Introduction

• Background spending and benchmarking information

• Pay-to-Participate and fee recommendation

• 10-year forecasts of the three levy options
FY 2017/18 District Expenditures

2017/2018

- Salaries: 54%
- Benefits: 25%
- Purch Serv: 15%
- Supp & Mat: 3%
- Capital Outlay: 0%
- Other Exp: 3%
Percent Change in Granville Salary Expenditures, Excluding Mandated Services, and US Average Hourly Earnings, June 2008 to June 2017

- Granville Exempted Village Schools

**Bar Chart**

- **Granville Salary Expenditures**
  - Percentage: 23.6%
- **US Average Hourly Earnings**
  - Percentage: 22.0%
ACT Scores, 2007/2008 and 2016/2017
Since the 2007/2008 School Year, Granville Has...

- Increased the number of AP Courses from 8 to 18
- Begun teaching foreign language in grades K-6
- Gone from having 19 varsity sports to 29
- Begun offering all-day Kindergarten with tuition covering the additional personnel costs
- Created Computer Science and Entrepreneurial pathways in conjunction with C-TEC
- Increased enrollment by 44 students
Total Operating Expenses, 2007/2008 and 2016/2017

- **79.8% Increase** in Salaries Excluding Mandated Expenses
- **105.3% Increase** in Medical Insurance
- **9.2% Decrease** in Other Benefits Excluding Mandated Expenses
- **105.3% Increase** in Federal and State Mandated Expenses
- **9.2% Decrease** in Discretionary and Miscellaneous Expenses

Change in Granville Expenses over 10 Years

Granville Exempted Village Schools
Comparison of Granville and the Other 22 Districts with an “A” Grade for Indicators Met on State Report Card

Granville K-6 average is 23.6 students per classroom
Comparison of Granville and 5 High Achieving Franklin County Districts

Indicator Met Grades
Granville—A
Bexley—B
Dublin—D
Grandview Hts.—B
New Albany—D
Upper Arlington--C
Comparison of Granville and 9 Other Licking County Districts

All other 9 districts in Licking County had an indicators met grade of “F”
Since the End of the 2017/18 School Year

• Six staff members have been laid off for an annual savings of about $400,000
  • Assistant Principal
  • Communications Director
  • 2 Librarians
  • Bus Driver
  • Part time aide

• Two Aide positions that became vacant have not been replaced, for an annual savings of about $50,000

• The high school activity fee is being raised by $25 to generate about $15,500 annually

• Pay-to-Participate athletic fees are being implemented to raise about $165,000
Pay-to-Participate Recommendations

- Increase the High School Student Activity Fee from $50 to $75 and rename it the Non-Athletic Extra Curricular Fee
- Maintain the Middle School Student Activity Fee at $30 and rename it the Non-Athletic Extra Curricular Fee
- Implement a fee of $200 per high school sport
- Implement a fee of $150 per middle school sport
- Cap the per student athletic fee at $400 in the High School and $300 in the Middle School
- Set a family maximum of $1,000 for athletic participation fees
Levy Option Simulations

• The next three slides show 10-year forecasts of the three levy options the Board is considering

• The three forecasts assume no spending changes beyond what were in the May forecast adopted by the Board
  • None of the positions eliminated as part of the RIF are assumed to be reinstated

• The activity fee increase and pay-to-participate athletic fees are assumed to stay in place through 2027 at the levels proposed in the previous slide
## Granville Exempted Village Schools

### 1% Earned Income Tax with 2.33 Mill Reduction of Property Taxes, no Renewal of PI Levy

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
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</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>4,370,766</td>
<td>4,124,460</td>
<td>3,809,991</td>
<td>5,832,898</td>
<td>7,885,095</td>
<td>9,141,120</td>
<td>9,462,053</td>
<td>9,301,612</td>
<td>8,624,673</td>
<td>6,760,536</td>
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<tr>
<td><strong>+ Revenue</strong></td>
<td>29,457,846</td>
<td>28,272,358</td>
<td>28,428,992</td>
<td>28,461,019</td>
<td>28,836,639</td>
<td>28,976,644</td>
<td>29,695,329</td>
<td>30,434,151</td>
<td>30,560,889</td>
<td>30,689,975</td>
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<tr>
<td><strong>+ Proposed Renew/Replacement Levies</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td><strong>+ Proposed New Levies</strong></td>
<td>0</td>
<td>289,200</td>
<td>3,639,100</td>
<td>5,012,800</td>
<td>5,213,312</td>
<td>5,421,844</td>
<td>5,638,718</td>
<td>5,864,267</td>
<td>6,098,838</td>
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<td><strong>- Expenditures</strong></td>
<td>(29,704,152)</td>
<td>(28,876,027)</td>
<td>(30,045,184)</td>
<td>(31,421,622)</td>
<td>(32,793,926)</td>
<td>(34,077,555)</td>
<td>(35,494,488)</td>
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<td><strong>= Revenue Surplus or Deficit</strong></td>
<td>(246,306)</td>
<td>(314,469)</td>
<td>2,022,907</td>
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<td>1,256,025</td>
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<tr>
<td><strong>Ending Balance</strong></td>
<td>4,124,460</td>
<td>3,809,991</td>
<td>5,832,898</td>
<td>7,885,095</td>
<td>9,141,120</td>
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<td>8,624,673</td>
<td>6,760,536</td>
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0.75% All Income Tax with 2.33 Mill Reduction of Property Taxes, no Renewal of PI Levy

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<tbody>
<tr>
<td>Beginning Balance</td>
<td>4,370,766</td>
<td>4,124,460</td>
<td>3,815,991</td>
<td>5,914,398</td>
<td>8,070,595</td>
<td>9,434,780</td>
<td>9,868,199</td>
<td>9,824,744</td>
<td>9,269,471</td>
<td>7,531,866</td>
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<tr>
<td>+ Revenue</td>
<td>29,457,846</td>
<td>28,272,358</td>
<td>28,428,992</td>
<td>28,461,019</td>
<td>28,836,639</td>
<td>28,976,644</td>
<td>29,695,329</td>
<td>30,434,151</td>
<td>30,560,889</td>
<td>30,689,975</td>
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<tr>
<td>+ Proposed Renew/Replacement Levies</td>
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<td>0</td>
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<td>0</td>
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<tr>
<td>+ Proposed New Levies</td>
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<tr>
<td>Ending Balance</td>
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<td>5,914,398</td>
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6.5 Mill Property Tax with 0.85 Mill Reduction of Current Property Taxes and Renewal of PI Levy

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<th>Fiscal Year</th>
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<tbody>
<tr>
<td>+ Proposed Renew/Replacement Levies</td>
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<td>0</td>
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<td>0</td>
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<tr>
<td>+ Proposed New Levies</td>
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<td>1,668,694</td>
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<tr>
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<td>(2,308,695)</td>
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Final Points

- Granville students accepted over $5,000,000 of scholarship money for college last year
- State aid has increased $186,500 (0.3% per year) over the last 10 years
  - State and federal mandated spending has increased $1.76 million over the same period