Berkshire Local School District

Where are We and How are We Doing?

Merry Lou Tramont, Treasurer
Our Schools = Our Future

The mission of the Berkshire School Community is to maximize each student’s potential as an individual and as a responsible citizen.
Berkshire’s Average Daily Membership

- Fiscal Year 2008 1,169
- Fiscal Year 2007 1,249
- Fiscal Year 2006 1,282

Source: Five Year Forecast
Enrollment Projections

• Fiscal Year 2008 1,169
• Fiscal Year 2009 1,151
• Fiscal Year 2010 1,094
• Fiscal Year 2011 1,062
• Fiscal Year 2012 1,048
• Fiscal Year 2008 - Students in Private/Charter Schools - 118

Source: Five Year Forecast, Ohio Department of Education
Staffing Levels

Fiscal Year 2008

Administrators 7
Confidential 5
Certified 74
Classified 54

TOTAL 140

Source: Berkshire Treasurer’s Office
**Berkshire Student/Teacher Ratio**

- Fiscal Year 2008: 15.79
- Fiscal Year 2007: 16.65
- Fiscal Year 2006: 16.23
- State Average: 18.49

Source: Berkshire's Comprehensive Annual Financial Report
Property Valuation Information
Tax Year 2007, Fiscal Year 2008

• Total Property Valuation $219,106,490
  - Agricultural/Real Estate Valuation $185,639,640
  - Other Real Estate $23,379,720
  - Public Utility $5,279,450
  - Personal Tangible $4,807,680

• Total Valuation per Pupil $187,430.70

Source: Berkshire School District - Schedule B
Berkshire’s Millage Rates 2008

• Inside Rate - General Fund 4.50

• Full Voted Outside Operating Rate -
  General Fund 45.30
  Bond Retirement 2.50
  Burton Library 1.00

• Total Inside and Voted Outside Rate - 53.30 Mills

• Source: Geauga County Auditor’s Office
Impact of House Bill 920

Due to HB 920, the current voted full rate of 45.30 mills is collected at a current effective rate of:

• 15.50 mills for Class I real estate (agriculture & residential) or 29.08% of the voted rate.

• 16.78 mills for Class II real estate (other real property) or 31.48% of the voted rate.

• Public Utilities and Tangible Personal Property are collected at the full rate, 45.30 mills.

Source: Geauga County Auditor’s Office
Berkshire Income Tax

• On June 2, 1992 the District placed on the ballot a .75% income tax which was defeated by 52% of the vote.

• The issue was again placed on the ballot on November 3, 1992 and passed with 52% of the vote.

• In May 2007, an issue was placed on the ballot to replace the .75% income tax with a 1% income tax on earned income only which passed with 54% of the vote.

• The full effect of the new income tax will not be realized until fiscal year 2009 and will collect approximately $1.518 million annually.

Source: Berkshire Treasurer’s Office and Five Year Forecast
Permanent Improvement Levy

• A 2.5 mill permanent improvement levy was passed November, 1989 with 54% of the vote.

• It was renewed in November, 1994, with 53% of the vote.

• It was again renewed in November, 1999, with 63% of the vote.

• Last on the ballot in November, 2003, which passed with 60% of the vote.

• The effective rate of Class I real estate is 1.023 mills and Class II is 1.420 mills.

• During fiscal year 2008, this levy collected $237,302 which is used for building maintenance and improvements.

Source: Berkshire Treasurer's Office and Schedule B
Levy History - last 15 years

<table>
<thead>
<tr>
<th>Levy Type</th>
<th>Date</th>
<th>Result</th>
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</thead>
<tbody>
<tr>
<td>Income Tax</td>
<td>6/2/92</td>
<td>Defeated</td>
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<tr>
<td>Income Tax</td>
<td>11/3/92</td>
<td>Passed</td>
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<tr>
<td>Renewal Capital Impr</td>
<td>11/8/92</td>
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<tr>
<td>Additional Operating</td>
<td>11/7/95</td>
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<td>Additional Operating</td>
<td>3/19/96</td>
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<tr>
<td>Capital Improvement</td>
<td>11/2/99</td>
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<td>Bond-Construction</td>
<td>11/6/01</td>
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<tr>
<td>Capital Improvement</td>
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<tr>
<td>Additional Operating</td>
<td>11/8/05</td>
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<tr>
<td>Income Tax</td>
<td>5/8/07</td>
<td>Passed</td>
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</table>

Source: Berkshire Treasurer's Office
Students in Private and Charter Schools

- Currently there are 118 students living in the Berkshire Local School District attending private or charter schools.

- 9.2% of the student population in the District attends these private or charter schools.

- Number of Students attending Amish schools are not kept by the District, but could easily add more students to this count.

Source: Berkshire Local School District - EMIS Records
General Fund Income
Fiscal Year 2008 (as of 5/31/08)

- Property Tax $4,039,403
- Tangible Property Tax 463,113
- Income Tax 1,593,617
- Foundation 3,454,213
- Tangible Personal Prop Tax Loss 537,202
- Interest 117,286
- Tuition 146,333
- Pay to Play 105,738
- Other 94,546
- Transfers/Advances 112,047

TOTAL REVENUES $10,663,498

TOTAL BUDGET $10,715,296

Source: Berkshire Treasurer’s Office
General Fund Expenses
Fiscal Year 2008 (as of 5/31/08)

- Salary and Wages $5,244,266
- Benefits 1,565,046
- Purchased Services 1,535,635
- Materials and Supplies 283,926
- Capital Outlay 44,812
- Other 381,466
- Transfers/Advances 243,120

TOTAL EXPENDITURES $9,298,271

TOTAL BUDGET $10,650,753

Source: Berkshire Treasurer's Office
## Five Year Forecast

<table>
<thead>
<tr>
<th>Year</th>
<th>Revenues</th>
<th>Expenditures</th>
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<tbody>
<tr>
<td>2008</td>
<td>$10,555,700</td>
<td>$10,558,700</td>
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<tr>
<td>2009</td>
<td>$10,908,300</td>
<td>$11,156,400</td>
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<td>2010</td>
<td>$11,141,000</td>
<td>$11,489,400</td>
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<td>2011</td>
<td>$11,436,600</td>
<td>$11,896,800</td>
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<tr>
<td>2012</td>
<td>$11,743,300</td>
<td>$12,321,100</td>
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Source: Five Year Forecast
Factors Effecting Future Decisions for the District

- Slumping economy.
- Stagnant housing market.
- Fuel costs increased 38.3% from FY 2007 ($66,956) to FY 2008 ($92,609).
- Deregulation of electric costs leading to an expected 30-35% increase in costs as of January 2009.
- Increase of natural gas costs from $7.00 mcf to $11.40 mcf, a 62.85% increase.
- Aging buildings and their associated maintenance.
- Flat-lined school foundation funding, on the guarantee = no increase in funding.
- Increased special education costs for services and transportation.
- Unfunded State mandates.

Source: Berkshire Treasurer's Office, Ohio Schools Council, Ohio Dept of Education
Thank you to the staff, students and residents of Berkshire School District.

Working today and looking towards the future to better educate our students.