



Julie Gedert	“	“
Lynn Cherry	“	“
Stacy Barth	“	“
The following will be paid at \$23.56 per hour for Safety Town as indicated:		
Kris Young	“	“

**Student Helpers:**

The following will be paid at \$7.50 per hour for Safety Town as indicated:

Katherine Brown	“	up to 50 hours
Melissa Blume	“	“
Samantha Kirsch	“	“
Sarah Brown	Substitute helper	on an as needed basis

**Guidance:**

Dawn Burks	High School Guidance	up to 15 days @ daily rate
Christin Lee	“	“
Rick Rettig	“	“
Steve Pierce	“	“
Charles Hablitzel	Jr. High Guidance	up to 10 days @daily rate
Tom Przybylski	Jr. High Guidance	up to 10 days @ daily rate
Margaret Collins	Elementary Guidance	up to 5 days @ daily rate
Karen Schrock	“	“
Chris Harper	“	“
Andrea Monheim	“	“

**Vocational:**

Matthew Kregel	Voc. Ed. (OWA)	up to 7 hours
Justin Fahnce	Voc. Ed. (Jr. High OWA)	up to 7 hours
Nancy Gates	Voc. Ed. (Work & Family)	up to 7 hours
Jan Marczak	Voc. Ed. (Work & Family)	up to 7 hours

**Media Services:**

Kathy Cornelius	Media Services	up to 35 hours
Laura Franck	“	“

**Jr. High Athletics**

Roger Frank	Jr High Athletics	up to 10 days @ daily rate
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**9. High School Summer School Coordinator and Teachers for Summer 2009** – Based on the programs ability to pay 100% of cost, at the rate of \$26.18 per hour unless otherwise indicated:

John Henline	Coordinator and Phys. Ed. Teacher	up to 110 hours
Margaret Bernard	Physical Education Teacher	up to 75 hours
Douglas Kollman	Physical Education Teacher	up to 75 hours
Sam Doria	Physical Education Teacher	up to 75 hours
Brian Cannon	Physical Education Teacher	up to 75 hours
Mark Rairigh	Physical Education Teacher – \$23.56	up to 75 hours
Neil Nutter	Substitute Physical Education Teacher	As Needed

**b. Classified Recommendations:**

**10. Retirement:**

Lisa Graves – HS Monitor, effective - last day May 29, 2009

**11. Leave of absence:**

Chris Snyder – Paternity leave of absence – approximately May 18 through June 5, 2009.

**12. Extended Time** – Summer 2009

Caterina Veller – up to 70 hours @ hourly rate  
 Kathy Burkey – up to 70 hours @ hourly rate  
 Penny Murphy - up to 35 hours @ hourly rate  
 Sherry Slocum – up to 35 hours @ hourly rate  
 Josie Holbert – up to 35 hours @ hourly rate  
 Melissa Curson – up to 35 hours @ hourly rate  
 Janey Krasula – up to 35 hours @ hourly rate  
 Jackie Romanski – up to 35 hours @ hourly rate  
 Nancy Oster – up to 35 hours @ hourly rate  
 Nancy Lewandowski – up to 35 hours @ hourly rate  
 Trudy Nagy – up to 35 hours @ hourly rate  
 Mary Neely – up to 35 hours @ hourly rate  
 Sam Cotterman - up to 2 days @ hourly rate for August registration

**13. Summer 2009 Work Crew Pool** – at \$13.00 per hour as needed

James Chiapetta	Floyd Johnson	Ginger Whitman	Carol Muszynski
David Duhamel	Allen Falls	Jennifer Buck	Jackie Bell
Carol Frost	Kyle Thompson	John “Doc” Thomas	James D’Amato, Sr.

**14. Classified Substitutes** – for the 2008-09 school year (pending BCII/FBI Check and appropriate paperwork):

Catherine Graham    Trudy Nagy

**c. Other Recommendations:**

**15. Leave of absence:**

Wesley Bartlett – Paternity leave of absence approximately May 25 through June 15, 2009.

**16. Jr. High and High School Auditorium Workers for Summer 2009** – It is recommended the Board approve the following as High School and Jr. High School auditorium workers for lighting and sound at the rate of \$7 per hour as needed for the Summer of 2009:

Rob Hentges

Nick Hentges

Jack Holden

Erin Shultz

**6. ITEMS FOR CONSIDERATION / APPROVAL**

**A. Membership in Ohio High School Athletic Association for the 2009-2010 school year**

**B. Release of Students for Transportation Purposes only from Rossford to Perrysburg**

Jacob Saunders

Emma Saunders

The President called for the vote. Voting yes; Dr. Edinger, Mr. Van Hoozen, Mrs. Downs, Mrs. Hovland and Mr. Schoenlein. Motion carried.

**Board Discussion**

- Drug Testing Town Hall Meeting – Mrs. Hovland
- Good Meeting – well attended

**FY09-05-008 – Adjournment**

Dr. Edinger moved, seconded by Mr. Schoenlein the Board adjourn. The President called for the vote. Voting yes; Dr. Edinger, Mr. Schoenlein, Mr. Van Hoozen, Mrs. Downs and Mrs. Hovland. Motion carried.

The Meeting ended at 6:40 p.m.

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President

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Treasurer

**Perrysburg Exempted Village School District**  
Wood County

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2006, 2007 and 2008 Actual;  
Forecasted Fiscal Years Ending June 30, 2009 Through 2013

	Actual			Forecasted				
	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<b>Revenues</b>								
1.010 General Property Tax (Real Estate)	\$16,649,189	\$17,956,987	\$18,389,219	\$19,174,303	\$20,807,475	\$21,621,319	\$22,438,473	\$22,949,345
1.020 Tangible Personal Property Tax	2,598,092	2,211,626	1,490,813	680,768	50,921	22,724		
1.030 Income Tax	4,265,989	4,610,349	5,651,065	5,678,419	5,375,000	5,375,000	5,375,000	5,375,000
1.035 Unrestricted Grants-in-Aid	8,619,863	8,699,947	8,691,948	8,574,059	8,727,390	8,727,390	8,727,390	8,727,390
1.040 Restricted Grants-in-Aid	53,297	76,912	51,610	58,500	52,000	52,000	52,000	52,000
1.050 Property Tax Allocation	2,010,309	2,630,063	3,314,498	4,137,511	4,469,898	4,583,139	4,305,410	3,992,901
1.060 All Other Revenues	980,993	1,282,709	1,078,514	870,280	879,778	882,007	879,215	790,408
1.070 <b>Total Revenues</b>	<b>35,177,732</b>	<b>37,468,593</b>	<b>38,667,667</b>	<b>39,173,840</b>	<b>40,362,462</b>	<b>41,263,579</b>	<b>41,777,488</b>	<b>41,887,044</b>
<b>Other Financing Sources</b>								
2.010 Proceeds from Sale of Notes								
2.020 State Emergency Loans and Advancements (Approved)								
2.040 Operating Transfers-In								
2.050 Advances-In	2,086	1,643	1,605					
2.060 All Other Financing Sources	1,431	5,668	5,728	2,730				
2.070 <b>Total Other Financing Sources</b>	<b>3,517</b>	<b>7,311</b>	<b>7,333</b>	<b>2,730</b>				
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>35,181,249</b>	<b>37,475,904</b>	<b>38,675,000</b>	<b>39,176,570</b>	<b>40,362,462</b>	<b>41,263,579</b>	<b>41,777,488</b>	<b>41,887,044</b>
<b>Expenditures</b>								
3.010 Personal Services	21,719,436	23,046,082	23,653,972	24,523,415	25,388,980	26,023,813	26,674,517	27,341,489
3.020 Employees' Retirement/Insurance Benefits	6,399,365	6,864,314	6,989,489	7,445,954	7,632,103	7,822,905	8,018,478	8,218,940
3.030 Purchased Services	4,805,529	4,212,446	4,139,897	3,864,972	4,050,000	4,075,000	4,100,000	4,125,000
3.040 Supplies and Materials	1,098,208	1,252,645	1,169,330	1,206,210	1,200,000	1,225,000	1,250,000	1,275,000
3.050 Capital Outlay	787,136	196,384	517,960	323,344	260,000	270,000	280,000	290,000
3.060 Intergovernmental								
Debt Service:								
4.010 Principal-All (Historical Only)								
4.020 Principal-Notes								
4.030 Principal-State Loans								
4.040 Principal-State Advancements								
4.050 Principal-HB 264 Loans								
4.055 Principal-Other	22,996	22,996	20,265					
4.060 Interest and Fiscal Charges	3,654	2,385	1,636					
4.300 Other Objects	452,680	1,358,687	1,575,434	1,774,413	1,625,000	1,630,000	1,635,000	1,640,000
4.500 <b>Total Expenditures</b>	<b>35,289,004</b>	<b>36,955,939</b>	<b>38,067,983</b>	<b>39,138,308</b>	<b>40,156,083</b>	<b>41,046,718</b>	<b>41,957,995</b>	<b>42,890,429</b>
<b>Other Financing Uses</b>								
5.010 Operating Transfers-Out	7,000	7,000	7,000	13,892	7,000	7,000	7,000	7,000
5.020 Advances-Out	1,643	1,605	448,471					
5.030 All Other Financing Uses								
5.040 <b>Total Other Financing Uses</b>	<b>8,643</b>	<b>8,605</b>	<b>455,471</b>	<b>13,892</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>35,297,647</b>	<b>36,964,544</b>	<b>38,523,454</b>	<b>39,152,200</b>	<b>40,163,083</b>	<b>41,053,718</b>	<b>41,964,995</b>	<b>42,897,429</b>
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>116,398-</b>	<b>511,360</b>	<b>151,546</b>	<b>24,370</b>	<b>199,379</b>	<b>209,861</b>	<b>187,507-</b>	<b>1,010,385-</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,684,779	1,568,381	2,079,741	2,231,287	2,255,657	2,455,036	2,664,897	2,477,390
7.020 <b>Cash Balance June 30</b>	<b>1,568,381</b>	<b>2,079,741</b>	<b>2,231,287</b>	<b>2,255,657</b>	<b>2,455,036</b>	<b>2,664,897</b>	<b>2,477,390</b>	<b>1,467,005</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>498,926</b>	<b>236,103</b>	<b>224,178</b>					
<b>Reservation of Fund Balance</b>								
9.010 Textbooks and Instructional Materials								
9.020 Capital Improvements								
9.030 Budget Reserve								
9.040 DPIA								
9.050 Debt Service								
9.060 Property Tax Advancements								
9.070 Bus Purchases								
9.080 <b>Subtotal</b>								
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>1,069,455</b>	<b>1,843,638</b>	<b>2,007,109</b>	<b>2,255,657</b>	<b>2,455,036</b>	<b>2,664,897</b>	<b>2,477,390</b>	<b>1,467,005</b>
<b>Revenue from Replacement/Renewal Levies</b>								
11.010 Income Tax - Renewal								
11.020 Property Tax - Renewal or Replacement								3,949,823
11.300 <b>Cumulative Balance of Replacement/Renewal Levies</b>								<b>3,949,823</b>
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>1,069,455</b>	<b>1,843,638</b>	<b>2,007,109</b>	<b>2,255,657</b>	<b>2,455,036</b>	<b>2,664,897</b>	<b>2,477,390</b>	<b>5,416,828</b>
<b>Revenue from New Levies</b>								
13.010 Income Tax - New								
13.020 Property Tax - New								
13.030 <b>Cumulative Balance of New Levies</b>								
14.010 Revenue from Future State Advancements								
15.010 <b>Unreserved Fund Balance June 30</b>	<b>1,069,455</b>	<b>1,843,638</b>	<b>2,007,109</b>	<b>2,255,657</b>	<b>2,455,036</b>	<b>2,664,897</b>	<b>2,477,390</b>	<b>5,416,828</b>
<b>ADM Forecasts</b>								
20.010 Kindergarten - October Count	259	207	219	237	238	240	241	242
20.015 Grades 1-12 - October Count	4,089	4,259	4,236	4273	4215	4214	4251	4282
20.02 Kindergarten - February Count			237	194	238	240	241	242
20.025 Grades 1-12 - February Count			4,273	4334	4215	4214	4251	4282

# Perrysburg Exempted Village School District

## Five Year Forecast Assumptions May 2009

### Revenues:

#### General

This forecast has been prepared from a historical perspective along with as much current information that we can presently obtain. A number of things are occurring state-wide and district-wide. The intent of this forecast is to be used as a planning document. As this document was prepared we had to focus on several areas. The first being, to collect as much information as we possibly could on the revenue projections. While looking at things from a historical perspective we tried to integrate future needs of the district. We had to project what we felt comfortable with that accurately portrayed a realistic financial picture. On the second note, we tried to incorporate everything that we could to get a realistic picture on in terms of the ramifications of the current economic issues facing the country.

#### Real Estate Taxes

Over the last twelve years, real estate collections have averaged increases of over 6.00% per year. We couldn't simply apply a fixed percentage to previous collections because a number of things will occur within the period of time that this five year forecast will encompass. Nor with the economic conditions that we are presently in could we realistically project housing trends to move upward with any significance.

District residents approved the replacement of a new four year incremental emergency levy on November 4, 2008. This levy will generate \$ 5,787,158 in the first year of collection and increase by an additional \$ 593,184 in each of the following three years. That levy will expire on December 31, 2012. This levy replaces the incremental levy that was in place from January of 2005 through December 31 of 2008. The district had asked the community to renew that 5.80 mill levy with the 7.30 incremental levy in November and they responded positively. The incremental will still allow the district to capture any growth that does take place throughout the community and share that burden more district-wide. With potentially increasing property values, the district made a commitment to the community that the millage associated with this levy would never exceed 8.50 mills throughout its life. The forecast that was originally submitted in October had the original levy expiring in December of 2008 and a new levy replacing it. This updated forecast reflects the passage of the 7.30 mill incremental levy. The new incremental levy will increase from its current 5.80 mill level to 7.30 mills. This is an increase of 1.50 mills. This is projected to generate approximately \$ 1,186,368 in additional funds in the 2009 collection year and increase by .75 mills or \$ 593,184.00 each year through the 2012 calendar year. If the district's property tax value does not grow at all through the life of this levy, the millage increase would be 3.80 mills over the four years. With the conservative projected growth in property values, it is estimated that the net effect on property owners could potentially be as little as two (2.19) mills, capping out at 7.99 mills.

Property values in Wood County continue to be reviewed annually. Through the reappraisal that occurred in 2005 with collection of the new values to begin in January of 2006, the district fell below the twenty (20.00) mill floor generating some additional revenue. The district expected this to happen as a result of the county being required to raise that millage back up to the twenty mills. Calendar year 2008 saw the county go through the triennial update of property tax values. Despite the lagging economy, values were not adjusted. It was determined that sales in Wood County fit within the 90<sup>th</sup> percentile and no valuation adjustments were necessary.

Values for the district did not increase like they have historically or even what we had projected for the 2009 collection year. Total value for the district rose by only .22% or 1,758,083. The elimination of the final 25% of the tangible value impacted any growth the district experienced in 2008. The fact that our legislative body in Columbus has eliminated the tangible personal property tax has definitely forced more of the burden to property taxes. It has been very difficult to present a reasonable millage rate to voters in 2008 and help them to understand the ramifications that the elimination of that tax has had on our budgets. For example, in tax year 2004 one (1.00) mill would have generated \$ 45,425.00 more than it would have in 2010.

All of these factors have been incorporated into this forecast. One mill of property valuation currently generates \$ 800,929,770 in tax proceeds based on the 2008 valuations collectable in calendar year 2009.

### **Personal Property Taxes**

Tangible personal property collections continue to disappear as we come closer to their total elimination. Our local collection was reduced by over twenty-five (25.32%) percent from last year's collection. We have no choice but to anticipate significant declines as a result of the inventory tax being eliminated and personal property taxes being totally eliminated over the next three years. The projections used for this forecast are numbers prepared using the states projection model. We continue to try and get a handle on how these reductions will affect the district and how the states hold-harmless provisions will apply. We have been able to determine that despite being told that district's would be held harmless due to this reduction, that is not true. Any additional money that the district receives from the state foundation, the personal property reimbursement is offset by that amount. The offset did not affect us this year.

We have incorporated as much of this information into this forecast that we can and that we know about at this point. Experience will bring a history so therefore the farther we go with this thing, the more knowledgeable we'll be.

For the purpose of this forecast, we have projected that personal property taxes will continue to decrease at the rate prescribed by law until totally eliminated in fiscal year 2012.

### **School District Income Tax**

The district income tax continues to be a viable source of revenue for the district. As the community continues to grow, so does this funding option. Over the past twelve years, the income tax collection has increase an average of over six (6.27%) percent a year. With current economic conditions we have decided to continue to be very conservative and project no future growth for the life of this forecast. The collection for the 2007-08 fiscal year was 22.6% higher than the 2006-07 fiscal year but the figure projected for this current fiscal year is significantly less than last year's collection.

### **State Foundation**

The Perrysburg E.V.S.D. has not experienced growth in state foundation dollars in recent years. The average over the past twelve years has been 5.47% annually. This growth is primarily attributable to the student growth offsetting the districts property tax base growth. The district is currently on the guarantee and has been for several year now. We will not see any growth in foundation dollars this year or in fiscal year 2010. As a matter of fact, I have projected the same dollar amount from the state for the life of this forecast. We have heard rumors already that the guarantee may disappear with the next biennium budget.

I've projected no increase in state aid over the next five years. It has been obvious that the current legislators continue to shift school funding back to the local taxpayers. Even with no increases, I will be happy if they don't start taking money away from us.

### **Homestead/Rollback Reimbursement**

This amount is reimbursed from the state after being certified from tax credits given to owner occupied residences equaling 2 ½% of the gross property taxes charged and equaling 10% for the standard rollback. This is certified by the county auditor to the state shortly after tax bills are distributed to local property owners. This amount will grow with new construction, valuation updates and new property tax levies. Since we continue to project modest growth in our real estate collections, this resource should coincide with our real estate collection and increase accordingly.

This amount will also increase as a result of the tangible personal property taxes being eliminated and the hold-harmless funds being received from the state.

The new homestead credit for senior citizens will also impact this five year forecast. We do not know to what degree but it will simply shift the amount of the credits given from the real estate property tax estimate of this forecast to the homestead/rollback line. It should be a dollar for dollar shift.

## **Expenditures:**

### **General**

It is our hope that the Board of Education and administrative team can utilize this as a planning tool in preparing to meet the future educational needs of the district. There has always been this unwritten rule within the Department of Education that your salary and fringe benefits should not exceed eighty (80%) to eighty-five (85%) percent of your projected revenue. Our current budget is setting at 82.20%. This is too high. This percentage decreases to 81.76% in 2009-10 and to 81.97% in 2010-11. This is mainly due to the fact that the incremental levy is expiring and the district will see additional revenue in those years. Staffing needs will continually need to be reviewed to reach the 80% level.

### **Salaries & Wages**

With negotiations behind us, it certainly makes things much easier to project salaries and analyze staffing for the next five years. There is always some degree of uncertainty due to staffing changes. Salaries have increased an average of 5.03% over the past twelve years. This forecast has been prepared with a much more conservative approach. In order to meet the financial demands of the district over the next five years, we will have to maintain a very conservative growth rate of 2.53 % or less. We have to continue to look at our overall rate of growth and with salaries and fringe benefits accounting for approximately 80% of our budget, this is one of the major areas that we have to concentrate on.

We have not incorporated any staffing increases that may occur as the result of the growth of the district and future building projects.

### **Fringe Benefits**

In general, the total of the fringe benefits has averaged roughly 28% to 30% of salaries and wages. Currently that figure is at 30.76%. That percentage continues to rise as a result of increased health care costs. Historically we've experienced average increases of 6.47% over the past twelve (12) years. As a result of needed changes, we've projected a 2.50% increase in each year of the forecast as a target. As staffing is reviewed, so will the programs that we have been offering.

### **Retirement**

STRS and SERS will increase by 14.00% of whatever wage increase is granted.

### **Insurances**

We have to continue to be cautious of the insurance markets and the impacts that they can have on district finances. This is a significant cost for us and we'll continue to look at this area and be aggressive when it comes to plan enhancements that will save us dollars.

### **Medicare:**

Contributions are 1.45% on wages of employees hired after April 1, 1986. For this calculation, it is assumed that all employees fall under this umbrella and contribute to medicare.

### **Purchased Services**

Purchased services have increased significantly over the past twelve years. This area of expenditures is one that we have very little control of. Utility costs continue to rise and we all know what the price of gas is doing to us. Tuition costs continue to affect the district. These costs are mainly associated with students being court placed in another district or students attending community schools. The district pays almost \$ 600,000 a year for students attending community schools. We have been able to reduce that by \$ 235,000 this year as a result of not having the Digital Academy. Historically our purchased service line items have increased an average of 6.52% over the past twelve years. This year we have actually projected a reduction as part of the commitment to the community and the shifting of some costs. Special education continues to weigh heavily on this area of the budget. Our pupil services budget increased by over \$ 401,711 or 25.11% this year alone. We need to continue to look for ways to reduce this area of our expenditures for next year and trying to maintain that level for several years.

### **Supplies & Materials**

This area has been impacted more than any other area. When reductions are made due to finances, this area is usually the one that is hit first. We see a number of fluctuations in terms of expenditures within this area over the past ten years. The average increase has been 5.68%. With scheduled curriculum adoptions next year, we may have to re-evaluate those areas. We've actually projected an allocation decrease in this area for next year.. Curriculum needs over the next two years will force us to prioritize in terms of what is purchased and what is not.

### **Capital Outlay**

It's obvious that equipment purchases have been kept to a minimum over the past several years. We also see some fluctuations here in spending patterns. We have incorporated some leveling of spending in our projections despite moving the inside millage to fund technology. We've projected our equipment needs to once again, decrease next year and to stay at similar levels over the life of this forecast

## **SUMMARY**

Overall we continue to operate a multi-million dollar business with the funding that is available to us. We should continue to be proud of what we are able to accomplish with what we have available to us. Our local economy continues to look good but we still see the effects of the national economy. Our tax base will definitely not see the increases that we have in the past.

We have our work cut out for us. We will have to continue to review expenditure levels and staffing needs for next school year and future years. We have to establish a target budget and work to get to that point without damaging the programs that we currently have in place. With a more stringent budgeting process in place, we should see the percentage of expenditure increases decline to a more acceptable level.