Brecksville-Broadview Heights City School District

Cuyahoga County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2024, 2025 and 2026 Actual;
Forecasted Fiscal Years Ending June 30, 2027 Through 2031

		Actual				Forecasted				
		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Average Change	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
	Revenues									
1.010	General Property Tax (Real Estate)	$40,357,962	$40,117,300	$40,891,968	0.7%	$40,156,802	$40,189,175	$40,420,494	$40,325,062	$40,346,525
1.020	Public Utility Personal Property Tax	2,791,183	2,870,620	2,930,328	2.5%	3,186,510	3,225,725	3,264,940	3,304,155	3,343,370
1.030	Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035	Unrestricted State Grants-in-Aid	4,775,060	4,729,169	5,421,145	6.8%	5,658,022	5,415,558	5,427,136	5,431,981	5,436,928
1.040	Restricted State Grants-in-Aid	923,412	1,070,631	800,598	-4.6%	646,411	649,806	650,253	650,253	650,253
1.045	Restricted Federal Grants-in-Aid	0	0	0	0.0%	0	0	0	0	0
1.050	State Share of Local Property Taxes	4,181,098	4,284,704	4,364,380	2.2%	4,725,763	5,057,163	5,112,414	5,364,239	5,501,838
1.060	All Other Revenues	3,531,103	3,612,488	4,062,008	7.4%	3,729,828	3,619,828	3,469,828	3,494,828	3,444,828
1.070	*Total Revenues*	$56,559,818	$56,684,912	$58,470,427	1.7%	$58,103,336	$58,157,255	$58,345,065	$58,570,518	$58,723,742
	Other Financing Sources									
2.010	Proceeds from Sale of Notes	0	0	0	0.0%	0	0	0	0	0
2.020	State Emergency Loans	0	0	0	0.0%	0	0	0	0	0
2.040	Operating Transfers-In	0	0	0	0.0%	0	6,000,000	0	0	0
2.050	Advances-In	0	0	0	0.0%	0	0	0	0	0
2.060	All Other Financing Sources	174,421	35,397	637,280	810.3%	137,280	50,000	50,000	50,000	50,000
2.070	*Total Other Financing Sources*	$174,421	$35,397	$637,280	810.3%	$137,280	$6,050,000	$50,000	$50,000	$50,000
2.080	*Total Revenues and Other Financing Sources*	$56,734,239	$56,720,309	$59,107,707	2.1%	$58,240,616	$64,207,255	$58,395,065	$58,620,518	$58,773,742
	Expenditures									
3.010	Personal Services	$34,489,628	$35,476,480	$36,385,562	2.7%	$38,282,849	$39,542,299	$40,629,506	$41,748,904	$42,924,710
3.020	Employees' Retirement/Insurance Benefits	12,054,792	13,065,079	13,490,530	5.8%	14,613,527	15,555,009	16,466,334	17,441,366	18,488,994
3.030	Purchased Services	5,454,859	5,249,211	5,728,252	2.7%	5,822,610	6,002,385	6,104,374	6,210,013	6,319,468
3.040	Supplies and Materials	1,486,515	1,448,815	1,252,820	-8.0%	1,265,348	1,278,002	1,290,782	1,303,689	1,316,727
3.050	Capital Outlay	91,096	80,134	111,593	13.6%	110,811	110,811	110,811	110,811	110,811
3.060	Intergovernmental	0	0	0	0.0%	0	0	0	0	0
	Debt Service:				0.0%					
4.010	Principal-All (Historical Only)	0	0	0	0.0%	0	0	0	0	0
4.020	Principal-Notes	0	0	0	0.0%	0	0	0	0	0
4.030	Principal-State Loans	0	0	0	0.0%	0	0	0	0	0
4.040	Principal-State Advancements	0	0	0	0.0%	0	0	0	0	0
4.050	Principal-HB 264 Loans	0	0	0	0.0%	0	0	0	0	0
4.055	Principal-Other	0	0	0	0.0%	0	0	0	0	0
4.060	Interest and Fiscal Charges	0	0	-	0.0%	0	0	0	0	0
4.300	Other Objects	787,401	760,420	950,238	10.8%	950,238	1,021,868	1,088,788	1,088,788	1,088,788
4.500	*Total Expenditures*	$54,364,291	$56,080,139	$57,918,995	3.2%	$61,045,383	$63,510,374	$65,690,595	$67,903,571	$70,249,498
	Other Financing Uses									
5.010	Operating Transfers-Out	$336,019	$8,185,000	$85,000	1118.5%	$85,000	$200,000	$200,000	$200,000	$200,000
5.020	Advances-Out	0	0	0	0.0%	0	0	0	0	0
5.030	All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040	*Total Other Financing Uses*	$336,019	$8,185,000	$85,000	1118.5%	$85,000	$200,000	$200,000	$200,000	$200,000
5.050	*Total Expenditures and Other Financing Uses*	$54,700,310	$64,265,139	$58,003,995	3.9%	$61,130,383	$63,710,374	$65,890,595	$68,103,571	$70,449,498
6.010	*Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses*	$2,033,929	($7,544,830)	$1,103,712	-292.8%	($2,889,767)	$496,881	($7,495,530)	($9,483,053)	($11,675,756)
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	$24,742,819	$26,776,748	$19,231,918	-10.0%	$20,335,630	$17,445,863	$17,942,744	$10,447,214	$964,161
7.020	*Cash Balance June 30*	$26,776,748	$19,231,918	$20,335,630	-11.2%	$17,445,863	$17,942,744	$10,447,214	$964,161	($10,711,595)
8.010	*Estimated Encumbrances June 30*	$216,578	$252,346	$182,478	-5.6%	$150,000	$150,000	$150,000	$150,000	$150,000
	Reservation of Fund Balance									
9.010	Textbooks and Instructional Materials	0	0	0	0.0%	0	0	0	0	0
9.020	Capital Improvements	0	0	0	0.0%	0	0	0	0	0
9.030	Budget Reserve	0	0	0	0.0%	0	0	0	0	0
9.040	DPIA	0	0	0	0.0%	0	0	0	0	0
9.045	Fiscal Stabilization	0	0	0	0.0%	0	0	0	0	0
9.050	Debt Service	0	0	0	0.0%	0	0	0	0	0
9.060	Property Tax Advances	0	0	0	0.0%	0	0	0	0	0
9.070	Bus Purchases	0	0	0	0.0%	0	0	0	0	0
9.080	*Subtotal Reservations of fund Balance*	$0	$0	$0	0.0%	$0	$0	$0	$0	$0
10.010	*Fund Balance June 30 for Certification of Appropriations*	$26,560,170	$18,979,572	$20,153,152	-11.2%	$17,295,863	$17,792,744	$10,297,214	$814,161	($10,861,595)

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	Revenue from Replacement/Renewal Levies									
11.010	Income Tax - Renewal	0	0	0	0.0%	0	0	0	0	0
11.020	Property Tax - Renewal or Replacement	0	0	0	0.0%	0	0	0	0	0
11.300	Cumulative Balance of Renewal Levies	$0	$0	$0	0.0%	$0	$0	$0	$0	$0
12.010	*Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations*	$26,560,170	$18,979,572	$20,153,152	-11.2%	$17,295,863	$17,792,744	$10,297,214	$814,161	($10,861,595)
	Revenue from New Levies									
13.010	Income Tax - New	0	0	0	0.0%	0	0	0	0	0
13.020	Property Tax - New	0	0	0	0.0%	0	4,933,228	9,542,027	9,542,027	9,542,027
13.030	Cumulative Balance of New Levies	$0	$0	$0	0.0%	$0	$4,933,228	$14,475,255	$24,017,282	$33,559,309
14.010	Revenue from Future State Advancements				0.0%	-	-	-	-	-
15.010	*Unreserved Fund Balance June 30*	$26,560,170	$18,979,572	$20,153,152	-11.2%	$17,295,863	$22,725,972	$24,772,469	$24,831,443	$22,697,714
	ADM Forecasts									
20.010	Kindergarten - October Count	253	238	228		253	243	233	223	213
20.015	Grades 1-12 - October Count	3,452	3,344	3,309		3,274	3,239	3,204	3,169	3,134
True Days Cash Line 59		**179**	**109**	**128**		**104**	**103**	**58**	**5**	**-55**
True Days Unencumbered Cash Line 91		**177**	**108**	**127**		**103**	**130**	**137**	**133**	**118**
Millage equivalent for deficit spending						**(2.52)**	**0.00**	**(5.73)**	**(7.24)**	**(7.36)**

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, and any portion of Debt Service fund related to General fund debt