encumbrances Appropriated	9,520	4,415	2,764	4,834	4,834	4,834	4,834	4,834
Unencumbered Fund Balance at End of Fiscal Year		\$3,545,897	\$3,241,978	\$2,914,818	\$2,567,061	\$2,211,697	\$1,835,011	\$1,435,724	\$1,012,480

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
SELF INSURANCE FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Other Local Revenues	\$11,814,861	\$13,136,172	\$15,220,048	\$15,846,007	\$16,200,539	\$17,172,571	\$18,202,926	\$19,295,101
Total Revenues		11,814,861	13,136,172	15,220,048	15,846,007	16,200,539	17,172,571	18,202,926	19,295,101
Support Services:									
	Purchase Services	12,052,419	13,445,196	15,548,859	16,191,694	16,555,903	17,549,257	18,602,213	19,718,345
Total Support Services		12,052,419	13,445,196	15,548,859	16,191,694	16,555,903	17,549,257	18,602,213	19,718,345
Total Expenditures		12,052,419	13,445,196	15,548,859	16,191,694	16,555,903	17,549,257	18,602,213	19,718,345
Net Change in Fund Balance		(237,558)	(309,024)	(328,811)	(345,687)	(355,364)	(376,686)	(399,287)	(423,244)
	Cash Balance at Beginning of Fiscal Year	3,792,975	3,555,417	3,246,393	2,917,582	2,571,895	2,216,531	1,839,845	1,440,558
	Cash Balance at End of Fiscal Year	3,555,417	3,246,393	2,917,582	2,571,895	2,216,531	1,839,845	1,440,558	1,017,314
	Year End Encumbrances Appropriated	9,520	4,415	2,764	4,834	4,834	4,834	4,834	4,834
Unencumbered Fund Balance at End of Fiscal Year		\$3,545,897	\$3,241,978	\$2,914,818	\$2,567,061	\$2,211,697	\$1,835,011	\$1,435,724	\$1,012,480

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.

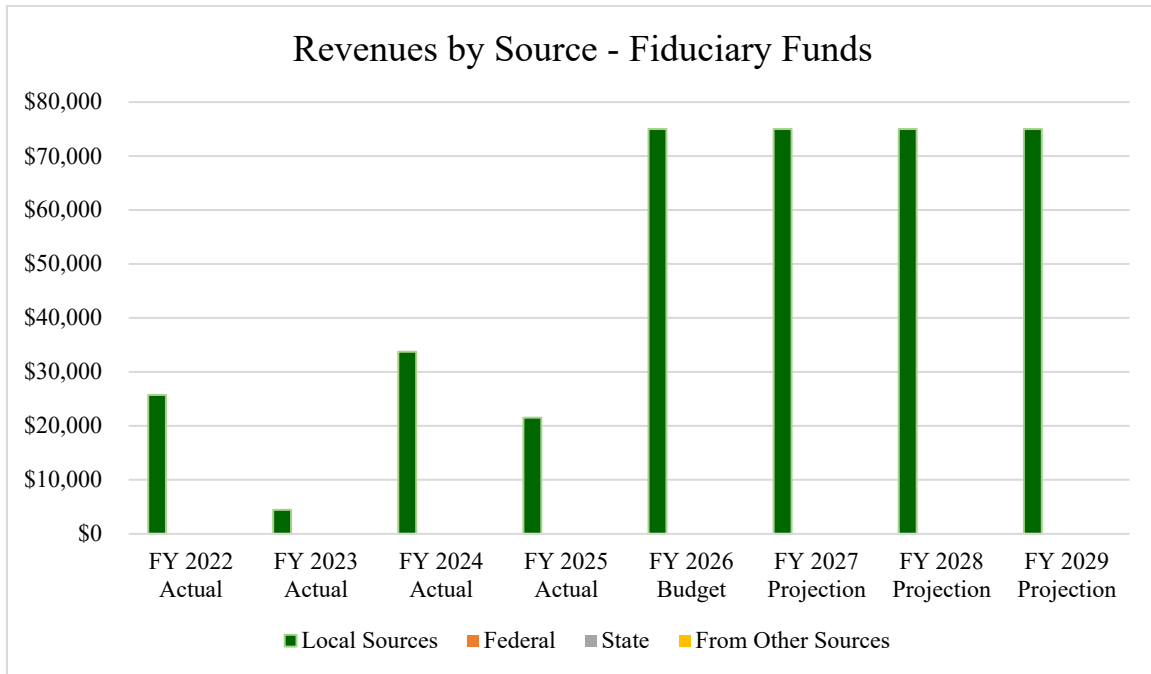
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$24,163	\$2,200	\$31,867	\$21,518	\$75,000	\$75,000	\$75,000	\$75,000
Other Local Revenues	1,566	2,236	1,856	0	0	0	0	0
Total Revenues	25,729	4,436	33,723	21,518	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.

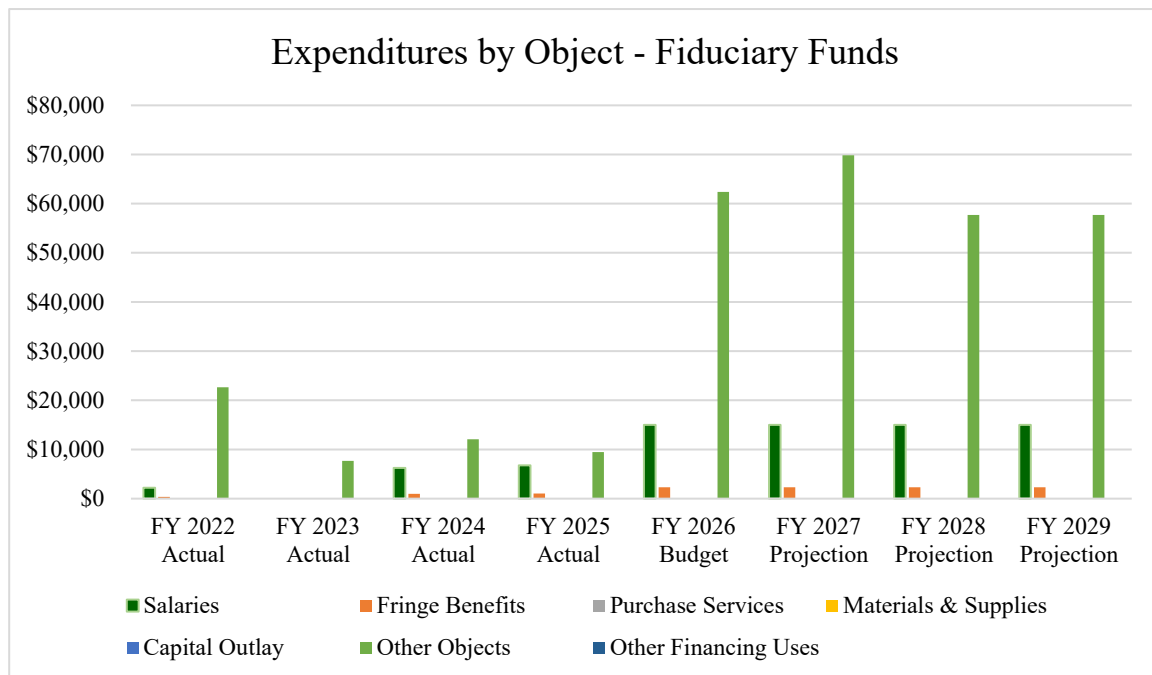
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$2,217	\$0	\$6,244	\$6,751	\$15,000	\$15,000	\$15,000	\$15,000
Fringe Benefits	342	0	966	1,043	2,318	2,318	2,318	2,318
Other Objects	22,637	7,681	12,076	9,449	62,383	69,839	57,682	57,682
Total Expenditures	25,196	7,681	19,286	17,243	79,701	87,157	75,000	75,000



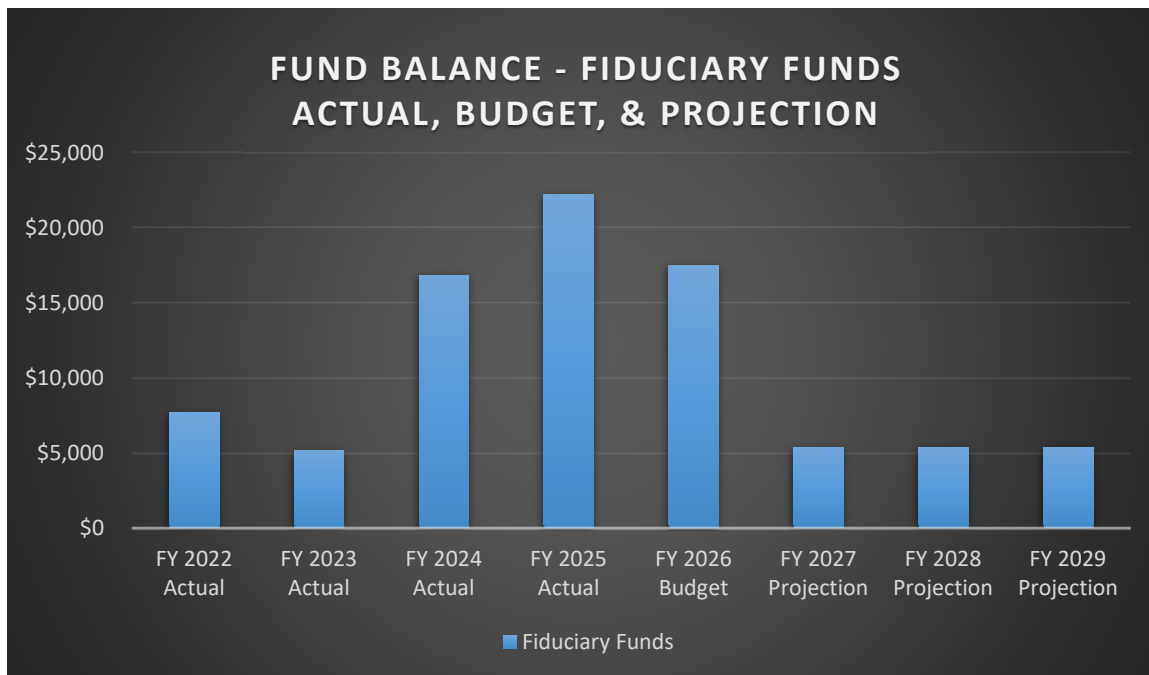
Significant Expenditure Changes and Assumptions

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								
	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$7,893	\$8,426	\$5,181	\$19,618	\$23,893	\$19,192	\$7,035	\$7,035
Ending Cash Balance	8,426	5,181	19,618	23,893	19,192	7,035	7,035	7,035
Year End Encumbrances	700	0	2,760	1,665	1,665	1,665	1,665	1,665
Unencumbered Fund Balance	7,726	5,181	16,858	22,228	17,527	5,370	5,370	5,370

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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL FIDUCIARY FUNDS - LEVEL 2 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$24,163	\$2,200	\$31,867	\$21,518	\$75,000	\$75,000	\$75,000	\$75,000
	Other Local Revenues	1,566	2,236	1,856	0	0	0	0	0
	Total Revenues	25,729	4,436	33,723	21,518	75,000	75,000	75,000	75,000
Support Services:									
	Salaries	2,217	0	740	3,740	5,500	5,500	5,500	5,500
	Fringe Benefits	342	0	116	576	850	850	850	850
	Other Objects	1,245	646	2,336	1,260	4,701	0	0	0
	Total Support Services	3,804	646	3,192	5,576	11,051	6,350	6,350	6,350
Extracurricular Activities									
	Salaries	0	0	5,504	3,011	9,500	9,500	9,500	9,500
	Fringe Benefits	0	0	850	467	1,468	1,468	1,468	1,468
	Other Objects	21,392	7,035	9,740	8,189	57,682	69,839	57,682	57,682
	Total Extracurricular Activities	21,392	7,035	16,094	11,667	68,650	80,807	68,650	68,650
	Total Expenditures	25,196	7,681	19,286	17,243	79,701	87,157	75,000	75,000
	Net Change in Fund Balance	533	(3,245)	14,437	4,275	(4,701)	(12,157)	0	0
	Cash Balance at Beginning of Fiscal Year	7,893	8,426	5,181	19,618	23,893	19,192	7,035	7,035
	Cash Balance at End of Fiscal Year	8,426	5,181	19,618	23,893	19,192	7,035	7,035	7,035
	Year End Encumbrances Appropriated	700	0	2,760	1,665	1,665	1,665	1,665	1,665
	Unencumbered Fund Balance at End of Fiscal Year	\$7,726	\$5,181	\$16,858	\$22,228	\$17,527	\$5,370	\$5,370	\$5,370



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.

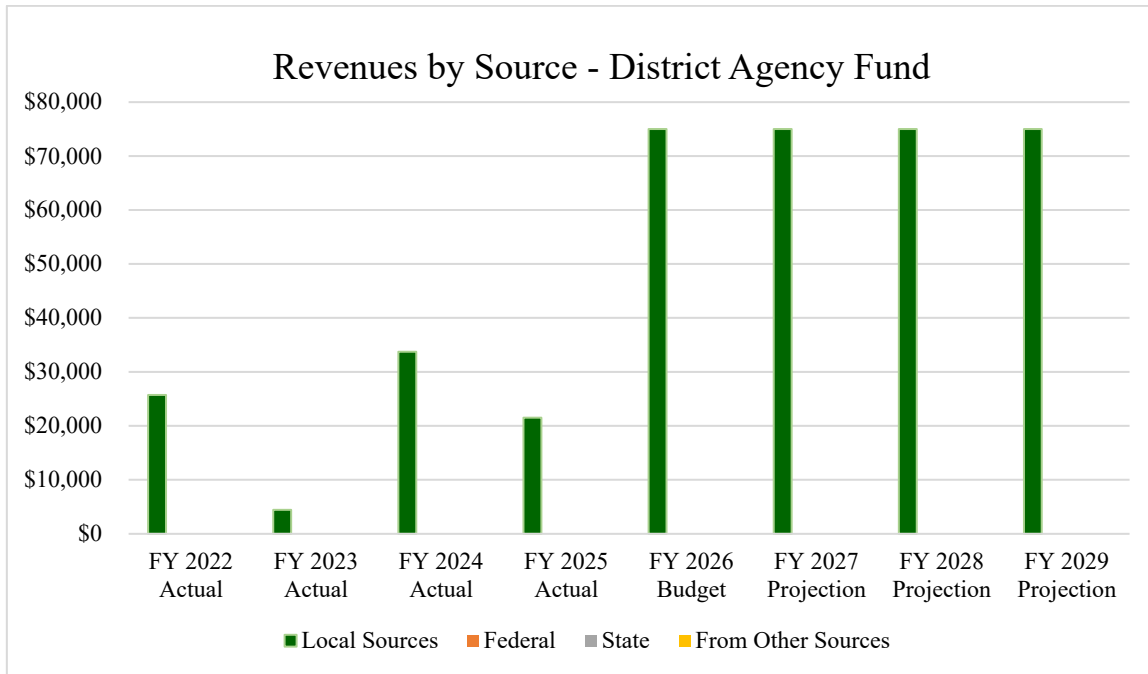
Revenues:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:								
From Local Sources:								
Extracurricular	\$24,163	\$2,200	\$31,867	\$21,518	\$75,000	\$75,000	\$75,000	\$75,000
Other Local Revenues	1,566	2,236	1,856	0	0	0	0	0
Total Revenues	25,729	4,436	33,723	21,518	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.

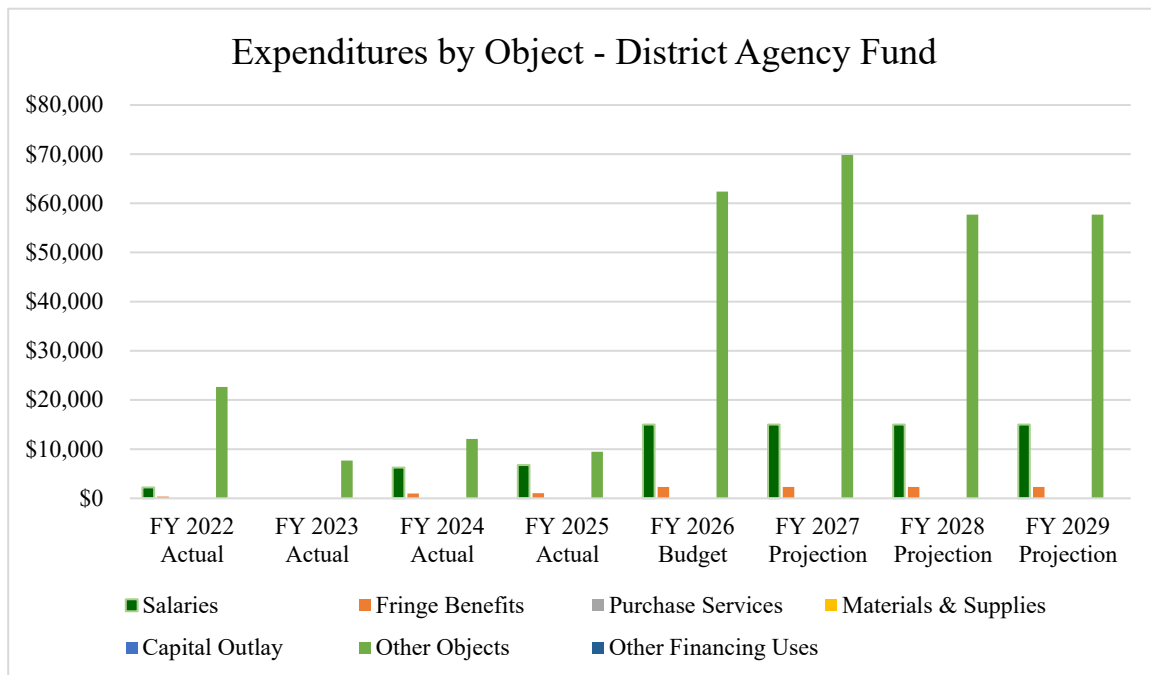
Expenditures:

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Expenditures: By Object								
Salaries	\$2,217	\$0	\$6,244	\$6,751	\$15,000	\$15,000	\$15,000	\$15,000
Fringe Benefits	342	0	966	1,043	2,318	2,318	2,318	2,318
Other Objects	22,637	7,681	12,076	9,449	62,383	69,839	57,682	57,682
Total Expenditures	25,196	7,681	19,286	17,243	79,701	87,157	75,000	75,000



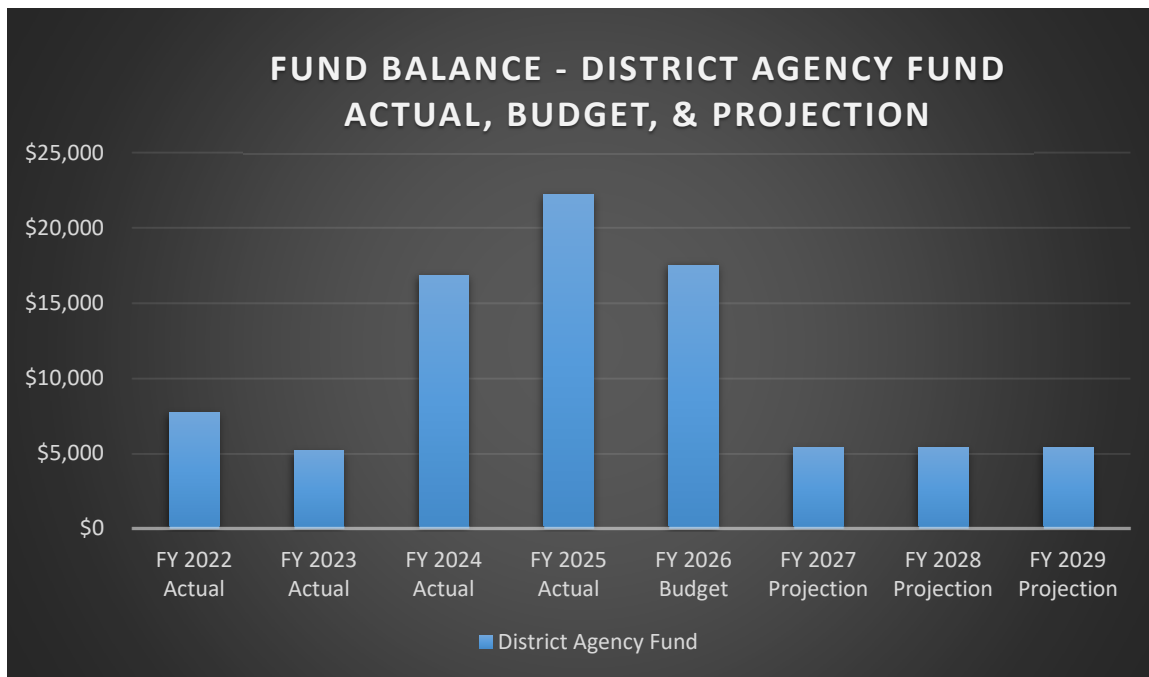
Significant Expenditure Changes and Assumptions

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 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Fund Balance:								
Beginning Cash Balance	\$7,893	\$8,426	\$5,181	\$19,618	\$23,893	\$19,192	\$7,035	\$7,035
Ending Cash Balance	8,426	5,181	19,618	23,893	19,192	7,035	7,035	7,035
Year End Encumbrances	700	0	2,760	1,665	1,665	1,665	1,665	1,665
Unencumbered Fund Balance	7,726	5,181	16,858	22,228	17,527	5,370	5,370	5,370

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 2026 and beyond reflects the inclusion of available cash in budgeted expenditures.

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
STATEMENT OF REVENUES AND EXPENDITURES
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
DISTRICT AGENCY FUND - LEVEL 3 FINANCIAL

Function	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:									
	From Local Sources:								
	Extracurricular	\$24,163	\$2,200	\$31,867	\$21,518	\$75,000	\$75,000	\$75,000	\$75,000
	Other Local Revenues	1,566	2,236	1,856	0	0	0	0	0
Total Revenues		25,729	4,436	33,723	21,518	75,000	75,000	75,000	75,000
Support Services:									
	Salaries	2,217	0	740	3,740	5,500	5,500	5,500	5,500
	Fringe Benefits	342	0	116	576	850	850	850	850
	Other Objects	1,245	646	2,336	1,260	4,701	0	0	0
Total Support Services		3,804	646	3,192	5,576	11,051	6,350	6,350	6,350
Extracurricular Activities									
	Salaries	0	0	5,504	3,011	9,500	9,500	9,500	9,500
	Fringe Benefits	0	0	850	467	1,468	1,468	1,468	1,468
	Other Objects	21,392	7,035	9,740	8,189	57,682	69,839	57,682	57,682
Total Extracurricular Activities		21,392	7,035	16,094	11,667	68,650	80,807	68,650	68,650
Total Expenditures		25,196	7,681	19,286	17,243	79,701	87,157	75,000	75,000
Net Change in Fund Balance		533	(3,245)	14,437	4,275	(4,701)	(12,157)	0	0
Cash Balance at Beginning of Fiscal Year		7,893	8,426	5,181	19,618	23,893	19,192	7,035	7,035
Cash Balance at End of Fiscal Year		8,426	5,181	19,618	23,893	19,192	7,035	7,035	7,035
Year End Encumbrances Appropriated		700	0	2,760	1,665	1,665	1,665	1,665	1,665
Unencumbered Fund Balance at End of Fiscal Year		\$7,726	\$5,181	\$16,858	\$22,228	\$17,527	\$5,370	\$5,370	\$5,370

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH
BUILDING FUND - DEPARTMENTAL STATEMENT OF REVENUES AND EXPENDITURES (LEVEL 4 FINANCIALS)
FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029
TOTAL DISTRICT AGENCY FUND

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
		From Local Sources:								
		Extracurricular	\$24,163	\$2,200	\$31,867	\$21,518	\$75,000	\$75,000	\$75,000	\$75,000
		Other Local Revenues	1,566	2,236	1,856	0	0	0	0	0
Total Revenues			25,729	4,436	33,723	21,518	75,000	75,000	75,000	75,000
Support Services:										
		Salaries:								
	141	Noncert Regular Sal/Wages	0	0	740	0	0	0	0	0
	144	Noncertificated Overtime	2,217	0	0	3,140	5,500	5,500	5,500	5,500
		Total Salaries	2,217	0	740	3,740	5,500	5,500	5,500	5,500
		Fringe Benefits								
	221	SERS - Employer's Share	310	0	105	524	770	770	770	770
	259	Noncert Other Insurance Benefit	0	0	11	52	80	80	80	80
	292	Noncert Other Retire/Insurance	32	0	0	0	0	0	0	0
		Total Fringe Benefits	342	0	116	576	850	850	850	850
		Other Objects								
	890	Other Expenditures	1,245	646	2,336	1,260	4,701	0	0	0
Total Support Services			3,804	646	3,192	5,576	11,051	6,350	6,350	6,350
Extracurricular Activities										
		Salaries:								
	113	Supplemental Cert-Salary/Wages	0	0	1,610	1,194	2,000	2,000	2,000	2,000
	143	Noncert Supplemental Salary/Wages	0	0	3,855	1,813	7,500	7,500	7,500	7,500
	144	Noncertificated Overtime	0	0	39	4	0	0	0	0
		Total Salaries	0	0	5,504	3,011	9,500	9,500	9,500	9,500
		Fringe Benefits								
	211	STRS - Employer's Share	0	0	251	165	280	280	280	280
	221	SERS - Employer's Share	0	0	524	260	1,050	1,050	1,050	1,050
	249	Cert Other Insurance Benefit	0	0	23	17	29	29	29	29
	259	Noncert Other Insurance Benefit	0	0	52	25	109	109	109	109
		Total Fringe Benefits	0	0	850	467	1,468	1,468	1,468	1,468
		Other Objects								
	890	Other Expenditures	21,392	7,035	9,740	8,189	57,682	69,839	57,682	57,682
Total Extracurricular Activities			21,392	7,035	16,094	11,667	68,650	80,807	68,650	68,650
Total Expenditures			25,196	7,681	19,286	17,243	79,701	87,157	75,000	75,000
Net Change in Fund Balance			533	(3,245)	14,437	4,275	(4,701)	(12,157)	0	0
Cash Balance at Beginning of Fiscal Year			7,893	8,426	5,181	19,618	23,893	19,192	7,035	7,035
Cash Balance at End of Fiscal Year			8,426	5,181	19,618	23,893	19,192	7,035	7,035	7,035
Year End Encumbrances Appropriated			700	0	2,760	1,665	1,665	1,665	1,665	1,665
Unencumbered Fund Balance at End of Fiscal Year			\$7,726	\$5,181	\$16,858	\$22,228	\$17,527	\$5,370	\$5,370	\$5,370

STRONGSVILLE CITY SCHOOL DISTRICT
CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT AGENCY FUND BUDGET CENTER: OSHAA TOURNAMENTS - 9014

Function	Object	Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Projection	Fiscal Year 2028 Projection	Fiscal Year 2029 Projection
Revenues:										
	From Local Sources:									
		Extracurricular	\$24,163	\$2,200	\$31,867	\$21,518	\$75,000	\$75,000	\$75,000	\$75,000
Total Revenues			24,163	2,200	31,867	21,518	75,000	75,000	75,000	75,000
Support Services:										
	Salaries:									
	141	Noncert Regular Sal/Wages	0	0	740	0	0	0	0	0
	143	Noncert Supplemental Salary/Wages	0	0	0	600	0	0	0	0
	144	Noncertificated Overtime	2,217	0	0	3,140	5,500	5,500	5,500	5,500
	Total Salaries		2,217	0	740	3,740	5,500	5,500	5,500	5,500
	Fringe Benefits									
	221	SERS - Employer's Share	310	0	105	524	770	770	770	770
	259	Noncert Other Insurance Benefit	0	0	11	52	80	80	80	80
	292	Noncert Other Retire/Insurance	32	0	0	0	0	0	0	0
	Total Fringe Benefits		342	0	116	576	850	850	850	850
	Other Objects									
	890	Other Expenditures	0	0	0	1,260	0	0	0	0
Total Support Services			2,559	0	856	5,576	6,350	6,350	6,350	6,350
Extracurricular Activities										
	Salaries:									
	113	Supplemental Cert-Salary/Wages	0	0	1,610	1,194	2,000	2,000	2,000	2,000
	143	Noncert Supplemental Salary/Wages	0	0	3,855	1,813	7,500	7,500	7,500	7,500
	144	Noncertificated Overtime	0	0	39	4	0	0	0	0
	Total Salaries		0	0	5,504	3,011	9,500	9,500	9,500	9,500
	Fringe Benefits									
	211	STRS - Employer's Share	0	0	251	165	280	280	280	280
	221	SERS - Employer's Share	0	0	524	260	1,050	1,050	1,050	1,050
	249	Cert Other Insurance Benefit	0	0	23	17	29	29	29	29
	259	Noncert Other Insurance Benefit	0	0	52	25	109	109	109	109
	Total Fringe Benefits		0	0	850	467	1,468	1,468	1,468	1,468
	Other Objects									
	890	Other Misc. Expenditures	21,392	7,035	9,740	8,189	57,682	69,839	57,682	57,682
Total Extracurricular Activities			21,392	7,035	16,094	11,667	68,650	80,807	68,650	68,650
Total Expenditures			23,951	7,035	16,950	17,243	75,000	87,157	75,000	75,000
Net Change in Fund Balance			212	(4,835)	14,917	4,275	0	(12,157)	0	0
Cash Balance at Beginning of Fiscal Year			4,623	4,835	0	14,917	19,192	19,192	7,035	7,035
Cash Balance at End of Fiscal Year			4,835	0	14,917	19,192	19,192	7,035	7,035	7,035
Year End Encumbrances Appropriated			700	0	2,760	1,665	1,665	1,665	1,665	1,665
Unencumbered Fund Balance at End of Fiscal Year			\$4,135	\$0	\$12,157	\$17,527	\$17,527	\$5,370	\$5,370	\$5,370

STRONGSVILLE CITY SCHOOL DISTRICT

CUYAHOGA COUNTY, OH

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

FY 2022 ACTUAL THROUGH PROJECTION TO FY 2029

DISTRICT AGENCY FUND BUDGET CENTER: UNCLAIMED FUNDS - 9017

			Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Function	Object	Description	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
Revenues:										
	From Local Sources:									
	Other Local Revenues		\$1,566	\$2,236	\$1,856	\$0	\$0	\$0	\$0	\$0
Total Revenues			1,566	2,236	1,856	0	0	0	0	0
Support Services:										
	Other Objects									
890	Other Expenditures		1,245	646	2,336	0	4,701	0	0	0
Total Expenditures			1,245	646	2,336	0	4,701	0	0	0
Net Change in Fund Balance			321	1,590	(480)	0	(4,701)	0	0	0
Cash Balance at Beginning of Fiscal Year			3,270	3,591	5,181	4,701	4,701	0	0	0
Cash Balance at End of Fiscal Year			3,591	5,181	4,701	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			\$3,591	\$5,181	\$4,701	\$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.
- 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
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 2023)	\$1,883,471,010
Rate	9%
Total Voted Debt Limit	169,512,391
Less: Amount of Debt Applicable	(57,500,000)
Total Voted Debt Leeway within 9% debt limitation	\$112,012,391
Un-voted Debt Margin	
Assessed Valuation (Tax Year 2023)	\$1,883,471,010
Rate	0.10%
Total Voted Debt Limit	1,883,471
Less: Amount of Debt Applicable	(680,000)
Total Voted Debt Leeway within 1/10 of 1% debt limitation	\$1,203,471
Energy Conservation Debt Margin	
Assessed Valuation (Tax Year 2023)	\$1,883,471,010
Rate	0.90%
Total Voted Debt Limit	16,951,239
Less: Amount of Debt Applicable	0
Total Voted Debt Leeway within 9/10 of 1% debt limitation	\$16,951,239

Source: Information provided from the Annual Debt Filing report for fiscal year 2024.

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, 2025, 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 noncertificated 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. The following types of credit purchased after January 29, 1981, do not count toward health care coverage eligibility: military, federal, out-of-state, municipal, private school, exempted, and early retirement incentive credit. 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, 2025, 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, pro-rated if less than a full year of service credit was earned. For fiscal year 2025, 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 2025, the School District's surcharge obligation was \$246,988.

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 \$246,988 for fiscal year 2025.

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 partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS 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. Active employee members do not contribute to the Health Care Plan. All benefit recipients 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% of covered payroll. For the fiscal year ended June 30, 2025, STRS did not allocate any employer contributions to post-employment health care.

INFORMATIONAL SECTION

STRONGSVILLE CITY SCHOOLS
2025 *Mustangs* **2026**
ACADEMICS ARTS ATHLETICS



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

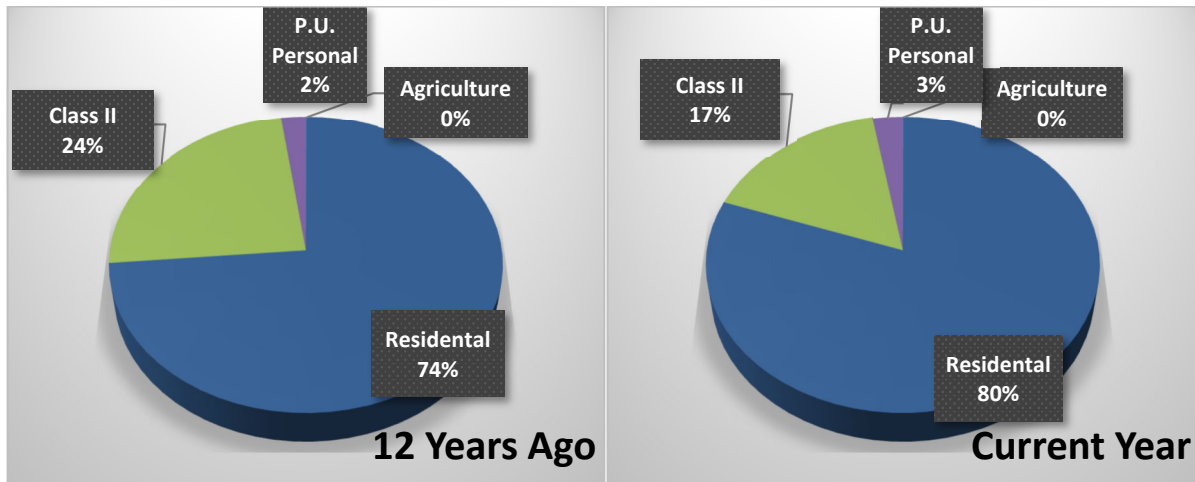


**Strongsville City School District
Informational Section
Fiscal Year 2025-2026 Budget Document**

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 2025 estimate) compared to twelve years ago (tax year 2013).



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.

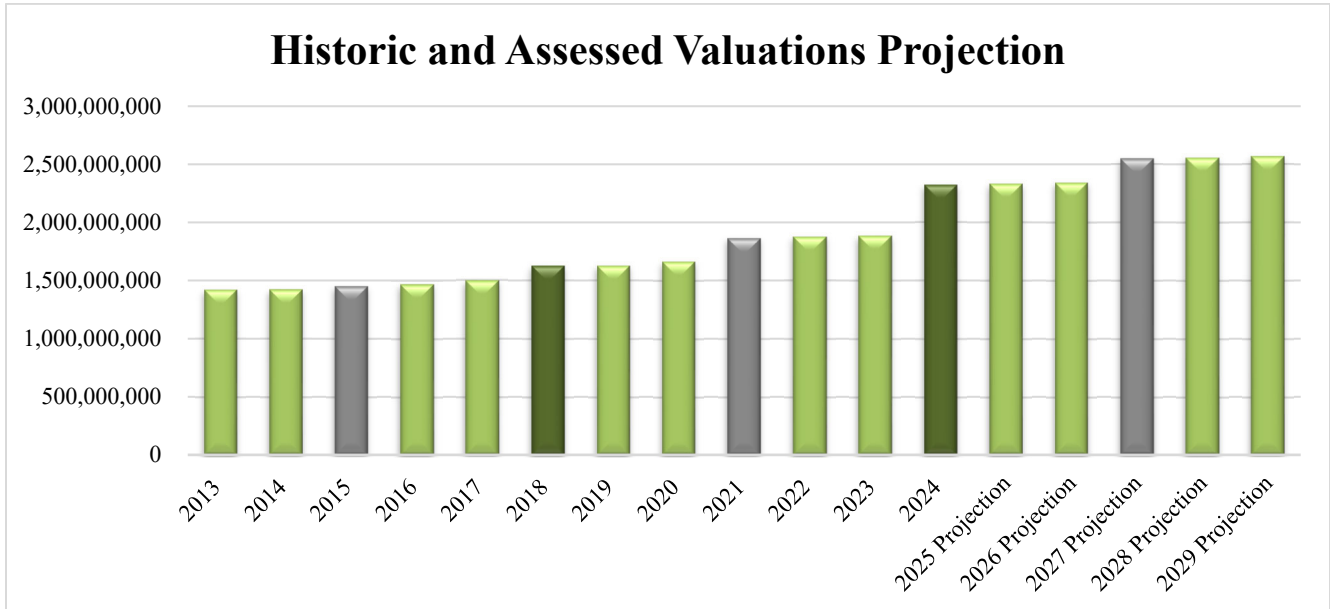
Within the last decade, there has been a substantial change in the district's tax base. As noted above, a large portion of the tax base, tangible personal property, was eliminated and the recession of 2008 caused a reduction in residential and commercial property values. The illustrations below detail 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 (2013-2024) and assessed valuations projection (2025-2029).



Source: District and Cuyahoga County Records

Tax Years: 2013-2024 Actuals; 2025-2029 Projection

Re-appraisal years: 2018, 2024, 2030

Triennial update years: 2015, 2021, 2027

Historic and Assessed Valuations Projection				
Tax Year	Class I	Class II	P.U. Personal	Total
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	1,867,464,030	391,853,250	59,888,230	2,319,205,510
2025 Projection	1,874,742,860	391,853,250	63,505,479	2,330,101,589
2026 Projection	1,882,050,078	391,853,250	67,341,210	2,341,244,538
2027 Projection	2,076,916,790	401,492,840	68,358,062	2,546,767,692
2028 Projection	2,085,012,486	401,492,840	69,390,269	2,555,895,595
2029 Projection	2,093,139,756	401,492,840	70,438,062	2,565,070,658

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 expired tax year December 31, 2023. Collections continued 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 2020 to tax year 2024, the total tax rate decreased by 7.1 mills. The decrease is due to the net of the expiration of the 2019 5.9 mill renewal levy netted against a 1.20 mill reduction in the bond rate.

Total Rates and Effective Tax Rates											
Tax Year	Total Millage	Total Millage Operating	Total PI Fund	Total Class I Res. Effective Rate	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 Effective Rate	Total Class I Res. PI Fund Effective Rate	Total Class II Res. PI Fund Effective Rate
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
2024	80.38	77.78	1.00	27.22	39.77	5.60	1.60	19.51	31.89	0.51	0.68

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 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	
General Fund	Class I Res/Ag	30.03	\$919.67	
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	
Tax Year 2024				
General Fund	Inside Millage	5.60	\$171.50	
	Current Exp -			
General Fund	Class I Res/Ag	19.51	\$597.49	
	Current Exp -			
P.I Fund	Class I Res/Ag	0.51	\$15.62	
Bond	Debt Issuance	1.60	\$49.00	
Total Tax Year		27.22	\$833.61	
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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projection
1st Half Delinquency Collections	\$864,827	\$1,478,594	\$1,424,119	\$1,414,900	\$890,913	\$1,200,000
2nd Half Delinquency Collections	\$265,972	\$258,372	\$254,839	\$191,355	\$150,209	\$200,000

Source: District and Cuyahoga County Records

GENERAL FUND COLLECTION RATES						
Collection Year	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Projection
Class I & Class II Current Collection Rate	94.98%	96.44%	96.54%	97.30%	95.19%	96.33%
Class I & Class II Gross Collection Rate	96.14%	95.49%	98.81%	99.79%	96.58%	98.51%

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
2021	\$60,537,199	\$57,498,302	94.98%	\$1,130,799	(\$428,470)	\$58,200,631	96.14%
2022	\$61,508,494	\$59,318,120	96.44%	\$1,736,966	(\$2,318,975)	\$58,736,111	95.49%
2023	\$61,781,057	\$59,645,889	96.54%	\$1,678,958	(\$281,647)	\$61,043,200	98.81%
2024	\$62,117,276	\$60,437,247	97.30%	\$1,606,255	(\$55,443)	\$61,988,059	99.79%
2025	\$55,062,514	\$52,414,848	95.19%	\$1,041,122	(\$276,326)	\$53,179,644	96.58%
2026 Projection	\$55,268,182	\$53,241,758	96.33%	\$1,400,000	(\$195,000)	\$54,446,758	98.51%

Note: Collection Year 2026 - 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
2022	\$3,651,146
2023	3,113,170
2024	3,145,914
2025	3,436,782
2026 Projection	3,236,021
2027 Projection	3,342,202
2028 Projection	3,342,202
2029 Projection	3,342,202

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
2022	\$540,343
2023	1,095,174
2024	1,307,725
2025	1,403,043
2026 Projection	1,500,000

Source: District and Cuyahoga County Records

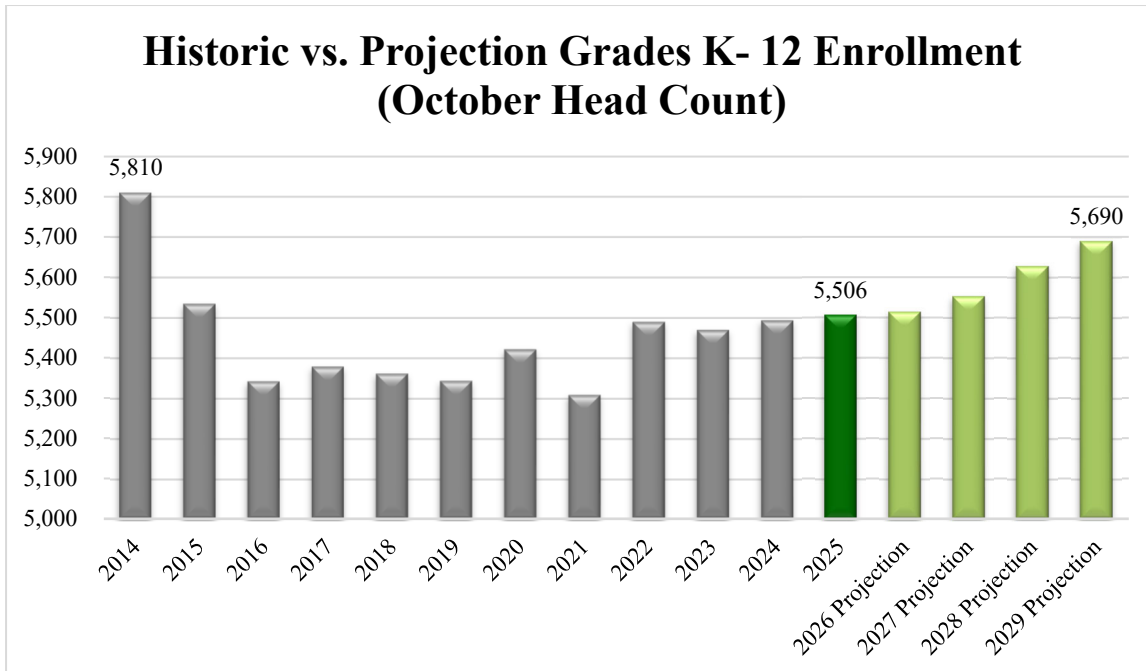
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Student Enrollment Trends:

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 2014 and 2025, the School District’s enrollment has seen a decline of 5.23%. 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 2018 to 2025 enrollment has increased by 2.70% and between 2025 to 2029 enrollment is projected to increase by 3.34%.

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 Fall of FY:	Kindergarten Enrollment	Difference
2017	401	2023	337	(64)
2018	392	2024	348	(44)
2019	428	2025	352	(76)
2020	383	2026	317	(66)
2021 Projection	425	2027	368	(57)
2022 Projection	422	2028	365	(57)
2023 Projection	390	2029	338	(52)
2024 Projection	383	2030	332	(51)

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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STUDENT ENROLLMENT TRENDS BY FISCAL YEAR																
GRADE	ACTUAL												PROJECTION			
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
K	274	271	285	305	289	331	393	325	363	337	348	352	317	368	365	338
1	314	328	315	338	342	342	382	398	376	376	370	382	379	341	396	394
2	356	312	333	317	354	352	358	374	424	396	391	377	396	393	354	411
3	373	355	316	350	336	351	373	361	398	439	406	406	389	409	406	366
4	457	384	361	351	375	348	363	367	375	416	441	410	414	397	417	414
5	414	463	376	380	374	377	380	376	391	392	417	447	418	423	405	426
6	445	414	468	402	418	395	398	384	416	431	427	446	486	455	459	441
7	468	448	421	491	434	445	396	407	406	431	441	438	459	500	468	472
8	508	469	446	427	504	439	450	400	421	416	443	450	449	470	512	479
9	525	533	492	478	454	535	495	488	475	486	437	439	479	478	500	545
10	506	510	522	495	479	457	533	474	471	451	469	438	427	466	465	487
11	580	493	510	514	483	483	425	517	439	443	441	458	423	412	450	448
12	590	554	497	530	519	488	475	437	534	455	462	463	478	441	430	469
TOTAL	5,810	5,534	5,342	5,378	5,361	5,343	5,421	5,308	5,489	5,469	5,493	5,506	5,514	5,553	5,628	5,690
Average Change	-4.8%	-3.5%	0.7%	-0.3%	-0.3%	1.5%	-2.1%	3.4%	-0.4%	0.4%	0.2%	0.1%	0.1%	0.7%	1.4%	1.1%
Sources:																
Actual - O.D.E October Head Count Report.																
Current Year - District Data as 09/30/25.																
Projection - Mobility Calculation based on a 3 year average.																

School District Expenditure Per Pupil:

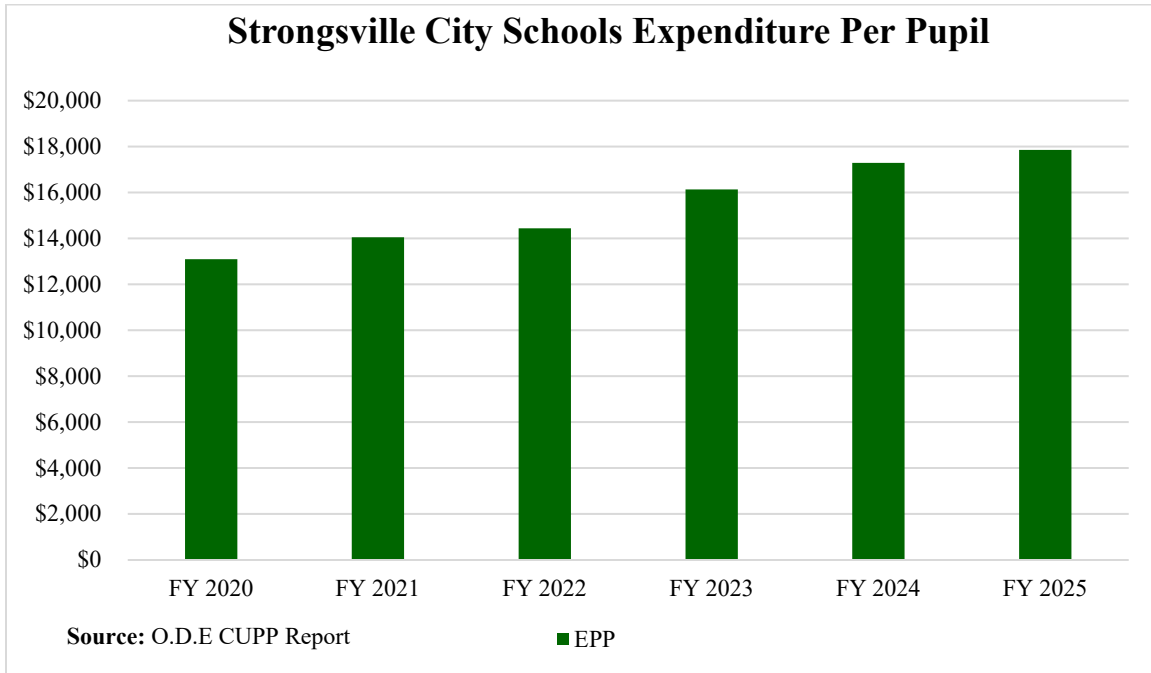
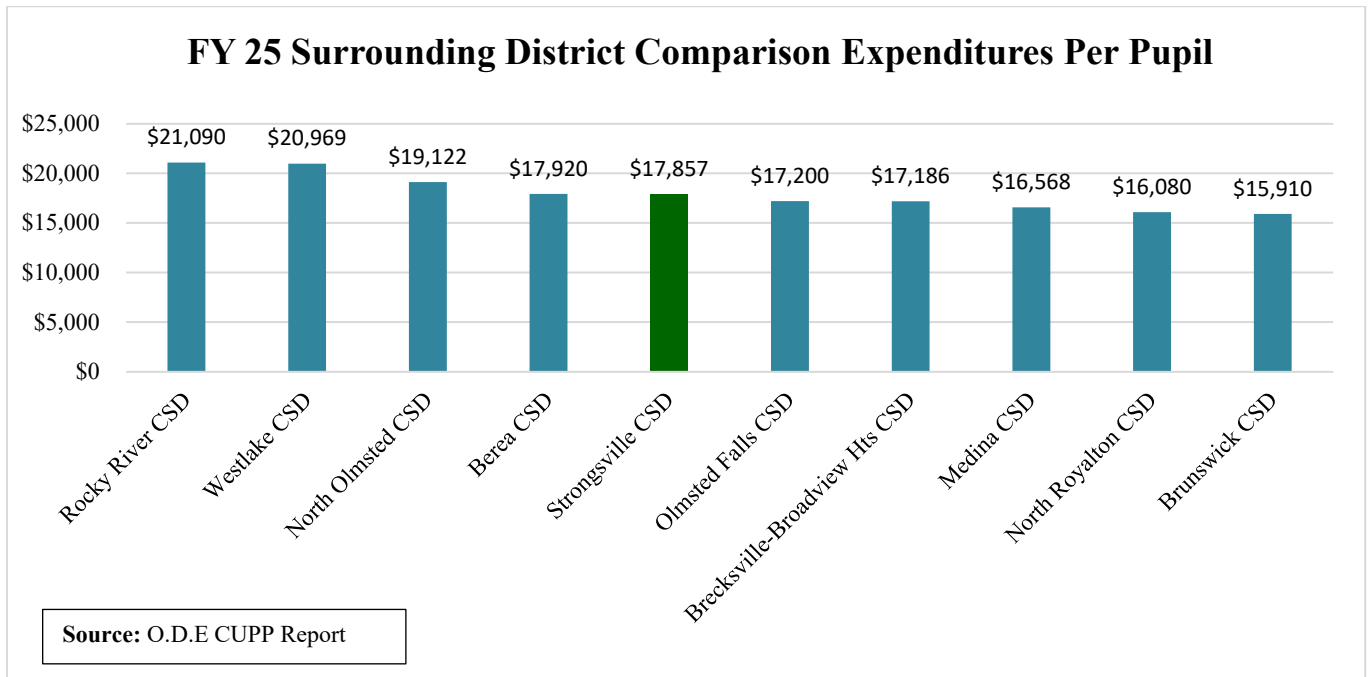
The School District expenditures per pupil are published annually by the Ohio Department of Education (O.D.E) in two calculations:

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.

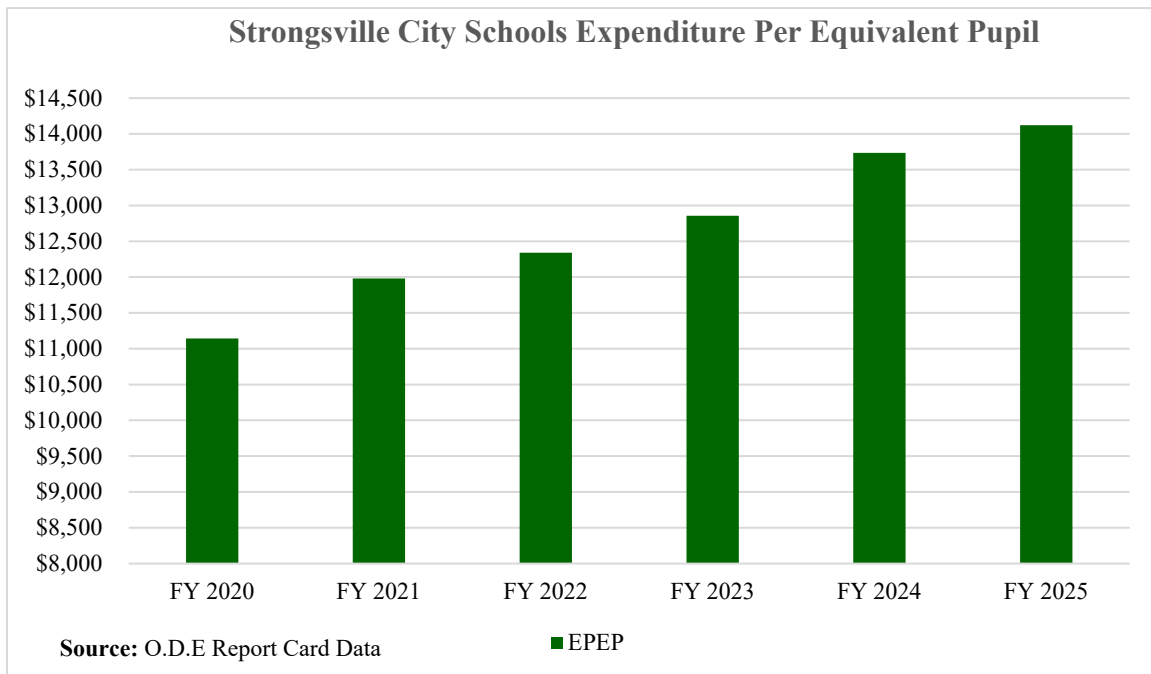
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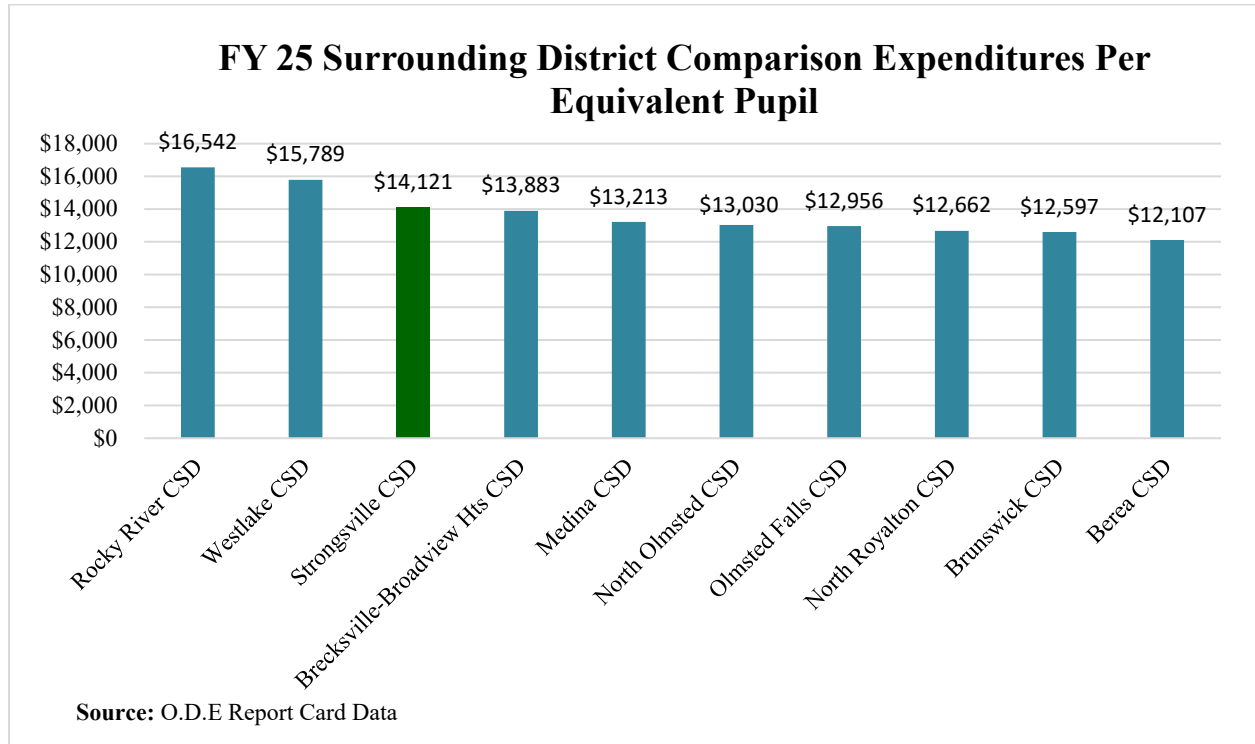
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SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER PUPIL COMPARISON						
School District	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Rocky River CSD	\$15,211	\$16,162	\$16,234	\$18,193	\$18,920	\$21,090
Westlake CSD	\$14,455	\$16,140	\$16,426	\$18,467	\$19,944	\$20,969
North Olmsted CSD	\$15,278	\$17,217	\$17,180	\$17,351	\$17,803	\$19,122
Berea CSD	\$14,102	\$15,103	\$15,629	\$16,490	\$17,496	\$17,920
Strongsville CSD	\$13,096	\$14,052	\$14,441	\$16,130	\$17,286	\$17,857
Olmsted Falls CSD	\$12,983	\$13,020	\$14,031	\$15,364	\$16,166	\$17,200
Brecksville-Broadview Heights CSD	\$13,996	\$14,270	\$15,776	\$15,711	\$16,456	\$17,176
Medina CSD	\$12,536	\$13,844	\$14,465	\$16,026	\$16,057	\$16,568
North Royalton CSD	\$12,885	\$12,876	\$13,924	\$14,738	\$15,327	\$16,080
Brunswick CSD	\$11,555	\$11,545	\$12,708	\$13,726	\$14,784	\$15,910
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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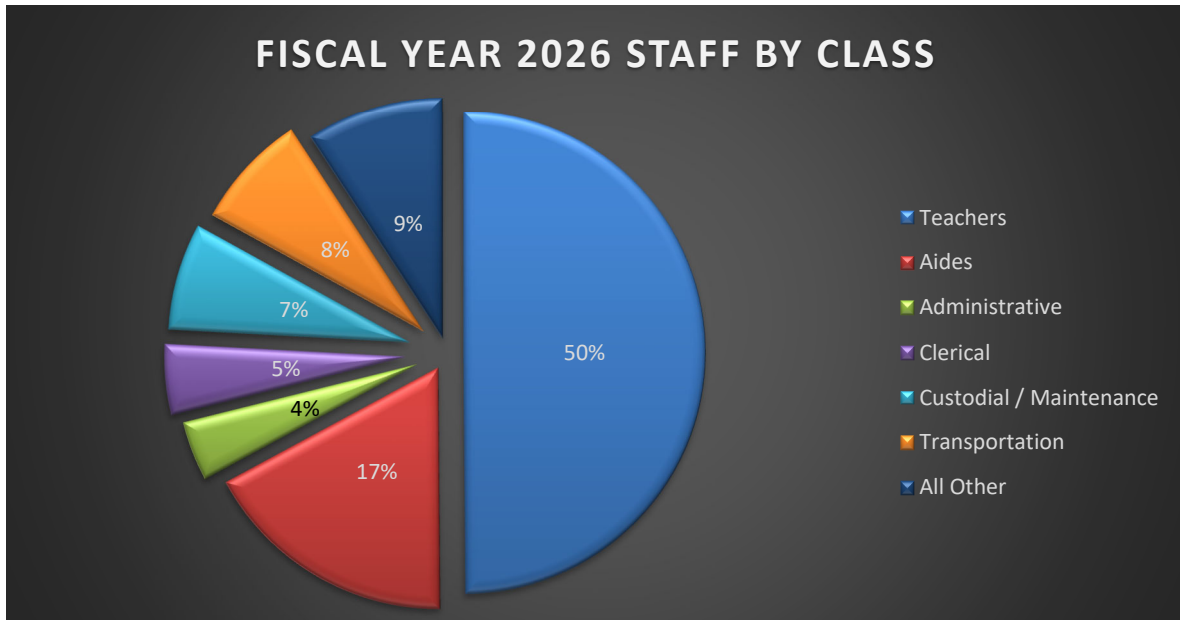
SURROUNDING DISTRICT'S HISTORIC EXPENDITURE PER EQUIVALENT PUPIL COMPARISON						
School District	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Rocky River CSD	\$13,063	\$13,689	\$13,844	\$14,729	\$14,948	\$16,542
Westlake CSD	\$12,091	\$13,494	\$13,577	\$14,197	\$15,306	\$15,789
Strongsville CSD	\$11,143	\$11,980	\$12,340	\$12,856	\$13,734	\$14,121
Brecksville-Broadview Heights CSD	\$12,258	\$12,441	\$13,780	\$12,781	\$13,226	\$13,883
Medina CSD	\$10,582	\$11,613	\$12,005	\$12,977	\$12,881	\$13,213
North Olmsted CSD	\$12,332	\$13,684	\$13,757	\$13,142	\$13,416	\$13,030
Olmsted Falls CSD	\$10,749	\$10,706	\$11,402	\$12,095	\$12,523	\$12,956
North Royalton CSD	\$11,123	\$11,229	\$12,005	\$12,280	\$12,246	\$12,662
Brunswick CSD	\$9,987	\$9,927	\$10,778	\$11,348	\$11,937	\$12,597
Berea CSD	\$11,194	\$12,000	\$12,420	\$12,366	\$12,837	\$12,107

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 2026.



Source: District Budgeting Records

Since fiscal year 2023, the District's staffing levels have increased by 32.79 full time equivalents (FTE). Of this total increase, 37.50 F.T.E's were teachers and aids based on enrollment, student needs, and course offerings, while other classifications were reduced by 4.71 F.T.E's.

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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<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	4.00	4.00	2.00	2.00	2.00	2.00	2.00
Gifted Coordinator	0.00	0.00	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
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 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
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	1.00	1.00	1.00	1.00	1.00
Teacher - Intervention Specialist	8.50	9.55	10.00	10.00	10.00	10.00	10.00
Teacher - Regular Education	0.80	0.00	0.00	0.00	0.00	0.00	0.00
Aide/Attendant (Special Ed)	13.00	17.00	16.00	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	3.00	2.50	2.00	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	6.66	7.29	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	2.00	2.00	2.00	2.00
Special Education Coach	0.00	0.00	1.00	0.00	0.00	0.00	0.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
							(continued)

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION							
LOCATION & POSTION	ACTUAL - Budgeted Positions				PROJECTION		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
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 Secretary	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Bus Aides	8.75	10.75	11.75	12.00	12.00	12.00	12.00
Bus Drivers	51.25	51.75	52.75	47.00	47.00	47.00	47.00
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	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
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	18.00	11.00	11.00	11.00	11.00
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	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
Chapman Elementary							
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselor	0.00	0.00	1.00	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	4.00	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	18.80	20.30	19.30	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	4.00	4.00	4.00	4.00	4.00
Aide/Attendant (Special Ed)	7.00	7.00	8.00	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
							(continued)

STRONGSVILLE CITY SCHOOLS STAFFING LEVELS BY LOCATION							
LOCATION & POSTION	ACTUAL - Budgeted Positions				PROJECTION		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<i>Kinsner Elementary</i>							
Principal	1.00	1.00	1.50	1.50	1.50	1.50	1.50
Guidance Counselor	1.20	1.20	1.00	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	4.00	4.00	4.50	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	30.90	31.40	32.90	30.90	30.90	30.90	30.90
Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Aide Monitor	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Aide/Attendant (Special Ed)	4.00	5.00	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	1.50	1.50	1.50	1.50	1.50
Guidance Counselor	0.80	0.80	1.00	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	4.00	4.00	4.50	6.50	6.50	6.50	6.50
Teacher - Media Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Teacher - Regular Education	26.70	27.20	27.70	26.70	26.70	26.70	26.70
Aide Educational	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Aide Monitor	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Aide/Attendant (Special Ed)	4.00	5.00	5.00	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
<i>Surrarrer Elementary</i>							
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Guidance Counselor	1.20	1.20	1.00	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	5.00	5.00	6.00	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	19.70	19.20	22.20	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	4.00	4.00	4.00	4.00	4.00
Aide/Attendant (Special Ed)	6.00	6.00	7.00	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	1.00	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	2.00	4.00	3.00	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	22.80	22.30	21.80	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	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Aide/Attendant (Special Ed)	2.00	2.00	3.00	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							
LOCATION & POSTION	ACTUAL - Budgeted Positions				PROJECTION		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Strongsville Middle School							
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	2.00	3.00	3.50	3.50	3.50	3.50	3.50
Guidance Counselor	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Teacher - Intervention Specialist	12.00	15.57	18.00	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	79.14	80.14	86.04	86.04	86.04	86.04	86.04
Aide Monitor	7.00	7.00	9.00	9.00	9.00	9.00	9.00
Aide/Attendant (Special Ed)	11.00	11.00	13.00	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	3.50	3.50	3.50	3.50	3.50
Guidance Counselor	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Teacher - Intervention Specialist	19.60	19.80	20.00	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	85.30	87.30	89.80	89.60	89.60	89.60	89.60
Aide Monitor	15.00	15.00	15.00	14.00	14.00	14.00	14.00
Aide/Attendant (Special Ed)	7.00	11.00	9.00	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	10.00	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	38.00	39.00	38.00	38.00	38.00	38.00	38.00
Building and Grounds							
Office Secretary	0.50	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							
LOCATION & POSTION	ACTUAL - Budgeted Positions				PROJECTION		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<i>Miscellaneous State Grants</i>							
Parent Mentor	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<i>ESSER Funds</i>							
SEL Coordinator / Principal	1.00	1.00	0.00	0.00	0.00	0.00	0.00
MTSS Coordinator	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Gifted Coordinator	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Guidance Counselor	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Teacher - Floating Substitutes	11.00	11.00	0.00	0.00	0.00	0.00	0.00
Teacher - Intervention Specialist	8.00	5.45	0.00	0.00	0.00	0.00	0.00
Teacher - Regular Education	2.80	2.80	0.00	0.00	0.00	0.00	0.00
Teacher - Reading Specialist	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Transportation - Floating Substitutes	3.00	3.00	0.00	0.00	0.00	0.00	0.00
<i>IDEA, Part-B Special Education</i>							
Teacher - Intervention Specialist	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Aide/Attendant (Special Ed)	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Parent Mentor	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Special Education Coach	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Supervisor Special Education	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Transition Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Title I - Disadvantaged Children</i>							
Title I Teachers	4.00	4.00	5.00	5.00	5.00	5.00	5.00
TOTAL FTE'S	791.04	812.67	836.53	823.83	823.83	823.83	823.83
Year to Year Change		21.63	23.86	(12.70)	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 2021	FY 2022	FY 2023	FY 2024	FY 2025
Achievement	NR	5 stars	5 stars	5 stars	5 stars
Performance Index	NR	N/A	N/A	91.3%	90.5%
Gap Closing	NR	5 stars	5 stars	5 stars	5 stars
Early Literacy	NR	4 stars	4 stars	4 stars	4 stars
Progress	NR	5 stars	5 stars	5 stars	4 stars
Graduation Rate	NR	4 stars	4 stars	4 stars	4 stars
4-Year Graduation Rate	NR	95.5%	94.7%	95.7%	96.6%
5 Year Graduation Rate	NR	94.8%	96.2%	97.0%	96.2%
College, Career, Workforce, and Military Readiness	NR	NR	NR	NR	3 stars

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 2023 Proficient Percentage	FY 2024 Proficient Percentage	FY 2025 Proficient Percentage
3rd Grade	Reading / English Language Arts	86%	87%	83%
3rd Grade	Mathematics	83%	79%	84%
4th Grade	Reading / English Language Arts	77%	83%	83%
4th Grade	Mathematics	88%	88%	89%
5th Grade	Reading / English Language Arts	83%	87%	86%
5th Grade	Mathematics	76%	81%	80%
5th Grade	Science	N/A	N/A	84%
6th Grade	Reading / English Language Arts	84%	75%	74%
6th Grade	Mathematics	79%	73%	75%
7th Grade	Reading / English Language Arts	84%	86%	77%
7th Grade	Mathematics	55%	65%	56%
8th Grade	Reading / English Language Arts	74%	74%	84%
8th Grade	Mathematics	73%	75%	80%
8th Grade	Science	N/A	N/A	84%
High School	Algebra I	84%	83%	89%
High School	Biology	89%	88%	89%
High School	English II	85%	88%	82%
High School	Geometry	77%	75%	73%
High School	Government	90%	93%	94%
High School	History	92%	93%	68%

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 2023	FY 2024	FY 2025
4-Year Graduation Rate	94.70%	95.70%	96.60%
5-Year Graduation Rate	96.20%	97.00%	96.20%

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 2023		FY 2024		FY 2025	
	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment	Enrollment	% of Total Enrollment
Economically Disadvantaged	913	16.7%	1,241	22.6%	1,394	25.4%
Free Lunch Applications	741	13.5%	1,241	22.6%	1,394	25.4%
Reduced Lunch Applications	127	2.3%	252	4.6%	253	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
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
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
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
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.

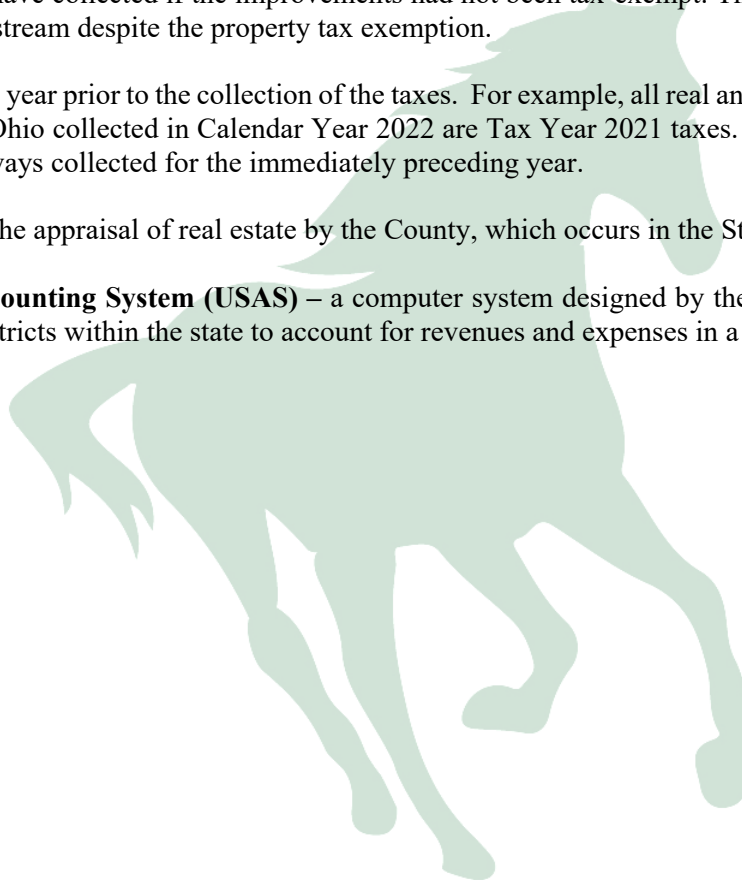
Tangible Personal Property Tax (TPP) – a form of tax revenue that applies to machinery, furniture, fixtures and/or supplies of for profit business. State legislation phased out this form of tax revenue between 2005 and 2010.

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

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MR. GEORGE K. ANAGNOSTOU, TREASURER/CFO

BOARD OF EDUCATION

MRS. LAURA WOLFE-HOUSUM, PRESIDENT

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