

NOTABLE EVENTS

UPDATED September 1, 2009

July 2009

In February, the American Recovery and Reinvestment Act (ARRA) became law and initiated an unprecedented flow of federal money into Ohio. As a result of ARRA, many Ohio Schools are projected to receive a one-time funding for several educational programs. As of July 2009 the District is projected to receive ARRA Federal Stimulus Funds in the amount of \$64,612 for Title I and \$289,990 for Title VI-B IDEA.

June 9, 2009

The Board of Education adopted a new Settlement Agreement with the Grandview Heights Education Support Staff Association (GHSSA) including hourly wage increases of 0% for school year 2009-10, 2.00% for school year 2010-11, 2.75% for school year 2011-12, and an addition of Step 18 beginning in the 2010-11 school year. The agreement also included a retirement incentive plan whereby the Board of Education would pay \$5,000 for retirees who work 30 or more hours per week or \$2,500 for retirees who work less than 30 hours per week.

April 14, 2009

The Board of Education adopted a new Settlement Agreement with the Grandview Heights Education Association (GHEA) including base salary increases of 0% for school year 2009-10, 2.00% for school year 2010-11, and 2.75% for school year 2011-12. An additional increment of 0.05 was added to the salary index for BA+30, MA, MA+15, MA+30, and MA+45 at Step 17. The agreement also included a retirement incentive plan whereby the Board of Education would pay up to \$50,000 to retirees under certain circumstances during the life of the contract.

July 14, 2008

The Board of Education approved a revised Administrator Handbook that recognized a modified list of School District Administrators. A principal assigned to Edison Elementary and Grandview Heights Middle School (aka, Edison Intermediate Middle School) was removed and the Director of Curriculum and Professional Development was added. The number of administrators remained unchanged at seven. They are 1) High School Principal; 2) Edison Elementary and Grandview Heights Middle School Principal; 3) Robert Louis Stevenson Elementary School Principal; 4) Director of Curriculum and Professional Development; 5) Technology Director; 6) Athletic Director; and 7) Director of District Services and Facilities.

April 10, 2007

The Board of Education approved creating one new teaching position and two new teacher assistant positions for the E.D. unit at the high school. A small increase in time for one school psychologist was also approved to accommodate the E.D. unit. The additional staff that will cost the District approximately \$137,000 will allow the District to discontinue its association with the high school E.D. unit that has been provided through the Franklin County Educational Service Center at an approximate cost of \$197,000. By moving this to an "in house" unit, the District will save about \$60,000 annually.

December 1, 2006

National City Bank purchased notes for \$175,000 at 4.25% to be repaid over a ten year period. This money is to be used for the furnishing of materials and performance of labor necessary to install a synthetic grass playing field at Bobcat Stadium. This unvoted debt was issued in accordance with ORC 133.06. The debt will be repaid from rent proceeds associated with cell tower lease contracts. The final payment is due on this debt issue on December 1, 2016.

November 14, 2006

The Board of Education approved the issuance of unvoted debt for \$175,000 to be used toward the furnishing of materials and performance of labor necessary to install a synthetic grass playing field at Bobcat Stadium. The Board also approved advertising to accept bids and enter into a contract for the job. The amount of money required for the contract in excess of the \$175,000 will be provided by the Touchdown Club, an adult booster organization. Their fundraising efforts included generous donations of \$275,000 from Jack Anderson (GHHS Class of 1942) and \$50,000 from Ralph W. "Andy" Anderson (GHHS Class of 1954) after whom Anderson Field was named earlier this year at Bobcat Stadium.

June 19, 2006

The Board of Education adopted a new Settlement Agreement with the Grandview Heights Education Support Staff Association (GHESSA) including hourly wage increases of 3.00% for school years 2006-07, 2007-08 and 2008-09 and the addition of a new salary schedule step at #16. The agreement also included a retirement incentive plan whereby the Board of Education would pay up to \$500 per year of completed service with the School District to retirees under certain circumstances during the life of the contract. Additional increases were included for teacher assistants and cooks.

April 25, 2006

The Board of Education adopted a new Settlement Agreement with the Grandview Heights Education Association (GHEA) including base salary increases of 3.00% for school years 2006-07, 2007-08 and 2008-09 and the addition of a new salary schedule step at #16. The agreement also included a retirement incentive plan whereby the Board of Education would pay up to \$30,000 to retirees under certain circumstances during the life of the contract.

April 25, 2006

The Board of Education approved the establishment of a Section 125 Cafeteria Plan for employees including flexible spending accounts for medical and dependent care purposes. The new Plan was to begin July 1, 2006 along with the high deductible/low premium health insurance plan associated with health savings accounts that were part of both new Settlement Agreements.

January 10, 2006

The Board of Education approved a House Bill 264 Energy Conservation Project that was subsequently approved by the Ohio School Facilities Commission Energy Conservation and Funding Authority on January 26 for up to \$710,627 in energy and cost savings projects. The project was eventually implemented for \$657,535 including the following:

- Two steam boilers and associated systems at Grandview Heights High School
- Total roof replacement of the 1926 section at Stevenson Elementary School
- Total roof replacement of the John Glenn Community Center
- HVAC controls and monitoring system at Grandview Heights High School
- HVAC controls and monitoring system at Grandview Middle School
- HVAC controls and monitoring system at Edison Elementary School
- HVAC controls and monitoring system at Stevenson Elementary School

January 10, 2006

The Board of Education authorized the sale of \$875,000 in tax anticipation notes which represent 50% of the estimated property taxes to be collected for the five-year Permanent Improvement Fund tax levy that was approved by voters on November 8, 2005. This facilitated the commencement of major capital projects including roof and boiler replacements, HVAC control system upgrades, etc. The notes were dated February 16, 2006 with an all-inclusive interest cost of 4.46%. The notes were scheduled to be repaid by December 1, 2010.

November 8, 2005

Voters in the School District approved an additional local property tax levy including 7.85 mills to pay for operating expenses for a continuing period of time and 1.65 mills to pay for permanent improvements for a five-year period of time. It was anticipated that the Board of Education would not approach voters again for additional operating millage for at least three years.

July 26, 2005

The Board of Education voted to place a 9.50 mill local property tax levy on the November 8, 2005 ballot. The levy would begin collection in 2006. The rate of the levy was apportioned as follows: 7.85 mills for current operating expenses for a continuing period of time are expected to generate \$1,640,000 per year in tax revenues. 1.65 mills for permanent improvements for a five-year period of time are expected to generate \$345,000 per year in tax revenues.

June, 2005

The state legislature passed Am. Sub. HB-66, the 2005-07 biennium budget bill. Included in the bill was a stipulation to eliminate all tangible personal property taxes as a source of revenue for school districts. This assault on school funding means the elimination of what had represented 15% of the Grandview Heights School District 2004-05 General Fund operating revenues. Personal property tax valuation including machinery, equipment, furniture, fixtures, and inventory will be phased out by tax year 2009. The law also reclassifies tangible personal property of telephone, telegraph and telecommunications companies as general business tangible personal property and begins a phase-out in tax year 2007. The law established a replacement mechanism until tax year 2010 at which time it will be phased out over time until tax year 2018.

May 10, 2005

The School District's Permanent Improvement Committee recommended that the Board of Education establish a dedicated budget for capital improvements. Further, the committee recommended that the Board seek a five-year, 1.5 mill property tax levy dedicated to capital improvements. The millage rate was later increased to 1.65 after it was learned that the state legislature was eliminating tangible personal property from the school district tax base throughout Ohio. Desiring to keep any proposed millage rate below ten in November, 2005, the Permanent Improvement Committee believed its recommendation would enable the School District to address the most urgent needs comprised largely of roofs and HVAC boilers during the next five years.

January 29, 2005

The Board of Education considered two lists of potential capital improvements for the School District. The first list for \$7,944,000 included critical items that, if they fail, could disrupt classes. The second list for \$5,995,000 included non-critical items that would not disrupt classes if they malfunction. Together the lists total \$13,939,000. The Board of Education approved the creation of a Permanent Improvement Committee consisting of the director of district services & facilities, the Vice President of the Board of Education, one other member of the Board of Education to serve as the committee chairperson, the superintendent of schools, two community members with experience in capital improvements to facilities, and the treasurer of the Board of Education.

August, 2004

School opens under the reorganization approved by the Board of Education on February 10, 2004.

May, 2004

The School District learned that Penn Traffic had entered into a settlement agreement with the New York Bankruptcy Court that includes the payment of \$946,696 in back taxes to the School District. All District financial projections had already included the collection of \$373,115. Therefore, the agreement meant the one-time collection of the \$573,581 that the District had considered lost to delinquency since October, 2003. The amount is expected to be collected over a fifteen-month period beginning immediately.

February 10, 2004

The Board of Education approved its plan for reorganization and reduction of expenditures for the 2004-05 school year with the goal of reducing expenditures totaling \$855,000.

REORGANIZATION - Based on K-3 at Stevenson, 4-6 at Edison, 7 & 8 at the Middle School, and 9-12 at the High School, we will reorganize the District and eliminate: (for \$685,319)

- Seven teacher positions
- Five teacher assistant positions
- One secretary
- Two and one-half tutors for special needs students; and
- One English as a second language tutor

WE WILL ALSO CUT SPECIAL PROGRAMS SUCH AS: (for \$41,600)

- Half of our commitment to the Rockbridge Academy
- The Christopher Program
- The Zoo and public policy programs

MISCELLANEOUS REDUCTIONS:

- Extracurricular activities (for \$15,980)
- Computer lease (for \$85,000)
- Vocational education tuition (for \$60,943)

TOTAL = \$853,842

Other reductions to bring the total to \$855,000 can be made in individual accounts.

November 11, 2003

The Board of Education began earnest discussions of how to address the immediate loss of nearly \$800,000 per year in personal property taxes. The last local property tax levy was approved just one year ago. The public was invited to participation in the discussion at this meeting and again on November 25 and December 9. The possible reconfiguration of the elementary grade levels was among the discussions. Members indicated their intentions that any actions be considered as permanent solutions to the financial situation instead of just being temporary cuts. The Board continued their deliberations on December 13 and on December 20 with considerable input from members of the public. A final draft of the District's plans to address the financial situation was presented and discussed on January 6, 2003.

November, 2003

The School District learned that Penn Traffic will close its Big Bear grocery warehouse in Grandview Heights and all Big Bear grocery stores will be closed by January, 2004. Big Bear Stores has been the School District's largest local property taxpayer. Their departure makes permanent the loss of approximately \$800,000 in projected personal property tax revenue losses discovered during October, 2003. The disappearance of Big Bear Stores was a reflection of fierce competition in the local grocery business and of the continuation of the poor economic environment locally, throughout the state, and nationally.

October 28, 2003

The School District received a revised certificate from the Franklin County Auditor confirming a projected reduction in personal property taxes of \$229,440. The reduction was due to general decline in taxable values in the School District that were similar to reductions being experienced throughout Franklin County. This reduction is in addition to the Big Bear delinquency of \$573,581.

October 14, 2003

The Board of Education began discussions of how it would address the loss of \$573,581 in Big Bear taxes and what was expected to be about \$250,000 in other personal property taxes yet to be certified.

October, 2003

The School District learned by telephone from the Franklin County Auditor's Office that its largest taxpayer, Big Bear Stores, failed to pay its personal property taxes for \$573,581. This amount is in addition to the reduction learned on October 2. The tax delinquency was understood as an indicator of serious financial troubles for Big Bear Stores, its parent company, Penn Traffic, and for the Grandview Heights School District.

October 2, 2003

The School District received a certificate from the Franklin County Auditor reflecting a projected reduction in personal property taxes of \$564,694. The District requested that the County Auditor reconsider its figures. School districts all across Franklin County experienced similar reductions in projected tax revenues.

October, 2003

An appeal to the United States Supreme Court to consider the DeRolph school funding case was denied effectively confirming the continued use of the State's existing school funding plan that shifts an ever increasing burden of paying for public school district to local property taxpayers.

August 26, 2003

The Board of Education adopted a new Settlement Agreement with the Grandview Heights Education Support Staff Association (GHSSA) including hourly wage increases of 3.75%, 3.50% and 3.25% for school years 2003-04, 2004-05 and 2005-06 respectively.

June, 2003

The State of Ohio exacerbated the loss of the inventory portion of personal property taxes that was initially passed in 1999 as House Bill 283. The State doubled the rate of decrease of the tax from 1% per year to 2% per year beginning in 2005. The tax rate is expected to be zero by 2015 instead of 2027. The annual loss of personal property tax revenue to the School District is estimated to be \$90,000 instead of \$45,000. The state also announced that it would phase out the \$10,000 personal property tax exemption currently paid to school districts. Currently, the School District receives about \$100,000 in revenue from this source. By 2013, it will be gone entirely. Both of these school funding cuts were part of the State's 2003-05 biennial budget bill.

April 29, 2003

The Board of Education adopted a new Settlement Agreement with the Grandview Heights Education Association (GHEA) including base salary increases of 3.75%, 3.50% and 3.50% for school years 2003-04, 2004-05 and 2005-06 respectively. The agreement also included a retirement incentive plan whereby one year of STRS service credit will be purchased for retiring employees. A 4.0% base salary increase was also retroactively approved for a portion of the 2002-03 contract year.

2003

Improvements were completed to the State Route 315 and I-670 highway system thereby providing better access to and from Grandview Heights. These improvements better connect Grandview Heights to Downtown Columbus, interstates 71 and 70, and place the city within a ten minute drive from Columbus International Airport.

December 11, 2002

The Ohio Supreme Court issued its final opinion regarding the DeRolph school funding lawsuit reaffirming earlier decisions that the State's school funding formula is unconstitutional. However, the Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school funding scheme that is

thorough and efficient..."

November 5, 2002

Program cuts and fee increases to remain in place even with the passage of the additional 10.70 mill operating levy include the following:

- Student activity fees remain doubled
- High school art position is not restored
- Seven teacher assistant positions are not restored
- 0.5 FTE tutor position is not restored
- High school librarian is not restored
- Extracurricular positions are not restored
- Two FTE certificated staff positions will not be restored
- Cost-center budget allocations are not restored

November 5, 2002

Voters in the School District approved an additional 10.70 mill local property tax levy to pay for operational expenses. It was anticipated that the Board of Education would not approach voters again for additional operating millage for at least three years. The tax levy facilitated the following:

- Restore a high school business teaching position in 2003-04
- Restore an elementary school administrator position in 2003-04 (assistant principal)
- Fund increased personnel costs effective in 2002-03 to be negotiated in the spring, 2003
- Implement a tuition-based all-day kindergarten program in 2003-04
- Restore partial Rockbridge Academy costs to the District in 2002-03
- Restore elementary guidance services in 2003-04
- Eliminate the high school librarian position and employ a library assistant in 2002-03
- Reduce extracurricular salaries by \$12,500 in 2002-03 with an additional \$12,500 reduction in 2003-04
- Reduce one FTE certificated staff member in 2003-04 with an additional reduction in 2004-05
- Restore contributions to the District's reserve for budget stabilization @ \$100,000 beginning in 2002-03
- Restore annual transfers to the Permanent Improvement Fund @ \$75,000 beginning in 2002-03
- Reduce cost-center budget allocations by 5% in 2002-03

August 6, 2002

The Board of Education voted to place a traditional 10.70 mill local property tax levy on the November, 2002 ballot. The levy would generate \$2.1 million per year beginning collection in 2003.

May, 2002

In preparation for the opening of school with a balanced budget in the fall, 2002, the District reduced staff that require teaching certificates and staff in non-teaching areas. The number of full-time equivalent certificated staff positions was reduced by six to 99.02. The number of teacher assistants was reduced by six to 15. One elementary principal position was eliminated leaving 7 administrators. This was in accordance with its proposal that was approved on March 12, 2002.

May 14, 2002

The consensus of the Board of Education members was not to pursue another tax levy in August. School District finances, income taxes, property taxes and programs were evaluated at Board of Education meetings on June 3, June 11, June 27, July 8, July 9, July 15, July 23, and August 6, 2002.

May 7, 2002

Voters defeated the incremental tax levy with 65% of votes cast against the tax levy.

March 12, 2002

The Board of Education approved its "Proposal to Avoid FY-03 Deficit" as required by the Ohio Department of Education in the event that the May 7 levy would fail. The proposal included the following recommendations resulting in small fee increases and expenditure cuts totaling \$743,322.

- Eliminate high school business teacher position
- Eliminate the equivalent of four full-time teacher assistant positions
- Withdraw from the Rockbridge Academy (This was subsequently not required after the Rockbridge Board authorized Grandview's continued participation at no cost on a temporary basis.)
- Eliminate all elementary guidance positions - the equivalent of 1.5 full-time positions
- Eliminate one elementary principal position
- Eliminate both all-day kindergarten classes
- Eliminate one high school art position - the equivalent of 0.75 full-time position
- Suspend contributions to the District's reserve for budget stabilization
- Transfer just \$50,000 from the General Fund to the Permanent Improvement Fund instead of the usual \$100,000
- Double student activity fees
- Other miscellaneous cuts

February 5, 2002

The Board of Education faced the question of whether to place a traditional 14.9 mill tax levy on the ballot or an incremental tax levy of 9.8 mills the first year of collection in 2003 plus 4 mills in 2004 plus 4 mills in 2005 to enable the District to keep all of its existing programs in place. The Board authorized the placement of the incremental tax levy on the ballot. The reason the School Board chose the incremental tax levy was to minimize the additional tax impact on community members during poor economic conditions with the hope that conditions would improve as the tax was phased in.

February, 2002

As the series of School District program discussions that were held between September 26, 2001 and February of 2002 concluded, it was determined that the District's financial situation existed primarily due to the following:

- By delaying the additional tax levy thereby losing the 2002 tax collection year, any new property tax rate would need to be higher.
- Local real estate tax revenues are flat due to the effects of House Bill 920.
- Local personal property taxes are declining due to the phase out of the inventory portion of the tax and due to the poor economy.
- Expenditures have increased more than anticipated. Areas include outsourced services for special education; technology costs; natural gas; and health insurance. Property, liability and health insurance has skyrocketed in part due to the events of September 11, 2001. There are fewer carriers with those remaining, having suffered a loss of capital, now averse to accepting risk.
- The School District has lost purchasing power due to the tax valuation reduction associated with the deregulation of electricity and natural gas industries.

January 11, 2002

The loss of nearly eight million dollars (roughly half of the total) of public utility personal property tax valuation was certified to the Grandview Heights School District. This is the result of Senate Bill 3 (Ohio's electricity deregulation law) signed by Governor Taft in July, 1999. The loss of taxable valuation resulted in the loss of about \$600,000 in public utility personal property tax revenues to the School District. Of that loss, about \$200,000 is being reimbursed temporarily through the state school foundation formula to the District. The remaining \$400,000 is being paid to the District in the form of a direct reimbursement that is scheduled to be discontinued after August, 2006. The immediate effect of the deregulation of utilities and reduction in taxable

value is the loss of purchasing power of new tax levies. Any new tax levy will have a higher rate in order to offset the loss of taxable value.

2001

As part of the installation of a flood wall by the City of Columbus along the Scioto River, the U.S. Army Corps of Engineers completed its flood plain investigation. The results of the study includes the removal of most of the industrial area of the City of Grandview Heights from the 100-year flood plain. Following acceptance by FEMA during the next two years, this will enhance opportunities for economic development in the area.

November 1, 2001

The Board of Education advance-refunded the remainder of its \$10,000,000 bonds that were issued on March 1, 1995 with an average annual interest rate of 5.94%. The advance refunded bonds were \$8,559,989 with a new average annual interest rate of 5.19%. The final payment on these new bonds continues to be December, 2019.

October 1, 2001

The School District received information from the Franklin County Auditor's Office that personal property taxes would be down by over two hundred thousand dollars. The personal property tax losses were a trend, not a fluke, as discussed at their April 19 and May 9, 2001 open forums. All three of the School District's major personal property taxpayers were down. Between October 1999 and October 2001 Big Bear, NiSource, and Highlights for Children who left the District entirely, represented a decrease in personal property tax revenue of about \$462,444. The failure of the local economy to thrive was thereby documented.

September 11, 2001

The first of the series of Grandview Heights School District program discussions was postponed because of the terrorist attacks in New York City, Washington D.C., and Pennsylvania.

September 6, 2001

In a 4-3 decision concerning the DeRolph school funding lawsuit, the Ohio Supreme Court identified aspects of the school funding plan that require modification if the plan ever to be considered constitutional. No material improvement in school funding for the Grandview Heights School District could be expected from this decision.

July 31, 2001

The Board of Education determined that an additional property tax levy would not be placed on the ballot in November, 2001. However, it might place a levy on the ballot in May, 2002. Between September, 2001 and February, 2002, the Board will conduct a review of all School District programs during meetings open to the public.

July 17, 2001

A straw poll indicated that only three Board of Education members were in favor of placing an operating tax levy on the November, 2001 ballot. Delaying the tax levy would ensure that additional taxes would not be collected in advance of need but would allow the public more opportunities to hear the Board discuss its programs and expenditures.

June 28, 2001

The Board of Education discussed preparations for negotiations with the certificated staff that are expected to begin in the spring of 2002.

April 19, 2001

Open forums with the community were held to discuss the impending deficit on April 19 and May 9, 2001.

The lack of funds impacts collective bargaining since no settlement agreement may be approved by a Board of Education unless it can certify that it can pay for salary increases during the term of the contract. From discussions during the open forums, the Board was reluctant to commit to a November, 2001 tax levy because of their desire to be absolutely certain of the need for an additional tax levy and their desire to stretch the 1998 levy beyond the original projection. The DeRolph school funding case had not yet been finalized by the Ohio Supreme Court. Rumors were that the School District could receive additional funds thereby lessening the need for a tax levy in November, 2001. The other major uncertainty was if the personal property tax downturn was a fluke or trend. Better information to answer the question if the economy was taking a turn for the worse would not be available until October--well beyond the August deadline to establish a November, 2001 local property tax election.

February 13, 2001

The Board of Education adopted Policy #6215 entitled "Contingency Plan for Potential Catastrophic Revenue Loss." The purpose of this plan is to minimize the immediate financial impact to the School District in the event of a catastrophic revenue loss such as the departure of a major local property taxpayer. The Contingency Plan is a result of recommendations from the Fiscal Stability Action Team #4 that was part of the larger Strategic Plan adopted by the Board of Education on February 8, 2000. The superintendent of schools and the treasurer were responsible for the development of the Contingency Plan and did so during the 2000-01 school year with the assistance of community volunteers. The Contingency Plan includes the establishment of a Reserve for Budget Stabilization in the amount of five percent of General Fund base revenues.

January 13, 2001

Most of the early faculty retirements upon which the June 13, 2000 settlement agreement was predicated did not materialize thereby exacerbating the School District's financial situation. Out of seven who had indicated that they would retire, only two actually did so. Nearly a quarter of a million dollars in annual salary savings never materialized. The impending financial deficits were discussed by the Board of Education on January 13, March 13, and June 12, 2001.

December 12, 2000

The Board of Education re-created the position of director of district services and facilities. This position is accounted for in the General Fund, function 2110. On January 9, 2001, the Board approved that this non-certificated administrative position is exempt from the Civil Service Commission. This position is responsible for providing administrative support in the areas of facilities maintenance, janitorial services, transportation, budgeting, and serves as the District's safety officer.

October, 2000

The failure of the local economy to thrive started to become apparent. Personal property taxes paid by businesses were down by over one hundred thousand dollars on the October settlement.

August 21, 2000

The Board of Education approved a three-year settlement agreement with the Grandview Heights Education Support Staff Association (GHESSA) effective September 1, 2000 through August 31, 2003. The agreement included a 3% hourly wage increase for each of the three years.

June 13, 2000

The Board of Education approved a transfer of \$100,000 from the General Fund to the Permanent Improvement Fund. Additional annual transfers of similar size are planned by the Board. This represents the Board's renewed commitment to make funds available for capital improvements and facility maintenance that are more significant than those typically paid for from the District's General Fund. This action by the Board is in part a response to the fiscal stability action team associated with the District's strategic plan development. During part of the 1980's and 1990's the Permanent Improvement Fund had been supported by a separate 1.5 mill

local property tax levy. The collection of this tax expired following the approval by voters of the capital improvement project.

June 13, 2000

The Board of Education approved a two-year settlement agreement with the Grandview Heights Education Association (GHEA) effective August 25, 2000 through August 25, 2002. The agreement included a 3% base salary increase for each of the two years. The agreement was predicated upon the early retirement of seven faculty members. Projected deficits prevented the approval of a longer agreement. A retirement incentive plan was also included whereby \$850 would be paid to retiring employees for each year of service in the Grandview Heights School District.

May 11, 2000

The Ohio Supreme Court upheld Judge Lewis' original July 1, 1994 DeRolph school funding case decision in their decision on the second appeal of the court case. The Court acknowledged the attempt on the part of the State Legislature to address the issue and gave the State another year to devise a remedy for the funding of education in the State of Ohio.

April 11, 2000

The Board of Education approved the first lease-purchase agreement for the acquisition of computer equipment at the high school. The District will increasingly rely upon leased computer equipment instead of purchased equipment since the average useful life is estimated to be only three years. General Fund, function 2125 reflects these lease-purchase payments.

1999

House Bill 283 will eliminate the inventory portion of tangible personal property tax valuation in Ohio. Currently taxed at 25% of true value, beginning in 2002 it will be reduced by 1% per year for the next 25 years until it is gone. Based upon information received in 1999 from the Education Tax Policy Institute, it is estimated that the annual loss of revenue will be \$45,000 for the Grandview Heights School District. The cumulative loss will be in excess of \$1 million per year when fully implemented.

July, 1999

Senate Bill 3 was signed by Governor Taft. This law deregulated the generation of electricity in Ohio and subsequently slashed its corresponding public utility personal property tax collection. It was announced that "hold harmless" payments would be made to school districts beginning in 2002 and continue through August, 2006. At that time, the payments would be discontinued. These annual but temporary payments to the Grandview Heights School District would be just over four hundred thousand dollars.

May 11, 1999

The Board of Education created the new administrator position of technology coordinator. The position is accounted for in the General Fund, function 2125. On July 16, 1999, the Board employed the District's first full-time technology coordinator.

April 13, 1999

The Board of Education changed the position of athletic director to an administrator. The position is accounted for in the General Fund, function 4000.

March 1, 1999

Big Bear Stores' parent company, Penn Traffic, filed petitions for relief under Chapter 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court in the District of Delaware. Local

newspaper articles continued to chronicle the financial losses of Big Bear and the fierce competition in the grocery industry.

November 3, 1998

Voters in the School District approved an additional 6.70 mill local property tax levy to pay for operational expenses. The levy was expected to generate approximately \$1.2 million per year. It was anticipated that the Board of Education would not approach voters again for additional operating millage for at least three years.

January 5, 1998

The Community Reinvestment Area (CRA) established by the City of Grandview Heights becomes effective. This follows the creation of an Enterprise Zone (EZ) late in 1997. Both are intended to provide local property tax relief to businesses relocating or expanding in the area. These economic incentives are part of the Grandview Heights Community Plan completed in 1997.

November 5, 1997

The Board of Education approved a three-year settlement agreement with the Grandview Heights Education Support Staff Association (GHESSA) effective September 1, 1997 through August 31, 2000. The agreement included a 3% hourly wage increase for each of the three years. This was the first collective bargaining contract entered into between the Board of Education and the newly formed GHESSA.

June 10, 1997

The Board of Education approved a three-year settlement agreement with the Grandview Heights Education Association (GHEA) effective August 25, 1997 to August 25, 2000. The agreement included a 3% base salary increase for each of the three years. The retirement incentive plan was extended from the expiring contract whereby up to two years of STRS service credit would be purchased for retiring employees.

May, 1997

Big Bear Stores, the School District's largest property taxpayer, relocated or eliminated 140 full-time jobs including its top management positions that were located at its office and warehouse facility on Goodale Boulevard. The financial difficulties of Big Bear's parent company, Penn Traffic, was the subject of many local newspaper articles.

March 24, 1997

The Ohio Supreme Court rendered its decision essentially upholding the July 1, 1994 common pleas court decision in the DeRolph school funding lawsuit. The Court ordered the General Assembly to create a new funding system for Ohio's schools.

October 10, 1996

The Ohio State Employment Relations Board (SERB) certified the Grandview Heights Education Support Staff Association (GHESSA) as the exclusive representative of all employees in the non-teaching employee bargaining unit. This followed the employee election whereby 47 votes were cast in favor of representation and 5 votes were cast for no representation.

November 8, 1994

Voters in the School District authorized the sale of \$13,060,000 in bonds to construct a new multi-purpose facility, renovate school buildings, improve school sites and implement instructional technology improvements. At the same time, voters authorized the collection of a dedicated tax estimated to average 5.52 mills during the repayment period to repay these bonds and the associated interest expense. The Franklin County Auditor began collecting the tax in January, 1995. The bonds are scheduled to be repaid by December, 2019.

Bonds were sold in two pieces. \$10,000,000 in bonds were sold dated March 1, 1995 with an average annual interest rate of 5.94%. (These were subsequently advance-refunded on November 1, 2001.) \$3,060,000 in bonds were sold dated January 1, 1996 with an average annual interest rate of 5.31%.

July 1, 1994

Judge Linton D. Lewis ruled in favor of the plaintiffs in the DeRolph school funding lawsuit declaring that Ohio's system of school funding is unconstitutional. Several appeals and rulings would continue for several years.

April 12, 1994

The Board of Education approved a three-year settlement agreement with the Grandview Heights Education Association (GHEA) effective August 25, 1994 to August 25, 1997. The agreement included a 2.19%, 2.48% and 3.08% base salary increase for the three years covered by the contract. A retirement incentive plan was also included whereby up to two years of STRS service credit would be purchased for retiring employees.

May 12, 1992

The Board of Education authorized a \$660,426 House Bill 264 energy conservation project to be conducted by Bohm-NBBJ Architects. House Bill 264 allows school districts to borrow money for energy improvements and use the projected savings in energy costs to repay the unvoted debt. Bonds were sold for \$510,000 and the remaining \$150,426 was paid from the District's Permanent Improvement Fund. \$5,000 book-entry-only bonds were sold dated June 1, 1992 at an average interest rate of 6.10% with the final debt service to be paid in June, 2002. Annual debt payments of approximately \$70,000 were made by transferring money from the District's General Fund to the Bond Retirement Fund. Although the projected energy cost reductions never materialized, the following necessary improvements were made to the District:

<u>COST</u>	<u>PROJECTED ANNUAL SAVINGS</u>
\$196,998 Retrofit/replace lighting fixtures in all buildings	\$34,000
0 Maintenance savings resulting from lighting work	4,500
19,000 Remove lighting ballasts in all buildings	0
14,115 Repair steam traps/HVAC controls in High School	2,200
44,000 HVAC DDC/EMS system at High School	8,500
31,428 Install new ceilings in High School	549
45,000 Install second HVAC hot water boiler at Edison	6,700
9,000 Repair HVAC controls/infiltration system at Edison	630
26,000 HVAC DDC/EMS system at Edison	5,500
12,222 Install new ceilings in Edison	213
377 Repair HVAC controls at Edison kindergarten annex	500
8,000 HVAC DDC/EMS system at Edison kindergarten annex	700
6,646 Repair ceilings at Edison kindergarten annex	0
156,250 Install all new windows at Stevenson Elementary School	2,700
28,000 Install new ceilings in Stevenson	500
35,150 Replace roof on Stevenson's new wing	300
5,240 Repair HVAC controls/infiltration system at Stevenson	500
23,000 HVAC DDC/EMS system at Stevenson	3,900
<u>\$660,426</u> Totals	<u>\$71,892</u>

December, 1991

The Ohio Coalition for Equity and Adequacy of School Funding filed suit in Perry County Common Pleas Court seeking a determination that Ohio's system of school funding is unconstitutional. The foundation of the argument was based upon inequitable educational opportunities provided in school districts in the state because the funding system relies too much upon local property taxes. This was referred to as the DeRolph case.

November, 1991

Voters in the School District approved an additional 8.5 mill local property tax levy to pay for operational expenses. Due to the healthy economic conditions including the expansion of the District's two largest property taxpayers (Big Bear Stores and Columbia Gas System Service Corporation), the District was able to stretch the levy far beyond the anticipated three-year period. The next levy would not be sought until 1998.

June 13, 1991

The Board of Education approved a three-year settlement agreement with the Grandview Heights Education Association (GHEA) effective August 25, 1991 to August 25, 1994. The agreement included a 3.43%, 4.5% and 5.44% base salary increase for the three years covered by the contract. A retirement incentive plan was also included whereby up to three years of STRS service credit would be purchased for retiring employees.

June 14, 1990

The Board of Education approved a one-year settlement agreement with the Grandview Heights Education Association (GHEA) effective August 25, 1990 to August 25, 1991. The agreement included a 3.66% base salary increase. No retirement incentive plan was included.

September 5, 1989

The Board of Education approved a one-year settlement agreement with the Grandview Heights Education Association (GHEA) effective August 25, 1989 to August 25, 1990. The agreement included a 4.96% base salary increase. A retirement incentive plan was also included whereby up to three years of STRS service credit would be purchased for retiring employees.

February 11, 1976

The Ohio Supreme Court issued its ruling on the Grandview Heights City Schools vs. the State Board of Education and the Columbus City Schools in a case commonly known as the "Golden Finger." The Supreme Court upheld a lower court decision authorizing the transfer of \$18,420,350 of property tax valuation from the Grandview Heights School District to Columbus City Schools. This represented a loss of \$666,358 or about 25% of the District's local property tax revenues and a similar loss of the District's taxable valuation. The huge swath of Golden Finger property is roughly bordered by the Pennsylvania Railroad line on the North, the Scioto River and NYC Railroad line on the South (current location of I-670), Marble Cliff to the West, and the Olentangy River to the East. Significant commercial development has occurred on this land subsequent to its forced transfer to the Columbus City Schools.

May 14, 1906

Following the special election held on May 1, 1906, the first meeting of the Grandview Heights Board of Education was held at 7:30 p.m. at the home of the village mayor, S.C. Jones. The first president was L.D. Bonebrake and the first clerk was D.S. Field. The remaining three members of the Board were John Hussey, S.M. Orwig, and C.H. Walcutt.