

RECOMMENDED SCHOOL BUDGET

January 1, 2021 – December 31, 2021

East Allen County Schools

BOARD OF SCHOOL TRUSTEES
New Haven, Indiana

Mrs. Marilyn Hissong
Superintendent

2020 BOARD OF SCHOOL TRUSTEES

1240 SR 930 East New Haven, Indiana 46774

| | |
|------------------------------------|------------------------|
| Timothy E. Hines, President | At Large (District 1R) |
| Todd C. Buckmaster, Vice President | At Large (District 6R) |
| Terry Jo Lightfoot, Secretary | District 7E |
| Gayle C. Etzler | District 2E |
| Paulette Nellems | District 3E |
| Robert L. Nelson, Jr. | At Large (District 5R) |
| Steven M. Screeton | District 4E |

PREFACE

- The 2021 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 18, 2020

Mrs. Marilyn Hissong
Superintendent of Schools

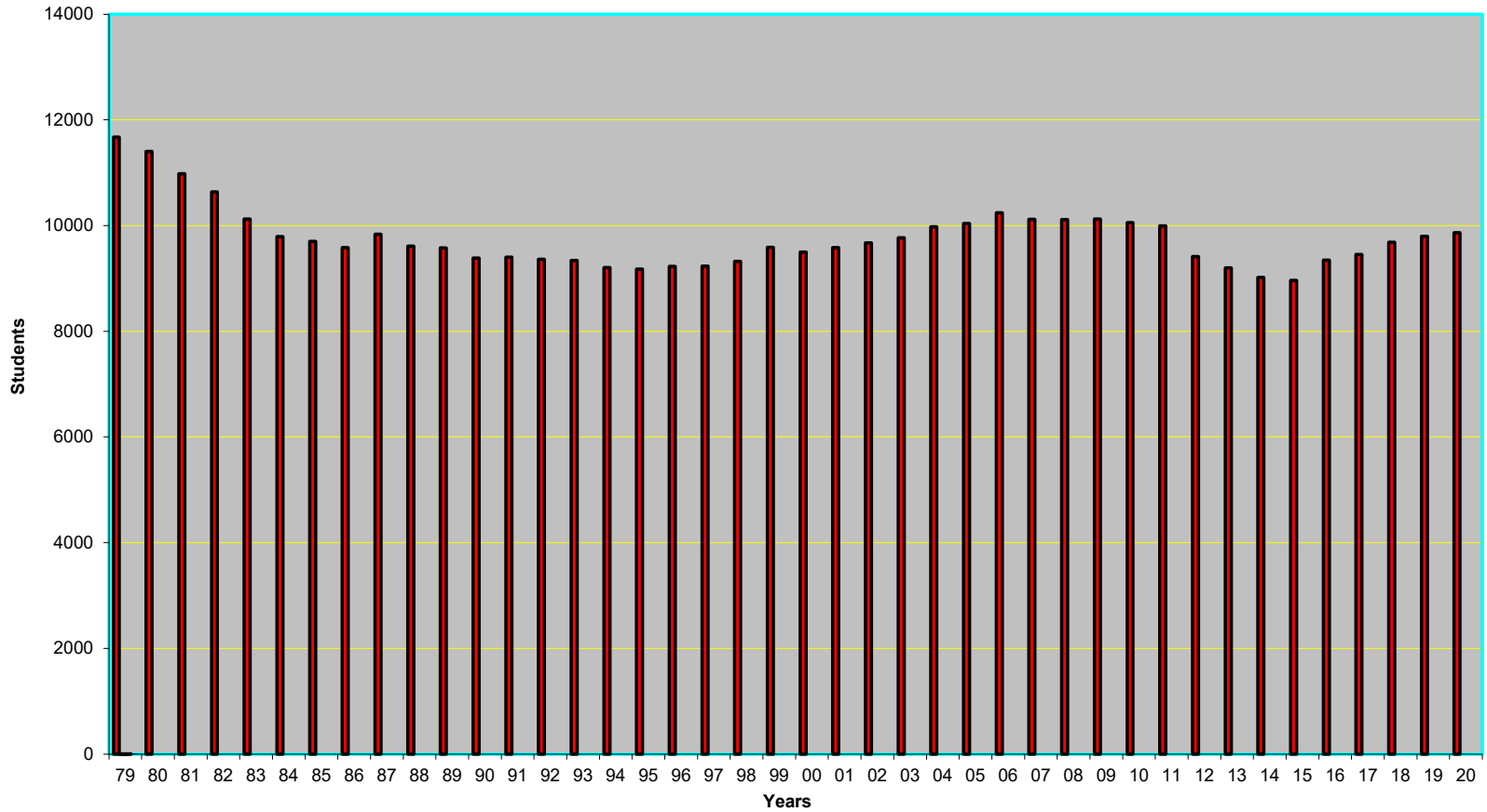
TABLE OF CONTENTS

| <u>Sections</u> | <u>Pages</u> |
|----------------------|--------------|
| EACS History | 5-20 |
| Budget at a Glance | 21-24 |
| Budget Summaries | 25-40 |
| Budget Advertisement | 41-44 |
| Conclusion | 45 |

EACS History

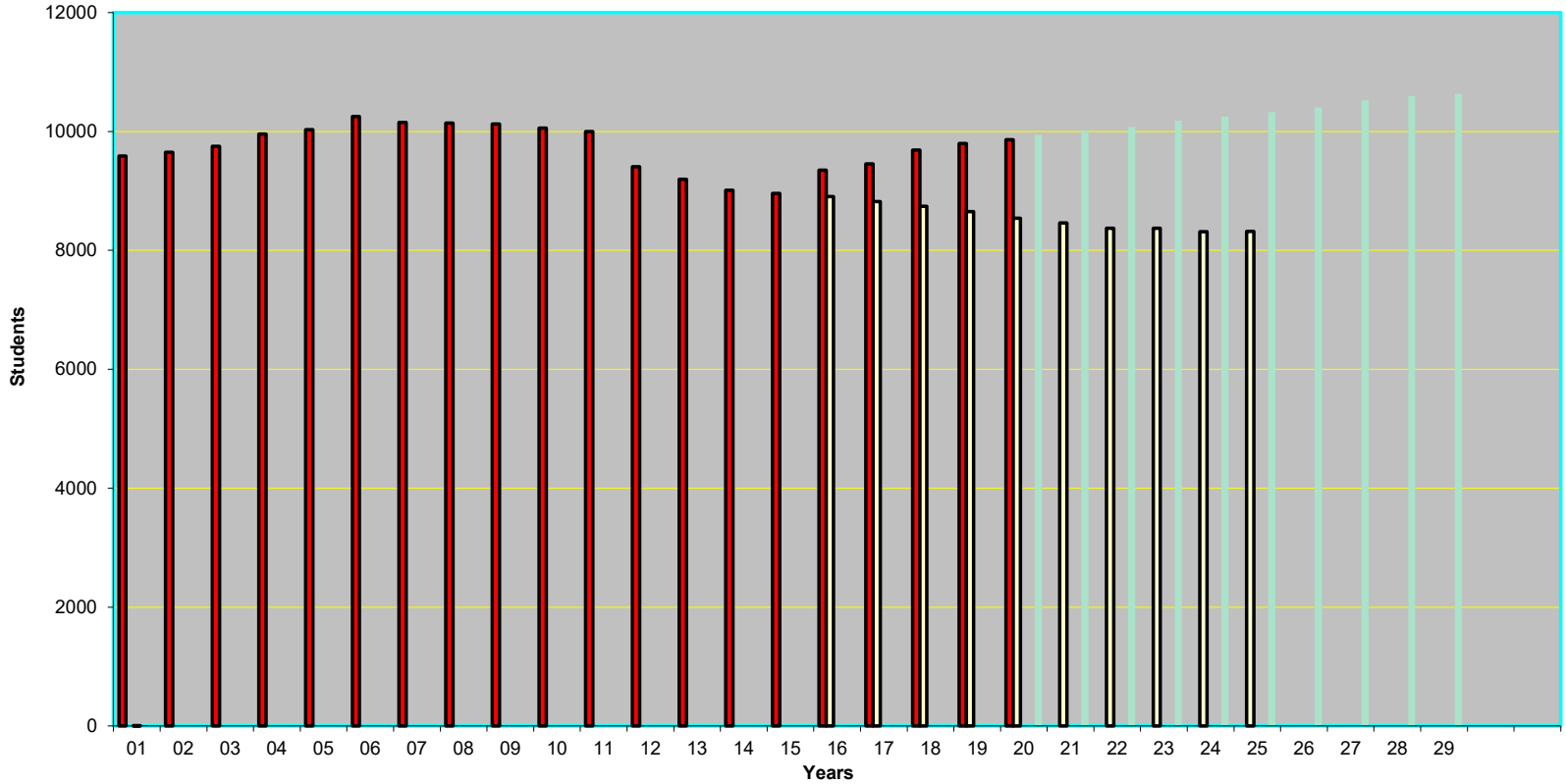
EACS Enrollment History (# of Students) SY1978-79 through SY2019-20

■ EACS Enrollment History Actual Enrollment

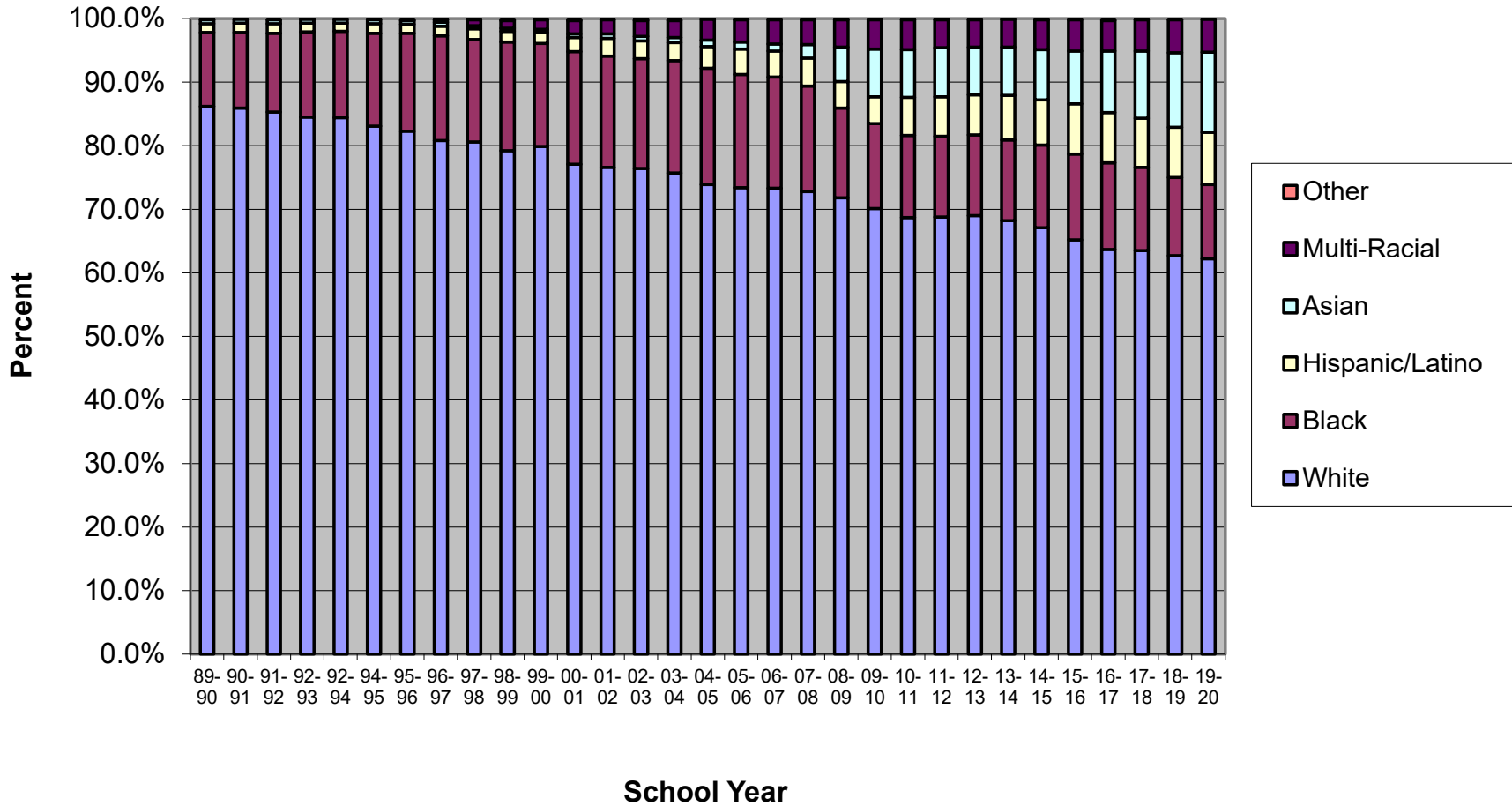


EACS Enrollment History/Forecasts (# of Students) SY2000-01 through SY2028-29

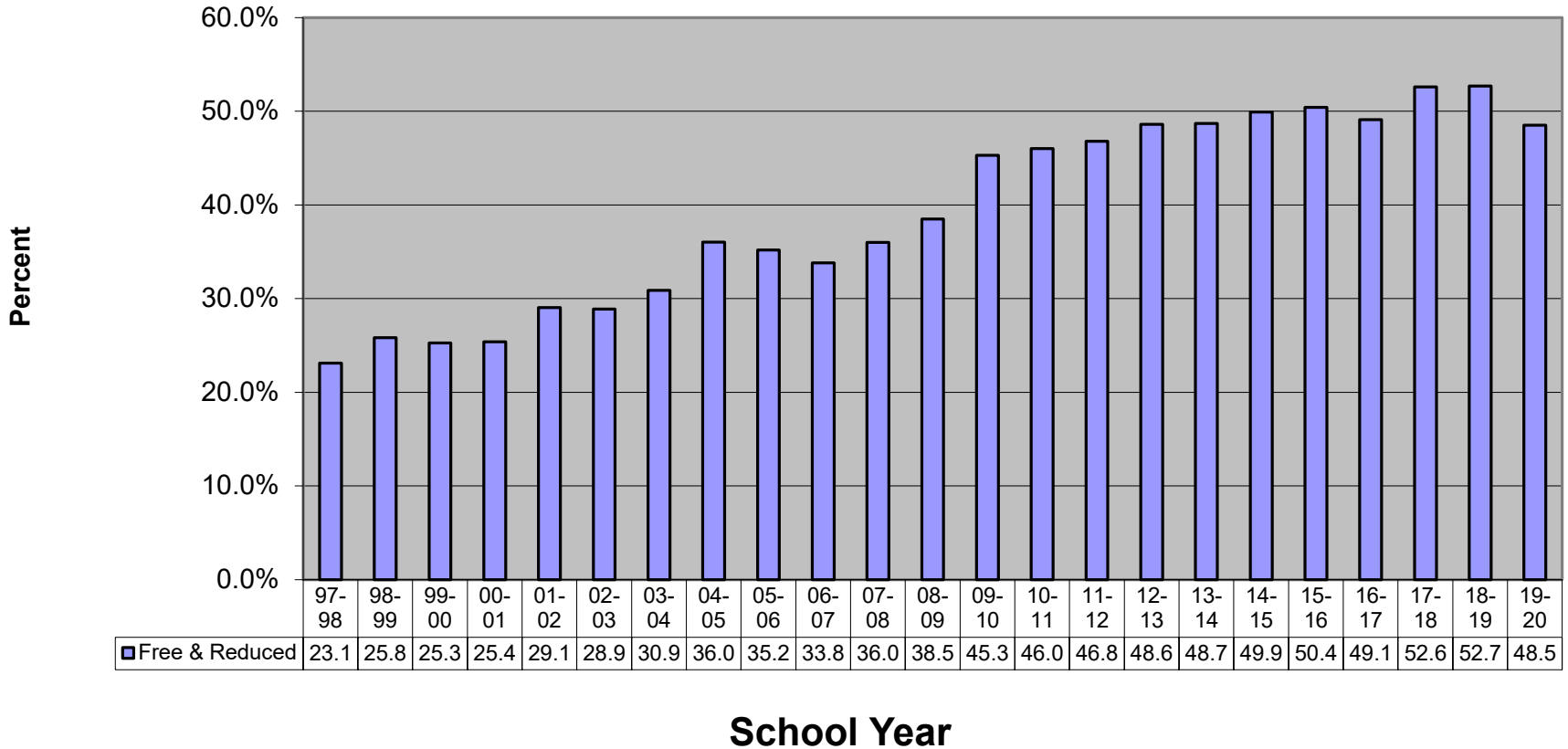
- EACS Enrollment History Actual Enrollment
- EACS Enrollment Projections 2015
- EACS Enrollment Projection 2018



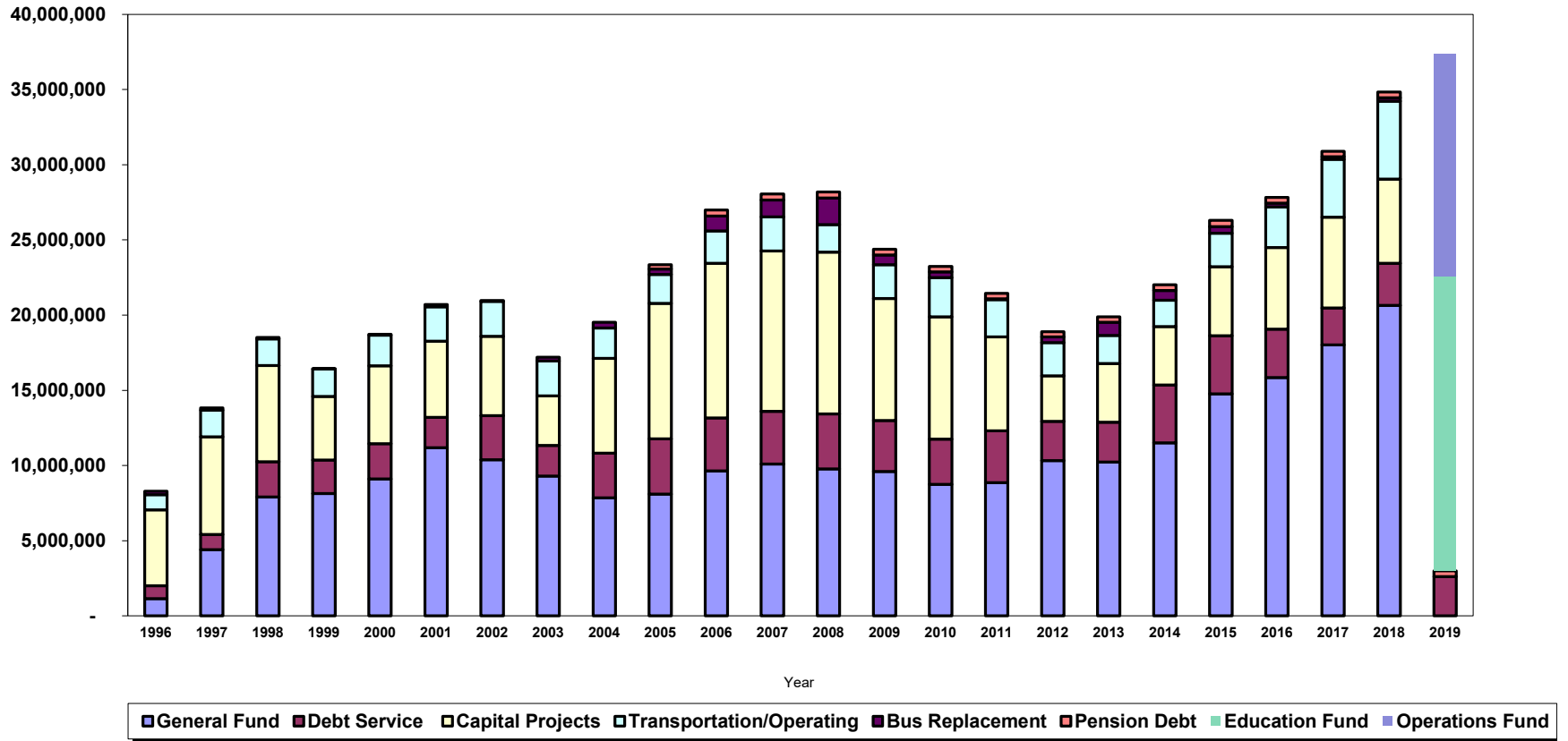
EACS Ethnicity History



EACS - Free & Reduced Percentages



EACS – Yearend Cash Balance History

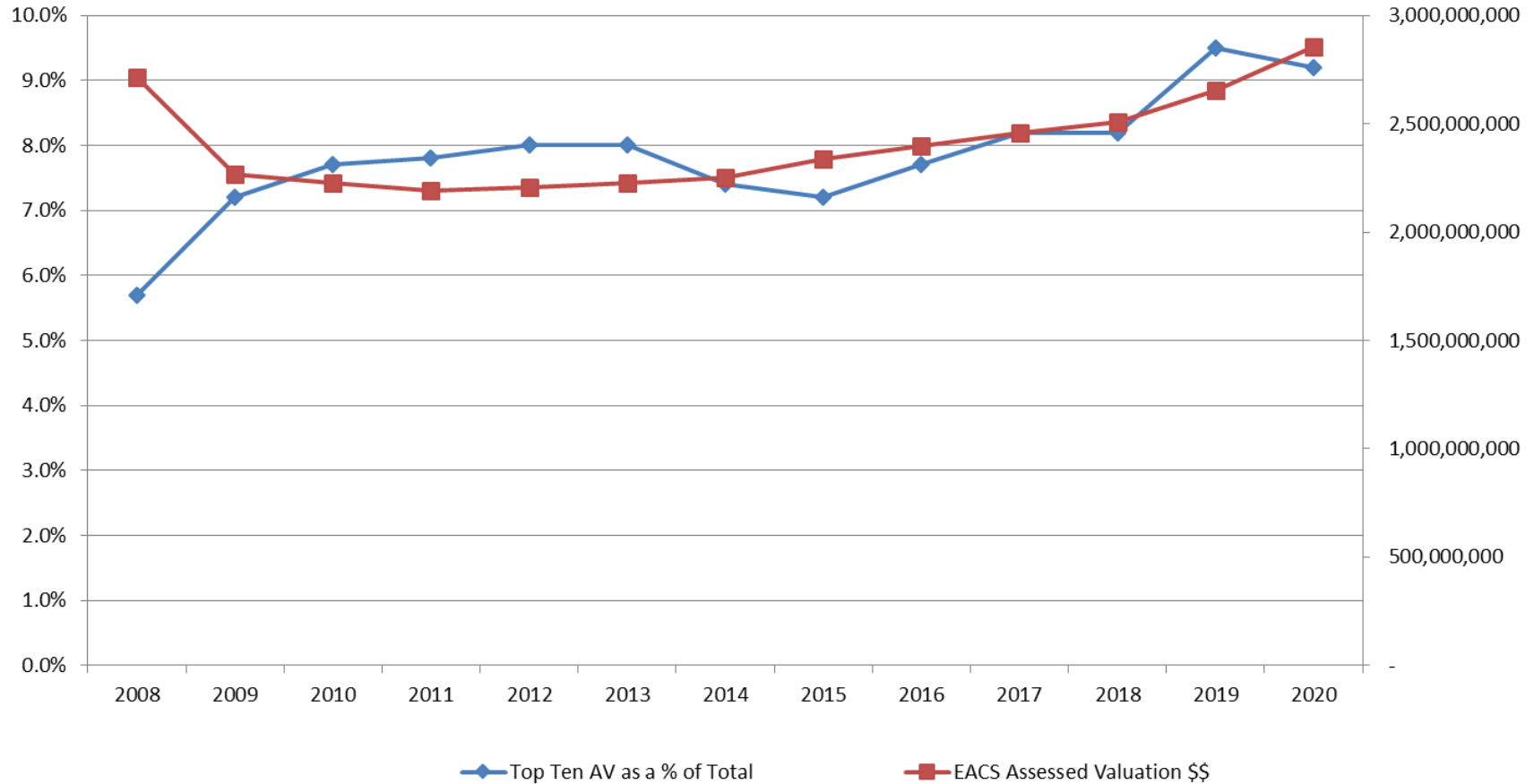


East Allen County Schools

Salaries & Wages

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | | 2019 |
|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|--------------|
| | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | | Actuals |
| 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 | \$43,327,713 | Education Fund | \$41,784,658 |
| 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 | \$ 2,962,684 | Operations Fund | \$ 8,163,146 |
| 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 | \$ 1,566,109 | N/A | \$ - |
| 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 | \$ 1,451,935 | Food Services | \$ 1,484,068 |
| 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 | \$ 3,686,836 | Other | \$ 4,123,435 |
| 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 | \$52,995,276 | Total | \$55,555,307 |

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



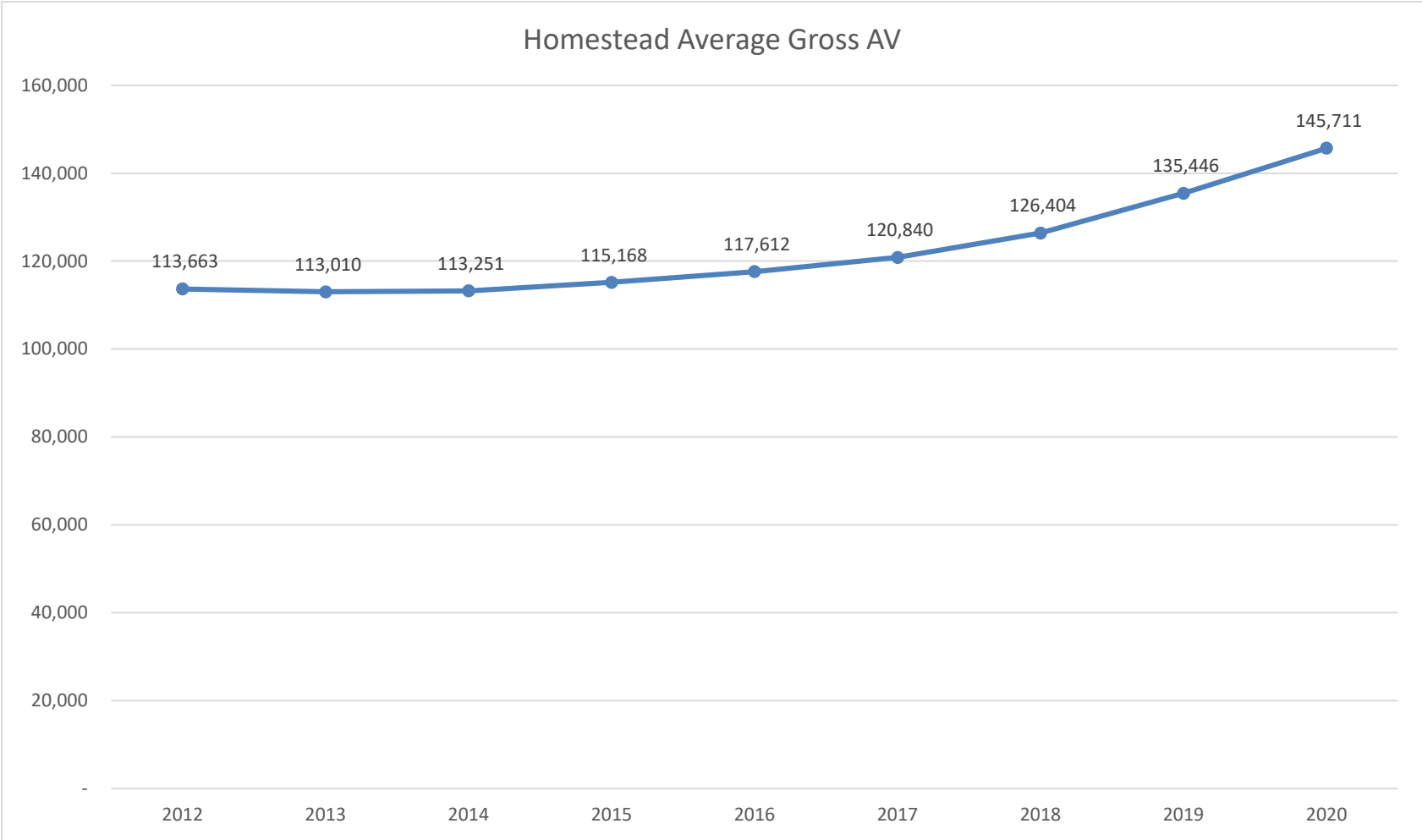
Assessed Value History by Property Class - East Allen County Schools

| Property Class | Gross Assessed Value (in millions) | | | | | | | | | Average Change |
|------------------------------------|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| Agriculture (excl.farm land) | 335.5 | 326.7 | 340.2 | 349.8 | 370.8 | 388.0 | 403.8 | 449.4 | 501.6 | 5.2% |
| Farm Land | 235.2 | 253.4 | 272.2 | 315.3 | 313.9 | 299.7 | 282.4 | 245.5 | 237.6 | 0.1% |
| Industrial & Commercial Vacant | 6.1 | 4.2 | 4.9 | 5.8 | 5.7 | 6.5 | 6.3 | 6.6 | 6.7 | 1.2% |
| Mineral & Industrial Mining | 2.0 | 2.6 | 2.6 | 2.6 | 2.4 | 2.5 | 2.4 | 2.5 | 1.8 | -1.1% |
| General Industrial | 201.2 | 195.3 | 192.7 | 203.1 | 212.5 | 215.5 | 219.4 | 224.2 | 232.5 | 1.8% |
| Utilities | 2.9 | 3.6 | 3.5 | 3.6 | 3.6 | 3.6 | 3.9 | 3.9 | 3.9 | 3.6% |
| General Commercial | 185.0 | 185.1 | 187.8 | 186.3 | 187.8 | 190.3 | 188.8 | 191.9 | 193.8 | 0.6% |
| Commercial Multifamily Residential | 63.8 | 62.8 | 60.4 | 59.8 | 58.8 | 59.0 | 59.0 | 62.6 | 67.8 | 0.8% |
| Commercial-Other Housing | 11.7 | 11.6 | 10.6 | 10.9 | 11.3 | 11.3 | 11.1 | 11.6 | 11.2 | -0.6% |
| General Residential | 2,202.7 | 2,198.8 | 2,205.8 | 2,247.8 | 2,302.2 | 2,374.8 | 2,485.6 | 2,664.5 | 2,882.3 | 3.4% |
| Other Residential | 6.2 | 6.2 | 7.9 | 7.6 | 8.2 | 8.3 | 9.1 | 8.9 | 8.7 | 4.4% |
| Residential Mobile Home | 21.1 | 24.4 | 26.5 | 26.0 | 26.2 | 26.0 | 26.0 | 26.0 | 26.3 | 2.8% |
| Residential Vacant | 16.6 | 23.6 | 21.6 | 21.2 | 20.5 | 19.5 | 19.9 | 18.6 | 21.7 | 3.4% |
| Personal Property | 354.5 | 368.9 | 365.6 | 406.9 | 438.0 | 459.2 | 461.2 | 508.9 | 520.8 | 4.9% |
| Gross AV | 3,644.5 | 3,667.0 | 3,702.3 | 3,846.7 | 3,962.0 | 4,064.2 | 4,179.0 | 4,425.0 | 4,716.8 | 3.3% |
| Certified Net AV | 2,206.8 | 2,228.4 | 2,252.0 | 2,334.5 | 2,395.5 | 2,456.1 | 2,509.8 | 2,654.2 | 2,856.8 | 3.3% |

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

| Year | Assessed Val | General | Debt Service | School | | | | Sp Ed | | CPF Loan | | Total |
|----------|------------------|----------|--------------|--------------|------------|----------|-------------|-------------|----------|-----------|----------|----------|
| | | | | Pension Debt | Operations | CPF | Trans. Oper | Bus Replace | 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 |
| 2018-19 | \$2,654,158,902. | \$0.0000 | \$0.2708 | \$0.0250 | | \$0.5985 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.8943 |
| 2019-20 | \$2,856,782,243. | \$0.0000 | \$0.2489 | \$0.0229 | | \$0.5766 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.8484 |

* Assessed value incorrect should have been 478,837,478



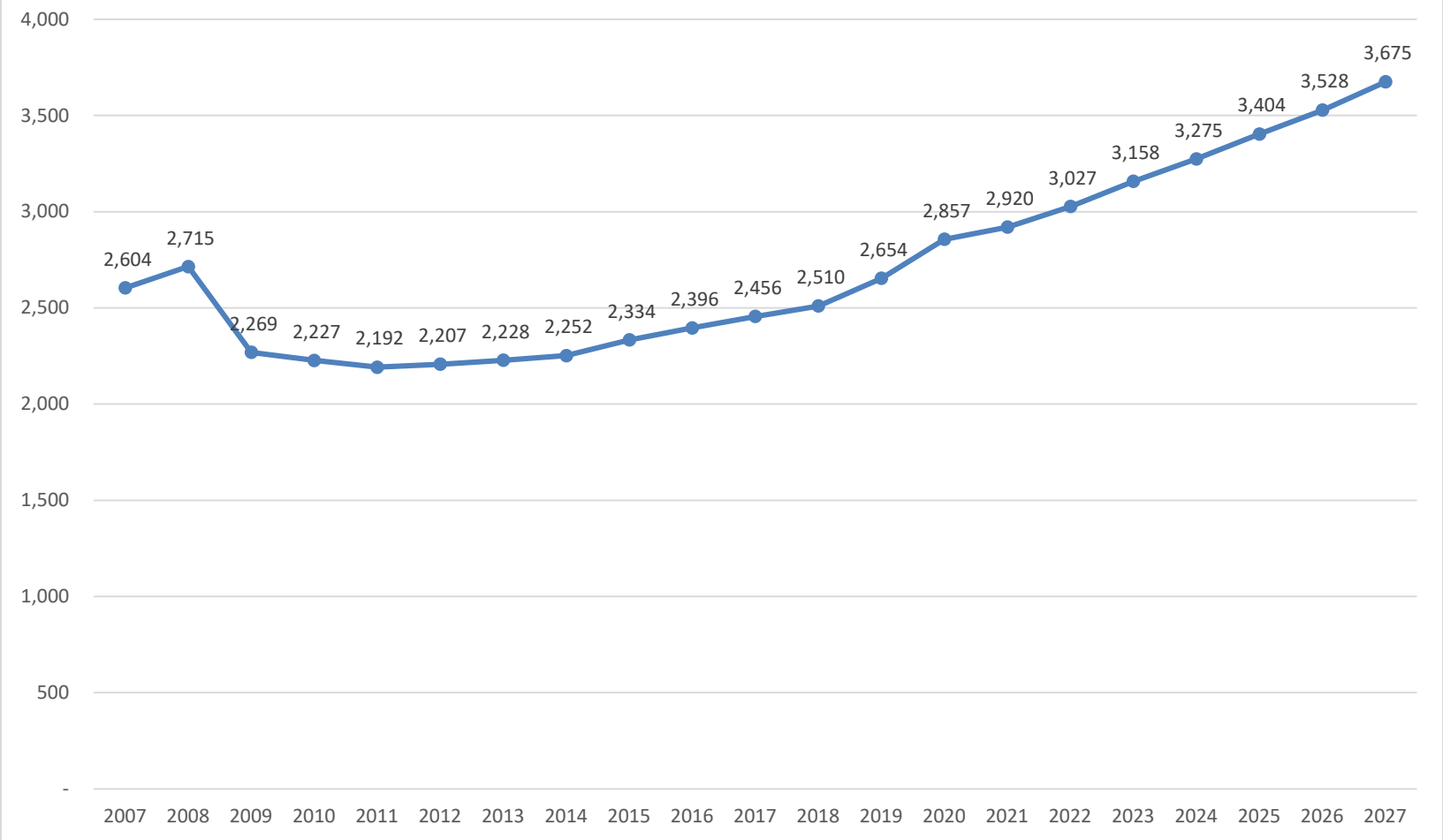
Circuit Breaker Credit Allocation - EACS

| | | | | | | | | | | | | | | | Internal Estimate | |
|------------------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------|-------------------------------|---------------------------|---------------------------|-------------------|--|
| | 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 | Fund | 2019 Circuit Breaker Loss | 2020 Circuit Breaker Loss | 2021 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 | Debt Service | 24,248 | 31,409 | 32,000 | | |
| Pension Debt | 3,914 | 19,532 | 24,988 | 23,312 | 27,147 | 1,007 | 1,074 | 1,096 | 1,396 | 1,688 | Pension Debt | 2,239 | 2,890 | 2,900 | | |
| Capital Projects | 38,704 | 196,216 | 239,567 | 216,308 | 256,166 | 362,640 | 350,390 | 364,175 | 412,957 | 425,053 | Operations | 798,039 | 747,219 | 835,730 | | |
| Transportation | 27,573 | 142,279 | 177,097 | 176,048 | 208,719 | 296,931 | 292,741 | 305,809 | 353,561 | 390,165 | | - | - | - | | |
| Bus Replacement | - | 8,064 | 23,463 | 16,879 | 41,003 | 48,999 | 39,781 | 37,345 | 45,184 | 50,733 | | - | - | - | | |
| Art Institute | 220 | 1,075 | 1,380 | 1,245 | 1,450 | 2,032 | 1,910 | 2,231 | 2,413 | 2,181 | | - | - | - | | |
| 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 | Totals | 824,526 | 781,518 | 870,630 | | |
| 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 | | 7,218,386 | 7,999,904 | 8,870,534 | | |
| Note: | For years 2009 through 2013, provided by Allen County Auditor | | | | | | | | | | | | | | | |
| | For years 2014 and beyond, provided by DLGF [Department of Local Government Finance] | | | | | | | | | | | 2020 DLGF Estimate: \$870,630 | | | | |

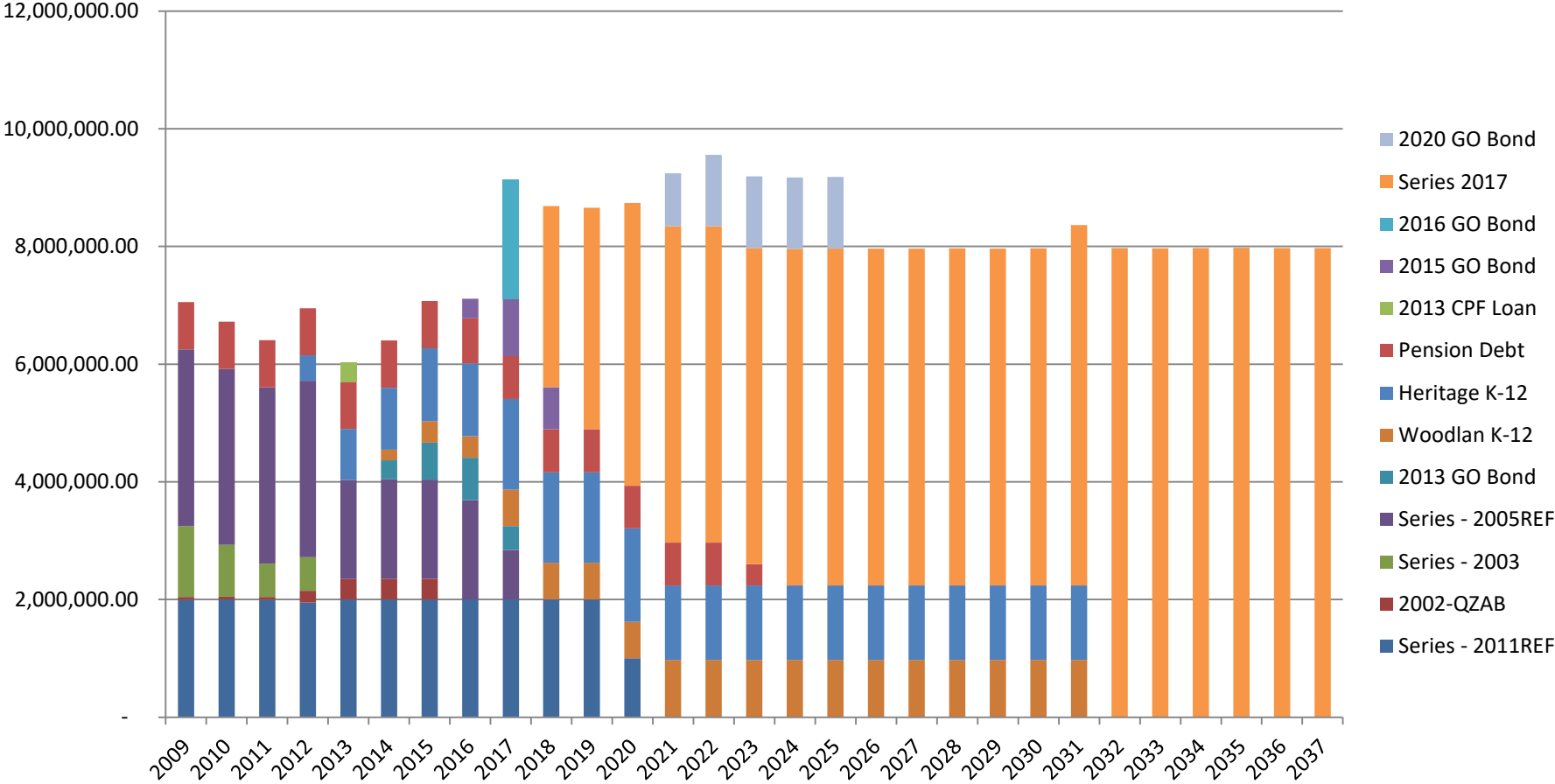
East Allen County Schools Tax District Composition

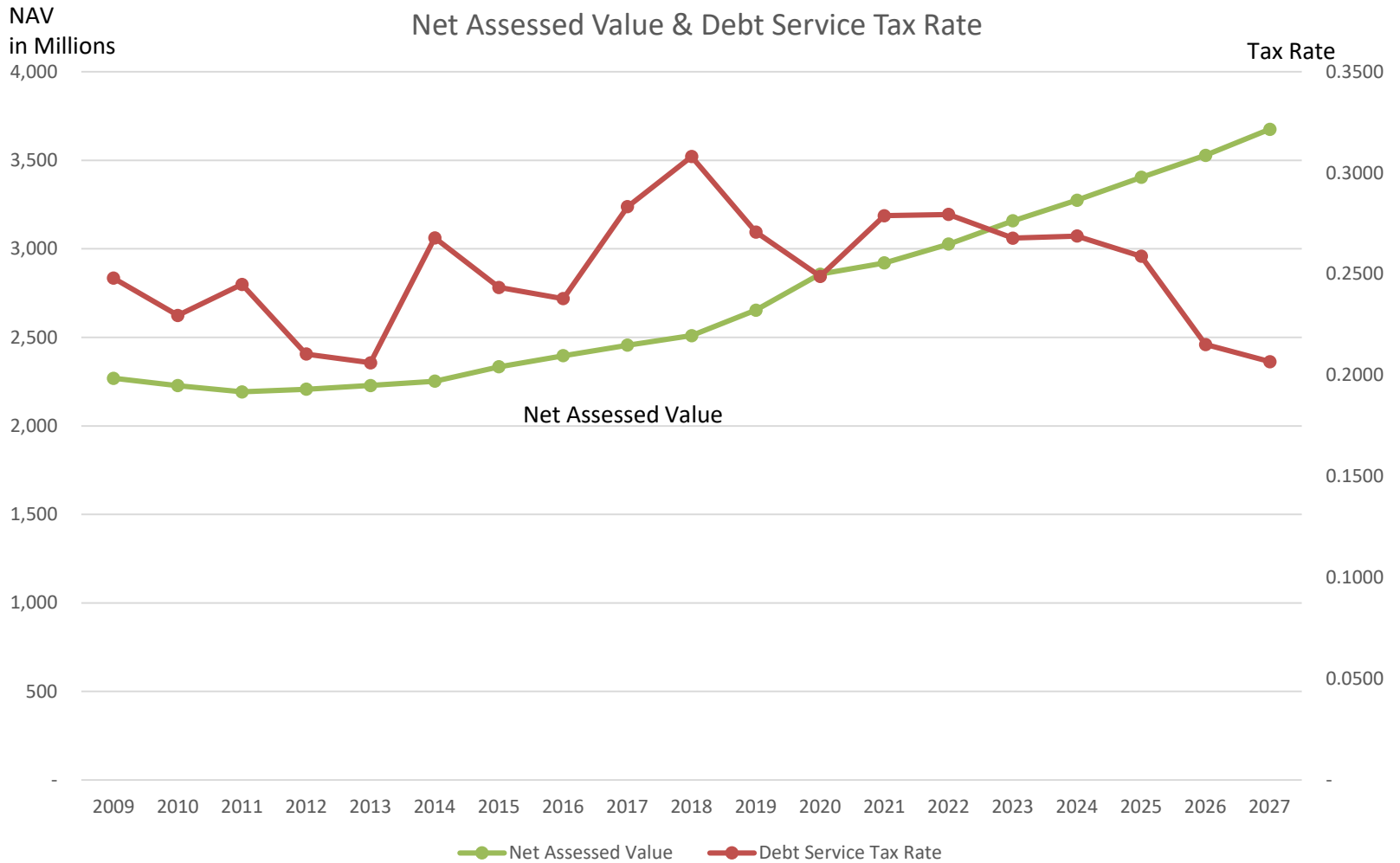
| District | TAXING DISTRICT | 2019 Abstract Net AV | Percent of Tax Base | Parcel Count | Parcels at CB Cap | Homestead GAV Cap |
|----------|-------------------------------|------------------------|---------------------|---------------|-------------------|-------------------|
| 039 | ADAMS 039 | \$71,000,647 | 2.6% | 853 | 320 | \$259,545 |
| 040 | ADAMS PTC 040 | \$23,994,458 | 0.9% | 505 | 96 | \$232,030 |
| 041 | NEW HAVEN ADAMS TRANS 041 | \$444,986,803 | 16.1% | 6,580 | 3,193 | \$115,135 |
| 042 | CEDAR CRREEK 042 | \$494,634,768 | 17.9% | 3,865 | 52 | \$1,434,879 |
| 043 | GRABILL 043 | \$46,052,132 | 1.7% | 609 | 151 | \$159,329 |
| 045 | JACKSON 045 | \$53,841,369 | 1.9% | 572 | 9 | \$1,471,312 |
| 046 | JEFFERSON 046 | \$123,022,387 | 4.5% | 1,340 | 25 | \$1,052,262 |
| 047 | NEW HAVEN JEFF TRANS 047 | \$98,984,861 | 3.6% | 332 | 107 | \$116,856 |
| 050 | MADISON 050 | \$99,327,560 | 3.6% | 1,297 | 18 | \$1,005,105 |
| 051 | MARION 051 | \$173,134,905 | 6.3% | 2,350 | 74 | \$1,268,208 |
| 052 | MAUMEE 052 | \$72,240,971 | 2.6% | 873 | 15 | \$1,005,883 |
| 053 | WOODBURN 053 | \$38,845,011 | 1.4% | 768 | 224 | \$184,004 |
| 054 | MILAN 054 | \$266,505,746 | 9.7% | 2,153 | 37 | \$1,105,266 |
| 055 | MONROE 055 | \$48,668,863 | 1.8% | 670 | 19 | \$1,060,986 |
| 056 | MONROEVILLE 056 | \$31,191,788 | 1.1% | 735 | 282 | \$115,003 |
| 061 | SCIPIO 061 | \$27,012,080 | 1.0% | 390 | 7 | \$1,358,376 |
| 062 | SPRINGFIELD 062 | \$194,378,879 | 7.0% | 2,315 | 41 | \$1,253,915 |
| 070 | FT WAYNE ADAMS EACS 070 | \$197,848,943 | 7.2% | 3,951 | 2,310 | \$107,448 |
| 077 | FW ADAMS PARK NH EACS 077 | \$107,667,228 | 3.9% | 1,453 | 823 | \$108,062 |
| 082 | LEO CEDARVILLE 082 | \$143,195,646 | 5.2% | 1,583 | 87 | \$381,208 |
| 097 | FORT WAYNE MILAN 097 | \$2,248,140 | 0.1% | 25 | 24 | \$108,993 |
| 102 | NH-Adams Greenwood Lakes Grad | \$2,331,922 | 0.1% | 71 | 20 | \$115,135 |
| | TOTAL EACS | \$2,761,115,107 | | 33,290 | 7,934 | |

East Allen County Schools - NAV History & Projection



Aggregate Debt (includes Debt Service & Pension Debt)





Budget at a Glance:

- Education Fund
 - Budgeted Monthly Transfer of \$653,165
- Operations Fund
- Debt Service Fund
- Pension Debt Fund

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 2020 Budget Utilizes 90% of 19Pay20 Certified Net Assessed Value (\$2,856,782,243) => \$2,571,104,020.**

Budget at a Glance (continued):

- 2021 Tax Rates:
 - Anticipate higher Certified Tax Rate \$0.8913; currently \$0.8484.
- 2021 Tax Levy:
 - Anticipate higher Certified Tax Levy \$24,834,291; currently \$26,025,704.
- 2021 Tax Impact [Home with Gross Assessed Value of \$145,711]
 - Rate increase of \$0.0429 per \$100 NAV is estimated at \$27 for the year.

Budget at a Glance (continued):

Challenges:

- Unknown Assessed Valuation
- Revenue Allocation between Education & Operations Funds
- COVID-19
- Tuition Support Revenue Estimate
 - ADM September 2020 Count [Enrollment]
 - ADM February 2021 Count [Enrollment]
 - ADM September 2021 Count [Enrollment]
- Circuit Breaker Loss
- EAEA Collective Bargaining Fall 2021

Budget Summaries

East Allen County Schools

Summary of Budgets

2021 Budget

| | All | Education | Debt Service | Pension Debt | Operations |
|--|-----------------------|----------------------|---------------------|-------------------|----------------------|
| Revenues | | | | | |
| Property Tax | \$ 26,676,413 | \$ - | \$ 8,177,232 | \$ 650,709 | \$ 17,848,472 |
| FIT & Veh Excise | 2,311,810 | - | 716,670 | 57,800 | 1,537,340 |
| Other Local | 705,450 | 690,450 | - | - | 15,000 |
| State | 67,814,900 | 67,814,900 | - | - | - |
| Transfer from Education | - | 7,837,980 | - | - | 7,837,980 |
| Over Max Levy Reduction | - | - | - | - | - |
| Circuit Breaker Credit | 835,730 | - | - | - | 835,730 |
| Reduction for Levy Neutralization | 650,709 | - | - | - | 650,709 |
| Total Revenues | \$ 96,022,134 | \$ 60,667,370 | \$ 8,893,902 | \$ 708,509 | \$ 25,752,353 |
| Expenditures | | | | | |
| Instruction- Regular Programs | \$ 43,557,256 | \$ 43,557,256 | \$ - | \$ - | \$ - |
| Instruction- Special Programs | 8,149,731 | 8,149,731 | - | - | - |
| Adult/Cont Ed | 15,000 | 15,000 | - | - | - |
| Summer School | 163,545 | 163,545 | - | - | - |
| Enrichment Programs | - | - | - | - | - |
| Remediation | 226,446 | 226,446 | - | - | - |
| Payments to Other Governments | 551,525 | 551,525 | - | - | - |
| Support Service- Students | 4,317,369 | 4,317,369 | - | - | - |
| Support Service- Instruction | 3,022,832 | 3,022,832 | - | - | - |
| Support Service- Gen Adm | 1,192,541 | - | - | - | 1,192,541 |
| Support Service- Sch Adm | 5,274,785 | 5,274,785 | - | - | - |
| Central Services | 5,399,022 | 803,580 | 173,474 | - | 4,421,968 |
| Operation & Maintenance of Plant | 10,655,956 | - | - | - | 10,655,956 |
| Student Transportation | 8,769,370 | - | - | - | 8,769,370 |
| Operation of Noninstructional Services | 1,109,170 | 945,200 | - | - | 163,970 |
| Facilities Acquisition & Construction | 3,532,670 | - | - | - | 3,532,670 |
| Debt Services | 9,344,790 | - | 8,615,300 | 729,490 | - |
| Nonprogram Charges | - | - | - | - | - |
| Reduction for Max Levy & Pension | 650,709 | - | - | - | 650,709 |
| Total Expenditures | \$ 104,631,299 | \$ 67,027,269 | \$ 8,788,774 | \$ 729,490 | \$ 28,085,766 |
| - Less Reversions | 4,669,150 | 3,686,500 | - | - | 982,650 |
| - Operating Balance Use | 3,940,015 | 2,673,399 | (105,128) | 20,981 | 1,350,763 |
| Net [Revenues - Expenses] | | | | | |
| Budget Estimates | | | | | |
| Operating Balance 12/31/20 | \$ 35,697,720 | \$ 19,339,572 | \$ 2,176,667 | \$ 385,726 | \$ 13,795,755 |
| Operating Balance 12/31/21 | \$ 31,757,705 | \$ 16,666,173 | \$ 2,281,795 | \$ 364,745 | \$ 12,444,992 |

East Allen County Schools

Comparison of Proposed Appropriations to Previous Proposed Budgets

| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | % Change |
|--------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| General Fund | | | | | | | | | | | | | |
| Education | | | | | | | | | | | | | |
| 11000 | Instruction- Regular Programs | \$ 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 | \$ 42,078,622 | \$ 43,557,256 | 3.51% |
| 12000 | Instruction- Special Programs | 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 | 7,911,977 | 8,149,731 | 3.00% |
| 13000 | Instruction- Adult/Cont Ed | 19,906 | 17,998 | 17,983 | 17,983 | 17,976 | 17,976 | 17,976 | 18,081 | 15,000 | 15,000 | 15,000 | 0.00% |
| 14000 | Summer Programs | 272,243 | 164,583 | 160,699 | 160,699 | 149,460 | 149,460 | 149,460 | 150,328 | 150,448 | 163,292 | 163,545 | 0.15% |
| 16000 | Remediation Programs | 246,403 | 235,551 | 223,898 | 224,736 | 224,676 | 224,676 | 224,676 | 225,306 | 227,196 | 226,251 | 226,446 | 0.09% |
| 17000 | Payments to Other Governmental Units | 654,775 | 352,700 | 353,325 | 345,950 | 333,880 | 341,830 | 546,205 | 546,205 | 541,385 | 546,005 | 551,525 | 1.01% |
| 21000 | Support Services - Students | 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 | 4,306,442 | 4,317,369 | 0.25% |
| 22000 | Support Services - Instruction | 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 | 2,990,789 | 3,022,832 | 1.07% |
| 23000 | Support Services - General Administratic | 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 Administrator | 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 | 5,271,010 | 5,274,785 | 0.07% |
| 25000 | Central Services | 869,273 | 782,039 | 779,235 | 771,576 | 765,082 | 839,031 | 863,095 | 933,964 | 400,193 | 400,193 | 803,580 | 100.80% |
| 26000 | Operation and Maintenance | 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 | 892,507 | 863,210 | 863,210 | 805,085 | 805,085 | 828,515 | 1,009,348 | 1,033,063 | 945,200 | 945,200 | 945,200 | 0.00% |
| 40000 | Nonprogram Charges | - | - | - | - | - | - | - | - | - | - | - | n/a |
| | Total | \$ 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 | \$ 64,854,781 | \$ 67,027,269 | 3.35% |
| Debt Service Fund | | | | | | | | | | | | | |
| 60000 | Nonprogramed Charges | \$ 48,747 | \$ 59,586 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | n/a |
| 50000 | Debt Services | \$ 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 | \$ 8,318,218 | \$ 8,788,774 | 5.66% |
| | Total | \$ 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 | \$ 8,318,218 | \$ 8,788,774 | 5.66% |
| Pension Debt Fund | | | | | | | | | | | | | |
| 50000 | Debt Services | \$ 799,723 | \$ 798,911 | \$ 806,146 | \$ 801,272 | \$ 804,684 | \$ 766,801 | \$ 726,591 | \$ 727,801 | \$ 731,128 | \$ 721,579 | \$ 729,490 | 1.10% |
| | Total | \$ 799,723 | \$ 798,911 | \$ 806,146 | \$ 801,272 | \$ 804,684 | \$ 766,801 | \$ 726,591 | \$ 727,801 | \$ 731,128 | \$ 721,579 | \$ 729,490 | 1.10% |

East Allen County Schools

Comparison of Proposed Appropriations to Previous Proposed Budgets

| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | % Change | |
|--------------------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|---------------|--|
| Capital Projects Fund | | | | | | | | | | Operations | | | | |
| 22300 | Instruction - Related Technology | 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 Administratic | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,060,393 | \$ 1,141,940 | \$ 1,192,541 | 4.43% | |
| 25000 | Central Services | - | - | - | - | - | - | - | - | 852,657 | 923,462 | 1,004,890 | 8.82% | |
| 26000 | Operations & Maintenance of Plant Servi | 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 | 10,554,714 | 10,655,956 | 0.96% | |
| 27000 | Student Transportation | - | - | - | - | - | - | - | - | - | - | - | n/a | |
| 33000 | Other Community Services | - | - | - | - | - | - | - | - | 93,720 | 101,031 | 118,970 | 17.76% | |
| 41000 | Land Acquisition and Development | - | - | - | - | - | - | 500,000 | 300,000 | - | - | 387,500 | n/a | |
| 43000 | Professional Services | 120,500 | 1,227,000 | 1,100,000 | 60,000 | 60,000 | 60,000 | 60,000 | 200,000 | 150,000 | 150,000 | 200,000 | 33.33% | |
| 25340 | Ed Spec Development | - | - | - | - | - | - | - | - | - | - | - | n/a | |
| 45100 | Building Acquisition, Const., & Impr. | 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 | 2,208,500 | 2,211,170 | 0.12% | |
| n/a | Skilled Craft Employees | - | - | - | - | - | - | - | - | - | - | - | n/a | |
| 45400 | Sports Facilities | - | - | - | - | - | - | - | - | 105,000 | 116,000 | - | -100.00% | |
| 45500 | Rental of Buildings, Grounds, Equipment | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 0.00% | |
| 47000 | Purchase of Equipment | 378,150 | 308,000 | 165,000 | 220,000 | 354,000 | 454,000 | 354,000 | 354,000 | 464,000 | 510,000 | 510,000 | 0.00% | |
| 49000 | Emergency Allocation | 130,000 | 200,000 | 100,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 0.00% | |
| n/a | Other Staff Services | - | - | - | - | - | - | - | - | - | - | - | n/a | |
| 25800 | Admin. Tech Services | 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 | 3,296,088 | 3,417,078 | 3.67% | |
| | Total | \$ 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 | \$ 19,225,735 | \$ 19,922,105 | 3.62% | |
| Transportation Operating Fund | | | | | | | | | | Operations | | | | |
| 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 | \$ 3,000 | \$ 3,000 | 0.00% | |
| 27000 | Student Transportation | 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 | 7,009,426 | 6,921,770 | -1.25% | |
| | Total | \$ 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 | \$ 7,012,426 | \$ 6,924,770 | -1.25% | |
| Bus Replacement Fund | | | | | | | | | | Operations | | | | |
| 27000 | Student Transportation | \$ 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 | \$ 1,743,900 | \$ 1,844,600 | 5.77% | |
| 26000 | Support Service- Central | - | - | - | - | - | - | - | - | - | - | - | n/a | |
| | Total | \$ 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 | \$ 1,743,900 | \$ 1,844,600 | 5.77% | |
| Special Ed Preschool Fund | | | | | | | | | | | | | | |
| 12000 | Instruction - Special Programs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | n/a | |
| 26000 | Support Service- Central | - | - | - | - | - | - | - | - | - | - | - | n/a | |
| | Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | n/a | |
| Art Institute | | | | | | | | | | Operations | | | | |
| 30000 | Operation of Noninstructional Services | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 50,000 | 50,000 | 45,000 | 44,894 | 45,000 | 45,000 | 0.00% | |
| | Total | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 50,000 | \$ 50,000 | \$ 45,000 | \$ 44,894 | \$ 45,000 | \$ 45,000 | 0.00% | |
| General Fund Loan Repayment | | | | | | | | | | | | | | |
| 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 | | \$ 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 | \$ 101,921,639 | \$ 105,282,008 | 3.30% | |

**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 *** | | | | | | | | | | | |
| 2006-07 | \$2,327,080,600. | \$0.6985 | \$0.2743 | \$0.0316 | \$0.3615 | \$0.1795 | \$0.0416 | \$0.0023 | \$0.0016 | \$0.0000 | \$1.5909 |
| 2007-08 | \$2,603,729,094. | \$0.6473 | \$0.2386 | \$0.0277 | \$0.3311 | \$0.1684 | \$0.0240 | \$0.0023 | \$0.0016 | \$0.0000 | \$1.4410 |
| 2008-09 | \$2,204,846,480. | \$0.0000 | \$0.2786 | \$0.0335 | \$0.3316 | \$0.2445 | \$0.0000 | \$0.0000 | \$0.0016 | \$0.0000 | \$0.8898 |
| 2009-10 | \$2,200,557,200. | \$0.0000 | \$0.2560 | \$0.0338 | \$0.3262 | \$0.2417 | \$0.0148 | \$0.0000 | \$0.0019 | \$0.0000 | \$0.8744 |
| 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 |
| 2019-20 | \$2,707,242,000. | \$0.0000 | \$0.2846 | \$0.0246 | \$0.0000 | \$0.6081 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.9173 |
| 2020-21 | \$2,920,000,000. | \$0.0000 | \$0.2800 | \$0.0223 | \$0.0000 | \$0.5890 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.8913 |
| *** Advertised Tax Rate *** | | | | | | | | | | | |
| 2005-06 | \$1,769,567,553. | \$1.0244 | \$0.3772 | \$0.0409 | \$0.4749 | \$0.2330 | \$0.1208 | \$0.0034 | \$0.0020 | \$0.0000 | \$2.2766 |
| 2006-07 | \$2,094,372,540. | \$0.8710 | \$0.3048 | \$0.0352 | \$0.4317 | \$0.2024 | \$0.0814 | \$0.0029 | \$0.0018 | \$0.0000 | \$1.9312 |
| 2007-08 | \$2,343,356,185. | \$0.7678 | \$0.2651 | \$0.0307 | \$0.3813 | \$0.1871 | \$0.0574 | \$0.0076 | \$0.0017 | \$0.0000 | \$1.6987 |
| 2008-09 | \$1,562,237,456. | \$0.0320 | \$0.3932 | \$0.0472 | \$0.6520 | \$0.3451 | \$0.0472 | \$0.0000 | \$0.0026 | \$0.0000 | \$1.5193 |
| 2009-10 | \$1,814,892,500. | \$0.0275 | \$0.3385 | \$0.0406 | \$0.5613 | \$0.2971 | \$0.0406 | \$0.0000 | \$0.0023 | \$0.0000 | \$1.3079 |
| 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 |
| 2019-20 | \$2,388,743,000. | \$0.0000 | \$0.3225 | \$0.0279 | \$0.0000 | \$0.7171 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$1.0675 |
| 2020-21 | \$2,571,104,020. | \$0.0000 | \$0.3180 | \$0.0253 | \$0.0000 | \$0.6942 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$1.0375 |
| *** Actual Certified Rate *** | | | | | | | | | | | |
| 2005-06 | \$2,327,080,600. | \$0.7044 | \$0.2390 | \$0.0310 | \$0.3413 | \$0.1741 | \$0.0555 | \$0.0023 | \$0.0015 | \$0.0000 | \$1.5491 |
| 2006-07 | \$2,603,729,094. | \$0.6283 | \$0.2213 | \$0.0282 | \$0.3184 | \$0.1604 | \$0.0357 | \$0.0020 | \$0.0014 | \$0.0000 | \$1.3957 |
| 2007-08 | \$2,715,091,401. | \$0.6492 | \$0.2163 | \$0.0265 | \$0.3130 | \$0.1595 | \$0.0213 | \$0.0020 | \$0.0015 | \$0.0000 | \$1.3893 |
| 2008-09 | \$2,268,615,646. | \$0.0000 | \$0.2480 | \$0.0320 | \$0.3164 | \$0.2254 | \$0.0000 | \$0.0000 | \$0.0018 | \$0.0000 | \$0.8236 |
| 2009-10 | \$2,226,958,772. | \$0.0000 | \$0.2296 | \$0.0327 | \$0.3285 | \$0.2382 | \$0.0135 | \$0.0000 | \$0.0018 | \$0.0000 | \$0.8443 |
| 2010-11 | \$2,192,056,810. | \$0.0000 | \$0.2449 | \$0.0344 | \$0.3298 | \$0.2438 | \$0.0323 | \$0.0000 | \$0.0019 | \$0.0000 | \$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 |
| Education Fund | | | | Operations Fund | | | | | | | |
| 2018-19 | \$2,856,782,243. | \$0.0000 | \$0.2708 | \$0.0250 | \$0.0000 | \$0.5985 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.8943 |
| 2019-20 | \$2,856,782,243. | \$0.0000 | \$0.2489 | \$0.0229 | \$0.0000 | \$0.5766 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.8484 |

**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 |
|---|------------------|------------|--------------|---------------------|------------|-------------|-----------|--------------|-----------|--------------------|
| *** Advertised Tax Levy - Form 3 *** | | | | | | | | | | |
| 2005-06 | \$1,769,567,553. | 18,127,003 | 6,674,689 | 723,083 | 8,403,734 | 4,122,291 | 2,138,455 | 60,231 | 35,775 | - 40,285,261 |
| 2006-07 | \$2,094,372,540. | 18,241,360 | 6,383,262 | 736,404 | 9,042,369 | 4,238,683 | 1,705,202 | 61,529 | 38,142 | - 40,446,951 |
| 2007-08 | \$2,343,356,185. | 17,991,701 | 6,212,706 | 720,490 | 8,935,182 | 4,384,831 | 1,344,570 | 178,240 | 40,950 | - 39,808,670 |
| 2008-09 | \$1,562,237,456. | 500,000 | 6,142,861 | 737,532 | 10,186,280 | 5,391,574 | 737,457 | - | 40,986 | - 23,736,690 |
| 2009-10 | \$1,814,892,500. | - | 5,632,928 | 743,612 | 10,937,678 | 5,371,298 | 1,059,667 | - | 41,452 | - 23,786,635 |
| 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 |
| 2019-20 | \$2,388,743,000. | - | 7,704,291 | 665,433 | - | 17,130,000 | - | - | - | - 25,499,724 |
| 2020-21 | \$2,571,104,020. | - | 8,177,232 | 650,709 | - | 17,848,472 | - | - | - | - 26,676,413 |
| *** Certified Tax Levy *** | | | | | | | | | | |
| 2005-06 | \$2,327,080,600. | 16,391,956 | 5,561,723 | 721,395 | 7,942,326 | 4,051,447 | 1,291,530 | 53,523 | 34,906 | - 36,048,806 |
| 2006-07 | \$2,603,729,094. | 16,359,230 | 5,762,052 | 734,252 | 8,290,273 | 4,176,381 | 929,531 | 52,075 | 36,452 | - 36,340,246 |
| 2007-08 | \$2,715,091,401. | 17,626,373 | 5,872,743 | 719,499 | 8,498,236 | 4,330,571 | 578,314 | 54,302 | 40,726 | - 37,720,764 |
| 2008-09 | \$2,268,615,646. | - | 5,626,167 | 725,957 | 7,177,900 | 5,113,460 | - | - | 40,835 | - 18,684,319 |
| 2009-10 | \$2,226,958,772. | - | 5,113,097 | 728,216 | 7,315,560 | 5,304,616 | 300,639 | - | 40,085 | - 18,802,213 |
| 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 | | | | | | | | | | |
| 2018-19 | \$2,654,158,902. | - | 7,187,462 | 663,540 | - | 15,885,141 | - | - | - | - 23,736,143 |
| 2019-20 | \$2,856,782,243. | - | 7,110,531 | 654,203 | - | 16,472,206 | - | - | - | - 24,236,940 |

Tuition Support:

[----Forecast/Estimate----]

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|-----------------------|------------|------------|------------|------------|------------|------------|------------|
| ADM | 9,327 | 9,439 | 9,688 | 9,797 | 9,814 | 9,716 | 9,897 |
| Complexity Index | 0.2540 | 0.2557 | 0.2389 | 0.2389 | N/A | N/A | N/A |
| Foundation | 46,325,471 | 48,023,113 | 51,084,191 | 52,432,152 | 62,269,338 | 63,210,230 | 64,386,121 |
| \$/ADM | 4,967 | 5,088 | 5,273 | 5,352 | 6,345 | 6,506 | 6,506 |
| Trans to Foundation | - | - | - | - | - | - | - |
| Complexity | 8,265,370 | 8,541,092 | 8,190,812 | 8,282,850 | - | - | - |
| Full Day Kindergarten | - | - | - | - | - | - | - |
| Prime Time | - | - | - | - | - | - | - |
| Total Regular | 54,590,841 | 56,564,205 | 59,275,003 | 60,715,002 | 62,269,338 | 63,210,230 | 64,386,121 |
| \$/ADM | 5,853 | 5,993 | 6,118 | 6,197 | 6,345 | 6,506 | 6,506 |
| Special Ed | 3,827,700 | 3,854,300 | 4,006,318 | 4,122,734 | 4,280,360 | 4,291,360 | 4,133,359 |
| Career & Tech Ed | 655,750 | 677,600 | 703,750 | 831,510 | 1,135,920 | 947,060 | 831,510 |
| Honors | 226,400 | 275,000 | 291,200 | 270,100 | 322,700 | 322,700 | 270,100 |
| Total | 59,300,691 | 61,371,105 | 64,276,271 | 65,939,346 | 68,008,318 | 68,771,350 | 69,621,090 |
| \$/ADM – EACS | 6,358 | 6,502 | 6,635 | 6,731 | 6,930 | 7,078 | 7,035 |

Debt Services

East Allen County Schools
2021 Budget
Debt Service Fund

| Page DS-1 | | | | | | | |
|-----------|---------|------|------|--|--------------|--------------|--------------|
| Function | INDEX # | OBJ. | LOC. | DESCRIPTION OF EXPENDITURE | 2020 BUDGET | 2021 BUDGET | DIFFERENCE |
| | | | | General Obligation Bonds | | | |
| | 51100 | 831 | 007 | General Obligation Bonds/ Principal | - | 665,000.00 | 665,000.00 |
| | 52100 | 832 | 007 | General Obligation Bond/Interest | - | 235,300.00 | 235,300.00 |
| | | | | Total G/O Bonds | - | 900,300.00 | 900,300.00 |
| | | | | Tax Anticipation Warrant Interest | | | |
| | 52200 | 832 | 007 | Temporary Loans | 50,000.00 | 100,000.00 | 50,000.00 |
| | | | | Total Temporary Loan Interest | 50,000.00 | 100,000.00 | 50,000.00 |
| | | | | Lease Rental | | | |
| | 53100 | 831 | 007 | Buildings Principal Listed Below | 8,017,500.00 | 7,615,000.00 | (402,500.00) |
| | | | | 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) \$633,000 + (12/31) \$633,000 | | | |
| | | | | Woodlan K-12 (2012B) | | | |
| | | | | East Allen Multi School Building Corp =(6/30) \$487,000 + (12/31) \$487,000 | | | |
| | | | | Series 2017 - Multi-Construction Projects | | | |
| | | | | East Allen Multi School Building Corp =(6/30) \$2,687,500 and (12/31) \$2,687,500 | | | |
| | | | | Other Debt Service | | | |
| | 25560 | 630 | 007 | Uncollected Textbook Reimbursement | 250,717.99 | 173,474.00 | (77,243.99) |
| | 59100 | 871 | 007 | Bond Registrars Fee | - | - | - |
| | | | | TOTAL OTHER DEBT SERVICES | 250,717.99 | 173,474.00 | (77,243.99) |
| | | | | TOTAL DEBT SERVICE FUND | 8,318,217.99 | 8,788,774.00 | 470,556.01 |

Pension Debt

| East Allen County Schools | | | | | | |
|--|------|------|--|-------------|-------------|-------------|
| 2021 Budget | | | | | | |
| Retirement/Severance Bond Debt Service Fund | | | | | | |
| Function | | | | | Page DS-1 | |
| INDEX # | OBJ. | LOC. | DESCRIPTION OF EXPENDITURE | 2020 BUDGET | 2021 BUDGET | DIFFERENCE |
| | | | General Obligation Bonds | | | |
| 51100 | 831 | 007 | General Obligation Bonds/ Principal | 650,000.00 | 700,000.00 | 50,000.00 |
| 52100 | 832 | 007 | General Obligation Bond/Interest | 71,579.00 | 29,490.00 | (42,089.00) |
| | | | Total G/O Bonds | 721,579.00 | 729,490.00 | 7,911.00 |
| | | | 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 | 721,579.00 | 729,490.00 | 7,911.00 |

Bus Replacement Plan [For the Years 2021-2025]

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 2021 through 2025. 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 Number | Type of Bus/Vehicle per DOE "TN" | Owned or Leased | Estimated Replacement Costs | | | | |
|----|------------------------|----------------|----------------------------------|-----------------|-----------------------------|-----------|------|------|------|
| | | | | | 2021 | 2022 | 2023 | 2024 | 2025 |
| 1 | 2006 IC | 14 | D | OWNED | \$113,800 | | | | |
| 2 | 2004 Bluebird/Bluebird | 19 | D | OWNED | \$113,800 | | | | |
| 3 | 2007 IC | 22 | D | OWNED | \$113,800 | | | | |
| 4 | 2006 IC | 27 | D | OWNED | \$113,800 | | | | |
| 5 | 2007 IC | 28 | D | OWNED | \$113,800 | | | | |
| 6 | 2004 Bluebird/Bluebird | 34 | D | OWNED | \$113,800 | | | | |
| 7 | 2007 IC | 35 | D | OWNED | \$113,800 | | | | |
| 8 | 2004 Bluebird/Bluebird | 36 | D | OWNED | \$113,800 | | | | |
| 9 | 2007 IC | 50 | D | OWNED | \$113,800 | | | | |
| 10 | 2007 IC | 69 | D | OWNED | \$113,800 | | | | |
| 11 | 2007 IC | 74 | D | OWNED | \$113,800 | | | | |
| 12 | 2007 IC | 120 | C | OWNED | \$129,900 | | | | |
| 13 | 2006 IC | 137 | C | OWNED | \$129,900 | | | | |
| 14 | 2006 IC | 138 | C | OWNED | \$129,900 | | | | |
| 15 | 2006 IC | 141 | C | OWNED | \$129,900 | | | | |
| 16 | 2006 Ford/Mid Bus | 161 | A | OWNED | \$73,200 | | | | |
| 17 | 2008 Bluebird | 8 | D | OWNED | | \$117,450 | | | |
| 18 | 2008 Bluebird | 9 | D | OWNED | | \$117,450 | | | |
| 19 | 2008 Bluebird | 26 | D | OWNED | | \$117,450 | | | |
| 20 | 2008 Bluebird | 30 | D | OWNED | | \$117,450 | | | |
| 21 | 2008 Bluebird | 39 | D | OWNED | | \$117,450 | | | |
| 22 | 2008 Bluebird | 46 | D | OWNED | | \$117,450 | | | |
| 23 | 2008 Bluebird | 51 | D | OWNED | | \$117,450 | | | |
| 24 | 2007 IC | 81 | D | OWNED | | \$117,450 | | | |
| 25 | 2007 IC | 84 | D | OWNED | | \$117,450 | | | |
| 26 | 2010 Freightliner | 126 | C | OWNED | | \$134,100 | | | |
| 27 | 2010 Freightliner | 127 | C | OWNED | | \$134,100 | | | |

Bus Replacement Plan [For the Years 2020-2024]

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 2021 through 2025. 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 Number | Type of Bus/Vehicle per DOE "TN" | Owned or Leased | Estimated Replacement Costs | | | | |
|----|-------------------|----------------|----------------------------------|-----------------|-----------------------------|-----------|-----------|-----------|------|
| | | | | | 2021 | 2022 | 2023 | 2024 | 2025 |
| 28 | 2007 IC | 128 | C | OWNED | | \$134,100 | | | |
| 29 | 2008 IC | 142 | C | OWNED | | \$134,100 | | | |
| 30 | 2008 IC | 143 | C | OWNED | | \$134,100 | | | |
| 31 | 2008 IC | 144 | C | OWNED | | \$134,100 | | | |
| 32 | 2007 IC | 146 | C | OWNED | | \$134,100 | | | |
| 33 | 2010 Freightliner | 10 | C | OWNED | | | \$121,200 | | |
| 34 | 2010 Freightliner | 17 | C | OWNED | | | \$121,200 | | |
| 35 | 2010 Freightliner | 37 | C | OWNED | | | \$121,200 | | |
| 36 | 2010 Freightliner | 48 | C | OWNED | | | \$121,200 | | |
| 37 | 2010 Freightliner | 49 | C | OWNED | | | \$121,200 | | |
| 38 | 2010 Freightliner | 52 | C | OWNED | | | \$121,200 | | |
| 39 | 2011 IC | 53 | C | OWNED | | | \$121,200 | | |
| 40 | 2010 Freightliner | 54 | C | OWNED | | | \$121,200 | | |
| 41 | 2008 Bluebird | 60 | D | OWNED | | | \$121,200 | | |
| 42 | 2010 Freightliner | 63 | C | OWNED | | | \$121,200 | | |
| 43 | 2010 Freightliner | 75 | C | OWNED | | | \$121,200 | | |
| 44 | 2010 Freightliner | 76 | C | OWNED | | | \$121,200 | | |
| 45 | 2011 IC | 80 | C | OWNED | | | \$121,200 | | |
| 46 | 2011 IC | 85 | C | OWNED | | | \$121,200 | | |
| 47 | 2011 IC | 110 | C | OWNED | | | \$121,200 | | |
| 48 | 2010 Freightliner | 147 | C | OWNED | | | \$136,400 | | |
| 49 | 2013 Freightliner | 3 | C | OWNED | | | | \$125,600 | |
| 50 | 2013 Bluebird | 7 | C | OWNED | | | | \$125,600 | |
| 51 | 2013 Freightliner | 47 | C | OWNED | | | | \$125,600 | |
| 52 | 2012 IC | 59 | C | OWNED | | | | \$125,600 | |
| 53 | 2012 IC | 83 | C | OWNED | | | | \$125,600 | |
| 54 | 2011 IC | 111 | C | OWNED | | | | \$125,600 | |
| 55 | 2011 IC | 112 | C | OWNED | | | | \$125,600 | |

Bus Replacement Plan [For the Years 2020-2024]

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 2021 through 2025. 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 Number | Type of Bus/Vehicle per DOE "TN" | Owned or Leased | Estimated Replacement Costs | | | | |
|--------------------------------|--------------------|----------------|----------------------------------|-----------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | 2021 | 2022 | 2023 | 2024 | 2025 |
| 56 | 2012 IC | 113 | C | OWNED | | | | \$125,600 | |
| 57 | 2012 IC | 114 | C | OWNED | | | | \$125,600 | |
| 58 | 2012 IC | 115 | C | OWNED | | | | \$125,600 | |
| 59 | 2012 IC | 116 | C | OWNED | | | | \$125,600 | |
| 60 | 2012 IC | 117 | C | OWNED | | | | \$125,600 | |
| 61 | 2012 IC | 148 | C | OWNED | | | | \$138,700 | |
| 62 | 2012 IC | 149 | C | OWNED | | | | \$138,700 | |
| 63 | 2011 Collins/Chevy | 162 | A | OWNED | | | | \$76,800 | |
| 64 | 2014 Freightliner | 11 | C | OWNED | | | | | \$129,600 |
| 65 | 2014 Freightliner | 16 | C | OWNED | | | | | \$129,600 |
| 66 | 2014 Freightliner | 33 | C | OWNED | | | | | \$129,600 |
| 67 | 2014 Thomas | 38 | C | OWNED | | | | | \$129,600 |
| 68 | 2014 Bluebird | 43 | C | OWNED | | | | | \$129,600 |
| 69 | 2015 Thomas | 56 | C | OWNED | | | | | \$129,600 |
| 70 | 2014 Freightliner | 57 | C | OWNED | | | | | \$129,600 |
| 71 | 2014 Thomas | 72 | C | OWNED | | | | | \$129,600 |
| 72 | 2014 Thomas | 73 | C | OWNED | | | | | \$129,600 |
| 73 | 2013 Bluebird | 86 | C | OWNED | | | | | \$129,600 |
| 74 | 2014 Bluebird | 131 | C | OWNED | | | | | \$143,200 |
| 75 | 2014 Bluebird | 132 | C | OWNED | | | | | \$143,200 |
| 76 | 2012 IC | 150 | C | OWNED | | | | | \$143,200 |
| 77 | 2012 IC | 151 | C | OWNED | | | | | \$143,200 |
| 78 | 2016 Freightliner | 152 | C | OWNED | | | | | \$143,200 |
| 79 | 2016 Freightliner | 153 | C | OWNED | | | | | \$143,200 |
| Replacement Cost Totals | | | | | \$ 1,844,600 | \$ 1,995,750 | \$ 1,954,400 | \$ 1,861,400 | \$ 2,155,200 |

Project Planning 2021 – 2025

Building Acquisition/Construction/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 | - | - |
| Site Drainage | - | 20,000 | - | - | - |
| Painting - Gym & Cafeteria | - | - | - | 60,000 | - |
| | 42,200 | 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 | - | - |
| Roof Management Plan | - | 150,000 | - | 200,000 | 265,000 |
| Masonry Management Plan | - | - | - | - | - |
| 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 | - |
| | 144,430 | 444,220 | 631,000 | 358,100 | 325,000 |
| Heritage Elementary [030-0-45100-45000-0052] | | | | | |
| Sidewalk Repairs | - | 10,000 | - | - | - |
| Masonry Management Plan | - | 35,000 | - | - | - |
| | - | 45,000 | - | - | - |
| Leo Elementary [0300-45100-45000-0053] | | | | | |
| Vestibule Ceiling/Light Replacement (Doors 3 & 6) | 15,000 | - | - | - | - |
| Lighting/Electrical Updates | 2,500 | 5,500 | 6,500 | - | - |
| Masonry Management Plan | - | 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 | - | - |
| | 67,500 | 115,500 | 146,500 | 65,000 | - |

Project Planning 2021 – 2025

Building Acquisition/Construction/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> |
| Southwick [030-0-45100-45000-0057] | | | | | |
| Classroom Restroom Update | 20,000 | 30,000 | 40,000 | 40,000 | 50,000 |
| HVAC Update | - | 300,000 | - | - | - |
| Lighting/Electrical Updates | 8,000 | 12,000 | 8,100 | 39,100 | - |
| 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 | - |
| | 67,500 | 371,500 | 170,100 | 191,100 | 72,000 |
| Woodlan Elementary [030-0-45100-45000-0059] | | | | | |
| 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 | - | - |
| Prince Chapman Academy [030-0-45100-45000-0064] | | | | | |
| Window Replacement | 40,000 | 40,000 | 40,000 | 50,000 | - |
| HVAC Updates | - | - | 40,000 | 252,000 | - |
| Lighting/Electrical Updates | 22,300 | 7,800 | 4,500 | 12,300 | 10,000 |
| EIFS Repairs | - | 100,000 | - | - | - |
| Lettering Replacement | - | 5,000 | - | - | - |
| Masonry Management Plan | - | 100,000 | 100,000 | - | - |
| Door Replacements | 25,000 | 10,000 | - | - | - |
| Classroom Flooring Replacement | - | 15,000 | 15,000 | 15,000 | 15,000 |
| | 87,300 | 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 | - | 315,000 | 255,000 | 55,000 | - |
| Masonry Management Plan | - | 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 | - | - | - | - |
| | 124,840 | 720,000 | 850,000 | 759,000 | 282,000 |

Project Planning 2021 – 2025

Building Acquisition/Construction/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 Jr/Sr [030-0-45100-45000-0071] | | | | | |
| Door Replacements | 60,000 | - | 36,000 | 24,000 | 36,000 |
| HVAC Updates | - | - | - | - | - |
| Lighting/Electrical Updates | 18,000 | - | - | - | 45,000 |
| Asphalt Pavement | - | 461,000 | 468,000 | - | - |
| Roof Management Plan | - | 350,000 | 490,000 | 300,000 | 350,000 |
| Masonry Management Plan | - | 150,000 | - | - | - |
| Restroom Renovations | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Varsity Boys Locker Room Lockers | 80,000 | - | - | - | - |
| EIFS 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 | - | - |
| | 365,500 | 1,061,000 | 1,299,000 | 499,000 | 481,000 |
| 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 | - | - | - |
| Roof Management Plan | - | 270,000 | 250,000 | 475,000 | 210,000 |
| Exterior Fencing Replacement | 20,000 | - | - | - | - |
| | 176,500 | 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 | - | 1,040,000 | 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 | - | - |
| Track - Resurface | - | - | - | - | - |
| | - | 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 | - | 250,000 | - | 550,000 | 335,000 |
| Masonry Management Plan | - | 100,000 | 50,000 | - | - |
| Fencing Replacement | 25,000 | - | - | - | - |
| 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 | - | - |
| | 42,400 | 940,000 | 169,200 | 1,540,000 | 350,000 |

Project Planning 2021 – 2025

Building Acquisition/Construction/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> |
| East Allen Career Center | | | | | |
| Masonry Block Window Replacement | 48,000 | 96,000 | 96,000 | 96,000 | 96,000 |
| HVAC Updates | - | - | - | - | 80,000 |
| Lighting/Electrical Updates | - | 8,100 | - | 5,000 | - |
| Asphalt Pavement | - | - | - | - | 172,000 |
| Masonry Management Plan | - | 75,000 | - | - | - |
| Roof Management Plan | - | - | - | - | - |
| | 48,000 | 179,100 | 96,000 | 101,000 | 348,000 |
| Administrative Building | | | | | |
| HVAC Update | - | - | - | - | - |
| Exterior Building Updates | 250,000 | - | - | - | - |
| Lighting/Electrical Updates | - | - | 10,000 | - | - |
| Landscaping | 15,000 | - | - | - | - |
| Carpet Replacement | 65,000 | - | - | - | - |
| | 330,000 | - | 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 | - | - | - | - | - |
| 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 | - | - | - |
| | 130,000 | 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 |
| Total Bldg. Acq./ Const./ Improve | 2,668,670 | 6,750,620 | 5,393,972 | 4,928,004 | 3,530,710 |

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. “Column 6” is the percentage levy increase.
- Capital Projects Plan and Bus Replacement Plan Notices are published at least ten (10) days 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 SR 930 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 2021 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 15, 2020 | Adoption Meeting Date | Tuesday, October 20, 2020 |
| Public Hearing Time | 6:30 PM | Adoption Meeting Time | 6:30 PM |
| Public Hearing Location | 1240 SR 930 East, New Haven, IN 46774 | Adoption Meeting Location | 1240 SR 930 East, New Haven, IN 46774 |
| Est. School Operations Max Levy | \$17,848,472 | | |
| Property Tax Gap Credit Estimate | \$870,630 | | |

| 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 | 6 Levy Percentage Difference (Column 3 / Column 5) |
|--------------------------|----------------------|---|-----------------------------|-----------------------|---|
| 0061-RAINY DAY | \$0 | \$0 | \$0 | \$0 | |
| 0180-DEBT SERVICE | \$8,788,774 | \$8,177,232 | \$0 | \$7,110,531 | 15.00% |
| 0188-SCHOOL PENSION DEBT | \$729,490 | \$650,709 | \$0 | \$654,203 | -0.53% |
| 3101-EDUCATION | \$67,027,269 | \$0 | \$0 | \$0 | |
| 3300-OPERATIONS | \$28,736,475 | \$17,848,472 | \$0 | \$16,472,206 | 8.36% |
| Totals | \$105,282,008 | \$26,676,413 | \$0 | \$24,236,940 | |

Capital Projects Plan Public Hearing Notice

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 **2021** 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 website of this unit of government at the following address:
<http://www.eacs.k12.in.us>.

| | |
|-----------------------|--|
| Public Hearing Date: | September 15, 2020 |
| Public Hearing Time: | 6:30 PM |
| Public Hearing Place: | EACS Administration Building, 1240 SR930 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, the resolution will be submitted to the Department of Local Government Finance as per IC 20-40-18-6(d).

Bus Replacement Plan Public Hearing Notice

NOTICE TO TAXPAYERS

Complete details of the Bus Replacement plan may be seen by visiting the website 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 **2021** 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: | September 15, 2020 |
| Public Hearing Time: | 6:30 PM |
| Public Hearing Place: | EACS Administration Building, 1240 SR930 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, the resolution will be submitted to the Department of Local Government Finance as per IC 20-40-18-9(d).

Conclusion of Budget Presentation

- Questions - Open Issues
- Budget Updates
- Advertisement – August 26th
- Budget Hearing – September 15th
- Budget Approvals – October 20th