

Board of Education Meeting

May 23, 2016



**BRECKSVILLE-BROADVIEW HTS.
CITY SCHOOL DISTRICT**

"where fine education is a heritage"

Master Teachers

May 23, 2016



**BRECKSVILLE-BROADVIEW HTS.
CITY SCHOOL DISTRICT**

"where fine education is a heritage"

Master Teachers

Master Teacher 2015-2016

Jane-Na Chang – Middle School

Renewal Designation 2016-2017

Donald Day – Chippewa Elementary School

Lawrence Doyle – Central School

Kathleen Madigan – Chippewa Elementary School

Janelle Valenti – Central School

Renewal Designation 2017-2018

Allison Reynolds – High School

Daniel Reynolds – High School

Beth Smith – High School

Financial Report

May 23, 2016



**BRECKSVILLE-BROADVIEW HTS.
CITY SCHOOL DISTRICT**

"where fine education is a heritage"

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - April 2016

	April 2016 FCST Estimate	April 2016 Actuals	April 2015 Actuals	Variance-April 2016 Actuals to Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 856,213	\$ -	\$ 598,358	\$ (856,213)	timing of tax settlement from Cuyahoga County
1.020 - Tangible Personal Property Tax	\$ 987,332	\$ -	\$ 1,095,629	\$ (987,332)	timing of tax settlement from Cuyahoga County
1.035 - Unrestricted Grants-in-Aid	\$ 415,943	\$ 418,685	\$ 419,941	\$ 2,742	
1.040 - Restricted Grants-in-Aid	\$ 580	\$ (71)	\$ 469	\$ (651)	
1.050 - Property Tax Allocation	\$ -	\$ 2,709,214	\$ -	\$ 2,709,214	timing of receipt of State homestead/rollback funds after tax settlement and receipt of partial TPP replacement/supplemental funding from State
1.060 - All Other Operating Revenues	\$ 68,000	\$ 85,504	\$ 95,070	\$ 17,504	timing of receipt of tuition, all-day K tuition, PTP fees, etc.
1.070 - Total Revenue	\$ 2,328,068	\$ 3,213,332	\$ 2,209,467	\$ 885,264	
Other Financing Sources:					
2.050 - Advances In	\$ -	\$ -	\$ -	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
2.080 Total Revenue and Other Financing Sources	\$ 2,328,068	\$ 3,213,332	\$ 2,209,467	\$ 885,264	
Expenditures:					
3.010 - Personnel Services	\$ 2,126,790	\$ 2,098,388	\$ 2,179,527	\$ 28,402	timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.020 - Employees' Retirement/Insurance Benefits	\$ 1,111,614	\$ 954,281	\$ 1,093,064	\$ 157,333	Workers' Comp. payment timing changes, CY15 paid at 50% of actual, CY16 paid at 25% of estimate, balance for CY16 to be paid in AUG 2016, 50% of CY15 & CY16 premiums waived by BWC for new billing transition,
3.030 - Purchased Services	\$ 444,291	\$ 317,455	\$ 386,377	\$ 126,836	timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.040 - Supplies and Materials	\$ 56,524	\$ 57,823	\$ 56,415	\$ (1,299)	
3.050 - Capital Outlay	\$ 26,782	\$ 4,051	\$ 21,782	\$ 22,731	timing of current FY budget usage vs FCST monthly estimates based on historical spend
4.300 - Other Objects	\$ 339,649	\$ 21,922	\$ 292,821	\$ 317,727	timing of tax settlement charges from Cuyahoga County in MAR for FY16 vs APR for FY15
4.500 - Total Expenditures	\$ 4,105,650	\$ 3,453,920	\$ 4,029,986	\$ 651,730	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ -	\$ -	\$ -	\$ -	
5.020 - Advances Out	\$ -	\$ -	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 4,105,650	\$ 3,453,920	\$ 4,029,986	\$ 651,730	
Surplus/(Deficit) for Month	\$ (1,777,582)	\$ (240,588)	\$ (1,820,519)	\$ 1,536,994	

rb050716

Brecksville-Broadview Heights City School District



Forecast Comparison - General Operating Fund - April 2016

	Current FYTD FCST Estimate	Current FYTD Actuals	Prior FYTD Actuals	Variance-Current FYTD Actual to FCST Estimate	Explanation of Variance
Revenue:					
1.010 - General Property Tax (Real Estate)	\$ 30,341,795	\$ 30,676,014	\$ 30,075,103	\$ 334,219	increased property tax collections for FY16
1.020 - Tangible Personal Property Tax	\$ 1,866,743	\$ 1,977,429	\$ 2,058,553	\$ 110,686	increased property tax collections for FY16
1.035 - Unrestricted Grants-in-Aid	\$ 4,423,278	\$ 4,417,344	\$ 4,454,574	\$ (5,934)	
1.040 - Restricted Grants-in-Aid	\$ 5,780	\$ 4,802	\$ 477,994	\$ (978)	
1.050 - Property Tax Allocation	\$ 2,887,006	\$ 5,131,958	\$ 2,873,779	\$ 2,244,952	timing of receipt of State homestead/rollback funds (APR in FY16 vs JUN in FY15) after tax settlement and receipt of partial TPP replacement/supplemental funding from State
1.060 - All Other Operating Revenues	\$ 1,385,602	\$ 1,197,991	\$ 1,522,053	\$ (187,611)	ODE opened non-district excess costs billing system in APR for 2014/15 claims to be filed thus payments will occur later in FY16
1.070 - Total Revenue	\$ 40,910,204	\$ 43,405,538	\$ 41,402,056	\$ 2,495,334	
Other Financing Sources:					
2.050 - Advances In	\$ 40,000	\$ 40,000	\$ 110,000	\$ -	
2.060 - All Other Financing Sources	\$ -	\$ 28,031	\$ 151,089	\$ 28,031	received unanticipated premium refunds from workers' compensation due to safety program participation and other incentives, transfer in from fund 022 for state-dated checks
2.080 Total Revenue and Other Financing Sources	\$ 40,950,204	\$ 43,473,569	\$ 41,663,145	\$ 2,523,365	
Expenditures:					
3.010 - Personnel Services	\$ 24,109,844	\$ 24,231,041	\$ 24,256,877	\$ (121,197)	Severance payments in FY16 higher than FCST estimate due to additional retirements not known when OCT FCST developed, increased .75 flt BEA for ELL teacher and 3.35 flt BOSS for special education assistants and bus driver hours
3.020 - Employees' Retirement/Insurance Benefits	\$ 8,048,059	\$ 7,935,995	\$ 7,940,623	\$ 112,064	Workers' Comp payment timing changes, CY15 paid at 50% of actual, CY16 paid at 25% of estimate, balance for CY16 to be paid in AUG 2016, 50% of CY15 & CY16 premiums waived by BWC for new billing transition.
3.030 - Purchased Services	\$ 3,966,510	\$ 3,355,812	\$ 3,769,825	\$ 610,698	reduction in expenses for charter/community school students and winter utility costs, timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.040 - Supplies and Materials	\$ 939,685	\$ 734,948	\$ 863,015	\$ 204,737	timing of current FY budget usage vs FCST monthly estimates based on historical spend
3.050 - Capital Outlay	\$ 90,217	\$ 89,545	\$ 113,559	\$ 672	
4.300 - Other Objects	\$ 748,020	\$ 671,895	\$ 651,478	\$ 76,125	timing of current FY budget usage vs FCST monthly estimates based on historical spend
4.500 - Total Expenditures	\$ 37,902,335	\$ 37,019,236	\$ 37,595,377	\$ 883,099	
Other Financing Uses:					
5.010 - Operating Transfers-Out	\$ 300,325	\$ 308,310	\$ 298,291	\$ (7,985)	increased annual contribution to CAPA
5.020 - Advances Out	\$ 40,000	\$ 40,000	\$ -	\$ -	
5.050 - Total Expenditures and Other Financing Uses	\$ 38,242,660	\$ 37,367,546	\$ 37,893,668	\$ 875,114	
Surplus/(Deficit) FYTD	\$ 2,707,544	\$ 6,106,023	\$ 3,769,477	\$ 3,398,479	
rb050716					

Brecksville-Broadview Heights City School District

April 30, 2016



FINSUMM Financial Summary

rb050716

"where fine education is a heritage"

Fund	Fund Name	Beginning Balance 7/1/2015	Monthly Receipts	Fiscal Year To Date Receipts	Monthly Expenditures	Fiscal Year To Date Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	\$10,103,705.16	\$3,213,333.08	\$43,473,658.93	\$3,453,920.17	\$37,367,542.59	\$16,209,821.50	\$1,309,699.75	\$14,900,121.75
002	Bond Retirement	\$3,253,726.48	\$147,532.09	\$2,760,205.23	\$0.00	\$2,384,025.84	3,629,905.87	\$0.00	3,629,905.87
003	Permanent Improvement	\$948,139.41	\$99,732.71	\$1,751,195.12	\$47,094.44	\$1,366,251.58	1,333,082.95	\$327,153.14	1,005,929.81
004	Building Fund	\$150,953.36	\$0.00	\$91,500.00	\$0.00	\$136,000.00	106,453.36	\$0.00	106,453.36
006	Food Service	\$367,986.08	\$142,640.23	\$1,215,837.22	\$111,708.54	\$1,222,059.83	361,763.47	\$154,192.03	207,571.44
007	Special Trust	\$89,587.23	\$17,137.41	\$54,785.93	\$458.00	\$68,976.22	75,396.94	\$5,713.10	69,683.84
009	Uniform Supplies	\$119,404.78	\$12,450.32	\$281,444.27	\$6,034.61	\$251,729.89	149,119.16	\$27,123.76	121,995.40
014	Rotary - Internal Services	\$136,276.93	\$26,073.25	\$325,152.16	\$38,965.90	\$205,036.77	256,392.32	\$118,075.56	138,316.76
018	Public School Support	\$140,784.71	\$1,200.21	\$77,029.24	\$6,735.65	\$64,537.21	153,276.74	\$19,082.49	134,194.25
019	Other Grants	\$207,230.45	\$22,162.56	\$159,298.75	\$15,045.97	\$137,478.10	229,051.10	\$16,402.54	212,648.56
020	Child Care Fund	\$98,887.29	\$42,848.83	\$401,633.35	\$29,281.98	\$350,325.91	150,194.73	\$7,758.92	142,435.81
022	Unclaimed Funds	\$7,928.97	\$0.00	\$0.00	\$0.00	\$7,928.97	0.00	\$0.00	0.00
200	Student Managed Funds	\$137,172.80	\$23,191.55	\$203,304.80	\$33,973.40	\$179,747.02	160,730.58	\$43,250.82	117,479.76
300	District Managed Funds	\$216,204.11	\$52,068.31	\$446,149.00	\$29,651.56	\$424,856.54	237,496.57	\$112,946.63	124,549.94
401	Auxiliary Services	\$50,112.65	\$34.99	\$338,097.19	\$24,529.54	\$227,455.27	160,754.57	\$59,667.79	101,086.78
451	OneNet (Data Communication)	\$0.00	\$0.00	\$10,800.00	\$0.00	\$10,800.00	0.00	\$0.00	0.00
499	Miscellaneous State Grants	\$16,789.67	\$3,000.00	\$13,000.00	\$3,706.20	\$35,002.05	(5,212.38)	\$4,025.90	(9,238.28)
516	IDEA-B	\$36,434.87	\$26,431.09	\$470,889.06	\$12,132.68	\$508,305.32	(981.39)	\$190,426.91	(191,408.30)
551	Title III - Limited English Proficiency	\$0.00	\$0.00	\$12,414.24	\$0.00	\$12,414.24	0.00	\$0.00	0.00
572	Title I - Disadvantaged Children	\$18,826.95	\$20,635.70	\$201,046.80	\$20,635.70	\$222,378.68	(2,504.93)	\$256.00	(2,760.93)
587	Preschool	\$0.00	\$1,461.36	\$16,877.27	\$1,461.36	\$16,877.27	0.00	\$0.00	0.00
590	Title II-A - Improving Teacher Quality	\$5,965.30	\$3,787.71	\$37,070.52	\$3,787.71	\$43,396.57	(360.75)	\$3,600.00	(3,960.75)
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	0.00
	Grand Totals (ALL Funds)	\$16,106,117.20	\$3,855,721.40	\$52,341,389.08	\$3,839,123.41	\$45,243,125.87	\$23,204,380.41	\$2,399,375.34	\$20,805,005.07

Brecksville-Broadview Heights Board of Education



Approved Funds for 2015/2016

This report is a listing of all grant funds authorized and received throughout the 2015 /2016 fiscal year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received FY-to-date
State Grants					
451/9016	Network Connectivity Subsidy	\$10,800.00	\$0.00	\$0.00	\$10,800.00
Auxiliary Services					
401/9016	Assumption	\$196,376.74	\$196,376.74	\$0.00	\$180,975.03
401/9116	Lawrence School	\$81,344.34	\$81,344.34	\$0.00	\$89,247.96
401/9216	South Suburban Mont.	\$61,624.50	\$61,624.50	\$0.00	\$66,935.97
CAPA					
499/9016	Ohio Dept. of Health Youth Tobacco Reduction Use	\$50,000.00	\$0.00	\$3,000.00	\$13,000.00
	Total State Funds	\$400,145.58	\$339,345.58	\$3,000.00	\$360,958.96
Federal Grants					
516/9016	IDEA-B Special Education FY16	\$728,523.07	\$7,396.17	\$26,431.09	\$470,889.06
516/9015	IDEA-B Special Education FY15	\$770,074.29	\$12,034.42	\$0.00	\$0.00
551/9016	Title III Limited English Proficiency FY16	\$11,479.07	\$0.00	\$0.00	\$12,414.24
551/9015	Title III Limited English Proficiency FY15	\$14,496.57	\$0.00	\$0.00	\$0.00
572/9016	Title I FY16	\$285,827.00	\$4,018.80	\$20,635.70	\$178,181.83
572/9015	Title I FY15	\$314,929.97	\$0.00	\$0.00	\$22,864.97
587/9016	Preschool Special Education FY16	\$20,192.98	\$0.00	\$1,461.36	\$16,877.27
587/9015	Preschool Special Education FY15	\$20,190.02	\$0.00	\$0.00	\$0.00
590/9016	Title II-A Improving Teacher Quality FY16	\$60,047.77	\$3,064.58	\$3,787.71	\$34,912.09
590/9015	Title II-A Improving Teacher Quality FY15	\$63,805.40	\$316.00	\$0.00	\$2,158.43
	Total Federal Funds	\$2,289,566.14	\$26,829.97	\$52,315.86	\$738,297.89

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Brecksville-Broadview Heights Board of Education



Record of Advances for 2015/2016

as of 04/30/16

INITIAL ADVANCE INFORMATION						ADVANCE RETURN	
Date Approved	Board Resolution	FROM Fund	TO Fund	Fund Name	Amount	Date Returned	Amount
8/24/2015		001	009	Uniform School Supplies	\$40,000.00	12/31/2015	\$40,000.00
<i>TOTAL Advances for 2015-2016</i>							\$40,000.00
<i>Advances Outstanding</i>							\$0.00
rb050716							

Brecksville-Broadview Heights City School District



Cash Reconciliation

April 30, 2016

FINSUM Balance			\$ 23,204,380.41
Bank Balance:			
Charter One - General	\$ 3,909,668.08		
Investments:			
STAR Ohio	1,887.21		
Meeder Investment Management	14,391,737.58		
First Federal	2,058,520.40		
Westfield Bank	3,004,944.81		
		\$ 19,457,090.00	
Petty Cash:			
Chippewa	100.00		
Highland Drive	100.00		
Hilton	100.00		
Central School	100.00		
Middle School	150.00		
Student Activity	300.00		
High School	150.00		
Transportation	150.00		
Board Office	150.00		
Beekeepers	150.00		
		\$ 1,450.00	
Change Fund:			
Middle School Athletics	-		
Middle School Concessions	-		
High School Athletics	4,000.00		
Food Services	1,097.00		
		\$ 5,097.00	
Less: Outstanding Checks-Charter One General		\$ (168,964.67)	
Outstanding Deposits/Other Adjustments:			
Unidentified reconciled check (bank verifying #)	40.00		
	-		
		\$ 40.00	
Bank Balance			\$ 23,204,380.41
Variance			\$ -

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Brecksville-Broadview Heights City School District

April 30, 2016



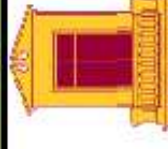
Appropriation Summary

rb050716

"where fine education is a heritage"

Fund	FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc
001 General Fund	\$45,923,986.00	\$323,247.69	\$46,147,233.69	\$37,367,542.59	\$3,453,920.17	\$1,309,699.75	7,469,991.35	83.81%
002 Bond Retirement	\$4,431,397.00	\$0.00	4,431,397.00	\$2,384,025.84	\$0.00	\$0.00	2,047,371.16	53.80%
003 Permanent Improvement	\$1,900,000.00	\$798,264.93	2,698,264.93	\$1,366,251.58	\$47,094.44	\$327,153.14	1,004,860.21	62.76%
004 Building Fund	\$0.00	\$136,000.00	136,000.00	\$136,000.00	\$0.00	\$0.00	0.00	100.00%
006 Food Service	\$1,708,100.00	\$1,720.00	1,709,820.00	\$1,222,059.83	\$111,708.54	\$154,192.03	333,568.14	80.49%
007 Special Trust	\$82,402.00	\$0.00	82,402.00	\$68,976.22	\$458.00	\$5,713.10	7,712.68	90.64%
009 Uniform Supplies	\$261,247.00	\$0.00	261,247.00	\$251,729.89	\$6,034.61	\$27,123.76	(17,606.65)	106.74%
014 Rotary - Internal Services	\$445,661.00	\$5,770.99	451,431.99	\$205,036.77	\$38,965.90	\$118,075.56	128,319.66	71.57%
018 Public School Support	\$151,449.00	\$1,450.00	152,899.00	\$64,537.21	\$6,735.65	\$19,082.49	69,279.30	54.69%
019 Other Grants	\$236,659.65	\$16,581.26	253,240.91	\$137,478.10	\$15,045.97	\$16,402.54	99,360.27	60.76%
020 Child Care Fund	\$454,176.00	\$5,719.99	459,895.99	\$350,325.91	\$29,281.98	\$7,758.92	101,811.16	77.86%
022 Unclaimed Funds	\$7,928.97	\$0.00	7,928.97	\$7,928.97	\$0.00	\$0.00	0.00	0.00%
200 Student Managed Funds	\$300,613.00	\$3,154.06	303,767.06	\$179,747.02	\$33,973.40	\$43,250.82	80,769.22	73.41%
300 District Managed Funds	\$660,645.00	\$33,196.22	693,841.22	\$424,856.54	\$29,651.56	\$112,946.63	156,038.05	77.51%
401 Auxiliary Services	\$339,756.60	\$49,701.63	389,458.23	\$227,455.27	\$24,529.54	\$59,667.79	102,335.17	73.72%
451 OneNet (Data Communication)	\$10,800.00	\$0.00	10,800.00	\$10,800.00	\$0.00	\$0.00	0.00	100.00%
499 Miscellaneous State Grants	\$50,000.00	\$16,789.67	66,789.67	\$35,002.05	\$3,706.20	\$4,025.90	27,761.72	58.43%
516 IDEA-B	\$731,394.44	\$33,563.50	764,957.94	\$508,305.32	\$12,132.68	\$190,426.91	66,225.71	91.34%
551 Title III - Limited English Proficiency	\$14,587.67	\$0.00	14,587.67	\$12,414.24	\$0.00	\$0.00	2,173.43	85.10%
572 Title I - Disadvantaged Children	\$327,504.57	\$14.35	327,518.92	\$222,378.68	\$20,635.70	\$256.00	104,884.24	67.98%
587 Preschool	\$20,192.98	\$0.00	20,192.98	\$16,877.27	\$1,461.36	\$0.00	3,315.71	83.58%
590 Title II-A - Improving Teacher Quality	\$68,171.50	\$0.00	68,171.50	\$43,396.57	\$3,787.71	\$3,600.00	21,174.93	68.94%
599 Miscellaneous Federal Grants	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	#DIV/0!
Totals	\$58,026,672.38	\$1,425,174.29	\$59,451,846.67	\$45,243,125.87	\$3,839,123.41	\$2,399,375.34	\$11,809,345.46	80.14%

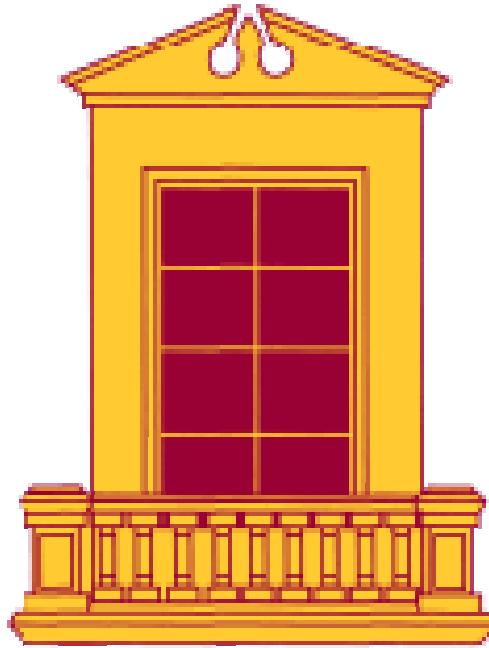
Brecksville-Broadview Heights Board of Education



**Check Register for Checks > \$9,999.99
April 30, 2016**

Vendor	Amount	Fund	Description
Lauren Innovations	\$ 10,500.00	003	NaviGate School Safety Plan Formulation
Sendero Therapies	\$ 24,657.50	001	Occupational/physical therapy services
Suburban Transportation	\$ 14,703.00	001	Special education transportation
Lykins Oil Company	\$ 12,163.56	001	Fuel for vehicles
Great Day! Tours	\$ 37,082.00	014	Balance of 8th grade Washington, D.C. trip
The Illuminating Co.	\$ 49,248.34	001	Electricity
McMahon Masonry Restoration	\$ 16,500.00	003	Masonry repair work at High School
The Renhill Group	\$ 10,970.15	001	Substitute teachers
Suburban Transportation	\$ 31,056.00	001	Special education transportation
Cleveland Clinic Center for Autism	\$ 18,309.75	001	Special education tuition
Lykins Oil Company	\$ 12,100.03	001	Fuel for vehicles
The Renhill Group	\$ 13,361.70	001	Substitute teachers
Coresource	\$ 29,235.31	various	Dental insurance premiums
Citizens Bank	\$ 16,646.72	various	Medicare contributions-1st payroll
STRS	\$ 229,369.24	various	Certified retirement contributions
SERS	\$ 111,188.00	various	Classified retirement contributions
Citizens Bank	\$ 16,008.04	various	Medicare contributions-2nd payroll
Suburban Health Consortium	\$ 370,713.86	various	Medical and prescription insurance premiums

Brecksville-Broadview Heights City School District



“where fine education is a heritage”

Five-Year Financial Forecast

May 23, 2016

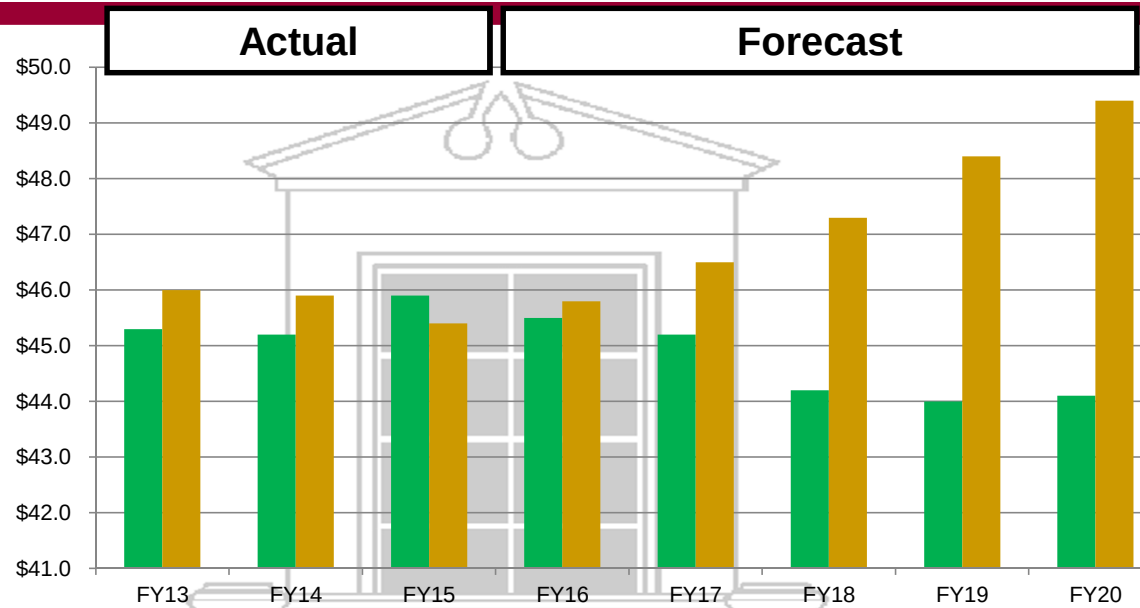
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Introduction

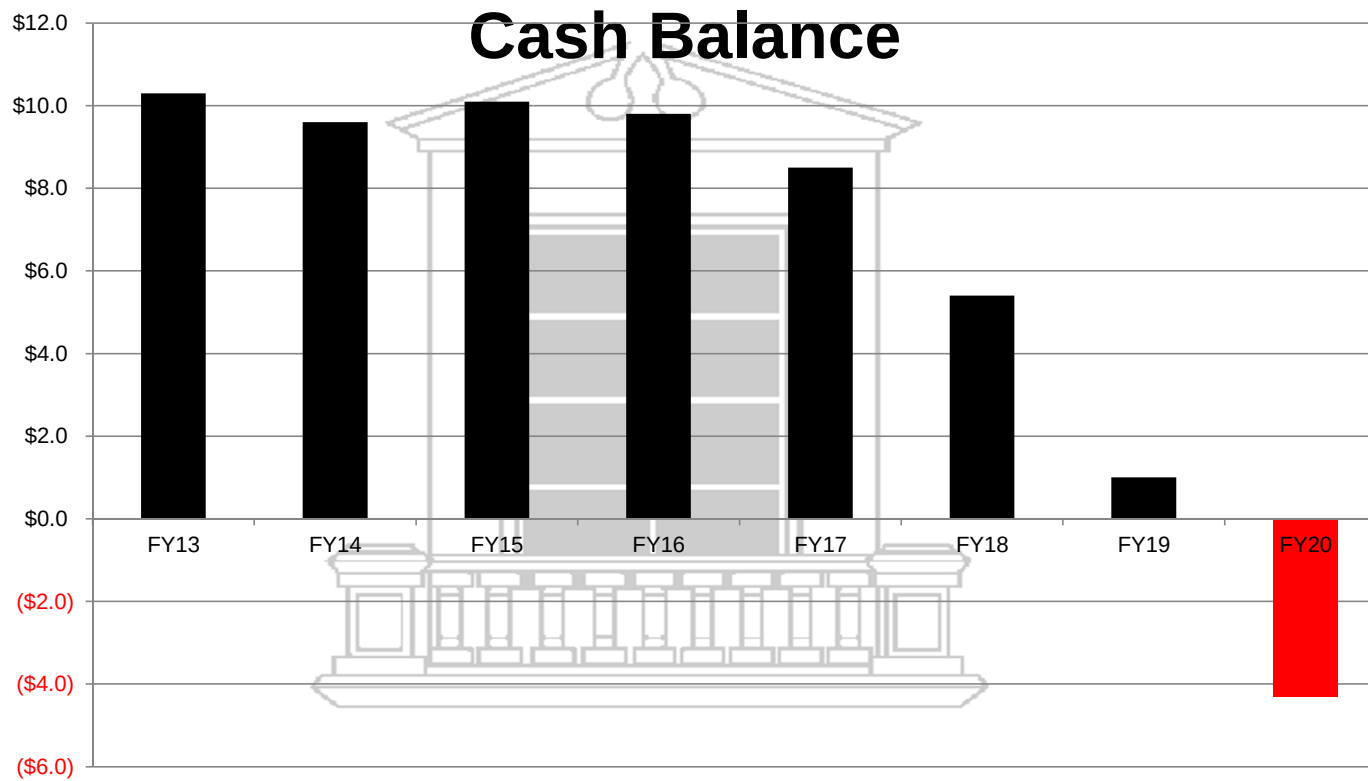
- Cash Balance, the amount of cash on hand on June 30 which is the end of each Fiscal Year (FY), is the ultimate measure of the District's solvency. As a practical minimum, the District requires two months or \$8M of cash on hand to operate the District smoothly.
- The Deficit or Surplus spend in any given year is another important metric and is the difference between Revenues and Expenditures in a FY. A Deficit occurs when Expenditures exceed Revenues and a Surplus occurs when Revenues exceed Expenditures.
- The annual Deficit or Surplus indicates how quickly the Cash Balance is being decreased or increased.
- Taken in tandem, the Forecasted Cash Balance and Deficit Spend figures provide an indication as to the net Revenue increases and Expenditure reductions needed by the District.
- The magnitude of the Deficit Spend provides an indication as to the amount of Expenditure reduction and/or Revenue increase to maintain a neutral Cash Balance.

May Forecast Summary



(\$ in millions)	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenues	\$45.3	\$45.2	\$45.9	\$45.5	\$45.2	\$44.2	\$44.0	\$44.1
Expenditures	\$46.0	\$45.9	\$45.4	\$45.8	\$46.5	\$47.3	\$48.4	\$49.4
Deficit Spend	(\$0.7)	(\$0.7)	\$0.5	(\$0.3)	(\$1.3)	(\$3.1)	(\$4.4)	(\$5.3)
Cash Balance	\$10.3	\$9.6	\$10.1	\$9.8	\$8.5	\$5.4	\$1.0	(\$4.3)

May Forecast Summary



May Forecast Comments

- BBHCSD was in a Deficit Spend situation from FY09 to FY11 and, based on cost reductions, broke even in FY12. This followed 4 years of surpluses after passage of the previous new money levy in August 2004. This pattern of surpluses shortly following passage of a levy followed by deficits until the next levy is passed is typical in Ohio due to HB920.
- With the current Assumptions (no new levies and no further cost reductions), the District's Fund Balance would be **(\$4.3M)** at June 30, 2020 (FY20).
- The Forecasted decline in Revenue through FY13, and again in FY17 and out years, is due to reduced State funding which makes the District more dependent upon local (commercial and residential) tax revenue.
- The FY16 May FCST Fund Balance of \$9.8M is \$274K more than the October FCST.
- In BBHCSD, one mill of new levy money represents approximately \$1M in Revenue.
- The FCST does not reflect the Board of Education's negotiating position with its employees.
- October 2015 FCST is used as basis for May 2016 FCST.

May Forecast Assumptions

- All levies are continuing, no new levies included, and 2016 tax collection rate at 98.9% and out years of FCST at 97.8% (2012: 98.1%; 2013: 97.7%; 2014: 96.9%; 2015: 94.5%).
- 2015 property tax values only increased \$2M vs 3% (\$30M) estimate in October 2015 FCST (\$131K annual revenue).
- State foundation aid forecast to decline 2% for FY18/19 due to “guarantee” phase-out.
- TPP State reimbursement eliminated in FY18 and out years...\$1.7M annual loss!
- The terms of the August 2012 contract negotiations apply through 2016.
- FY17-20 assume zero Base Pay increase and a resumption (not catch-up) of experience steps.
- Staff attrition savings for 4 teacher retirees included for FY17 and out years.
- Insurance costs increase at 8% per year for medical/prescription, 3% for dental.
- Purchased services include utilities for “normal” winter severity, special education services, and other educational program costs, plus 2% inflation in FY17 and out years.

Major Changes to the October FCST

(\$ in thousands)	FY16	FIVE YEAR FCST TOTAL
Increased Property Tax Allocation (TPP)	(\$188)	\$1,467
Decreased Real & Tangible Tax Collections	\$445	(\$960)
Increased Personnel Services	(\$130)	(\$705)
Decreased Purchased Services/ Supplies/Capital Outlay/Other/Other Uses	\$95	\$146
Decreased State Unrestricted & Restricted Grants-In-Aid	(\$46)	(\$146)
Decreased Retirement/Insurance Benefits	\$65	\$110
Decreased All Other Operating & All Other Financing Sources Revenues	\$34	(\$19)
TOTAL CHANGE: FAVORABLE (UNFAVORABLE)	\$272	(\$107)

- The changes to the October FCST are listed in order of their five year impact on the FCST.
- The impact of each change is shown for current FY16 and as a Total for the five years of the FCST period through FY20 to align with the ending year of the October FCST.
- Slight variances may occur only due to rounding.

Upsides/Downsides to May Forecast

- Given that Assumptions are not 100% certain and that circumstances change, the Board makes every effort to be aware of alternate fiscal outcomes that are possible and even probable.
- While not included in the Forecast, an “Upside” is an event that could occur making the financial outcome more favorable than what is reflected in the Forecast. An example of an “Upside” could be receiving a federal stimulus grant that is currently not anticipated.
- Conversely, an event resulting in a financially unfavorable outcome is referred to as a “Downside” to the Forecast. An example of a “Downside” could be the loss of State funding that is currently included in the Forecast.
- Some events that could occur are shown on the following page listed in order of the dollar impact and showing the perceived probability of each event occurring.

Upsides/Downsides to May Forecast

<u>Item (Impact shown is per year)</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)		\$340		Current contracts expire 6/30/16
Pay to Participate Fees Revert to 80%		\$100		Currently 100% user paid with student cap of HS \$1,000/MS \$600 (assumes \$500K total)
10% Change in Longevity Steps (includes fixed fringes)	\$52	\$52		Current contracts expire 6/30/16
1% Change in Real Estate Tax Collection Rate	\$300	\$300	High	Actual collection rates for CY12: 98.1%; CY13: 97.7%; CY14: 96.9%; CY15: 94.5%. Estimate for CY 16 is 98.9% and 97.8% for CY17 and out years
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 TY18(CY19)
1% Change in Insurance Premium	\$45	\$45	High	FCST uses 8% per annum for medical and prescription, 3% for dental
Each Teacher Retirement more/less than 4	\$40	\$40	High	

- “Upside” events represent financial outcomes favorable to those in the Forecast.
- “Downside” events would cause a financial outcome worse than the Forecast.
- Probabilities (Blank(unknown)/High/Medium/Low) reflect the likelihood of an event occurring.
- Several items above merely reflect the sensitivity to changes up or down.
- Dollars shown in thousands.

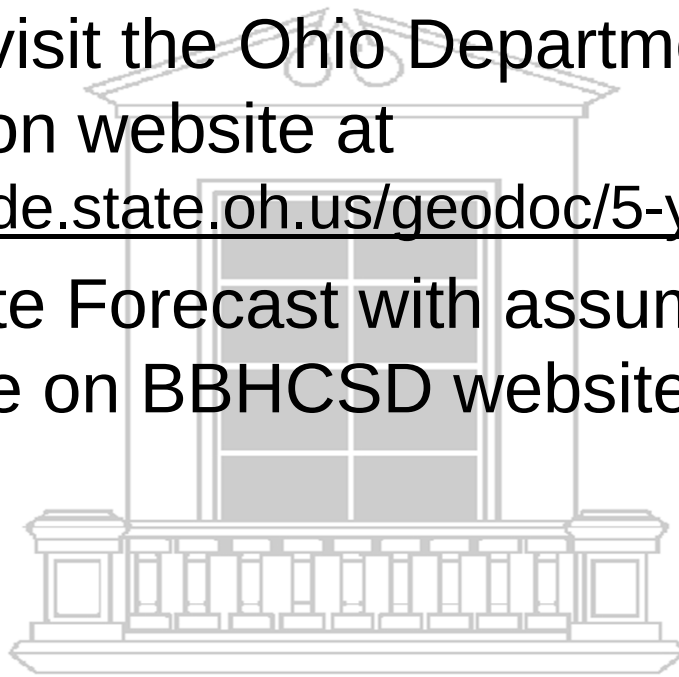
Upsides/Downsides to May Forecast

Item (Impact shown is per year)	Upside	Downside	Probability	Comments
State Foundation Program Revisions	\$102	\$102	Med	2% or <2>% vs current 2% reduction for FY18/19 State budget
10% Reduction in Student Activity Participation		\$50	Med	Due to 100% user paid (assumes \$500K total)
1% Change in Purchased Services	\$47	\$47	Med	Impacted by utility rates, gas/fuel prices, special education and other educational services/providers
10% Change in Special Education Catastrophic Reimbursement from State	\$34	\$34	Med	Reimbursement amount increased significantly to \$408K for FY13 and reduced to \$341K for FY14
+/- 10% Casino Revenue Sharing	\$20	\$20	Med	Subject to legislation, casino success
1% Change in Supplies/Materials	\$11	\$11	Med	
1% Change in Other Expenditures	\$7	\$7	Med	
All-Day Kindergarten Becomes Unfunded Mandate		\$400	Low	Currently cost neutral
10% TPP Replacement Continuation by Ohio Legislature in FY18 and out years	\$171		Low	Impacts FY18 and out years if any continuation occurs as current law reduces this funding source to 0 in FY18 and out years

- “Upside” events represent financial outcomes favorable to those in the Forecast.
- “Downside” events would cause a financial outcome worse than the Forecast.
- Probabilities (Blank(unknown)/High/Medium/Low) reflect the likelihood of an event occurring.
- Several items above merely reflect the sensitivity to changes up or down.
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Official State Forecast Submission

- Please visit the Ohio Department of Education website at <ftp://ftp.ode.state.oh.us/geodoc/5-yrForecast/>.
- Complete Forecast with assumptions available on BBHCSD website.



Food Service Operations

May 23, 2016



**BRECKSVILLE-BROADVIEW HTS.
CITY SCHOOL DISTRICT**

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2016 Ohio Department of Education Food Service Program Administrative Review

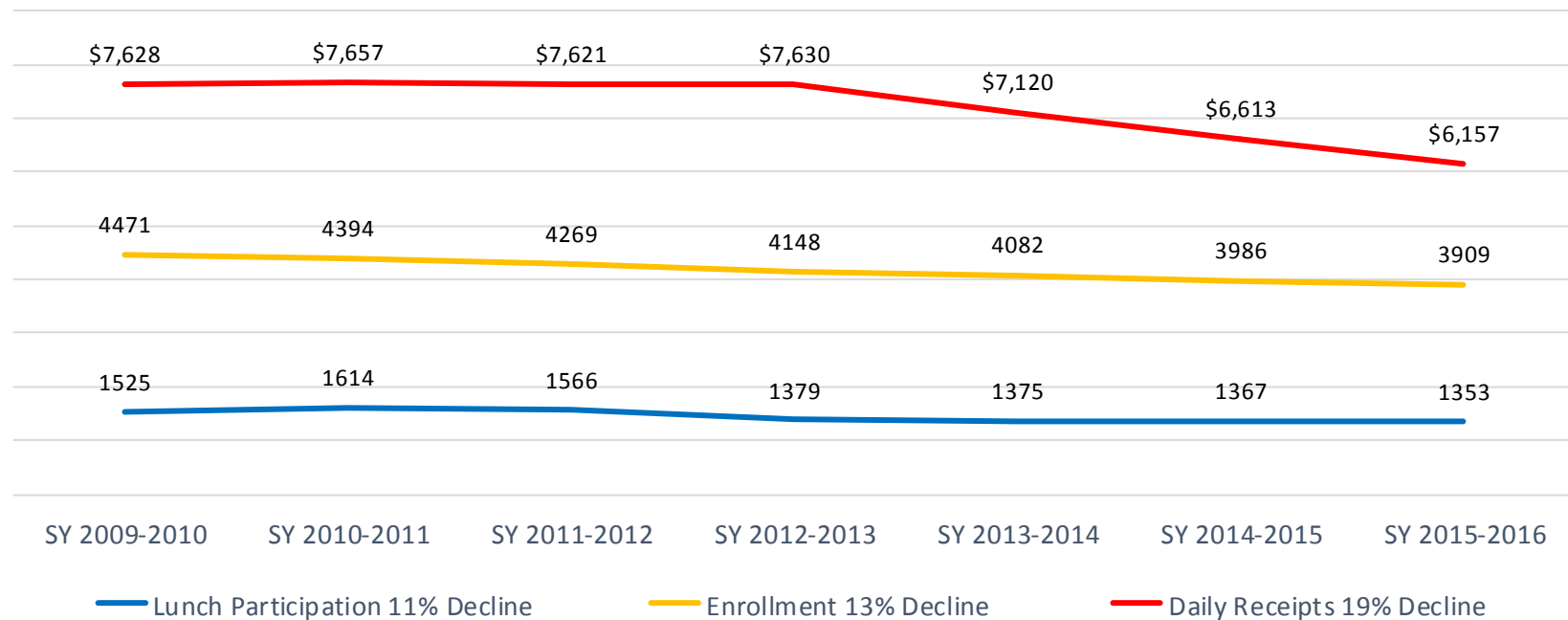
The Food Service Program was evaluated in the following areas:

- Menus and nutrient analysis as they fit into National School Lunch Program Meal Patterns
- Smart Snacks regulations which affects all of our a la carte items sold
- Civil rights procedures
- Free and reduced eligibility relating to paper applications, direct certification, and verification records
- Financial records
- Professional development for employees
- Wellness policy
- Allergies and dealing with students with special needs
- Food Safety with regard to preparing, serving, clean up, and delivery
- Food procurement and bidding process

We received no corrective actions or citations in any area of our program. Mary Ann Delagrange, our ODE consultant, was complimentary, very positive and pleased with the overall operations of the Brecksville-Broadview Heights City School District Food Service Program.

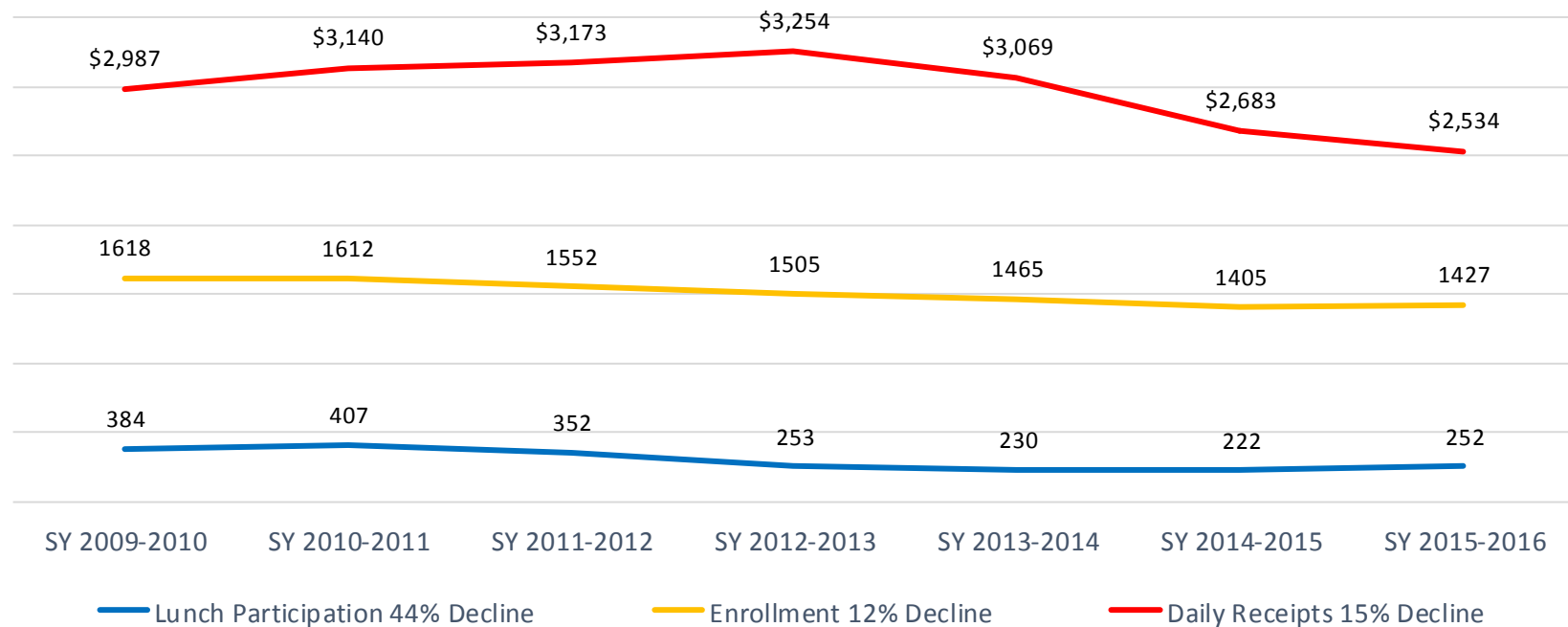
Food Service Yearly Comparison School Years 2009 - 2016

Yearly Program Data



Food Service Yearly Comparison School Years 2009 - 2016

High School Program Data





Department initiatives undertaken and/or in development to offset declining revenues:

- Reduction in department hours of 3.5 per day is generating approximately \$10,000 in savings annually.
- Reduced program participation has allowed food purchasing expense to be reduced by over \$100,000.
- Gourmet Beverage Café opened at the High School is generating revenues of approximately \$1,200 per month.
- The institution of a 'quick pay' system for GFS bills over the last 2 years is saving the school district an estimated \$5,000 per year.
- Future planned departmental reduction in hours of 8.25 per day is projected to generate over \$33,000 in savings annually and will result in the elimination of 3 part time positions.
- Expansion of a la carte sales through the possible addition of kiosk(s) and program branding is being explored to determine their potential to increase program participation and positively impact revenues at the High School.

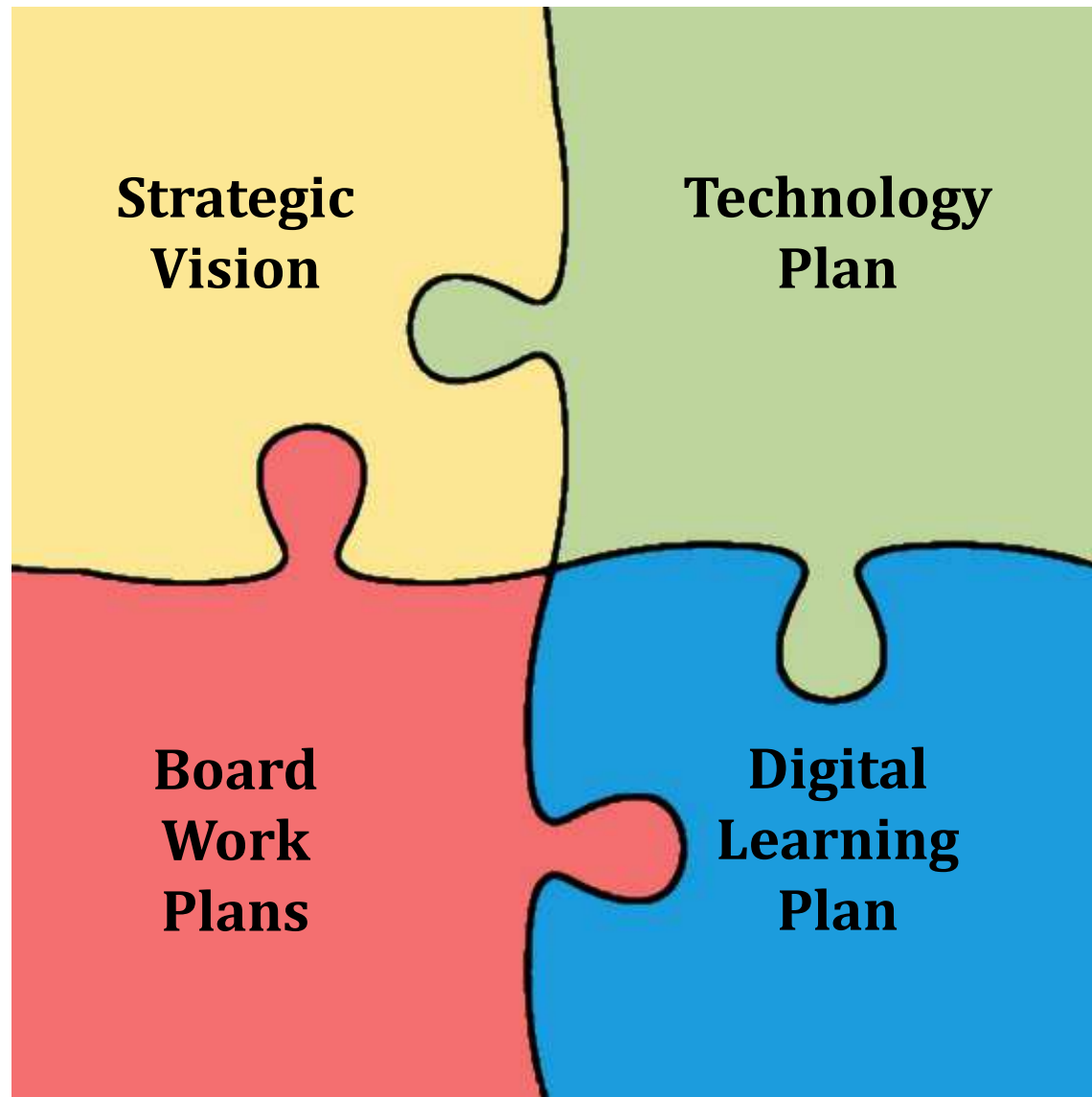
Technology Update

May 23, 2016

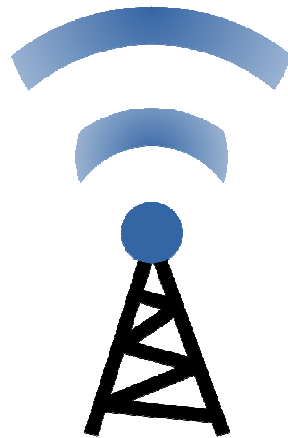


**BRECKSVILLE-BROADVIEW HTS.
CITY SCHOOL DISTRICT**

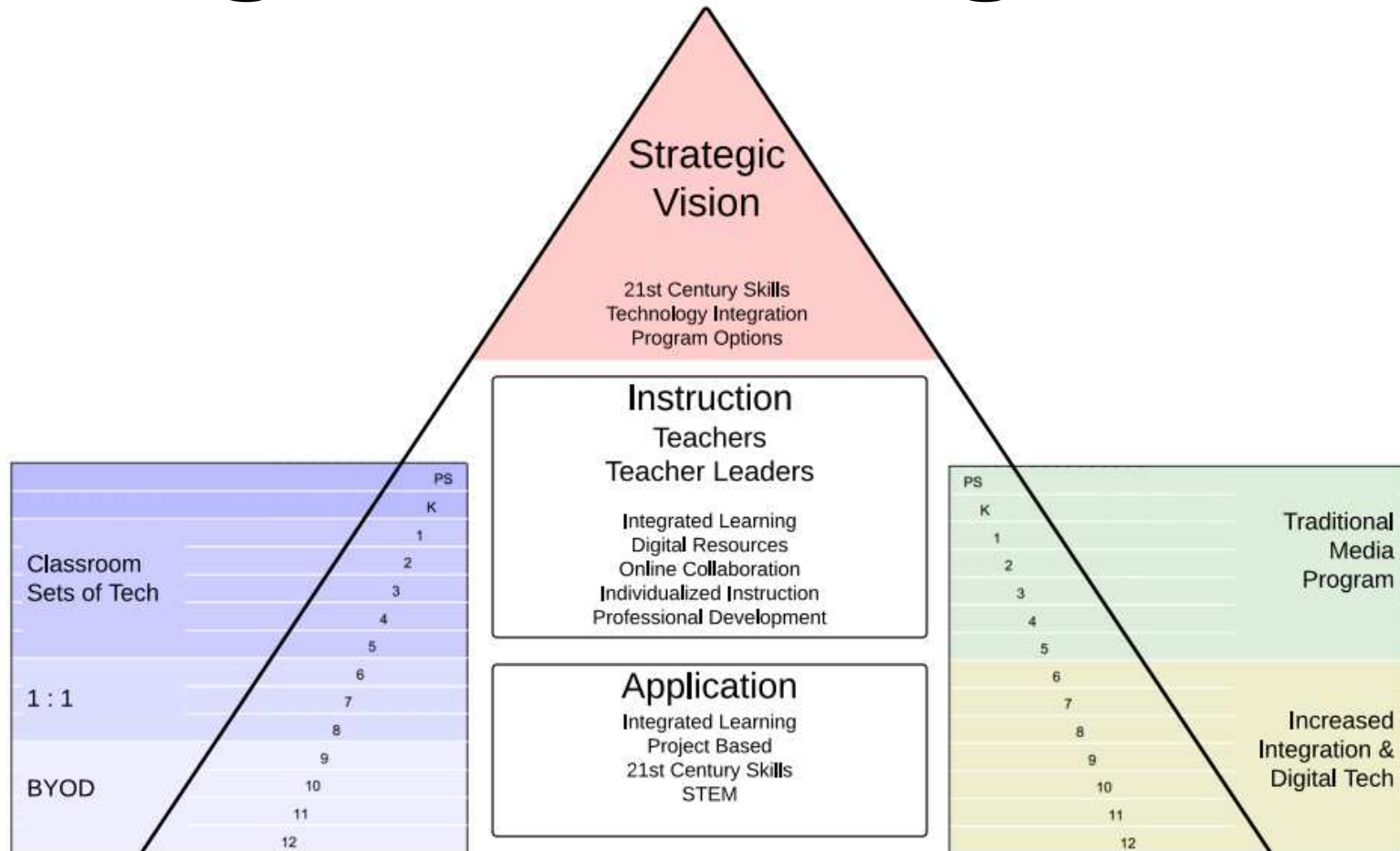
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Technology Plan

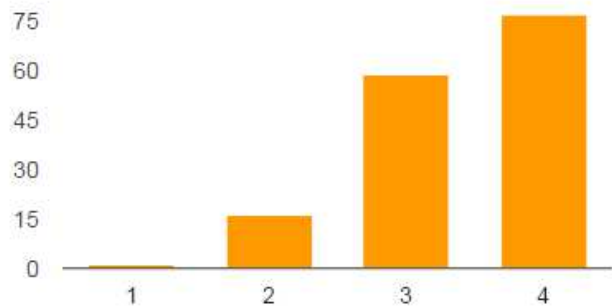


Digital Learning Plan

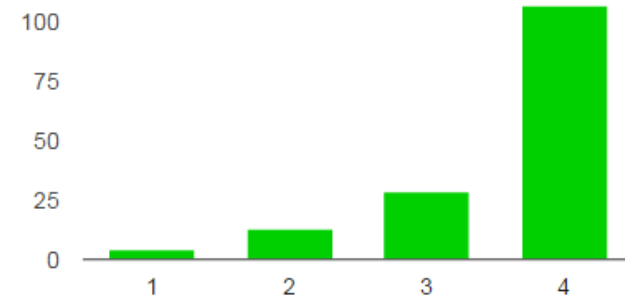


1:1 Feedback

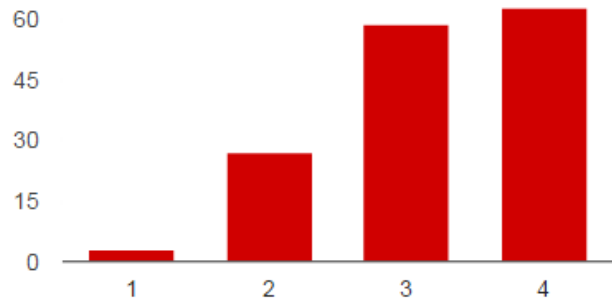
The 1:1 program has helped me become a more independent learner.



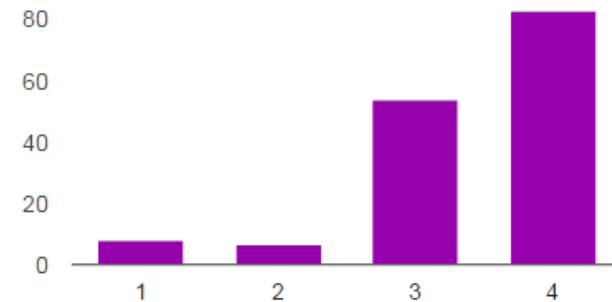
The 1:1 program has helped me improve my technology skills.



The 1:1 program has helped me better understand topics studied

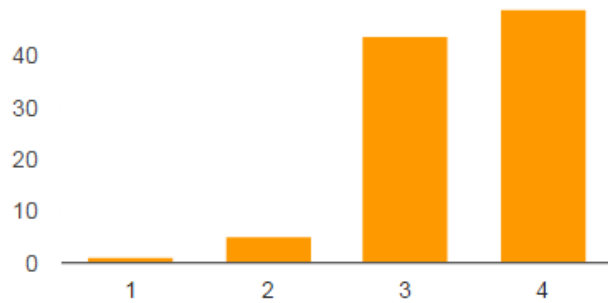


The 1:1 program has made learning more fun.

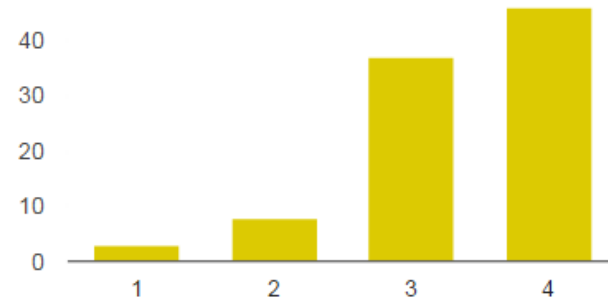


1:1 Feedback

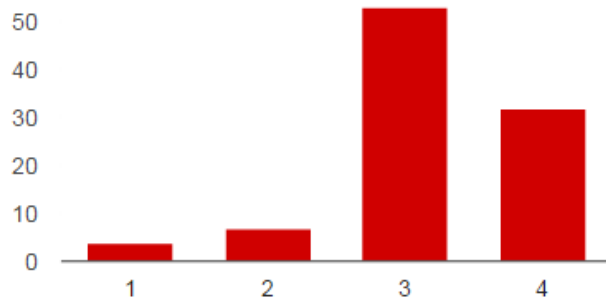
The Chromebook's speed and performance are sufficient



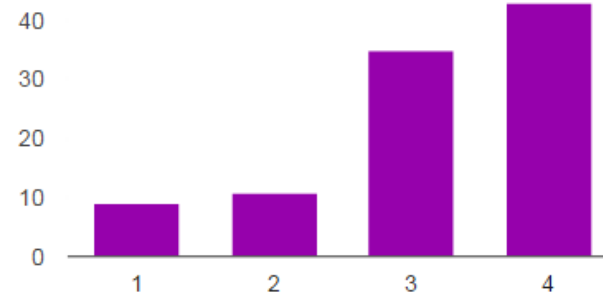
The insurance program is a good value.



My student is able to get tech help when needed.



The 1:1 program has freed up other technology in the household for others to use.



Next Steps



School Counselor Action Plan Update

May 23, 2016



**BRECKSVILLE-BROADVIEW HTS.
CITY SCHOOL DISTRICT**

"where fine education is a heritage"



Purpose

The development of this Action Plan is part of
our District's Strategic Vision Plan for this
2015-16 school year.



Identified Gaps

Elementary Level Highest Areas of Priority:

- Services on education of students related to understanding self.
- Crisis support services.
- Positive school climate services.

Identified Gaps

Middle School Level Highest Areas of Priority:

- Academic support to students.
- Peer relationship services.
- Positive school climate services.
- Information about programs that encourage and promote opportunities.
- Crisis support services.

Identified Gaps

- **High School Highest Areas of Priority:**
- Academic support for students.
- Post-secondary college and career planning information.
- Post-secondary college and career scholarship and financial information.
- School-to-work transition services.
- Parent consultation to discuss student academic, social, and career development.
- Problem-solving and decision-making strategies.

- 
- The need for increased and earlier information to parents and students related to college and career readiness.
 - The need for increased proactive research-based programs (e.g., bully prevention, peer interactions, age/development specific needs, culture/environment).

Filling the Gaps

Elementary and Middle School Levels

- We plan to provide training and professional development to a team of at each building on PBIS to address the positive school climate services.
- We plan to utilize the web site to provide parents with resources on various topics.

Filling the Gaps

- **High School**
- We plan to provide the counselors with five (5) additional extended days (total of 20) to address the college and career readiness gap.
- The schedule for the use of the extended days will be developed collaboratively for the summer.

- 
- We plan to arrange the schedule within the school day to address academic needs of students.
 - We plan to utilize the web site to provide parents and students with information, updates, and resources.



Next Steps

- ◉ To continue to meet to address the gaps and develop proposed solutions.
- ◉ To monitor the resources and services to ensure effectiveness and that the identified needs are being met.

Gifted Update

May 23, 2016



**BRECKSVILLE-BROADVIEW HTS.
CITY SCHOOL DISTRICT**

"where fine education is a heritage"



Areas of Focus

- The assessment process and eligibility criteria.
- The alignment of the content standards to the curriculum.
- Instruction.



Assessment Process

- The flow chart for identification and eligibility (grades 2-5) was revised and updated.
- Administrators met throughout the school year to review procedures and ensure consistency.
- The process and flow-chart were shared at staff meetings.



Content Standards and Curriculum

- Professional Learning Community (PLC) vertical team meetings were conducted to discuss the curriculum and standards and consistency of programming and rigor.
- Teachers met for work sessions to align the content standards to the curriculum.



Instruction

- Teachers are discussing and assessing the curriculum and the instruction to ensure consistency and rigor.
- To continue to assess instructional approaches and strategies to differentiate and meet student educational needs.



Program Audit

- ◉ As a result of the teacher work sessions and PLC meetings, the gifted/accelerated teachers (grades 3-8) completed a program audit.
- ◉ The purpose of the audit was to ensure a clear and consistent understanding of the program and identify areas of need.



Next Steps

- ◉ To conduct the program audit with teachers, administrators, and parents.
- ◉ To determine gaps and areas of need based on the outcomes of the audits.
- ◉ To continue to meet with parents to discuss concerns and provide parents with information and resources.
- ◉ To continue to work with teachers in teams to focus on instruction.

