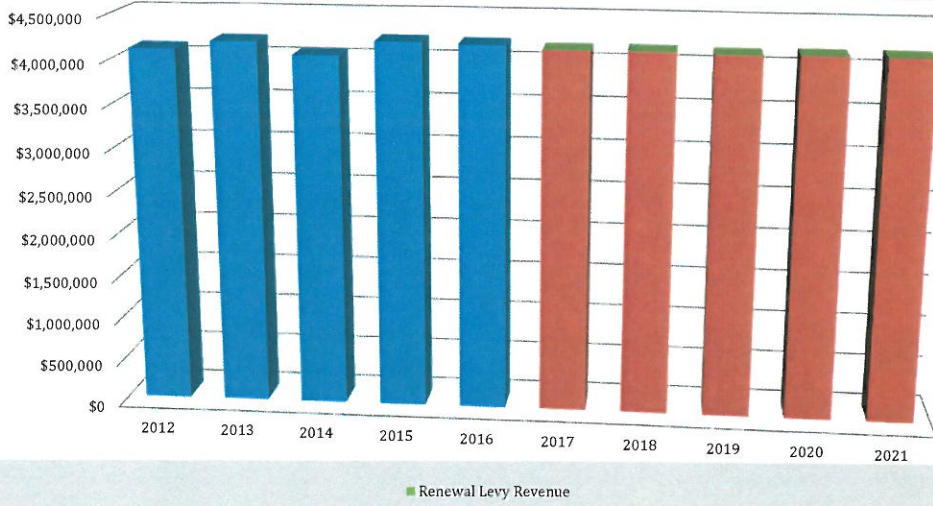


1.010 - General Property Tax (Real Estate)

Board Member & Administrative Team Dashboard

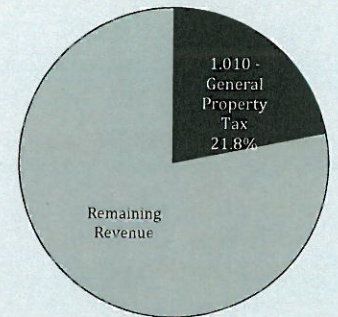
GALION CITY SCHOOL DISTRICT

General Property Tax (Real Estate) Actual and Projected



Significance to Revenue Resources:

FY 2016 Real Estate as a % of Total Revenue



Tax Year	Real Property Valuation	Year-Over-Year Change	Res./Agr. Tax Rate	Year-Over-Year Change	Business Tax Rate	Year-Over-Year Change
2013	156,144,050	(758,430)	29.15	0.09	40.57	0.83
2014	156,806,780	662,730	28.99	(0.17)	41.02	0.45
2015	159,770,900	2,964,120	28.49	(0.50)	48.89	7.87
2016	155,860,768	(3,910,132)	28.55	0.05	43.22	(5.67)
2017	153,707,157	(2,153,611)	29.10	0.56	43.21	(0.01)
2018	155,584,861	1,877,704	28.87	(0.23)	43.23	0.01
2019	155,715,512	130,651	28.86	(0.01)	43.23	0.01
2020	155,846,293	130,782	28.85	(0.01)	43.24	0.01

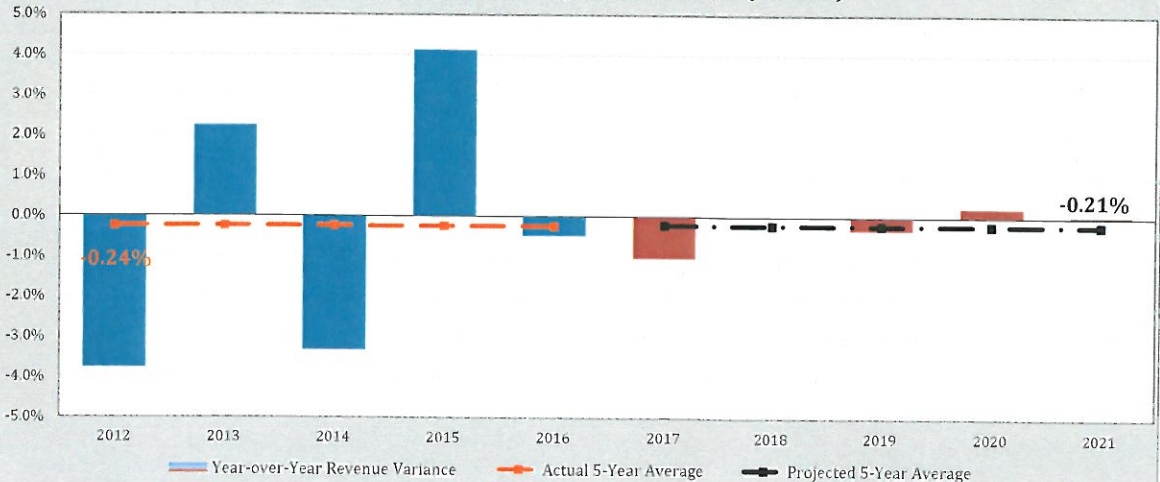
Current Taxes Collection Rate	Current Plus Delinquent Gross Rate
93.7%	98.8%
93.7%	100.8%
88.4%	95.5%
94.1%	101.5%
94.1%	100.5%
94.1%	100.7%
94.1%	100.7%
94.1%	100.7%

Types of Levy:	Election Year >	2017	2018	2019	2020	2021
Number of Renew/Replace		0	0	0	0	1
Number of Non-Renewal Levies		0	0	0	0	0
Number of New Levies		0	0	0	0	0
New Fixed Rate Millage		0.0000	0.0000	0.0000	0.0000	0.0000
New Fixed Sum Millage		0.0000	0.0000	0.0000	0.0000	0.0000

Analysis:

Plans to move forward with the development of the potential new land acquisition will need to be modeled and analyzed. Real Property Valuations will also need detailed analysis with Crawford County Auditor to fully forecast the impact of TIF's and CRA's.

Year-over-Year Revenue Trend (Includes Renewal Levy Revenue)



1.035 - Unrestricted Grants-in-Aid		Revenue Detail Note					GALION CITY SCHOOL DISTRICT	
Percentage of Total Revenue:		Actual	Projected					
64.3%		2016	2017	2018	2019	2020	2021	
		Not Projected Based Upon Previous Fiscal Year						
1.1	Core Aid Funding (See Note 2 for Detail)	Core Funding Per Pupil	\$5,900	\$6,000	\$6,100	\$6,200	\$6,300	\$6,400
1.2		State Share of Core Funding	75.6%	75.6%	76.3%	76.3%	78.0%	78.0%
1.3		State Core Funding Per Pupil	\$4,463	\$4,539	\$4,654	\$4,731	\$4,917	\$4,995
1.4		Formula ADM	1,917	1,916	1,872	1,877	1,897	1,873
1.5		Total Calculated Core Funding	\$8,557,194	\$8,697,285	\$8,712,441	\$8,878,922	\$9,327,004	9,355,171
1.6		District Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
1.7		Total Projected Core Funding for Fiscal Year from Note 2	\$8,557,194	\$8,697,285	\$8,712,441	\$8,878,922	\$9,327,004	9,355,171
2.1	Targeted Funding	Wealth Based Targeted Assistance Funding	\$1,616,097	\$1,723,206	\$1,801,083	\$2,007,503	\$2,274,340	\$2,403,453
2.2		Agricultural Target Assistance Supplemental	\$0	\$0	\$0	\$0	\$0	\$0
2.3		Total Targeted Funding from Note 2	\$1,616,097	\$1,723,206	\$1,801,083	\$2,007,503	\$2,274,340	\$2,403,453
3.1		Total Special Education Funding from Note 1	\$1,526,701	\$1,557,858	\$1,589,574	\$1,605,469	\$1,658,644	\$1,658,644
3.2		K-3 Literacy Aid from Note 1	\$156,722	\$156,334	\$154,476	\$154,063	\$167,814	\$168,100
3.3		Total ELL Funding from Note 1	\$2,587	\$2,587	\$2,609	\$2,609	\$2,669	\$2,669
3.4		Total Gifted Funding from Note 1	\$89,128	\$88,942	\$86,989	\$87,241	\$88,248	\$87,039
3.5		Total Economic Disadvantaged Aid from Note 1	\$422,774	\$435,682	\$425,731	\$426,862	\$431,384	\$425,957
4.1	Square Miles	Transportation Aid	582,449	\$583,273	\$588,342	\$588,342	\$601,811	\$601,811
4.2	29	Supplemental Transportation	-	\$0	\$0	\$0	\$0	\$0
4.3		District Adjustments Impacting Base						
4.4		Base Formula Funding	\$12,953,652	\$13,245,166	\$13,361,246	\$13,751,011	\$14,551,913	\$14,702,844
4.5		Career Tech Weighted Funding	15,484	18,502	6,150	6,150	6,150	6,150
4.6		Career Tech Associated Services	1,802	1,802				
4.7 (Note 2)		Capacity Aid	447,517	595,868	524,160	540,147	593,305	617,095
4.8 (Note 1)		Graduation Bonus	41,211	41,909	92,461	82,109	39,005	44,704
4.9 (Note 1)		Third Grade Proficiency Bonus	25,184	25,611	26,264	26,695	27,747	28,187
4.1		Foundation Funding	\$13,484,850	\$13,928,858	\$14,010,281	\$14,406,112	\$15,218,119	\$15,398,980
5.1	15	Foundation Basis for Guarantee (Less CTC in '17+)	11,214,605	\$11,197,319	\$11,197,319	\$11,197,319	\$11,197,319	\$11,197,319
5.2		PY Adjusted Foundation Basis for "Cap" Calculations	11,214,605	\$12,038,415	\$12,941,296	\$13,361,246	\$13,751,011	\$14,438,561
5.3		Guarantee Percentage of 2015 Funding	100%	100%	100%	100%	100%	100%
5.4		Transitional Aid Guarantee	\$0	\$0	\$0	\$0	\$0	\$0
5.5		Growth Cap	1.075	1.075	1.050	1.050	1.050	1.050
5.6		Maximum Capped Amount	12,055,700	12,941,296	13,588,360	14,029,308	14,438,561	15,160,489
FY15 Final Funding	#####	Final Funding Amount	#####	13,624,988	14,010,281	14,406,112	15,104,767	15,398,980
5.8	FY16 \$12,569,612**	Unfunded Formula Above Cap	\$915,238	\$303,870	\$0	\$0	\$113,352	\$0
6.1		Preschool	268,711	279,162	107,479	107,479	107,479	107,479
6.2		Special Education Transportation	75,589	75,589	59,584	59,584	60,000	60,000
6.3	Per Pupil, FY17: \$51.85	Casino Funding		94,626	92,397	92,656	93,693	92,449
6.4		Prior Year SFPR Adjustments						
6.5		2016 TPP Hold Harmless	-	-				
6.6		Career Tech - Negative Adj to Restricted	(17,286)	(20,303)	(6,150)	(6,150)	(6,150)	(6,150)
6.7		Econ Disadvantaged - Negative Adj to Restricted	(422,774)	(435,682)	(425,731)	(426,862)	(431,384)	(425,957)
6.8								
7.1	District, Prior Year Adjustments, etc.	Other Adjustments						
7.2		Other Adjustments						
7.3		Other Adjustments						
7.4		Other Adjustments						
7.5		Other Adjustments						
7.6		Other Adjustments						
7.7		Other Adjustments						
7.8		Other Adjustments						
7.9		Other Adjustments						
7.10		Other Adjustments						
Adjustment for Current Cash Flow Trend:								
Total		12,436,549	12,473,853	13,618,379	13,837,860	14,232,819	14,928,405	15,226,800
Dollar Change over Prior year			1,321,537	1,144,526	219,481	394,959	695,586	298,395
Percentage Change over Prior Year			11.85%	9.18%	1.61%	2.85%	4.89%	2.00%

3.010 - Personnel Services

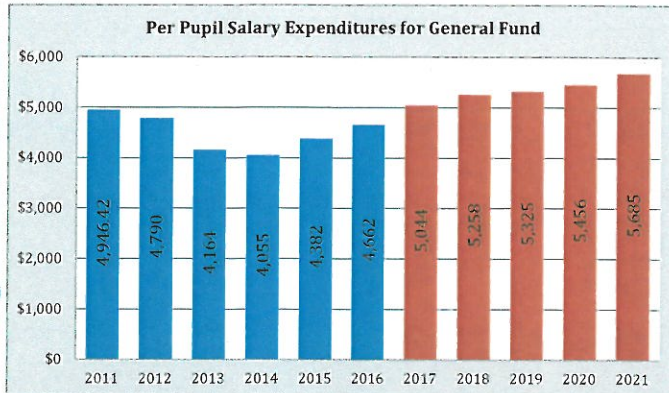
GALION CITY SCHOOL DISTRICT

Dashboard Financial

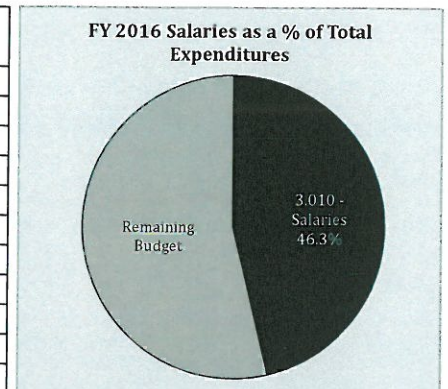
Salary per Pupil Change Over Time:

Enrollment Change:

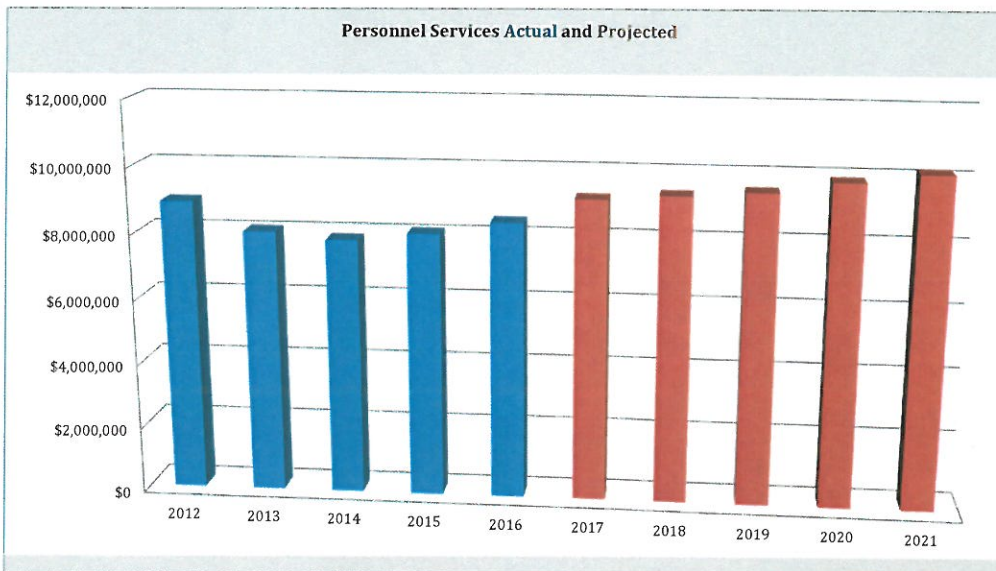
Significance to Budget:



	Student ADM	Employee FTE
2011	1,944	231
2012	1,863	200
2013	1,933	183
2014	1,935	222
2015	1,844	228
2016	1,816	231
2017	1,825	232
2018	1,782	231
2019	1,787	231
2020	1,807	231
2021	1,783	231



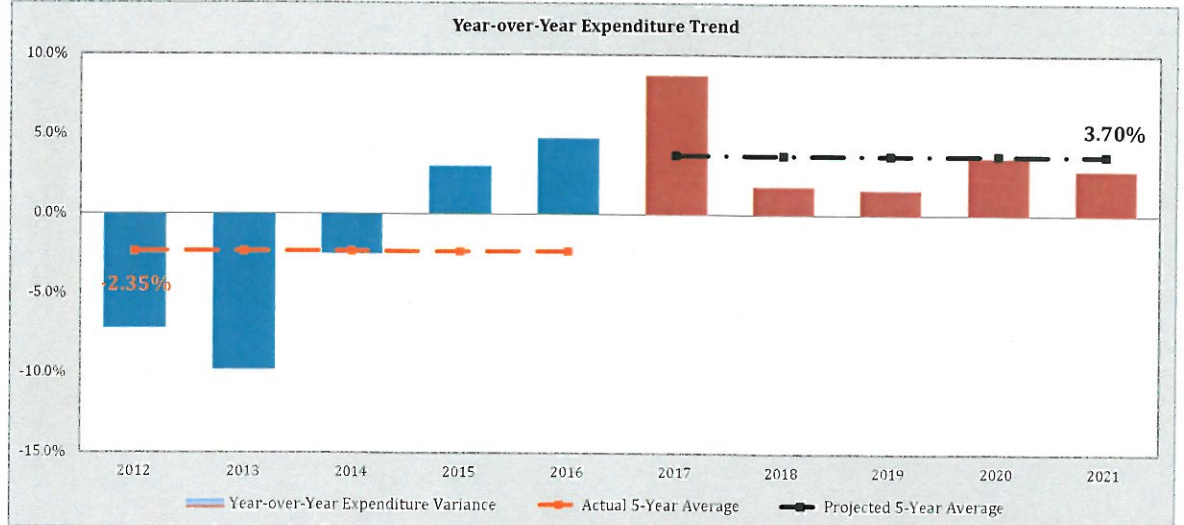
Historical actuals and projected budget:



Analysis:

As previously discussed continued analysis is necessary to forecast ADM as well as the Employee FTE budgeted in the General Fund, while improving student performance in the classroom. This will impact the viability of the General Fund supporting some portion of the potential financing for the development of the proposed land acquisition.

Analysis:



3.020 - Employees' Retirement/Insurance Benefits

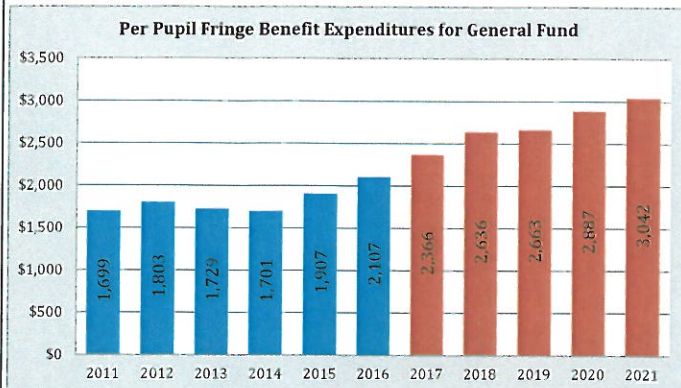
GALION CITY SCHOOL DISTRICT

Dashboard Financial

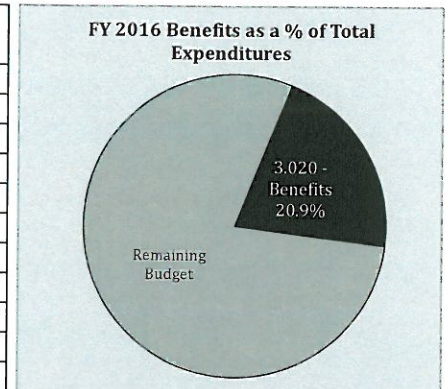
Benefits per pupil change over time:

Enrollment Change:

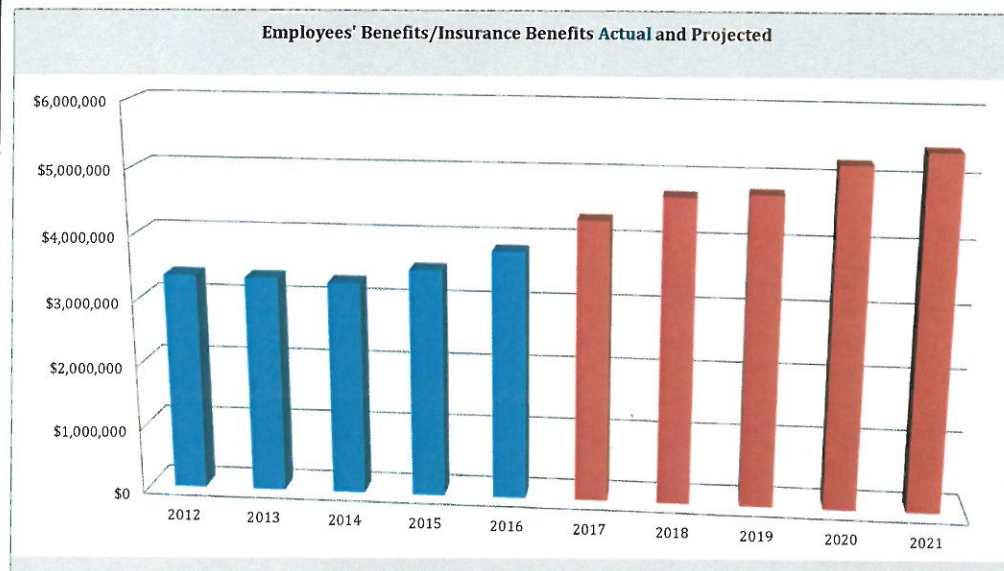
Significance to Budget:



	Student ADM	Employee FTE
2011	1,944	231
2012	1,863	200
2013	1,933	183
2014	1,935	222
2015	1,844	228
2016	1,816	231
2017	1,825	232
2018	1,782	231
2019	1,787	231
2020	1,807	231
2021	1,783	231



Historical actuals and projected budget:



Analysis:

Calendar year 2017 major medical insurance costs increased approximately 5% over the previous year, well below industry trends. Opportunities exist to reduce expenditures in major medical insurance costs by offering an employer contribution to a Health Savings Account for employees.

Analysis:

