

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 **314 W Main Street**.

Notice is hereby given to taxpayers of **NORTHEASTERN WAYNE SCHOOL CORPORATION, Wayne County, Indiana** that the proper officers of **Northeastern Wayne Schools** will conduct a public hearing on the year **2019** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Northeastern Wayne 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, **Northeastern Wayne 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 **Northeastern Wayne Schools** will meet to adopt the following budget:

Public Hearing Date	Wednesday, August 15, 2018	Adoption Meeting Date	Wednesday, September 19, 2018
Public Hearing Time	7:00 PM	Adoption Meeting Time	7:00 PM
Public Hearing Location	314 W Main Street, Fountain City, Indiana	Adoption Meeting Location	314 W Main Street, Fountain City Indiana
Est. School Operations Max Levy	\$1,631,967		
Property Tax Cap Credit Estimate	\$95,590		

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
0180-DEBT SERVICE	\$995,336	\$1,228,672	\$0	\$871,710
0186-SCHOOL PENSION DEBT	\$237,087	\$307,211	\$0	\$314,817
3101-EDUCATION	\$8,226,550	\$0	\$0	\$0
3300-OPERATIONS	\$4,913,972	\$4,920,889	\$0	\$1,260,700
Totals	\$14,372,945	\$6,456,772	\$0	\$2,447,227

**SCHOOL BUS REPLACEMENT PLAN
FOR THE YEARS 2019 - 2023**

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

**SECTION I
Replacement Cost of Bus/Vehicle During Specific Year**

	Bus Description	Corp ID No.	Type of Bus/Vehicle per DOE "TN"	Owned or Leased	Estimated Replacement Cost				
					2019	2020	2021	2022	2023
1	THOMAS-84 PASSENGER	32	D	OWNED	\$120,000				
2	THOMAS/FRGHTL-66 PASS	19	C	OWNED	\$90,000				
3	THOMAS/FRGHTL-66 PASS	29	C	OWNED	\$90,000				
4	THOMAS-84 PASSENGER	30	D	OWNED	\$120,000				
5	THOMAS-84 PASSENGER	31	D	OWNED	\$120,000				
6	THOMAS-36 PASS/HANDICAP	NE2	C	OWNED	\$110,000				
7	THOMAS-14 PASS/HANDICAP	NE1	A	OWNED		\$100,000			
8	THOMAS/FRGHTL-66 PASS	17	C	OWNED			\$110,000		
9	THOMAS/FRGHTL-66 PASS	24	C	OWNED			\$110,000		
10	THOMAS-66 PASSENGER	10	C	OWNED				\$115,000	
11	THOMAS-66 PASSENGER	12	C	OWNED				\$115,000	
12	THOMAS-36 PASS/HANDICAP	NE4	C	OWNED					\$105,000
13	THOMAS-14 PASS/ACTIVITY	2	A	OWNED					
14	THOMAS-84 PASSENGER	35	D	OWNED					
15	THOMAS-84 PASSENGER	34	D	OWNED					
16	THOMAS-66 PASSENGER	18	D	OWNED					
17	THOMAS-14 PASS/ACTIVITY	1	A	OWNED					
18	THOMAS-66 PASSENGER	14	C	OWNED					
19	THOMAS-66 PASSENGER	25	C	OWNED					
20	THOMAS-66 PASSENGER	22	C	OWNED					
21									
Replacement Cost Totals					\$650,000.00	\$100,000.00	\$220,000.00	\$230,000.00	\$105,000.00

Note: Add additional sheets if necessary.

2019 Capital Projects Plan

The form below may be used as part of your 2019 capital project plan.

General Information:

Total Land Area: 95.3 square miles **Location:** Green, Franklin, New Garden and Webster Townsh

Composition of Governing Body:

A Superintendent and an elected five-member board

Number of Employees:

Certified: 82 Non-Certified: 80

Enrollment and Assessed Valuation Information:

School Year	Student Enrollment	Assessed Valuation	School Year	Estimated Student Enrollment	Estimated Assessed Valuation
2014 - 2015	1,192	231,594,137	2019 - 2020	1,265	237,000,000
2015 - 2016	1,262	238,565,354	2020 - 2021	1,275	237,000,000
2016 - 2017	1,289	236,190,837	2021 - 2022	1,275	237,000,000
2017 - 2018	1,265	238,497,913	2022 - 2023	1,275	237,000,000
2018 - 2019	TDB	TDB	2023 - 2024	1,275	237,000,000

Comments Concerning Enrollment or Assessed Valuation Trends (optional):

Tax Rate Information:

Payable Year	2013	2014	2015	2016	2017	2018
Debt Fund	0.3719	0.3967	0.3465	0.3722	0.3448	0.3655
Debt Fund - Exempt *	n/a	n/a	n/a	n/a	n/a	n/a
Pension Debt	0.1218	0.1556	0.0556	0.0925	0.0878	0.1320
Pension Debt- Exempt *	n/a	n/a	n/a	n/a	n/a	n/a
Capital Projects Fund	0.2830	0.2761	0.2350	0.2600	0.2609	0.2600
Transportation	0.2934	0.2741	0.2736	0.1841	0.2506	0.2131
Bus Replacement	0.0695	0.0201	0.0000	0.0931	0.0510	0.0555
Referendum Operating	n/a	n/a	n/a	n/a	n/a	n/a
Referendum Capital Debt	n/a	n/a	n/a	n/a	n/a	n/a
Other (please specify)**	n/a	n/a	n/a	n/a	n/a	n/a
Total Rate	1.1396	1.1226	0.9117	1.0019	0.9951	1.0261

* Exempt Debt and Exempt Pension Debt is for Lake and St. Joseph Counties only.

** Add as needed.

Comments Concerning Tax Rates (optional):

Present Facilities:

Facility Name and Location (Include Address)	Grades Housed	Year of Const.	Enrollment	Building Value
Northeastern Elementary School, 534 West Wallace Road, Fountain City, IN 47341	PK-5	1983	562	13,195,000
Northeastern Middle School, 7295 U.S. Hwy 27 North, Fountain City, IN 47341	6--8	1967	269	
Northeastern High School, 7295 U.S. Hwy 27 North, Fountain City, IN 47341	9--12	1967	400	24,605,000
Northeastern Wayne Administration Building, 314 West Main Street, Fountain City, IN 47341	n/a	1955	n/a	895,000
Northeastern Wayne Bus and Maintenance Building,	n/a	1981	n/a	268,000

School No. 8375

7295 North Hwy 27 North, Fountain City, IN 47341	11/a	1231	11/a	200,000
TOTAL BUILDING VALUE	701 W. Fountain City Pike, Fountain City, IN		1231	38,963,000

Land for Future Development:

Land Description and Location	Acres	Land Value
701 W. Fountain City Pike, Fountain City, IN 47341	24	171,000
TOTAL LAND VALUE	24	171,000

School No. 8375

Anticipated Receipts and Disbursements for CY 2018:

Receipts:

Source/Fund	Property Ta	FIT	Excise	CVET	State Grants	Misc.	Total
General Fund	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	\$ 8,255,129		\$ 8,255,129
Debt Service	\$ 946,064	\$ 1,540	\$ 75,538	\$ 4,028			\$ 1,027,170
Debt Service - Exempt *							\$ -
Pension Debt	\$ 354,214	\$ 556	\$ 27,280	\$ 1,454			\$ 383,504
Pension Debt - Exempt *							\$ -
Capital Projects Fund	\$ 669,026	\$ 1,096	\$ 53,734	\$ 2,866			\$ 726,722
Transportation Fund	\$ 548,316	\$ 898	\$ 44,042	\$ 2,348			\$ 595,604
Bus Replacement Fund	\$ 142,820	\$ 234	\$ 11,470	\$ 612			\$ 155,136
Referendum Operating							\$ -
Referendum Capital Debt							\$ -
Other (please specify)**							\$ -

* Debt Service -Exempt and Pension Debt -Exempt are for Lake and St. Joseph Counties only.

** Add as needed.

Disbursements:

General Fund

Instruction - Regular Programs	5,167,765
Instruction - Special Programs	523,954
Instruction - Adult Continuing Education	
Instruction - Summer School Programs	23,000
Enrichment Programs	
Remediation Programs	300
Payments to Other Units Within the State	17,000
Payments to Governmental Units Outside State	
313 Support Services - Students	313,010
Support Services - Instruction	184,120
Support Services - General Administration	398,352
Support Services - School Administration	1,022,246
Support Services - Central Office	5,144
Operation and Maintenance Plant Serv.	600,238
Student Transportation	
Food Services Operation	
Community Serv. Operations	
Facilities Acquisition and Construction	
Debt Services	
Non-Programmed Charges	
TOTAL GENERAL FUND	8,255,129

Debt Service Fund

Support Services	936,334
Debt Services	
TOTAL DEBT SERVICE FUND	936,334

Exempt Debt Service Fund

Support Services	
Debt Services	239,124
TOTAL EXEMPT DEBT SERVICE FUND	239,124

School No. 8375

Retirement/Severance Bond Debt Service Fund

Debt Services	_____
TOTAL RET/SEV BOND DEBT SERVICE FUND	_____ - _____

Retirement/Severance Bond Debt Service Exempt Fund

Debt Services	_____
TOTAL RET/SEV BOND DEBT SERV. EXEMPT FUND	_____ - _____

Capital Projects Fund

Support Services - Instruction	_____ 424,382
Administrative Tech Services	_____
Other Support Services - Central Services	_____
Operation and Maintenance Plant Serv.	_____
Facilities Acquisition and Construction	_____ 137,232
Debt Services	_____
TOTAL CAPITAL PROJECTS FUND	_____ 561,614

Transportation Fund

Central Services	_____
Operation and Maintenance of Plant Services	_____
Student Transportation	_____ 690,575
Facilities Acquisition and Construction	_____
Debt Services	_____
TOTAL TRANSPORTATION FUND	_____ 690,575

Bus Replacement Fund

Support Services	_____ 110,000
Debt Services	_____
TOTAL BUS REPLACEMENT FUND	_____ 110,000

Referendum Operating

_____	_____
_____	_____
_____	_____
TOTAL REFERENDUM OPERATING FUND	_____ - _____

Referendum Capital Debt

Debt Service	_____
TOTAL REFERENDUM CAPITAL DEBT FUND	_____ - _____

Other (please specify) (Add as needed)

_____	_____
_____	_____
_____	_____
TOTAL _____ FUND	_____ - _____

Pursuant to 1C 20-40-18-6, the Northeastern Wayne Schools plan contains a listing of all proposed projects that are capital in nature that exceed \$10,000.

Project Description*	Estimated Start Date	Estimated End Date	Estimated Project Cost
Roof Repair at Northeastern High School	7/1/19	8/1/19	\$175,000
### HVAC System at Administrative Offices	1/1/19	2/1/19	\$20,000
### Roof Repair #2 at Northeastern High School	7/1/20	8/1/20	\$175,000.00
### Roof Repair #3 at Northeastern High School	7/1/21	8/1/21	\$175,000.00
### High School Track resurfacing	7/1/19	8/1/19	\$25,000
### High School Tennis Court resurfacing	7/1/20	8/1/20	\$25,000
### High School Baseball Fencing	7/1/21	8/1/21	\$17,000
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Note: Project Description may include a description of the project including physical location, scope of work,

Pursuant to IC 20-40-18-6, the Northeastern Wayne Schools plan contains a listing of all proposed capital expenditures that exceed \$10,000.								
	Asset Description*					Acquisition Amount		
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	Note: The description may include a physical description of the asset and/or any applicable make, model, manufacturer, or VIN Number if applicable.							

School No. 8375

Plan Detail:

Site: Northeastern Wayne Administration Building

Grades Housed (or other use)	<u>n/a</u>	Date of Occupancy	<u></u>
Current Value	<u>895,000</u>	Acreage	<u>1 acre</u>
Number of Classrooms	<u>n/a</u>	Student Capacity	<u>n/a</u>
Square Footage	<u>7,168</u>	Current Capacity	<u>n/a</u>

Enrollment History:

2017 - 2018	<u>n/a</u>	2015 - 2016	<u>n/a</u>	2013 - 2014	<u>n/a</u>
2016 - 2017	<u>n/a</u>	2014 - 2015	<u>n/a</u>		

Detailed Evaluation of Building Conditions:

Three-Year Plan for This Site:

	2019	2020	2021
Land Acquisition and Development			
Professional Services	25,000	25,000	25,000
Education Specifications Development	59,000	49,000	49,000
Building Acquisition, Construction and Improvement (Includes 45200 & 45300)	50,000	50,000	50,000
Rental of Buildings, Facilities and Equipment	23,000	23,000	23,000
Purchase of Mobile or Fixed Equipment	50,000	50,000	50,000
Emergency Allocations (Other Facilities Acquisition and Construction)	122,472	122,472	122,472
Utilities (Maintenance of Buildings)	45,000	45,000	45,000
Maintenance of Equipment			
Sports Facility	150,000	150,000	150,000
Property and Casualty Insurance			
Other Operation and Maintenance of Plant			
Technology	101,000	101,000	101,000
Instruction - Related Technology			
Administrative Technology Services			
SUBTOTAL EXPENDITURES	625,472	615,472	615,472
Allocation for Future Projects			
Transfer From One Fund to Another			
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	625,472	615,472	615,472

**Additional Comments Regarding This Site
(include purpose of future allocation appropriation):**

School No. 8375

Plan Detail:

Site: Northeastern Wayne Bus Garage

Grades Housed (or other use)	<u>n/a</u>	Date of Occupancy	<u>1981</u>
Current Value	<u>268,000</u>	Acreage	<u>1.1 acres</u>
Number of Classrooms	<u>n/a</u>	Student Capacity	<u>n/a</u>
Square Footage	<u>3,000</u>	Current Capacity	<u>n/a</u>

Enrollment History:

2017 - 2018	<u>n/a</u>	2015 - 2016	<u>n/a</u>	2013 - 2014	<u>n/a</u>
2016 - 2017	<u>n/a</u>	2014 - 2015	<u>n/a</u>		

Detailed Evaluation of Building Conditions:

Three-Year Plan for This Site:

	2019	2020	2021
Land Acquisition and Development	<u> </u>	<u> </u>	<u> </u>
Professional Services	<u> </u>	<u> </u>	<u> </u>
Education Specifications Development	<u> </u>	<u> </u>	<u> </u>
Building Acquisition, Construction and Improvement (Includes 45200 & 45300)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Rental of Buildings, Facilities and Equipment	<u> </u>	<u> </u>	<u> </u>
Purchase of Mobile or Fixed Equipment	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Emergency Allocations (Other Facilities Acquisition and Construction)	<u> </u>	<u> </u>	<u> </u>
Utilities (Maintenance of Buildings)	<u> </u>	<u> </u>	<u> </u>
Maintenance of Equipment	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>
Sports Facility	<u> </u>	<u> </u>	<u> </u>
Property and Casualty Insurance	<u> </u>	<u> </u>	<u> </u>
Other Operation and Maintenance of Plant	<u> </u>	<u> </u>	<u> </u>
Technology	<u> </u>	<u> </u>	<u> </u>
Instruction - Related Technology	<u> </u>	<u> </u>	<u> </u>
Administrative Technology Services	<u> </u>	<u> </u>	<u> </u>
SUBTOTAL EXPENDITURES	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
Allocation for Future Projects	<u> </u>	<u> </u>	<u> </u>
Transfer From One Fund to Another	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>

**Additional Comments Regarding This Site
(include purpose of future allocation appropriation):**

School Name Northeastern Wayne Schools

County Name Wayne

Rev. 03/18

School No. 8375

Plan Detail:

Site: Northeastern Middle/High School

Grades Housed (or other use)	<u>6 -- 12</u>	Date of Occupancy	<u>1967</u>
Current Value	<u>24,605,000</u>	Acreage	<u>15 acres</u>
Number of Classrooms	<u>51</u>	Student Capacity	<u>900</u>
Square Footage	<u>135287</u>	Current Capacity	<u></u>

Enrollment History:

2017 - 2018	<u>TBD</u>	2015 - 2016	<u>708</u>	2013 - 2014	<u>626</u>
2016 - 2017	<u>709</u>	2014 - 2015	<u>621</u>		

Detailed Evaluation of Building Conditions:

[Empty box for Detailed Evaluation of Building Conditions]

Three-Year Plan for This Site:

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Land Acquisition and Development	<u></u>	<u></u>	<u></u>
Professional Services	<u></u>	<u></u>	<u></u>
Education Specifications Development	<u></u>	<u></u>	<u></u>
Building Acquisition, Construction and Improvement (Includes 45200 & 45300)	<u>354,500</u>	<u>354,500</u>	<u>354,500</u>
Rental of Buildings, Facilities and Equipment	<u></u>	<u></u>	<u></u>
Purchase of Mobile or Fixed Equipment	<u>164,500</u>	<u>164,500</u>	<u>164,500</u>
Emergency Allocations (Other Facilities Acquisition and Construction)	<u></u>	<u></u>	<u></u>
Utilities (Maintenance of Buildings)	<u></u>	<u></u>	<u></u>
Maintenance of Equipment	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Sports Facility	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
Property and Casualty Insurance	<u></u>	<u></u>	<u></u>
Other Operation and Maintenance of Plant	<u></u>	<u></u>	<u></u>
Technology	<u></u>	<u></u>	<u></u>
Instruction - Related Technology	<u></u>	<u></u>	<u></u>
Administrative Technology Services	<u></u>	<u></u>	<u></u>
SUBTOTAL EXPENDITURES	<u>620,000</u>	<u>620,000</u>	<u>620,000</u>
Allocation for Future Projects	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
Transfer From One Fund to Another	<u></u>	<u></u>	<u></u>
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>795,000</u>	<u>795,000</u>	<u>795,000</u>

**Additional Comments Regarding This Site
(include purpose of future allocation appropriation):**

[Empty box for Additional Comments Regarding This Site]

School No. 8928

Plan Detail:

Site: Northeastern Elementary School

Grades Housed (or other use)	<u>Pk-5</u>	Date of Occupancy	<u>1983</u>
Current Value	<u>13,195,000</u>	Acreage	<u>15</u>
Number of Classrooms	<u>34</u>	Student Capacity	<u>720</u>
Square Footage	<u>73,361</u>	Current Capacity	<u>720</u>

Enrollment History:

2017 - 2018	<u>TDB</u>	2015 - 2016	<u>562</u>	2013 - 2014	<u>618</u>
2016 - 2017	<u>580</u>	2014 - 2015	<u>610</u>		

Detailed Evaluation of Building Conditions:

Three-Year Plan for This Site:

	2019	2020	2021
Land Acquisition and Development	<u> </u>	<u> </u>	<u> </u>
Professional Services	<u> </u>	<u> </u>	<u> </u>
Education Specifications Development	<u> </u>	<u> </u>	<u> </u>
Building Acquisition, Construction and Improvement (Includes 45200 & 45300)	<u>350,000</u>	<u>400,000</u>	<u>400,000</u>
Rental of Buildings, Facilities and Equipment	<u> </u>	<u> </u>	<u> </u>
Purchase of Mobile or Fixed Equipment	<u>138,500</u>	<u>138,500</u>	<u>138,500</u>
Emergency Allocations (Other Facilities Acquisition and Construction)	<u> </u>	<u> </u>	<u> </u>
Utilities (Maintenance of Buildings)	<u> </u>	<u> </u>	<u> </u>
Maintenance of Equipment	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Sports Facility	<u> </u>	<u> </u>	<u> </u>
Property and Casualty Insurance	<u> </u>	<u> </u>	<u> </u>
Other Operation and Maintenance of Plant	<u> </u>	<u> </u>	<u> </u>
Technology	<u> </u>	<u> </u>	<u> </u>
Instruction - Related Technology	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Administrative Technology Services	<u> </u>	<u> </u>	<u> </u>
SUBTOTAL EXPENDITURES	<u>573,500</u>	<u>623,500</u>	<u>623,500</u>
Allocation for Future Projects	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Transfer From One Fund to Another	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>598,500</u>	<u>648,500</u>	<u>648,500</u>

**Additional Comments Regarding This Site
(include purpose of future allocation appropriation):**

School Name Northeastern Wayne Schools

County Name Wayne

Rev. 03/18

School No. 8375

Summary: Three-Year Plan for This School District:

	2019	2020	2021
Land Acquisition and Development			
Professional Services	100,000	100,000	100,000
Education Specifications Development	5,000	5,000	5,000
Building Acquisition, Construction and Improvement (Includes 45200 & 45300)	25,000	25,000	25,000
Rental of Buildings, Facilities and Equipment	50,000	50,000	50,000
Purchase of Mobile or Fixed Equipment	800,000	800,000	800,000
Emergency Allocations (Other Facilities Acquisition and Construction)	50,000	50,000	50,000
Utilities (Maintenance of Buildings)	122,474	122,472	122,472
Maintenance of Equipment	350,000	350,000	350,000
Sports Facility	31,000	31,000	31,000
Property and Casualty Insurance	175,000	175,000	175,000
Other Operation and Maintenance of Plant	175,000	175,000	175,000
Technology	156,000	156,000	156,000
Instruction - Related Technology			
Administrative Technology Services	100,000	100,000	100,000
SUBTOTAL EXPENDITURES			
Allocation for Future Projects	2,139,474	2,139,472	2,139,472
Transfer From One Fund to Another	425,000	425,000	425,000
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	2,564,474	2,564,472	2,564,472

Sources and Estimates of Revenue:

	2019	2020	2021
Projected January 1 Fund Cash Balance	100,000		
Less Encumbrances Carried Forward from Previous Year			
Estimated Cash Balance Available for Plan	100,000	-	-
Property Tax Revenue	2,161,060		
Estimated Property Tax Cap Credits (show as a negative)	(8,000)		
Auto Excise, CVET and FIT Receipts	50,000		
Other Revenue (Interest Income)			
TOTAL FUNDS AVAILABLE FOR THE PLAN	2,303,060	-	-
ESTIMATED TAX RATE TO FUND THE PLAN	0.9604		

Based on the Projected Assessed Valuations found on the first page of the Plan.