



**EAST ALLEN COUNTY SCHOOLS**

2020 Budget Planning - July 16, 2019

- Budget Changes
- Capital Projects
- Bus Replacement

# Budget Planning

- Budget Schedule
- Budget Changes
  - ADM Count Dates
  - TRF Employer Contributions
- Capital Projects Planning
- Construction Projects
- Bus Replacement Plan

# Budget Schedule

- **July 16<sup>th</sup> Meeting**
  - Budget Changes
  - Capital Projects & Bus Replacement
- **August 20<sup>th</sup> Meeting**
  - Entire Budget Review [i.e. Education, Debt Services, & Operation Funds, Plans – Capital Projects & Budget Replacement]
  - Approval of Advertisement
- **September 17<sup>th</sup> Meeting**
  - Public Hearing
    - Capital Projects Plan
    - Bus Replacement Plan
    - Education; Debt Services; Pension Debt; Operations
- **October 15<sup>th</sup> Meeting**
  - Budget Approval
  - Approval of Capital Projects Plan and Bus Replacement Plan

## **CAPITAL Projects Plan:**

- Each year, a 3-year plan is developed to schedule plans for building construction/repair/remodeling, equipment repair and purchase new equipment.
- The plan must be adopted before any expenditures can be made from the Operations Plan.
- Plans must contain a listing of all proposed expenditures that exceed \$10,000 and are for:
  - Capital Assets; or
  - Projects that are considered capital in nature including technology related projects
- The Capital Projects Plan is **only** to include expenditures from the Operations Fund
- The Capital Projects Plan **must** contain the following:
  - List of Assets exceeding \$10,000 to be purchased along with their estimated cost
  - List of Projects exceeding \$10,000 along with their estimated start date, end date and cost

# CAPITAL PROJECTS:

- Funding Challenges

- Revenue of approximately \$7.7 Million Per Year

- Decrease in Local Revenue (drop in Net Assessed Value in CY 2009)

- 2007 \$9,326,159
    - 2008 \$9,448,312
    - 2009 \$7,695,883
    - 2010 \$7,881,454
    - 2011 \$7,786,270
    - 2012 \$7,778,582 (includes State Loan – CPF)
    - 2013 \$8,393,115 (includes Project/Bond Reimbursement and Sale of Monroeville Elementary)
    - 2014 \$7,867,076 (includes Sale of Harlan Elementary)
    - 2015 \$8,016,603 (includes Sale of Village Elementary)
    - 2016 \$8,132,339 (includes Sale of Woodburn Elementary)
    - 2017 \$9,119,153 (includes Reimbursement from Bond)
    - 2018 \$7,698,850

- Circuit Breaker Affect

	CPF	Total
• 2009	\$ 40,412	[\$105,193]
• 2010	\$ 187,385	[\$481,611]
• 2011	\$ 239,567	[\$644,390]
• 2012	\$ 216,308	[\$579,403]
• 2013	\$ 256,166	[\$711,546]
• 2014	\$ 362,640	[\$719,636]
• 2015	\$ 350,390	[\$693,994]
• 2016	\$ 364,175	[\$720,066]
• 2017	\$ 412,957	[\$830,325]
• 2018	\$ 425,053	[\$889,445]

- Started in 2014, Circuit Breaker Losses that are associated with Debt Service Funds are prorated over the remaining funds. For EACS this equates to about \$250,000 being redistributed (prorated) over the other tax supported funds (Capital Projects-51%, Transportation-43%, Bus Replacement-6%, Art Institute-0.3%)

# CAPITAL PROJECTS:

## Revenue, Expenditure, & Yearend Balance History

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenue	9,448,312	7,695,883	7,881,454	7,786,270	7,778,582	8,593,115	7,867,076	8,016,603	8,132,339	9,119,153	7,698,850
Expenses	9,351,467	10,334,152	7,874,244	9,671,709	11,002,239	7,706,053	7,890,857	7,313,668	7,291,529	8,511,920	8,128,617
Difference	96,845	(2,638,269)	7,210	(1,885,439)	(3,223,657)	887,062	(23,781)	702,935	840,810	607,233	(429,767)
End of Year Balance	10,760,017	8,121,748	8,128,958	6,243,519	3,019,863	3,906,925	3,883,144	4,586,079	5,426,890	6,034,123	5,605,355

# CAPITAL PROJECTS:

## Revenue History

Revenue	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Property Taxes	6,901,009	7,130,992	7,016,173	6,638,761	6,863,171	6,892,619	6,999,079	7,088,196	7,181,567	6,943,880
Excise Taxes	619,262	599,603	596,598	578,263	569,761	556,504	556,723	579,082	589,097	587,304
CVET	89,050	90,445	87,806	88,432	85,432	76,687	87,928	79,271	72,394	65,619
FIT	39,298	40,515	38,697	39,014	52,891	63,532	68,780	76,040	63,599	56,173
Refunds/Reimbursements	45,850	14,899	46,996	105,303	1,021,860	277,733	304,084	310,750	1,212,496	45,874
Fund Transfers	1,414	5,000	-	-	-	-	-	-	-	-
<b>2013 State Loan</b>				328,809	-	-	-	-	-	-
Subtotal	7,695,883	7,881,454	7,786,270	7,778,582	8,593,115	7,867,076	8,016,603	8,132,339	9,119,153	7,698,850
Levy Loss (Collections/Circuit)	(276,891)	(182,609)	(213,230)	(260,265)	(256,166)	(362,640)	(350,390)	(340,391)	(383,249)	(425,053)
CPF Allowance for Utilities & Insurance	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Amount	1,905,171	1,905,171	1,905,171	1,905,171	1,905,171	1,905,171	1,905,171	1,905,171	1,905,171	1,905,171
Percentage	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Indiana Code specifies percentage of CY2005 Basic Grant State Support available calculation for Utility & Insurance Allowance.										

# CAPITAL PROJECTS HISTORY:

## Expenditure by Summary Classification Type

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenditures										
Buildings	3,797,673	1,481,330	2,523,877	3,817,583	1,062,317	1,206,672	976,153	1,549,790	2,265,105	1,738,742
Technology	2,242,942	1,903,927	2,620,113	2,902,672	2,328,372	2,308,052	1,900,639	1,555,465	1,425,639	1,514,951
Equipment	649,938	605,631	674,690	457,653	527,254	687,648	633,759	754,326	762,960	943,725
Salaries	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	1,566,109
Benefits	500,087	493,924	520,316	550,801	500,283	527,640	511,363	570,832	553,821	562,445
Utilities/Insurance	1,775,955	2,061,410	1,902,240	1,831,463	1,930,216	1,784,401	1,910,108	1,386,900	2,017,109	1,802,645
Total	10,334,152	7,874,244	9,671,709	11,002,239	7,706,053	7,890,857	7,313,668	7,291,529	8,511,920	8,128,617



# Capital Projects Planning

- General Obligation Bonds:
  - 2013 GO Bond: Paid Off
  - 2015 GO Bond: Paid Off
  - 2016 GO Bond: Paid Off
- Bonded Construction Projects
  - Series 2011
  - Series 2012A
  - Series 2012B
  - Series 2017
- Use of Rainy Day Fund (\$5 Million)
  - Alternative School & Career Technical Education Center
- Threshold Limits for EACS
  - Controlled Project/GO Bond [\$5,350,950]
  - Petition/Remonstrance [Over \$5,350,905 up to \$16,052,850]
  - Referendum [Over \$16,052,850]

# Capital Projects Planning (continued)

## Contracted Repairs

	Proposed 2020	Proposed 2021	Proposed 2022	Proposed 2023	Proposed 2024
Clocks, Fire Alarms	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Refrigeration	21,000	21,000	21,000	21,000	21,000
Temperature Control	35,000	35,000	35,000	35,000	35,000
Roof Repairs	33,000	33,000	33,000	33,000	33,000
Air Conditioning, Rooftop and Unit Vents	53,000	53,000	53,000	53,000	53,000
Fire Extinguisher and hood Inspections	15,000	15,000	15,000	15,000	15,000
Pest Control	15,000	15,000	15,000	15,000	15,000
Glass Replacement (Not Vandalism)	14,000	14,000	14,000	14,000	14,000
Well Testing	27,000	27,000	27,000	27,000	27,000
Boiler Maintenance	15,000	15,000	15,000	15,000	15,000
Kitchen Equipment Repairs	13,000	13,000	13,000	13,000	13,000
Miscellaneous	22,000	22,000	22,000	22,000	22,000
Building Equipment	22,000	22,000	22,000	22,000	22,000
Elevator Inspection and Maintenance	20,000	20,000	20,000	20,000	20,000
[035-45100-31900-0018]	\$323,000	\$323,000	\$323,000	\$323,000	\$323,000
Asphalt Repair	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Grounds Repair	10,000	10,000	10,000	10,000	10,000
Shrubs and Plantings	10,000	10,000	10,000	10,000	10,000
Fencing Repair	10,000	10,000	10,000	10,000	10,000
Miscellaneous Repair	10,000	10,000	10,000	10,000	10,000
Annual Turf Maintenance	30,000	30,000	30,000	30,000	30,000
Contracted Repair of Tractors, Mowers, and Miscellaneous Equipment	7,000	7,000	7,000	7,000	7,000
[035-45100-43000-0021]	\$97,000	\$97,000	\$97,000	\$97,000	\$97,000

# Capital Projects Planning (continued)

## Maintenance Supplies

	2020	2021	2022	2023	2024
Supplies Building					
Ceiling Tile, Floor Tile, Carpet Supplies	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Plumbing Supplies	65,000	65,000	65,000	65,000	65,000
Electrical Supplies	80,000	80,000	80,000	80,000	80,000
Carpentry Supplies	40,000	40,000	40,000	40,000	40,000
Air Filters and Supplies	22,000	22,000	22,000	22,000	22,000
Building and Maintenance Supplies	45,000	45,000	45,000	45,000	45,000
HVAC Supplies	95,000	95,000	95,000	95,000	95,000
Paint and Supplies	55,000	55,000	55,000	55,000	55,000
[030-0-26200-61100-0018]	\$ 421,000	\$ 421,000	\$ 421,000	\$ 421,000	\$ 421,000
Supplies Outside					
Supplies (Outdoor Fields and Repair)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Tractor Parts	25,000	25,000	25,000	25,000	25,000
[030-0-26400-61100-0021]	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
[030-0-26300-61100-0021]	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>Total Supplies</b>	<b>\$ 476,000</b>	<b>\$ 476,000</b>	<b>\$ 476,000</b>	<b>\$ 476,000</b>	<b>\$ 476,000</b>

# Capital Projects Planning (continued)

## Building Improvements

	2020	2021	2022	2023	2024
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Cedarville [030-0-45100-45000-0049]					
Flooring Replacement	25,000	25,000	25,000	25,000	-
Asphalt	-	-	-	-	75,000
	25,000	25,000	25,000	25,000	75,000
New Haven Primary (Highland Terrace) [030-0-45100-45000-0051]					
Bathroom Updates	10,000	-	10,000	-	10,000
Ceiling Tile & Lighting Replacement	-	20,000	20,000	20,000	-
Exterior Door Replacements	-	-	35,000	-	-
Window Replacements	35,000	35,000	-	35,000	-
Fascia Replacement/Painting	-	25,000	-	-	-
Classroom Flooring Replacement	-	-	30,000	-	-
	45,000	80,000	95,000	55,000	10,000
Former Hoagland Elementary					
TBD	-	-	-	-	-
	-	-	-	-	-
Heritage Elementary [030-0-45100-45000-0052]					
Parking Lot - Asphalt	-	-	175,000	-	-
	-	-	175,000	-	-
Leo Elementary [0300-45100-45000-0053]					
Vestibule Ceiling/Light Replacement (Doors 3 & 6)	-	15,000	-	-	-
Sidewalk/Trees/Timbers Repair	35,000	-	-	-	-
Restrooms [Lobby & Faculty]	-	20,000	-	-	-
Media Center Carpet	-	-	-	50,000	-
	35,000	35,000	-	50,000	-

# Capital Projects Planning (continued)

## Building Improvements

	2020	2021	2022	2023	2024		
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>		
New Haven Intermediate [030-0-45100-45000-0054]							
TBD	-	-	-	-	-	x	
	-	-	-	-	-	x	-
Southwick [030-0-45100-45000-0057]							
Classroom Restroom Update	10,000	10,000	10,000	10,000	-	x	
Media Center Carpet	50,000	-	-	-	-	x	
Window Replacement	12,000	-	-	-	-	x	
Classroom Flooring Replacement	-	10,000	10,000	10,000	10,000	x	
Exterior Door Replacement	-	-	12,000	12,000	-	x	
Classroom Bathroom Updates	-	-	7,500	7,500	7,500	x	
Cafeteria Flooring Replacement	-	-	-	-	40,000	x	
Gym Flooring Replacement	-	-	-	-	40,000	x	
Exterior Lighting Replacement	-	-	7,500	-	-	x	
Stage/Gym Partition Door Replacement	-	-	-	50,000	-	x	
	72,000	20,000	47,000	89,500	97,500	x	326,000
Woodlan Elementary [030-0-45100-45000-0059]							
Special Ed Doorway	-	5,000	-	-	-	x	
	-	5,000	-	-	-	x	5,000
Prince Chapman Academy [030-0-45100-45000-0064]							
Window Replacement	20,000	20,000	20,000	20,000	20,000	x	
Entry Carpet Replacement	10,000	-	-	-	-	x	
Classroom Flooring Replacement	-	15,000	15,000	15,000	15,000	x	
	30,000	35,000	35,000	35,000	35,000	x	170,000

# Capital Projects Planning (continued)

## Building Improvements

	2020	2021	2022	2023	2024
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Heritage Jr/Sr [030-0-45100-45000-0070]					
Bleacher Replacement - Jr. High Gym	85,000	-	-	-	-
Gym Light Replacement - Jr. High	-	20,000	-	-	-
Gym Light Replacement - Sr. High	-	-	-	25,000	-
Gym Floor Refinishing - Sr. High	-	-	-	35,000	-
Roofing Replacement	225,000	-	-	-	-
Windows Replacment/Repairs	-	20,000	-	-	-
Fascia Replacement/Painting	30,000	-	-	-	-
Courtyard Window Replacement	-	50,000	-	-	-
	340,000	90,000	-	60,000	-
Leo Jr/Sr [030-0-45100-45000-0071]					
Door Replacements	12,000	12,000	12,000	-	-
Elevator Replacement	120,000	-	-	-	-
Flooring Replacement	-	20,000	-	-	-
Varsity Boys Locker Room	95,000	-	-	-	-
Update Restrooms	-	25,000	25,000	25,000	-
Exterior Bleachers	16,000	16,000	-	-	-
Office Carpet Replacement	-	30,000	-	-	-
Blinds	5,000	-	-	-	-
Re-surface Track	-	-	30,000	-	-
Exterior Fencing/Gates	20,000	-	-	-	-
Gym Lights Replacement - High School	-	-	25,000	-	-
	268,000	103,000	92,000	25,000	-
New Haven High School [030-0-45100-45000-0072]					
South Parking Lot - Asphalt	175,000	-	-	-	-
Accessibility Sidewalk	25,000	-	-	-	-
Repairs to Pressbox	15,000	-	-	-	-
Exterior Fencing Replacement	35,000	20,000	-	-	-
	250,000	20,000	-	-	-

# Capital Projects Planning (continued)

## Building Improvements

	2020	2021	2022	2023	2024
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Paul Harding Junior High / EAU [030-0-45100-45000-0073]					
Roofing Replacement	175,000	175,000	-	-	-
Media Center Update	-	100,000	-	-	-
Drainage Repair	20,000	-	-	-	-
Flooring/Stair Trends Replacement	100,000	100,000	-	-	-
Re-surface Track	25,000	-	-	-	-
Exterior Bathrooms Update	15,000	-	-	-	-
Window Replacement	-	-	50,000	-	-
Hallway Doors Replacement	-	-	25,000	-	-
Sound System	-	-	50,000	-	-
	335,000	375,000	125,000	-	-
Woodlan K-12 [030-0-45100-45000-0074]					
Office Carpet Replacement	50,000	-	-	-	-
SPED Flooring Replacement	10,000	-	-	-	-
Fencing Replacement	30,000	25,000	-	-	-
Asphalt Repair	100,000	-	-	-	-
Home Bleachers & Pressbox	-	1,200,000	-	-	-
Vistor Bleachers	-	-	300,000	-	-
Re-surface Track	-	-	-	25,000	-
Door Replacements	-	-	-	30,000	-
	- 190,000	- 1,225,000	- 300,000	- 55,000	-
EAAS/CTE Center [former Meadowbrook Elementary]					
Masonry Block Window Replacement	37,000	37,000	37,000	37,000	37,000
Roofing Replacement	-	250,000	-	-	-
	37,000 -	287,000 -	37,000 -	37,000 -	37,000 -

# Capital Projects Planning (continued)

## Building Improvements

	2020	2021	2022	2023	2024
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Administrative Building					
Roof Replacement	150,000	-	-	-	-
Exterior Building Updates	50,000	-	-	-	-
Landscaping	12,500	-	-	-	-
Cement Steps Replacement/Repairs	15,000	-	-	-	-
Carpet Replacement	-	-	50,000	-	-
	227,500	-	50,000	-	-
Annex Building (formerly New Haven Elementary)					
Staff Development Room	-	460,000	-	-	-
	-	460,000	-	-	-
Maintenance/Transportation Building [030-0-45100-45000-0030]					
Exterior Door Replacements	6,000	-	-	-	-
Bus Wash Station Replacement	-	180,000	-	-	-
	6,000	180,000	-	-	-
Corporation Wide Projects [030-0-45100-45000-0018]					
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
	514,000	514,000	514,000	514,000	514,000
Total Bldg. Acq./ Const./ Improve	2,374,500	3,454,000	1,495,000	945,500	768,500



## **BUS REPLACEMENT FUND:**

- Is used to cover the purchase of all buses, and requires the establishment of a 5-Year Replacement (previously a 12-year replacement plan). As only the first year of the plan is firm, there is opportunity to make necessary adjustments to the proposed number of buses to be purchased in ensuing years. Hearings must be held annually for review and public input on the 5-year purchase plan.

# Bus Replacement Plan:

DLGF Maximum Levy is \$1,651,433 for 2020

(1.035 x \$1,595,587)

A	B	C	D
No. of buses owned	No. of buses to be replaced	Year	Total of Replacement Cost
156	16	2020	\$ 1,743,900
156	20	2021	\$ 2,332,000
156	14	2022	\$ 1,691,550
156	16	2023	\$ 1,962,500
156	10	2024	\$ 1,244,600

## **PENSION DEBT – LEVY NEUTRALIZATION:**

- Indiana code 20-48-1-2 provides that each year that a debt service levy is needed for the purposes of funding retirement or severance liabilities, a school corporation must reduce the total property tax levy for the school corporation's Operations Fund (i.e. capital projects, transportation, bus replacement, art association, and historical society funds), as appropriate, in an amount equal to the property tax levy needed for the pension debt:
  - Levy Neutralization is estimated at \$663,540 in 2020.

# EACS – Budget Planning

- Questions
- Concerns
- Issues
- Action Items