

RECOMMENDED SCHOOL BUDGET

January 1, 2019 – December 31, 2019

East Allen County Schools

BOARD OF SCHOOL TRUSTEES
New Haven, Indiana

Mrs. Marilyn Hissong
Superintendent

2018 BOARD OF SCHOOL TRUSTEES

1240 SR 930 East New Haven, Indiana 46774

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PREFACE

- The 2019 Budget of East Allen County Schools has been prepared in accordance with the uniform system of accounts as required by the State Board of Accounts and Department of Local Government Finance.
- The budget is presented by fund in a line item format providing specific information for each item of appropriation. The accounts are organized by program appropriations and object of expenditure (i.e. type).
- This budget is hereby officially transmitted to the Board of School Trustees for review and discussion

August 21, 2018

Mrs. Marilyn Hissong
Superintendent of Schools

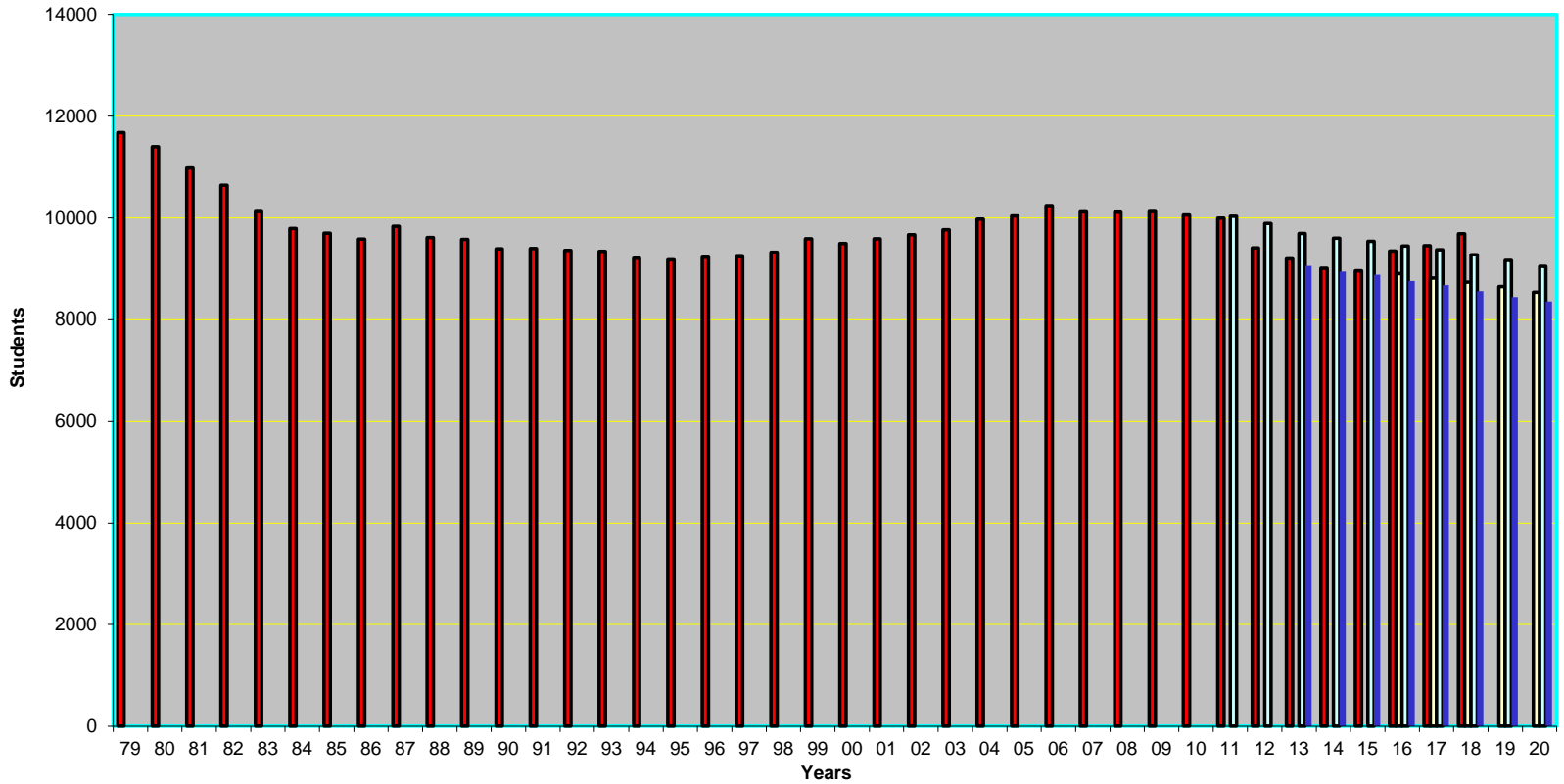
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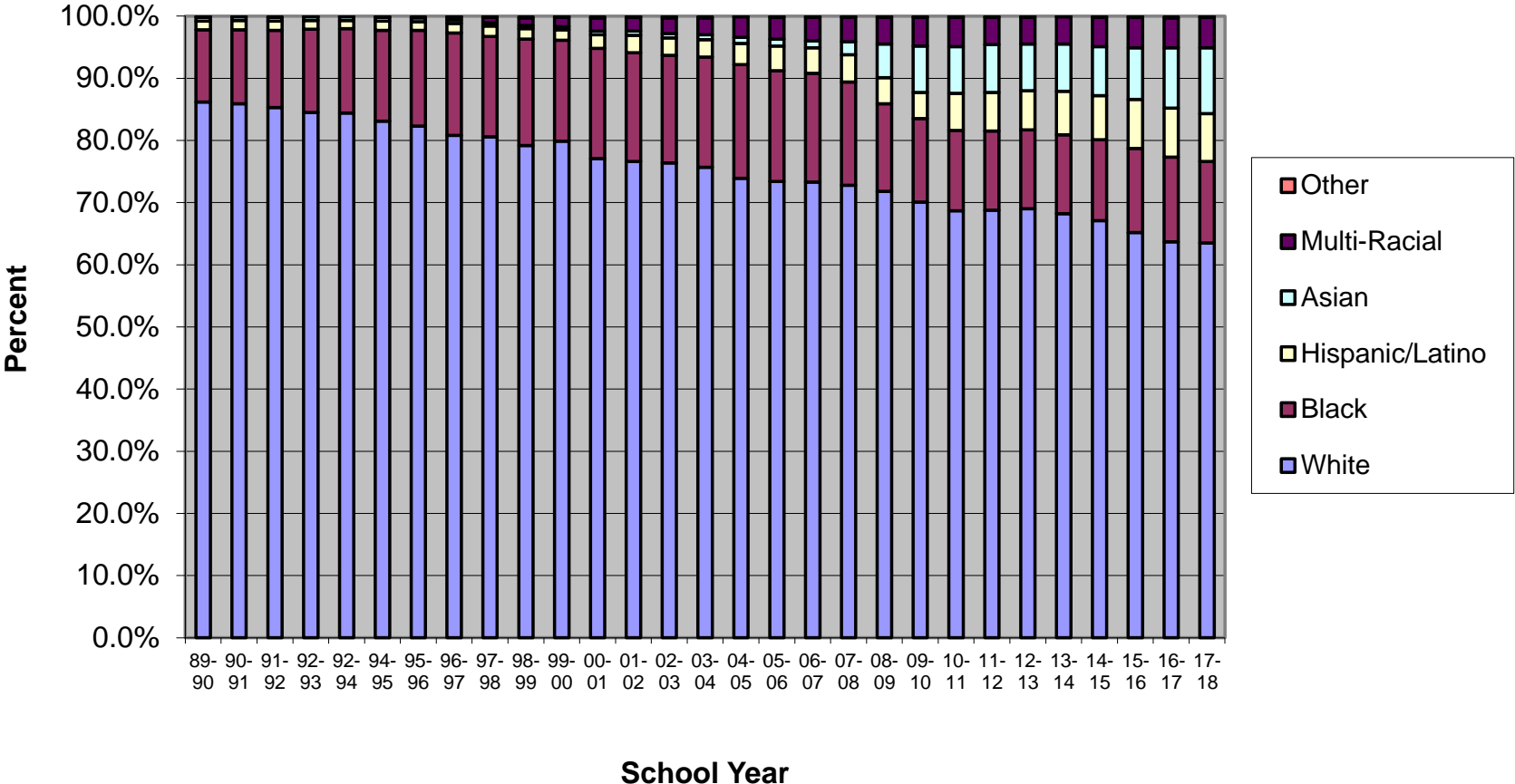
EACS History

EACS Enrollment History (# of Students)

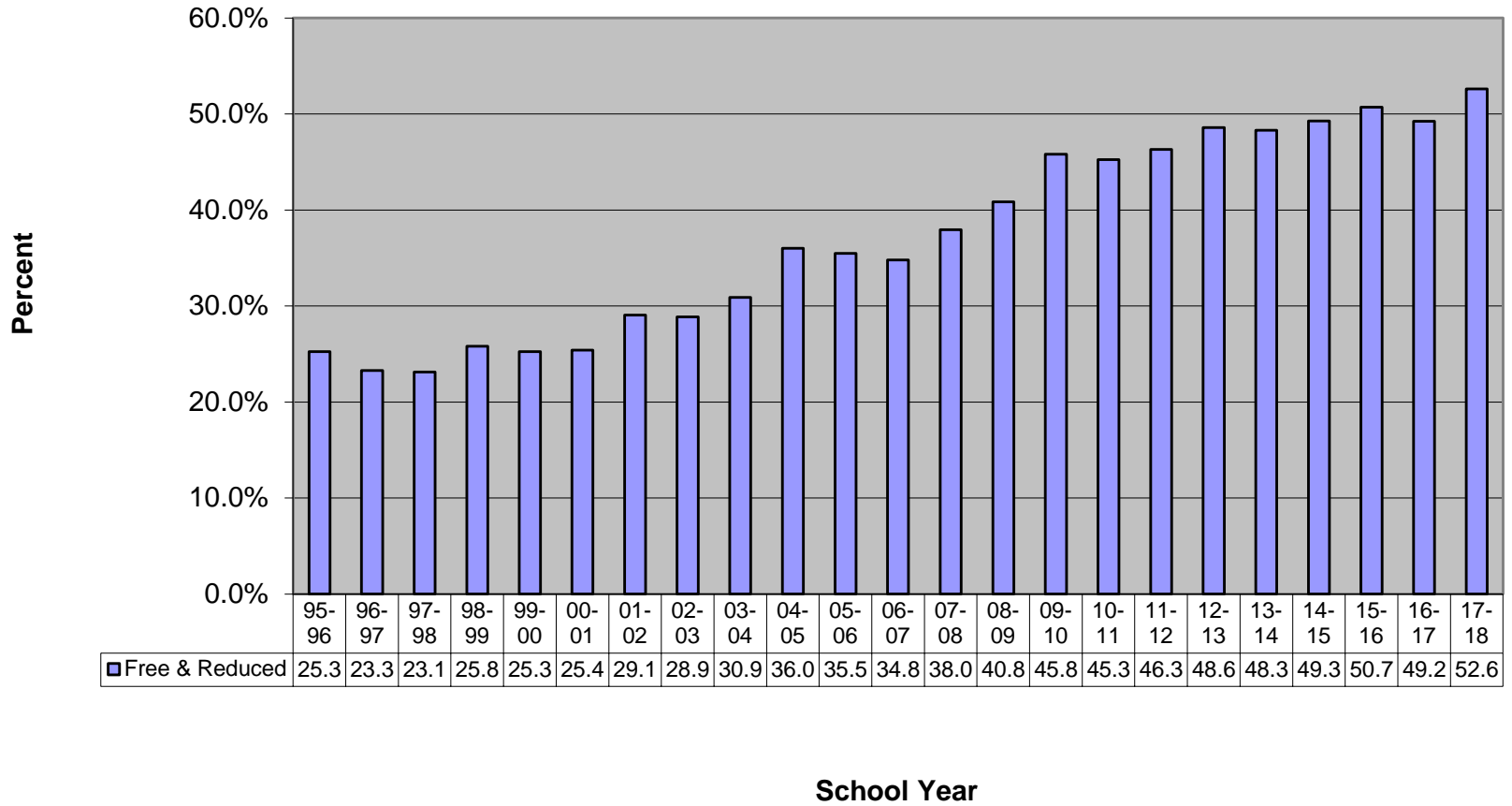
- EACS Enrollment History Actual Enrollment
- EACS Enrollment Projections 2015
- EACS Enrollment Projections 2010
- EACS Enrollment Projection 2012



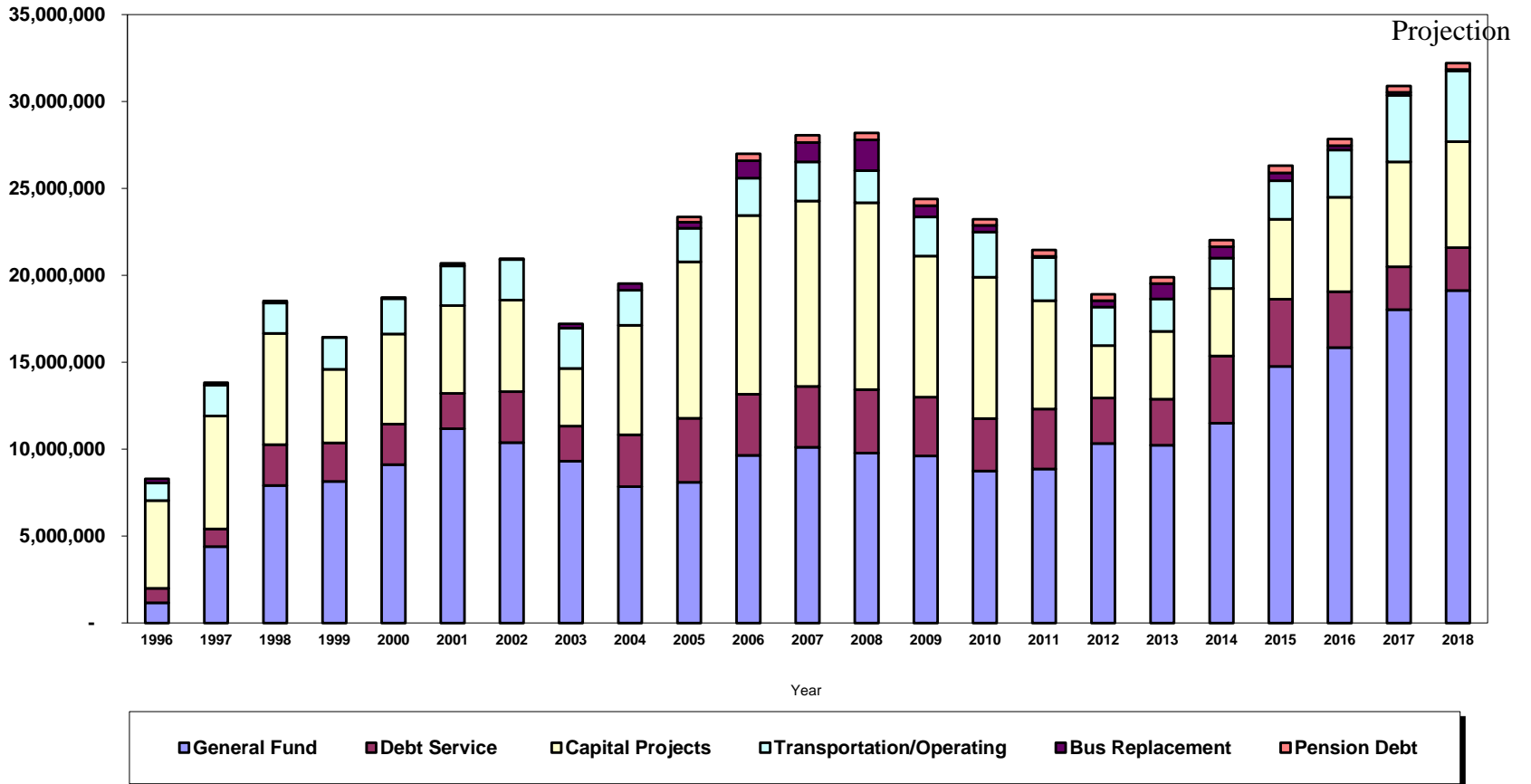
EACS Ethnicity History



EACS - Free & Reduced Percentages



EACS – Yearend Cash Balance History

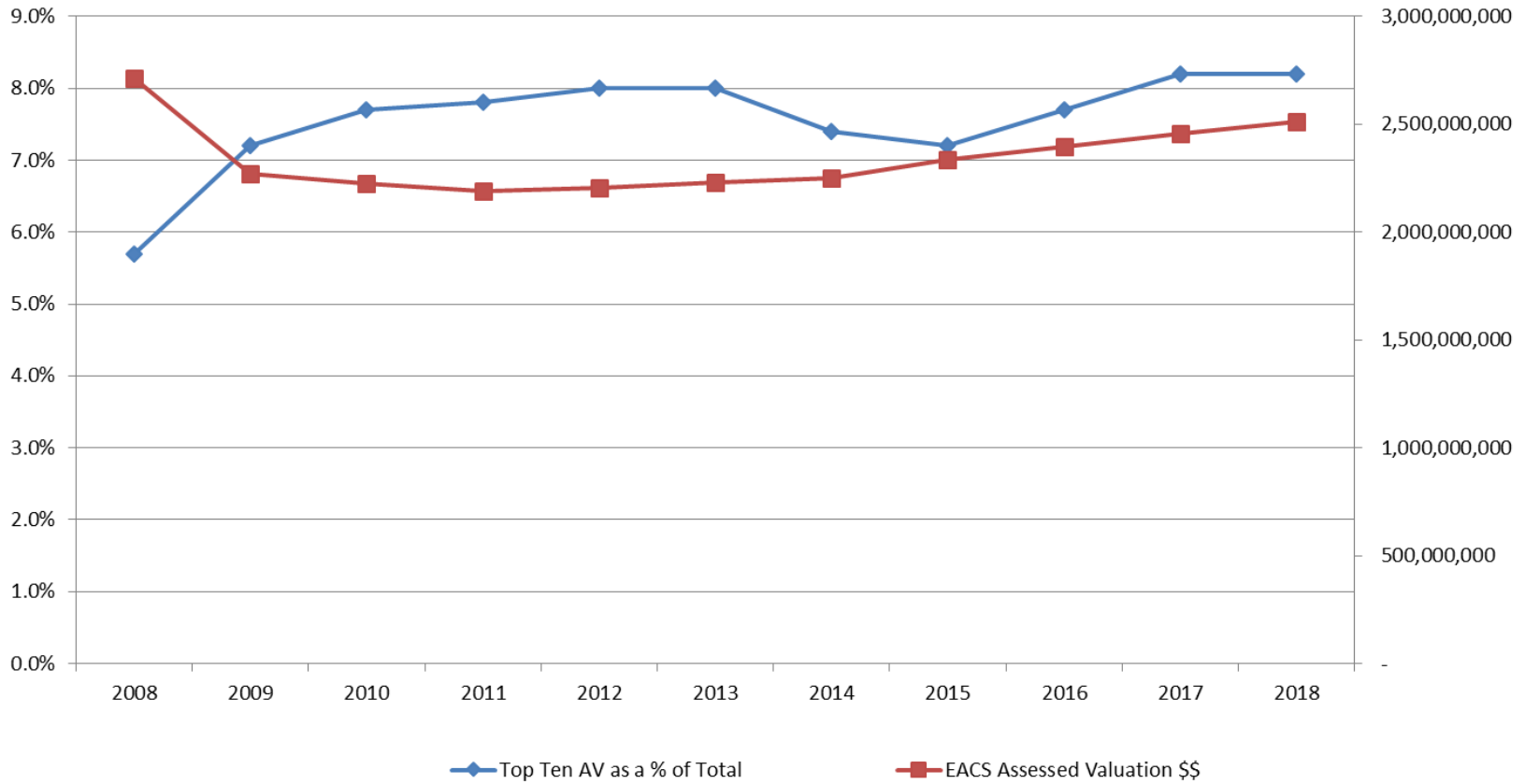


East Allen County Schools

Salaries & Wages (W-2)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projection
General Fund	\$ 39,176,452	\$ 41,227,875	\$ 40,221,899	\$ 38,039,561	\$ 38,509,549	\$ 38,111,956	\$ 37,675,170	\$ 39,541,948	\$ 41,062,247	\$ 43,848,400
Transportation	\$ 2,703,076	\$ 2,655,737	\$ 2,961,718	\$ 3,126,726	\$ 3,142,525	\$ 3,075,113	\$ 3,010,807	\$ 3,136,103	\$ 2,974,908	\$ 3,024,000
Capital Projects	\$ 1,367,558	\$ 1,328,021	\$ 1,430,473	\$ 1,442,067	\$ 1,357,611	\$ 1,376,444	\$ 1,381,645	\$ 1,474,215	\$ 1,487,286	\$ 1,588,900
Food Services	\$ 1,613,670	\$ 1,587,887	\$ 1,540,449	\$ 1,488,525	\$ 1,434,784	\$ 1,459,716	\$ 1,341,868	\$ 1,558,212	\$ 1,455,011	\$ 1,480,800
Other	\$ 8,563,004	\$ 5,841,798	\$ 4,357,192	\$ 4,959,329	\$ 3,858,412	\$ 3,768,654	\$ 3,797,339	\$ 3,906,572	\$ 3,793,864	\$ 3,460,900
Total	\$ 53,423,760	\$ 52,641,318	\$ 50,511,731	\$ 49,056,208	\$ 48,302,881	\$ 47,791,883	\$ 47,206,829	\$ 49,617,050	\$ 50,773,316	\$ 53,403,000

EACS AV and Top Ten Taxpayers as a % of Total AV



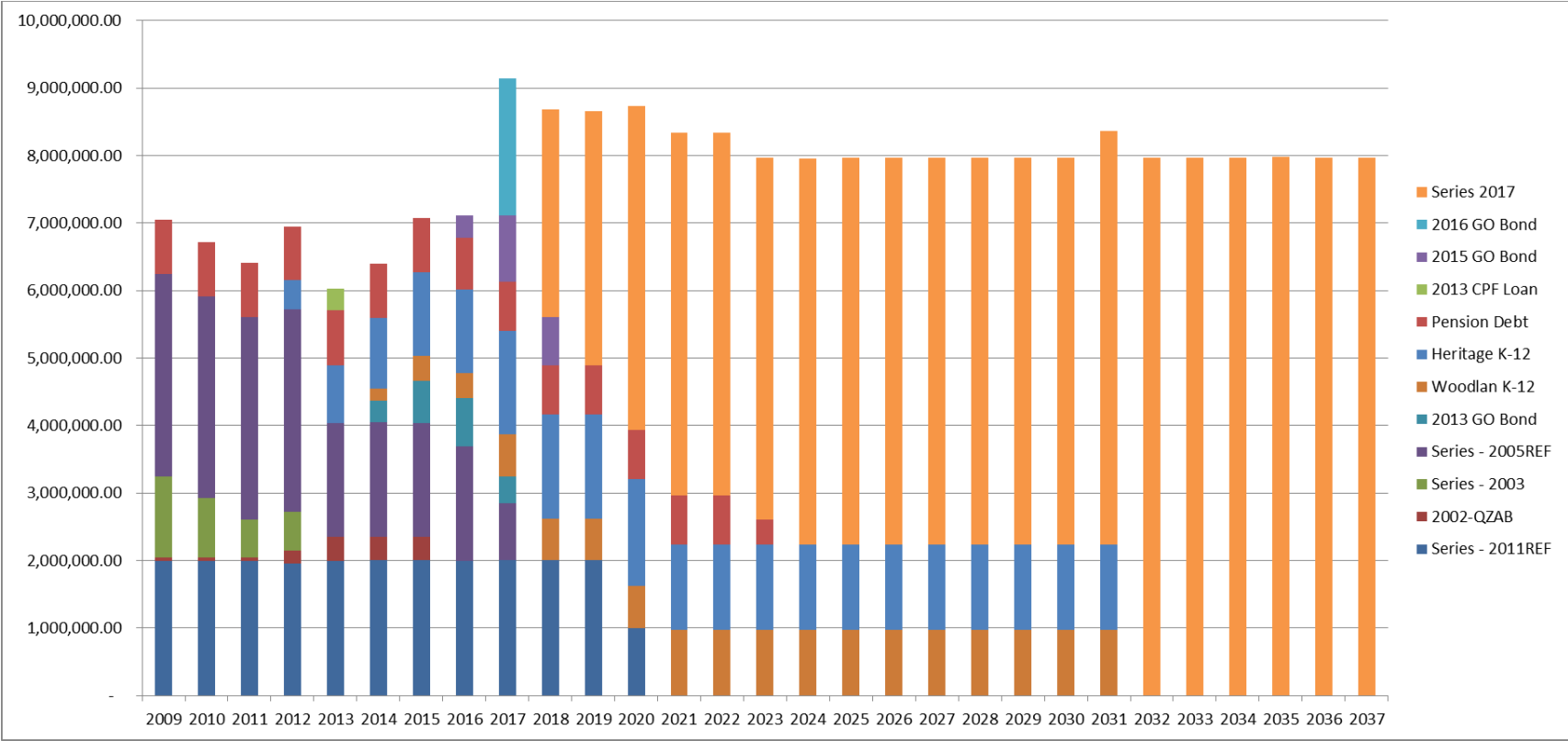
**EAST ALLEN COUNTY SCHOOLS
ASSESSED VALUATION AND TAX RATES**

Year	Assessed Val	General	Debt Service	School			Sp Ed	CPF Loan	Total		
				Pension Debt	CPF	Trans. Oper					
							Presch	Art Assoc	GF Repay		
1991-92	\$421,941,790.	\$3.1780	\$0.3285		\$0.5727	\$0.5023	\$0.0100				\$4.5915
1992-93	\$422,734,385.	\$3.3186	\$0.3190		\$0.7141	\$0.5196	\$0.0100	\$0.0051			\$4.8864
1993-94	\$434,792,395.	\$3.3706	\$0.2924		\$0.7838	\$0.5917	\$0.0100	\$0.0045			\$5.0530
1994-95	\$439,044,276.	\$3.4432	\$0.4327		\$0.6270	\$0.6089	\$0.0100	\$0.0050			\$5.1268
1995-96*	\$493,525,130.	\$3.1084	\$0.2199		\$1.1251	\$0.6086	\$0.0100	\$0.0050			\$5.0770
1996-97	\$479,694,313.	\$3.3242	\$0.3505		\$1.1251	\$0.6914	\$0.0100	\$0.0050			\$5.5062
1997-98	\$495,794,866.	\$3.0996	\$0.7397		\$1.1254	\$0.6358	\$0.0100	\$0.0050			\$5.6155
1998-99	\$516,584,320.	\$2.7929	\$0.5768		\$1.0092	\$0.6734	\$0.0100	\$0.0050			\$5.0673
1999-00	\$519,440,430.	\$2.8184	\$0.6181		\$1.1254	\$0.6992	\$0.0100	\$0.0050			\$5.2761
2000-01	\$538,193,582.	\$2.8117	\$0.4811		\$1.1214	\$0.5778	\$0.1347	\$0.0100	\$0.0050		\$5.1417
2001-02	\$1,662,081,801.	\$0.9260	\$0.2968		\$0.3752	\$0.1964	\$0.0605	\$0.0033	\$0.0018		\$1.8600
2002-03	\$2,402,993,330.	\$0.6864	\$0.1783		\$0.2538	\$0.1424	\$0.0434	\$0.0033	\$0.0012		\$1.3088
2003-04	\$2,374,965,600.	\$0.7433	\$0.2696		\$0.2888	\$0.1508	\$0.0441	\$0.0023	\$0.0016		\$1.5005
2004-05	\$2,327,100,124.	\$0.6965	\$0.2445	\$0.0310	\$0.3220	\$0.1606	\$0.0335	\$0.0023	\$0.0016		\$1.4920
2005-06	\$2,327,080,600.	\$0.7044	\$0.2390	\$0.0310	\$0.3413	\$0.1741	\$0.0555	\$0.0023	\$0.0015		\$1.5491
2006-07	\$2,603,729,094.	\$0.6283	\$0.2213	\$0.0282	\$0.3184	\$0.1604	\$0.0357	\$0.0020	\$0.0014		\$1.3957
2007-08	\$2,715,091,401.	\$0.6492	\$0.2163	\$0.0265	\$0.3130	\$0.1595	\$0.0213	\$0.0020	\$0.0015		\$1.3893
2008-09	\$2,268,615,646.	\$0.0000	\$0.2480	\$0.0320	\$0.3164	\$0.2254	\$0.0000	\$0.0000	\$0.0018		\$0.8236
2009-10	\$2,226,958,772.	\$0.0000	\$0.2296	\$0.0327	\$0.3285	\$0.2382	\$0.0135	\$0.0000	\$0.0018		\$0.8443
2010-11	\$2,192,056,810.	\$0.0000	\$0.2449	\$0.0344	\$0.3298	\$0.2438	\$0.0323	\$0.0000	\$0.0019		\$0.8871
2011-12	\$2,206,776,647.	\$0.0000	\$0.2105	\$0.0337	\$0.3127	\$0.2545	\$0.0244	\$0.0000	\$0.0018		\$0.8376
2012-13	\$2,228,368,226.	\$0.0000	\$0.2062	\$0.0337	\$0.3180	\$0.2591	\$0.0509	\$0.0000	\$0.0018	\$0.0136	\$0.8833
2013-14	\$2,252,020,554.	\$0.0000	\$0.2679	\$0.0336	\$0.3212	\$0.2630	\$0.0434	\$0.0000	\$0.0018	\$0.0000	\$0.9309
2014-15	\$2,334,490,820.	\$0.0000	\$0.2434	\$0.0323	\$0.3118	\$0.2605	\$0.0354	\$0.0000	\$0.0017	\$0.0000	\$0.8851
2015-16	\$2,395,545,599.	\$0.0000	\$0.2379	\$0.0277	\$0.3101	\$0.2604	\$0.0318	\$0.0000	\$0.0019	\$0.0000	\$0.8698
2016-17	\$2,456,073,526.	\$0.0000	\$0.2833	\$0.0267	\$0.3080	\$0.2637	\$0.0337	\$0.0000	\$0.0018	\$0.0000	\$0.9172
2017-18	\$2,509,824,574.	\$0.0000	\$0.3081	\$0.0265	\$0.2924	\$0.2684	\$0.0349	\$0.0000	\$0.0015	\$0.0000	\$0.9318
* Assessed value incorrect should have been			478,837,478								

Circuit Breaker Credit Allocation - EACS

												Internal Estimate	
Fund	2009 Circuit Breaker Loss	2010 Circuit Breaker Loss	2011 Circuit Breaker Loss	2012 Circuit Breaker Loss	2013 Circuit Breaker Loss	2014 Circuit Breaker Loss	2015 Circuit Breaker Loss	2016 Circuit Breaker Loss	2017 Circuit Breaker Loss	2018 Circuit Breaker Loss	2019 Circuit Breaker Loss		
Debt Service	30,337	137,142	177,896	145,612	166,105	8,026	8,097	9,410	14,813	19,626	21,300		
Pension/Severanc	3,914	19,532	24,988	23,312	27,147	1,007	1,074	1,096	1,396	1,688	1,900		
Capital Projects	38,704	196,216	239,567	216,308	256,166	362,640	350,390	364,175	412,957	425,053	461,200		
Transportation	27,573	142,279	177,097	176,048	208,719	296,931	292,741	305,809	353,561	390,165	423,400		
Bus Replacement	-	8,064	23,463	16,879	41,003	48,999	39,781	37,345	45,184	50,733	55,100		
Art Institute	220	1,075	1,380	1,245	1,450	2,032	1,910	2,231	2,413	2,181	2,300		
2013 State Loan	-	-	-	-	10,956	-	-	-	-	-	-		
Totals	100,748	504,307	644,390	579,403	711,546	719,636	693,994	720,066	830,325	889,445	965,200		
Cumulative Loss	100,748	605,055	1,249,445	1,828,848	2,540,394	3,260,030	3,954,024	4,674,090	5,504,415	6,393,860	7,359,060		
Note:	For years 2009 through 2013, provided by Allen County Auditor												
	For years 2014 and beyond, provided by DLGF [Department of Local Government Finance]										2019 DLGF Estimate: \$1,930,040		

Aggregate Debt (includes Debt Service & Pension Debt)



Budget at a Glance:

- Education Fund
 - Budgeted Monthly Transfer of \$617,250
- Operations Fund
- Debt Service Fund
- Pension Debt Fund
- Rainy Day Budget
 - Administration Consolidation
 - Alternative & Career Technical Education Center

Budget at a Glance (continued):

- Assessed Valuation:
 - AV is not available.
 - Advertised Tax Rates are overstated to the point that EACS can be safe with a significantly lower final NAV. EACS can be harmed by the rate being understated.
 - The Department of Local Government Finance [DLGF] office is suggesting that taxing districts advertise an assessed valuation at 85% of NAV or 90% of Abstract.
 - **EACS 2019 Budget Utilizes 90% of 17Pay18 Certified Net Assessed Value (\$2,509,824,574) => \$2,258,842,000.**

Budget at a Glance (continued):

- 2019 Tax Rates:
 - Anticipate higher Certified Tax Rate \$0.9709; currently \$0.9318.
- 2019 Tax Levy:
 - Anticipate higher Certified Tax Levy \$24,611,662; currently \$23,386,546.
- 2019 Tax Impact [Home with Gross Assessed Value of \$150,000]
 - Rate increase of \$0.0391 per \$100 NAV is estimated at \$26 for the year.

Budget at a Glance (continued):

Challenges:

- Unknown Assessed Valuation
- Revenue Allocation between Education & Operations Funds
- Tuition Support Revenue Estimate
 - ADM September 2018 Count [Enrollment]
 - ADM September 2019 Count [Enrollment]
- Circuit Breaker Loss
- Resume EAEA Collective Bargaining in Fall 2019

Budget Summaries

East Allen County Schools

Summary of Budgets

2019 Budget

	All	Education	Debt Service	Pension Debt	Operations	Rainy Day
Revenues						
Property Tax	\$ 25,276,280	\$ -	\$ 8,061,853	\$ 664,427	\$ 16,550,000	\$ -
FIT & Veh Excise	1,979,369	-	635,083	54,625	1,289,661	-
Other Local	1,045,000	910,000	-	-	135,000	-
State	66,003,827	66,003,827	-	-	-	-
Transfer from Education	-	7,407,000	-	-	7,407,000	-
Over Max Levy Reduction	191	-	-	-	191	-
Circuit Breaker Credit	965,200	-	21,300	1,900	942,000	-
Reduction for Levy Neutralization	664,427	-	-	-	664,427	-
Total Revenues	\$ 92,674,658	\$ 59,506,827	\$ 8,675,636	\$ 717,152	\$ 23,775,043	\$ -
Expenditures						
Instruction- Regular Programs	\$ 40,655,644	\$ 40,655,644	\$ -	\$ -	\$ -	\$ -
Instruction- Special Programs	7,208,963	7,208,963	-	-	-	-
Adult/Cont Ed	15,000	15,000	-	-	-	-
Summer School	150,448	150,448	-	-	-	-
Enrichment Programs	-	-	-	-	-	-
Remediation	227,196	227,196	-	-	-	-
Payments of Other Governmental	541,385	541,385	-	-	-	-
Support Service- Students	3,937,051	3,937,051	-	-	-	-
Support Service- Instruction	3,016,396	3,016,396	-	-	-	-
Support Service- Gen Adm	1,060,393	-	-	-	1,060,393	-
Support Service- Sch Adm	5,244,729	5,244,729	-	-	-	-
Central Services	3,999,839	400,193	253,079	-	3,346,567	-
Operation & Maintenance of Plan	10,282,681	-	-	-	10,282,681	-
Student Transportation	8,823,372	-	-	-	8,823,372	-
Operation of Noninstructional Ser	1,083,614	945,000	-	-	138,614	-
Facilities Acquisition & Constructi	7,980,000	-	-	-	2,980,000	5,000,000
Debt Services	8,708,128	-	7,977,000	731,128	-	-
Nonprogram Charges	-	-	-	-	-	-
Reduction for Max Levy &Pensior	664,618	-	-	-	664,618	-
Total Expenditures	\$ 102,270,221	\$ 62,342,005	\$ 8,230,079	\$ 731,128	\$ 25,967,009	\$ 5,000,000
- Less Reversions	3,623,000	2,338,000	50,000	-	1,235,000	-
- Operating Balance Use	-	-	-	-	-	-
Net [Revenues - Expenses]						
Budget Estimates						
Operating Balance 12/31/18	\$ 37,610,381	\$ 19,150,601	\$ 2,754,443	\$ 374,837	\$ 10,330,325	\$ 5,000,175
Operating Balance 12/31/19	\$ 31,637,818	\$ 18,653,423	\$ 3,250,000	\$ 360,861	\$ 9,373,359	\$ 175

East Allen County Schools

Comparison of Proposed Appropriations to Previous Proposed Budgets

General Fund

												Education	
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	% Change	
11000	Instruction- Regular Programs	\$40,981,032	\$38,101,469	\$36,815,126	\$36,352,472	\$37,307,462	\$36,611,779	\$37,512,358	\$38,085,596	\$39,157,995	\$ 40,655,644	103.82%	
12000	Instruction- Special Programs	6,084,592	5,496,866	5,214,107	5,303,826	5,180,079	5,295,629	5,602,884	5,905,108	6,638,224	7,208,963	108.60%	
13000	Instruction- Adult/Cont Ed	20,406	19,906	17,998	17,983	17,983	17,976	17,976	17,976	18,081	15,000	82.96%	
14000	Summer Programs	481,922	272,243	164,583	160,699	160,699	149,460	149,460	149,460	150,328	150,448	100.08%	
16000	Remediation Programs	542,193	246,403	235,551	223,898	224,736	224,676	224,676	224,676	225,306	227,196	100.84%	
17000	Payments to Other Governmental Units	614,000	654,775	352,700	353,325	345,950	333,880	341,830	546,205	546,205	541,385	99.12%	
21000	Support Services - Students	3,438,366	3,458,464	3,400,312	3,342,312	3,322,965	3,355,781	3,510,696	3,647,121	3,853,929	3,937,051	102.16%	
22000	Support Services - Instruction	1,673,064	1,375,547	1,341,948	1,401,672	1,383,540	1,491,584	1,599,826	1,988,451	1,989,044	3,016,396	151.65%	
23000	Support Services - General Administration	976,673	1,041,108	975,892	1,194,096	1,230,611	1,265,378	1,247,402	1,258,057	1,280,790	-	n/a	
24000	Support Services - School Administration	4,933,201	5,102,321	4,517,481	4,510,023	4,426,591	4,253,771	4,467,994	4,537,031	4,783,344	5,244,729	109.65%	
25000	Central Services	902,839	869,273	782,039	779,235	771,576	765,082	839,031	863,095	933,964	400,193	42.85%	
26000	Operation and Maintenance	6,745,418	6,426,182	5,149,791	5,048,782	5,079,815	5,048,483	5,274,296	5,558,419	5,724,769	-	n/a	
30000	Operation of Noninstructional Services	886,039	892,507	863,210	863,210	805,085	805,085	828,515	1,009,348	1,033,063	945,200	91.49%	
40000	Nonprogram Charges	-	-	-	-	-	-	-	-	-	-	n/a	
	Total	\$68,279,745	\$63,957,064	\$59,830,738	\$59,551,533	\$60,257,092	\$59,618,564	\$61,616,944	\$63,790,543	\$66,335,042	\$ 62,342,205	93.98%	

Debt Service Fund

60000	Nonprogramed Charges	\$ 7,395	\$ 48,747	\$ 59,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
50000	Debt Services	\$ 6,367,195	\$ 6,059,270	\$ 7,324,085	\$ 5,705,838	\$ 6,077,957	\$ 6,727,176	\$ 7,151,856	\$ 8,447,242	\$ 9,146,272	\$ 8,230,079	89.98%
	Total	\$ 6,374,590	\$ 6,108,017	\$ 7,383,671	\$ 5,705,838	\$ 6,077,957	\$ 6,727,176	\$ 7,151,856	\$ 8,447,242	\$ 9,146,272	\$ 8,230,079	89.98%

Pension Debt Fund

50000	Debt Services	\$ 803,816	\$ 799,723	\$ 798,911	\$ 806,146	\$ 801,272	\$ 804,684	\$ 766,801	\$ 726,591	\$ 727,801	\$ 731,128	100.46%
	Total	\$ 803,816	\$ 799,723	\$ 798,911	\$ 806,146	\$ 801,272	\$ 804,684	\$ 766,801	\$ 726,591	\$ 727,801	\$ 731,128	100.46%

East Allen County Schools

Comparison of Proposed Appropriations to Previous Proposed Budgets

		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	% Change
Capital Projects Fund												
											Operations	
22300	Instruction - Related Technology	1,365,710	1,273,500	2,045,550	1,374,330	1,482,840	869,660	636,480	520,340	501,610	-	n/a
23000	Support Services - General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,060,393	n/a
25000	Central Services	-	-	-	-	-	-	-	-	-	852,657	n/a
26000	Operations & Maintenance of Plant Services	2,446,000	2,446,000	2,428,000	2,322,000	2,375,000	2,374,500	2,374,500	2,369,671	2,369,671	10,282,681	433.93%
27000	Student Transportation	-	-	-	-	-	-	-	-	-	-	n/a
33000	Other Community Services	-	-	-	-	-	-	-	-	-	93,720	
41000	Land Acquisition and Development	-	-	-	-	-	-	-	500,000	300,000	-	0.00%
43000	Professional Services	142,000	120,500	1,227,000	1,100,000	60,000	60,000	60,000	60,000	200,000	150,000	75.00%
45100	Building Acquisition, Const., & Impr.	4,291,150	4,189,140	4,702,360	2,336,940	2,708,500	2,414,500	2,773,000	3,206,297	3,537,620	2,037,000	57.58%
n/a	Skilled Craft Employees	-	-	-	-	-	-	-	-	-	-	n/a
45400	Sports Facilities	-	-	-	-	-	-	-	-	-	105,000	n/a
45500	Rental of Buildings, Grounds, Equipment	44,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	100.00%
47000	Purchase of Equipment	374,000	378,150	308,000	165,000	220,000	354,000	454,000	354,000	354,000	464,000	131.07%
49000	Emergency Allocation	130,000	130,000	200,000	100,000	200,000	200,000	200,000	200,000	200,000	200,000	100.00%
n/a	Other Staff Services	-	-	-	-	-	-	-	-	-	-	n/a
25800	Admin. Tech Services	1,755,090	2,249,858	2,078,328	1,904,833	1,875,061	2,107,782	2,046,319	2,105,000	2,498,230	2,490,910	99.71%
	Total	\$10,547,950	\$10,811,148	\$13,013,238	\$ 9,327,103	\$ 8,945,401	\$ 8,404,442	\$ 8,568,299	\$ 9,339,308	\$ 9,985,131	\$ 17,760,361	177.87%
Transportation Operating Fund												
											Operatons	
n/a	Support Service- Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
n/a	Support Service- Central	\$ -	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	100.00%
27000	Student Transportation	6,166,097	6,056,478	6,365,541	6,565,746	6,627,729	6,589,467	6,600,356	6,781,365	6,942,711	6,979,872	100.54%
	Total	\$ 6,166,097	\$ 6,061,478	\$ 6,370,541	\$ 6,568,746	\$ 6,630,729	\$ 6,592,467	\$ 6,603,356	\$ 6,784,365	\$ 6,945,711	\$ 6,982,872	100.54%
Bus Replacement Fund												
											Operatons	
27000	Student Transportation	\$ 649,640	\$ 1,723,000	\$ 1,232,900	\$ 2,011,500	\$ 2,395,900	\$ 1,695,500	\$ 1,892,400	\$ 1,510,200	\$ 1,667,300	\$ 1,843,500	110.57%
26000	Support Service- Central	-	-	-	-	-	-	-	-	-	-	n/a
	Total	\$ 649,640	\$ 1,723,000	\$ 1,232,900	\$ 2,011,500	\$ 2,395,900	\$ 1,695,500	\$ 1,892,400	\$ 1,510,200	\$ 1,667,300	\$ 1,843,500	110.57%
Special Ed Preschool Fund												
12000	Instruction - Special Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
26000	Support Service- Central	-	-	-	-	-	-	-	-	-	-	n/a
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Art Institute												
											Operatons	
30000	Operation of Noninstructional Services	45,000	45,000	45,000	45,000	45,000	45,000	50,000	50,000	45,000	44,894	99.76%
	Total	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 45,000	\$ 44,894	99.76%
General Fund Loan Replayment												
51000	Principal on Debt	-	-	-	328,809	-	-	-	-	-	-	n/a
	Total	\$ -	\$ -	\$ -	\$ 328,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Rainy Day Fund												
45100	Building Acquisition, Const., & Impr.	-	-	-	-	-	-	-	-	-	5,000,000	n/a
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	n/a
Total Appropriation All Funds		\$92,866,838	\$89,505,430	\$88,674,999	\$84,344,675	\$85,153,351	\$83,887,833	\$86,649,656	\$90,648,249	\$94,852,257	\$102,935,039	108.52%

**EAST ALLEN COUNTY SCHOOLS
ASSESSED VALUATION AND TAX RATES**

Year	Assessed Val	General	Debt Service	School Pension Debt	CPF	Trans. Oper	Bus Repl	Sp Ed Presch	Art Assoc	Total	
*** Internal Projection ***											
2010-11	\$2,182,419,600.	\$0.0000	\$0.2665	\$0.0346	\$0.3243	\$0.2560	\$0.0610	\$0.0000	\$0.0019	\$0.0000	\$0.9443
2011-12	\$2,148,215,700.	\$0.0000	\$0.2958	\$0.0357	\$0.3365	\$0.2612	\$0.0334	\$0.0000	\$0.0019	\$0.0000	\$0.9645
2012-13	\$2,162,641,100.	\$0.0000	\$0.2917	\$0.0356	\$0.3342	\$0.2670	\$0.0522	\$0.0000	\$0.0018	\$0.0018	\$0.9825
2013-14	\$2,183,800,900.	\$0.0000	\$0.2766	\$0.0347	\$0.3359	\$0.2713	\$0.0449	\$0.0000	\$0.0019	\$0.0000	\$0.9653
2014-15	\$2,263,281,000.	\$0.0000	\$0.2516	\$0.0334	\$0.3255	\$0.2688	\$0.0365	\$0.0000	\$0.0018	\$0.0000	\$0.9176
2015-16	\$2,346,163,000.	\$0.0000	\$0.2600	\$0.0282	\$0.3149	\$0.2660	\$0.0328	\$0.0000	\$0.0016	\$0.0000	\$0.9035
2016-17	\$2,407,523,000.	\$0.0000	\$0.3258	\$0.0256	\$0.3132	\$0.2691	\$0.0360	\$0.0000	\$0.0019	\$0.0000	\$0.9716
2017-18	\$2,468,357,000.	\$0.0000	\$0.3554	\$0.0276	\$0.3065	\$0.2729	\$0.0350	\$0.0000	\$0.0016	\$0.0000	\$0.9990
		Education Fund				Operations Fund					
2018-19	\$2,534,923,000.	\$0.0000	\$0.3180	\$0.0262	\$0.0000	\$0.6267	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.9709
*** Advertised Tax Rate ***											
2010-11	\$2,004,262,900.	\$0.0000	\$0.2902	\$0.0376	\$0.5820	\$0.2788	\$0.1034	\$0.0000	\$0.0021	\$0.0000	\$1.2941
2011-12	\$1,972,851,100.	\$0.0000	\$0.3221	\$0.0389	\$0.5268	\$0.3034	\$0.0753	\$0.0000	\$0.0021	\$0.0000	\$1.2686
2012-13	\$1,986,099,000.	\$0.0000	\$0.3177	\$0.0388	\$0.3945	\$0.3045	\$0.0993	\$0.0000	\$0.0021	\$0.0166	\$1.1569
2013-14	\$2,005,531,400.	\$0.0000	\$0.3012	\$0.0377	\$0.4773	\$0.3180	\$0.1142	\$0.0000	\$0.0020	\$0.0000	\$1.2504
2014-15	\$2,026,818,000.	\$0.0000	\$0.2810	\$0.0373	\$0.5205	\$0.3148	\$0.0687	\$0.0000	\$0.0020	\$0.0000	\$1.2243
2015-16	\$2,101,042,000.	\$0.0000	\$0.3114	\$0.0324	\$0.3841	\$0.2971	\$0.0876	\$0.0000	\$0.0022	\$0.0000	\$1.1148
2016-17	\$2,036,214,000.	\$0.0000	\$0.3852	\$0.0323	\$0.4116	\$0.3181	\$0.0729	\$0.0000	\$0.0022	\$0.0000	\$1.2223
2017-18	\$2,206,487,595.	\$0.0000	\$0.2965	\$0.0309	\$0.3658	\$0.2829	\$0.0834	\$0.0000	\$0.0021	\$0.0000	\$1.0616
		Education Fund				Operations Fund					
2018-19	\$2,258,842,000.	\$0.0000	\$0.3569	\$0.0294	\$0.0000	\$0.7327	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$1.1190
*** Actual Certified Rate ***											
2010-11	\$2,192,056,810.	\$0.0000	\$0.2449	\$0.0344	\$0.3298	\$0.2438	\$0.0323	\$0.0000	\$0.0019	\$0.0000	\$0.8871
2011-12	\$2,206,776,647.	\$0.0000	\$0.2105	\$0.0337	\$0.3127	\$0.2545	\$0.0244	\$0.0000	\$0.0018	\$0.0000	\$0.8376
2012-13	\$2,228,368,226.	\$0.0000	\$0.2062	\$0.0337	\$0.3180	\$0.2591	\$0.0509	\$0.0000	\$0.0018	\$0.0136	\$0.8833
2013-14	\$2,252,020,554.	\$0.0000	\$0.2679	\$0.0336	\$0.3212	\$0.2630	\$0.0434	\$0.0000	\$0.0018	\$0.0000	\$0.9309
2014-15	\$2,334,490,820.	\$0.0000	\$0.2434	\$0.0323	\$0.3118	\$0.2605	\$0.0354	\$0.0000	\$0.0017	\$0.0000	\$0.8851
2015-16	\$2,395,545,599.	\$0.0000	\$0.2379	\$0.0277	\$0.3101	\$0.2604	\$0.0318	\$0.0000	\$0.0019	\$0.0000	\$0.8698
2016-17	\$2,456,076,526.	\$0.0000	\$0.2833	\$0.0267	\$0.3080	\$0.2637	\$0.0337	\$0.0000	\$0.0018	\$0.0000	\$0.9172
2017-18	\$2,509,824,574.	\$0.0000	\$0.3081	\$0.0265	\$0.2924	\$0.2684	\$0.0349	\$0.0000	\$0.0015	\$0.0000	\$0.9318

EAST ALLEN COUNTY SCHOOLS											
ASSESSED VALUATION AND TAX RATES											
Year	Assessed Val	General	Debt Service	School				Sp Ed		Art Assoc	Total
				Pension Debt	CPF	Trans. Oper	Bus Repl	Presch			
*** Advertised Tax Levy - Form 3 ***											
2010-11	\$2,004,262,900.	-	5,816,605	754,481	11,664,185	5,588,050	2,073,249	-	41,694	-	25,938,264
2011-12	\$1,972,851,100.	-	6,355,417	766,771	10,393,570	5,985,374	1,484,821	-	41,581	-	25,027,534
2012-13	\$1,986,099,000.	-	6,309,379	770,302	7,834,412	6,047,186	1,971,367	-	41,739	328,809	23,303,194
2013-14	\$2,005,531,400.	-	6,040,244	757,011	9,573,311	6,376,842	2,289,389	-	40,949	-	25,077,746
2014-15	\$2,026,818,000.	-	5,694,913	755,699	10,548,774	6,379,661	1,393,227	-	40,113	-	24,812,387
2015-16	\$2,101,042,000.	-	6,542,884	680,893	8,071,090	6,242,000	1,839,729	-	45,710	-	23,422,306
2016-17	\$2,036,214,000.	-	7,844,309	657,183	8,382,017	6,478,132	1,483,770	-	45,341	-	24,890,752
2017-18	\$2,206,487,595.	-	8,773,019	680,362	8,945,381	6,737,257	1,590,008	-	38,360	-	26,764,387
Education Fund				Operations Fund							
2018-19	\$2,258,842,000.	-	8,061,853	664,427	-	16,550,000	-	-	-	-	25,276,280
*** Certified Tax Levy ***											
2010-11	\$2,192,056,810.	-	5,368,347	754,068	7,229,403	5,344,235	708,034	-	41,649	-	19,445,736
2011-12	\$2,206,776,647.	-	4,645,265	743,684	6,900,591	5,616,247	538,454	-	39,722	-	18,483,963
2012-13	\$2,228,368,226.	-	4,594,895	750,960	7,086,211	5,773,702	1,134,239	-	40,111	303,058	19,683,176
2013-14	\$2,252,020,554.	-	6,033,163	756,679	7,233,490	5,922,814	977,377	-	40,536	-	20,964,059
2014-15	\$2,334,490,820.	-	5,682,151	754,041	7,278,942	6,081,349	826,410	-	39,686	-	20,662,579
2015-16	\$2,395,545,599.	-	5,699,003	663,566	7,428,587	6,238,001	761,784	-	45,515	-	20,836,456
2016-17	\$2,456,076,526.	-	6,958,065	655,772	7,564,716	6,476,674	827,698	-	44,209	-	22,527,134
2017-18	\$2,509,824,574.	-	7,732,770	665,104	7,338,727	6,736,369	875,929	-	37,647	-	23,386,546
Education Fund				Operations Fund							
2017-18	\$2,509,824,574.	-	7,732,770	665,104	-	14,988,672	-	-	-	-	23,386,546

General Fund History and Yearend Forecast

Revenue												Projection	
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
State Support	38,851,961	38,909,076	54,115,509	56,322,959	57,483,252	55,912,962	54,972,912	55,410,265	57,556,249	60,469,145	62,789,519	64,439,572	
Property Taxes	16,243,683	17,453,538	-	-	-	-	-	-	-	-	-	-	
Excise	1,711,627	1,757,697	-	-	-	-	-	-	-	-	-	-	
Other	2,209,452	1,792,891	6,952,003	2,453,635	892,085	2,347,930	745,520	1,122,706	1,106,928	1,129,964	1,128,111	1,257,156	
TAW (Borrowing)	-	-	-	-	-	-	-	-	-	-	-	-	
Total	59,016,723	59,913,202	61,067,512	58,776,594	58,375,337	58,260,892	55,718,432	56,532,971	58,663,177	61,599,109	63,917,630	65,696,727	
% Growth (w/o TAW)	-0.2%	1.5%	1.9%	-3.8%	-0.7%	-0.2%	-4.4%	1.5%	3.8%	5.0%	3.8%	6.7%	
w/o loans & taxes in correct y	59,016,723	59,913,202	61,067,512	58,776,594	58,375,337	58,260,892	55,718,432	56,532,971	58,663,177	61,599,109	63,917,630	65,696,727	
Expenditures													
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Wages	41,105,683	42,850,553	43,571,356	42,457,472	40,435,339	39,285,718	38,509,549	38,111,956	37,675,170	39,541,948	41,062,247	43,178,446	
Benefits	13,840,426	13,607,682	13,688,130	13,631,015	14,174,460	14,172,092	14,131,986	13,951,766	13,884,437	15,069,521	16,075,604	16,717,895	
Purchased Services	2,050,000	2,192,909	2,293,852	1,670,967	2,151,409	1,815,853	1,821,124	1,964,890	1,969,961	2,486,264	1,989,998	2,367,700	
Supplies & Materials	1,450,370	1,389,988	1,400,207	1,280,092	1,396,717	1,358,266	1,075,292	1,055,727	1,080,221	1,160,952	1,581,118	1,507,492	
Equipment	-	-	-	-	18,426	88,368	81,217	130,482	132,628	268,999	401,603	545,449	
Other	103,197	195,390	284,356	598,005	81,281	79,941	198,634	46,842	656,866	2,050,931	622,361	254,732	
TAW (Repayment)	-	-	-	-	-	-	-	-	-	-	-	-	
Total	58,549,675	60,236,521	61,237,901	59,637,551	58,257,632	56,800,238	55,817,802	55,261,663	55,399,283	60,578,615	61,732,931	64,571,714	
% Growth (w/o TAW)	1.6%	2.9%	1.7%	-2.6%	-2.3%	-2.5%	-1.7%	-1.0%	0.2%	9.3%	1.9%	6.6%	
w/o loans	58,549,675	60,236,521	61,237,901	59,637,551	58,257,632	56,800,238	55,817,802	55,261,663	55,399,283	60,578,615	61,732,931	64,571,714	
Revenue - Expenditures	467,048	(323,319)	(170,389)	(860,957)	117,705	1,460,654	(99,370)	1,271,308	3,263,894	1,020,494	2,184,699	1,125,013	
w/o loans & taxes in correct y	467,048	(323,319)	(170,389)	(860,957)	117,705	1,460,654	(99,370)	1,271,308	3,263,894	1,020,494	2,184,699	1,125,013	
Operating Balance	10,103,402	9,780,335	9,610,089	8,749,130	8,866,835	10,327,490	10,228,119	11,499,427	14,763,321	15,840,889	18,025,588	19,150,601	
- adjusted Operating Balance	10,103,402	9,780,335	9,610,089	8,749,130	8,866,835	10,327,490	10,228,119	11,499,427	14,763,321	15,840,889	18,025,588	19,150,601	
Student Enrollment													
	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	
Enrollment [DOE Website]	10,149	10,138	10,127	10,056	9,996	9,408	9,196	9,011	8,958	9,347	9,452	9,688	
Growth Over Prior Year	-1.0%	-0.1%	-0.1%	-0.7%	-0.6%	-5.9%	-2.3%	-2.0%	-0.6%	4.3%	1.1%	2.5%	
Additional Data													
Revenue/Student	5,815	5,910	6,030	5,845	5,840	6,193	6,059	6,274	6,549	6,590	6,762	6,781	
Expenditures/Student	5,769	5,942	6,047	5,931	5,828	6,037	6,070	6,133	6,184	6,481	6,531	6,665	
Note: 2009 & 2008 Other includes ARRA State Stabilization of													
2009 - \$5,625,521													
2010 - \$1,319,323													
2011 - \$279,469													
2012 - \$1,594,252													

Tuition Support:

	CY 2012	CY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
ADM	9,091	8,881	8,986	8,660	8,644	9,327	9,439	9,688	9,721
Complexity Index	1.2288	1.2287	1.2287	0.2432	0.2524	0.2540	0.2573	0.2389	0.2389
Foundation	38,910,850	39,120,981	39,015,915	39,568,934	39,649,570	46,325,471	48,023,113	51,084,191	52,026,792
\$/ADM	4,280	4,405	4,342	4,569	4,587	4,967	5,088	5,273	5,352
Trans to Foundation	150,006	150,001	149,970	-	-	-	-	-	-
Complexity	8,902,766	8,946,937	8,924,885	9,623,158	10,007,562	8,265,370	8,541,092	8,190,812	8,218,814
Full Day Kindergarten	717,236	1,483,200	1,483,200	1,492,056	1,433,760	-	-	-	-
Prime Time	1,521,603	1,231,291	1,376,447	-	-	-	-	-	-
Total Regular	50,202,461	50,932,410	50,950,417	50,684,148	51,090,892	54,590,841	56,564,205	59,275,003	60,245,606
\$/ADM	5,522	5,735	5,670	5,853	5,911	5,853	5,993	6,118	6,197
Special Ed	3,525,310	3,551,224	3,538,267	3,479,778	3,565,996	3,827,700	3,854,300	4,006,318	4,041,058
Career & Tech Ed	959,525	810,200	884,863	652,975	692,375	655,750	677,600	703,750	772,460
Honors	248,400	234,000	241,200	267,000	226,000	226,400	275,000	291,200	291,200
Total	54,935,696	55,527,834	55,614,747	55,083,901	55,575,263	59,300,691	61,371,105	64,276,271	65,350,324
\$/ADM – EACS	6,043	6,252	6,189	6,361	6,429	6,358	6,502	6,635	6,723
\$/ADM – State			6,487	6,600					

Transportation Fund History and Yearend Forecast

Revenue												Projection
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
State Support	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	4,192,244	4,341,597	4,916,205	5,170,783	5,299,227	5,403,149	5,591,974	5,643,553	5,847,282	5,952,540	6,148,456	6,165,000
Excise	436,965	431,843	504,595	529,742	534,542	574,362	576,933	518,460	538,588	550,345	567,085	544,548
Other	113,563	55,600	40,270	26,807	43,932	103,899	38,507	134,580	181,352	152,746	148,987	196,404
Loan (Borrowing)	-	12,000	375,000	-	-	-	-	-	-	-	-	-
Total	4,742,772	4,841,040	5,836,070	5,727,332	5,877,701	6,081,410	6,207,413	6,296,593	6,567,222	6,655,631	6,864,528	6,905,952
% Growth (w/o TAW) & Correct Levy	2.6%	1.8%	13.1%	4.9%	2.6%	3.5%	2.1%	1.4%	4.3%	1.3%	3.1%	0.6%
w/o loans & taxes in correct years	4,742,772	4,829,040	5,461,070	5,727,332	5,877,701	6,081,410	6,207,413	6,296,593	6,567,222	6,655,631	6,864,528	6,905,952
Expenditures												
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Wages	2,469,947	2,588,497	2,703,076	2,655,737	2,961,718	3,126,726	3,142,525	3,075,113	3,010,807	3,136,103	2,974,908	3,241,885
Benefits	1,131,264	1,312,552	1,314,274	1,419,873	1,553,137	1,781,705	1,789,284	1,699,987	1,639,968	1,740,479	1,546,129	1,609,973
Purchased Services	165,861	169,923	194,770	192,854	89,251	251,530	264,125	330,777	314,388	290,240	381,013	404,431
Supplies & Materials	865,871	1,165,993	819,656	955,638	1,362,903	1,164,528	1,300,508	1,282,236	1,047,506	906,185	824,858	1,218,807
Capital Outlay	-	-	18,519	1,321	38,260	11,633	61,010	27,133	79,245	93,759	10,968	42,567
Other	7,364	6,995	722	142,747	5,789	761	2,559	688	444	589	881	3,267
Loan (Repayment)	-	12,000	375,000	-	-	-	-	-	-	-	-	-
Total	4,640,308	5,255,959	5,426,017	5,368,170	6,011,058	6,336,883	6,560,011	6,415,933	6,092,358	6,167,355	5,738,757	6,520,929
% Growth (w/o TAW)	5.5%	13.0%	-3.7%	6.3%	12.0%	5.4%	3.5%	-2.2%	-5.0%	1.2%	-6.9%	13.6%
Revenue - Expenditures	102,464	(414,919)	410,053	359,162	(133,357)	(255,473)	(352,598)	(119,340)	474,864	488,276	1,125,771	385,023
w/o loans & taxes in correct years	102,464	(414,919)	410,053	359,162	(133,357)	(255,473)	(352,598)	(119,340)	474,864	488,276	1,125,771	385,023
Operating Balance	2,253,741	1,838,821	2,248,874	2,608,036	2,474,679	2,219,206	1,866,608	1,747,268	2,222,132	2,710,409	3,836,180	4,221,202
- adjusted Operating Balance -												
Student Enrollment												
	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18
Enrollment [DOE Website]	10,149	10,138	10,127	10,056	9,996	9,408	9,196	9,011	8,958	9,347	9,452	9,688
Growth Over Prior Year	-0.9%	-0.1%	-0.1%	-0.7%	-0.6%	-5.9%	-2.3%	-2.0%	-0.6%	4.3%	1.1%	2.5%
Additional Data												
Revenue/Student	467	478	576	570	588	646	675	699	733	712	726	713
Expenditures/Student	457	518	536	534	601	674	713	712	680	660	607	673

Debt Services

East Allen County Schools
2019 Budget
Debt Service Fund

Page DS-1							
Function	INDEX #	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2018 BUDGET	2019 BUDGET	DIFFERENCE
				General Obligation Bonds			
	51100	831	007	General Obligation Bonds/ Principal	710,000.00	-	(710,000.00)
	52100	832	007	General Obligation Bond/Interest	4,526.25	-	(4,526.25)
				Total G/O Bonds	714,526.25	-	(714,526.25)
				Tax Anticipation Warrant Interest			
	52200	832	007	Temporary Loans	50,000.00	50,000.00	-
				Total Temporary Loan Interest	50,000.00	50,000.00	-
				Lease Rental			
	53100	831	007	Buildings Principal Listed Below	7,244,500.00	7,927,000.00	682,500.00
				Heritage K-12 (2012A) & Jr/Sr High Remodel, New Haven Mid HVAC, and New Haven EI HVAC (2003)			
				East Allen Multi School Building Corp =(6/30) \$770,000 + (12/31) \$770,000			
				Prince Chapman Academy, Leo Jr/Sr. Addition, and Park Hill Auditorium (REF 2011)			
				East Allen Multi School Building Corp =(1/3) \$1,002,500 + (7/3) \$1,001,500			
				Woodlan K-12 (2012B)			
				East Allen Multi School Building Corp =(6/30) \$310,000 + (12/31) \$310,000			
				Series 2017 - Multi-Construction Projects			
				East Allen Multi School Building Corp =(6/30) \$1,881,500 and (12/31) \$1,881,500			
				Other Debt Service			
	25560	630	007	Uncollected Textbook Reimbursement	194,744.74	253,078.62	58,333.88
	59100	871	007	Bond Registrars Fee	-	-	-
				TOTAL OTHER DEBT SERVICES	194,744.74	253,078.62	58,333.88
				TOTAL DEBT SERVICE FUND	8,203,770.99	8,230,078.62	26,307.63

Pension Debt

<i>East Allen County Schools</i>						
2019 Budget						
<i>Retirement/Severance Bond Debt Service Fund</i>						
Function					Page DS-1	
INDEX #	OBJ.	LOC.	DESCRIPTION OF EXPENDITURE	2018 BUDGET	2019 BUDGET	DIFFERENCE
			General Obligation Bonds			
51100	831	007	General Obligation Bonds/ Principal	580,000.00	620,000.00	40,000.00
52100	832	007	General Obligation Bond/Interest	147,801.73	111,128.23	(36,673.50)
			Total G/O Bonds	727,801.73	731,128.23	3,326.50
			Tax Anticipation Warrant Interest			
52200	832	007	Temporary Loans			
				-	-	-
				-	-	-
			Lease Rental			
53100	663	007		-	-	-
			Other Debt Service			
			Bond Registrars Fee	-	-	-
			TOTAL OTHER DEBT SERVICES	-	-	-
59100	660	007	TOTAL Retirement/Severance Bond Debt Service Fund	727,801.73	731,128.23	3,326.50

Bus Replacement Plan

Pursuant to IC 20-40-18, East Allen County Schools does hereby submit to the Department of Local Government Finance the following School Bus Replacement Plan for the five (5) year period 2019 through 2023. This plan is based upon the presumption that the minimum useful life of a school bus is not less than twelve (12) years.

SECTION I

Replacement Cost of Bus/Vehicle During Specific Year

	Bus Description	Corp ID No.	Type of Bus/Vehicle per DOE "TN"	Owned or Leased	Estimated Replacement Costs				
					2019	2020	2021	2022	2023
1	2004 Bluebird/Bluebird	19	D	OWNED	\$120,600				
2	2005 IC	20	D	OWNED	\$120,600				
3	2004 Bluebird/Bluebird	21	D	OWNED	\$120,600				
4	2004 Bluebird/Bluebird	25	D	OWNED	\$120,600				
5	2004 Bluebird/Bluebird	32	D	OWNED	\$120,600				
6	2004 Bluebird/Bluebird	40	D	OWNED	\$120,600				
7	2004 Bluebird/Bluebird	41	D	OWNED	\$120,600				
8	2004 Bluebird/Bluebird	55	D	OWNED	\$120,600				
9	2004 Bluebird/Bluebird	61	D	OWNED	\$120,600				
10	2004 International/Bluebird	121	C	OWNED	\$108,300				
11	2005 IC	122	C	OWNED	\$108,300				
12	2005 IC	123	C	OWNED	\$108,300				
13	2005 IC	124	C	OWNED	\$108,300				
14	2004 International/Bluebird	125	C	OWNED	\$108,300				
15	2004 International/Bluebird	130	C	OWNED	\$108,300				
16	2004 International/Bluebird	133	C	OWNED	\$108,300				
17	2006 IC	1	D	OWNED		\$126,700			
18	2006 IC	2	D	OWNED		\$126,700			
19	2006 IC	5	D	OWNED		\$126,700			
20	2006 IC	6	D	OWNED		\$126,700			
21	2006 IC	12	D	OWNED		\$126,700			
22	2006 IC	13	D	OWNED		\$126,700			
23	2006 IC	14	D	OWNED		\$126,700			
24	2007 IC	22	D	OWNED		\$126,700			
25	2006 IC	24	D	OWNED		\$126,700			
26	2006 IC	27	D	OWNED		\$126,700			
27	2004 Bluebird/Bluebird	34	D	OWNED		\$126,700			
28	2004 Bluebird/Bluebird	36	D	OWNED		\$126,700			
29	2005 IC	129	C	OWNED		\$111,000			
30	2005 IC	136	C	OWNED		\$111,000			
31	2004 Ford/Collins	163	A	OWNED		\$71,400			
32	2004 Ford/Collins	164	A	OWNED		\$71,400			

Bus Replacement Plan

Pursuant to IC 20-40-18, East Allen County Schools does hereby submit to the Department of Local Government Finance the following School Bus Replacement Plan for the five (5) year period 2019 through 2023. This plan is based upon the presumption that the minimum useful life of a school bus is not less than twelve (12) years.

SECTION I

Replacement Cost of Bus/Vehicle During Specific Year

	Bus Description	Corp ID No.	Type of Bus/Vehicle per DOE "TN"	Owned or Leased	Estimated Replacement Costs				
					2019	2020	2021	2022	2023
33	2008 Bluebird	8	D	OWNED			\$129,900		
34	2007 IC	28	D	OWNED			\$129,900		
35	2007 IC	35	D	OWNED			\$129,900		
36	2007 IC	50	D	OWNED			\$129,900		
37	2006 IC	62	D	OWNED			\$129,900		
38	2007 IC	69	D	OWNED			\$129,900		
39	2007 IC	74	D	OWNED			\$129,900		
40	2007 IC	81	D	OWNED			\$129,900		
41	2007 IC	84	D	OWNED			\$129,900		
42	2007 IC	120	C	OWNED			\$113,800		
43	2007 IC	128	C	OWNED			\$113,800		
44	2006 IC	137	C	OWNED			\$113,800		
45	2006 IC	138	C	OWNED			\$113,800		
46	2006 IC	141	C	OWNED			\$113,800		
47	2007 IC	146	C	OWNED			\$113,800		
48	2006 Ford/Mid Bus	161	A	OWNED			\$73,200		
49	2010 Freightliner	10	C	OWNED			\$113,800		
50	2008 Bluebird	9	D	OWNED				\$133,200	
51	2010 Freightliner	17	C	OWNED				\$117,450	
52	2008 Bluebird	26	D	OWNED				\$133,200	
53	2008 Bluebird	30	D	OWNED				\$133,200	
54	2010 Freightliner	37	C	OWNED				\$117,450	
55	2008 Bluebird	39	D	OWNED				\$133,200	
56	2008 Bluebird	46	D	OWNED				\$133,200	
57	2010 Freightliner	48	C	OWNED				\$117,450	
58	2010 Freightliner	49	C	OWNED				\$117,450	
59	2008 Bluebird	51	D	OWNED				\$133,200	
60	2008 Bluebird	60	D	OWNED				\$133,200	
61	2008 IC	142	C	OWNED				\$121,200	
62	2008 IC	143	C	OWNED				\$121,200	
63	2008 IC	144	C	OWNED				\$121,200	

Bus Replacement Plan

Pursuant to IC 20-40-18, East Allen County Schools does hereby submit to the Department of Local Government Finance the following School Bus Replacement Plan for the five (5) year period 2019 through 2023. This plan is based upon the presumption that the minimum useful life of a school bus is not less than twelve (12) years.

SECTION I

Replacement Cost of Bus/Vehicle During Specific Year

	Bus Description	Corp ID No.	Type of Bus/Vehicle per DOE "TN"	Owned or Leased	Estimated Replacement Costs				
					2019	2020	2021	2022	2023
64	2010 Freightliner	52	C	OWNED					\$119,600
65	2011 IC	53	C	OWNED					\$119,600
66	2010 Freightliner	54	C	OWNED					\$119,600
67	2012 IC	59	C	OWNED					\$119,600
68	2010 Freightliner	63	C	OWNED					\$119,600
69	2010 Freightliner	75	C	OWNED					\$119,600
70	2010 Freightliner	76	C	OWNED					\$119,600
71	2011 IC	80	C	OWNED					\$119,600
72	2012 IC	83	C	OWNED					\$119,600
73	2011 IC	85	C	OWNED					\$119,600
74	2011 IC	110	C	OWNED					\$119,600
75	2011 IC	111	C	OWNED					\$119,600
76	2011 IC	112	C	OWNED					\$119,600
77	2010 Freightliner	126	C	OWNED					\$119,600
78	2010 Freightliner	127	C	OWNED					\$119,600
79	2010 Freightliner	147	C	OWNED					\$119,600
Replacement Cost Totals					\$1,843,500	\$1,885,200	\$2,038,900	\$1,765,800	\$1,913,600

Note: Add additional sheets if necessary.

Capital Projects Planning 2019 – 2023

Building Acquisition/Construction/Improvements

	2019	2020	2021	2022	2023
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Cedarville [0300-45100-45000-0049]					
Roofing - Gym	90,000	-	-	-	-
Flooring Replacement	-	25,000	25,000	25,000	25,000
Asphalt	-	75,000	-	-	-
Playground Drainage/Repair	20,000	-	-	-	-
Sidewalk Repairs	-	-	20,000	-	-
	110,000	100,000	45,000	25,000	25,000
New Haven Primary (Highland Terrace) [0300-45100-45000-0051]					
Bathroom Updates	10,000	-	10,000	-	10,000
Ceiling Tile & Lighting Replacement	-	20,000	20,000	20,000	-
Exterior Door Replacements	-	-	-	32,500	-
Window Replacements	-	25,000	25,000	-	25,000
Classroom Flooring Replacement	30,000	-	-	30,000	-
	40,000	45,000	55,000	82,500	35,000
Former Hoagland Elementary					
TBD	-	-	-	-	-
	-	-	-	-	-
Heritage Elementary [0300-45100-45000-0052]					
Interior Window	2,500	-	-	-	-
	2,500	-	-	-	-
Leo Elementary [0300-45100-45000-0053]					
Flooring Replacement (\$4.5K per classroom)	28,000	-	-	-	-
Replacement of Classroom Cabinets & Plumbing	20,000	-	-	-	-
Base Boards in Hallways - Replacement	20,000	-	-	-	-
Sidewalk/Trees/Timbers Repair	-	20,000	-	-	-
Restrooms [Lobby & Faculty]	-	-	20,000	-	-
Media Center Carpet	-	-	-	-	50,000
	68,000	20,000	20,000	-	50,000
New Haven Intermediate (Meadowbrook) [0300-45100-45000-0054]					
Masonry Block Window Replacement	30,000	30,000	30,000	30,000	-
	30,000	30,000	30,000	30,000	-

Capital Projects Planning 2019 – 2023

Building Acquisition/Construction/Improvements

	2019	2020	2021	2022	2023
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
EA Alternative School [New Haven Elementary]					
TBD	-	-	-	-	-
	-	-	-	-	-
Southwick [0300-45100-45000-0057]					
Classroom Restroom Update	10,000	10,000	10,000	10,000	10,000
Media Center Carpet	-	50,000	-	-	-
Window Replacement	12,000	12,000	-	-	-
Classroom Flooring Replacement	-	-	10,000	10,000	10,000
	22,000	72,000	20,000	20,000	20,000
Woodlan Elementary					
TBD	-	-	-	-	-
	-	-	-	-	-
Prince Chapman Academy [0300-45100-45000-0064]					
Window Replacement	10,000	10,000	10,000	10,000	-
Cope Base Replacement	20,000	-	20,000	-	20,000
Office Carpet Replacement	-	20,000	-	-	-
Entry Carpet Replacement	-	3,000	3,000	3,000	3,000
Classroom Flooring Replacement	-	-	10,500	10,500	10,500
	30,000	33,000	43,500	23,500	33,500
Heritage Jr/Sr [0300-45100-45000-0070]					
Lighting Replacement - Stage/Cafeteria	60,000	-	-	-	-
Sound System - Stage/Cafeteria	50,000	-	-	-	-
Repave Track	25,000	-	-	-	-
Roofing Replacement	400,000	225,000	-	-	-
Courtyard Window Replacement	-	-	30,000	-	-
	535,000	225,000	30,000	-	-
Leo Jr/Sr [0300-45100-45000-0071]					
Exit to SR 1 & Bus Lot	400,000	-	-	-	-
Elevator Replacement	-	120,000	-	-	-
Audio System Update - Gym	10,000	-	-	-	-
Varsity Boys Locker Room	-	95,000	-	-	-
Junior High Bleachers	105,000	-	-	-	-
Exterior Bleachers	-	16,000	16,000	-	-
Exterior Building Covering	25,000	-	-	-	-
Blinds	-	5,000	-	-	-
Re-surface Track	-	-	-	25,000	-
Office Carpet Replacement	-	-	30,000	-	-
	540,000	236,000	46,000	25,000	-

Capital Projects Planning 2019 – 2023

Building Acquisition/Construction/Improvements

	2019	2020	2021	2022	2023
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
New Haven High School [0300-45100-45000-0072]					
Re-surface Track	27,500	-	-	-	-
Accessibility Sidewalk	-	25,000	-	-	-
Repairs to Pressbox	-	15,000	-	-	-
Exterior Fence - Football	35,000	-	-	-	-
	<u>62,500</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Paul Harding Junior High / EAU [0300-45100-45000-0073]					
Roofing Replacement	-	175,000	175,000	-	-
Media Center Update	-	-	100,000	-	-
Gym Floor Refinish	32,000	-	-	-	-
Flooring Replacement	100,000	100,000	100,000	-	-
Re-surface Track	-	25,000	-	-	-
Removal of Vistor Bleachers	-	-	-	50,000	-
	<u>132,000</u>	<u>300,000</u>	<u>375,000</u>	<u>50,000</u>	<u>-</u>
Woodlan K-12 [0300-45100-45000-0074]					
Restroom Update	10,000	-	-	-	-
SPED Flooring Replacement	-	10,000	-	-	-
Fencing Replacement	-	30,000	25,000	-	-
Asphalt Repair	-	100,000	-	-	-
Home Bleachers & Pressbox	-	-	1,200,000	-	-
Re-surface Track	-	-	-	-	25,000
Vistor Bleachers	-	-	-	300,000	-
	<u>10,000</u>	<u>140,000</u>	<u>1,225,000</u>	<u>300,000</u>	<u>25,000</u>
Administrative Building					
TBD	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Maintenance/Transportation Building [0300-45100-45000-0030]					
Asphalt - Bus Parking Lot	100,000	-	-	-	-
Exterior Door Replacements	6,000	-	-	-	-
Bus Wash Station Replacement	-	-	100,000	-	-
	<u>106,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Corporation Wide Projects [0300-45100-45000-0018]					
Contract painting	70,000	70,000	70,000	70,000	70,000
Smoke detector inspections	19,000	19,000	19,000	19,000	19,000
ADA Requirements	50,000	50,000	50,000	50,000	50,000
Miscellaneous projects	50,000	50,000	50,000	50,000	50,000
Flooring Replacements	50,000	50,000	50,000	50,000	50,000
Asphalt projects various buildings	60,000	60,000	60,000	60,000	60,000
Seal parking lots and playgrounds	20,000	20,000	20,000	20,000	20,000
Roofing repairs	30,000	30,000	30,000	30,000	30,000
Gym bleachers to code	20,000	20,000	20,000	20,000	20,000
HVAC upgrades	25,000	25,000	25,000	25,000	25,000
Fuel Tank Remediation	20,000	20,000	20,000	20,000	20,000
Security - Camera Upgrades/Replacements	50,000	50,000	50,000	50,000	50,000
Security - Student Services	50,000	50,000	50,000	50,000	50,000
	<u>514,000</u>	<u>514,000</u>	<u>514,000</u>	<u>514,000</u>	<u>514,000</u>
Total Bldg. Acq./ Const./ Improve	2,202,000	1,755,000	2,503,500	1,070,000	702,500

Budget Advertisement

- Form 3: Is the notice to taxpayers of the hearing and adoption dates for the Budget, Capital Projects Plan, and School Bus Replacement Plan. This form “Notice” is to be posted in Gateway, ten (10) days prior to the budget hearing. “Column 2” is the proposed budget for each fund. “Column 3” is the maximum levy for each fund. “Column 4” represents any excessive levy. “Column 5” is the current year tax levy.
- Capital Projects Plan and Bus Replacement Plan Notices are published one (1) time at least ten (10) day before the date of the public hearing.

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 1240 SR930 East, New Haven, IN 46774.

Notice is hereby given to taxpayers of EAST ALLEN COUNTY SCHOOL CORPORATION, Allen County, Indiana that the proper officers of East Allen County Schools will conduct a public hearing on the year 2019 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of East Allen County Schools not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, East Allen County Schools shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of East Allen County Schools will meet to adopt the following budget:

Public Hearing Date	Tuesday, September 18, 2018	Adoption Meeting Date	Tuesday, October 16, 2018
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	Administration Building, 1240 SR 930 East, New Haven, IN 46774	Adoption Meeting Location	Administration Building, 1240 SR930 East, New Haven, IN 46774
Est. School Operations Max Levy	\$16,549,809		
Property Tax Cap Credit Estimate	\$1,930,040		

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy
0061-RAINY DAY	\$5,000,000	\$0	\$0	\$0
0180-DEBT SERVICE	\$8,230,079	\$8,061,853	\$0	\$7,732,770
0186-SCHOOL PENSION DEBT	\$731,128	\$664,427	\$0	\$665,104
3101-EDUCATION	\$62,342,205	\$0	\$0	\$0
3300-OPERATIONS	\$26,631,627	\$16,550,000	\$0	\$14,988,672
Totals	\$102,935,039	\$25,276,280	\$0	\$23,386,546

NOTICE TO TAXPAYERS

Notice is hereby given to taxpayers of **East Allen County Schools** that the proper officers of East Allen County Schools will conduct a public hearing on the year 2019 proposed Capital Projects Plan pursuant to IC 20-40-18-6. Following the public hearing, the proper officers of East Allen County Schools may adopt the proposed plan as presented or with revisions.

Complete details of the Capital Projects plan may be seen by visiting the office of this unit of government at the following address:
<http://www.eacs.k12.in.us>.

Public Hearing Date:	September 18, 2018
Public Hearing Time:	6:30 PM
Public Hearing Place:	EACS Administration Building, 1240 SR 930 East, New Haven, IN 46774

Taxpayers are invited to attend the meeting for a detailed explanation of the plan and to exercise their rights to be heard on the proposed plan. If the proposed plan is adopted by resolution, such plan will be submitted to the Department of Local Government Finance as per IC 20-40-18-6.

NOTICE TO TAXPAYERS

Complete details of the Bus Replacement plan may be seen by visiting the office of this unit of government at the following address: <http://www.eacs.k12.in.us>.

Notice is hereby given to taxpayers of **East Allen County Schools** that the proper officers of **East Allen County Schools** will conduct a public hearing on the year **2019** proposed Bus Replacement Plan pursuant to IC 20-40-18. Following the public hearing, the proper officers of **East Allen County Schools** may adopt the proposed plan as presented or with revisions.

Public Hearing Date:	18-Sep-18
Public Hearing Time:	6:30 PM
Public Hearing Place:	EACS Administration Building, 1240 SR 930 East, New Haven, IN 46774

Taxpayers are invited to attend the meeting for a detailed explanation of the plan and to exercise their rights to be heard on the proposed plan. If the proposed plan is adopted by resolution, such plan will be submitted to the Department of Local Government Finance.

The following is a general outline of the proposed plan:

<u>Year</u>	<u>No. of Buses Owned</u>	<u>No. of Buses to be Replaced</u>	<u>Total Estimated Replacement Cost</u>	<u>Total Contract Costs</u>
2019	156	16	1,843,500	-
2020	156	16	1,885,200	-
2021	156	16	2,038,900	-
2022	156	14	1,765,800	-
2023	156	16	1,913,600	-

Conclusion of Budget Presentation

- Questions - Open Issues
- Budget Updates
- Advertisement – August 29th
- Budget Hearing – September 18th
- Budget Approvals – October 16th