

Brecksville-Broadview Heights City School District

Cuyahoga County

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2023, 2024 and 2025 Actual;

Forecasted Fiscal Years Ending June 30, 2026 Through 2030

	Actual				Average Change	Forecasted				
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025			Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Revenues										
1.010	General Property Tax (Real Estate)	\$39,770,524	\$40,357,962	\$40,117,300	0.4%	\$40,759,798	\$40,551,318	\$40,842,717	\$41,110,953	\$41,248,072
1.020	Public Utility Personal Property Tax	2,650,382	2,791,183	2,870,620	4.1%	3,055,134	3,186,510	3,225,725	3,264,940	3,304,155
1.030	Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035	Unrestricted State Grants-in-Aid	4,588,410	4,775,060	4,729,169	1.6%	5,367,949	5,658,022	5,415,558	5,427,136	5,431,981
1.040	Restricted State Grants-in-Aid	708,505	923,412	1,070,631	23.1%	660,122	646,411	649,806	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	4,155,231	4,181,098	4,284,704	1.6%	4,337,754	4,334,572	4,363,720	4,392,703	4,400,573
1.060	All Other Revenues	2,533,136	3,531,103	3,612,488	20.9%	3,241,254	3,091,254	3,041,254	3,091,254	3,091,254
1.070	Total Revenues	\$54,406,188	\$56,559,818	\$56,684,912	2.1%	\$57,422,011	\$57,468,087	\$57,538,780	\$57,937,239	\$58,126,288
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	0	6,000,000	0	0
2.050	Advances-In	0	0	0	0.0%	0	0	0	0	0
2.060	All Other Financing Sources	38,209	174,421	35,397	138.4%	636,944	636,944	636,944	636,944	636,944
2.070	Total Other Financing Sources	\$38,209	\$174,421	\$35,397	138.4%	\$636,944	\$636,944	\$6,636,944	\$636,944	\$636,944
2.080	Total Revenues and Other Financing Sources	\$54,444,397	\$56,734,239	\$56,720,309	2.1%	\$58,058,955	\$58,105,031	\$64,175,724	\$58,574,183	\$58,763,232
Expenditures										
3.010	Personal Services	\$33,691,592	\$34,489,628	\$35,476,480	2.6%	\$35,919,415	\$37,627,046	\$39,105,270	\$40,181,629	\$41,289,911
3.020	Employees' Retirement/Insurance Benefits	11,626,692	12,054,792	13,065,079	6.0%	14,091,654	15,107,254	16,158,305	17,100,509	18,106,145
3.030	Purchased Services	4,931,465	5,454,859	5,249,211	3.4%	5,872,786	5,921,307	6,041,281	6,091,487	6,142,194
3.040	Supplies and Materials	1,095,081	1,486,515	1,448,815	16.6%	1,359,574	1,373,169	1,386,901	1,400,771	1,414,779
3.050	Capital Outlay	72,485	91,096	80,134	6.8%	131,011	86,011	86,011	86,011	86,011
3.060	Intergovernmental	0	0	0	0.0%	0	0	0	0	0
Debt Service:										
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	804,849	787,401	760,420	-2.8%	774,707	774,707	774,707	774,707	774,707
4.500	Total Expenditures	\$52,222,164	\$54,364,291	\$56,080,139	3.6%	\$58,149,147	\$60,889,494	\$63,552,475	\$65,635,114	\$67,813,747
Other Financing Uses										
5.010	Operating Transfers-Out	\$185,113	\$336,019	\$8,185,000	1208.7%	\$50,000	\$85,000	\$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	\$185,113	\$336,019	\$8,185,000	1208.7%	\$50,000	\$85,000	\$200,000	\$200,000	\$200,000
5.050	Total Expenditures and Other Financing Uses	\$52,407,277	\$54,700,310	\$64,265,139	10.9%	\$58,199,147	\$60,974,494	\$63,752,475	\$65,835,114	\$68,013,747
6.010	Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses	\$2,037,120	\$2,033,929	(\$7,544,830)	-235.6%	(\$140,192)	(\$2,869,463)	\$423,249	(\$7,260,931)	(\$9,250,515)
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies										
7.010		\$22,705,699	\$24,742,819	\$26,776,748	8.6%	\$19,231,918	\$19,091,726	\$16,222,263	\$16,645,512	\$9,384,581
7.020	Cash Balance June 30	\$24,742,819	\$26,776,748	\$19,231,918	-10.0%	\$19,091,726	\$16,222,263	\$16,645,512	\$9,384,581	\$134,066
8.010	Estimated Encumbrances June 30	\$0	\$0	\$0	0.0%	\$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	\$24,742,819	\$26,776,748	\$19,231,918	-10.0%	\$18,941,726	\$16,072,263	\$16,495,512	\$9,234,581	(\$15,934)

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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
<i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>										
12.010		\$24,742,819	\$26,776,748	\$19,231,918	-10.0%	\$18,941,726	\$16,072,263	\$16,495,512	\$9,234,581	(\$15,934)
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	0	4,933,228	9,542,027	9,542,027
13.030	Cumulative Balance of New Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$4,933,228	\$14,475,255	\$24,017,282
14.010	Revenue from Future State Advancements				0.0%	-	-	-	-	-
15.010	Unreserved Fund Balance June 30	\$24,742,819	\$26,776,748	\$19,231,918	-10.0%	\$18,941,726	\$16,072,263	\$21,428,740	\$23,709,836	\$24,001,348