

EAST ALLEN COUNTY SCHOOLS

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...inspiring in all students a passion for learning...



1240 State Road 930 East New Haven, IN 46774 – PHONE: 260.446.0100 FAX: 260.446.0107

2013 Legislative Update

May 21, 2013



SEA 1: School Resource Officers

- Up to \$50,000 annual matching grant to employ school resource officer; conduct threat assessment of buildings; purchase equipment and technology to restrict access to school property or expedite notification of first responders
- Biennial Appropriation of \$20,000,000

SEA 293: Government Accounting Study Committee

- Study issues concerning state and local government accounting (i.e. accrual and any other directed issues).

SEA 421: School Bus Safety Belts

- Bus Driver of a bus that is equipped with safety belts must provide instruction on the proper fastening of the safety belt.
- School Corporation must conduct a public hearing to explain why the school district is purchasing a school bus equipped with safety belts rather than using the purchase money for other student safety measures in the school corporation.



SEA 517: Local Government Finance – Protected Taxes & Circuit Breaker Losses

- Permit School Corporations to make certain transfers from General Fund to the Transportation or Bus Replacement Funds to make up loss from Circuit Breaker.
- Petition the Distressed Unit Appeals Board to transfer excess funds from the School Corporation's Debt Service Fund to the School Corporation's Transportation Fund.
- Delay protected taxes (i.e. Debt) until 2014.
- Interim Study Committee on the budgeting process of political subdivisions.

HEA 1001 Biennial Budget

- 2.0% state-wide increase in FY 2014 and 1% for FY 2015 for regular tuition support.
- The grants for Special Education, Career & Technical Education and Honors Program are added to regular tuition support to get the total formula support for each year. The Honors grants was increased to \$1,000 from \$900.
- The Foundation amounts are \$4,569 in FY 2014 and \$4,587 in FY 2015. For FY 2014, an estimated 115 school corporations will have less state support than they received in FY 2013 and an estimated six corporations will receive a 0% increase, so 42% of all corporations will have a decrease or no increase.



HEA 1001 Biennial Budget (continued)

- The distribution of state monies for the formula will move from a calendar year basis to a fiscal year basis starting July 1, 2013
- The ADM Count Dates in September and February will determine funding for that school year. September will determine funding for July thru December and February will determine funding for January thru June. The funding that schools districts receive will be adjusted after the actual student counts occur.
- The Complexity Index will use free and reduced lunch counts in FY 2014 free textbooks in FY 2015. Additional funding if at least 66% in FY 2014 and 70% in FY 2015.
- The transition down to foundation portion of the formula will be a transition of five and then four years.
- Prime time will be eliminated as a part of the formula and the dollars for that program will be rolled into the base tuition support amount.
- Full Day Kindergarten is added to the formula. It is not included in ADM as a count of one. The grant amount will increase to \$2,448 in FY 2014 and \$2,472 in FY 2015. A school corporation may not charge a fee for enrolling in or attending full-day kindergarten. The grant will be distributed as part of tuition support each month over the fiscal year (July 2013 to June 2014) so schools will receive 1/12th of the distribution each month.



HEA 1001 Biennial Budget (continued)

- All other Categorical funding appropriations (such as summer school, testing/remediation, textbook reimbursement, etc.) are flat-lined.
- Forgiveness of Common School Loans – Charter Schools. \$91,200,000 (approximately 1.5% of tuition support) is appropriated to repay the common school fund for outstanding charter school loans.
- Income Tax Reduction
 - Prior to January 1, 2015: 3.4%
 - After December 31, 2014 and before January 1, 2017: 3.3%
 - After December 31, 2016: 3.23%
- Voucher Protection – transfer from state tuition reserve fund in case the amount required exceeds the appropriations.
- Performance Awards - \$30 Million. The performance grant received by a school corporation may be used only to pay cash awards to teachers who are rated as effective or as highly effective.
- Voucher Amount Increase:
 - Prior to July 1, 2013: \$4,500
 - After June 30, 2013 and before July 1, 2014: \$4,700
 - After June 30, 2014: \$4,800

HEA 1003 School Scholarships

- Students would never need to set foot in a Public School.



HEA 1012 Sale of A Public School Building

- No later than August 1 each calendar year, shall inform Department of Education if a school building is closed, unused, or unoccupied to be placed on the department's list as available.
- May designate building as "Unavailable" for two years and if not used within one year shall be designated as available on the department's list.
- A school building designated as "Available" is on the list for two years. If a school district wants to sell during the two years, it must receive a waiver from the Department of Education. At the completion of the two years the school corporation may sell or otherwise dispose of the school building in accordance with Indiana Code.

HEA 1116 Property Taxes – Controlled Projects

- Changes the Petition/Remonstrance/Referendum Controlled Project Amounts.
- An elementary, middle school or high school that will be used for any combination of kindergarten through grade 12 and will cost more than ten million dollars (\$10,000,000) falls under the referendum requirements.



HEA 1110 School Corporation Capital Projects Fund

- Fund may be used to pay for utility services and/or property or casualty insurance before January 1, 2016.

HEA 1381 Public School Transfers

- Annually establish the number of transfer students that the school corporation has the capacity to accept and each grade level.
- The date by which transfer requests must be received.
- Publish the date on the district's website and report to the Department of Education.

HEA 1423 Anti-Bullying

- Changed the definition of bullying and established bullying prevention and intervention program requirements for the IDOE and school corporations.
- Requires each school corporation to include the number and categories of bullying incidents that occur within the school corporation on the school corporation's annual performance report.
- Requires each school corporation to provide training to school employees and volunteers concerning the school corporation's bullying prevention program, and to provide annual bullying prevention education to students.

Funding Formula



CURRENT	BUDGET BILL
* Basic Tuition Support	* Basic Tuition Support
* Honors	* Honors
* Special Education	* Special Education
* Career/Technical Educ.	* Career/Technical Educ.
* Prime Time	* Complexity Index
	* Full Day Kindergarten

Funding Formula



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CURRENT	BUDGET BILL
* Calendar Year [Jan – Dec]	* Fiscal Year [July – June]
* Payment Every 40 Days	* Payment Every 40 Days
* 12 Payments Per Year	* 12 Payments Per Year

Funding Formula



	CY 2012	CY 2013	FY 2013	FY 2014	FY 2015
ADM	9,091	8,881	8,986	8,724	8,618
Complexity Index	1,2288	1.2287	1.2287	0.2432	0.2501
Foundation	38,910,850	39,120,981	39,015,915	39,859,956	39,530,766
\$/ADM	4,280	4,405	4,342	4,569	4,587
Trans to Foundation (*)	150,006	150,001	149,970	-	-
Complexity (*)	8,902,766	8,946,937	8,924,885	9,693,941	9,886,645
Full Day Kindergarten	717,236	1,483,200	1,483,200	1,456,560	1,460,952
Prime Time	1,521,603	1,231,291	1,376,447	-	-
Total Regular	50,202,461	50,932,410	50,950,418	51,010,457	50,878,363
\$/ADM	5,522	5,735	5,670	5,847	5,904
Special Ed	3,525,310	3,551,224	3,538,267	3,557,537	3,553,630
Career & Tech Ed	959,525	810,200	884,863	811,000	766,000
Honors	248,400	234,000	241,200	260,000	260,000
Total	54,935,696	55,527,834	55,614,747	55,638,994	55,457,993
\$/ADM – EACS	6,043	6,252	6,189	6,378	6,435
\$/ADM – State (*)			6,487	6,600	6,632

Performance Awards



	\$47 Testing	\$176 Graduation	Total	Acct Grade
East Allen County Schools	241,063	35,112	276,175	C
Leo Jr./Sr. High	32,642	17,160	49,802	
Cedarville Elementary	16,168	-	16,168	
Leo Elementary	76,422	-	76,422	
Heritage Jr./Sr. High	-	-	-	
Heritage Elementary	-	-	-	
New Haven High	-	17,952	17,952	
New Haven Middle	-	-	-	
Meadowbrook Elementary	42,864	-	42,864	
Paul Harding Junior High	11,468	-	11,468	
Prince Chapman	32,383	-	32,383	
Woodlan Jr./Sr. High	-	-	-	
Woodlan Primary	3,079	-	3,079	
Woodlan Intermediate	26,038	-	26,038	

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Demographic Information

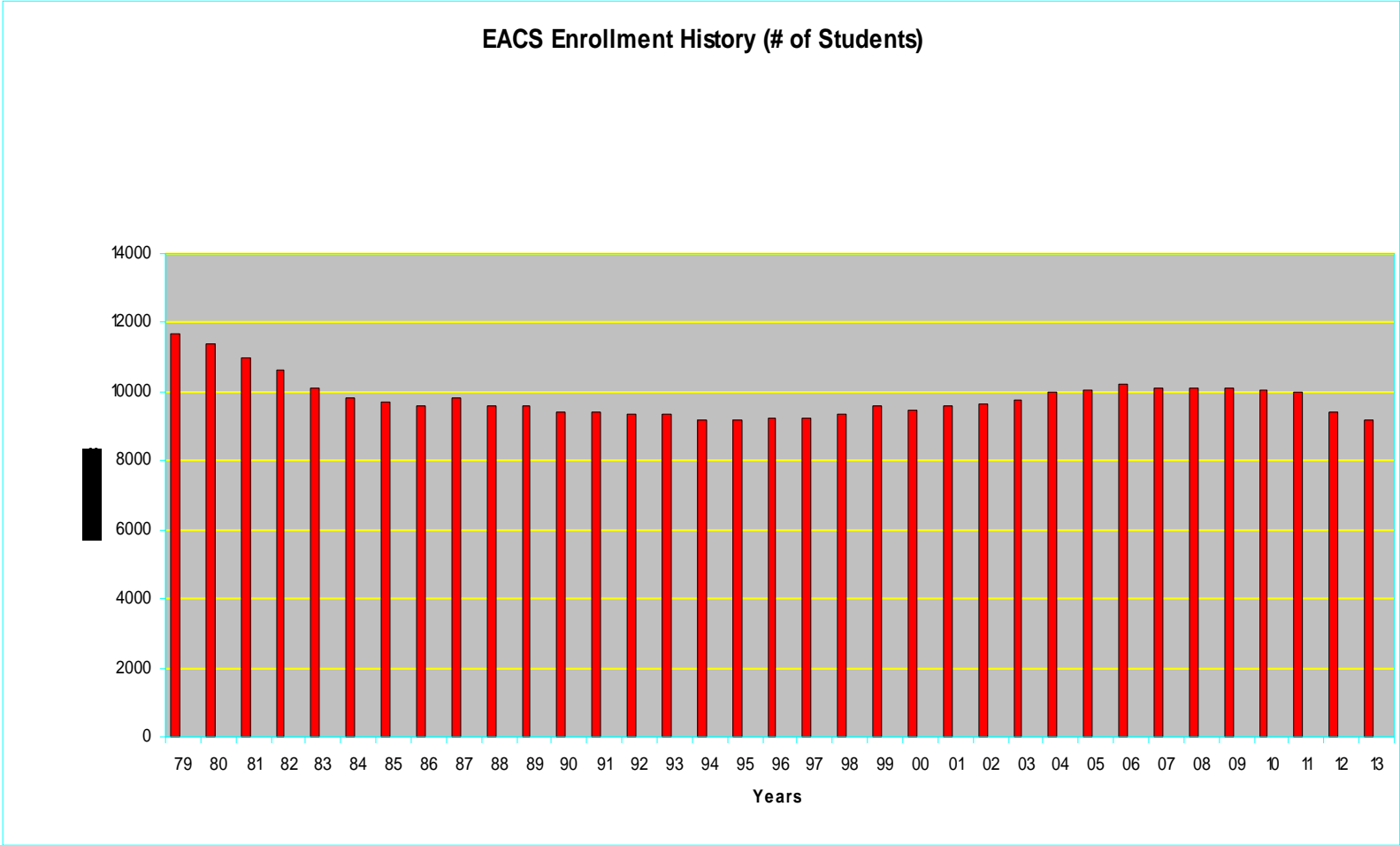
- Enrollment History
- Ethnicity
- Free/Reduced Lunches
- Assessed Valuation

Student Enrollment

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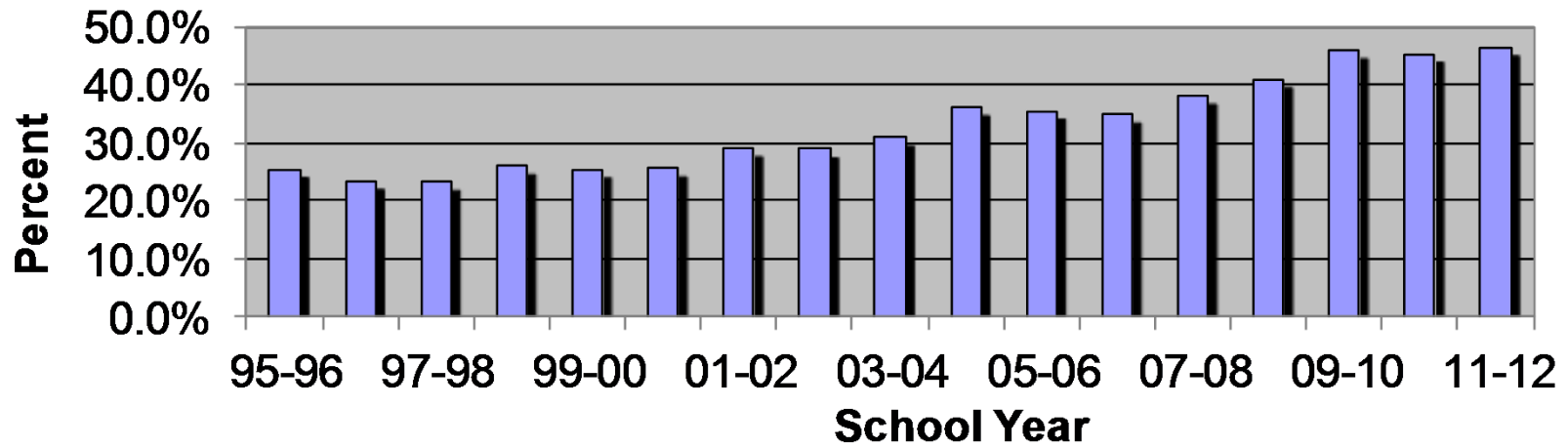


EACS Enrollment History (# of Students)



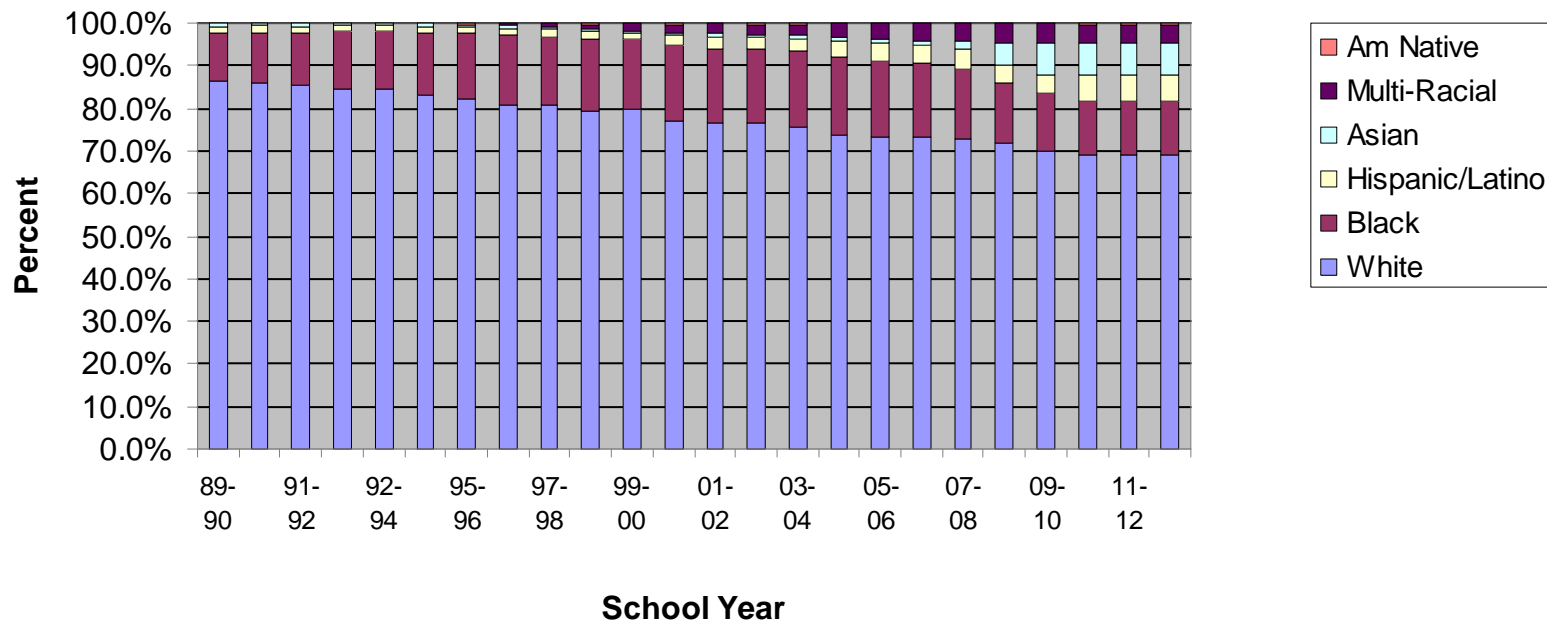


EACS - Free & Reduced Percentages





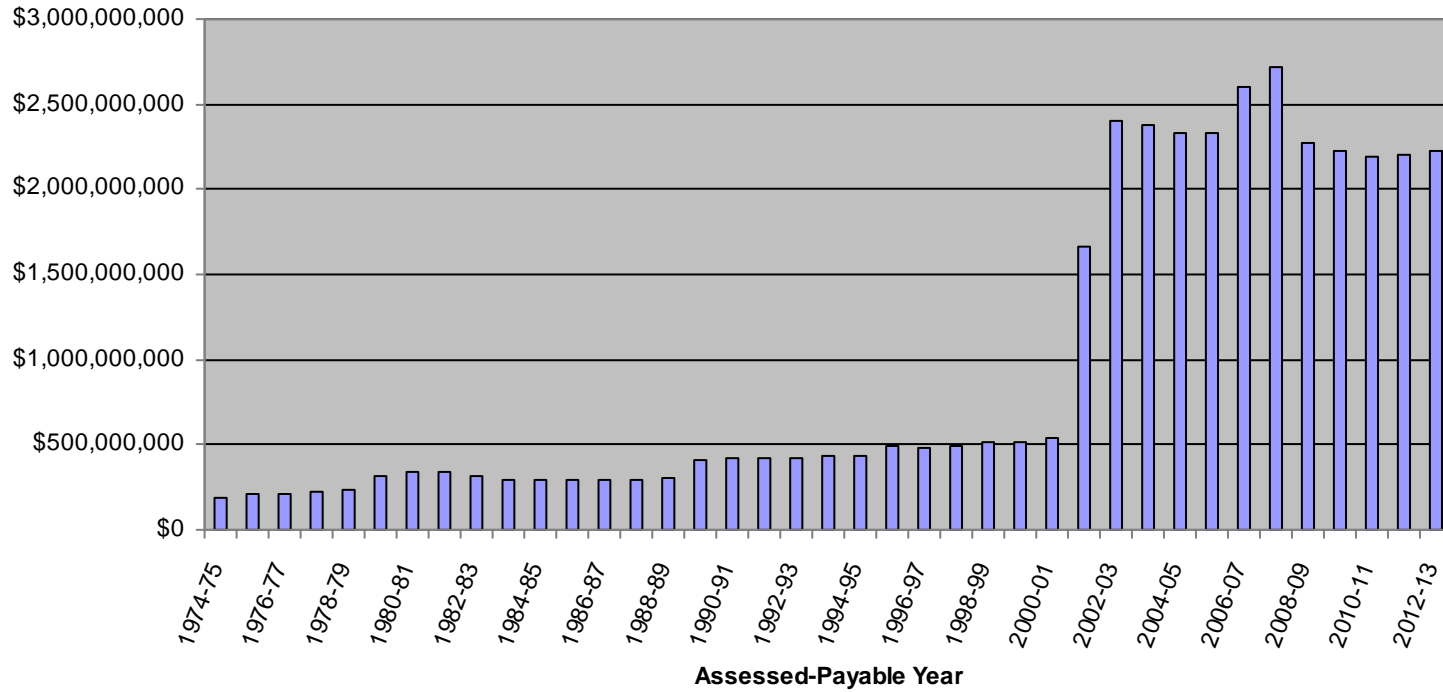
EACS Ethnicity History



NAV - History



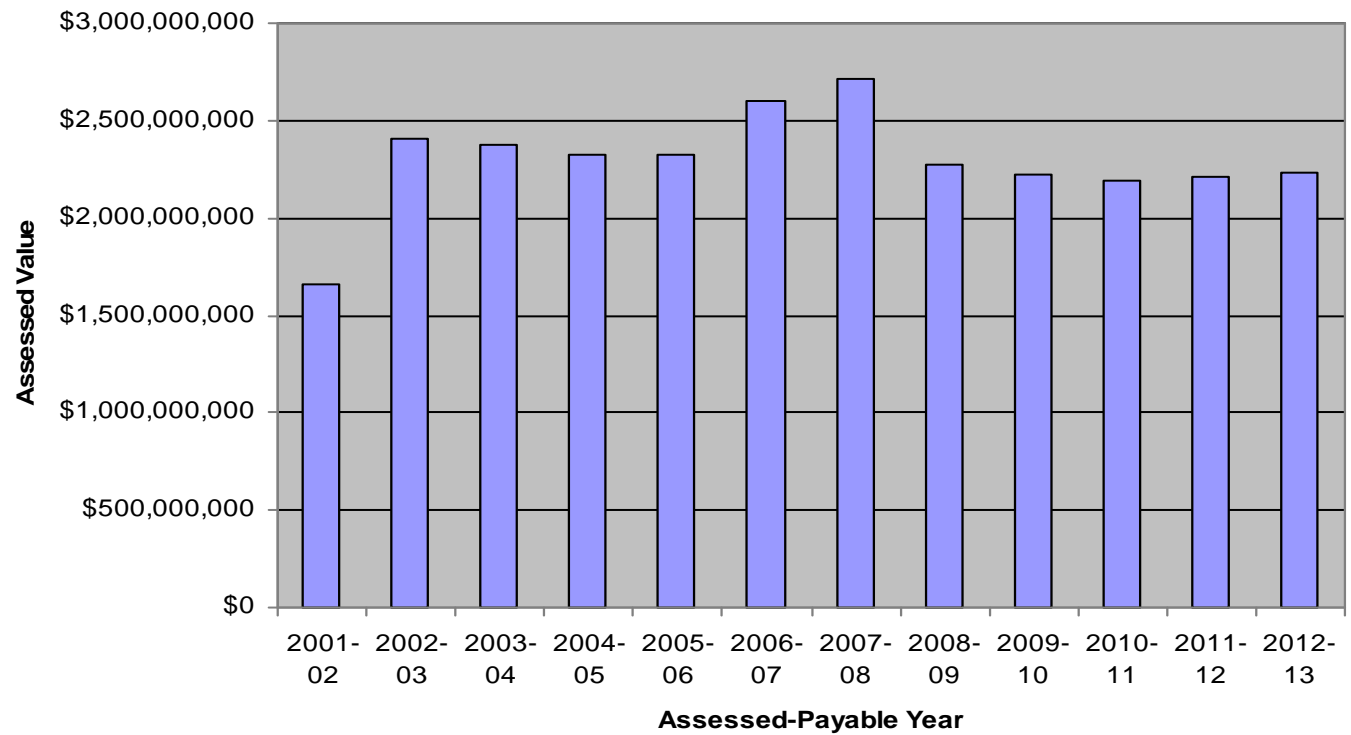
EACS Net Assessed Value 01Pay02 True Tax Value 02Pay03 Reassessment 08Pay09 Homestead Supplemental



NAV - History



EACS Assessed Valuation



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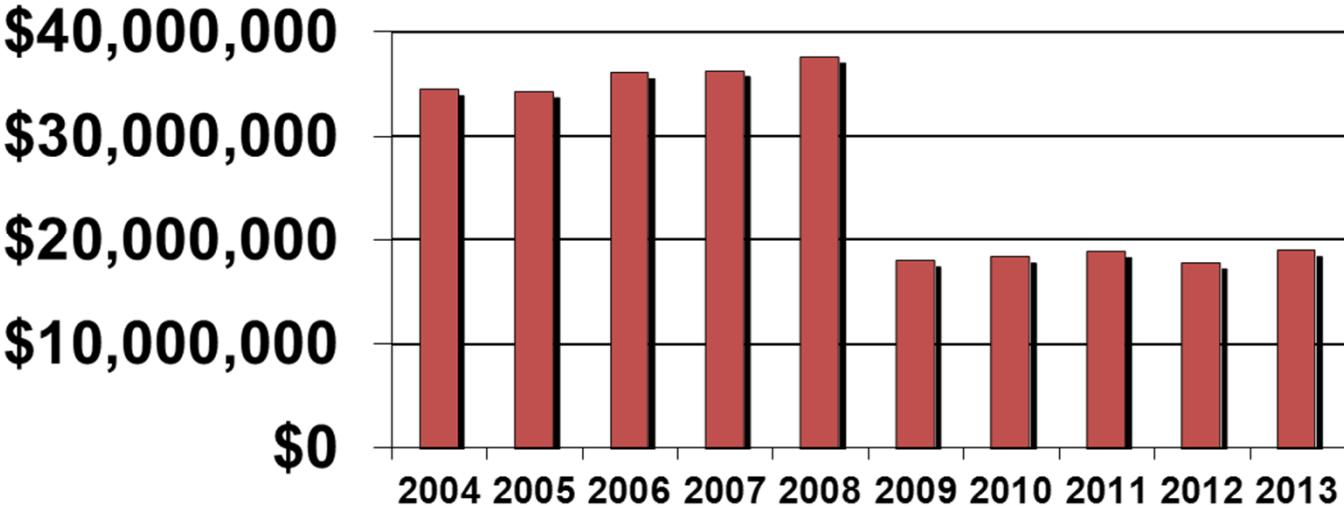


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Tax Rate & Levy Information

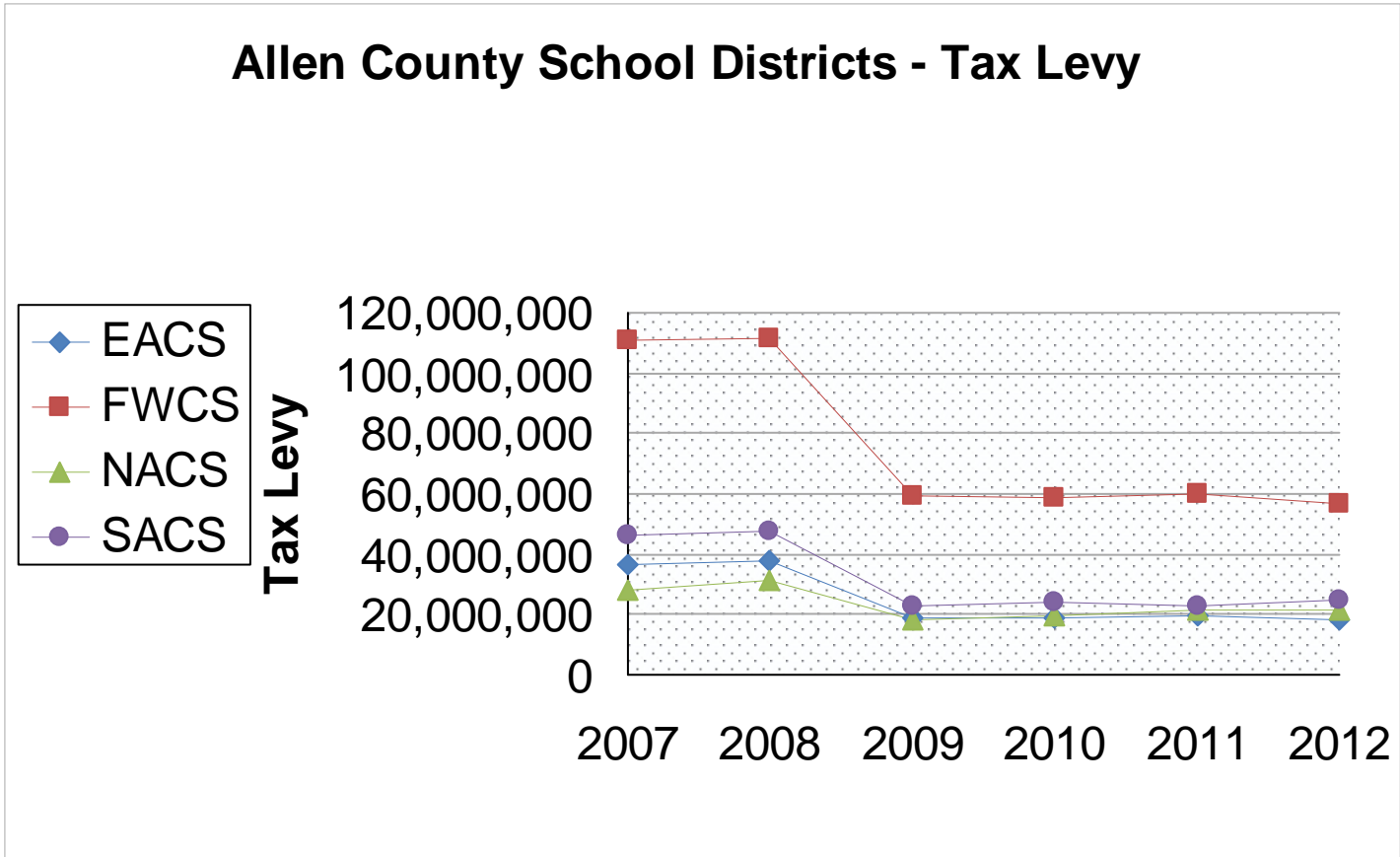
- Levy History
- Tax Rate History
- Levy Comparisons
- Tax Rate Comparisons

EACS Tax Levy Collections



Tax Levy Comparison

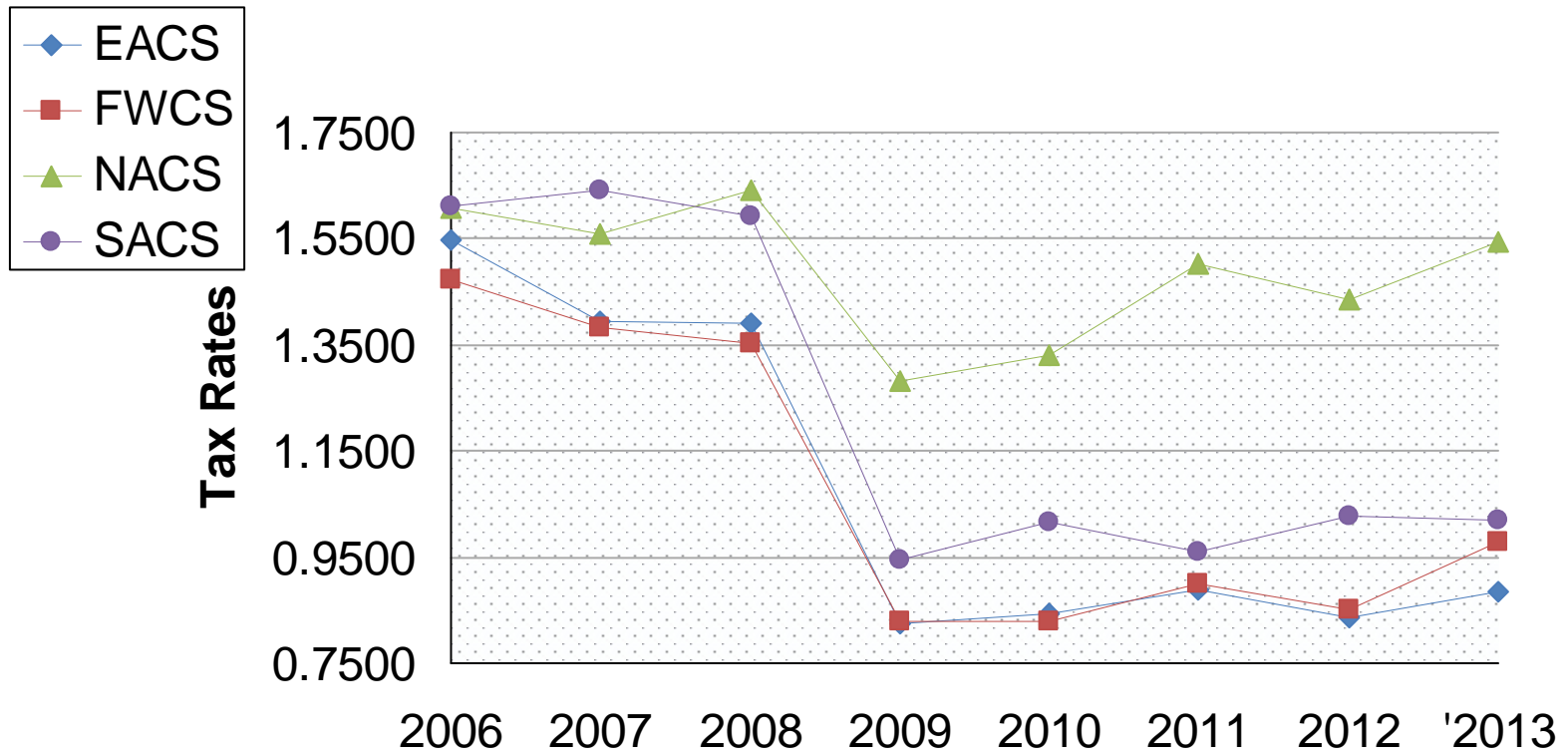
Allen County School Districts - Tax Levy



Tax Rate Comparisons

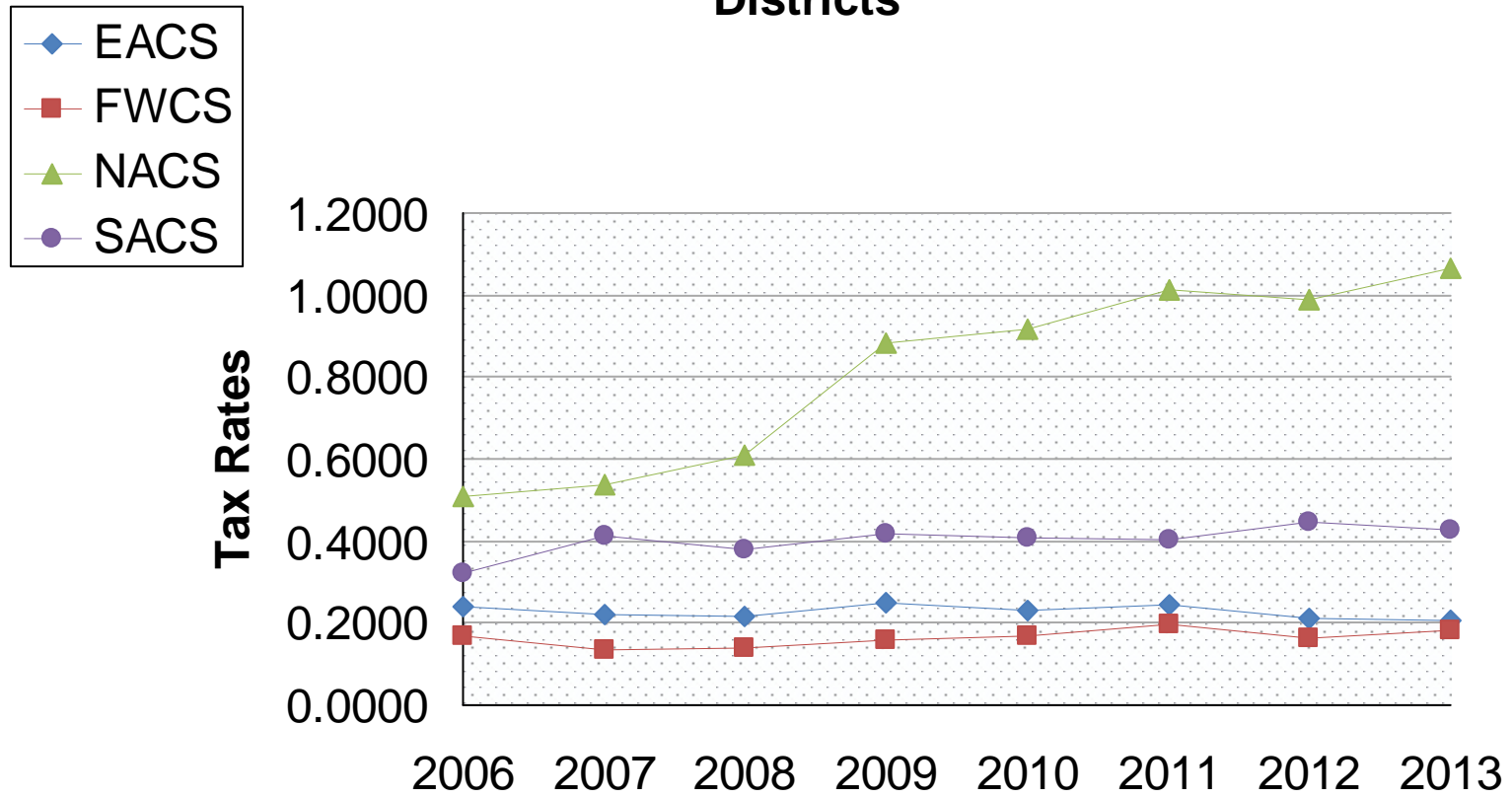


Tax Rates of Allen County Public School Districts



Tax Rate Comparisons

Debt Service Tax Rates Allen County Public School Districts



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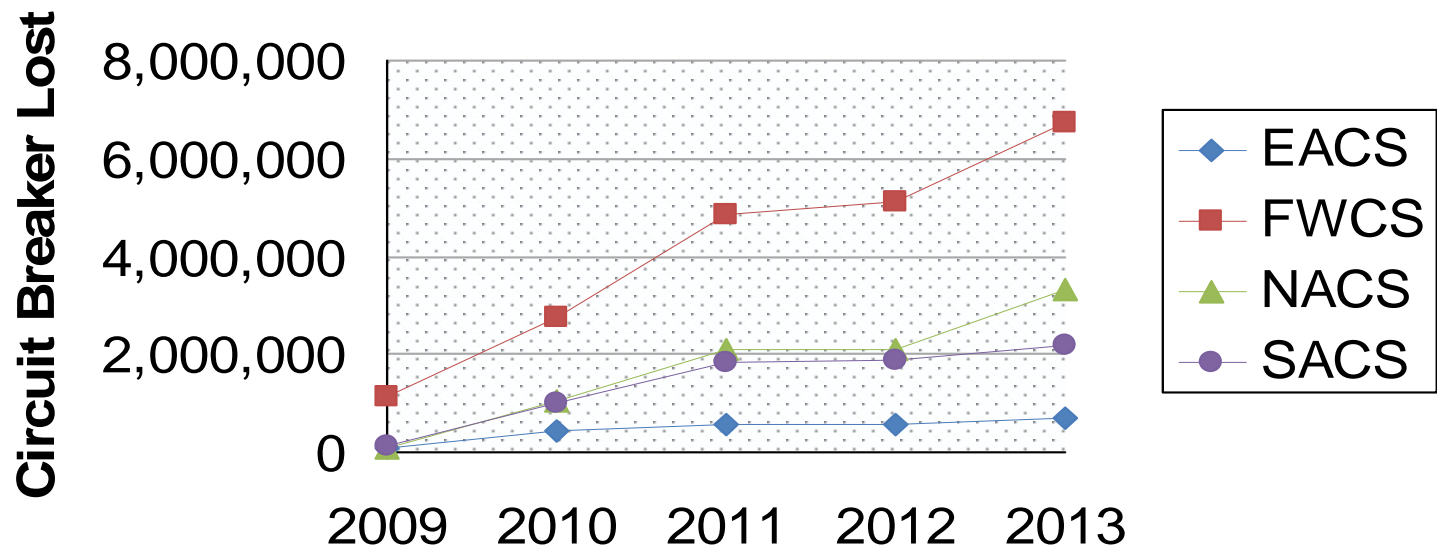
Circuit Breaker Information

-Allen County Districts

- EACS Impact

Allen County Circuit Breaker

Circuit Breaker Loss Allen County Public School Districts



Circuit Breaker



Protect Taxes:

- Property taxes imposed to pay Debt Service obligations are protected from the application/calculation of the Circuit Breaker Credit. Does not change the total loss from Circuit Breaker. Therefore the total loss from Circuit Breaker is taken from the remaining “Unprotected” funds (i.e. Capital Projects, Transportation, Bus Replacement, Art Institute, etc.).
- LSA estimated that there would be forty-seven (47) School Corporations that would lose at least twenty (20) percent of their levy from circuit breaker for the unprotected funds, fourteen that would lose at least fifty (50) percent of their levy from circuit breaker for unprotected funds, and three that would lose one hundred (100) percent of their levy from circuit breaker for unprotected funds.



Circuit Breaker

Allen County School District – Circuit Breaker Loss

School Corporation	2009	2010	2011	2012	2012 Circuit Breaker Loss Percentage	2012 Protected Loss Percentage
EACS	100,748	444,994	573,595	579,403	3.1%	4.4%
FWCS	1,128,018	2,758,610	4,858,432	5,522,506	9.8%	13.1%
NACS	91,472	1,036,795	2,111,874	2,481,064	11.5%	38.6%
SACS	114,823	1,009,459	1,823,922	2,203,482	10.2%	21.4%

Circuit Breaker Loss Information is based on LSA Report

Circuit Breaker



East Allen County Schools – 2013 Loss from Circuit Breaker

Name of Fund	Homestead	Non-Homestead Residential	Other Real & PP	Over 65	Current Total Circuit Breaker	Future Protected Funds Loss
Debt Service	31,665.26	110,786.23	15,019.34	8,634.34	166,105.71	8,634.34
Pension Debt	5,175.17	18,106.19	2,454.66	1,411.14	27,147.16	1,411.14
Capital Projects	48,833.90	170,853.64	23,162.71	13,315.81	256,166.06	353,915.41
Transportation	39,788.88	139,208.11	18,872.51	10,849.45	208,718.95	288,363.16
Bus Replacement	7,816.50	27,347.33	3,707.49	2,131.37	41,002.69	56,648.73
2013 State Loan	2,088.49	7,306.95	990.61	569.48	10,955.53	569.48
Art Institute	276.42	967.10	131.11	75.37	1,450.00	2,003.30
Total	135,644.62	474,575.55	64,338.43	36,986.96	711,545.56	711,545.56