

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT OCTOBER 2013 FIVE-YEAR FINANCIAL FORECAST AND EDUCATIONAL PLAN "MAJOR ASSUMPTIONS"

SUMMARY: FY14 Deficit Spend of <\$1.4M> is \$200K favorable and Fund Balance of \$8.6M is \$1.3M favorable to May 2013 FCST due primarily to \$1.1M in additional carryover funds from prior FY. Strategic Vision Plan initiatives approved by BOE for FY14 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) (\$30.4M 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 98.50% in collection year 2014, 98.75% in 2015, and 99.0% in 2016 and 2017 compared to 97.74% in 2013 and approximately 99% collection rate over prior four years.
- 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 <\$200K> reduction in FY14 and <\$900K> over five years due to reduced current collections and commercial tax valuation reduction above.

Tangible Personal Property Tax (\$1.8M Total)

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

Unrestricted Grants In Aid (\$5.2 M Total)

- FY14 and FY15 estimates (flat to FY13) for State foundation program funding are in accordance with current law and Ohio Department of Education (ODE) calculation.
- FY16 and out years are reduced 2% annually for possible foundation guarantee reduction 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 \$214K estimated for FY14, with slight decline in out years due to enrollment declines.
- Overall impact vs May FCST is a <\$200K> reduction in FY14 and a reduction of <\$1.5M> over five years as HB59 estimates during State budget deliberations used for May FCST.

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.
- Overall impact vs May FCST is \$60K in FY14 and \$300K 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 May 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.
- 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.
- Overall impact is \$250K in FY14 and \$1.3M favorable over five years.

Other Financing Sources (\$0.2M 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) (\$30.0M 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, and assistant principal (OTES) positions included per Board approval and consistent with Strategic Vision Plan discussions.
- Director of Human Resources classified as District employee beginning FY14.
- Overall impact vs May FCST is \$215K lower expenditures in FY14 and \$1.1M favorable over five years.

Employees' Retirement/Insurance Benefits (\$9.3M 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.
- 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 May FCST is \$200K lower expenditures in FY14 and \$1.4M favorable 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 the forecast 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.
- Overall impact is <\$100K> higher expenditures in FY14 and <\$500K> 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.
- 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 May FCST.

Capital Outlay (\$.3M Total)

- Based upon FY14 budgets with 0% annual inflation
- No overall impact to May 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.
- \$20,000 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)

<u>Item</u>	<u>Upside</u>	<u>Downside</u>	<u>Probability</u>	<u>Comments</u>
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 6/30/15 or 16 if extended
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 6/30/15 or 16 if extended
1% Change in Real Estate Tax Collection Rate	\$300	\$300	High	CY12 was 98.81%, CY13 was 97.74%, CY14 estimate is 98.50%
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 FY15(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	0% or <4>% vs current <2>% reduction in FY16 and beyond dependent on next State 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/geodoc/5-yrForecast/>.

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

ls	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
Revenue:								
1.010 - General Property Tax (Real Estate)	30,468,709	31,231,116	30,202,913	30,394,054	28,548,934	24,728,333	23,114,946	23,266,134
1.020 - Public Utility Personal Property	1,523,911	1,609,812	1,772,463	1,802,360	1,791,067	1,671,631	1,619,023	1,641,689
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	4,972,475	5,061,606	5,131,746	5,223,756	5,232,405	5,136,398	5,040,422	4,944,978
1.040 - Restricted Grants-in-Aid	476,480	310,531	91,864	105,262	105,956	106,188	106,422	106,659
1.045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	8,152,663	6,643,818	5,742,913	5,751,285	5,390,543	4,714,462	4,401,688	4,408,320
1.060 - All Other Operating Revenues	963,102	1,420,193	1,930,958	1,577,134	1,531,154	1,530,174	1,485,174	1,485,174
1.070 - Total Revenue	46,557,340	46,277,076	44,872,857	44,853,850	42,600,059	37,887,186	35,767,674	35,852,952
Other Financing Sources:								
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	-	95,521	-	-	-	-
2.070 - Total Other Financing Sources	222,865	418,510	433,005	205,521	110,000	110,000	110,000	110,000
2.080 - Total Revenues and Other Financing Sources	46,780,205	46,695,586	45,305,862	45,059,371	42,710,059	37,997,186	35,877,674	35,962,952
Expenditures:								
3.010 - Personnel Services	31,301,622	30,130,684	30,158,474	29,985,681	29,699,604	29,539,604	29,822,698	30,110,039
3.020 - Employees' Retirement/Insurance Benefits	10,534,134	9,940,603	9,366,947	9,305,318	9,615,963	10,022,536	10,558,263	11,142,959
3.030 - Purchased Services	3,573,126	3,961,961	4,151,575	4,406,144	4,494,267	4,584,152	4,675,835	4,769,352
3.040 - Supplies and Materials	1,079,924	1,008,062	1,010,143	1,186,851	1,198,720	1,210,707	1,222,814	1,235,042
3.050 - Capital Outlay	228,264	251,582	155,846	257,334	257,334	257,334	257,334	257,334
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
Debt Service:								
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	815,223	831,527	848,158	865,121	882,424
4.500 - Total Expenditures	47,571,302	46,195,302	45,814,769	46,282,786	46,097,415	46,462,490	47,402,065	48,397,149
Other Financing Uses								
5.010 - Operating Transfers-Out	264,019	270,817	32,810	75,960	272,400	273,325	274,100	274,725
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	185,960	382,400	383,325	384,100	384,725
5.050 - Total Expenditures and Other Financing Uses	48,079,103	46,576,119	45,957,579	46,468,746	46,479,815	46,845,815	47,786,165	48,781,874
Excess of Rev & Other Financing Uses Over (Under)								
6.010 - Expenditures and Other Financing Uses	(1,298,898)	119,467	(651,717)	(1,409,375)	(3,769,756)	(8,848,629)	(11,908,491)	(12,818,921)
Cash Balance July 1 - Excluding Proposed Renewal/ Replacement and New Levies	12,087,973	10,789,075	10,908,542	10,256,825	8,847,450	5,077,693	(3,770,936)	(15,679,427)
7.020 - Cash Balance June 30	10,789,075	10,908,542	10,256,825	8,847,450	5,077,693	(3,770,936)	(15,679,427)	(28,498,348)
8.010 - Estimated Encumbrances June 30	376,875	395,074	272,371	272,371	272,371	272,371	272,371	272,371
Reservations of Fund Balance:								
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	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
10.010 - of Appropriations	10,412,200	10,513,468	9,984,454	8,575,079	4,805,322	(4,043,307)	(15,951,798)	(28,770,719)
Rev from Replacement/Renewal Levies								
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	2,592,317	7,461,589	9,765,453	9,820,794
11.030 - Cumulative Balance of Replacement/Renewal Le	-	-	-	-	2,592,317	10,053,906	19,819,359	29,640,153
Fund Balance June 30 for Certification								
12.010 - of Contracts, Salary and Other Obligations	10,412,200	10,513,468	9,984,454	8,575,079	7,397,640	6,010,599	3,867,561	869,434
Revenue from New Levies								
13.010 - Income Tax - New	-	-	-	-	-	-	-	-
13.020 - Property Tax - New	-	-	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-	-	-
14.010 - Revenue from Future State Advancements	-	-	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	10,412,200	10,513,468	9,984,454	8,575,079	7,397,640	6,010,599	3,867,561	869,434
ADM Forecasts								
20.010 - Kindergarten	-	-	-	234	230	209	210	210
20.015 - Grades 1-12	-	-	-	3,915	3,858	3,796	3,700	3,613

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 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Revenue:											
1.010 - General Property Tax (Real Estate)	30,732,744	30,444,116	30,847,296	30,468,709	31,231,116	30,202,913	30,394,054	28,548,934	24,728,333	23,114,946	23,266,134
1.020 - Public Utility Personal Property	3,585,118	2,379,225	1,646,856	1,523,911	1,609,812	1,772,463	1,802,360	1,791,067	1,671,631	1,619,023	1,641,689
1.030 - Income Tax	-	-	-	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	5,463,000	5,466,523	5,101,843	4,972,475	5,061,606	5,131,746	5,223,756	5,232,405	5,136,398	5,040,422	4,944,978
1.040 - Restricted Grants-in-Aid	124,402	134,013	400,567	476,480	310,531	91,864	105,262	105,956	106,188	106,422	106,659
1.045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	6,137,466	7,106,994	8,021,674	8,152,663	6,643,818	5,742,913	5,751,285	5,390,543	4,714,462	4,401,688	4,408,320
1.060 - All Other Operating Revenues	1,510,913	920,228	568,710	963,102	1,420,193	1,930,958	1,577,134	1,531,154	1,530,174	1,485,174	1,485,174
1.070 - Total Revenue	47,553,643	46,451,099	46,586,946	46,557,340	46,277,076	44,872,857	44,853,850	42,600,059	37,887,186	35,767,674	35,852,952
Other Financing Sources:											
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	260,000	110,000	115,000	179,500	243,782	110,000	110,000	110,000	110,000	110,000	110,000
2.060 - All Other Financing Sources	136,860	77,470	84,168	43,365	174,728	-	95,521	-	-	-	-
2.070 - Total Other Financing Sources	396,860	187,470	199,168	222,865	418,510	433,005	205,521	110,000	110,000	110,000	110,000
2.080 - Total Revenues and Other Financing Sources	47,950,503	46,638,569	46,786,114	46,780,205	46,695,586	45,305,862	45,059,371	42,710,059	37,997,186	35,877,674	35,962,952
Expenditures:											
3.010 - Personnel Services	30,445,273	31,488,624	31,899,397	31,301,622	30,130,684	30,158,474	29,985,681	29,699,604	29,539,604	29,822,698	30,110,039
3.020 - Employees' Retirement/Insurance Benefits	9,563,599	10,021,720	9,956,555	10,534,134	9,940,603	9,366,947	9,305,318	9,615,963	10,022,536	10,558,263	11,142,959
3.030 - Purchased Services	3,847,511	4,044,513	3,824,648	3,573,126	3,961,961	4,151,575	4,406,144	4,494,267	4,584,152	4,675,835	4,769,352
3.040 - Supplies and Materials	1,271,946	1,063,319	1,065,691	1,079,924	1,008,062	1,010,143	1,186,851	1,198,720	1,210,707	1,222,814	1,235,042
3.050 - Capital Outlay	523,248	547,991	379,711	228,264	251,582	155,846	257,334	257,334	257,334	257,334	257,334
3.060 - Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
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	718,894	693,747	934,728	854,232	902,410	645,549	815,223	831,527	848,158	865,121	882,424
4.500 - Total Expenditures	46,370,471	47,859,914	48,060,730	47,571,302	46,195,302	45,814,769	46,282,786	46,097,415	46,462,490	47,402,065	48,397,149
Other Financing Uses											
5.010 - Operating Transfers-Out	397,500	119,038	269,230	264,019	270,817	32,810	75,960	272,400	273,325	274,100	274,725
5.020 - Advances-Out	110,000	115,000	179,500	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	507,500	234,038	448,730	507,801	380,817	142,810	185,960	382,400	383,325	384,100	384,725
5.050 - Total Expenditures and Other Financing Uses	46,877,971	48,093,952	48,509,460	48,079,103	46,576,119	45,957,579	46,468,746	46,479,815	46,845,815	47,786,165	48,781,874
Excess of Rev & Other Financing Uses Over (Under)											
6.010 - Expenditures and Other Financing Uses	1,072,532	(1,455,383)	(1,723,346)	(1,298,898)	119,467	(651,717)	(1,409,375)	(3,769,756)	(8,848,629)	(11,908,491)	(12,818,921)
Cash Balance July 1 - Excluding Proposed Renewal/ 7.010 - Replacement and New Levies	14,194,170	15,266,702	13,811,319	12,087,973	10,789,075	10,908,542	10,256,825	8,847,450	5,077,693	(3,770,936)	(15,679,427)
7.020 - Cash Balance June 30	15,266,702	13,811,319	12,087,973	10,789,075	10,908,542	10,256,825	8,847,450	5,077,693	(3,770,936)	(15,679,427)	(28,498,348)
8.010 - Estimated Encumbrances June 30	-	-	-	376,875	395,074	272,371	272,371	272,371	272,371	272,371	272,371
Reservations of Fund Balance:											
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	-	-	-	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification											
10.010 - of Appropriations	15,266,702	13,811,319	12,087,973	10,412,200	10,513,468	9,984,454	8,575,079	4,805,322	(4,043,307)	(15,951,798)	(28,770,719)
Rev from Replacement/Renewal Levies											
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	2,592,317	7,461,589	9,765,453	9,820,794
11.030 - Cumulative Balance of Replacement/Renewal Lev	-	-	-	-	-	-	-	2,592,317	10,053,906	19,819,359	29,640,153
Fund Balance June 30 for Certification											
12.010 - of Contracts, Salary and Other Obligations	15,266,702	13,811,319	12,087,973	10,412,200	10,513,468	9,984,454	8,575,079	7,397,640	6,010,599	3,867,561	869,434
Revenue from New Levies											
13.010 - Income Tax - New	-	-	-	-	-	-	-	-	-	-	-
13.020 - Property Tax - New	-	-	-	-	-	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-	-	-	-	-	-
14.010 - Revenue from Future State Advancements	-	-	-	-	-	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	15,266,702	13,811,319	12,087,973	10,412,200	10,513,468	9,984,454	8,575,079	7,397,640	6,010,599	3,867,561	869,434
ADM Forecasts											
20.010 - Kindergarten	-	-	-	-	-	-	234	230	209	210	210
20.015 - Grades 1-12	-	-	-	-	-	-	3,915	3,858	3,796	3,700	3,613

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
Valuations	Class I and Class II Values					
	Projections are not Based Upon Previous Fiscal Year					
Total Valuation for Collection Year	968,507,900	972,093,255	975,750,318	1,006,449,770	1,011,933,545	1,017,498,402
Year-Over-Year Change	(22,274,170)	3,585,355	3,657,063	30,699,452	5,483,775	5,564,857
Overall % Change	-2.25%	0.37%	0.38%	3.15%	0.54%	0.55%
Inflation / Deflation	(26,107,070)	(1,564,264)	(1,564,655)	25,404,130	-	-
New Construction	3,832,900	5,149,619	5,221,718	5,295,321	5,483,775	5,564,857

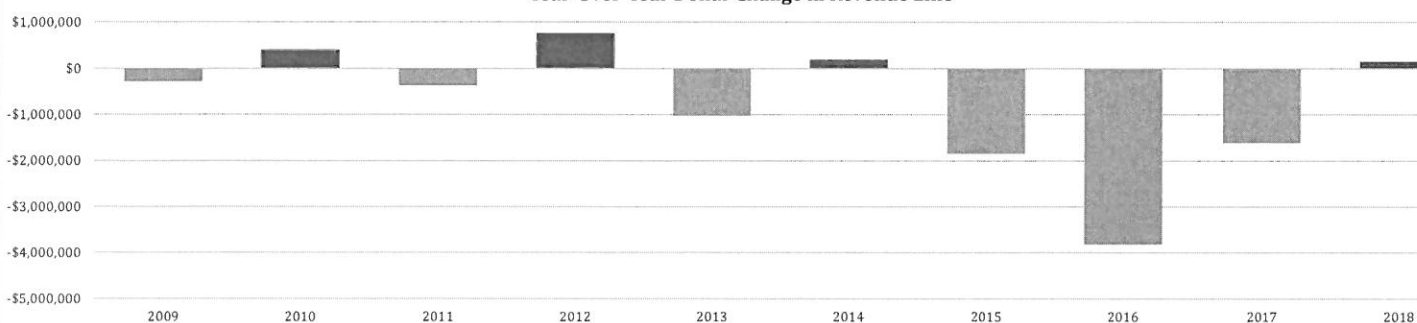
Tax Rates	Class I Tax Rates					
Class I Eff. Tax Rate w/Levies (Current Year)	35.5229	35.5740	30.3252	25.1530	25.1530	25.1530
Class I Emergency Levy Tax Rate w/Levies	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Class I Effective	35.5229	35.5740	30.3252	25.1530	25.1530	25.1530
Year over Year Class I Change	0.8324	0.0511	-5.2488	-5.1722	0.0000	0.0000
Percentage Change	2.40%	0.14%	-14.75%	-17.06%	0.00%	0.00%

Tax Rates	Class II Tax Rates					
Class II Eff. Tax Rate w/Levies (Current Year)	39.0548	39.0548	34.1475	29.7156	29.7156	29.7156
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	39.0548	34.1475	29.7156	29.7156	29.7156
Year over Year Class II Change	0.60	-	(4.91)	(4.43)	-	-
Percentage Change	1.55%	0.00%	-12.57%	-12.98%	0.00%	0.00%

Tax Revenue	Fiscal Year >>	2013	2014	2015	2016	2017	2018
Total Taxes Levied for Fiscal Year		35,068,099	35,150,771	32,783,715	28,273,505	26,297,365	26,453,222
Rollback and Homestead from Ohio		(4,023,063)	(4,033,506)	(3,737,608)	(3,192,977)	(2,948,887)	(2,955,518)
Current Taxes Unpaid		(1,403,232)	(1,411,857)	(1,161,667)	(1,031,368)	(982,488)	(980,481)
Adjustment for Collection Split		(441,515)	(1,483)	(85,505)	(70,828)	(1,045)	(1,089)
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)	(300,000)	(300,000)	(300,000)	(300,000)
Plus Advances Received Current Year		503,598	300,000	300,000	300,000	300,000	300,000

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:							
Total	30,202,913	30,202,914	30,394,054	28,548,934	24,728,333	23,114,946	23,266,134
Dollar Change over Prior year		(1,028,202)	191,139	(1,845,119)	(3,820,602)	(1,613,387)	151,188
Percentage Change over Prior Year		-3.29%	0.63%	-6.07%	-13.38%	-6.52%	0.65%

Year-Over-Year Dollar Change in Revenue Line



BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY

Projected Taxes Levied by Half and Fiscal Year
+ Cash Flow Compare

Note 1

Collection Year >>	2012	2013	2014	2015	2016	2017
Collection Recap for 2nd Half Taxes						
2nd Half 100% Taxes Levied at 50% Split	17,537,554	17,530,544	17,620,227	15,163,488	13,110,017	13,187,348
Less Rollback & Homestead for Half	(2,011,120)	(2,016,087)	(2,017,419)	(1,720,189)	(1,472,787)	(1,476,099)
Subtotal Collections @ 100% & 50 / 50	15,526,435	15,514,457	15,602,808	13,443,299	11,637,230	11,711,249
Adj For Modeled Collection Rate	(618,816)	(781,844)	(600,530)	(524,237)	(474,551)	(475,590)
Adj For Modeled Collection Split	(985,543)	(544,028)	(542,545)	(457,040)	(386,212)	(385,166)
Subtotal Potential Collections	13,922,076	14,188,586	14,459,733	12,462,022	10,776,467	10,850,493
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)	(300,000)	(300,000)	(300,000)	(300,000)
Other Adjustments	22,661	(19,274)				
2nd Half Local Tax Revenue	13,850,421	13,978,714	14,309,733	12,312,022	10,626,467	10,700,493
Actual or Estimated 2nd Half Cash Flow	13,850,421	13,978,714	13,091,941			
Difference	(0)	(0)	(1,217,792)			

Collection Year >>	2013	2014	2015	2016	2017	2018
Collection Recap for 1st Half Taxes						
1st Half 100% Taxes Levied at 50% Split	17,530,544	17,620,227	15,163,488	13,110,017	13,187,348	13,265,874
Less Rollback & Homestead for Half	(2,011,944)	(2,017,419)	(1,720,189)	(1,472,787)	(1,476,099)	(1,479,419)
Subtotal Collections @ 100% & 50 / 50	15,518,600	15,602,808	13,443,299	11,637,230	11,711,249	11,786,455
Adj For Modeled Collection Rate	(784,416)	(630,013)	(561,137)	(507,131)	(507,936)	(504,892)
Adj For Modeled Collection Split	544,028	542,545	457,040	386,212	385,166	384,078
Subtotal Potential Collections	15,278,212	15,515,339	13,339,201	11,516,311	11,588,479	11,665,641
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	300,000	300,000	300,000	300,000	300,000
Other Adjustments	(2,671)					
1st Half Local Tax Revenue	16,352,492	16,415,339	14,239,201	12,416,311	12,488,479	12,565,641
Actual or Estimated 1st Half Cash Flow	16,352,492	16,455,979	15,456,993			
Difference	0	40,640	1,217,792			

0

Fiscal Year >>	2013	2014	2015	2016	2017	2018
Collection Half Recap for Fiscal Year						
2nd Half Local Taxes from Prior Collection Year	13,850,421	13,978,714	14,309,733	12,312,022	10,626,467	10,700,493
		Review Cell AN42				
1st Half Local Taxes from Current Collection Year	16,352,492	16,415,339	14,239,201	12,416,311	12,488,479	12,565,641
Fiscal Year Total Revenue	30,202,913	30,394,054	28,548,934	24,728,333	23,114,946	23,266,134

Tax Settlement Sheet Statistical Analysis by Collection Half and Property Class

Fiscal Year >	2013	2014
Second Half of Prior Tax Collection Year >		
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%
First Half of Current Tax Collection Year >		
Class I Potential Current Taxes - 2nd Half	12,573,885	12,595,135
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	3,550,218
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
Class I - Real Estate Tax Revenue							
Class I Valuations							
	Prior Year Class I Valuation	803,769,400	782,515,570	782,711,103	782,906,685	808,143,056	809,960,515
	Change due to BOR/Update/Reappraisal	(22,881,600)	(1,564,264)	(1,564,655)	23,475,694	-	-
	Change due to New Construction	1,627,770	1,759,797	1,760,237	1,760,677	1,817,459	1,821,548
	Current Year Class I Valuation	782,515,570	782,711,103	782,906,685	808,143,056	809,960,515	811,782,063
Class I Tax Rates							
	Class I Effective Tax Rate (Current Year)	35.52	35.57	30.33	25.15	25.15	25.15
	Class I Emergency Levy Tax Rate	-	-	-	-	-	-
	Class I Effective Approved Levies	35.52	35.57	30.33	25.15	25.15	25.15
Class I Taxes Levied							
		76.6%	76.3%	75.5%	74.7%	74.4%	74.1%
	Collection Year Annual Class I Taxes Levied	27,797,190	27,844,166	23,741,839	20,327,224	20,372,939	20,418,756
	Less Rollback & Homestead	(4,028,031)	(4,034,838)	(3,440,379)	(2,945,574)	(2,952,199)	(2,958,838)
	Class I Current Locally Levied & Payable	23,769,159	23,809,328	20,301,460	17,381,650	17,420,740	17,459,918
	Collection Rate Current Local Taxes Only	97.20%	97.20%	97.20%	97.20%	97.20%	97.20%
	Class I Current Potential Local Collections	23,103,623	23,142,667	19,733,019	16,894,964	16,932,959	16,971,041
Class I Collection Variables							
	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	12,242,471	10,438,767	8,937,436	8,957,536	8,977,680
	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	10,900,196	9,294,252	7,957,528	7,975,424	7,993,360
Class II Real Estate Tax							
Class II Valuations							
	Class II Valuation Prior Year	187,012,670	185,992,330	189,382,152	192,843,633	198,306,714	201,973,030
	Change due to BOR/Update/Reappraisal	(3,225,470)	-	-	1,928,436	-	-
	Change due to New Construction	2,205,130	3,389,822	3,461,481	3,534,644	3,666,316	3,743,309
	Current year Class II Valuation	185,992,330	189,382,152	192,843,633	198,306,714	201,973,030	205,716,339
Class II Tax Rates							
	Class II Effective Tax Rate (Current Year)	39.05	39.05	34.15	29.72	29.72	29.72
	Class II Emergency Levy Tax Rate	-	-	-	-	-	-
	Class II Effective Approved Levies	39.05	39.05	34.15	29.72	29.72	29.72
Class II Taxes Levied							
		23.4%	23.7%	24.5%	25.3%	25.6%	25.9%
	Class II Current Locally Levied & Payable	7,263,898	7,396,287	6,585,137	5,892,810	6,001,757	6,112,992
	Collection Rate Current Local Taxes Only	87.60%	92.55%	92.15%	91.60%	91.74%	92.00%
	Class II Current Potential Local Collections	6,363,175	6,845,264	6,068,204	5,397,814	5,506,012	5,623,952
Class II Collection Variables							
	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	3,285,727	2,912,738	2,590,951	2,642,886	2,699,497
	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	3,559,537	3,155,466	2,806,863	2,863,126	2,924,455
Combined Analysis for Collection Year							
1st Half	Class I	12,221,816	12,242,471	10,438,767	8,937,436	8,957,536	8,977,680
	Class II	3,054,324	3,285,727	2,912,738	2,590,951	2,642,886	2,699,497
	Subtotal 1st Half Collections	15,276,140	15,528,197	13,351,505	11,528,387	11,600,421	11,677,178
2nd Half	Class I	10,881,806	10,900,196	9,294,252	7,957,528	7,975,424	7,993,360
	Class II	3,308,851	3,559,537	3,155,466	2,806,863	2,863,126	2,924,455
	Subtotal 2nd Half Collections	14,190,657	14,459,733	12,449,718	10,764,391	10,838,550	10,917,815
Total with Modeled Collection Rate Impact		29,466,798	29,987,931	25,801,223	22,292,778	22,438,971	22,594,993
Delinquencies & Other Adjustments		864,408	750,000	750,000	750,000	750,000	
Forecasted Collection Year Total (Current + Delq)		30,331,206	30,737,931	26,551,223	23,042,778	23,188,971	
% of Current Taxes Collected with Delq Rev. Incl.		97.74%	98.50%	98.75%	99.00%	99.00%	
Memo - Impact of Modeled Collection Rate		(1,566,260)	(1,217,685)	(1,085,374)	(981,682)	(983,526)	

1.010 - General Property Tax (Real Estate)		BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY					
Historical Taxes Levied and Collected		Note 3					
HISTORICAL Years	Tax Year >	2011	2010	2009	2008	2007	2006
	Collection Year >	Collected in	Collected in	Collected in	Collected in	Collected in	Collected in
		2012	2011	2010	2009	2008	2007
Class I - Real Estate Tax Revenue							
Class I Valuations							
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		
Class I Tax Rates							
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		
Class I Taxes Levied							
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		
Class I Collection Variables							
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		
Class II Real Estate Tax							
Class II Valuations							
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		
Class II Tax Rates							
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		
Class II Taxes Levied							
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		
Class II Collection Variables							
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		
Analysis for Collection Year							
		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
Revenue Detail Note

Percentage of Total Revenue:

3.91%

Tax Collection Year >>>

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Valuations Personal Property (PUPP)	Projections are not Based Upon Previous Fiscal Year					
Total Valuation for Collection Year	25,140,030	25,491,990	25,848,878	26,210,763	26,577,713	26,949,801
Year-Over-Year Change	2,272,760	351,960	356,888	361,884	366,951	372,088
Overall % Change	9.94%	1.40%	1.40%	1.40%	1.40%	1.40%

Tax Rates Full Voted (PUPP)						
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%

Tax Revenue Fiscal Year >>>	2013	2014	2015	2016	2017	2018
Total Taxes Levied for Fiscal Year	1,738,172	1,833,892	1,791,067	1,671,631	1,619,023	1,641,689
Adjustments for Uncollected Current	-	-	-	-	-	-
Adjustment for Past Delinquencies Collected	(86,014)	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-

Other Adjustments:

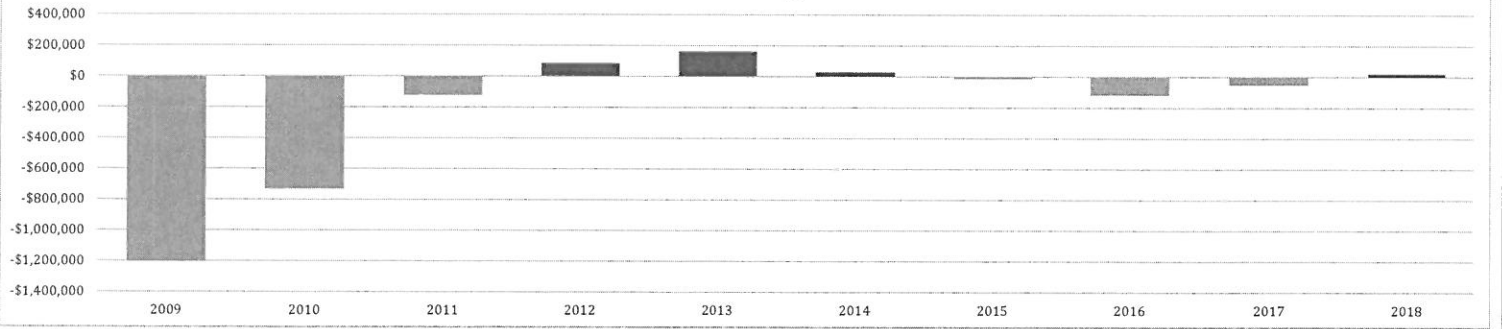
Corrected receipt posting error from 9/14/12 #13360 per auditor--one-time adjustment in FY14 from FY13

	2013	2014	2015	2016	2017	2018
		(31,532)				

Adjustment for Current Cash Flow Trend:

Total	1,772,463	1,652,158	1,802,360	1,791,067	1,671,631	1,619,023	1,641,689
Dollar Change over Prior year		42,346	150,202	(11,293)	(119,436)	(52,608)	22,666
Percentage Change over Prior Year		2.63%	9.09%	-0.63%	-6.67%	-3.15%	1.40%

Year-Over-Year Dollar Change in Revenue Line



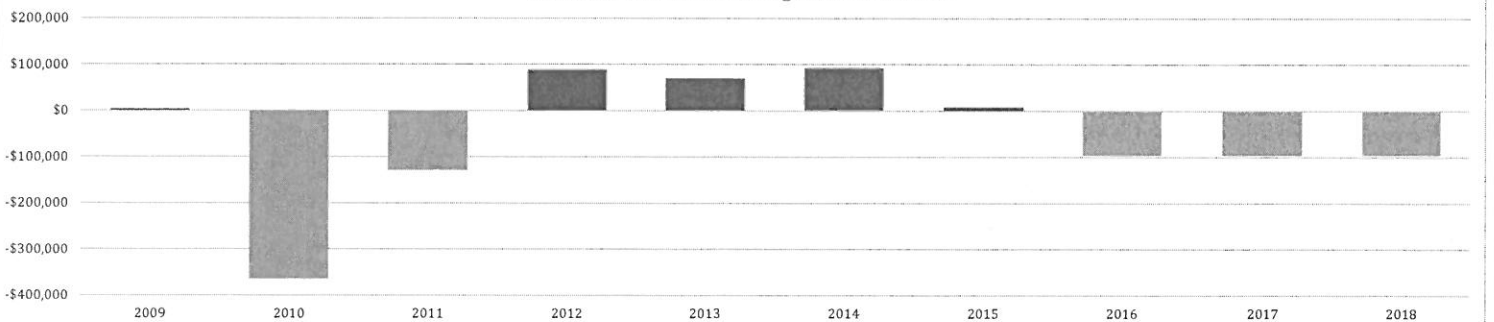
1.035 - Unrestricted Grants-in-Aid

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
Not Projected Based Upon Previous Fiscal Year							
Core Aid Funding (See Note 2 for Detail)							
Core Funding Per Pupil		\$5,745	\$5,800	\$5,916	\$6,034	\$6,155	
State Share of Core Funding		10.9%	10.9%	11.5%	11.5%	8.7%	
State Core Funding Per Pupil		\$625	\$631	\$683	\$697	\$537	
Total Formula ADM		3,985	3,926	3,854	3,758	3,671	
Total Calculated Core Funding		\$2,491,131	\$2,477,748	\$2,633,278	\$2,619,385	1,971,263	
District Adjustments		\$0	\$0	\$0	\$0	\$0	
Total Projected Core Funding for Fiscal Year from Note -2		\$2,491,131	\$2,477,748	\$2,633,278	\$2,619,385	1,971,263	
Targeted Funding (See Note 2 for Detail)							
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		\$0	\$0	\$0	\$0	\$0	
Total Special Education Funding - Note 1		\$306,840	\$309,764	\$332,113	\$335,435	\$255,899	
K-3 Literacy Aid - Note 1		\$90,944	\$120,368	\$120,557	\$118,620	\$116,044	
Total ELL Funding - Note 1		\$9,466	\$9,560	\$10,250	\$10,352	\$7,898	
Total Gifted Funding - Note 1		\$198,085	\$197,095	\$195,380	\$192,429	\$189,840	
Total Economic Disadvantaged Aid - Note 1		\$7,927	\$7,898	\$7,832	\$7,717	\$7,617	
Transportation Aid		\$924,649	\$970,965	\$980,675	\$990,481	\$1,000,386	
Low Density Transportation Aid							
Career Tech Weighted Funding		\$22,495	\$23,189	\$23,421	\$23,655	\$23,892	
Career Tech Associated Services							
Total Transportation and Career Tech Funding		\$947,144	\$994,154	\$1,004,096	\$1,014,136	\$1,024,278	
Total Formula Aid		\$4,051,537	\$4,116,588	\$4,303,505	\$4,298,074	\$3,572,839	
Prior Year Funding Amount		\$4,718,537	\$4,718,537	\$4,718,537	\$4,624,166	4,529,796	
Guarantee Percentage		100%	100%	98%	96%	94%	
Transitional Aid		\$667,000	\$601,949	\$320,661	\$231,721	\$862,586	
Growth Cap		1.0625	1.1050	1.0500	1.0500	1.0500	
Maximum Capped Amount		5,013,446	5,213,983	4,954,464	4,855,375	4,756,285	
Final Funding Amount		4,718,537	4,718,537	4,624,166	4,529,796	4,435,425	
Unfunded Formula Above Cap		\$0	\$0	\$0	\$0	\$0	
Preschool		\$112,981	\$114,111	\$115,252	\$116,404	\$117,568	
Special Education Transportation		\$218,264	\$220,447	\$222,651	\$224,878	\$227,126	
Casino Revenue		\$214,200	\$202,500	\$197,750	\$193,000	\$188,750	
Career Tech Weighted Funding above tracked as Restricted Aid		-\$22,495	-\$23,189	-\$23,421	-\$23,655	-\$23,892	
Other State Funding--FY13 Bridge Adjust. starting Aug.#2 settlement		-17730.93					
Final Adjustment to Calculated State Funding							
Adjustment for Current Cash Flow Trend:	5,131,746						
Total	5,131,746	5,131,746	5,223,756	5,232,405	5,136,398	5,040,422	4,944,978
Dollar Change over Prior year		70,140	92,010	8,649	(96,007)	(95,976)	(95,444)
Percentage Change over Prior Year		1.39%	1.79%	0.17%	-1.83%	-1.87%	-1.89%

Year-Over-Year Dollar Change in Revenue Line



1.040 to 1.045 - Restricted Grants-in-Aid

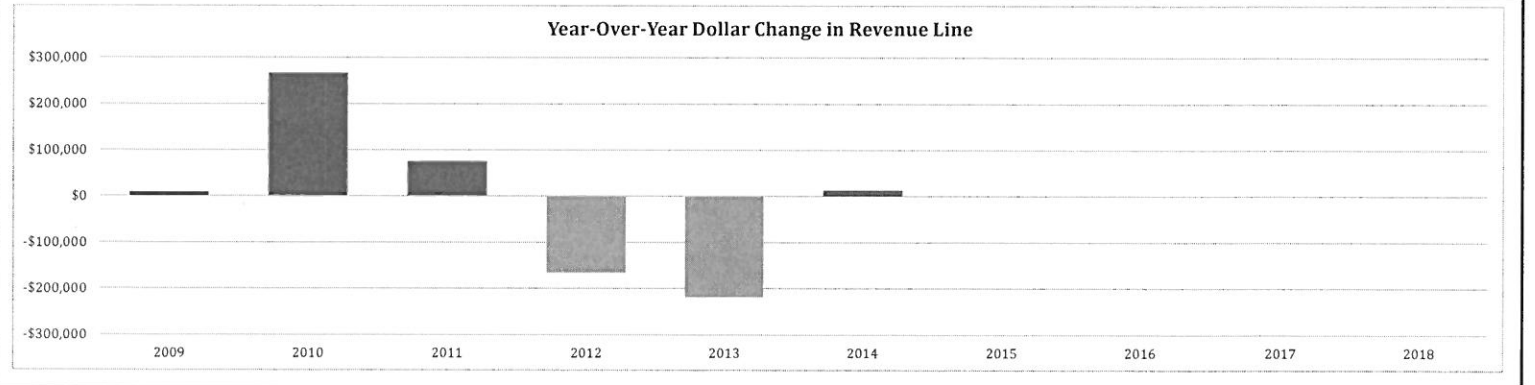
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY
Revenue Detail Note

Percentage of Total Revenue:
0.2%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Projections are not Based Upon Previous Fiscal Year						
1.040 - Restricted Grants-in-Aid						
Career Tech Funding	9,097	22,495	23,189	23,421	23,655	23,892
Special Education Catastrophic Aid	82,767	82,767	82,767	82,767	82,767	82,767
Note 2	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
Total [1.040]	91,864	91,864	105,262	105,956	106,188	106,422

	Projections are not Based Upon Previous Fiscal Year					
	2013	2014	2015	2016	2017	2018
1.045 - Restricted Federal Grants-in-Aid - SFSF						
Note 3	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
Total [1.045]	-	-	-	-	-	-

Total [1.040 to 1.045]	91,864	105,262	105,956	106,188	106,422	106,659
Dollar Change over Prior year	(218,667)	13,398	694	232	234	237
Percentage Change over Prior Year	-70.42%	14.58%	0.66%	0.22%	0.22%	0.22%



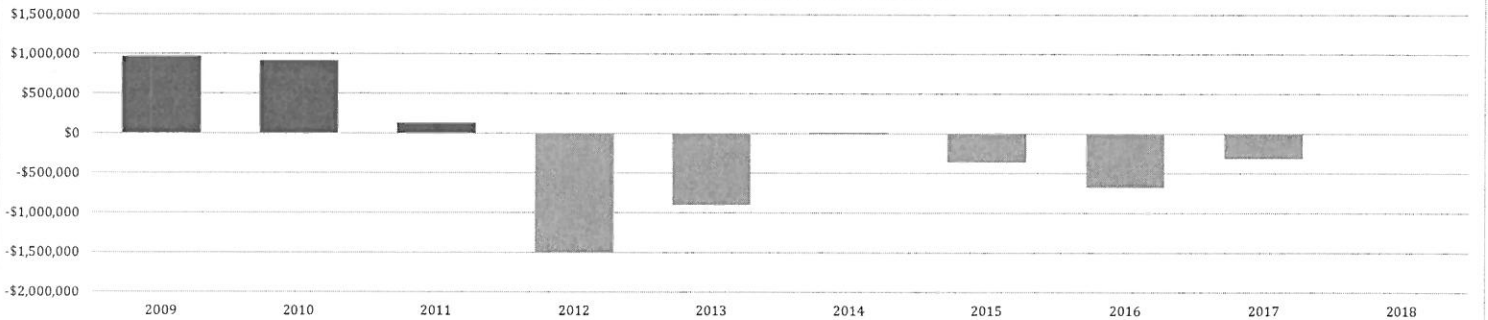
1.050 - Property Tax Allocation

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							
Rollback and Homestead	10% Rollback Total Dollars	2,770,823	2,769,701	2,567,835	2,193,658	2,025,962	2,030,518
	2.5% Residential Rollback Total Dollars	593,732	594,137	550,834	470,568	434,595	435,573
	Homestead Total Dollars	659,111	667,597	618,940	528,750	488,329	489,427
	Adjustments	14,122	-	-	-	-	-
Total Rollback and Homestead		4,037,788	4,031,435	3,737,608	3,192,977	2,948,887	2,955,518
TPP Fixed-Rate Direct Reimbursement Revenue							
	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
TPP Fixed-Sum Emergency Levy Reimbursement Revenue							
	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	-	-	-	-	-	-
Other Adjustments:							
	ODE Aug.#2 fdtn.settlement fixed rate replacement revenue		4,152				
Adjustment for Current Cash Flow Trend:							
Total	5,742,913	5,753,486	5,751,285	5,390,543	4,714,462	4,401,688	4,408,320
	Dollar Change over Prior year	(890,332)	(2,201)	(360,742)	(676,080)	(312,775)	6,632
	Percentage Change over Prior Year	-13.40%	-0.04%	-6.27%	-12.54%	-6.63%	0.15%

Year-Over-Year Dollar Change in Revenue Line



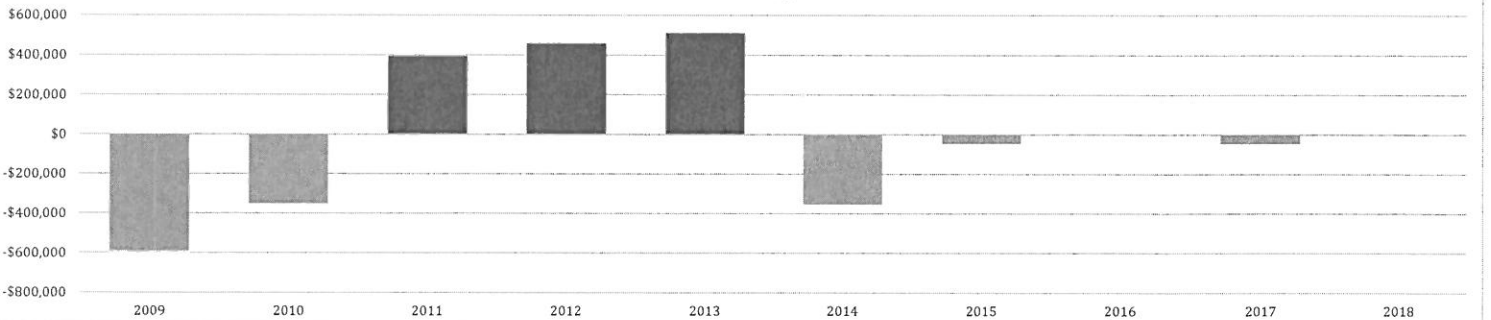
1.060 - All Other Operating Revenues

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	1,577,134	1,531,154	1,530,174	1,485,174	
One-Time Adjustments to Prior Year Basis start at zero basis for FY2013	(1,420,193)						
Net Basis to be Used for Current and Subsequent Forecasted Amount:	-	1,930,958	1,577,134	1,531,154	1,530,174	1,485,174	
Ongoing Adjustments to Current & Subsequent Years							
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-	
One-Time Adjustments to the Current Year Only							
Ongoing Adjustments to Current & Subsequent Years							
Note 1 - Open Enrollment, etc.	-	-	-	-	-	-	
Note 2	465,063	(258,103)	(55,980)	(10,980)	(45,000)	-	
Note 3	1,465,895	(95,721)	10,000	10,000	-	-	
Adjustment for Current Cash Flow Trend:							
Total	1,930,958	1,930,958	1,577,134	1,531,154	1,530,174	1,485,174	
Dollar Change over Prior year		510,765	(353,824)	(45,980)	(980)	(45,000)	-
Percentage Change over Prior Year		35.96%	-18.32%	-2.92%	-0.06%	-2.94%	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.-TY2011 and TY2012 payment to be received in Dec.2012&April2013 respect.- SH9100 done after TY2013(\$45,000 reduction in FY15), SH9200 done after TY2015 (\$45,000 reduction), Heritage done after TY2017 thus final payment of est.\$95,000 to be recd. In FY18	410,163	-225,163	-45,000	0	-45,000	
Supplemental PILOT payment for South Hills 9100 CRA Amendment--expires after single payment of approx. \$10980 in FY15	54,900	-32,940	-10,980	-10,980		
Total for Detailed Note 2	465,063	-258,103	-55,980	-10,980	-45,000	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	0	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	0	0	0	0	0
Misc/rentals/field trips-fy10:\$87118;fy11:\$99167; fy12:\$103065	115,691	-15,000	0	0	0	0
Ohio Medicaid to Schools Program-started midFY1	11,912	30,000	10,000	10,000	0	0
Erate	0	0	0	0	0	0
PILOT payments are in Note 2	19,306	0				

Historical trend data tracked on Five Year Forecast History Spreadsheet

Participation fees reduced in FY14 due to \$1,000 HS/\$600 MS caps instituted by BOE for 2013/2014 school year

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

Total for Detailed Note 3	1,465,895	-95,721	10,000	10,000	0	0
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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		
TOTALS for above without PILOT	\$566,806	\$960,954	\$1,043,834	\$1,434,676		
PLUS: PILOT(001-2400)Note 2 on						
Forecast spreadsheet tab for Other						
Revenues	\$1,884	\$2,148	\$376,359	\$465,063		
TOTALS incl.PILOT(from SM2MON						
FY summary for Other Revenues)	\$568,690	\$963,102	\$1,420,193	\$1,930,958		

Notes:

Tuition = 001-1211-0000-0000-000, 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.

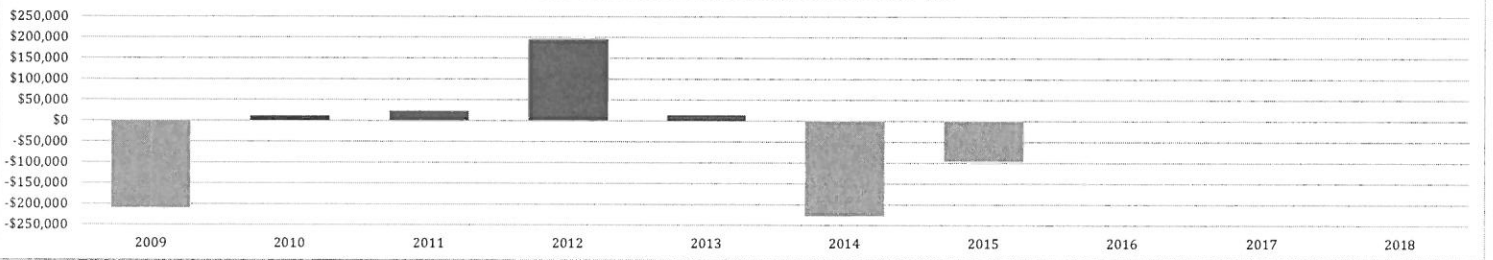
2010-2.060 - Other Financing Sources

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

Percentage of Total Revenue:
0.96%

		Actual	Projected				
		2013	2014	2015	2016	2017	2018
2.010 - Proceeds from Sale of Notes			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					
Total [2.010]	323,005	323,005	-	-	-	-	-
2.020 - State Emergency Loans and Advancements			Projections are not Based Upon Previous Fiscal Year				
Total [2.020]	-	-	-	-	-	-	-
2.040 - Operating Transfers-In			Projections are not Based Upon Previous Fiscal Year				
Note 1		-	-	-	-	-	-
Total [2.040]	-	-	-	-	-	-	-
2.050 - Advances-In			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		-	-	-	-	-	-
Total [2.050]	110,000	110,000	110,000	110,000	110,000	110,000	110,000
2.060 - All Other Financing Sources			Projections are not Based Upon Previous Fiscal Year				
July 2013 workers comp premium refund--one-time			95,521				
Note 3		-	-	-	-	-	-
Total [2.060]	-	-	95,521	-	-	-	-
Total [2.010 to 2.060]		433,005	205,521	110,000	110,000	110,000	110,000
Dollar Change over Prior year		14,495	(227,484)	(95,521)	-	-	-
Percentage Change over Prior Year		3.46%	-52.54%	-46.48%	0.00%	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%

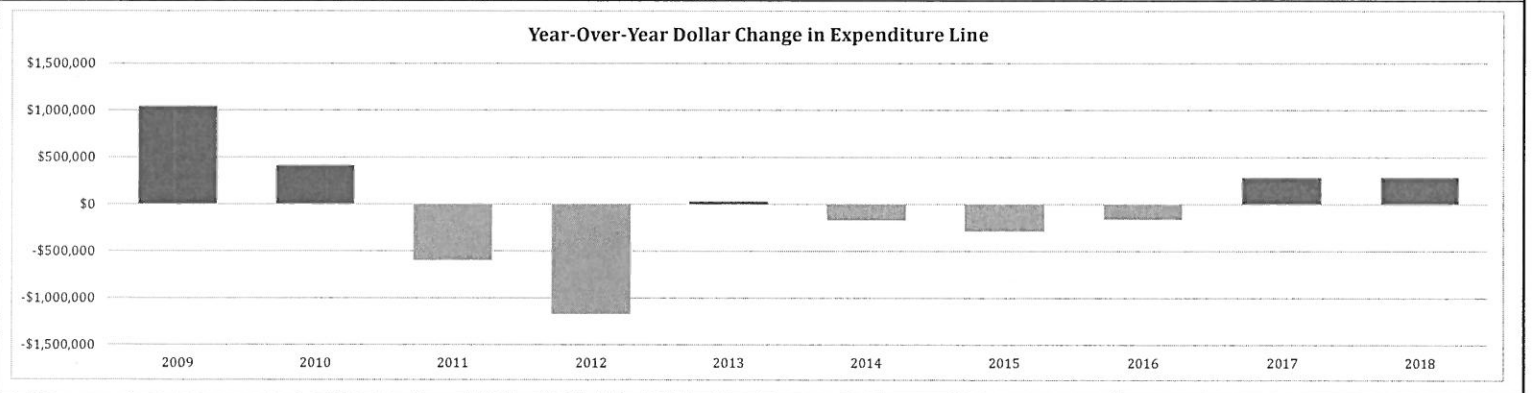
	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	30,130,684	30,158,474	29,985,681	29,699,604	29,539,604	29,822,698
One-Time Adjustments to Prior Year Basis						
eliminate prior year basis to use RB calculations		(30,158,474)	(29,985,681)			
Budget Modeling						
Net Basis to be Used for Current and Subsequent Forecasted Amount:	30,130,684	-	-	29,699,604	29,539,604	29,822,698

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	-	-	-	-	443,094	447,340
Other Changes						
Other Changes						
Note 1 Negotiations, Steps, Etc	-	-	-	-	-	-
Total Annual Salary Change	-	-	-	-	443,094	447,340

One-Time Adjustments to the Current Year Only						
to balance to RB spreadsheet for fy14 & fy15 salaries	-	29,985,681	29,834,604			

Ongoing Adjustments to Current & Subsequent Years						
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.)			25,000			

Note 3 Changes in FTE & Avg. Salary	-	-	-	-	-	-
Adjust for Prior Year Actual and Current Year Cash Flow						
Total	30,158,474	30,130,684	29,985,681	29,699,604	29,539,604	29,822,698
Dollar Change over Prior year		-	(145,003)	(286,077)	(160,000)	283,094
Percentage Change over Prior Year		0.00%	-0.48%	-0.95%	-0.54%	0.96%



3.020 - Employees' Retirement/Insurance Benefits

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

Percentage of Total Expenditures:
20.4%

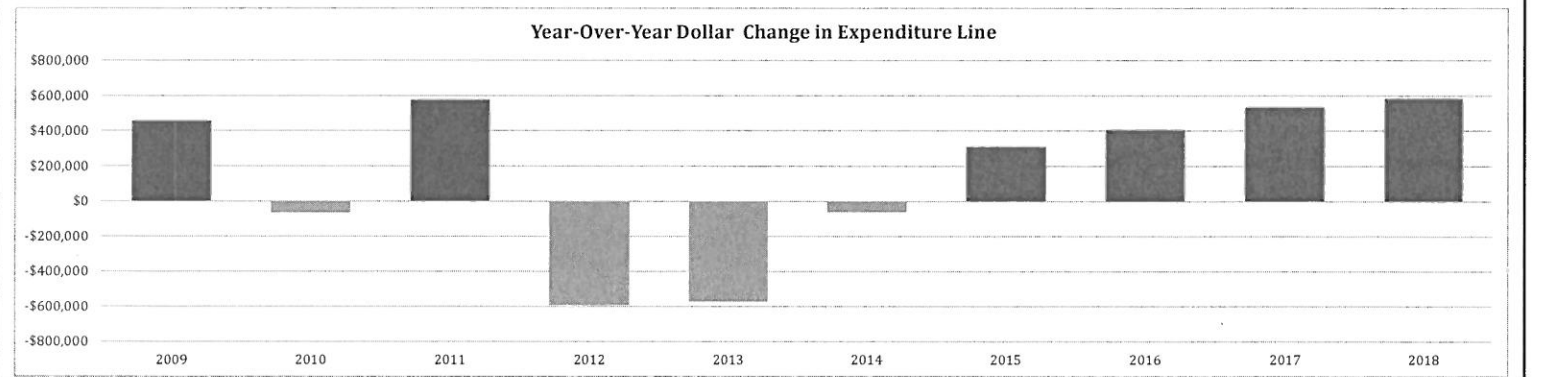
	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	9,940,603	9,366,947	9,305,318	9,615,963	10,022,536	10,558,263
One-Time Adjustments to Prior Year Basis						
Reduce fixed fringe calcs for nonpayment of 14%STRS/SERS on severance payments & In Lieu of Insurance Pmts.--14% of net increase for FY	0	-23,940	-25,060	-21,000	0	0
	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Budget Modeling						
Net Basis to be Used for Current Year Forecasted Amount:	9,940,603	9,343,007	9,280,258	9,594,963	10,022,536	10,558,263

Historical Information from district's Gen Fund FINDET:		Express Modeling of Projected Insurance Financial Changes					
FY 2012 Posted Expense:	FY 2013 Posted Expense:						
\$4,792,959	\$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					
From Note 1:						
Dollar Adjustment to Prior Year Cost from Note 1 Census Detail	-656,494	-89,394	381,821	453,396	489,979	538,204

	Detail (Note 1) Modeling of Salary-based Fringe Benefit Changes					
From Note 1:						
Salary-based Fringe Benefits Percentage	16.2%	16.1%	16.1%	16.1%	16.2%	16.2%
Dollar Amount from Projected Changes in Salaries (Note 3.01)	-	(23,316)	(46,116)	(25,824)	45,748	46,492

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 Comp pd by Gen Fund for wages charged to grant funds	-	-				
4-Spousal Insurance Reimb.Pmt.Est.-addtl. Above FY13 for 12 mos.pmt	-	55,022				
5-Renhill Sub Teacher Contract Svcs. Required to be STRS members	-	-				
Insurance Changes "Plug" Amount		20,000				
Adjustment for Current Cash Flow Trend:						
Total	9,366,947	9,284,109	9,305,318	9,615,963	10,022,536	10,558,263
Dollar Change over Prior year		(656,494)	21,209	310,645	406,572	535,727
Percentage Change over Prior Year		-6.60%	0.23%	3.34%	4.23%	5.35%



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

Salary Based Fringe Benefits

Note 1

Salary Based Fringe Benefits						
Description	2013	2014	2015	2016	2017	2018
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%	0.65%	0.67%	0.69%	0.71%	0.73%
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%	16.08%	16.12%	16.14%	16.16%	16.18%
Annual Change in Salary (Current Year - Prior Year)	0	-145,003	-286,077	-160,000	283,094	287,340
To Detail Note:						
Change in Fringe Benefits due to Change in Salary	-	(23,316)	(46,116)	(25,824)	45,748	46,492

Annual Insurance Cost By Plan Type								
		2012	2013	2014	2015	2016	2017	2018
Total	Medical	3,698,899	3,002,106	3,198,233	3,518,056	3,869,862	4,256,848	4,682,533
Total	Rx	1,040,980	822,246	852,005	937,205	1,030,926	1,134,018	1,247,420
Total	Dental	375,042	352,720	349,373	359,854	370,650	381,769	393,222
Total	Vision	-	-	-	-	-	-	-
Total	Life	33,600	33,600	33,600	33,600	33,600	33,600	33,600
Total	Other	-	-	-	-	-	-	-
	Total All Plans	5,148,521	4,210,672	4,433,211	4,848,715	5,305,037	5,806,235	6,356,775

"Premium Holiday"								
		2012	2013	2014	2015	2016	2017	2018
	# of Months			1				
Plan Type:	Dental	\$ -	\$ -	\$ (29,114)	\$ -	\$ -	\$ -	\$ -
	Net Premium Holiday Savings			(29,114)	-	-	-	-
	# of Months							
Plan Type:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Premium Holiday Savings							
	# of Months							
Plan Type:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Premium Holiday Savings							
	# of Months							
Plan Type:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Premium Holiday Savings							

		2012	2013	2014	2015	2016	2017	2018
Adjusted Annual Premium		5,148,521	4,210,672	4,404,096	4,848,715	5,305,037	5,806,235	6,356,775
Year-Over-Year Change			(937,848)	193,424	444,619	456,322	501,198	550,540
Year-Over-Year % Change			-18.2%	4.6%	10.1%	9.4%	9.4%	9.5%
Annual Change in Premium All Plans/Coverages			(937,848)	\$ 193,424	\$ 444,619	\$ 456,322	\$ 501,198	\$ 550,540
% 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)	\$ 145,068	\$ 333,465	\$ 342,241	\$ 375,899	\$ 412,905	\$ 412,905
Dollar Amount (+ or -)from Previous Year's Changes			\$ (234,462)	\$ 48,356	\$ 111,155	\$ 114,080	\$ 125,300	\$ 125,300
Other Changes & Adjustments								
Total Adjustment of Prior Year Cost to Detail Note		-656,494	-89,394	381,821	453,396	489,979	538,204	538,204

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

FTE-based Insurance Benefits **Note 2**

Enter number of **General Fund** Plans **Insurance Enrollment (Census) and Cost**

Plan Description	2012	2013	2014	2015	2016	2017	2018
	Actual-10/11	Actual-10/12	Actual-10/13	Insurance Census by Plan Projections			
Medical-Single-Base Plan	87	81	109	109	109	109	109
Medical-Family-Base Plan	292	287	264	264	264	264	264
Medical-Single-Ideal	-	-	-	-	-	-	-
Medical-Family-Ideal	-	1	1	1	1	1	1
Prescription-Single-Base Plan	83	82	106	106	106	106	106
Prescription-Family-Base Plan	293	282	255	255	255	255	255
Prescription-Single-Ideal	-	-	-	-	-	-	-
Prescription-Family-Ideal	-	1	1	1	1	1	1
Dental-Single	83	82	109	109	109	109	109
Dental-Family	296	295	282	282	282	282	282
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	518,364	570,200	627,220	689,942	758,937
Medical-Family-Base Plan	3,305,008	2,640,584	2,667,980	2,934,777	3,228,255	3,551,081	3,906,189
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	138,946	152,840	168,124	184,937	203,431
Prescription-Family-Base Plan	935,045	721,063	710,316	781,347	859,482	945,430	1,039,973
Prescription-Single-Ideal	-	-	-	-	-	-	-
Prescription-Family-Ideal	-	2,518	2,743	3,017	3,319	3,651	4,016
Dental-Single	35,009	32,669	43,426	44,728	46,070	47,452	48,876
Dental-Family	340,033	320,051	305,947	315,126	324,580	334,317	344,347
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	4,433,211	4,848,715	5,305,037	5,806,235	6,356,775

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%					

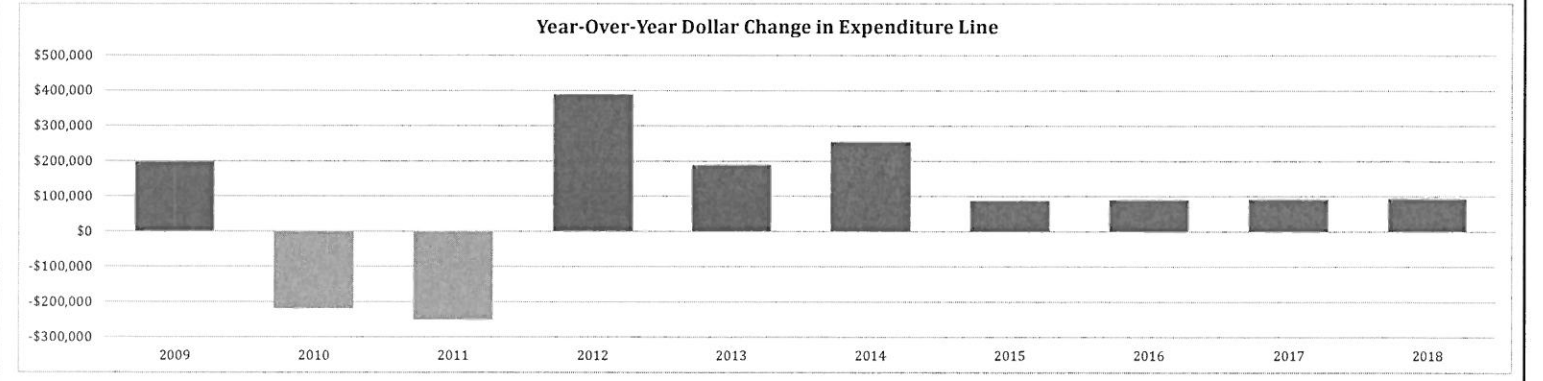
Plan Description	2012	2013	2014	2015	2016	2017	2018
	Board Actual \$	Projected Plan Rates - ANNUAL Premium					
Medical-Single-Base Plan	\$ 4,527	\$ 4,330	\$ 4,756	\$ 5,231	\$ 5,754	\$ 6,330	\$ 6,963
Medical-Family-Base Plan	\$ 11,319	\$ 9,201	\$ 10,106	\$ 11,117	\$ 12,228	\$ 13,451	\$ 14,796
Medical-Single-Ideal	\$ -	\$ 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	4,406,144	4,494,267	4,584,152	4,675,835
One-Time Adjustments to Prior Year Basis to use fiscal year estimates entered in note 3	(3,961,961)	(4,151,575)	(4,406,144)	(4,494,267)	(4,584,152)	(4,675,835)
Budget Modeling		-	-	-	-	-
Net Basis to be Used for Current and Subsequent Forecasted Amount:	-	-	-	-	-	-
Ongoing Adjustments to Current & Subsequent Years						
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-
One-Time Adjustments to the Current Year Only						
NOTE-FY14 amt.Balances to Sept.20,2013 APPSUM FYTD Appropriated						
Ongoing Adjustments to Current & Subsequent Years						
Note 1 - Open Enrollment, Comm School Tuition, Etc.	-	-	-	-	-	-
Note 2	-	-	-	-	-	-
Note 3	4,151,574	4,406,144	4,494,267	4,584,152	4,675,835	4,769,352
Adjustment for Current Cash Flow Trend:						
Total	4,151,575	4,151,574	4,406,144	4,494,267	4,584,152	4,675,835
Dollar Change over Prior year		189,613	254,570	88,123	89,885	91,683
Percentage Change over Prior Year		4.79%	6.13%	2.00%	2.00%	2.00%



3.030 - Purchased Services

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY

Note 3

Description	2013	2014	2015	2016	2017	2018
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	263,163	268,426	273,795	279,271	284,856
Sp.Ed.Transp.(1290-489)	70,517	83,562	85,233	86,938	88,677	90,450
PhoneSvc.(2700-441)	103,918	117,690	120,044	122,445	124,894	127,391
Legal Svcs(418obj.)	338,800	200,250	204,255	208,340	212,507	216,757
printing/copiers(469obj.)	76,607	92,000	93,840	95,717	97,631	99,584
Comm.Schools(1990-478)	341,061	379,016	386,596	394,328	402,215	410,259
Dir.ofHR 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	107,345	109,492	111,682	113,915	116,194
Prop.Ins.(2700-424)	69,372	75,640	77,153	78,696	80,270	81,875
Electricity(2700-451)	569,996	548,000	558,960	570,139	581,542	593,173
Natural Gas(2700-453)	156,322	247,615	252,567	257,619	262,771	268,026
Water/Sewer(2700-452)	88,187	108,901	111,079	113,301	115,567	117,878
Vehicle Svc.(2840-423)	174,844	148,488	151,458	154,487	157,577	160,728
Fleet Ins.(2850-424)	29,452	34,559	35,250	35,955	36,674	37,408
Data Svcs(2963-416)	91,247	109,287	111,473	113,702	115,976	118,296
Tuition(47*objects except comm.schools, post sec., open enroll., & Educ.Choice items)	405,297	495,536	505,447	515,556	525,867	536,384
PostSecondary Enrollment Options(1910-479)	110,893	120,650	123,063	125,524	128,035	130,595
Open Enrollment(1910-477)	0	0	0	0	0	0
Educational Choice-Peterson, etc.(1237-475)	174,236	180,000	183,600	187,272	191,017	194,838
Athletics Purch.Svcs.(45**-4**)	41,206	39,000	39,780	40,576	41,387	42,215
Commun.Relations Purch.Svcs.(2920-410)	9,144	15,000	15,300	15,606	15,918	16,236
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)	71,150	108,653	110,826	113,043	115,303	117,610
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	27,165	27,708	28,262	28,828	29,404
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	22,905	23,363	23,830	24,307	24,793
		0	0	0	0	0
		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	148,739	198,610	202,582	206,634	210,767	214,982
(Totals below less all items above)						
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						
Total for Detailed Note 3	4,151,574	4,406,144	4,494,267	4,584,152	4,675,835	4,769,352

Five Year Forecast History for line 3.030 Purchased Services

Description	Actual	Actual	Actual	Budgeted 9/20/13	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	\$263,163	
Spec.Ed.Transp.(1290-489)	\$9,294	\$203,256	\$70,517	\$83,562	
Phone Svcs.(2700-441)	\$72,217	\$64,837	\$103,918	\$117,690	
Legal Svcs.(418 objects)	\$180,812	\$237,266	\$338,800	\$200,250	
Printing/Copiers(469 objects)	\$119,341	\$131,063	\$76,607	\$92,000	
Community Schools(1990-478)	\$248,133	\$248,063	\$341,061	\$379,016	
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	\$107,345	
Property Insurance (2700-424)	\$58,636	\$71,792	\$69,372	\$75,640	
Electricity (2700-451)	\$644,219	\$560,840	\$569,996	\$548,000	
Natural Gas (2700-453)	\$197,874	\$178,393	\$156,322	\$247,615	
Water/Sewer (2700-452)	\$98,848	\$75,379	\$88,187	\$108,901	
Vehicle Services (2840-423)	\$114,413	\$152,386	\$174,844	\$148,488	
Fleet Insurance (2850-424)	\$43,000	\$32,263	\$29,452	\$34,559	
Data Services (2963-416)	\$109,180	\$106,410	\$91,247	\$109,287	
Tuition (47* objects except community schools, post-secondary, open enrollment, & educational choice items)	\$471,108	\$526,881	\$405,297	\$495,536	
Post-secondary enrollment options (1910-479)	\$50,573	\$78,784	\$110,893	\$120,650	
Open Enrollment (1910-477)	\$0	\$9,126	\$0	\$0	
Educational Choice-Peterson,etc. (1237-475)-started in FY13-for FY13 used fdtm.ded.amt. for June #2 as expenses posted to other accts. during FY	\$0	\$0	\$174,236	\$180,000	
Athletics Purch.Svcs.(45**-4**)	\$30,508	\$34,974	\$41,206	\$39,000	
Commun. Relations Purch.Svcs.(2920-410)	\$14,824	\$9,415	\$9,144	\$15,000	
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) (includes \$5K in FY14 for Security Training 2013/14 SVP)	\$34,169	\$49,388	\$71,150	\$108,653
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 (2210-410)	\$18,122	\$23,648	\$25,527	\$27,165
In Lieu Of Transp & CDL Pmnts.(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	\$22,905
All Others-library, technology, travel, mileage, etc. (Totals below less all items above)	\$183,221	\$174,408	\$148,739	\$198,610
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	\$4,406,144
Prior FY Carryover Encumbrances	\$317,621	\$254,494	\$279,845	\$100,211
TOTALS	\$3,869,428	\$4,216,455	\$4,431,419	\$4,506,355

Notes:

Natural Gas Usage/costs based upon bill date: FY10-26377.2MCF
 28,529.3 MCF net=\$236,464=
 19,318.1 MCF net=\$123,350=
 \$8.3676/mcf \$6.3852/mcf
 5,335,070 kwh 4,696,164 kwh
 = \$617,947 = \$518,652 =
 .1158/kwh .1104/kwh

Electric Usage/costs based upon bill date:
 FY10-5,217,256 kwh=\$626,318=.12/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 appropr/invoices from FY12 (\$50,227)
FY14 decrease in Vehicle Services due to FY13 expenditures included carryover appropr/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)

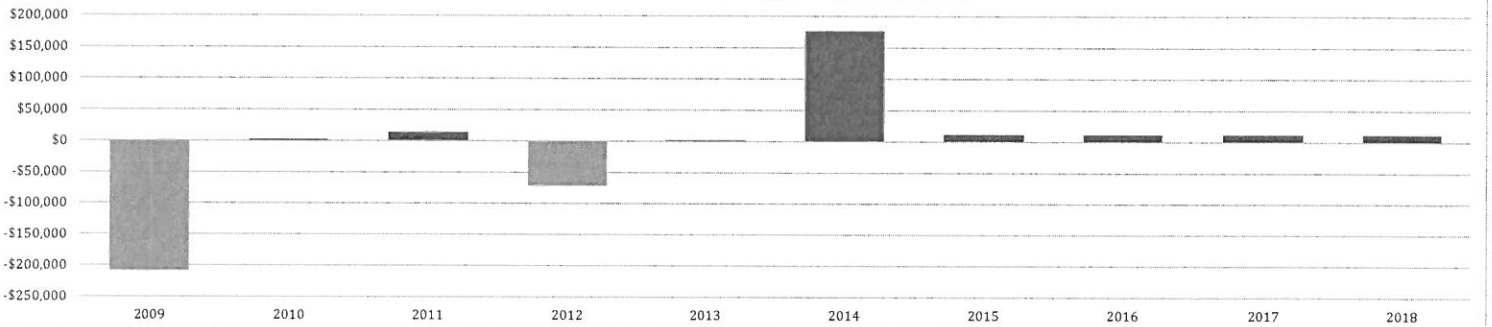
3.040 - Supplies and Materials

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	1,186,851	1,198,720	1,210,707	1,222,814
One-Time Adjustments to Prior Year Basis to use fiscal year estimates entered in note 1	(1,008,062)	(1,010,143)	(1,186,851)	(1,198,720)	(1,210,707)	(1,222,814)
Budget Modeling	-	-	-	-	-	-
Net Basis to be Used for Current and Subsequent Forecasted Amount:	-	-	-	-	-	-
Ongoing Adjustments to Current & Subsequent Years						
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-
One-Time Adjustments to the Current Year Only						
NOTE-FY14 amt. balances to Sept.20,2013 APPSUM FYTD Appropriated						
Ongoing Adjustments to Current & Subsequent Years						
Note 1	1,010,144	1,186,851	1,198,720	1,210,707	1,222,814	1,235,042
Note 2	-	-	-	-	-	-
Note 3	-	-	-	-	-	-
Adjustment for Current Cash Flow Trend:						
Total	1,010,143	1,010,144	1,186,851	1,198,720	1,210,707	1,222,814
Dollar Change over Prior year		2,082	176,707	11,869	11,987	12,107
Percentage Change over Prior Year		0.21%	17.49%	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	196,828	198,796	200,784	202,792	204,820
Repl.Texts(522 objects)	36,482	40,861	41,270	41,682	42,099	42,520
Library Books(531 obj)	16,427	20,237	20,439	20,644	20,850	21,059
Cust/Mnt.Suppl(57* obj.)	216,116	287,520	290,395	293,299	296,232	299,194
Bus Supplies(581 objects)	149,225	155,572	157,128	158,699	160,286	161,889
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	130,585	131,891	133,210	134,542	135,887
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-1% inflationary increase for all items in FY15-18						
Total for Detailed Note 1	1,010,144	1,186,851	1,198,720	1,210,707	1,222,814	1,235,042

Five Year Forecast History for line 3.040 Supplies and Materials

Description	Actual	Actual	Actual	Budgeted 9/20/13	FY15
	FY11	FY12	FY13	FY14	
Instructional Supplies(511 objects)	\$178,884	\$182,296	\$143,534	\$196,828	
Replacement Textbooks(522 objects)	\$31,862	\$20,448	\$36,482	\$40,861	
Library Books(531 objects)	\$17,476	\$17,742	\$16,427	\$20,237	
Cust./Maint.Supplies(57* objects)	\$249,224	\$178,957	\$216,116	\$287,520	
Bus Supplies(581 objects)	\$211,576	\$213,313	\$149,225	\$155,572	
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	\$130,585	
TOTALS (from budsum for FY, fund 001, object 5*)(or from budwrk, fund 001, object 5*)	\$1,079,926	\$1,008,060	\$1,010,144	\$1,186,851	
Prior FY Carryover Encumbrances	\$21,170	\$24,787	\$67,483	\$121,932	
TOTALS	\$1,101,096	\$1,032,847	\$1,077,627	\$1,308,783	

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

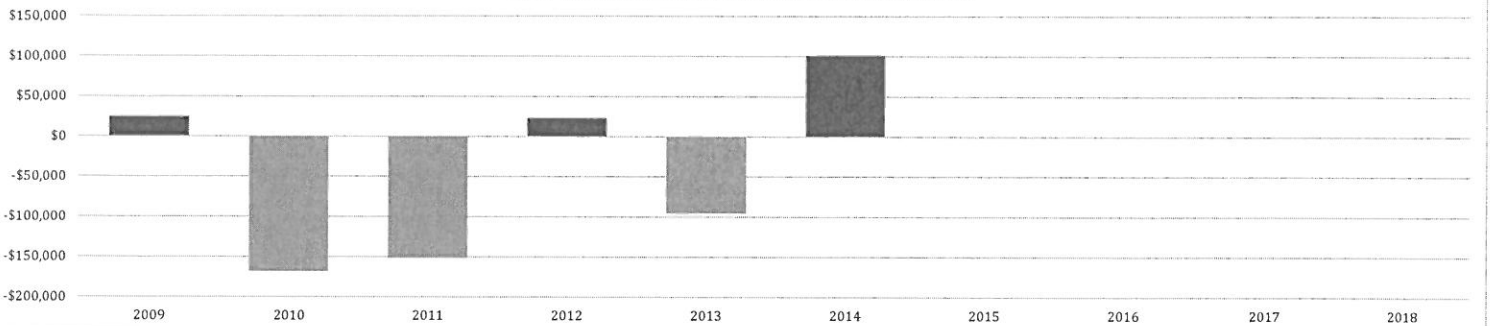
3.050 - Capital Outlay

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	257,334	257,334	257,334	257,334
One-Time Adjustments to Prior Year Basis						
Budget Modeling		-	-	-	-	-
Net Basis to be Used for Current and Subsequent Forecasted Amount:	251,582	155,846	257,334	257,334	257,334	257,334
Ongoing Adjustments to Current & Subsequent Years						
Annual Percentage Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dollar Change Based Upon Percentage	-	-	-	-	-	-
One-Time Adjustments to the Current Year Only						
FY13 balance	(95,736)					
NOTE-FY14 amt. balances to Sept.20,2013 APPSUM FYTD Appropriated		101,488				
Ongoing Adjustments to Current & Subsequent Years						
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:						
Total	155,846	155,846	257,334	257,334	257,334	257,334
Dollar Change over Prior year		(95,736)	101,488	-	-	-
Percentage Change over Prior Year		-38.05%	65.12%	0.00%	0.00%	0.00%

Year-Over-Year Dollar Change in Expenditure Line



3.060 to 4.060 - Intergovernmental & Debt Service

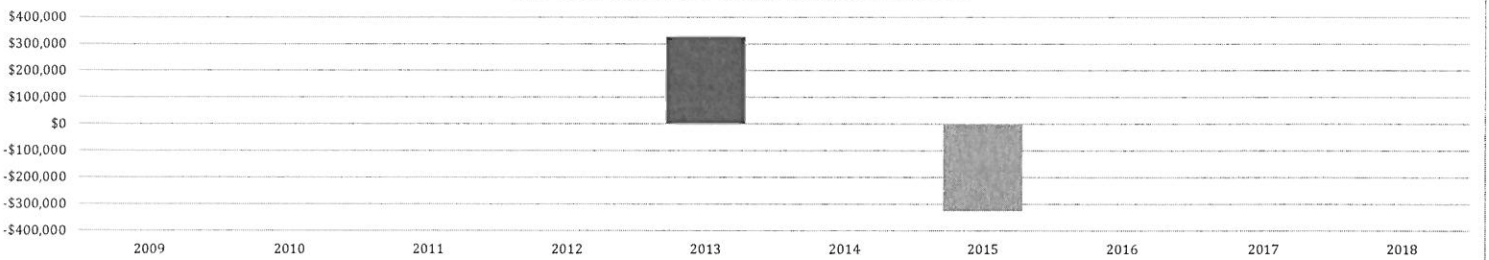
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY
Expenditure Detail Note

Percentage of Total Expenditures:

0.7%

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

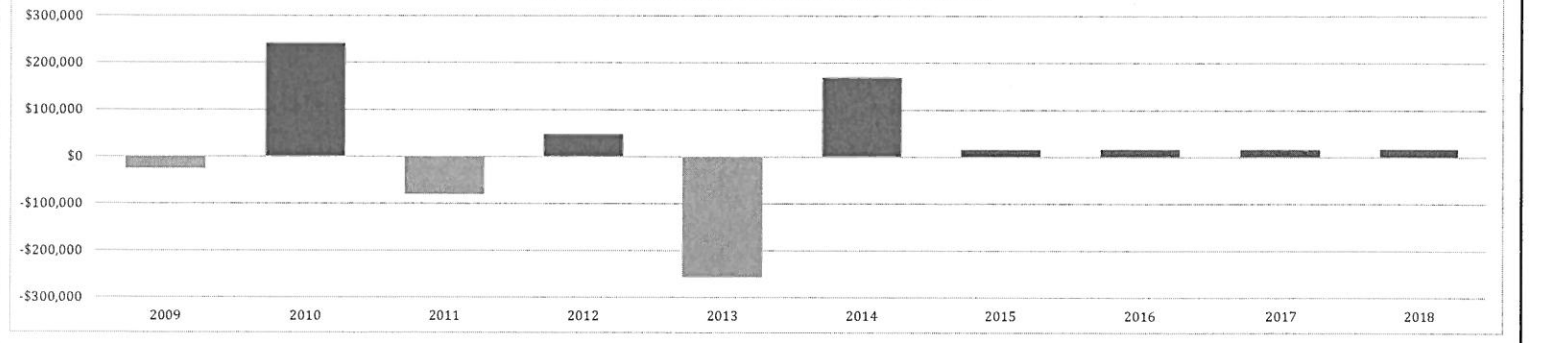
BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT - - CUYAHOGA COUNTY
Detailed Expenditure Note Build

Percentage of Total Expenditures:

1.4%

	Actual	Projected				
	2013	2014	2015	2016	2017	2018
Actual Amount Expended in Prior Year:	902,410	645,549	815,223	831,527	848,158	865,121
One-Time Adjustments to Prior Year Basis						
Budget Modeling						
Net Basis to be Used for Current and Subsequent Forecasted Amount:	902,410	645,549	815,223	831,527	848,158	865,121
Ongoing Adjustments to Current & Subsequent Years						
Annual Percentage Change	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%
Annual Dollar Change Based Upon Percentage	-	-	16,304	16,631	16,963	17,302
One-Time Adjustments to the Current Year Only						
FY13 actual	(256,861)					
NOTE-FY14 amt.balances to Sept.20,2013 APPSUM FYTD Appropriated		73,149				
Ongoing Adjustments to Current & Subsequent Years						
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:						
Total	645,549	645,549	815,223	831,527	848,158	865,121
Dollar Change over Prior year		(256,861)	169,674	16,304	16,631	16,963
Percentage Change over Prior Year		-28.46%	26.28%	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%

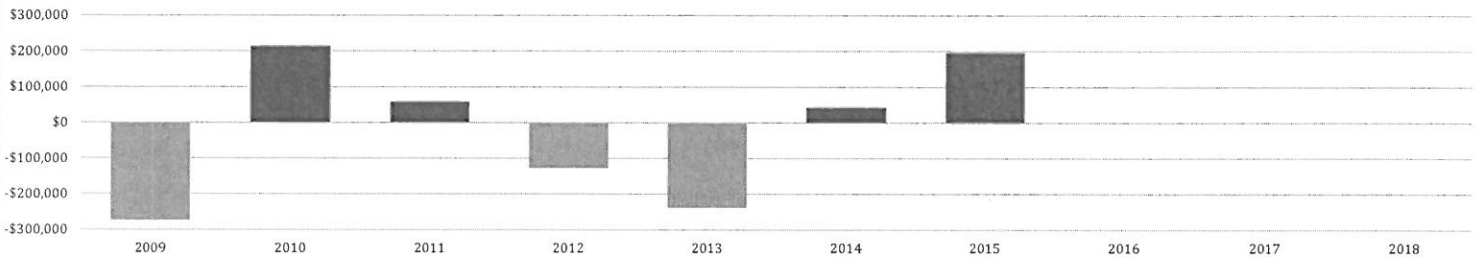
	Actual 2013	Projected				
		2014	2015	2016	2017	2018
5.010 - Operating Transfers-Out	Projections are not Based Upon Previous Fiscal Year					
HB264 May2011 (\$1,280,000)Note repaid from fund 002-issued bond in May2013-repayment through FY20 per debt schedule	-	40,960	235,400	234,325	233,100	231,725
CAPA 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	20,000	22,000	24,000	26,000	28,000
Adjustment to balance to FY12 for baseline in new software						
Note 1	-	-	-	-	-	-
Total [5.010]	32,810	32,810	75,960	272,400	273,325	274,100

	Actual 2013	Projected				
		2014	2015	2016	2017	2018
5.020 - Advances-Out	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	-	-	-	-	-	-
Total [5.020]	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
5.030 - All Other Financing Uses						
Note 3	-	-	-	-	-	-
Total [5.030]	-	-	-	-	-	-

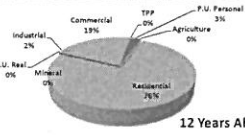
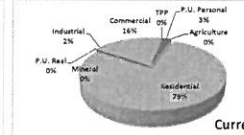
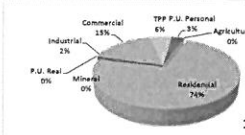
Total [5.010 to 5.030]	142,810	185,960	382,400	383,325	384,100	384,725
Dollar Change over Prior year	142,810	43,150	196,440	925	775	625
Percentage Change over Prior Year	0.00%	30.21%	105.64%	0.24%	0.20%	0.16%

Year-Over-Year Dollar Change in Expenditure Line



Total Tax Duplicate

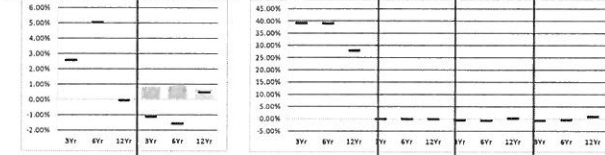
History	Tax Year	Agriculture	Residential	Total Class I	Mineral	P.U. Real	Industrial	Commercial	Total Class II	TPP	P.U. Personal	Total Valuation
	2001	290,520	642,669,680	642,960,200	-	-	21,855,670	128,895,240	150,750,910	49,828,303	20,120,890	872,660,303
	2002	290,520	660,654,020	660,944,540	-	-	23,220,860	128,645,100	151,865,960	49,439,385	28,750,440	891,000,325
	2003	250,710	720,981,500	721,232,210	31,720	-	23,194,260	132,920,640	156,146,620	43,873,068	29,439,690	950,691,588
	2004	349,620	739,874,450	740,224,070	38,560	-	24,288,150	133,353,100	157,679,810	48,671,538	28,456,740	975,032,158
	2005	380,390	756,559,460	756,939,850	38,230	-	22,688,600	152,927,630	192,726,840	37,610,905	25,910,310	1,018,642,538
	2006	364,570	830,507,680	830,872,250	36,370	-	22,485,000	170,235,470	205,716,339	28,570,356	19,419,820	1,087,827,864
	2007	364,570	843,384,310	843,748,880	79,310	-	21,377,980	157,153,140	178,610,430	28,570,356	19,419,820	1,116,533,396
	2008	364,570	845,480,670	845,845,240	121,830	-	21,818,270	156,271,200	178,211,300	14,420,760	19,925,640	1,145,164,910
	2009	971,740	801,465,820	802,437,560	486,140	-	21,893,420	159,916,670	182,296,230	1,887,590	20,819,990	1,167,395,170
	2010	353,710	803,775,390	804,129,100	1,157,960	-	21,926,460	160,318,070	183,402,490	896,060	21,354,050	1,188,993,660
	2011	353,710	803,415,690	803,769,400	2,069,070	-	21,523,140	163,420,460	187,012,670	-	22,867,270	1,204,610,940
	2012	383,550	782,132,020	782,515,570	2,072,750	-	21,476,770	162,442,810	185,992,330	-	25,140,030	1,229,758,400



Projected	Tax Year	Agriculture	Residential	Total Class I	Mineral	P.U. Real	Industrial	Commercial	Total Class II	TPP	P.U. Personal	Total Valuation
	2013	383,550	782,327,553	782,711,103	2,072,750	-	21,455,293	165,854,109	189,382,152	-	25,491,990	1,247,532,947
	2014	383,550	782,523,135	782,906,685	2,072,750	-	21,433,838	169,337,045	192,843,633	-	25,848,878	1,264,533,991
	2015	383,550	807,759,505	808,143,055	2,093,478	-	21,626,742	174,586,494	198,306,714	-	26,210,763	1,285,084,853
	2016	383,550	809,576,565	809,960,115	2,093,478	-	21,626,742	178,252,810	201,973,030	-	26,577,713	1,301,838,173
	2017	383,550	811,398,513	811,782,063	2,093,478	-	21,626,742	181,996,119	205,716,339	-	26,949,801	1,318,847,793
	2018	383,550	837,566,115	837,949,665	2,114,412	-	21,843,010	187,637,999	211,595,421	-	27,327,098	1,336,910,287
	2019	383,550	839,450,639	839,834,189	2,114,412	-	21,843,010	191,578,397	215,535,819	-	27,709,678	1,355,168,897
	2020	383,550	841,339,403	841,722,953	2,114,412	-	21,843,010	195,601,543	219,558,965	-	28,097,613	1,373,647,938
	2021	383,550	868,472,599	868,856,149	2,135,556	-	22,061,440	201,665,191	225,862,187	-	28,490,980	1,392,409,917
	2022	383,550	870,426,662	870,810,212	2,135,556	-	22,061,440	205,900,160	230,097,156	-	28,889,854	1,411,258,966
	2023	383,550	872,385,122	872,768,672	2,135,556	-	22,061,440	210,224,063	234,421,060	-	29,294,312	1,430,108,015
	2024	383,550	874,347,988	874,731,538	2,135,556	-	22,061,440	214,638,769	238,835,765	-	29,704,432	1,448,957,064

Total Valuation % Change -- ROR/Reappraisal

History	Tax Year	Agriculture	Residential	Total Class I	Mineral	P.U. Real	Industrial	Commercial	Total Class II	TPP	P.U. Personal	Total Valuation
	2001	0.0000%	0.4906%	0.4903%	0.0000%	0.0000%	-0.3890%	1.3662%	1.1109%	-	-	0.5430%
	2002	0.0000%	0.1415%	0.1415%	0.0000%	0.0000%	5.4454%	-0.4975%	0.4100%	-	-	0.1752%
	2003	-20.4128%	6.7386%	6.7294%	100.0000%	0.0000%	2.6352%	3.2231%	1.3777%	-	-	5.5750%
	2004	0.0000%	0.0634%	0.0634%	7.3057%	0.0000%	0.0394%	0.7910%	0.6814%	-	-	0.1605%
	2005	0.0000%	0.1027%	0.1027%	-0.8632%	0.0000%	-0.0130%	-0.2810%	-0.2398%	-	-	0.0393%
	2006	10.4693%	7.8260%	7.8184%	-5.1141%	0.0000%	-1.0403%	9.1838%	7.9784%	-	-	7.3004%
	2007	0.0000%	-0.0807%	-0.0807%	-0.1928%	0.0000%	-5.0380%	0.0557%	-0.5123%	-	-	-0.1522%
	2008	0.0000%	-0.1950%	-0.1950%	42.7158%	0.0000%	2.0079%	-1.0491%	-0.6392%	-	-	-0.2600%
	2009	22.5555%	-5.8207%	5.8039%	74.1519%	0.0000%	0.3433%	0.7240%	0.8702%	-	-	4.4235%
	2010	0.0000%	-0.1502%	-0.1501%	66.9484%	0.0000%	0.0000%	0.4209%	0.9027%	-	-	0.0455%
	2011	0.0000%	-0.2326%	-0.2325%	37.6902%	0.0000%	-0.1753%	-0.3707%	0.0800%	-	-	-0.1704%
	2012	7.7800%	-2.9355%	-2.9302%	12.9524%	0.0000%	-1.3527%	-2.0266%	-1.7550%	-	-	-2.6436%

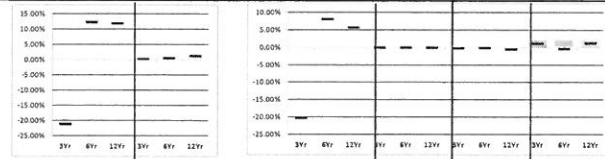


All changes to TPP and PUPP Values are considered to be New Construction.
Note: Percentage changes by class reflected below for ROR/Reappraisal reflect tax rate reduction factor change, not year-over-year percentage change.

Projected	Tax Year	Agriculture	Residential	Total Class I	Mineral	P.U. Real	Industrial	Commercial	Total Class II	TPP	P.U. Personal	Total
	2013	0.0000%	-0.2004%	-0.2003%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	-0.1579%
	2014	0.0000%	-0.2004%	-0.2003%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	-0.1571%
	2015	0.0000%	2.9126%	2.9112%	0.9901%	0.0000%	0.9901%	0.9901%	0.9901%	-	-	2.4736%
	2016	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	0.0000%
	2017	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	0.0000%
	2018	0.0000%	2.9126%	2.9113%	0.9901%	0.0000%	0.9901%	0.9901%	0.9901%	-	-	2.4653%
	2019	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	0.0000%
	2020	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	0.0000%
	2021	0.0000%	2.9126%	2.9113%	0.9901%	0.0000%	0.9901%	0.9901%	0.9901%	-	-	2.4566%
	2022	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	0.0000%
	2023	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	0.0000%
	2024	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	-	0.0000%

Total Valuation % Change -- New Construction/Growth

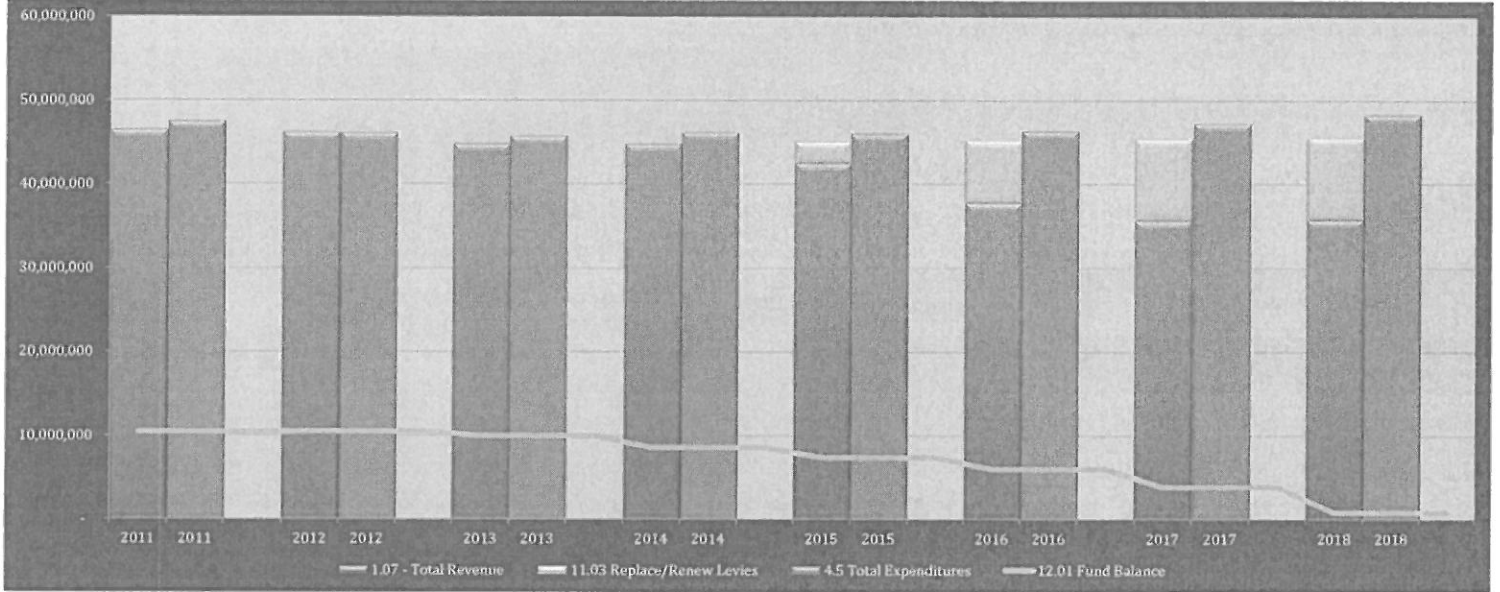
History	Tax Year	Agriculture	Residential	Total Class I	Mineral	P.U. Real	Industrial	Commercial	Total Class II	TPP	P.U. Personal	Total Valuation
	2001	0.0000%	2.6567%	2.6555%	0.0000%	0.0000%	0.4873%	0.3010%	0.3280%	-0.7805%	-1.2721%	1.9261%
	2002	0.0000%	1.9060%	1.9065%	0.0000%	0.0000%	-2.8211%	-0.0069%	-0.4206%	-11.2589%	2.3974%	0.7952%
	2003	39.4520%	2.5570%	2.5699%	13.6822%	0.0000%	4.6768%	-0.4719%	0.2958%	10.9372%	-3.3899%	2.3995%
	2004	8.8010%	2.1523%	2.1554%	0.0000%	0.0000%	-6.5728%	14.9590%	11.6307%	1.7067%	-6.9151%	3.4019%
	2005	5.3182%	1.2838%	1.2858%	0.0000%	0.0000%	0.0000%	1.2051%	1.0492%	-24.0218%	-2.1843%	-0.0887%
	2006	0.0000%	1.6311%	1.6304%	118.2568%	0.0000%	0.0000%	-7.7406%	-6.8149%	-24.0370%	-25.0498%	-1.3907%
	2007	0.0000%	0.4432%	0.4430%	-20.9557%	0.0000%	0.0105%	0.4770%	0.4117%	-49.5254%	2.6047%	-0.8568%
	2008	137.4194%	0.2946%	0.3537%	12.1563%	0.0000%	0.0000%	1.6035%	1.4144%	-86.9106%	4.4834%	-0.5789%
	2009	-63.6014%	0.4382%	0.3606%	-64.3621%	0.0000%	0.1509%	-0.1717%	-0.3041%	-52.5289%	2.5701%	0.1869%
	2010	0.0000%	0.1873%	0.1872%	18.1943%	0.0000%	-2.0150%	2.3044%	1.8883%	-100.0000%	7.0863%	0.5532%
	2011	0.0000%	0.2026%	0.2025%	-14.7018%	0.0000%	1.1192%	1.3881%	1.1791%	0.0000%	9.9389%	0.6023%



All changes to TPP and PUPP Values are considered to be New Construction.
Note: Percentage changes by class reflected below for ROR/Reappraisal reflect tax rate reduction factor change, not year-over-year percentage change.

Projected	Tax Year	Agriculture	Residential	Total Class I	Mineral	P.U. Real	Industrial	Commercial	Total Class II	TPP	P.U. Personal	Total
	2013	0.0000%	0.2250%	0.2249%	0.0000%	0.0000%	-0.1000%	2.1000%	1.8226%	0.0000%	1.4000%	0.5537%
	2014	0.0000%	0.2250%	0.2249%	0.0000%	0.0000%	-0.1000%	2.1000%	1.8278%	0.0000%	1.4000%	0.5592%
	2015	0.0000%	0.2250%	0.2249%	0.0000%	0.0000%	-0.1000%	2.1000%	1.8329%	0.0000%	1.4000%	0.5648%
	2016	0.0000%	0.2250%	0.2249%	0.0000%	0.0000%	0.0000%	2.1000%	1.8488%	0.0000%	1.4000%	0.5666%
	2017	0.0000%	0.2250%	0.2249%	0.0000%	0.0000%	0.0000%	2.1000%	1.8534%	0.0000%	1.4000%	0.5717%
	2018	0.0000%	0.2250%	0.2249%	0.0000%	0.0000%	0.0000%	2.1000%	1.8579%	0.0000%	1.4000%	0.5768%
	2019	0.0000%	0.2250%	0.2249%	0.0000%	0.0000%	0.0000%	2.1000%	1.8622%	0.0000%	1.4000%	

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

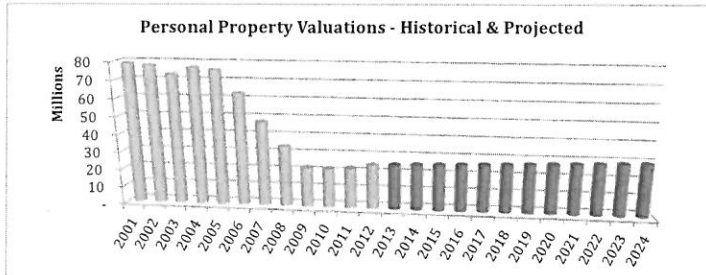
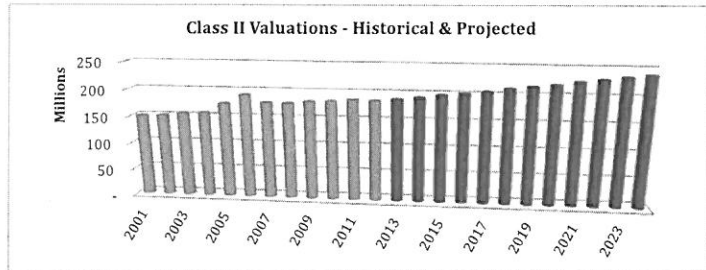
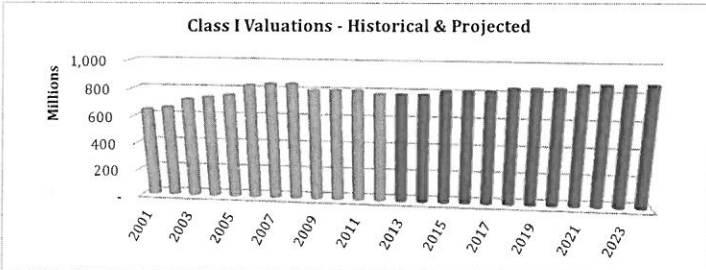


Analysis:

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	#####
2006	364,570	830,507,680	830,872,250	192,726,840	37,610,905	25,910,310	#####
2007	364,570	843,384,310	843,748,880	178,610,430	28,570,356	19,419,820	#####
2008	364,570	845,480,670	845,845,240	178,211,300	14,420,760	19,925,640	#####
2009	971,740	801,465,820	802,437,560	182,296,230	1,887,590	20,818,990	#####
2010	353,710	803,775,390	804,129,100	183,402,490	896,060	21,354,050	#####
2011	353,710	803,415,690	803,769,400	187,012,670	-	22,867,270	#####
2012	383,550	782,132,020	782,515,570	185,992,330	-	25,140,030	993,647,930
2013	383,550	782,327,553	782,711,103	189,382,152	-	25,491,990	997,585,246
2014	383,550	782,523,135	782,906,685	192,843,633	-	25,848,878	#####
2015	383,550	807,759,506	808,143,056	198,306,714	-	26,210,763	#####
2016	383,550	809,576,965	809,960,515	201,973,030	-	26,577,713	#####
2017	383,550	811,398,513	811,782,063	205,716,339	-	26,949,801	#####
2018	383,550	837,566,115	837,949,665	211,595,421	-	27,327,098	#####
2019	383,550	839,450,639	839,834,189	215,535,819	-	27,709,678	#####
2020	383,550	841,339,403	841,722,953	219,558,965	-	28,097,613	#####
2021	383,550	868,472,599	868,856,149	225,862,187	-	28,490,980	#####
2022	383,550	870,426,662	870,810,212	230,097,156	-	28,889,854	#####
2023	383,550	872,385,122	872,768,672	234,421,060	-	29,294,312	#####
2024	383,550	874,347,988	874,731,538	238,835,765	-	29,704,432	#####

Assessed Valuation by Classification



Breakdown of Valuation Changes

