

# **BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT MAY 2014 FIVE-YEAR FINANCIAL FORECAST AND EDUCATIONAL PLAN "MAJOR ASSUMPTIONS"**

**SUMMARY:** FY14 Deficit Spend of <\$1.4M> is same and Fund Balance of \$8.6M is same as October 2013 FCST. Strategic Vision Plan initiatives approved by BOE for both FY14 and FY15 and out years included. Favorable impacts vs the May 2013 FCST are shown as positive numbers and unfavorable impacts in brackets.

## **REVENUES**

### **General Property Tax (Real Estate) (\$30.7M Total)**

- All renewal levies are renewed.
- No new money levies are included.
- Voted millage revenues remain flat due to House Bill 920.
- Tax collection rate is 99.0% for all FCST years based on FY14 collections to date and estimated special advance payment of \$500K in May 2014 same as prior FY. 99% collection rate over prior five years except 97.7% in 2013.
- Delinquent collections received in FY12 did not repeat in FY13 as late payments/delinquencies increased.
- Commercial tax valuation reduced by \$12.6M for 2014 due to pending exemption application by Cleveland Clinic on \$36M new construction that now represents \$500K delinquent tax collections.
- Overall impact vs May FCST is \$300K increase in FY14 and \$900K favorable over five years due to increased collection percentage.

### **Tangible Personal Property Tax (\$1.8M Total)**

- Only receive revenue in this category from public utilities infrastructure.
- No overall impact to October FCST.

### **Unrestricted Grants In Aid (\$5.3 M Total)**

- FY14 and FY15 estimates increased \$70K (preschool special education) for State foundation program funding in accordance with current law and Ohio Department of Education (ODE) calculation.
- FY16 and out years flat to FY15 based on information received about State continuing foundation guarantee at FY13 funding levels in next biennial State budget.
- 2% increase in estimated growth for ODE core funding aid does not remove District from FY13 funding guarantee.
- Casino (State) revenues of \$212K for FY14, with slight decline in out years due to enrollment declines.
- Overall impact vs May FCST is a \$70K increase in FY14 and \$900K favorable over five years due to elimination of 2% annual guarantee reduction and preschool special education funding in FY14 continuing in out years.

### **Restricted Grants In Aid (\$.01M Total)**

- Federal Stimulus Funds (SFSF) and Education Jobs Funds ended in FY12.
- Career-Technical Education and Special Education Catastrophic Costs reimbursement from ODE are flat to FY13.
- Economic Disadvantaged Funding included in State Foundation payments received here beginning FY14.
- Overall impact vs May FCST is \$10K increase in FY14 and \$50K favorable over five years.

### **Property Tax Allocation (\$5.7M Total)**

- FY14 amount at ODE identified levels, flat to prior forecast, and flat in out years.
- State Biennial Budget for 2014/2015 did not further reduce TPP Replacement Funds below FY13 level.
- No overall impact to October FCST.

### **All Other Operating Revenues (\$1.6M Total)**

- Categories including Participation Fees, Interest, Parking, Administrative Fees, and Rentals/Field Trips/Miscellaneous are flat to FY13, except for expected increase in Interest in FY15 and out years due to portfolio changes with new investment firm.
- PILOT payments (timing and amounts) from City of Broadview Heights for Heritage and South Hills 9100 and 9300 buildings are updated.
- All-Day Kindergarten enrollment (revenue) up for FY14, \$0 net impact, revenue in 'Other', expense in salary/fringes.
- Special Education Tuition increase received in FY13 partially continues in FY14 and out years.
- No overall impact to October FCST in FY14 and \$50K favorable over five years.

### **Other Financing Sources (\$.2M Total)**

- This accounts for the return of temporary cash advances to student resale accounts and one-time receipt in FY14 of Workers' Compensation premium refund.

## **EXPENDITURES**

### **Personnel Services (Salaries/Wages) (\$30.3M Total)**

- Staff head count remains flat for all forecast years.
- No base increase for all forecast years.
- Longevity steps omitted for FY14 through FY16 and return to historical rate in FY17.
- Educational Steps included for all fiscal years at historical rate.
- Retirement incentive payments from 2011 program run through FY14. No new retirement incentive programs included.
- Attrition replacement savings from replacement of 2012 retired/resigned employees included for FY13 and FY14, and same for 2013 replacement savings included for FY14 and FY15.
- Estimated six retirements (historical) factored for FY15 through FY18. Replacement staff assumed to be at Masters, 5 year level.
- Additional math, kindergarten, first grade, special education aides, technology specialist, and assistant principal (OTES) positions included per Board approval and consistent with FY14 Strategic Vision Plan discussions.
- Additional network specialist and teacher leader included per Board approval and consistent with FY15 Strategic Vision Plan discussions.
- Director of Human Resources classified as District employee beginning FY14.
- Overall impact vs October FCST is \$270K increased expenditures in FY14, due to position changes noted on monthly Board financial reports and increased severance and June contract payoffs for retirees/others, and <\$1.3M> over five years.

### **Employees' Retirement/Insurance Benefits (\$9.4M Total)**

- Insurance costs for FY14 increase at 9.84% medical, 8.94% prescription, and 0% dental plus one month premium holiday in FY14; 10% per year for medical and prescription, and 3% for dental, estimated in out years.
- Workers' Compensation premium increase and increase in number of family insurance coverage for FY14 and out years vs October FCST.
- Additional network specialist and teacher leader included per Board approval and consistent with FY15 Strategic Vision Plan discussions.
- Impact of Negotiations on Insurance are constant for the forecast period.
  - Medical Plan 1a, spousal enrollment, and 15% employee premium share effective 11/1/12 are included.
- Overall impact vs October FCST is \$100K increased expenditures in FY14 and <\$800K> over five years.

**Purchased Services (\$4.4M Total)**

- Based upon FY14 budgets with 2% inflation.
- Utilities reflect volume for a “normal” winter severity and current unit costs.
- Changes beginning FY14 for term of FCST include 2013 Strategic Vision Plan initiatives, federal sequester grant funding reductions for special education services and transportation shifted to local resources, ODE Peterson Scholarship and Autism Scholarship programs tuition, and Community Schools tuition deductions.
- Changes beginning FY15 for term of FCST include special education services, transportation, and tuition, and electricity pool rate increase.
- No overall impact in FY14 and <\$350K> unfavorable over five years.

**Supplies and Materials (\$1.2M Total)**

- Based upon FY2014 budgets with 1% inflation.
- 2013 Strategic Vision Plan initiatives begin FY14 for duration of FCST. Same for 2014 initiatives beginning FY15.
- Transportation fuel reflects FY13 (higher) fuel prices and flat volume.
- Maintenance and custodial supplies budget restored to FY11 level after reduction in FY12.
- No overall impact to October FCST.

**Capital Outlay (\$.3M Total)**

- Based upon FY14 budgets with 0% annual inflation
- No overall impact to October FCST.

**Debt Service (\$.3M Total)**

- House Bill 264 Note issued August 2012 (internal investment) principal and interest through FY14 only since repayment included in Bonds/Notes Refinancing Plan May 2013.

**Other Objects (\$.8M Total)**

- Based upon FY14 budgets with 2% inflation thereafter.
- Reduced in FY13 due to County reduction/refund of delinquent tax collection fees for 2012 and 2013, with increase in FY14 and out years to allow for one-time refund of 2012 fees in FY13.

**Other Financing Uses (\$.1M Total)**

- \$15,000 for CAPA support.
- \$41,000 for House Bill 264 Bonds debt repayment, increasing in FY15 and out years.
- \$24,000 to offset School Funds for workbooks purchased for students receiving free/reduced lunch fees waiver.
- \$110,000 for temporary advance for startup funds to purchase workbooks for each ensuing school year.

**“Upside/Downside” Items That Could Impact Forecast (Dollars Shown in Thousands)**

<b>Item</b>	<b>Upside</b>	<b>Downside</b>	<b>Probability</b>	<b>Comments</b>
5 Mills (Place Holder) New Money Levy Passed	\$5,000			\$2.5M in FY passed, \$5M thereafter
1% Base Salary Change (includes fixed fringes)	\$350	\$350		Current contracts expire 6/30/16
Pay to Participate Fees Revert to 80%		\$110		Currently 100% user paid with student cap of HS \$1,000/MS \$600
10% Change in Longevity Steps (includes fixed fringes)	\$53	\$53		Current contracts expire 6/30/16
1% Change in Real Estate Tax Collection Rate	\$300	\$300	High	CY09-12 were approx. 99%, CY13 was 97.7%, CY14 and out years are estimated at 99%
Strategic Vision Plan Initiatives		\$100	High	Amount TBD as Plan reviewed by BOE, \$100 is Place Holder Amount
1% Property Valuation Change	\$47	\$47	High	Inside Millage Only, Triennial Update in TY15(CY16)
1% Change in Insurance Premium	\$45	\$45	High	FCST uses 10% per annum
Each Teacher Retirement more/less than 6	\$40	\$40	High	
10% TPP Reimbursement Phase-out		\$171	Med	Impacts FY16 and beyond if more than projected 0% phase-out in next State budget
State Foundation Program Revisions	\$100	\$100	Med	2% or <2>% vs current no change in FY16 and beyond dependent on next State biennial budget
10% Reduction in Student Activity Participation		\$55	Med	Due to 100% user paid (assumes \$550K total)
1% Change in Purchased Services	\$44	\$44	Med	
+/- 10% Casino Revenue Sharing	\$20	\$20	Med	Subject to legislation, casino success
1% Change in Supplies/Materials	\$12	\$12	Med	
1% Change in Other Expenditures	\$8	\$8	Med	
All-Day Kindergarten Becomes Unfunded Mandate		\$400	Low	Currently cost neutral

Please visit the Ohio Department of Education website at <ftp://ftp.ode.state.oh.us/qeodoc/5-yrForecast/>.

**BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY**  
**Schedule Of Revenue, Expenditures and Changes In Fund Balances**  
**Actual and Forecasted Operating Fund**

	ACTUAL			FORECASTED				
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
<b>Revenue:</b>								
1.010 - General Property Tax (Real Estate)	30,468,709	31,231,116	30,202,913	30,683,741	28,674,510	24,780,130	23,132,999	23,270,883
1.020 - Public Utility Personal Property	1,523,911	1,609,812	1,772,463	1,844,781	1,869,312	1,744,658	1,689,752	1,713,408
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	4,972,475	5,061,606	5,131,746	5,291,076	5,299,028	5,298,125	5,297,279	5,296,965
1.040 - Restricted Grants-in-Aid	476,480	310,531	91,864	94,554	94,538	94,589	94,621	94,662
1.045 - Restricted Federal Grants-in-Aid - SFSP	-	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	8,152,663	6,643,818	5,742,913	5,756,507	5,392,544	4,716,186	4,403,275	4,409,910
1.060 - All Other Operating Revenues	963,102	1,420,193	1,930,958	1,572,845	1,559,890	1,554,390	1,480,235	1,480,235
<b>1.070 - Total Revenue</b>	<b>46,557,340</b>	<b>46,277,076</b>	<b>44,872,857</b>	<b>45,243,504</b>	<b>42,889,821</b>	<b>38,188,077</b>	<b>36,098,161</b>	<b>36,266,063</b>
<b>Other Financing Sources:</b>								
2.010 - Proceeds from Sale of Notes	-	-	323,005	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-	-	-
2.050 - Advances-In	179,500	243,782	110,000	110,000	110,000	110,000	110,000	110,000
2.060 - All Other Financing Sources	43,365	174,728	-	100,456	-	-	-	-
2.070 - Total Other Financing Sources	222,865	418,510	433,005	210,456	110,000	110,000	110,000	110,000
<b>2.080 - Total Revenues and Other Financing Sources</b>	<b>46,780,205</b>	<b>46,695,586</b>	<b>45,305,862</b>	<b>45,453,961</b>	<b>42,999,821</b>	<b>38,298,077</b>	<b>36,208,161</b>	<b>36,376,063</b>
<b>Expenditures:</b>								
3.010 - Personnel Services	31,301,622	30,130,684	30,158,474	30,255,767	29,942,462	29,789,385	30,076,226	30,367,369
3.020 - Employees' Retirement/Insurance Benefits	10,534,134	9,940,603	9,366,947	9,406,851	9,768,068	10,200,984	10,743,092	11,334,752
3.030 - Purchased Services	3,573,126	3,961,961	4,151,575	4,392,023	4,608,163	4,734,027	4,726,707	4,821,241
3.040 - Supplies and Materials	1,079,924	1,008,062	1,010,143	1,187,181	1,199,053	1,211,043	1,223,154	1,235,385
3.050 - Capital Outlay	228,264	251,582	155,846	251,928	251,928	251,928	251,928	251,928
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
<b>Debt Service:</b>								
4.010 - Principal-All Years	-	-	323,005	-	-	-	-	-
4.020 - Principal - Notes	-	-	-	-	-	-	-	-
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	323,005	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	-	-	3,230	3,230	-	-	-	-
4.300 - Other Objects	854,232	902,410	645,549	830,037	846,638	863,570	880,842	898,459
<b>4.500 - Total Expenditures</b>	<b>47,571,302</b>	<b>46,195,302</b>	<b>45,814,769</b>	<b>46,650,022</b>	<b>46,616,312</b>	<b>47,050,937</b>	<b>47,901,948</b>	<b>48,909,135</b>
<b>Other Financing Uses</b>								
5.010 - Operating Transfers-Out	264,019	270,817	32,810	80,207	276,400	277,325	278,100	278,725
5.020 - Advances-Out	243,782	110,000	110,000	110,000	110,000	110,000	110,000	110,000
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	507,801	380,817	142,810	190,207	386,400	387,325	388,100	388,725
<b>5.050 - Total Expenditures and Other Financing Uses</b>	<b>48,079,103</b>	<b>46,576,119</b>	<b>45,957,579</b>	<b>46,840,229</b>	<b>47,002,712</b>	<b>47,438,262</b>	<b>48,290,048</b>	<b>49,297,860</b>
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>								
<b>6.010 - Expenditures and Other Financing Uses</b>	<b>(1,298,898)</b>	<b>119,467</b>	<b>(651,717)</b>	<b>(1,386,268)</b>	<b>(4,002,891)</b>	<b>(9,140,185)</b>	<b>(12,081,888)</b>	<b>(12,921,797)</b>
<b>Cash Balance July 1 - Excluding Proposed Renewal/</b>								
<b>7.010 - Replacement and New Levies</b>	<b>12,087,973</b>	<b>10,789,075</b>	<b>10,908,542</b>	<b>10,256,825</b>	<b>8,870,557</b>	<b>4,867,666</b>	<b>(4,272,519)</b>	<b>(16,354,407)</b>
<b>7.020 - Cash Balance June 30</b>	<b>10,789,075</b>	<b>10,908,542</b>	<b>10,256,825</b>	<b>8,870,557</b>	<b>4,867,666</b>	<b>(4,272,519)</b>	<b>(16,354,407)</b>	<b>(29,276,204)</b>
<b>8.010 - Estimated Encumbrances June 30</b>	<b>376,875</b>	<b>395,074</b>	<b>272,371</b>	<b>272,371</b>	<b>272,371</b>	<b>272,371</b>	<b>272,371</b>	<b>272,371</b>
<b>Reservations of Fund Balance:</b>								
9.010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	-	-	-	-	-	-	-	-
9.080 - Subtotal	-	-	-	-	-	-	-	-
<b>Fund Balance June 30 for Certification</b>								
<b>10.010 - of Appropriations</b>	<b>10,412,200</b>	<b>10,513,468</b>	<b>9,984,454</b>	<b>8,598,186</b>	<b>4,595,295</b>	<b>(4,544,890)</b>	<b>(16,626,778)</b>	<b>(29,548,575)</b>
<b>Rev from Replacement/Renewal Levies</b>								
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	2,603,711	7,483,353	9,786,561	9,838,161
11.030 - Cumulative Balance of Replacement/Renewal Le	-	-	-	-	2,603,711	10,087,065	19,873,625	29,711,786
<b>Fund Balance June 30 for Certification</b>								
<b>12.010 - of Contracts, Salary and Other Obligations</b>	<b>10,412,200</b>	<b>10,513,468</b>	<b>9,984,454</b>	<b>8,598,186</b>	<b>7,199,006</b>	<b>5,542,174</b>	<b>3,246,847</b>	<b>163,212</b>
<b>Revenue from New Levies</b>								
13.010 - Income Tax - New	-	-	-	-	-	-	-	-
13.020 - Property Tax - New	-	-	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-	-	-
<b>14.010 - Revenue from Future State Advancements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>15.010 - Unreserved Fund Balance June 30</b>	<b>10,412,200</b>	<b>10,513,468</b>	<b>9,984,454</b>	<b>8,598,186</b>	<b>7,199,006</b>	<b>5,542,174</b>	<b>3,246,847</b>	<b>163,212</b>
<b>ADM Forecasts</b>								
20.010 - Kindergarten	-	-	-	230	230	209	210	210
20.015 - Grades 1-12	-	-	-	3,839	3,778	3,716	3,623	3,540

1.010 - General Property Tax (Real Estate)

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Revenue Detail Note

Percentage of Total Revenue:  
66.7%

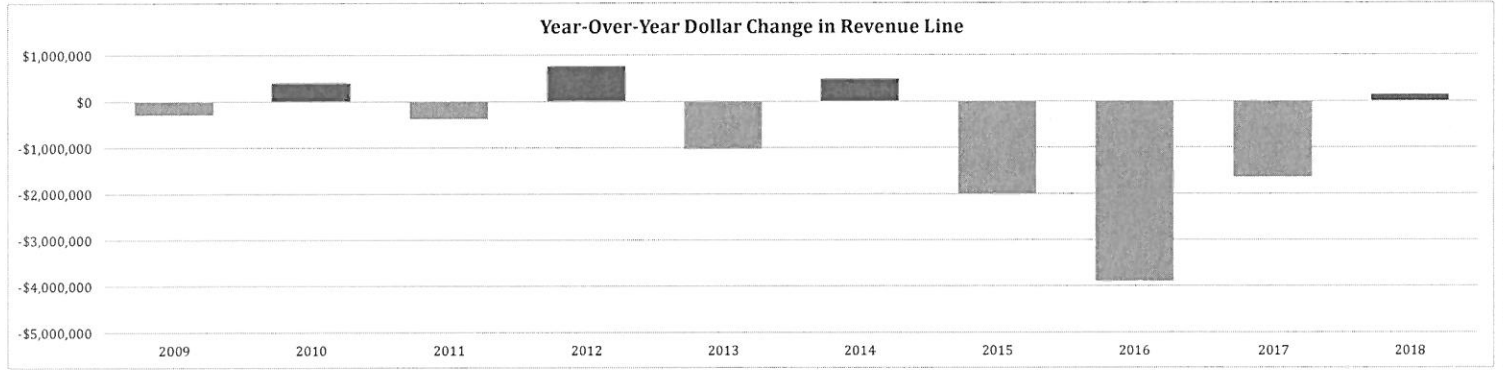
Collection Year >>>	Actual	Projected				
	2013	2014	2015	2016	2017	2018
<b>Valuations</b>	<b>Class I and Class II Values</b>					
	<b>Projections are not Based Upon Previous Fiscal Year</b>					
Total Valuation for Collection Year	968,507,900	973,627,740	977,295,218	1,008,028,899	1,013,525,065	1,019,102,558
Year-Over-Year Change	(22,274,170)	5,119,840	3,667,478	30,733,681	5,496,166	5,577,492
Overall % Change	-2.25%	0.53%	0.38%	3.14%	0.55%	0.55%
Inflation / Deflation	(26,107,070)	(694,820)	(1,565,394)	25,426,975	-	-
New Construction	3,832,900	5,814,660	5,232,872	5,306,706	5,496,166	5,577,492

Class I Tax Rates						
Class I Eff. Tax Rate w/Levies (Current Year)	35.5229	35.5761	30.3273	25.1547	25.1547	25.1547
Class I Emergency Levy Tax Rate w/Levies	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Class I Effective	35.5229	35.5761	30.3273	25.1547	25.1547	25.1547
Year over Year Class I Change	0.8324	0.0532	-5.2488	-5.1727	0.0000	0.0000
Percentage Change	2.40%	0.15%	-14.75%	-17.06%	0.00%	0.00%

Class II Tax Rates						
Class II Eff. Tax Rate w/Levies (Current Year)	39.0548	38.8834	34.0006	29.5908	29.5908	29.5908
Class II Emergency Levy Tax Rate w/Levies	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Class II Effective	39.0548	38.8834	34.0006	29.5908	29.5908	29.5908
Year over Year Class II Change	0.60	(0.17)	(4.88)	(4.41)	-	-
Percentage Change	1.55%	-0.44%	-12.56%	-12.97%	0.00%	0.00%

Fiscal Year >>		2013	2014	2015	2016	2017	2018
Total Taxes Levied for Fiscal Year		35,068,099	35,164,567	32,809,736	28,296,536	26,318,930	26,474,694
Rollback and Homestead from Ohio		(4,023,063)	(4,034,577)	(3,739,609)	(3,194,700)	(2,950,474)	(2,957,109)
Current Taxes Unpaid		(1,403,232)	(1,335,005)	(1,060,088)	(1,000,850)	(984,415)	(995,616)
Adjustment for Collection Split		(441,515)	(1,373)	(85,529)	(70,856)	(1,042)	(1,086)
Past Delinquencies Collected		731,308	913,000	750,000	750,000	750,000	750,000
Other Adjustme		19,990	(19,274)	-	-	-	-
Less Advances Paid in Prior Year		(252,271)	(503,598)	(500,000)	(500,000)	(500,000)	(500,000)
Plus Advances Received Current Year		503,598	500,000	500,000	500,000	500,000	500,000

Other Adjustments:							
FY13 actual		1					
corrected receipt posting error from 9/14/12 #13360 per auditor--one-time adjustment in FY14 from FY13							
Adjustment for Current Cash Flow Trend:							
<b>Total</b>	30,202,913	30,202,914	30,683,741	28,674,510	24,780,130	23,132,999	23,270,883
Dollar Change over Prior year		(1,028,202)	480,827	(2,009,232)	(3,894,380)	(1,647,131)	137,885
Percentage Change over Prior Year		-3.29%	1.59%	-6.55%	-13.58%	-6.65%	0.60%



**BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT -- CUYAHOGA COUNTY**

Projected Taxes Levied by Half and Fiscal Year		Note 1					
+ Cash Flow Compare							
Collection Year >>		2012	2013	2014	2015	2016	2017
<b>Collection Recap for 2nd Half Taxes</b>							
2nd Half 100% Taxes Levied at 50% Split		17,537,554	17,530,544	17,634,023	15,175,713	13,120,823	13,198,108
Less Rollback & Homestead for Half		(2,011,120)	(2,016,087)	(2,018,490)	(1,721,120)	(1,473,580)	(1,476,894)
Subtotal Collections @ 100% & 50 / 50		15,526,435	15,514,457	15,615,533	13,454,593	11,647,243	11,721,214
Adj For Modeled Collection Rate		(618,816)	(781,844)	(532,622)	(492,802)	(475,432)	(476,592)
Adj For Modeled Collection Split		(985,543)	(544,028)	(542,655)	(457,126)	(386,270)	(385,227)
Subtotal Potential Collections		13,922,076	14,188,586	14,540,257	12,504,665	10,785,542	10,859,394
2nd Half Delinq Collected if Applicable		157,955	313,000	150,000	150,000	150,000	150,000
Less Advances Received in Prior Fiscal Year		(252,271)	(503,598)	(500,000)	(500,000)	(500,000)	(500,000)
Other Adjustments		22,661	(19,274)				
2nd Half Local Tax Revenue		13,850,421	13,978,714	14,190,257	12,154,665	10,435,542	10,509,394
Actual or Estimated 2nd Half Cash Flow		13,850,421	13,978,714	13,149,527			
Difference		(0)	(0)	(1,040,729)			

Collection Year >>		2013	2014	2015	2016	2017	2018
<b>Collection Recap for 1st Half Taxes</b>							
1st Half 100% Taxes Levied at 50% Split		17,530,544	17,634,023	15,175,713	13,120,823	13,198,108	13,276,586
Less Rollback & Homestead for Half		(2,011,944)	(2,018,490)	(1,721,120)	(1,473,580)	(1,476,894)	(1,480,215)
Subtotal Collections @ 100% & 50 / 50		15,518,600	15,615,533	13,454,593	11,647,243	11,721,214	11,796,371
Adj For Modeled Collection Rate		(784,416)	(553,161)	(527,466)	(508,048)	(508,984)	(519,024)
Adj For Modeled Collection Split		544,028	542,655	457,126	386,270	385,227	384,142
Subtotal Potential Collections		15,278,212	15,605,027	13,384,253	11,525,465	11,597,457	11,661,489
1st Half Delinq Collected if Applicable		573,353	600,000	600,000	600,000	600,000	600,000
Plus Advances Received at End of Year		503,598	500,000	500,000	500,000	500,000	500,000
Other Adjustments		(2,671)					
1st Half Local Tax Revenue		16,352,492	16,705,027	14,484,253	12,625,465	12,697,457	12,761,489
Actual or Estimated 1st Half Cash Flow		16,352,492	16,705,027	15,524,982			
Difference		0	0	1,040,729			

0

Fiscal Year >>		2013	2014	2015	2016	2017	2018
<b>Collection Half Recap for Fiscal Year</b>							
2nd Half Local Taxes from Prior Collection Year		13,850,421	13,978,714	14,190,257	12,154,665	10,435,542	10,509,394
1st Half Local Taxes from Current Collection Year		16,352,492	16,705,027	14,484,253	12,625,465	12,697,457	12,761,489
Fiscal Year Total Revenue		30,202,913	30,683,741	28,674,510	24,780,130	23,132,999	23,270,883

**Tax Settlement Sheet Statistical Analysis by Collection Half and Property Class**

	Fiscal Year >	2013	2014
<b>Second Half of Prior Tax Collection Year &gt;</b>			
	2012	2013	
Class I Potential Current Taxes - 1st Half		11,223,501	11,195,274
Class I Settlement Sheet Current Taxes - 1st Half		10,756,119	10,879,210
% Collected for Half (Collection Rate)		95.8%	97.2%
Class II Potential Current Taxes - 2nd Half		3,318,860	3,777,227
Class II Settlement Sheet Current Taxes - 2nd Half		3,167,427	3,311,232
% Collected for Half (Collection Rate)		95.4%	87.7%
<b>First Half of Current Tax Collection Year &gt;</b>			
	2013	2014	
Class I Potential Current Taxes - 2nd Half		12,573,885	12,601,818
Class I Settlement Sheet Current Taxes - 2nd Half		12,221,709	No Data
% Collected for Half (Collection Rate)		97.2%	N/A
Class II Potential Current Taxes - 1st Half		3,486,671	3,556,370
Class II Settlement Sheet Current Taxes - 2nd Half		3,053,831	No Data
% Collected for Half (Collection Rate)		87.6%	N/A

1.010 - General Property Tax (Real Estate)		BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY					
Projected Taxes Levied by Collection Year		Note 2					
FORECASTED Years	Tax Year >	2012	2013	2014	2015	2016	2017
	Collection Year >	Collected in	Collected in	Collected in	Collected in	Collected in	Collected in
		2013	2014	2015	2016	2017	2018
<b>Class I - Real Estate Tax Revenue</b>							
<b>Class I Valuations</b>							
	Prior Year Class I Valuation	803,769,400	782,515,570	783,080,790	783,276,464	808,524,761	810,343,079
	Change due to BOR/Update/Reappraisal	(22,881,600)	(1,627,520)	(1,565,394)	23,486,787	-	-
	Change due to New Construction	1,627,770	2,192,740	1,761,069	1,761,509	1,818,318	1,822,409
	Current Year Class I Valuation	782,515,570	783,080,790	783,276,464	808,524,761	810,343,079	812,165,487
<b>Class I Tax Rates</b>							
	Class I Effective Tax Rate (Current Year)	35.52	35.58	30.33	25.15	25.15	25.15
	Class I Emergency Levy Tax Rate	-	-	-	-	-	-
	Class I Effective Approved Levies	35.52	35.58	30.33	25.15	25.15	25.15
<b>Class I Taxes Levied</b>							
		76.6%	76.3%	75.5%	74.7%	74.4%	74.0%
	Collection Year Annual Class I Taxes Levied	27,797,190	27,858,940	23,754,679	20,338,165	20,383,905	20,429,747
	Less Rollback & Homestead	(4,028,031)	(4,036,979)	(3,442,239)	(2,947,160)	(2,953,788)	(2,960,431)
	Class I Current Locally Levied & Payable	23,769,159	23,821,961	20,312,440	17,391,006	17,430,117	17,469,316
	Collection Rate Current Local Taxes Only	97.20%	98.00%	97.90%	97.40%	97.45%	97.40%
	Class I Current Potential Local Collections	23,103,623	23,345,522	19,885,878	16,938,840	16,985,649	17,015,114
<b>Class I Collection Variables</b>							
	1st Half Collection Current Tax Split %	52.90%	52.90%	52.90%	52.90%	52.90%	52.90%
	1st Half Class I Collection Dollars	12,221,816	12,349,781	10,519,630	8,960,646	8,985,408	9,000,995
	2nd Half Collection Current Tax Split %	47.10%	47.10%	47.10%	47.10%	47.10%	47.10%
	2nd Half Class I Collection Dollars	10,881,806	10,995,741	9,366,249	7,978,193	8,000,241	8,014,119
<b>Class II Real Estate Tax</b>							
<b>Class II Valuations</b>							
	Class II Valuation Prior Year	187,012,670	185,992,330	190,546,950	194,018,753	199,504,138	203,181,987
	Change due to BOR/Update/Reappraisal	(3,225,470)	932,700	-	1,940,188	-	-
	Change due to New Construction	2,205,130	3,621,920	3,471,803	3,545,197	3,677,849	3,755,084
	Current year Class II Valuation	185,992,330	190,546,950	194,018,753	199,504,138	203,181,987	206,937,070
<b>Class II Tax Rates</b>							
	Class II Effective Tax Rate (Current Year)	39.05	38.88	34.00	29.59	29.59	29.59
	Class II Emergency Levy Tax Rate	-	-	-	-	-	-
	Class II Effective Approved Levies	39.05	38.88	34.00	29.59	29.59	29.59
<b>Class II Taxes Levied</b>							
		23.4%	23.7%	24.5%	25.3%	25.6%	26.0%
	Class II Current Locally Levied & Payable	7,263,898	7,409,105	6,596,747	5,903,480	6,012,310	6,123,426
	Collection Rate Current Local Taxes Only	87.60%	92.00%	91.00%	91.00%	91.00%	91.00%
	Class II Current Potential Local Collections	6,363,175	6,816,377	6,003,040	5,372,167	5,471,203	5,572,318
<b>Class II Collection Variables</b>							
	1st Half Collection Current Tax Split %	48.00%	48.00%	48.00%	48.00%	48.00%	48.00%
	1st Half Class II Collection Dollars	3,054,324	3,271,861	2,881,459	2,578,640	2,626,177	2,674,713
	2nd Half Collection Current Tax Split %	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	2nd Half Class II Collection Dollars	3,308,851	3,544,516	3,121,581	2,793,527	2,845,025	2,897,605
<b>Combined Analysis for Collection Year</b>							
<b>1st Half</b>	Class I	12,221,816	12,349,781	10,519,630	8,960,646	8,985,408	9,000,995
	Class II	3,054,324	3,271,861	2,881,459	2,578,640	2,626,177	2,674,713
	Subtotal 1st Half Collections	15,276,140	15,621,642	13,401,089	11,539,286	11,611,585	11,675,708
<b>2nd Half</b>	Class I	10,881,806	10,995,741	9,366,249	7,978,193	8,000,241	8,014,119
	Class II	3,308,851	3,544,516	3,121,581	2,793,527	2,845,025	2,897,605
	Subtotal 2nd Half Collections	14,190,657	14,540,257	12,487,829	10,771,720	10,845,266	10,911,724
Total with Modeled Collection Rate Impact		29,466,798	30,161,899	25,888,918	22,311,006	22,456,851	22,587,432
Delinquencies & Other Adjustments		864,408	750,000	750,000	750,000	750,000	
Forecasted Collection Year Total (Current + Delq)		30,331,206	30,911,899	26,638,918	23,061,006	23,206,851	
% of Current Taxes Collected with Delq Rev. Incl.		97.74%	98.98%	99.00%	99.00%	99.00%	
Memo - Impact of Modeled Collection Rate		(1,566,260)	(1,069,168)	(1,020,268)	(983,479)	(985,576)	



1.010 - General Property Tax (Real Estate)		BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY					
Historical Taxes Levied and Collected		Note 3					
Tax Year >		2011	2010	2009	2008	2007	2006
HISTORICAL Years		Collected in	Collected in	Collected in	Collected in	Collected in	Collected in
Collection Year >		2012	2011	2010	2009	2008	2007
<b>Class I - Real Estate Tax Revenue</b>							
<b>Class I Valuations</b>							
Prior Year Class I Valuation		804,129,100	802,437,560	845,845,240	843,748,880		
Change due to BOR/Update/Reappraisal		(1,865,110)	(1,202,290)	(46,399,410)	(1,641,720)		
Change due to New Construction		1,505,410	2,893,830	2,991,730	3,738,080		
Current Year Class I Valuation		803,769,400	804,129,100	802,437,560	845,845,240		
<b>Class I Tax Rates</b>							
Class I Eff. Tax Rate w/Levies (Current Year)		34.69	34.62	34.58	32.93		
Class I Emergency Levy Tax Rate w/Levies		-	-	-	-		
Class I Effective Approved Levies		34.69	34.62	34.58	32.93		
<b>Class I Taxes Levied</b>							
Collection Year Annual Class I Taxes Levied		27,883,162	27,839,643	27,745,049	27,857,896		
Less Rollback & Homestead		(4,019,301)	(4,019,086)	(4,009,769)	(3,982,295)		
Class I Current Locally Levied & Payable		23,863,862	23,820,557	23,735,280	23,875,602		
Collection Rate Current Local Taxes Only		95.84%	100.14%	99.71%	99.0%		
Class I Current Potential Local Collections		22,870,096	23,853,802	23,666,531	23,648,697		
<b>Class I Collection Variables</b>							
1st Half Collection Current Tax Split %		52.97%	53.20%	53.65%	53.4%		
1st Half Class I Collection Dollars		12,113,977	12,690,865	12,696,460	12,629,189		
2nd Half Collection Current Tax Split %		47.03%	46.80%	46.35%	46.6%		
2nd Half Class I Collection Dollars		10,756,119	11,162,937	10,970,071	11,019,508		
<b>Class II Real Estate Tax</b>							
<b>Class II Valuations</b>							
Class II Valuation Prior Year		183,402,490	182,296,230	178,211,300	178,610,430		
Change due to BOR/Update/Reappraisal		146,900	1,660,630	1,564,320	(1,134,380)		
Change due to New Construction		3,463,280	(554,370)	2,520,610	735,250		
Current year Class II Valuation		187,012,670	183,402,490	182,296,230	178,211,300		
<b>Class II Tax Rates</b>							
Class II Effective Tax Rate w/Levies		38.46	38.48	38.80	39.10		
Class II Emergency Levy Tax Rate w/Levies		-	-	-	-		
Class II Effective Approved Levies		38.46	38.48	38.80	39.10		
<b>Class II Taxes Levied</b>							
Class II Current Locally Levied & Payable		7,191,946	7,058,161	7,072,669	6,967,732		
Collection Rate Current Local Taxes Only		95.44%	96.07%	98.53%	98.37%		
Class II Current Potential Local Collections		6,863,790	6,780,520	6,968,628	6,853,974		
<b>Class II Collection Variables</b>							
1st Half Collection Current Tax Split %		53.85%	50.02%	52.87%	51.30%		
1st Half Class II Collection Dollars		3,696,363	3,391,531	3,684,183	3,516,183		
2nd Half Collection Current Tax Split %		46.15%	49.98%	47.13%	48.70%		
2nd Half Class II Collection Dollars		3,167,427	3,388,989	3,284,444	3,337,792		
<b>Analysis for Collection Year</b>							
		2012	2011	2010	2009	2008	2007
1st Half	Class I	12,113,977	12,690,865	12,696,460	12,629,189	-	
	Class II	3,696,363	3,391,531	3,684,183	3,516,183	-	
	Subtotal 1st Half Collections	15,810,340	16,082,396	16,380,643	16,145,372	-	
2nd Half	Class I	10,756,119	11,162,937	10,970,071	11,019,508	-	
	Class II	3,167,427	3,388,989	3,284,444	3,337,792	-	
	Subtotal 2nd Half Collections	13,923,546	14,551,927	14,254,516	14,357,299	-	
Collection Year Total		29,733,886	30,634,323	30,635,159	30,502,671	-	
Delinquencies & Other Adjustments		955,082	-	11,003	-		
Forecasted Collection Year Total (Current + Delq)		30,688,968	30,634,323	30,646,162	30,502,671		
% of Current Taxes Collected with Delq Rev. Incl.		98.82%	99.21%	99.47%	98.90%		
Memo - Impact of Collection Rate		(1,321,922)	(244,396)	(172,790)	(340,662)		

1.020 - Public Utility Personal Property

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY

Public Utility Personal Property

Revenue Detail Note

Percentage of Total Revenue:

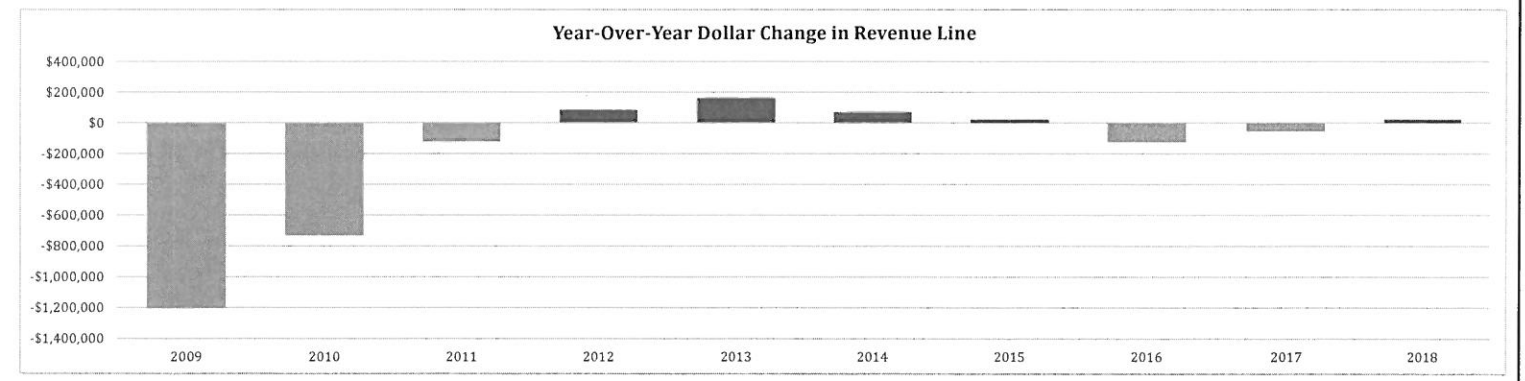
3.91%		<b>Actual</b>	<b>Projected</b>				
	Tax Collection Year >>>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Valuations</b>	<b>Personal Property (PUPP)</b>	Projections are not Based Upon Previous Fiscal Year					
	Total Valuation for Collection Year	25,140,030	26,605,640	26,978,119	27,355,813	27,738,794	28,127,137
	Year-Over-Year Change	2,272,760	1,465,610	372,479	377,694	382,981	388,343
	Overall % Change	9.94%	5.83%	1.40%	1.40%	1.40%	1.40%

<b>Tax Rates</b>	<b>Full Voted (PUPP)</b>						
	Tangible Full Voted Approved Levies	72.4400	72.4400	67.1400	61.3400	61.3400	61.3400
	Year over Year Change	0.0000	0.0000	-5.3000	-5.8000	0.0000	0.0000
	Overall % Change	0.00%	0.00%	-7.32%	-8.64%	0.00%	0.00%

<b>Tax Revenue</b>	<b>Fiscal Year &gt;&gt;</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	Total Taxes Levied for Fiscal Year	1,738,172	1,874,228	1,869,312	1,744,658	1,689,752	1,713,408
	Adjustments for Uncollected Current	-	-	-	-	-	-
	Adjustment for Past Delinquencies Collected	(86,014)	-	-	-	-	-
	Other Adjustments	-	-	-	-	-	-

<b>Other Adjustments:</b>							
Corrected receipt posting error from 9/14/12 #13360 per auditor--one-time adjustment in FY14 from FY13		(31,532)					
to balance to actual collections for FY14 since settlement posted		2,085					

Adjustment for Current Cash Flow Trend:							
<b>Total</b>	1,772,463	1,652,158	1,844,781	1,869,312	1,744,658	1,689,752	1,713,408
	Dollar Change over Prior year	42,346	192,623	24,531	(124,654)	(54,907)	23,657
	Percentage Change over Prior Year	2.63%	11.66%	1.33%	-6.67%	-3.15%	1.40%



1.035 - Unrestricted Grants-in-Aid

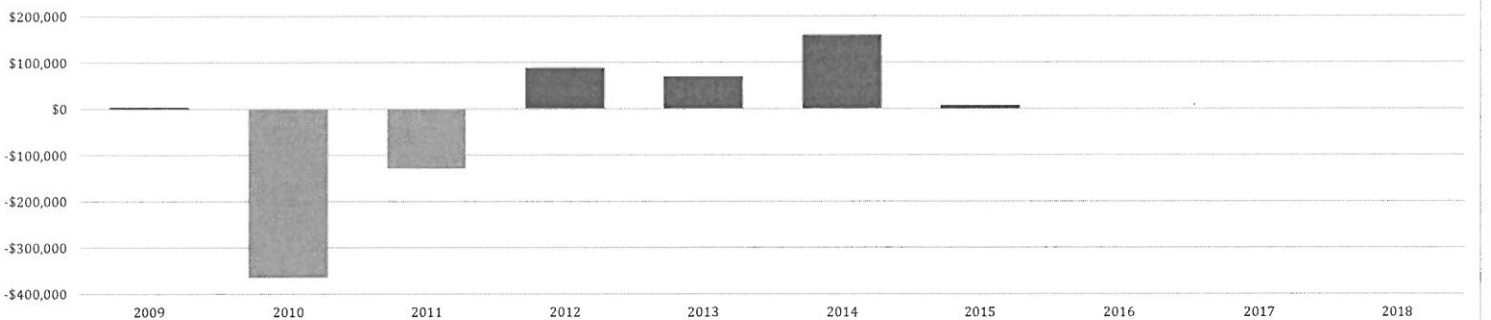
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Revenue Detail Note

Percentage of Total Revenue:

11.3%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
<b>Not Projected Based Upon Previous Fiscal Year</b>						
<b>Core Aid Funding (See Note 2 for Detail)</b>						
Core Funding Per Pupil		\$5,745	\$5,800	\$5,916	\$6,034	\$6,155
State Share of Core Funding (SFPR Line j)		10.3%	10.3%	10.2%	10.2%	7.4%
State Core Funding Per Pupil		\$593	\$599	\$606	\$618	\$453
Total Formula ADM (SFPR Line a5)		3,909	3,848	3,776	3,683	3,600
Total Calculated Core Funding		\$2,319,015	\$2,304,684	\$2,287,426	\$2,276,017	1,629,699
District Adjustments		\$0	\$0	\$0	\$0	\$0
Total Projected Core Funding for Fiscal Year from Note -2 (SFPR Line A)		\$2,319,015	\$2,304,684	\$2,287,426	\$2,276,017	1,629,699
<b>Targeted Funding (See Note 2 for Detail)</b>						
Wealth Based Targeted Assistance Funding		\$0	\$0	\$0	\$0	\$0
Agricultural Target Assistance Supplemental Sobul Funding		\$0	\$0	\$0	\$0	\$0
Total Targeted Funding from Note -2 (SFPR Line B)		\$0	\$0	\$0	\$0	\$0
Total Special Education Funding - Note 1 (SFPR Line H)		\$293,235	\$296,030	\$296,519	\$299,484	\$217,244
K-3 Literacy Aid - Note 1 (SFPR Line C)		\$90,509	\$119,308	\$119,896	\$116,823	\$114,979
Total ELL Funding - Note 1 (SFPR Line E)		\$8,197	\$8,279	\$8,292	\$8,375	\$6,075
Total Gifted Funding - Note 1 (SFPR Line F)		\$194,197	\$193,068	\$191,312	\$188,474	\$186,053
Total Economic Disadvantaged Aid - Note 1 (SFPR Line D)		\$3,570	\$3,554	\$3,523	\$3,472	\$3,429
Transportation Aid (SFPR Line G)		920,774	920,774	929,982	939,282	948,674
Low Density Transportation Aid						
Career Tech Weighted Funding (SFPR Line I)		8,217	8,217	8,299	8,382	8,466
Career Tech Associated Services						
Total Transportation and Career Tech Funding		\$928,991	\$928,991	\$938,281	\$947,664	\$957,140
Total Formula Aid (SFPR Line J)		\$3,837,715	\$3,853,913	\$3,845,249	\$3,840,309	\$3,114,621
Prior Year Funding Amount (SFPR Line K)		\$4,718,537	\$4,718,537	\$4,718,537	\$4,718,537	4,718,537
Guarantee Percentage of 2013 Funding		100%	100%	100%	100%	100%
Transitional Aid (SFPR Line L)		\$880,822	\$864,624	\$873,288	\$878,228	\$1,603,916
Growth Cap		1.0625	1.1050	1.0500	1.0500	1.0500
Maximum Capped Amount (SFPR Line N)		5,013,446	5,213,983	4,954,464	4,954,464	4,954,464
<b>Final Funding Amount (SFPR Line O)</b>		<b>4,718,537</b>	<b>4,718,537</b>	<b>4,718,537</b>	<b>4,718,537</b>	<b>4,718,537</b>
Unfunded Formula Above Cap		\$0	\$0	\$0	\$0	\$0
Preschool (SFPR Line P)		167,639	169,316	171,009	172,719	174,446
Special Education Transportation (SFPR Line Q)		218,264	220,447	222,651	224,878	227,126
Casino Revenue		212,007	202,500	197,750	193,000	188,750
Career Tech Wtd.&Econ.Disadv. Funding above tracked as Restr.Aid		(11,787)	(11,771)	(11,822)	(11,854)	(11,895)
Other State Funding--FY13 Bridge Adjust. starting Aug.#2 settlement		(17,731)				
Final Adjustment to Calculated State Funding		4,147				
Adjustment for Current Cash Flow Trend:	5,131,746					
<b>Total</b>	<b>5,131,746</b>	<b>5,131,746</b>	<b>5,291,076</b>	<b>5,299,028</b>	<b>5,298,125</b>	<b>5,297,279</b>
Dollar Change over Prior year		70,140	159,330	7,952	(903)	(846)
Percentage Change over Prior Year		1.39%	3.10%	0.15%	-0.02%	-0.01%

Year-Over-Year Dollar Change in Revenue Line



**1.040 to 1.045 - Restricted Grants-in-Aid**

**BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Revenue Detail Note**

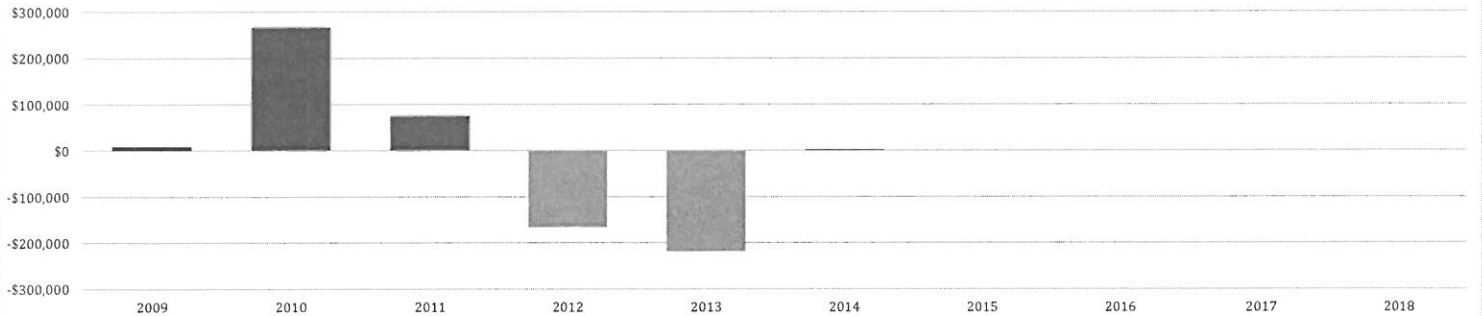
Percentage of Total Revenue:  
0.2%

	<b>Actual</b>	<b>Projected</b>				
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Projections are not Based Upon Previous Fiscal Year</b>						
<u><b>1.040 - Restricted Grants-in-Aid</b></u>						
Career Tech Funding	9,097	8,217	8,217	8,299	8,382	8,466
Special Education Catastrophic Aid	82,767	82,767	82,767	82,767	82,767	82,767
Economic Disadvantaged Funding		3,570	3,554	3,523	3,472	3,429
Note 2	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
<b>Total [1.040]</b>	91,864	91,864	94,554	94,538	94,589	94,662

<b>Projections are not Based Upon Previous Fiscal Year</b>						
<u><b>1.045 - Restricted Federal Grants-in-Aid - SFSF</b></u>						
Note 3	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
<b>Total [1.045]</b>	-	-	-	-	-	-

<b>Total [1.040 to 1.045]</b>	91,864	94,554	94,538	94,589	94,621	94,662
Dollar Change over Prior year	(218,667)	2,690	(16)	51	32	41
Percentage Change over Prior Year	-70.42%	2.93%	-0.02%	0.05%	0.03%	0.04%

**Year-Over-Year Dollar Change in Revenue Line**



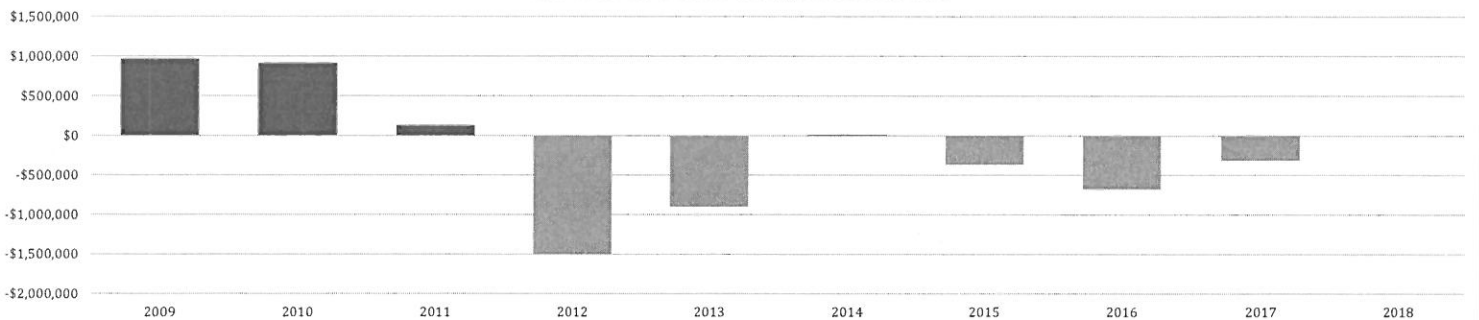
1.050 - Property Tax Allocation

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Revenue Detail Note

Percentage of Total Revenue:  
12.7%

	Actual	Projected					
		2013	2014	2015	2016	2017	2018
Projections are not Based Upon Previous Fiscal Year							
<b>Rollback and Homestead</b>							
10% Rollback Total Dollars	2,770,823	2,770,437	2,569,209	2,194,842	2,027,053	2,031,611	
2.5% Residential Rollback Total Dollars	593,732	594,295	551,129	470,822	434,829	435,807	
Homestead Total Dollars	659,111	667,774	619,271	529,035	488,592	489,691	
Adjustments	14,122	-	-	-	-	-	
<b>Total Rollback and Homestead</b>	<b>4,037,788</b>	<b>4,032,505</b>	<b>3,739,609</b>	<b>3,194,700</b>	<b>2,950,474</b>	<b>2,957,109</b>	
<b>TPP Fixed-Rate Direct Reimbursement Revenue</b>							
Total Current Expense Fixed-Rate TPP Reimbursement	1,715,698	1,715,698	1,715,698	1,715,698	1,715,698	1,715,698	
TPP for Reservation	-	-	(62,764)	(194,212)	(262,897)	(262,897)	
TPP for Elimination	-	-	-	-	-	-	
TPP Still Reserved, Non-Renewal of Reserved Levy	-	-	-	-	-	-	
TPP for Above the Line	1,715,698	1,715,698	1,652,934	1,521,486	1,452,801	1,452,801	
<b>TPP Fixed-Sum Emergency Levy Reimbursement Revenue</b>							
Total Emergency and Substitute Levy TPP Reimbursement	-	-	-	-	-	-	
TPP for Reservation	-	-	-	-	-	-	
TPP for Elimination	-	-	-	-	-	-	
TPP Still Reserved, Non-Renewal of Reserved Levy	-	-	-	-	-	-	
TPP for Above the Line	-	-	-	-	-	-	
<b>Other Adjustments:</b>							
ODE Aug.#2 fdtm.settlement fixed rate replacement revenue		4,152					
ODE Feb 2014 #2 fdtm.settlement fixed rate replacement revenue		4,152					
<b>Adjustment for Current Cash Flow Trend:</b>							
<b>Total</b>	<b>5,742,913</b>	<b>5,753,486</b>	<b>5,756,507</b>	<b>5,392,544</b>	<b>4,716,186</b>	<b>4,403,275</b>	<b>4,409,910</b>
Dollar Change over Prior year		(890,332)	3,021	(363,963)	(676,358)	(312,911)	6,635
Percentage Change over Prior Year		-13.40%	0.05%	-6.32%	-12.54%	-6.63%	0.15%

Year-Over-Year Dollar Change in Revenue Line



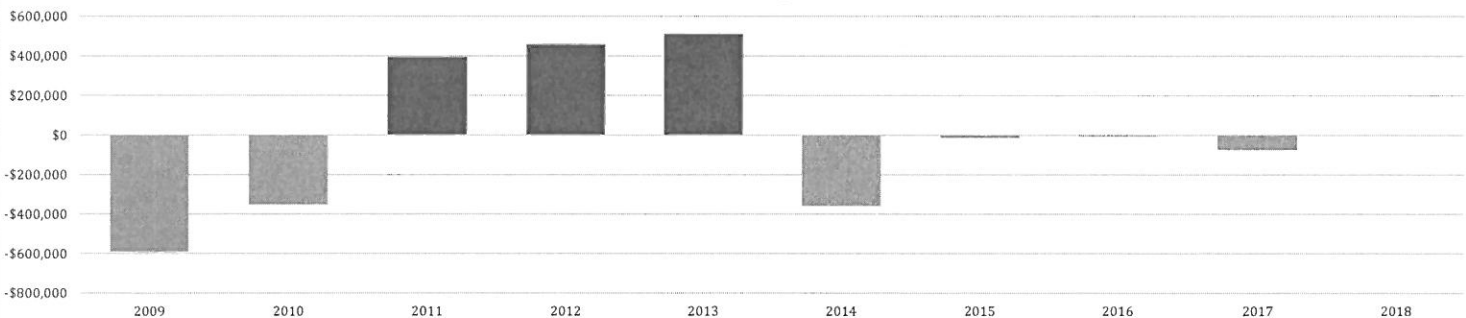
1.060 - All Other Operating Revenues

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Revenue Detail Note

Percentage of Total Revenue:  
4.3%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Received in Prior Year:	1,420,193	1,930,958	1,572,845	1,559,890	1,554,390	1,480,235
<b>One-Time Adjustments to Prior Year Basis</b> start at zero basis for FY2013	(1,420,193)					
Net Basis to be Used for Current and Subsequent Forecasted Amount:	-	1,930,958	1,572,845	1,559,890	1,554,390	1,480,235
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-
<b>One-Time Adjustments to the Current Year Only</b>						
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Note 1 - Open Enrollment, etc.	-	-	-	-	-	-
Note 2	465,063	(298,209)	(11,138)	-	(58,655)	-
Note 3	1,465,895	(59,904)	(1,817)	(5,500)	(15,500)	-
Adjustment for Current Cash Flow Trend:						
<b>Total</b>	1,930,958	1,930,958	1,572,845	1,559,890	1,554,390	1,480,235
Dollar Change over Prior year	510,765	(358,113)	(12,955)	(5,500)	(74,155)	-
Percentage Change over Prior Year	35.96%	-18.55%	-0.82%	-0.35%	-4.77%	0.00%

Year-Over-Year Dollar Change in Revenue Line



1.060 - All Other Operating Revenues

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY

Note 2

Description	2013	2014	2015	2016	2017	2018
PILOT payments for Heritage & South Hills 91008 9300 bldgs.-TY2011and TY2012 payment to be received in Dec.2012&April2013 respect.- SH9100 done after TY2012(\$45,000 reduction in FY14), SH9200 done after TY2015 (\$58,655 reduction), Heritage done after TY2017 thus final payment of est.\$97,061 to be recd. In FY18 SH9100 terminated one year earlier than orig.agr.	410,163	-254,447	0	0	-58,655	
<b>Supplemental PILOT payment for South Hills</b> 9100 CRA Amendment--expired after single payment of approx. \$11,138 in FY14 due to property going on tax duplicate one year early for tax year 2013 (collection year 2014)	54,900	-43,762	-11,138	0		
<b>Total for Detailed Note 2</b>	465,063	-298,209	-11,138	0	-58,655	0

1.060 - All Other Operating Revenues

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY

Note 3

Description	2013	2014	2015	2016	2017	2018
All Day K-fy10:\$154435;fy11:\$186648;fy12:\$1544	177,681	97,919	0	0	0	0
Tuition-fy10:\$49,729;fy11:\$61,475;fy12:\$125513	459,911	-190,000	0	0	0	0
Participation Fees-fy10:\$117570;fy11:\$499,712; fy12:\$562971	546,091	-13,640	0	0	0	0
Interest-fy10:\$76586;fy11:\$44974;fy12:\$42969	69,631	0	40,000	0	0	0
HS parking-fy10:\$41375;fy11:\$35778;fy12:\$38363	33,585	-5,000	0	0	0	0
AdminFees-fy10:\$40013;fy11:\$35201;fy12:\$16518	32,087	-4,500	-4,500	-4,500	-4,500	-4,500
Misc/rentals/field trips-fy10:\$87118;fy11:\$99167; fy12:\$103065	115,691	-26,000	-11,000	-11,000	-11,000	-11,000
Ohio Medicaid to Schools Program-started midFY1	11,912	30,000	10,000	10,000	0	0
	0	0	0	0	0	0
Erate	19,306	15,000				
PILOT payments are in Note 2						
Escheated Estate Tax from Cuy.Cty.(001-1190)		36,317	-36,317			
Historical trend data tracked on Five Year Forecast History Spreadsheet						
<b>Participation fees reduced in FY14 due to \$1,000 HS/\$600 MS caps instituted by BOE for 2013/2014 school year</b>						
Tuition reduced in FY14 due to collection of FY11&FY12 tuition in FY13 plus preschool spec. ed. Student from out-of-district no longer in program in OMSP increases in FY14, FY15, and FY16 intended to reach estimated \$60,000 annual revenue from this program over 3 year implementation period						
Rents reduced in FY14 by \$15K for past collections in FY13 not repeated in FY14 and by \$11K for Beekeepers agreement revised in FY14--rents reduced by additional \$11K in FY15, FY16, and FY17 to reduce to \$0 per Beekeepers agreement revised in FY14						
Interest increased by \$40K in FY15 and forward due to investment management agreement with Meeder						
Erate increased in FY14 by \$15K to reflect actuals occurring during FY						
Admin Fees reduced by \$4500 in FY14 through FY17 due to revised Beekeepers agreement approved in FY14 to reduce admin fees from 4% to 0						
Total for Detailed Note 3	1,465,895	-59,904	-1,817	-5,500	-15,500	0



Five Year Forecast History for line 1.060 All Other Operating Revenues

<u>Description</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
All Day Kindergarten	\$154,435	\$186,648	\$154,435	\$177,681		
Tuition	\$49,729	\$61,475	\$125,513	\$459,911		
Participation Fees	\$117,570	\$499,712	\$562,971	\$546,091		
Interest	\$76,586	\$44,974	\$42,969	\$69,631		
HS Parking	\$41,375	\$35,778	\$38,363	\$33,585		
Administrative Fees	\$40,013	\$35,201	\$16,518	\$32,087		
Medicaid	\$0	\$0	\$0	\$11,912		
Erate	\$0	\$0	\$0	\$19,306		
Misc/Rentals/Field Trips	\$87,098	\$97,166	\$103,065	\$115,691		
<b>TOTALS for above without PILOT</b>	<b>\$566,806</b>	<b>\$960,954</b>	<b>\$1,043,834</b>	<b>\$1,434,676</b>		
PLUS: PILOT(001-2400)Note 2 on						
Forecast spreadsheet tab for Other						
Revenues	\$1,884	\$2,148	\$376,359	\$465,063		
<b>TOTALS incl.PILOT(from SM2MON</b>	<b>\$568,690</b>	<b>\$963,102</b>	<b>\$1,420,193</b>	<b>\$1,930,958</b>		
FY summary for Other Revenues)						

Notes:

Tuition = 001-1211-0000-0000, 001-1221, 001-1223, 001-1229, and 001-1233

Medicaid program started in FY2013

Tuition in FY13 increased due to collection of FY11 outstanding billings in FY13 and all of FY12 billings timely in FY13, including

increase of \$200K from growth in special education SF6 billings over forecast and prior years

Erate revenues first tracked in FY13 as recorded as reductions of expenditures or refunds of prior year expends. before FY13

Misc/rentals/field trips = revsum total for 001-12\*, 001-13\*, 001-14\*, 001-16\*, 001-17\*, 001-18\*, 001-1931, 001-1932, and 001-1934 less

other separate description items above(or take total from SM2MON for Other Revenues less all above items and PILOT)

Participation fees were minimal fixed fee in FY10, increased to 80% in FY11, increased to 100% in FY12 and forward

Past due Rentals billing brought current in FY13 by Bus.Svcs. Dept.

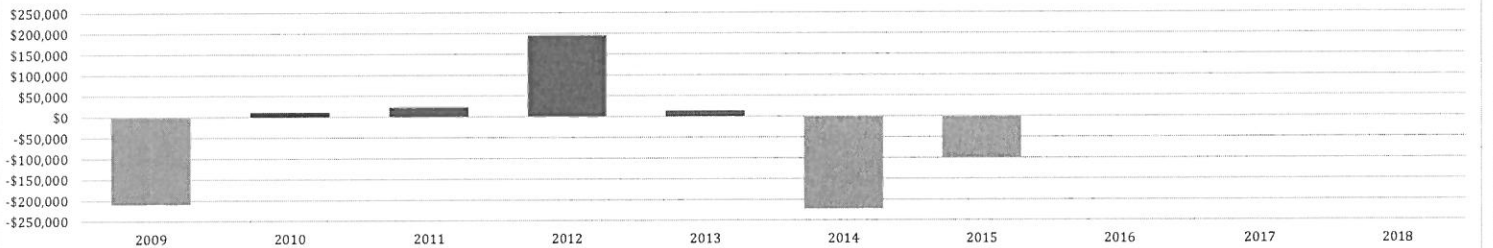
2010-2.060 - Other Financing Sources

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT -- CUYAHOGA COUNTY  
Revenue Detail Note

Percentage of Total Revenue:  
0.96%

	Actual	Projected				
		2013	2014	2015	2016	2017
<b>2.010 - Proceeds from Sale of Notes</b>		Projections are not Based Upon Previous Fiscal Year				
HB264 Lighting Retrofit-August 23, 2011, renewed Aug.23, 2012- \$323,005 orig.princ.amt.-full payoff in FY14 as part of 2013 bonds/ HB264 notes refunding plan--note retired on 8/23/13 thus not addtl. revenue in this category after FY13	323,005					
<b>Total [2.010]</b>	323,005	323,005	-	-	-	-
<b>2.020 - State Emergency Loans and Advancements</b>		Projections are not Based Upon Previous Fiscal Year				
<b>Total [2.020]</b>	-	-	-	-	-	-
<b>2.040 - Operating Transfers-In</b>		Projections are not Based Upon Previous Fiscal Year				
Note 1	-	-	-	-	-	-
<b>Total [2.040]</b>	-	-	-	-	-	-
<b>2.050 - Advances-In</b>		Projections are not Based Upon Previous Fiscal Year				
Return of Advances to fund009 for HS & 4 elem.schools	110,000	110,000	110,000	110,000	110,000	110,000
Note 2	-	-	-	-	-	-
<b>Total [2.050]</b>	110,000	110,000	110,000	110,000	110,000	110,000
<b>2.060 - All Other Financing Sources</b>		Projections are not Based Upon Previous Fiscal Year				
July 2013 workers comp premium refund--one-time Refund of Prior Years Expenditures--uncashed checks		95,521				
		4,935				
Note 3	-	-	-	-	-	-
<b>Total [2.060]</b>	-	-	100,456	-	-	-
<b>Total [2.010 to 2.060]</b>		433,005	210,456	110,000	110,000	110,000
Dollar Change over Prior year		14,495	(222,549)	(100,456)	-	-
Percentage Change over Prior Year		3.46%	-51.40%	-47.73%	0.00%	0.00%

Year-Over-Year Dollar Change in Revenue Line



3.010 - Personnel Services

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT -- CUYAHOGA COUNTY  
Expenditure Detail Note

Percentage of Total Expenditures:  
65.6%

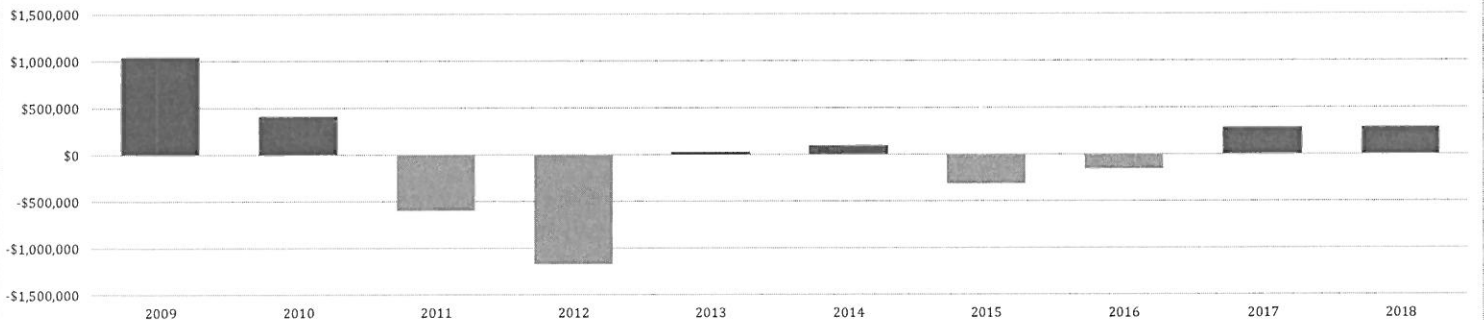
	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	30,130,684	30,158,474	30,255,767	29,942,462	29,789,385	30,076,226
<b>One-Time Adjustments to Prior Year Basis</b>						
eliminate prior year basis to use RB calculations		(30,158,474)	(30,255,767)			
<b>Budget Modeling</b>						
Net Basis to be Used for Current and Subsequent Forecasted Amount:	30,130,684	-	-	29,942,462	29,789,385	30,076,226

Use Express Model?	Yes					
Express Model - Annual Percentage Increase Applied to Salary Basis	0.00%	0.00%	0.00%	0.00%	1.50%	1.50%
Dollar Impact of Express Model	-	-	-	-	446,841	451,143
Other Changes						
Other Changes						
<b>Note 1</b> Negotiations, Steps, Etc	-	-	-	-	-	-
Total Annual Salary Change	-	-	-	-	446,841	451,143

<b>One-Time Adjustments to the Current Year Only</b>						
to balance to RB spreadsheet for fy14 & fy15 salaries	-	30,255,767	29,997,385			

<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>							
Education credits estimate for Sept&Jan of each fiscal year		-	50,000	50,000	50,000	50,000	
6 est. retirements at end of each fiscal year-severance same as fy12&13		-	(210,000)	(210,000)	(210,000)	(210,000)	
Dir.of HR becomes district employee in FY14(no longer ESCpurch.svc.) --additional amount in FY15 and out for new HR Dir. Eff. 8/1/14			17,000				
Strategic Vision Plan 2015 Network Specialist (\$50K) and Math Teacher Leader (\$45K)--Network Spec. eff. 7/1/14--MTL eff. 9/1/14(22/26) in FY15			50,000				
			38,077	6,923			
<b>Note 3</b> Changes in FTE & Avg. Salary	-	-	-	-	-	-	
Adjust for Prior Year Actual and Current Year Cash Flow							
<b>Total</b>	30,158,474	30,130,684	30,255,767	29,942,462	29,789,385	30,076,226	
Dollar Change over Prior year		-	125,083	(313,305)	(153,077)	286,841	291,143
Percentage Change over Prior Year		0.00%	0.42%	-1.04%	-0.51%	0.96%	0.97%

Year-Over-Year Dollar Change in Expenditure Line



3.020 - Employees' Retirement/Insurance Benefits

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT -- CUYAHOGA COUNTY  
Expenditure Detail Note

Percentage of Total Expenditures:  
20.4%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	9,940,603	9,366,947	9,406,851	9,768,068	10,200,984	10,743,092
<b>One-Time Adjustments to Prior Year Basis</b>						
	0	0	0	0	0	0
	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
<b>Budget Modeling</b>						
Net Basis to be Used for Current Year Forecasted Amount:	9,940,603	9,366,947	9,406,851	9,768,068	10,200,984	10,743,092

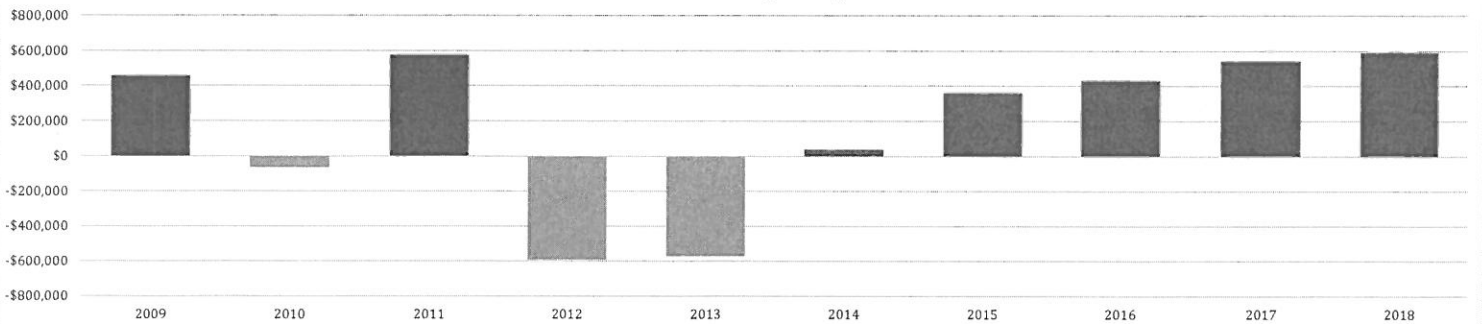
Historical Information from district's Gen Fund FINDET:		Express Modeling of Projected Insurance Financial Changes					
FY 2012 Posted Expense:	\$4,792,959	FY 2013 Posted Expense:	\$4,310,382				
% of Total Cost>	48.2%		46.4%				
Use Express Model?	No	% Change	0.0%	0.00%	0.00%	0.00%	0.00%
Dollar Impact of Express Modeling Health Insurance			-	-	-	-	-

		Detail (Note 1) Modeling of Projected Insurance Financial Changes					
<b>From Note 1:</b>							
Dollar Adjustment to Prior Year Cost from Note 1 Census Detail		-656,494	-63,408	392,823	457,867	495,295	544,087

		Detail (Note 1) Modeling of Salary-based Fringe Benefit Changes					
<b>From Note 1:</b>							
Salary-based Fringe Benefits Percentage		16.2%	16.2%	16.3%	16.3%	16.3%	16.3%
Dollar Amount from Projected Changes in Salaries (Note 3.01)		-	20,312	(51,006)	(24,952)	46,812	47,573

Add for below items ONLY if expect addtl costs above prior FY carry-forward amount already calculated in software-----		-	-	-	-	-	-
1-Unemployment							
2-Workers Comp & Unempl Comp Svc fee paid to Sheakley							
3-Wrkr's Comp pd by Gen Fund for wages charged to grant funds		-	10,000				
4-Spousal Insurance Reimb.Pmt.Est.-addtl. Above FY13 for 12 mos.pmt		-	53,000	8,400			
5-Renhill Sub Teacher Contract Svcs. Required to be STRS members		-	-				
NOTE FOR FUTURE--Reduce for STRS/SERS and Medicare not paid on Sal.amt. for sev.pay(Still do pay W/C) if not using autocalc feature above based on salary total change from prior FY							
***Ins. Amt. for Network Spec. & Math Teacher Leader--SVP2015--fixed costs auto-calc.above				11,000			
***-Insurance Changes "Plug" Amount			20,000				
Adjustment for Current Cash Flow Trend:							
<b>Total</b>	9,366,947	9,284,109	9,406,851	9,768,068	10,200,984	10,743,092	11,334,752
Dollar Change over Prior year		(656,494)	122,742	361,217	432,916	542,108	591,660
Percentage Change over Prior Year		-6.60%	1.32%	3.84%	4.43%	5.31%	5.51%

Year-Over-Year Dollar Change in Expenditure Line



**3.020 - Employees' Retirement/Insurance Benefits BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY**  
 Salary Based Fringe Benefits Note 1

<b>Salary Based Fringe Benefits</b>						
<b>Description</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Change in Fringe Benefits due to Salary Changes:						
% of Salary for:						
Retirement	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%
W/C	0.61%	0.81%	0.83%	0.85%	0.87%	0.89%
Board Paid Retirement	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%
Medicare	1.41%	1.43%	1.45%	1.45%	1.45%	1.45%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Fringes as Percent of Salary	16.24%	16.24%	16.28%	16.30%	16.32%	16.34%
Annual Change in Salary (Current Year - Prior Year)	0	125,083	-313,305	-153,077	286,841	291,143
<b>To Detail Note:</b>						
Change in Fringe Benefits due to Change in Salary	-	20,312	(51,006)	(24,952)	46,812	47,573

		<b>Annual Insurance Cost By Plan Type</b>						
		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Total	Medical	3,698,899	3,002,106	3,224,985	3,547,483	3,902,231	4,292,454	4,721,700
Total	Rx	1,040,980	822,246	874,453	961,898	1,058,088	1,163,897	1,280,287
Total	Dental	375,042	352,720	333,498	343,503	353,808	364,422	375,355
Total	Vision	-	-	-	-	-	-	-
Total	Life	33,600	33,600	33,600	33,600	33,600	33,600	33,600
Total	Other	-	-	-	-	-	-	-
Total	Total All Plans	5,148,521	4,210,672	4,466,535	4,886,484	5,347,727	5,854,373	6,410,941

<b>"Premium Holiday"</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
# of Months			1				
Plan Type: Dental	\$ -	\$ -	\$ (27,791)	\$ -	\$ -	\$ -	\$ -
Net Premium Holiday Savings	-	-	(27,791)	-	-	-	-
# of Months							
Plan Type:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Premium Holiday Savings	-	-	-	-	-	-	-
# of Months							
Plan Type:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Premium Holiday Savings	-	-	-	-	-	-	-
# of Months							
Plan Type:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Premium Holiday Savings	-	-	-	-	-	-	-

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Adjusted Annual Premium	5,148,521	4,210,672	4,438,744	4,886,484	5,347,727	5,854,373	6,410,941
Year-Over-Year Change		(937,848)	228,072	447,740	461,243	506,646	556,568
Year-Over-Year % Change		-18.2%	5.4%	10.1%	9.4%	9.5%	9.5%
Annual Change in Premium All Plans/Coverages		(937,848)	\$ 228,072	\$ 447,740	\$ 461,243	\$ 506,646	\$ 556,568
% of Change allocated to the current Year?		70.00%	75.00%	75.00%	75.00%	75.00%	75.00%
Dollar Increase from Current Year's Changes		\$ (656,494)	\$ 171,054	\$ 335,805	\$ 345,932	\$ 379,985	\$ 417,426
Dollar Amount (+ or -)from Previous Year's Changes			\$ (234,462)	\$ 57,018	\$ 111,935	\$ 115,311	\$ 126,662
Other Changes & Adjustments							
Total Adjustment of Prior Year Cost to Detail Note		-656,494	-63,408	392,823	457,867	495,295	544,087

3.020 - Employees' Retirement/Insurance Benefits BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY							
FTE-based Insurance Benefits				Note 2			
Enter number of <u>General Fund</u> Plans		Insurance Enrollment (Census) and Cost					
Plan Description	2012	2013	2014	2015	2016	2017	2018
	Actual-10/11	Actual-10/12	Actual-02/14	Insurance Census by Plan Projections			
Medical-Single-Base Plan	87	81	104	104	104	104	104
Medical-Family-Base Plan	292	287	269	269	269	269	269
Medical-Single-Ideal	-	-	-	-	-	-	-
Medical-Family-Ideal	-	1	1	1	1	1	1
Prescription-Single-Base Plan	83	82	104	104	104	104	104
Prescription-Family-Base Plan	293	282	264	264	264	264	264
Prescription-Single-Ideal	-	-	-	-	-	-	-
Prescription-Family-Ideal	-	1	1	1	1	1	1
Dental-Single	83	82	110	110	110	110	110
Dental-Family	296	295	267	267	267	267	267
Life-Gen. Fund Mo. Total Bd.Pd.F	1	1	1	1	1	1	1
Plan 12							
Plan 13							
Plan 14							
Plan 15							
Plan 16							
Plan 17							
Plan 18							
Plan 19							
Plan 20							
Plan 21							
Plan 22							
Plan 23							
Plan 24							
Plan Description	2012	2013	2014	2015	2016	2017	2018
	Actual	Actual	Estimated FY Insurance Cost by Plan Projections				
Medical-Single-Base Plan	393,891	350,698	494,586	544,044	598,449	658,294	724,123
Medical-Family-Base Plan	3,305,008	2,640,584	2,718,509	2,990,360	3,289,396	3,618,336	3,980,170
Medical-Single-Ideal	-	-	-	-	-	-	-
Medical-Family-Ideal	-	10,824	11,889	13,078	14,386	15,825	17,407
Prescription-Single-Base Plan	105,935	98,666	136,324	149,957	164,952	181,448	199,592
Prescription-Family-Base Plan	935,045	721,063	735,386	808,924	889,817	978,798	1,076,678
Prescription-Single-Ideal	-	-	-	-	-	-	-
Prescription-Family-Ideal	-	2,518	2,743	3,017	3,319	3,651	4,016
Dental-Single	35,009	32,669	43,824	45,139	46,493	47,888	49,324
Dental-Family	340,033	320,051	289,674	298,364	307,315	316,534	326,030
Life-Gen. Fund Mo. Total Bd.Pd.F	33,600	33,600	33,600	33,600	33,600	33,600	33,600
Plan 12	-	-	-	-	-	-	-
Plan 13	-	-	-	-	-	-	-
Plan 14	-	-	-	-	-	-	-
Plan 15	-	-	-	-	-	-	-
Plan 16	-	-	-	-	-	-	-
Plan 17	-	-	-	-	-	-	-
Plan 18	-	-	-	-	-	-	-
Plan 19	-	-	-	-	-	-	-
Plan 20	-	-	-	-	-	-	-
Plan 21	-	-	-	-	-	-	-
Plan 22	-	-	-	-	-	-	-
Plan 23	-	-	-	-	-	-	-
Plan 24	-	-	-	-	-	-	-
Balance to Prior FY Actual							
FY Total Insurance Est. Cost	5,148,521	4,210,672	4,466,535	4,886,484	5,347,727	5,854,373	6,410,941

**3.020 - Employees' Retirement/Insurance Benefits BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY**

**Note 3**

**Insurance Plans and Rates**

Plan Description	Plan Type	2013	2014	2015	2016	2017	2018
		Actual	Insurance Rate Projections				
Medical-Single-Base Plan	Medical	-4.37%	9.84%	10.00%	10.00%	10.00%	10.00%
Medical-Family-Base Plan	Medical	-18.71%	9.84%	10.00%	10.00%	10.00%	10.00%
Medical-Single-Ideal	Medical	0.00%	9.84%	10.00%	10.00%	10.00%	10.00%
Medical-Family-Ideal	Medical	0.00%	9.84%	10.00%	10.00%	10.00%	10.00%
Prescription-Single-Base Plan	Rx	-5.73%	8.94%	10.00%	10.00%	10.00%	10.00%
Prescription-Family-Base Plan	Rx	-19.88%	8.94%	10.00%	10.00%	10.00%	10.00%
Prescription-Single-Ideal	Rx	0.00%	8.94%	10.00%	10.00%	10.00%	10.00%
Prescription-Family-Ideal	Rx	0.00%	8.94%	10.00%	10.00%	10.00%	10.00%
Dental-Single	Dental	-5.55%	0.00%	3.00%	3.00%	3.00%	3.00%
Dental-Family	Dental	-5.56%	0.00%	3.00%	3.00%	3.00%	3.00%
Life-Gen. Fund Mo. Total Bd.Pd.F	Life	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan 12		0.00%					
Plan 13		0.00%					
Plan 14		0.00%					
Plan 15		0.00%					
Plan 16		0.00%					
Plan 17		0.00%					
Plan 18		0.00%					
Plan 19		0.00%					
Plan 20		0.00%					
Plan 21		0.00%					
Plan 22		0.00%					
Plan 23		0.00%					
Plan 24		0.00%					

Plan Description	2012	2013	2014	2015	2016	2017	2018
	Board Actual \$	Projected Plan Rates - ANNUAL Premium					
Medical-Single-Base Plan	\$ 4,527	\$ 4,330	\$ 4,756	\$ 5,231	\$ 5,754	\$ 6,330	\$ 6,963
Medical-Family-Base Plan	\$ 11,319	\$ 9,201	\$ 10,106	\$ 11,117	\$ 12,228	\$ 13,451	\$ 14,796
Medical-Single-Ideal	\$ -	\$ 5,094	\$ 5,595	\$ 6,154	\$ 6,770	\$ 7,447	\$ 8,191
Medical-Family-Ideal	\$ -	\$ 10,824	\$ 11,889	\$ 13,078	\$ 14,386	\$ 15,825	\$ 17,407
Prescription-Single-Base Plan	\$ 1,276	\$ 1,203	\$ 1,311	\$ 1,442	\$ 1,586	\$ 1,745	\$ 1,919
Prescription-Family-Base Plan	\$ 3,191	\$ 2,557	\$ 2,786	\$ 3,064	\$ 3,371	\$ 3,708	\$ 4,078
Prescription-Single-Ideal	\$ -	\$ 1,126	\$ 1,226	\$ 1,349	\$ 1,484	\$ 1,632	\$ 1,795
Prescription-Family-Ideal	\$ -	\$ 2,518	\$ 2,743	\$ 3,017	\$ 3,319	\$ 3,651	\$ 4,016
Dental-Single	\$ 422	\$ 398	\$ 398	\$ 410	\$ 423	\$ 435	\$ 448
Dental-Family	\$ 1,149	\$ 1,085	\$ 1,085	\$ 1,117	\$ 1,151	\$ 1,186	\$ 1,221
Life-Gen. Fund Mo. Total Bd.Pd.F	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600
Plan 12			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 13			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 14			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 15			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 16			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 17			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 18			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 19			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 20			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 21			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 22			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 23			\$ -	\$ -	\$ -	\$ -	\$ -
Plan 24			\$ -	\$ -	\$ -	\$ -	\$ -

3.030 - Purchased Services

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Expenditure Detail Note

Percentage of Total Expenditures:

9.0%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	3,961,961	4,151,575	4,392,023	4,608,163	4,734,027	4,726,707
<b>One-Time Adjustments to Prior Year Basis</b> to use fiscal year estimates entered in note 3	(3,961,961)	(4,151,575)	(4,392,023)	(4,608,163)	(4,734,027)	(4,726,707)
<b>Budget Modeling</b>		-	-	-	-	-
Net Basis to be Used for Current and Subsequent Forecasted Amount:	-	-	-	-	-	-

<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-

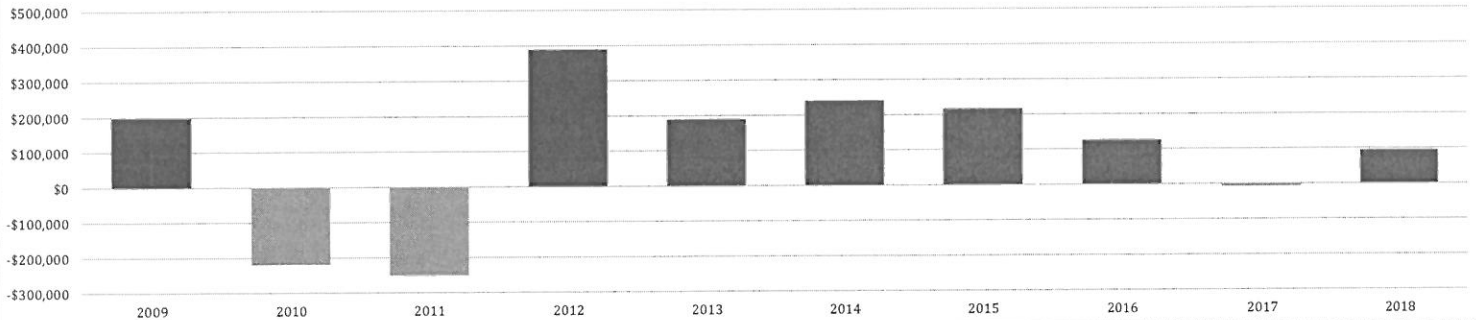
<b>One-Time Adjustments to the Current Year Only</b>						

NOTE-FY14 amt.Balances to Sept.20,2013 APPSUM FYTD Appropriated

<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Strategic Vision Plan 2015--HR Software (\$9K), PARCC Testing (\$36K), RTI training (\$20K)			65,000			
Note 1 - Open Enrollment, Comm School Tuition, Etc.	-	-	-	-	-	-
Note 2	-	-	-	-	-	-
Note 3	4,151,574	4,392,023	4,543,163	4,734,027	4,726,707	4,821,241
Adjustment for Current Cash Flow Trend:						

<b>Total</b>	4,151,575	4,151,574	4,392,023	4,608,163	4,734,027	4,726,707	4,821,241
Dollar Change over Prior year		189,613	240,449	216,140	125,863	(7,319)	94,534
Percentage Change over Prior Year		4.79%	5.79%	4.92%	2.73%	-0.15%	2.00%

Year-Over-Year Dollar Change in Expenditure Line





**3.030 - Purchased Services** **BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY**

**Note 3**

<b>Description</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Renhill Sub Contract(1100-410)	361,677	356,697	363,831	371,108	378,530	386,100
Sp.Ed.Contr.Svcs(1290-410)	220,906	320,151	326,554	333,085	339,747	346,542
Sp.Ed.Transp.(1290-489)	70,517	116,176	118,500	120,870	123,287	125,753
PhoneSvc.(2700-441)	103,918	122,690	125,144	127,647	130,200	132,804
Legal Svcs(418obj.)	338,800	133,250	135,915	238,633	141,406	144,234
printing/copiers(469obj.)	76,607	92,000	93,840	95,717	97,631	99,584
Comm.Schools(1990-478)	341,061	289,769	295,564	301,476	307,505	313,655
Dir.offHR contr.svc.(2415-415)	122,180	0	0	0	0	0
Bus.OfficePurch.Svcs(2610-410)	102,933	94,126	96,009	97,929	99,887	101,885
Postage(2640-443)	31,707	40,000	40,800	41,616	42,448	43,297
WasteRemoval(2700-422)	22,306	26,000	26,520	27,050	27,591	28,143
Mnt.Svcs(2700-423-all opu's)	85,641	102,345	104,392	106,480	108,609	110,782
Prop.Ins.(2700-424)	69,372	75,640	77,153	78,696	80,270	81,875
Electricity(2700-451)	569,996	545,000	621,300	633,726	646,401	659,329
Natural Gas(2700-453)	156,322	247,615	252,567	257,619	262,771	268,026
Water/Sewer(2700-452)	88,187	106,901	109,039	111,220	113,444	115,713
Vehicle Svc.(2840-423)	174,844	148,488	151,458	154,487	157,577	160,728
Fleet Ins.(2850-424)	29,452	35,559	36,270	36,996	37,735	38,490
Data Svcs(2963-416)	91,247	110,604	112,816	115,072	117,374	119,721
Tuition(47*objects except comm.schools, post sec, open enroll, & Educ.Choice items)	405,297	554,882	565,980	577,299	588,845	600,622
PostSecondary Enrollment Options(1910-479)	110,893	69,650	71,043	72,464	73,913	75,391
Open Enrollment(1910-477)	0	0	0	0	0	0
Educational Choice-Peter-son, etc.(1237-475)	174,236	219,000	223,380	227,848	232,405	237,053
Athletics Purch.Svcs.(45**-4**)	41,206	37,636	38,389	39,156	39,940	40,738
Commun.Relations Purch.Svcs.(2920-410)	9,144	15,000	15,300	15,606	15,918	16,236
Treas Office Purch.Svcs.(2510-410&419)	27,617	22,382	20,730	21,144	21,567	21,998
Fiber Network Maint.(1910-423)	17,932	26,899	27,437	27,986	28,545	29,116
Credit Recovery(students)(1190-411-----16)	20,106	20,520	20,930	21,349	21,776	22,212
Instr.Svcs./Prof.Dev.(Objects 412,432,&434, & 2213-410-101)	85,617	129,664	132,257	134,902	137,600	140,352
HS Educ. Consultants (1130-419-----102)	0	12,500	12,750	13,005	13,265	13,530
BeeTV Consultant (2932-410)	13,908	16,000	16,320	16,646	16,979	17,319
Testing (2210-410)	25,527	27,000	27,540	28,091	28,653	29,226
In Lieu of Transp. & CDL Payments (2890-481)	14,384	15,804	16,120	16,442	16,771	17,107
STEM(1190-411)	0	35,000	35,700	36,414	37,142	37,885
Recr.Fac.Analysis/State of Schools(3290-415)	0	12,000	12,240	12,485	12,734	12,989
Comp.Lab Assts. Above City/Cty.Funds(1110-419)	27,563	27,563	28,114	28,677	29,250	29,835
Equipment Repairs (2740-423)	13,816	32,744	33,399	34,067	34,748	35,443
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
All Others-library, technology, travel, mileage, etc (Totals below less all items above)	106,655	154,768	157,863	161,021	164,241	167,526
NOTE-Forecast assumes all prior FY encumbrances will be expended in next FY and same amt. will reoccur(FY expends=FY approps. w/o prior FY encumbr.)						
NOTE-Historical expenditures and other pertinent notes for purch.svcs.items on accompanying spreadsheet						
NOTE-2% inflationary increase for all items in FY15-18 except legal svcs which increases 2% in FY15 and additional amount for negots. in FY16						
NOTE-Treas Office Purch Svcs reduced by \$2100 for FY15 and out for GAAP vendor switch savings						
NOTE-Electricity increased by 14% in FY15 for new 3 year fixed pricing from OSC-2% increase in years forFirst Energy utility distribution charge increases						
<b>Total for Detailed Note 3</b>	<b>4,151,574</b>	<b>4,392,023</b>	<b>4,543,163</b>	<b>4,734,027</b>	<b>4,726,707</b>	<b>4,821,241</b>

Five Year Forecast History for line 3.030 Purchased Services

Description	Actual	Actual	Actual	Budgeted 3/31/14	FY15
	FY11	FY12	FY13	FY14	
Renhill Sub Contract (1100-410)	\$362,169	\$346,662	\$361,677	\$356,697	
Spec.Ed. Contr.Svcs.(1290-410)	\$247,816	\$197,553	\$220,906	\$320,151	
Spec.Ed. Transp.(1290-489)	\$9,294	\$203,256	\$70,517	\$116,176	
Phone Svcs.(2700-441)	\$72,217	\$64,837	\$103,918	\$122,690	
Legal Svcs.(418 objects)	\$180,812	\$237,266	\$338,800	\$133,250	
Printing/Copiers(469 objects)	\$119,341	\$131,063	\$76,607	\$92,000	
Community Schools(1990-478)	\$248,133	\$248,063	\$341,061	\$289,769	
Dir.of HR Contr.Svcs.(2415-415)	\$0	\$122,180	\$122,180	\$0	
Bus.Office Purch.Svcs.(2610-410)	\$51,106	\$81,846	\$102,933	\$94,126	
Postage (2640-443)	\$37,750	\$35,473	\$31,707	\$40,000	
Waste Removal (2700-422)	\$19,105	\$23,369	\$22,306	\$26,000	
Maint.Svcs.(2700-423-all opu's)	\$94,840	\$136,230	\$85,641	\$102,345	
Property Insurance (2700-424)	\$58,636	\$71,792	\$69,372	\$75,640	
Electricity (2700-451)	\$644,219	\$560,840	\$569,996	\$545,000	
Natural Gas (2700-453)	\$197,874	\$178,393	\$156,322	\$247,615	
Water/Sewer (2700-452)	\$98,848	\$75,379	\$88,187	\$106,901	
Vehicle Services (2840-423)	\$114,413	\$152,386	\$174,844	\$148,488	
Fleet Insurance (2850-424)	\$43,000	\$32,263	\$29,452	\$35,559	
Data Services (2963-416)	\$109,180	\$106,410	\$91,247	\$110,604	
Tuition (47* objects except community schools, post-secondary, open enrollment, & educational choice items)	\$471,108	\$526,881	\$405,297	\$554,882	
Post-secondary enrollment options (1910-479)	\$50,573	\$78,784	\$110,893	\$69,650	
Open Enrollment (1910-477)	\$0	\$9,126	\$0	\$0	
Educational Choice-Peterson, etc. (1237-475)- started in FY13-for FY13 used fdrn.ded.amt. for June #2 as expenses posted to other accts. during FY	\$0	\$0	\$174,236	\$219,000	
Athletics Purch.Svcs.(45*-4**)	\$30,508	\$34,974	\$41,206	\$37,636	
Commun. Relations Purch.Svcs.(2920-410)	\$14,824	\$9,415	\$9,144	\$15,000	
Treas.Office Purch. Svcs.(2510-410&419)	\$19,093	\$27,415	\$27,617	\$22,382	
Fiber Network Maint.(1910-423)	\$0	\$0	\$17,932	\$26,899	
Credit Recovery(students)(1190-411-----16)	\$325	\$0	\$20,106	\$20,520	

Instr.Svcs/Prof.Dev.(objects 412, 432, & 434, + 2213-410-101) (includes \$5K in FY14 for Security Training 2013/14 SVP)	\$44,364	\$61,097	\$85,617	\$129,664
HS Educ.Consultants (part of HS budget) (1130-419----102)	\$0	\$0	\$0	\$12,500
BeeTV Consultant (2932-410)	\$17,051	\$19,076	\$13,908	\$16,000
Testing (2212-410)	\$18,122	\$23,648	\$25,527	\$27,000
In Lieu Of Transp & CDL Pmts.(2890-481)	\$8,486	\$13,860	\$14,384	\$15,804
STEM(2013/14 SVP) (1190-411)	\$0	\$0	\$0	\$35,000
Recr.Fac.Analysis/State of Schools (3290- 415) (2013/14 SVP)	\$0	\$0	\$0	\$12,000
Computer Lab Assts.(excess above City/Cty.Funds (1110-419)	\$0	\$0	\$27,563	\$27,563
Equipment Repairs (2740-423)	\$14,667	\$17,140	\$13,816	\$32,744
All Others-library, technology, travel, mileage, etc. (Totals below less all items above)	\$153,933	\$135,284	\$106,655	\$154,768

**TOTALS (from budsum for FY, fund 001,  
object 4\*)(or from budwrk fund 001, object  
4\*)** **\$3,551,807** **\$3,961,961** **\$4,151,574** **\$4,392,023**

Prior FY Carryover Encumbrances	\$317,621	\$254,494	\$279,845	\$100,211
<b>TOTALS</b>	<b>\$3,869,428</b>	<b>\$4,216,455</b>	<b>\$4,431,419</b>	<b>\$4,492,234</b>

Notes:

Natural Gas Usage/costs based upon bill  
date: FY10-26377.2MCF net=\$236,464= net=\$123,350= net=\$183,106=  
net=\$306416=\$11.6167/mcf \$8.3676/mcf \$6.3852/mcf \$7.0021/mcf

Electric Usage/costs based upon bill date:  
FY10-5,217,256 kwh=\$626.318=.12/kwh =\$617,947= =\$518,652= =\$542,188.07=  
FY10-5,217,256 kwh=\$626.318=.12/kwh .1158/kwh .1104/kwh .1142/kwh

Legal Services increase in late FY12 and FY13 due to labor negotiations

Printing/copiers decrease in FY13 due to new copier lease with Konica/Minolta

FY13 decrease in Tuition caused by charging certain spec.educ. Personnel to general fund rather than 516 grant so could  
claim their costs for Ohio Medicaid to Schools Program (OMSP) reimbursement, thus switched tuition costs to 516 grant  
to offset and not supplant

FY14 increase in Water/Sewer due to stormwater fees increase

FY14 decrease in Electricity due to HB264 project savings plus FY13 expenditures included carryover appropri/invoices from FY12 (\$50,227)

FY14 decrease in Vehicle Services due to FY13 expenditures included carryover appropri/invoices from FY12(\$37,270)

Spec.Ed. Contracted Services and Spec.Ed. Transportation partial increase (\$42,000) in FY14 due to federal sequester

causing loss of IDEA Part B federal grant funds

2013/14 SVP = 2013/2014 School Year Strategic Vision Plan items approved by BOE

FY11 spec.educ.transp.above is general fund only & does not include expends. Paid from federal stimulus funds(fund 532)

3.040 - Supplies and Materials

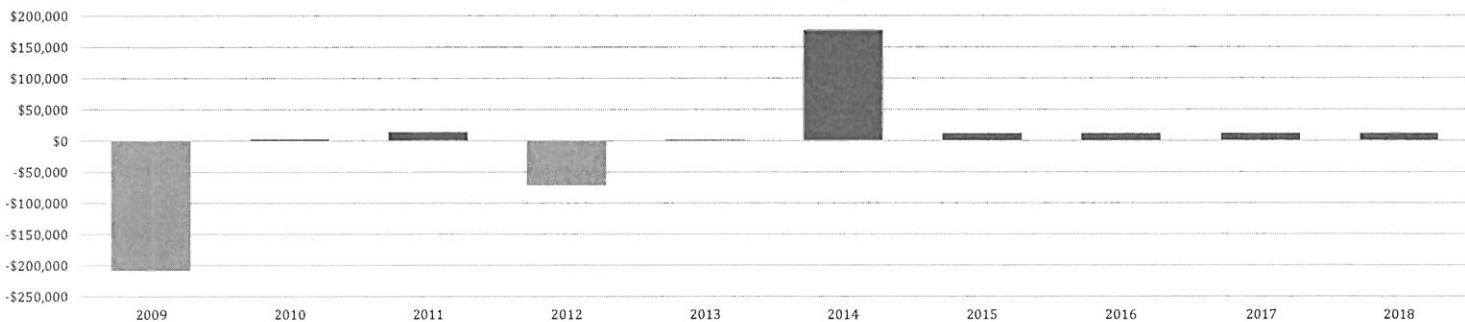
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Expenditure Detail Note

Percentage of Total Expenditures:

2.2%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	1,008,062	1,010,143	1,187,181	1,199,053	1,211,043	1,223,154
<b>One-Time Adjustments to Prior Year Basis</b> to use fiscal year estimates entered in note 1	(1,008,062)	(1,010,143)	(1,187,181)	(1,199,053)	(1,211,043)	(1,223,154)
Budget Modeling		-	-	-	-	-
Net Basis to be Used for Current and Subsequent Forecasted Amount:	-	-	-	-	-	-
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-
<b>One-Time Adjustments to the Current Year Only</b>						
NOTE-FY14 amt. balances to Sept.20,2013 APPSUM FYTD Appropriated						
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Note 1	1,010,144	1,187,181	1,199,053	1,211,043	1,223,154	1,235,385
Note 2	-	-	-	-	-	-
Note 3	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
<b>Total</b>	1,010,143	1,010,144	1,187,181	1,199,053	1,211,043	1,223,154
Dollar Change over Prior year		2,082	177,037	11,872	11,991	12,110
Percentage Change over Prior Year		0.21%	17.53%	1.00%	1.00%	1.00%

Year-Over-Year Dollar Change in Expenditure Line



3.040 - Supplies and Materials

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY

Note 1

Description	2013	2014	2015	2016	2017	2018
Instr.Supplies(511 objects)	143,534	185,821	187,679	189,556	191,452	193,366
Repl.Texts(522 objects)	36,482	40,861	41,270	41,682	42,099	42,520
Library Books(531 obj)	16,427	21,625	21,841	22,060	22,280	22,503
Cust/Mnt.Suppl(57* obj.)	216,116	296,520	299,485	302,480	305,505	308,560
Bus Supplies(581 objects)	149,225	155,247	156,799	158,367	159,951	161,551
Transp.Fuel(582 object)	294,982	273,148	275,879	278,638	281,425	284,239
Software(516 objects)	0	48,200	48,682	49,169	49,661	50,157
Technology Supplies(2240-517)	41,201	33,900	34,239	34,581	34,927	35,276
			0	0	0	0
			0	0	0	0
			0	0	0	0
			0	0	0	0
Miscellaneous(Totals below less all items above)	112,177	131,859	133,178	134,509	135,854	137,213
NOTE-Forecast assumes all prior FY encumbrances will be expended in next FY and same amt. will reoccur(FY expends=FY approps. w/o prior FY encumbr.)						
NOTE-Historical expenditures and other pertinent notes for Supplies items on accompanying spreadsheet						
NOTE-1% inflationary increase for all items in FY15-18						
Total for Detailed Note 1	1,010,144	1,187,181	1,199,053	1,211,043	1,223,154	1,235,385

Five Year Forecast History for line 3.040 Supplies and Materials

<u>Description</u>	Actual	Actual	Actual	Budgeted 3/31/14	FY15
	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	
Instructional Supplies(511 objects)	\$178,884	\$182,296	\$143,534	\$185,821	
Replacement Textbooks(522 objects)	\$31,862	\$20,448	\$36,482	\$40,861	
Library Books(531 objects)	\$17,476	\$17,742	\$16,427	\$21,625	
Cust./Maint..Supplies(57* objects)	\$249,224	\$178,957	\$216,116	\$296,520	
Bus Supplies(581 objects)	\$211,576	\$213,313	\$149,225	\$155,247	
Transportation Fuel(582 object)	\$233,557	\$236,455	\$294,982	\$273,148	
Software (516 objects)	\$8,687	\$8,594	\$0	\$48,200	
Technology Supplies (2240-517)	\$45,337	\$34,067	\$41,201	\$33,900	
Miscellaneous(Totals below less all items above)	\$103,323	\$116,188	\$112,177	\$131,859	

**TOTALS (from budsum for FY, fund 001, object 5\*)(or from budwrk, fund 001, object 5\*)**

Prior FY Carryover Encumbrances	\$21,170	\$24,787	\$67,483	\$121,932	
<b>TOTALS</b>	<b>\$1,079,926</b>	<b>\$1,008,060</b>	<b>\$1,010,144</b>	<b>\$1,187,181</b>	
	\$1,101,096	\$1,032,847	\$1,077,627	\$1,309,113	

Notes:

Instructional Supplies may vary each year due to carryover funds for 6 buildings being encumbered at FY-end  
 Instructional Supplies Carryover Amount from FY13 to FY14 is \$111,994 of the \$121,932 amount shown for FY14  
 FY13 was first year that Instructional Supplies Carryover Funds were encumbered at fiscal year-end  
 FY13 fuel price increases caused Transp. Fuel expenditures to increase and Bus Supplies decreased to offset  
 FY14 decrease in Transportation Fuel due to FY13 expenditures included carryover apprpr/invoices from FY12(\$23,195)  
 FY14 increase in Software due to STAR (\$45,000) & EXPLORE (\$3,200) software programs included in SVP 2013/14  
 FY10 total expenditures for Supplies and Materials were \$1,065,690  
 FY10 Bus Supplies expenditures were \$264,573  
 2013/14 SVP = 2013/2014 School Year Strategic Vision Plan items approved by BOE

3.050 - Capital Outlay

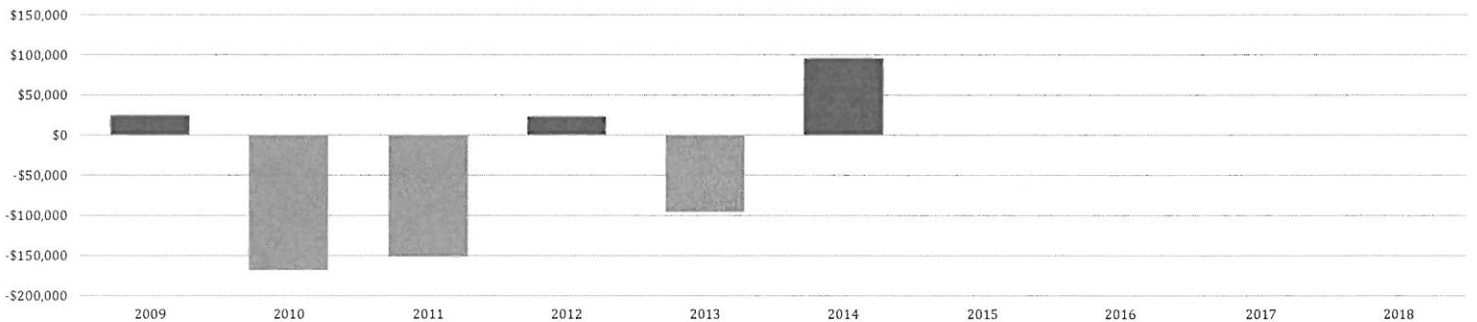
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Expenditure Detail Note

Percentage of Total Expenditures:

0.3%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	251,582	155,846	251,928	251,928	251,928	251,928
<b>One-Time Adjustments to Prior Year Basis</b>						
<b>Budget Modeling</b>						
Net Basis to be Used for Current and Subsequent Forecasted Amount:	251,582	155,846	251,928	251,928	251,928	251,928
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-
<b>One-Time Adjustments to the Current Year Only</b>						
FY13 balance	(95,736)					
NOTE-FY14 amt. balances to Mar.31, 2014 APPSUM FYTD Appropriated		96,082				
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
NOTE-Forecast assumes all prior FY encumbrances will be expended in next FY and same amt. will reoccur(FY expends=FY approps. w/o prior FY encumbr.)						
Note 1	-	-	-	-	-	-
Note 2	-	-	-	-	-	-
Note 3	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
<b>Total</b>	155,846	155,846	251,928	251,928	251,928	251,928
Dollar Change over Prior year		(95,736)	96,082	-	-	-
Percentage Change over Prior Year		-38.05%	61.65%	0.00%	0.00%	0.00%

Year-Over-Year Dollar Change in Expenditure Line





3.060 to 4.060 - Intergovernmental & Debt Service

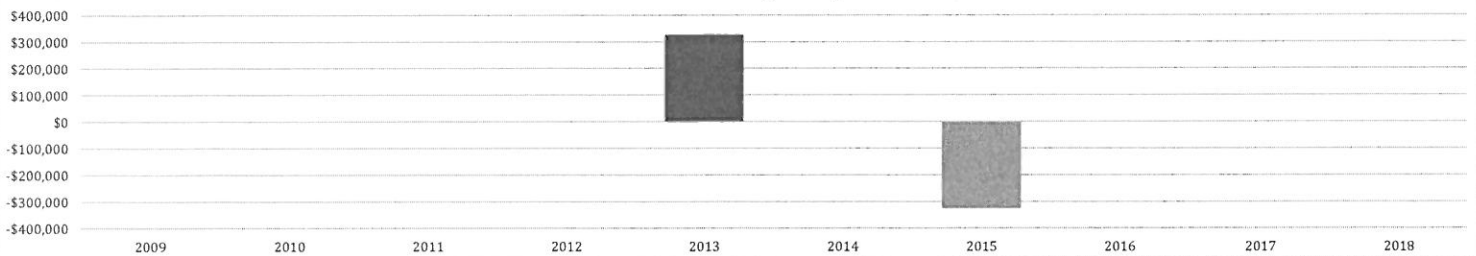
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT -- CUYAHOGA COUNTY  
Expenditure Detail Note

Percentage of Total Expenditures:

0.7%

	Actual 2013	Projected				
		2014	2015	2016	2017	2018
<b>3.060 - Intergovernmental</b>	Projections are not Based Upon Previous Fiscal Year					
<b>Total [3.060]</b>	-	-	-	-	-	-
<b>4.020 - Principal - Notes</b>	Projections are not Based Upon Previous Fiscal Year					
<b>Total [4.020]</b>	323,005	-	-	-	-	-
<b>4.030 - Principal - State Loans</b>	Projections are not Based Upon Previous Fiscal Year					
<b>Total [4.030]</b>	-	-	-	-	-	-
<b>4.040 - Principal - State Advances</b>	Projections are not Based Upon Previous Fiscal Year					
<b>Total [4.040]</b>	-	-	-	-	-	-
<b>4.050 - Principal - HB264 Loan</b>	Projections are not Based Upon Previous Fiscal Year					
August 23rd Note-\$323,005 base project amt 8/23/11, rolled 8/23/12 repaid in full in FY14 as part of 2013 bonds/HB264 note refunding plan	323,005	323,005	-	-	-	-
Note 1	-	-	-	-	-	-
<b>Total [4.050]</b>	-	323,005	323,005	-	-	-
<b>4.055 - Principal - Other</b>	Projections are not Based Upon Previous Fiscal Year					
Note 2	-	-	-	-	-	-
<b>Total [4.055]</b>	-	-	-	-	-	-
<b>4.060 - Interest and Fiscal Charges</b>	Projections are not Based Upon Previous Fiscal Year					
August 23rd HB264 Note above	3,230	3,230	-	-	-	-
Note 3	-	-	-	-	-	-
<b>Total [4.060]</b>	3,230	3,230	3,230	-	-	-
<b>Total [3.060 to 4.060]</b>		326,235	326,235	-	-	-
Dollar Change over Prior year		326,235	(0)	(326,235)	-	-
Percentage Change over Prior Year		0.00%	0.00%	-100.00%	0.00%	0.00%

Year-Over-Year Dollar Change in Expenditure Line



4.300 - Other Objects

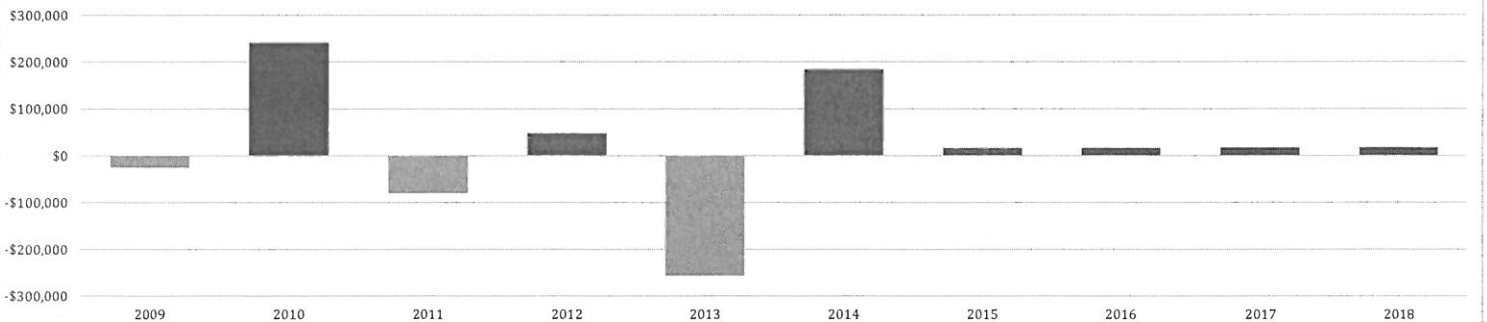
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT -- CUYAHOGA COUNTY  
Detailed Expenditure Note Build

Percentage of Total Expenditures:

1.4%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	902,410	645,549	830,037	846,638	863,570	880,842
<b>One-Time Adjustments to Prior Year Basis</b>						
Budget Modeling						
Net Basis to be Used for Current and Subsequent Forecasted Amount:	902,410	645,549	830,037	846,638	863,570	880,842
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Annual Percentage Change	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%
Annual Dollar Change Based Upon Percentage	-	-	16,601	16,933	17,271	17,617
<b>One-Time Adjustments to the Current Year Only</b>						
FY13 actual	(256,861)					
NOTE-FY14 amt.balances to Mar. 31, 2014 APPSUM FYTD Appropriated		87,963				
<b>Ongoing Adjustments to Current &amp; Subsequent Years</b>						
Refund from Cuy.Cty.for delinqu.tax collection fees 2012 in fy13 thus red of exp for 2012 and no charge in 2013 double-reduced this expend. in FY13 and creates FY14 budgeted increase		96,525				
Note 1	-	-	-	-	-	-
Note 2	-	-	-	-	-	-
Note 3	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
<b>Total</b>	645,549	645,549	830,037	846,638	863,570	880,842
Dollar Change over Prior year		(256,861)	184,488	16,601	16,933	17,271
Percentage Change over Prior Year		-28.46%	28.58%	2.00%	2.00%	2.00%

Year-Over-Year Dollar Change in Expenditure Line



5.010 to 5.030 - Other Financing Uses

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY  
Expenditure Detail Note

Percentage of Total Expenditures:  
0.3%

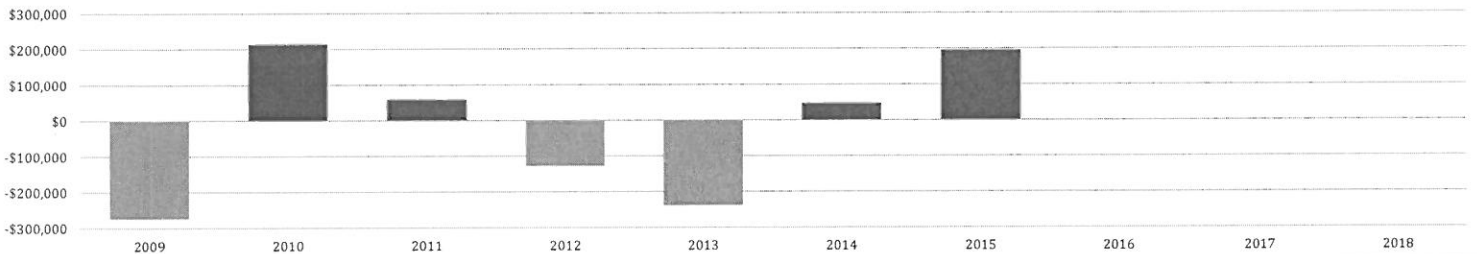
	Actual 2013	Projected				
		2014	2015	2016	2017	2018
<b>5.010 - Operating Transfers-Out</b>	Projections are not Based Upon Previous Fiscal Year					
HB264 May2011 (\$1,280,000)Note repaid from fund 002-issued bond in May2013-repayment through FY20 per debt schedule	-	40,960	235,400	234,325	233,100	231,725
CAPA support from District	15,000	15,000	15,000	15,000	15,000	15,000
Fund 009 to offset fee waivers for free/reduced lunch recipients	17,810	24,247	26,000	28,000	30,000	32,000
Adjustment to balance to FY12 for baseline in new software						
Note 1	-	-	-	-	-	-
<b>Total [5.010]</b>	32,810	32,810	80,207	276,400	277,325	278,100

	Actual 2013	Projected				
		2014	2015	2016	2017	2018
<b>5.020 - Advances-Out</b>	Projections are not Based Upon Previous Fiscal Year					
009 funds for HS(\$50,000), 4 elem.schools(\$15,000 each)	110,000	110,000	110,000	110,000	110,000	110,000
Note 2	-	-	-	-	-	-
<b>Total [5.020]</b>	110,000	110,000	110,000	110,000	110,000	110,000

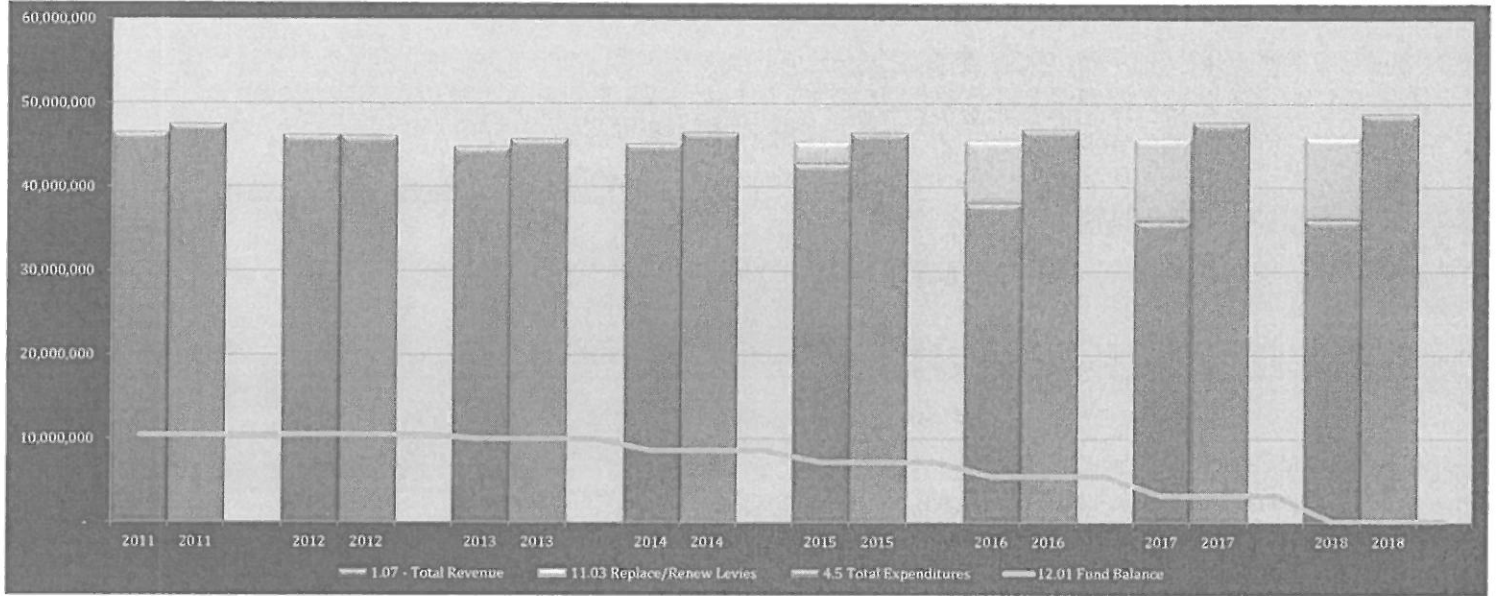
	Actual 2013	Not Projected Based Upon Previous Fiscal Year				
		2014	2015	2016	2017	2018
<b>5.030 - All Other Financing Uses</b>						
Note 3	-	-	-	-	-	-
<b>Total [5.030]</b>	-	-	-	-	-	-

<b>Total [5.010 to 5.030]</b>	142,810	190,207	386,400	387,325	388,100	388,725
Dollar Change over Prior year	142,810	47,397	196,193	925	775	625
Percentage Change over Prior Year	0.00%	33.19%	103.15%	0.24%	0.20%	0.16%

Year-Over-Year Dollar Change in Expenditure Line



### Operating Revenue, Expenditures & Year End Fund Balance - Including Renewal & Replacement Levies



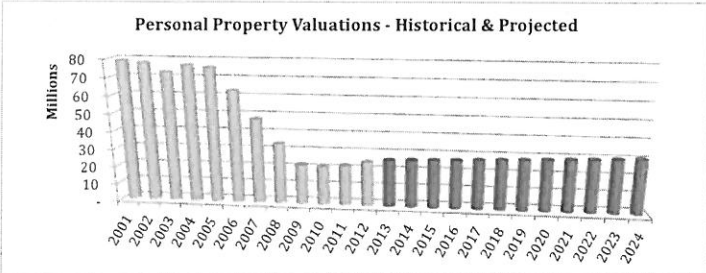
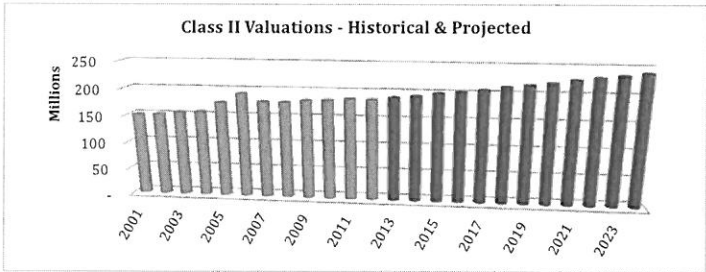
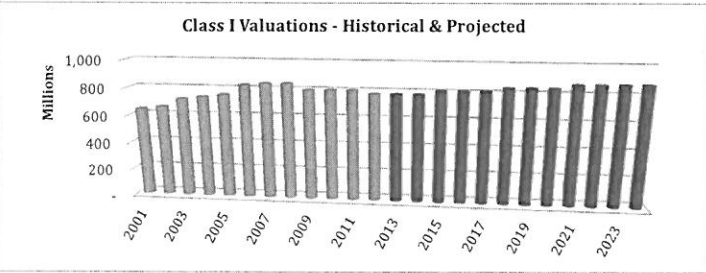
Analysis:



Total Tax Duplicate

Tax Year >>>	Agriculture	Residential	Class I Total	Class II Total	TPP	P.U. Personal	Total
2001	290,520	642,669,680	642,960,200	150,750,910	49,828,303	29,120,890	872,660,303
2002	290,520	660,654,020	660,944,540	151,865,960	49,439,385	28,750,440	891,000,325
2003	250,710	720,981,500	721,232,210	156,146,620	43,873,068	29,439,690	950,691,588
2004	349,620	739,874,450	740,224,070	157,679,810	48,671,538	28,456,740	975,032,158
2005	380,390	756,559,460	756,939,850	175,654,460	49,502,211	26,488,920	1,008,585,441
2006	364,570	830,507,680	830,872,250	192,726,840	37,610,905	25,910,310	1,087,120,305
2007	364,570	843,384,310	843,748,880	178,610,430	28,570,356	19,419,820	1,070,349,486
2008	364,570	845,480,670	845,845,240	178,211,300	14,420,760	19,925,640	1,058,402,940
2009	971,740	801,465,820	802,437,560	182,296,230	1,887,590	20,818,990	1,007,440,370
2010	353,710	803,775,390	804,129,100	183,402,490	896,060	21,354,050	1,009,781,700
2011	353,710	803,415,690	803,769,400	187,012,670	-	22,867,270	1,013,649,340
2012	383,550	782,132,020	782,515,570	185,992,330	-	25,140,030	993,647,930
2013	383,550	782,697,240	783,080,790	190,546,950	-	26,605,640	1,000,233,380
2014	383,550	782,892,914	783,276,464	194,018,753	-	26,978,119	1,004,273,337
2015	383,550	808,141,211	808,524,761	199,504,138	-	27,355,813	1,035,384,712
2016	383,550	809,959,529	810,343,079	203,181,987	-	27,738,794	1,041,263,859
2017	383,550	811,781,937	812,165,487	206,937,070	-	28,127,137	1,047,229,695
2018	383,550	837,961,905	838,345,455	212,840,381	-	28,520,917	1,079,706,753
2019	383,550	839,847,319	840,230,869	216,793,174	-	28,920,210	1,085,944,253
2020	383,550	841,736,976	842,120,526	220,828,975	-	29,325,093	1,092,274,593
2021	383,550	868,882,993	869,266,543	227,157,817	-	29,735,644	1,126,160,005
2022	383,550	870,837,980	871,221,530	231,406,107	-	30,151,943	1,132,779,581
2023	383,550	872,797,365	873,180,915	235,743,612	-	30,574,070	1,139,498,597
2024	383,550	874,761,159	875,144,709	240,172,203	-	31,002,107	1,146,319,020

Assessed Valuation by Classification



Breakdown of Valuation Changes

