



EAST ALLEN COUNTY SCHOOLS

2021 Budget Planning - July 21, 2020

- Capital Projects
- Bus Replacement

Budget Planning

- Budget Schedule
- Facility Repairs/Renovations/Improvements Plans
- Construction Projects
- Bus Replacement Plan

Budget Schedule

- **July 21st Meeting**
 - Budget Changes
 - Capital Projects & Bus Replacement
- **August 18th Meeting**
 - Entire Budget Review [i.e. Education, Debt Services, & Operation Funds, Plans – Capital Projects & Budget Replacement]
 - Approval of Advertisement
- **September 17th Meeting**
 - Public Hearing
 - Capital Projects Plan
 - Bus Replacement Plan
 - Budget Hearing (Education; Debt Services; Pension Debt; Operations)
- **October 20th Meeting**
 - Approval of 2021 Budget
 - 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 FUND:

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	-	-	-	-	-	-	-	-
2013 State Loan				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.										

OPERATIONS FUND:

Revenue History

Revenue	2019									
Property Taxes	15,223,640									
Excise Taxes	1,355,674									
CVET	170,359									
FIT	156,409									
Refunds/Reimbursements	337,024									
Fund Transfers	7,434,958									
Subtotal	24,678,064									
Levy Loss (Collections/Circuit)	(661,501)									
CPF Allowance for Utilities & Insurance										
Amount	1,905,171									
Percentage	3.5%									
Indiana Code specifies percentage of CY2005 Basic Grant State Support available calculation for Utility & Insurance Allowance.										

CAPITAL PROJECTS FUND HISTORY:

Expenditure by Summary Classification Type

Expenditures	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
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

OPERATIONS FUND HISTORY:

Expenditure by Summary Classification Type

Expenditures	2019								
Salaries	8,163,146								
Benefits	3,609,278								
Purchased/Professional Services	793,531								
Repairs/Maintenance	1,509,065								
Renovations/Improvements	1,949,586								
Supplies	1,141,871								
Fuel	635,995								
Equipment/Buses	2,110,557								
Utilities/Insurance	3,271,896								
Other	204,716								
Total	23,389,641								

Facility Renovations/Improvements

- General Obligation Bonds:
 - 2013 GO Bond: Paid Off
 - 2015 GO Bond: Paid Off
 - 2016 GO Bond: Paid Off
 - 2020 GO Bond: Recommended
- Bonded Construction Projects
 - Series 2011: Paid off in January 2020
 - Series 2012A
 - Series 2012B
 - Series 2017
- Use of Rainy Day Fund (\$5 Million)
 - East Allen Career Center (including Alternative School)
- Current 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]

Facility Planning (continued)

Repairs/Renovations/Improvements

	2021	2022	2023	2024	2025
	<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	-	-
Lighting/Electrical Updates	17,200	-	11,972	10,304	4,800
HVAC Updates	-	-	-	-	500,000
Door Replacements	-	15,000	15,000	-	-
Masonry Management Plan	75,000	-	-	-	-
Roof Management Plan	-	-	-	-	-
Site Drainage	-	20,000	-	-	-
Painting - Gym & Cafeteria	-	-	-	60,000	-
Asphalt Pavement	-	-	-	-	-
	117,200	60,000	51,972	70,304	504,800
New Haven Primary [030-0-45100-45000-0051]					
Bathroom Updates	60,000	20,000	-	60,000	20,000
HVAC Updates	-	86,000	500,000	-	40,000
Lighting/Electrical Updates	10,930	37,220	-	8,100	-
Sidewalk Repairs Steps	12,500	-	-	-	-
Ceiling Tile & Lighting Replacement	-	20,000	20,000	-	-
Asphalt Pavement	33,000	-	-	-	-
Roof Management Plan	230,000	150,000	-	200,000	265,000
Masonry Management Plan	75,000	-	-	-	-
Exterior Door Replacements	36,000	36,000	36,000	-	-
Interior Door Replacements - Cafeteria	-	-	15,000	-	-
Update of Drinking Fountains	-	10,000	-	-	-
Window Replacements	-	55,000	60,000	60,000	-
Fascia Replacement/Painting	25,000	-	-	-	-
Classroom Flooring Replacement	-	30,000	-	30,000	-
	482,430	444,220	631,000	358,100	325,000
Former Hoagland Elementary					
TBD	-	-	-	-	-
	-	-	-	-	-
Heritage Elementary [030-0-45100-45000-0052]					
Lighting/Electrical Updates	-	-	-	-	-
Sidewalk Repairs	-	10,000	-	-	-
Masonry Management Plan	-	35,000	-	-	-
	-	45,000	-	-	-

Facility Planning (continued)

Repairs/Renovations/Improvements

	2021	2022	2023	2024	2025
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Leo Elementary [0300-45100-45000-0053]					
Vestibule Ceiling/Light Replacement (Doors 3 & 6)	15,000	-	-	-	-
HVAC Update	-	-	-	-	-
Lighting/Electrical Updates	2,500	5,500	6,500	-	-
Asphalt Pavement	305,000	-	-	-	-
Masonry Management Plan	35,000	75,000	35,000	-	-
Restrooms [Lobby & Faculty]	-	-	20,000	20,000	-
Restrooms [Students]	35,000	35,000	35,000	-	-
Sidewalk - Northside of Gym	15,000	-	-	-	-
Storage - Gym Deck	-	-	-	45,000	-
Media Center Carpet	-	-	50,000	-	-
	407,500	115,500	146,500	65,000	-
New Haven Intermediate [030-0-45100-45000-0054]					
TBD	-	-	-	-	-
	-	-	-	-	-
Southwick [030-0-45100-45000-0057]					
Classroom Restroom Update	20,000	30,000	40,000	40,000	50,000
HVAC Update	110,000	300,000	-	-	-
Lighting/Electrical Updates	8,000	12,000	8,100	39,100	-
Asphalt Pavement	118,000	-	-	-	-
Masonry Management Plan	-	-	50,000	-	-
Site Drainage	-	-	50,000	-	-
Classroom Flooring Replacement	-	10,000	10,000	10,000	10,000
Awning over Door 6	5,000	-	-	-	-
Stairwell Handrails	34,500	-	-	-	-
Exterior Door Replacement	-	12,000	12,000	12,000	12,000
Cafeteria Flooring Replacement	-	-	-	40,000	-
Exterior Lighting Replacement	-	7,500	-	-	-
Stage/Gym Partition Door Replacement	-	-	-	50,000	-
	295,500	371,500	170,100	191,100	72,000
Woodlan Elementary [030-0-45100-45000-0059]					
Lighting/Electrical Updates	-	-	-	-	-
Masonry Management Plan	-	-	35,000	-	-
Drainage Improvement	20,000	-	-	-	-
Motorized Bleacher System	-	-	25,000	-	-
Key Card System for Playground-Gym	-	7,500	-	-	-
Special Ed Doorway	8,500	-	-	-	-
	28,500	7,500	60,000	-	-

Facility Planning (continued)

Repairs/Renovations/Improvements

	2021	2022	2023	2024	2025
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Prince Chapman Academy [030-0-45100-45000-0064]					
Window Replacement	40,000	40,000	40,000	50,000	-
HVAC Updates	450,000	-	40,000	252,000	-
Lighting/Electrical Updates	22,300	7,800	4,500	12,300	10,000
Asphalt Pavement	-	-	-	-	-
EIFS Repairs	-	100,000	-	-	-
Lettering Replacement	-	5,000	-	-	-
Masonry Management Plan	100,000	100,000	100,000	-	-
Door Replacements	25,000	10,000	-	-	-
Classroom Flooring Replacement	-	15,000	15,000	15,000	15,000
	637,300	277,800	199,500	329,300	25,000
Heritage Jr/Sr [030-0-45100-45000-0070]					
Track - Resurface	-	150,000	-	-	-
HVAC Update	-	-	240,000	50,000	-
EIFS Repairs	-	-	100,000	-	-
Lighting/Electrical Updates	4,840	45,000	-	15,000	-
Gym Floor Refinishing - Sr. High	-	-	35,000	-	-
Asphalt Pavement	-	-	-	514,000	282,000
Roof Management Plan	425,000	315,000	255,000	55,000	-
Masonry Management Plan	150,000	75,000	75,000	-	-
Windows Replacment/Repairs	60,000	60,000	30,000	-	-
Locker Room Renovations - Jr & Sr High	-	75,000	75,000	-	-
Locker Replacements	-	-	-	125,000	-
Greenhouse Repairs	-	-	40,000	-	-
Courtyard Window Replacement	60,000	-	-	-	-
	699,840	720,000	850,000	759,000	282,000
Leo Jr/Sr [030-0-45100-45000-0071]					
Door Replacements	60,000	-	36,000	24,000	36,000
HVAC Updates	240,000	-	-	-	-
Lighting/Electrical Updates	18,000	-	-	-	45,000
Asphalt Pavement	-	461,000	468,000	-	-
Roof Management Plan	350,000	350,000	490,000	300,000	350,000
Masonry Management Plan	75,000	150,000	-	-	-
Restroom Renovations	100,000	50,000	50,000	50,000	50,000
Varsity Boys Locker Room Lockers	80,000	-	-	-	-
Effice Repairs	-	-	75,000	-	-
Site Development (Fence & Tree Removal)	50,000	-	-	-	-
Office Carpet Replacement	30,000	-	-	-	-
Conference Room - Junior High	27,500	-	-	-	-
Hallway Lockers - New & Replacement	-	50,000	-	125,000	-
Track - Resurface	-	-	150,000	-	-
Tennis Court - Resurface	-	-	30,000	-	-
	1,030,500	1,061,000	1,299,000	499,000	481,000

Facility Planning (continued)

Repairs/Renovations/Improvements

	2021	2022	2023	2024	2025
	Building Detail	Building Detail	Building Detail	Building Detail	Building Detail
New Haven Jr/Sr [030-0-45100-45000-0072]					
Track - Resurface	150,000	-	-	-	-
Lighting/Electrical Updates	6,500	-	24,000	-	-
Football Lights - Replacement	-	175,000	-	-	-
Asphalt Pavement	-	-	-	-	-
Tennis Courts - Resurface	-	-	-	-	-
Roof Management Plan	270,000	270,000	250,000	475,000	210,000
Exterior Fencing Replacement	20,000	-	-	-	-
	446,500	445,000	274,000	475,000	210,000
Paul Harding Jr High / EAU [030-0-45100-45000-0073]					
Media Center Update	-	-	100,000	-	-
HVAC Updates	1,000,000	1,040,000	86,000	-	-
Lighting/Electrical Updates	-	-	19,900	-	25,000
Asphalt Pavement	-	-	-	-	-
Roof Management Plan	-	180,000	450,000	-	360,000
Masonry Management Plan	250,000	250,000	250,000	-	-
Track - Resurface	-	-	-	-	-
	1,250,000	1,470,000	905,900	-	385,000
Woodlan Jr/Sr [030-0-45100-45000-0074]					
HVAC Updates	-	240,000	-	700,000	-
Lighting/Electrical Updates	17,400	-	64,200	-	15,000
Roof Management Plan	340,000	250,000	-	550,000	335,000
Masonry Management Plan	100,000	100,000	50,000	-	-
Fencing Replacement	25,000	-	-	-	-
Asphalt Pavement	-	-	-	-	-
Home Bleachers & Pressbox	1,400,000	-	-	-	-
Vistor Bleachers	-	350,000	-	-	-
Flooring Replacement - Media Center	-	-	-	45,000	-
Pavement for access to softball complex	-	-	25,000	-	-
Renovate JH Locker Rooms	-	-	-	95,000	-
Track - Resurface	-	-	-	150,000	-
Door Replacements (Qty 8)	-	-	30,000	-	-
	1,882,400	940,000	169,200	1,540,000	350,000
EA Career Center [former Meadowbrook]					
Masonry Block Window Replacement	48,000	96,000	96,000	96,000	96,000
HVAC Updates	300,000	-	-	-	80,000
Lighting/Electrical Updates	-	8,100	-	5,000	-
Asphalt Pavement	-	-	-	-	172,000
Masonry Management Plan	-	75,000	-	-	-
Roof Management Plan	280,000	-	-	-	-
	628,000	179,100	96,000	101,000	348,000

Facility Planning (continued)

Repair/Renovations/Improvements

	2021	2022	2023	2024	2025
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Administrative Building					
HVAC Update	40,000	-	-	-	-
Exterior Building Updates	250,000	-	-	-	-
Lighting/Electrical Updates	-	-	10,000	-	-
Landscaping	15,000	-	-	-	-
Carpet Replacement	65,000	-	-	-	-
	370,000	-	10,000	-	-
Annex Building (formerly New Haven Elementary)					
Lighting/Electrical Updates	-	-	-	5,000	5,000
Asphalt Pavement	-	-	-	-	-
Roof Management Plan	-	-	-	-	-
Window Replacements	-	-	-	-	15,000
Staff Development Room	500,000	-	-	-	-
	500,000	-	-	5,000	20,000
Maintenance/Transportation Building [030-0-45100-45000-0030]					
HVAC Updates	40,000	-	-	-	-
Lighting/Electrical Updates	40,000	-	6,800	11,200	3,910
Asphalt Pavement	-	-	-	-	-
Roof Management Plan	-	-	-	-	-
Exterior Door Replacements	-	10,000	10,000	10,000	10,000
Bus Wash Station Replacement	90,000	90,000	-	-	-
	170,000	100,000	16,800	21,200	13,910
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 Repairs - 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 Bleacher Repairs	20,000	20,000	20,000	20,000	20,000
HVAC Repairs	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

Facility Planning (continued)

Repairs/Renovations/Improvements

	2021	2022	2023	2024	2025
	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>	<u>Building Detail</u>
Total Bldg. Acq./ Const./ Improve	9,459,670	6,750,620	5,393,972	4,928,004	3,530,710
	-	-	-	-	
2020 Bond (Hard & Soft Costs)	5,225,000				
2017 Bond	1,400,000				
Operations Fund	2,834,670				
Note: Operations Fund Needs to be <\$1.7 Million					
2020 GO Bond Planning					
- Masonry Management Plan	860,000	WOHS - \$100,000			
- HVAC Management Plan	2,180,000	PHJH/EAU - \$1,000,000; EACC - \$300,000			
- Roofing Management Plan	1,895,000	WOHS - \$340,000; EACC - \$280,000			
- Asphalt Management Plan	456,000				
	5,391,000				

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:

Under the Previous Method

DLGF Maximum Levy would be \$1,720,793 for 2021

(1.042 x \$1,651,433)

A	B	C	D
No. of buses owned	No. of buses to be replaced	Year	Total of Replacement Cost
156	16	2021	\$ 1,844,600
156	16	2022	\$ 1,995,750
156	16	2023	\$ 1,954,400
156	15	2024	\$ 1,861,500
156	16	2025	\$ 2,155,200

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 \$665,000 in 2021.

EACS – Budget Planning

- Questions
- Concerns
- Issues
- Action Items