

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 **2500 N Elgin Street, Muncie IN 47303**.

Notice is hereby given to taxpayers of **MUNCIE COMMUNITY SCHOOL CORPORATION, Delaware County, Indiana** that the proper officers of **Muncie Community Schools** will conduct a public hearing on the year **2020** 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 **Muncie Community 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, **Muncie Community 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 **Muncie Community Schools** will meet to adopt the following budget:

Public Hearing Date	Tuesday, August 27, 2019	Adoption Meeting Date	Tuesday, September 10, 2019
Public Hearing Time	6:30 PM	Adoption Meeting Time	5:00 PM
Public Hearing Location	Muncie Central High School, , 801 N Walnut St, Muncie, IN	Adoption Meeting Location	Muncie Area Career Center / Admin Office, 2500 N Elgin Street, Muncie, IN
Est. School Operations Max Levy	\$11,549,962		
Property Tax Cap Credit Estimate	\$10,666,358		

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)
0180-DEBT SERVICE	\$6,306,869	\$9,067,762	\$0	\$7,921,033	14.48%
3101-EDUCATION	\$38,823,000	\$0	\$0	\$0	
3300-OPERATIONS	\$15,196,000	\$19,812,048	\$0	\$11,158,210	77.56%
Totals	\$60,325,869	\$28,879,810	\$0	\$19,079,243	

NOTICE TO TAXPAYERS

Complete details of the Bus Replacement Fund plan may be seen by visiting the website of this unit of government at the following address: www.muncie.k12.in.us

School Website

Notice is hereby given to taxpayers of Muncie Community Schools that the proper officers of Muncie Community Schools will conduct a public hearing on the year 2020 proposed Bus Replacement Fund Plan pursuant to IC 20-40-18. Following the public hearing, the proper officers of Muncie Community Schools may adopt the proposed plan as presented or with revisions.

Public Hearing Date:

August 27, 2019

Public Hearing Time:

6:30 PM

Public Hearing Place:

Muncie Central HS Auditorium, 801 N Walnut, Muncie IN

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).

NOTICE TO TAXPAYERS

Notice is hereby given to taxpayers of Muncie Community Schools that the proper officers of Muncie Community Schools will conduct a public hearing on the year 2020 proposed Capital Projects Plan pursuant to IC 20-40-18-6. Following the public hearing, the proper officers of Muncie Community Schools may adopt the proposed plan as presented or with revision:

Complete details of the Capital Projects plan may be seen by visiting the website of this unit of government at the following address www.muncie.k12.in.us

Public Hearing Date:	August 27, 2019
Public Hearing Time:	6:30 pm
Public Hearing Place:	Muncie Central High School 801 N Walnut St, Muncie IN

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).

School Name Muncie Community Schools
 School No. 1970

County Name Delaware

2020 Capital Projects Plan

The following plan format should be used for your 2020 Capital Projects Fund.

General Information:

Total land area: 27 Sq Miles Location: Delaware County

Composition of governing body:

The School Board of Trustees are appointed by Ball State University as of July 1, 2018 as reflected in HB 1315.

Number of employees:

Certified 375 Non-Certified 172 Total = 547

Enrollment and Assessed Valuation Information

School Year	Student Enrollment	Assessed Valuation	School Year	Estimated Student Enrollment	Estimated Assessed Valuation
2015 - 2016	<u>5865</u>	<u>1,619,260,326</u>	2020 - 2021	<u>4,666</u>	<u>1,410,000,000</u>
2016 - 2017	<u>5620</u>	<u>1,618,499,502</u>	2021 - 2022	<u>4,566</u>	<u>1,410,000,000</u>
2017 - 2018	<u>5114</u>	<u>1,606,229,709</u>	2022 - 2023	<u>4,466</u>	<u>1,420,000,000</u>
2018 - 2019	<u>5066</u>	<u>1,660,942,178</u>	2023 - 2024	<u>4,366</u>	<u>1,430,000,000</u>
2019 - 2020	<u>4866</u>	<u>1,410,000,000</u>	2024 - 2025	<u>4,266</u>	<u>1,440,000,000</u>

Comments concerning enrollment or Assessed Valuation Trends (optional):

Tax Rate Information:

Payable Year	2014	2015	2016	2017	2018	2019
Debt Fund	0.4995	0.6813	0.4221	0.7479	0.5618	0.4769
Debt Fund - Exempt *	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Pension Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Pension Debt - Exempt *	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Capital Projects Fund	0.3753	0.3274	0.3755	0.3764	0.3721	0.0000
Transportation	0.2416	0.2488	0.2678	0.2801	0.2879	0.0000
Bus Replacement	0.0036	0.0037	0.0038	0.0039	0.0038	0.0000
Operation Fund	n/a	n/a	n/a	n/a	n/a	0.6718
General / Education Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Other (please specify)**	0	0.0000	0.0000	0.0000	0.0000	0.0000
Total Rate	1.1200	1.2612	1.0692	1.4083	1.2256	1.1487

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

**Add as needed

Comments Concerning Tax Rates (optional):

School Name Muncie Community Schools

County Name Delaware Rev. 03/15

School No. 1970

Present Facilities:

	Facility Name and Location (Include Address)	Grades Housed	Year of Const.	Enrollment	Building Value
1	Admin Office / Muncie Area Career Center (MACC) , 2500 N Elgin Street, Muncie, IN 47303				
2	Muncie Central High School, 801 N Walnut St, Muncie, IN 47305	9-12	1962	N/A	18,596,650
3	Northside Middle School, 2400 Bethel Ave, Muncie, IN 47304 (Ball State Owned)	9-12	1975	1294	47,324,380
4	Southside Middle School 1601 E. 28th Street, Muncie, IN 47302	6-8	1969	547	N/A
5	Grissom Elementary School, 3201 Macedonia Ave, Muncie, IN 47303	6-8	1962	583	40,208,110
6	Southview Elementary School, 2100 S. Franklin St, Muncie, IN 47302	PK-5	1972	494	10,669,770
7	Longfellow Elementary, 1900 E. Centennial Ave, Muncie, IN 47303	PK-5	1980	516	11,952,120
8	Northview Elementary, 807 Yale Ave, Muncie, IN 47303	PK-6	1954	330	10,909,790
9	East Washington Academy, 1000 E. Washington St, Muncie, IN 47303	PK-5	1963	321	6,918,510
10	Westview Elementary, 3401 W. Gilbert St, Muncie, IN 47304	PK-5	1971	494	9,542,950
11		PK-5	1951	363	8,955,850
12					
13					
14					
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26					
27					
28					
29					
30					
	TOTAL BUILDING VALUE	XXXX	XXXX	XXXX	165,078,100

Land For Future Development:

Land Description and Location	Acreage	Land Value
TOTAL LAND VALUE	XXXXX	

School Name Muncie Community Schools

County Name Delaware

School No. 1970

Anticipated Receipts and Disbursements for CY2019

Receipts

Source/Fund	Property Tax	FIT	Excise	CVET	State Grants	Misc.	Total
Education Fund	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	40,063,310	13,760,050	\$53,823,360
Operations Fund	11,158,210	177,356	401,918	45,527		6,935,000	\$18,718,011
Debt Service	7,921,033	125,903	285,316	32,319	-	-	\$8,364,571
Debt Service - Exempt *							\$0
Pension Debt							\$0
Pension Debt - Exempt *							\$0
Capital Projects Fund							\$0
Transportation Fund							\$0
Bus Replacement Fund							\$0
Referendum Operating							\$0
Referendum Capital Debt							\$0
Other (Please specify)**							\$0

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

\$80,905,942

**Add as needed.

Disbursements:

General Fund

Instruction - Regular Programs	<u>38,872,846</u>
Instruction - Special Programs	<u> </u>
Instruction - Adult Continuing Education	<u> </u>
Instruction - Summer School Programs	<u> </u>
Enrichment Programs	<u> </u>
Remediation Programs	<u> </u>
Payments to Other Units Within the State	<u> </u>
Payments to Governmental Units Outside State	<u> </u>
Support Services - Students	<u> </u>
Support Services - Instruction	<u> </u>
Support Services - General Administration	<u> </u>
Support Services - School Administration	<u> </u>
Support Services - Central Office	<u> </u>
Operation and Maintenance Plant Serv.	<u> </u>
Student Transportation	<u> </u>
Food Services Operation	<u> </u>
Community Serv. Operations	<u> </u>
Facilities Acquisition and Construction	<u> </u>
Debt Services	<u> </u>
Non-Programmed Charges	<u> </u>
TOTAL GENERAL FUND	<u>38,872,846</u>

Debt Service Fund

Support Services	<u> </u>
Debt Services	<u>5,054,259</u>
TOTAL DEBT SERVICE FUND	<u>5,054,259</u>

Exempt Debt Service Fund

Support Services	<u> </u>
Debt Services	<u> </u>
TOTAL EXEMPT DEBT SERVICE FUND	<u>-</u>

School Name Muncie Community Schools

County Name Delaware

School No. 1970

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 SERVICE EXEMPT FUND _____

Capital Projects Fund

Support Services - Instruction _____
Administrative Tech Services _____
Other Support Services-Central Services _____
Operaton and Maintenance Plant Serv. _____
Facilities Acquisition and Construction _____
Debt Services _____
TOTAL CAPITAL PROJECTS FUND _____

Transportation Fund

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

Bus Replacement Fund

Support Services _____
Debt Services _____
TOTAL BUS REPLACEMENT FUND _____

Referendum Operating

Total Referendum Operating Fund _____

Referendum Capital Debt

Debt Service _____
TOTAL REFERENDUM CAPITAL DEBT FUND _____

Other (please specify) Add as needed

Operation Fund _____
13,752,664

TOTAL __Operation__ FUND _____
13,752,664

School Name Muncie Community Schools
 School Number 1970

County Name Delaware

Summary: Three-Year Plan for This School District

	2020	2021	2022
Land Acquisition and Development	-	-	-
Professional Services	-	-	-
Education Specifications Development	-	-	-
Building Acquisition, Construction, and Improvement (Includes 45200 & 45300)	396,400	396,400	396,400
Rental of Buildings, Facilities, and Equipment	25,000	25,000	25,000
Purchase of Mobile or Fixed Equipment	172,000	172,000	172,000
Emergency Allocations (Other Facilities Acquisition and Construction)	25,000	25,000	25,000
Utilities (Maintenance of Buildings)	2,294,000	2,294,000	2,294,000
Maintenance of Equipment	1,540,000	1,540,000	1,540,000
Sports Facility	-	-	-
Property and Casualty Insurance	716,000	716,000	716,000
Other Operation and Maintenance of Plant	-	-	-
Technology			
Instruction - Related Technology	-	-	-
Administrative Technology Services	-	-	-
Subtotal Expenditures	5,168,400	5,168,400	5,168,400
Allocation for Future Projects	-	-	-
Transfer From One Fund to Another	-	-	-
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	5,168,400	5,168,400	5,168,400
Sources and Estimates of Revenue:	2020	2021	2022
Projected January 1 Cash Balance	-	-	-
Less encumbrances carried forward from Previous Year	-	-	-
Estimated Cash Balance Available for Plan	-	-	-
Property tax revenue	4,800,000	4,800,000	4,800,000
Estimated Property Tax Cap Credits (show as a negative)	(3,300,000)	(3,300,000)	(3,300,000)
Auto Excise, CVET & FIT Receipts	165,000	165,000	165,000
Other Revenue (Interest Income)	-	-	-
TOTAL FUNDS AVAILABLE FOR THE PLAN	1,665,000	1,665,000	1,665,000
ESTIMATED TAX RATE TO FUND THE PLAN	0.3404	0.3404	0.3404

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

Revenue Estimates

Pursuant to IC 20-40-18-6(b)(3), the Muncie Community Schools plan contains a listing of all sources of all revenue to be dedicated to the proposed capital expenditures in the upcoming calendar year along with the amount of property taxes to be collected in the upcoming calendar year and retained in the fund for capital expenditures proposed for a later year.

Capital Project Plan Adoption Date: September 10, 2019

Sources and Estimates of Revenue for Capital Project Plan	2020
1.) Projected December 31, 2019 Capital Projects Fund Cash Balance	0
2.) Less Encumbrances Carried Forward from Previous Year	0
3.) Estimated Cash Balance Available for Plan	0
4.) Capital Projects' Portion of the Operation Fund's Property Tax Revenue	\$ 4,800,000
5.) Estimated Property Tax Cap Credits Allocated to Capital Projects (show as a negative)	\$ (3,300,000)
6.) Auto Excise, CVET and FIT Receipts Allocated to Capital Projects	\$ 165,000
7.) Other Revenue (Interest Income) Allocated to Capital Projects	\$ -
8.) TOTAL FUNDS AVAILABLE FOR THE PLAN	\$ 1,665,000

Pursuant to IC 20-40-18-6, the Muncie Community Schools plan contains a listing of all proposed projects that are capital in nature that exceed \$10,000 that are expected to begin within the three years immediately following the year the plan was adopted.

Capital Project Plan Adoption Date: **September 10, 2019**

Project Description*	Estimated Start Date	Estimated End Date	Estimated Project Cost
Do not plan on any individual capital spending item greater than \$ 10,000.			
1			None
2			
3			
4			
5		N/A	
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Note: Project Description may include a description of the project including physical location, scope of work, and/or internal project name or tracking

**SCHOOL BUS REPLACEMENT PLAN
FOR THE YEARS 2020-2024**

Pursuant to IC 20-40-18
Replacement Plan for the five (5) year period 2020 through 2024. This plan is based upon the presumption that the minimum useful life of a school bus is not less than twelve (12) years.
Muncie Community Schools does hereby submit to the Department of Local Government Finance the following School Bus

**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 Costs				
					2020	2021	2022	2023	2024
1	2003 Thomas 14 passenger	4	A-2	Owned	55,000				
2	2007 Chevrolet 14 passenger	3	A-2	Owned	55,000				
3	2007 Chevrolet 14 passenger	2	A-2	Owned	55,000				
4	2009 International 78 passenger	1	D	Owned	80,000				
5	2010 Collins 14 passenger	8	A-2	Owned			60,000		
6	2010 Collins 14 passenger	5	A-2	Owned			60,000		
7	2010 Collins 14 passenger	6	A-2	Owned				65,000	
8	2010 Collins 14 passenger	7	A-2	Owned				65,000	
9	2011 IC 85	10	D	Owned					85,000
11									
12									
Replacement Cost Totals					110,000	135,000	120,000	130,000	85,000

**SECTION II
JUSTIFICATION FOR ADDITIONAL BUS PURCHASES, TRANSPORTATION
SERVICES, AND/OR EARLY BUS REPLACEMENT**

1. Pursuant to IC 20-40-18-9(2)(A), If the School Corporation is seeking to acquire or contract for transportation services that will provide for additional school buses or buses with a larger seating capacity as compared to the number and type of school buses from the prior school year, explain for each additional bus and the circumstances of the demand for increased transportation services within the School Corporation.

(Add additional sheets if necessary)

None

2. Pursuant to IC 20-40-18-9(4), If the School Corporation is seeking to replace an existing school bus earlier than twelve (12) years after the existing school bus was originally acquired or requires a contractor to replace a school bus, explain for each bus the circumstances for that need.

(Attach additional sheets if necessary)

None