

HUNTINGTON COUNTY COMMUNITY SCHOOLS

2026 BUDGET WORKSHOP



BY: BECKY SMITH, CFO

9/08/25

AGENDA

- OBJECTIVE, GOAL, & MISSION/VISION
- BUDGET CALENDAR/SCHEDULE
- SCHOOL CORPORATION & MAJOR BUDGETED FUNDS
- STAKEHOLDER INPUT / DATA GATHERING
- REVIEW COMPARISONS
- NEXT STEPS
 - PERMISSION TO ADVERTISE = SEPTEMBER 8, 2025
 - PUBLIC HEARING = SEPTEMBER 22, 2025
 - ADOPTION = OCTOBER 13, 2025

OBJECTIVE & GOAL

- OBJECTIVE: MAINTAIN EXPENSES WITHIN THE REVENUE STREAMS PROVIDED
- GOAL: FOCUS ON PROGRAMS AND SERVICES FOR STUDENT ACHIEVEMENT WHILE PROVIDING A COMPETITIVE COMPENSATION PACKAGE TO OBTAIN AND RETAIN EMPLOYEES



2025 – pay 2026 BUDGET CALENDAR DEADLINES BY DLGF

ID

Fri 2/7/2025 11:17 AM

Indiana Department of Local Government Finance <dlgf@subscription.in.gov>

[*Newsletter*] 2025 Budget Calendar

To Rebecka Smith (CEC)

DLGF

MEMORANDUM

2025 Budget Calendar

On-time property tax bills are a top priority for the Department of Local Government Finance ("Department") for 2025 pay 2026.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. This memo includes the key deadlines for calendar year 2025. All deadlines below have been adjusted to reflect the last possible day a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the year.

If you have any questions about the Budget submission calendar, please contact your Budget Field Representative.

PLEASE NOTE: This memorandum is simply intended to be informative and is not a substitute for the law. In the event that any part of this memorandum conflicts with provisions of the Indiana Code, the Indiana Code governs.

2025 Budget Calendar

DLGF

MEMORANDUM

2025 Gateway Submission Calendar

On-time property tax bills are a top priority for the Department of Local Government Finance ("Department") for 2025 and 2026.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. This memo includes the key deadlines for calendar year 2025. All deadlines below have been adjusted to reflect the last possible day a particular task must be performed. Failure to meet these deadlines may jeopardize on-time tax billing.

The Department will issue additional detailed guidance on many of these topics to local officials throughout the year.

If you have any questions, please contact the Department at support@dlgf.in.gov or (317) 234-4480.

PLEASE NOTE: This memorandum is simply intended to be informative and is not a substitute for the law. In the event any part of this memorandum conflicts with provisions of the Indiana Code, the Indiana Code governs.

2025 Gateway Submission Dates

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HCCSC 2026 BUDGET- PREP SCHEDULE

HUNTINGTON COUNTY COMMUNITY SCHOOLS 2026 BUDGET PREPARATION CALENDAR

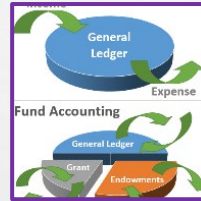
February 2025	Business Office submits Debt Affirmation in Gateway
May / June 2025	Budget Discussions with Leadership to review needs for 2026 Budgeted Funds Business Office submits Pre-Budget Worksheet in Gateway
June / July 2025	State Budget Workshop & Work session with DLGF field representative
<i>September 8, 2025</i>	<u>Budget Workshop</u> to review 2026 Education Fund, Operations Fund, Debt Service Fund, and Rainy Day Fund budget information and advertisement <u>Permission to ADVERTISE/publish 2026 budgets-Form 3, CP Plan and Bus Replacement Plan to Gateway & District web-site</u> (Must be published one time at least 10 days prior to public hearing)
September 9, 2025	Post/Publish/Advertise 2026 Form 3, CP Plan & Bus Replacement Plan on Gateway (Last statutory date to post is October 14 th)
September 9, 2025	Submit/Post/Advertise 2026 Form 3, CP Plan & Bus Replacement Plan on District web-site (Last statutory date to post is October 14 th)
September 2025	Request Lease Rental Affidavits for all Debt Leases
<i>September 22, 2025</i>	Date for the <u>PUBLIC HEARING</u> for all 2026 Budgeted Funds, CP Plan & Bus Replacement Plan. (This date must be at least 10 days <u>prior</u> to the adopting date, must at least 10 <u>after</u> submission of Form 3 to Gateway and publication of CP & Bus Plans) (Last statutory date to hold hearings is October 24 th)
<i>October 13, 2025</i>	Proposed 2026 Budgets for Education Fund, Operations Fund, Debt Service Fund, Rainy Day Fund, and the CP Plan & Bus Replacement Plan are <u>ADOPTED by the Board</u> at a public meeting. (Last statutory date for adoption is November 3 rd)
October 14, 2025	<u>Submit 2026 budgets on Gateway - Upload signed Form 4, etc.</u> (this date must be within 5 business days from Board Adoption) (Last statutory date to submit budgets is November 10 th)
December 31, 2025	Last day for DLGF to accept additional appropriation requests for 2025 budget year (current budget year)
December 31, 2025	DLGF certification of 2026 budget

SCHOOL CORPORATION ***(PUBLIC FUNDS)***



CASH BASIS

- Revenue
- Expenditures
- Encumbrance (POs)



FUND ACCOUNTING

- Education
- Operations
- Debt
- Referendum
- Art & Historical
- Food Service
- Grants



BUDGETS

- Major Funds approved by School Board & certified by State
- Grants Funds approved by Federal/State Govt
- Other internal

MAJOR BUDGETED FUNDS



Education



(fka-General)



Debt Service



Rainy Day



Operations



*(fka-Capital Projects,
Transpo, Bus Replace)*



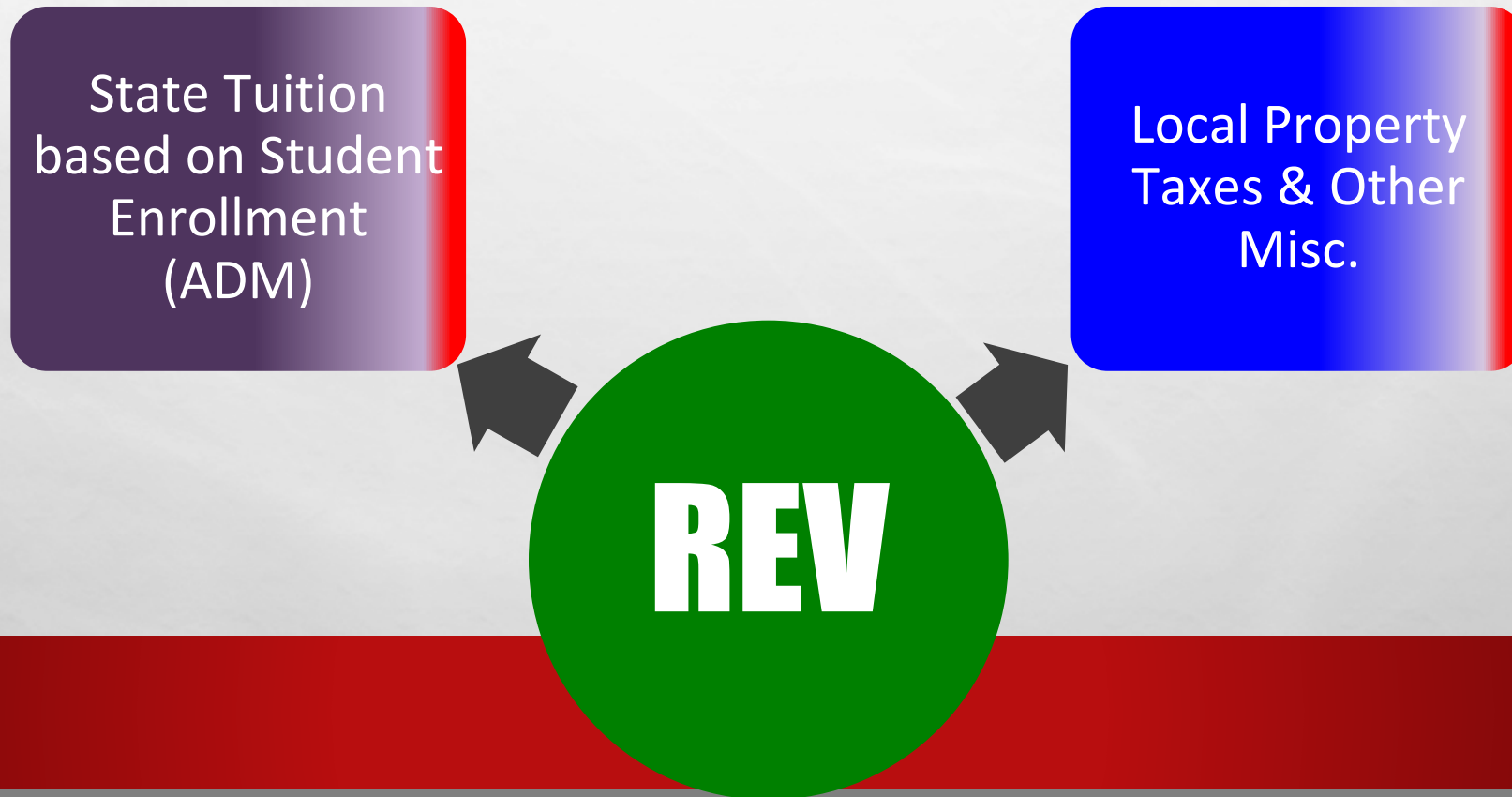
**Referendum
Operating**



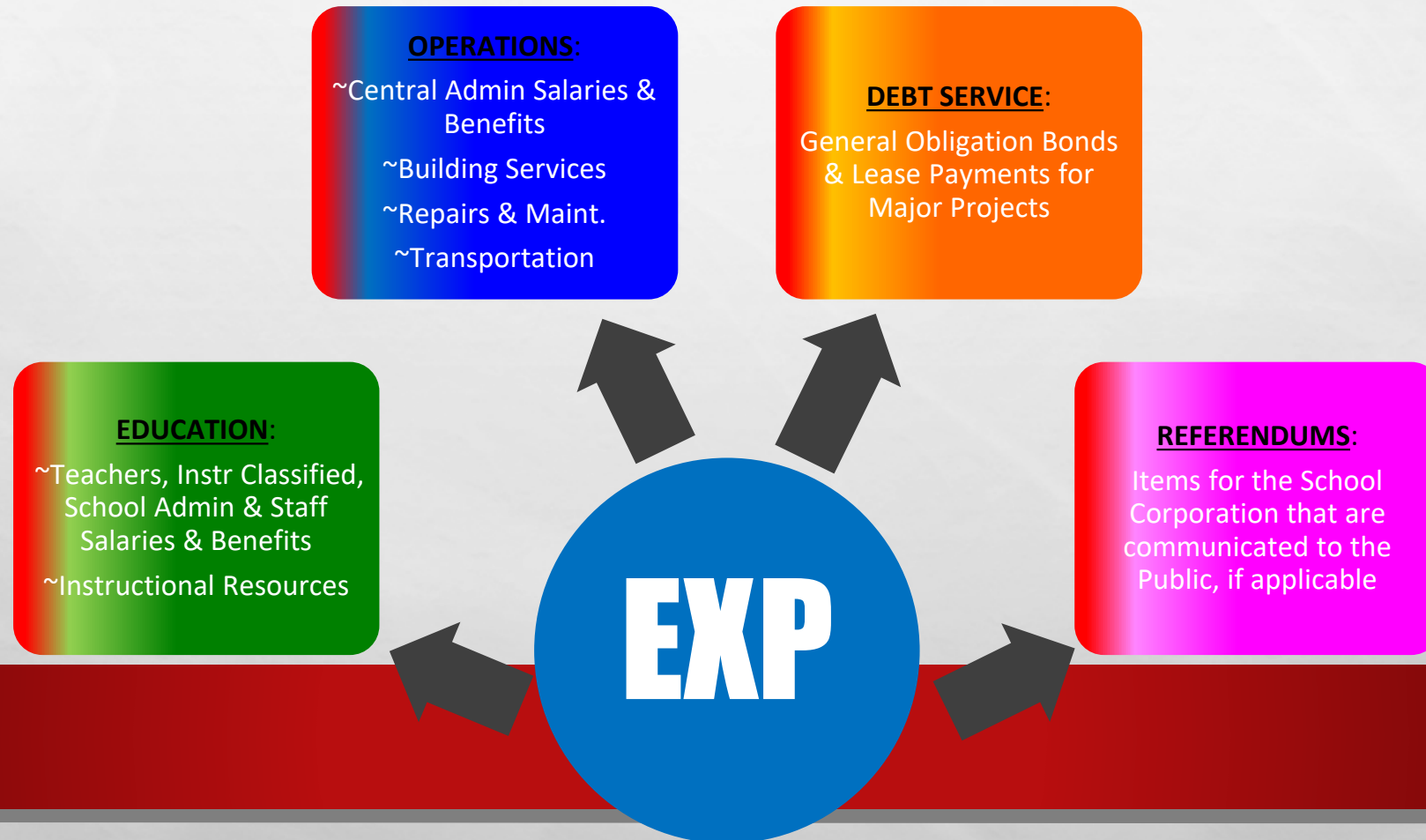
**Referendum
Debt - Capital**

	USES	SOURCE
Education	All Category: 1 = Academic Achievement & 2 = Student Support – (Dollars to Classroom)	State Tuition based on Enrollment (ADM) - 2 counts - Oct - Feb
Operations	Capital Projects, Transportation, & Bus Replacement + All Category: 3 = Overhead & 4 = Non-Operational from formal General	Local Property Taxes-Maximum Levy + Up to 15% transferred from State Tuition received in Education Fund
Debt Service	To repay Corp Debt	Local Property Taxes
Referendum-Operating	General Expenses	Local Property Taxes
Rainy Day	Misc, if needed	Excess funds
Referendum Debt-Capital	Capital Expenses	Local Property Taxes

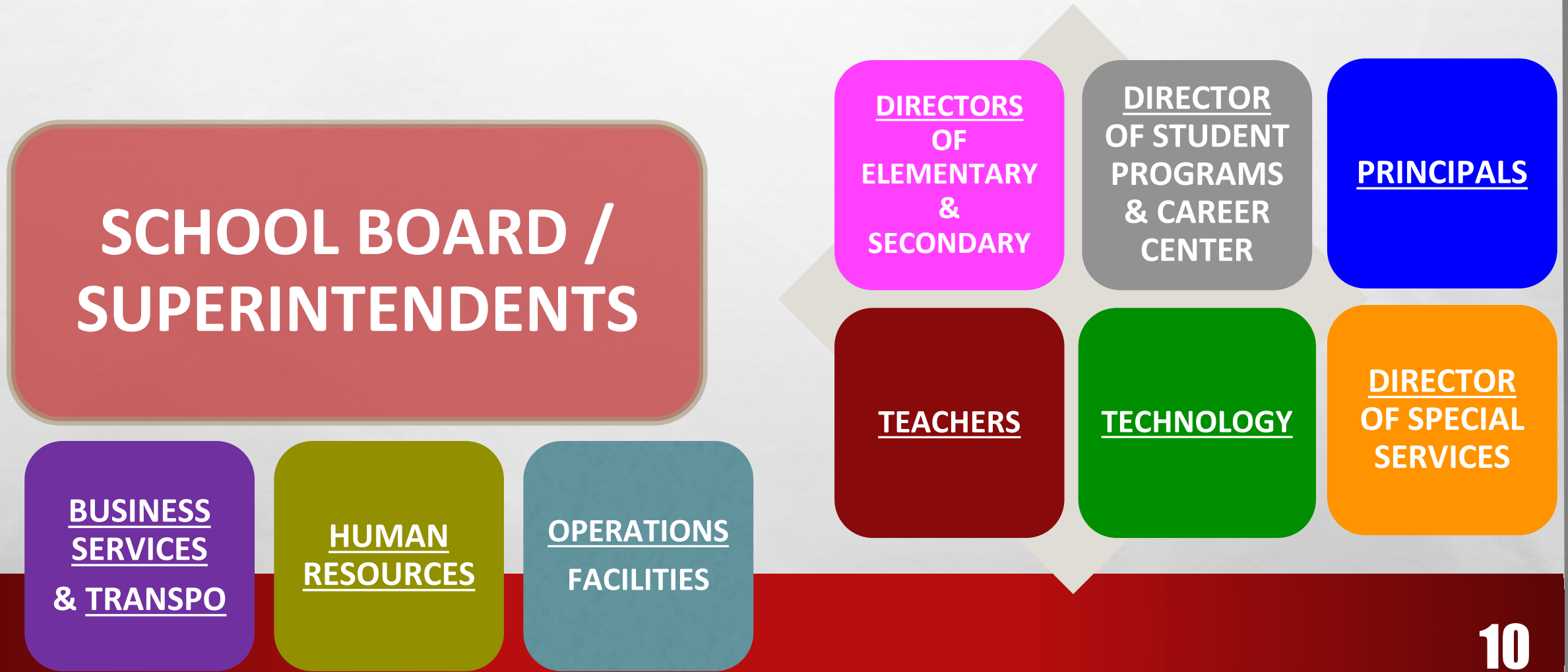
WHERE DOES THE MAIN REVENUE COME FROM?



WHAT TYPE OF EXPENDITURES ARE ALLOWED?

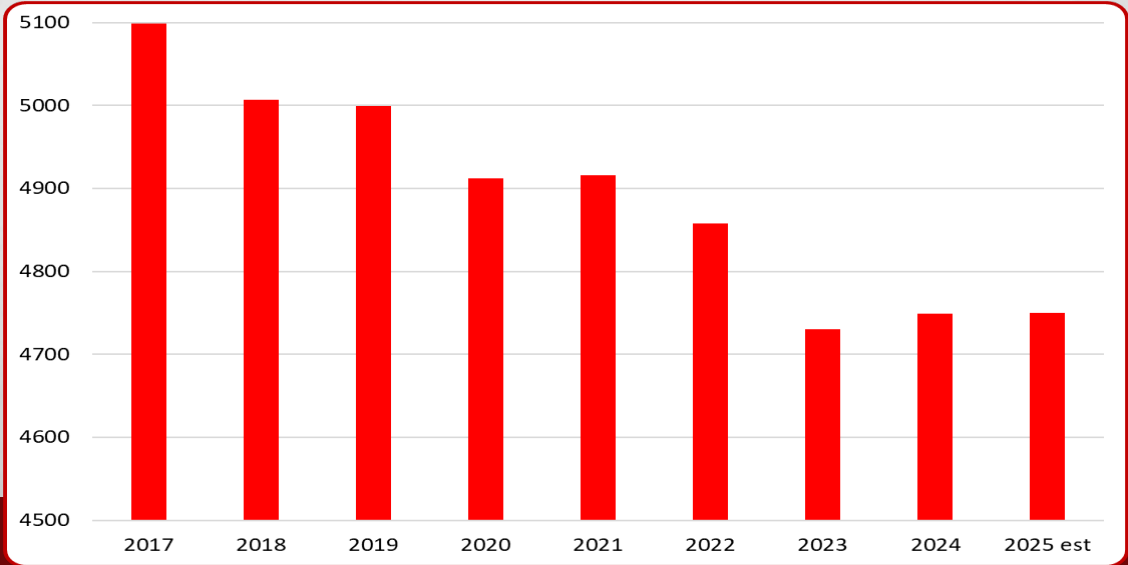


MAJOR STAKEHOLDER'S INPUT



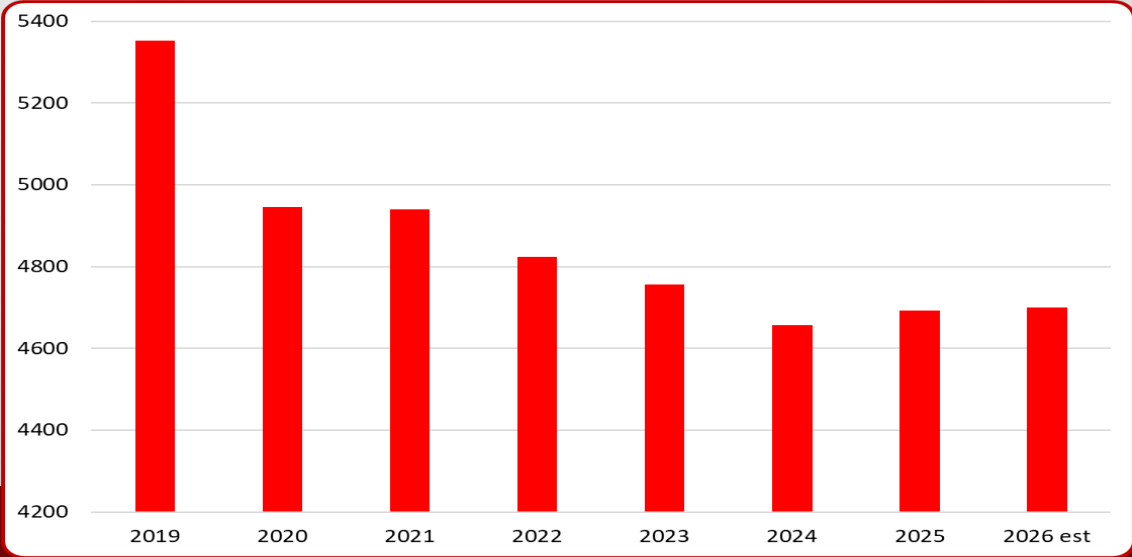
DATA GATHERING

HCCSC ENROLLMENT HISTORY – DISTRICT TOTALS



YEAR	ADM <u>Fall</u> ENROLLMENT
2017	5098.59
2018	5006.83
2019	4999.38
2020	4911.84
2021	4915.98
2022	4858.06
2023	4730.24
2024	4748.56
2025 est.	4750

HCCSC ENROLLMENT HISTORY – DISTRICT TOTALS



YEAR	ADM <u>Spring</u> ENROLLMENT
2019	5352
2020	4946.25
2021	4939.84
2022	4824.48
2023	4756.06
2024	4657.24
2025	4692.56
2026 est	4700

BASIC GRANT/TUITION SUPPORT



School Finance Application Center

User ID:

Password:   Login Help

School Finance Application Center

 Logout  Help

Welcome to the Indiana Department of Education Division of School Finance. This application offers functionality related to State Aid.

Corporation Information

› Fall Count Estimates

› Worksheet Estimation

› 54 Report

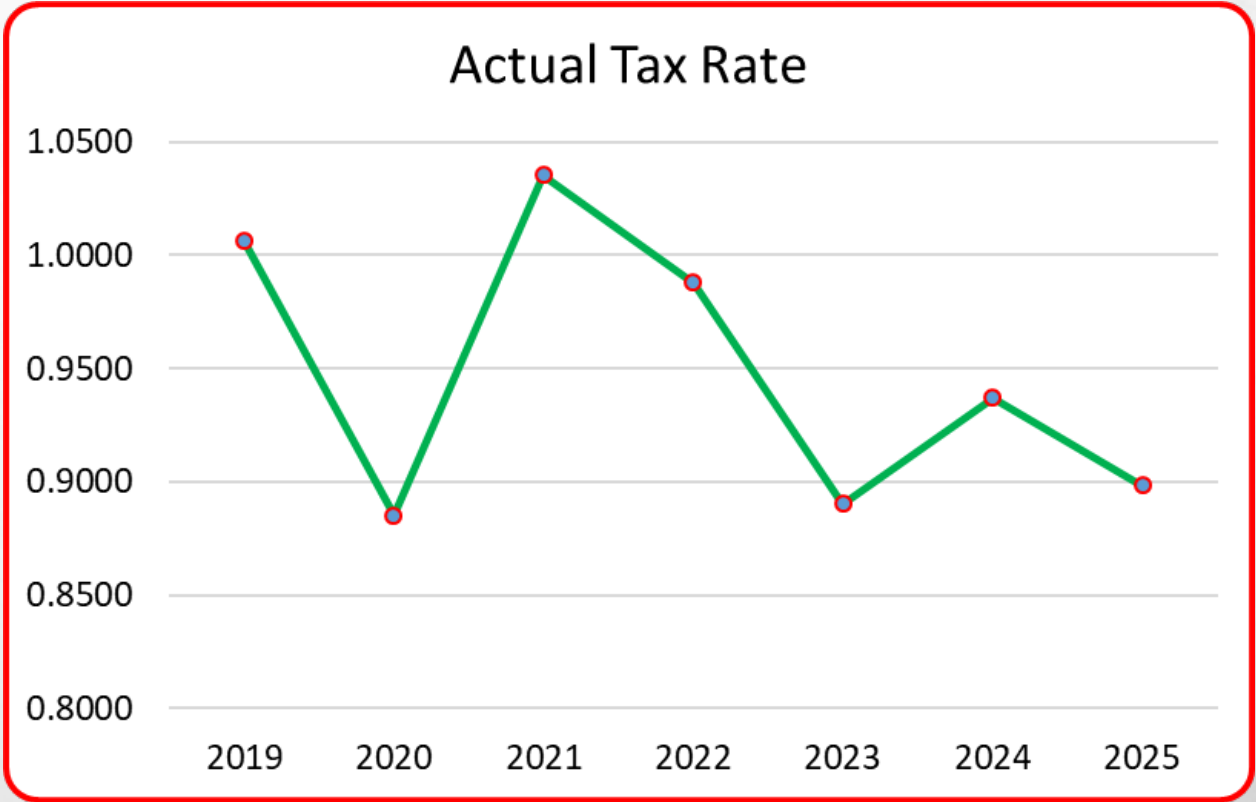
The list below displays all data changes that have occurred within your School Corporation over the last 30 Days.

Variable	Original Value	Updated Value	Updated Date
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Non-Distributions

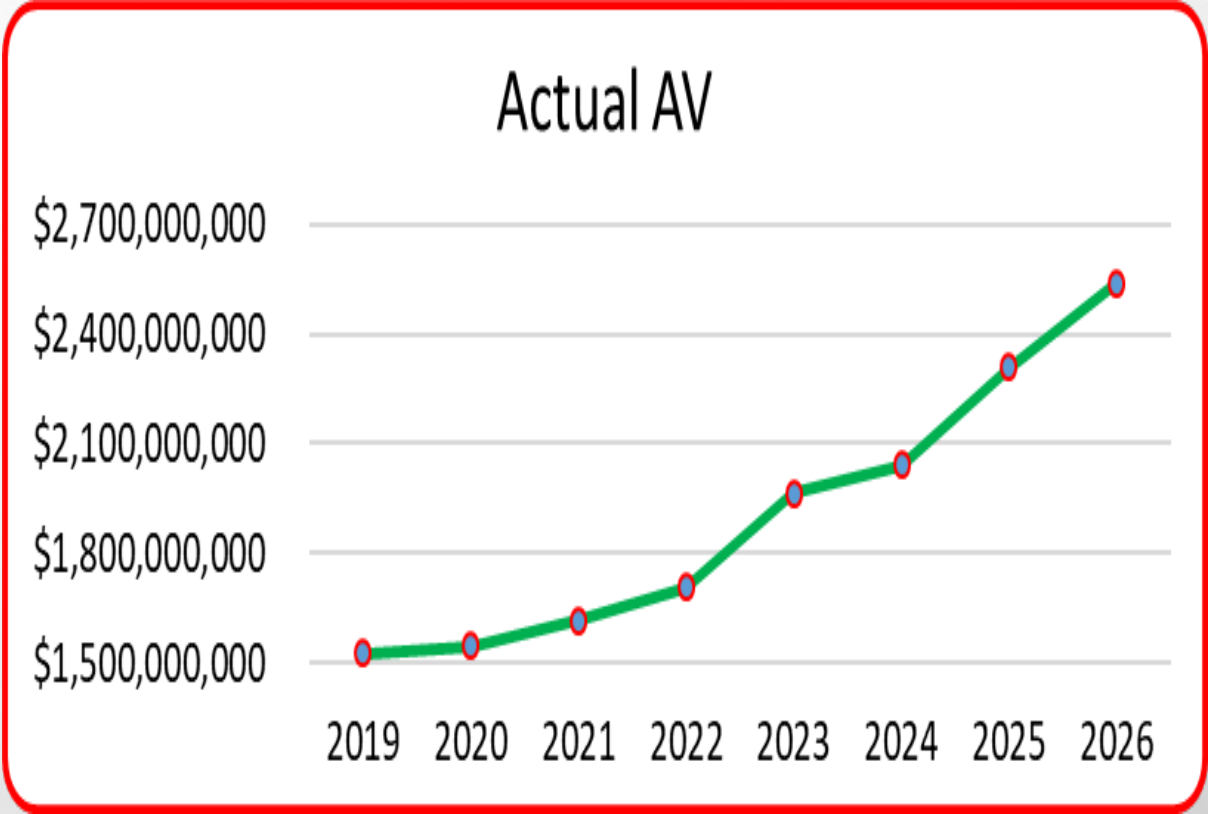
Year	Actual Tax Rate	Chg	% Diff
2019	1.0067		
2020	0.8852	-0.1215	-12.069%
2021	1.0355	0.1503	16.979%
2022	0.9880	-0.0475	-4.587%
2023	0.8904	-0.1451	-9.879%
2024	0.9370	-0.0985	5.234%
2025	0.8985	-0.0895	-4.109%

LEVY (property tax to raise) = AV x Tax Rate / 100
TAX RATE = Levy / AV x 100
AV = Levy / Tax Rate x 100



HCCSC TAX RATE HISTORY

Year	Actual AV	Chg	% Diff
2019	\$ 1,527,949,978		
2020	\$ 1,548,392,786	\$ 20,442,808	1.338%
2021	\$ 1,617,683,122	\$ 69,290,336	4.475%
2022	\$ 1,706,555,527	\$ 88,872,405	5.494%
2023	\$ 1,966,196,531	\$ 259,641,004	15.214%
2024	\$ 2,041,783,876	\$ 75,587,345	3.844%
2025	\$ 2,307,878,822	\$ 266,094,946	13.032%
2026	\$ 2,540,875,585	\$ 499,091,709	10.096%



HCCSC
CERTIFIED NET ASSESSED VALUATION HISTORY

REVIEW COMPARISONS

EDUCATION FUND

REVENUE

Source	2025 Budget Order	<i>2026 Advertised</i>
Local Sources	\$30,000	<i>\$10,000</i>
State Sources	\$41,000,000	<i>\$41,558,000</i>
Other	\$126,000	<i>\$75,000</i>
TOTAL	\$41,156,000	<i>\$41,643,000</i>



EDUCATION FUND

EXPENDITURES

<u>Object</u>	<u>2026 Proposed</u> <u>Budget</u>	<u>% of</u> <u>Fund</u>
Salaries (100)	\$ 31,368,018	72.11%
Benefits (200)	\$ 10,917,233	25.10%
Prof/Tech Services (300)	\$ 288,050	0.66%
Utilities/Repairs/Rentals (400)	\$ 10,000	0.02%
Other Purchase Services (500)	\$ 315,800	0.73%
Supplies (600)	\$ 592,199	1.36%
Capital Outlay/Technology (700)	\$ -	0.00%
Other (800)	\$ 8,700	0.02%
Transfers (900)	\$ -	0.00%
<i>TOTAL</i>	<u>\$ 43,500,000</u>	

EDUCATION FUND

COMPARISONS

Source	2025 Budget Order	<i>2026 Advertised</i>
Budget	\$42,550,000	<i>\$43,500,000</i>
AV	\$2,307,878,822	<i>\$2,540,875,585</i>
LEVY	\$0	<i>\$0</i>
Rate	\$0.0000	<i>\$0.0000</i>

DEBT SERVICE FUND

REVENUE

Source	2025 Budget Order	2026 Advertised
Property Tax/Levy	\$9,116,121	\$10,160,961
Local Sources/Other Taxes	\$574,737	\$589,650
Other	\$0	\$0
TOTAL	\$9,690,858	\$10,750,611



DEBT SERVICE FUND

LONG RANGE DEBT SCHEDULE

REGULAR DEBT	2025	2026*	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	Total Balance Remaining (Adv Budget Yr forward)
GENERAL OBLIGATION BONDS																		
2020 GOB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023 GOB	3,011,000	479,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	479,000
2024 GOB	1,809,606	-																-
Future Anticipated GOB	-	4,350,000	2,300,000	1,930,000	1,780,000	1,380,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,280,000	1,380,000	1,480,000	1,480,000	1,680,000	5,300,000	29,740,000
Total GOBs	4,820,606	4,829,000	2,300,000	1,930,000	1,780,000	1,380,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,280,000	1,380,000	1,480,000	1,480,000	1,680,000	5,300,000	30,219,000
LEASE RENTALS																		
First Mrtg Bonds, Refunding Series 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
First Mrtg Bonds, Series 2018	3,896,000	3,896,000	3,897,000	3,895,000	3,894,000	3,895,000	3,894,000	3,895,000	3,894,000	3,898,000	3,894,000	3,897,000	3,897,000	-	-	-	-	46,749,000
First Mrtg Bonds, Series 2022	1,344,000	1,337,000	1,335,000	1,337,000	1,338,000	1,338,000	1,337,000	1,340,000	1,342,000	1,347,000	1,351,000	1,353,000	1,355,000	5,029,000	5,029,000	5,032,000	5,032,000	36,232,000
Future Anticipated Lease	-	-	2,315,000	2,500,000	2,625,000	3,210,000	3,735,000	3,925,000	4,125,000	4,340,000	4,550,000	4,580,000	4,700,000	5,050,000	5,300,000	5,300,000	1,950,000	58,205,000
Total Lease Rentals	5,240,000	5,233,000	7,547,000	7,732,000	7,857,000	8,446,000	8,966,000	9,160,000	9,361,000	9,585,000	9,795,000	9,830,000	9,952,000	10,079,000	10,329,000	10,332,000	6,982,000	141,186,000
OTHER DEBT																		
Common School Fund Loans	-	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000	-	-	-	1,469,000
Unreimbursed Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paying Agent Fees	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	80,000
Total Other	5,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	5,000	5,000	5,000	1,549,000
TOTAL REGULAR DEBT SERVICE FUND	10,065,606	10,180,000	9,965,000	9,780,000	9,755,000	9,944,000	10,164,000	10,358,000	10,559,000	10,783,000	10,993,000	11,228,000	11,450,000	11,677,000	11,814,000	12,017,000	12,287,000	172,954,000
Assessed Valuation	\$ 2,307,878,822	\$ 2,540,875,585	\$ 2,591,693,097	\$ 2,643,526,959	\$ 2,696,397,498	\$ 2,750,325,448	\$ 2,805,331,957	\$ 2,861,438,596	\$ 2,918,667,368	\$ 2,977,040,715	\$ 3,036,581,529	\$ 3,097,313,160	\$ 3,159,259,423	\$ 3,222,444,612	\$ 3,286,893,504	\$ 3,352,631,374	\$ 3,419,684,001	
Debt Service Fund Tax Rate	\$ 0.3950	\$ 0.4006	\$ 0.3845	\$ 0.3700	\$ 0.3618	\$ 0.3616	\$ 0.3623	\$ 0.3620	\$ 0.3618	\$ 0.3622	\$ 0.3620	\$ 0.3625	\$ 0.3624	\$ 0.3624	\$ 0.3594	\$ 0.3584	\$ 0.3593	
Operations Fund Tax Rate	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	\$ 0.5441	
TOTAL CORPORATION TAX RATE	0.9391	0.9447	0.9286	0.9141	0.9059	0.9057	0.9064	0.9061	0.9059	0.9063	0.9061	0.9066	0.9065	0.9065	0.9035	0.9025	0.9034	

DEBT SERVICE FUND

COMPARISONS

Source	2025 Budget Order	<i>2026 Advertised</i>
Budget	\$9,255,000	<i>\$10,180,000</i>
AV	\$2,307,878,822	<i>\$2,540,875,585</i>
LEVY	\$9,116,121	<i>\$10,160,961</i>
Rate	\$0.3950	<i>\$0.3999</i>

OPERATIONS FUND

REVENUE

Source	2025 Budget Order	<i>2026 Advertised</i>
Property Tax/Levy	\$11,620,170	<i>\$12,250,000</i>
Local Sources/Other Taxes	\$1,339,834	<i>\$1,519,405</i>
Other	\$637,500	<i>\$1,135,000</i>
Transfer from Ed to Op	\$6,750,000	<i>\$7,000,000</i>
TOTAL	\$20,347,504	<i>\$21,904,405</i>



OPERATIONS FUND

MAXIMUM LEVY CALCULATION

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Budget Year 2026 - Calculation of Estimated Maximum Levy
 Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Step 1: Select Unit of Government
 In the fields below, please select the following in sequential order: (a) County, (b) Unit Name, and (c) Maximum Levy Type

(a) County	35 - Huntington
(b) Unit Name	3543625 - Huntington County Community School Corporation
(c) Maximum Levy Type	SO - School Operating

Step 2: Data Entry & Review of 2026 Estimated Maximum Levy Calculation
 The section below details the multi-step process in which the 2026 Estimated Maximum Levy is calculated. The calculation operates on the estimates of several variables, each of which is highlighted in blue. These values can be overridden directly via manual data entry; doing so will update the calculation accordingly.

	Default Amount	Estimates
2025 Maximum Levy		11,620,238
Plus: 2025 Permanent Appeal Amounts		-
2025 Maximum Levy for Growth Quotient		11,620,238
Times: Maximum Levy Growth Quotient (1)		1.0400
2026 Initial Maximum Levy		12,085,048
Plus: Potential Appeals as Reported by Unit*	-	-
2026 Estimated Maximum Levy Prior to Allowable Adjustments		12,085,048
Plus: Estimated Cumulative Capital Development Adjustment (2)**		
Plus: Estimated Mental Health Adjustment (3)***		
Plus: Estimated Developmental Disabilities Adjustment (4)****		
2026 Estimated Maximum Levy		12,085,048

Appendix

(1) The Maximum Levy Growth Quotient (MLGQ) for Budget Year 2026 is 1.04. For civil taxing units in counties that continue to raise revenue through a local income tax rather than property taxes, the MLGQ is 1.00.
 (2) The Cumulative Capital Development (CCD) levy adjustment is applicable to counties and municipalities only.
 (3) The Mental Health levy adjustment is applicable to counties only.
 (4) The Developmental Disability levy adjustment is applicable to counties only.
 * Potential Appeals as Reported by Unit: the default amount is pulled directly from the pre-budget worksheet.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Estimated Property Tax Cap Allocation Worksheet

Step 1) Select Your Unit of Government

In the fields below, select your county first and then the name of your unit of government.

County	35 - Huntington County
Unit Name	Huntington County Community School

← Click here and then click on the downward arrow to select your county.
Repeat this to select your unit.

If you are having trouble, please make sure you have clicked "Enable Editing" at the top of this page.

Step 2) Review Historical Property Tax Cap Losses and 2025 Estimate

The table below provides the actual historical property tax caps for the past five (5) years and the DLGF estimate for 2025. It also contains the percent change in property tax caps and the tax caps as a percent of certified levy. If you would like to use a different estimate, please enter your estimate in the yellow 'Enter Amount to Override DLGF Estimate' field below.

Civil Funds

Historical Property Tax Cap Information; Civil Funds	2020	2021	2022	2023	2024	2025 DLGF Estimate	Enter Amount to Override DLGF 2025 Estimate (Optional)
Property Tax Cap Loss	1,621,388	2,125,999	2,163,376	1,914,460	2,151,304	2,420,000	
Percent Change in Tax Cap		31%	2%	-12%	12%	12%	
Certified Civil Levy	13,706,373	16,751,108	16,860,768	17,507,014	19,131,515		
Property Tax Cap Loss	12%	13%	13%	11%	11%		

2026
Worksheet
not
available
yet from
DLGF.
Estimate
listed on
Form 3 as
\$3,314,300

HCCSC
CIRCUIT BREAKER IMPACT HISTORY

OPERATIONS FUND

EXPENDITURES

<u>Object</u>	<u>2026 Proposed</u> <u>Budget</u>	<u>% of</u> <u>Fund</u>
Salaries (100)	\$ 7,161,725	31.14%
Benefits (200)	\$ 2,762,072	12.01%
Prof/Tech Services (300)	\$ 896,000	3.90%
Utilities/Repairs/Rentals (400)	\$ 2,811,203	12.22%
Other Purchase Services (500)	\$ 2,136,000	9.29%
Supplies (600)	\$ 5,249,500	22.82%
Capital Outlay/Technology (700)	\$ 1,900,000	8.26%
Other (800)	\$ 83,500	0.36%
Transfers (900)	\$ -	0.00%
TOTAL	\$ 23,000,000	

OPERATIONS FUND

COMPARISONS

Source	2025 Budget Order	<i>2026 Advertised</i>
Budget	\$21,815,000	<i>\$23,000,000</i>
AV	\$2,307,878,822	<i>\$2,540,875,585</i>
LEVY	\$11,620,170	<i>\$12,250,000</i>
Rate	\$0.5035	<i>\$0.4821</i>

CAPITAL PROJECTS PLAN 2026-2028

CAPITAL ACQUISITION

<u>Asset Description</u>		<u>Acquisition Amount</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
1	New floor machines	\$300,000	\$100,000	\$100,000	\$100,000
2	Landscape equipment replacements	\$300,000	\$100,000	\$100,000	\$100,000
3	Purchase new district vehicles	\$40,000	\$40,000	\$0	\$0
4	District vehicle replacements	\$120,000	\$40,000	\$40,000	\$40,000
5	New High Jump Pits	\$60,000	\$20,000	\$20,000	\$20,000
6	New/replacement playground equipment	\$300,000	\$100,000	\$100,000	\$100,000
7	New/replacement athletic equipment	\$75,000	\$25,000	\$25,000	\$25,000
8	Snow Equipment	\$75,000	\$25,000	\$25,000	\$25,000
9	Gator Replacements	\$150,000	\$50,000	\$50,000	\$50,000
TOTAL		\$1,420,000	\$500,000	\$460,000	\$460,000

CAPITAL PROJECTS PLAN 2026-2028

PROJECTS CAPITAL IN NATURE

<u>Project Description</u>		<u>Estimated Start Date</u>	<u>Estimated End Date</u>	<u>Estimated Project Cost</u>	2026	2027	2028
1	District Site/Landscape/Grounds Maintenance	1/1/2026	10/1/2028	\$350,000	\$150,000	\$100,000	\$100,000
2	Elementary HVAC repairs & replacements	1/1/2026	10/1/2028	\$300,000	\$100,000	\$100,000	\$100,000
3	Phone & Security system replacement upgrade	1/1/2026	10/1/2028	\$750,000	\$500,000	\$250,000	\$0
4	Gym Renovations	1/1/2026	10/1/2028	\$275,000	\$75,000	\$100,000	\$100,000
5	Playground repair and maintenance	1/1/2026	10/1/2028	\$600,000	\$200,000	\$200,000	\$200,000
6	Parking Lots repairs and replacements	1/1/2026	10/1/2028	\$2,650,000	\$750,000	\$950,000	\$950,000
7	Tennis Court Improvements/Replacements	1/1/2026	10/1/2028	\$2,850,000	\$950,000	\$950,000	\$950,000
8	Misc Carpet replacements	1/1/2026	10/1/2028	\$1,125,000	\$325,000	\$400,000	\$400,000
9	Floor & Ceramic Tile repairs, replacements, removals	1/1/2026	10/1/2028	\$900,000	\$300,000	\$300,000	\$300,000
10	Bleacher Replacements	1/1/2026	10/1/2028	\$900,000	\$300,000	\$300,000	\$300,000
11	District Signage Repairs & Replacement	1/1/2026	10/1/2028	\$300,000	\$100,000	\$100,000	\$100,000
12	Stage Curtain Replacements	1/1/2026	10/1/2028	\$350,000	\$150,000	\$100,000	\$100,000
13	Roof Repairs & Replacements	1/1/2026	10/1/2028	\$2,700,000	\$900,000	\$900,000	\$900,000
14	Concrete Curb Repairs & Replacements	1/1/2026	10/1/2028	\$300,000	\$100,000	\$100,000	\$100,000
15	Stadium Sound Systems	1/1/2026	10/1/2028	\$150,000	\$50,000	\$50,000	\$50,000
16	Entry Door Replacements	1/1/2026	10/1/2028	\$350,000	\$100,000	\$125,000	\$125,000
17	Fire Alarm Replacements	1/1/2026	10/1/2028	\$450,000	\$150,000	\$150,000	\$150,000
18	Drainage Repairs	1/1/2026	10/1/2028	\$300,000	\$100,000	\$100,000	\$100,000
19	Auto Shop Renovations	1/1/2026	10/1/2026	\$150,000	\$150,000	\$0	\$0
20	Wheelchair Accessible Entryways	1/1/2026	10/1/2028	\$150,000	\$50,000	\$50,000	\$50,000
21	Window Replacements	1/1/2026	10/1/2028	\$1,500,000	\$500,000	\$500,000	\$500,000
TOTAL				\$17,400,000	\$6,000,000	\$5,825,000	\$5,575,000

Listing was requested.

*Will **NOT** be able to fund all of these.*

Only about 1/3 can be funded.

BUS REPLACEMENT PLAN 2026-2030

SECTION I

Replacement Cost of Bus/Vehicle During Specific Year

	Bus Description			Corp ID	Type of Bus/Vehicle	Owned or	Estimated Replacement Costs				
							2026	2027	2028	2029	2030
1	Thomas	C2 Transit	46	76	D	Owned	185,000				
2	Thomas	C2	72	56	C	Owned	185,000				
3	Thomas	C2	72	15	C	Owned	185,000				
4	Thomas	C2	72	19	C	Owned	185,000				
5	Thomas	C2	72	60	C	Owned	185,000				
6	Thomas	C2	72	64	C	Owned	185,000				
7	Thomas	C2	72	73	C	Owned	185,000				
8	Thomas	C2	72	3	C	Owned		190,000			
9	Thomas	C2	72	33	C	Owned		190,000			
10	Thomas	C2	72	45	C	Owned		190,000			
11	Thomas	C2	72	11	C	Owned		190,000			
12	Thomas	C2	72	21	C	Owned		190,000			
13	Thomas	C2	72	30	C	Owned		190,000			
14	Thomas	C2	72	31	C	Owned		190,000			
15	Thomas	C2 Transit	84	85	D	Owned			225,000		
16	Thomas	C2 Transit	84	81	D	Owned			225,000		
17	Collins	Mini	15	87	A	Owned			160,000		
18	Thomas	C2	72	2	C	Owned			195,000		
19	Thomas	C2 Lift	66	16	C-LIFT	Owned			225,000		
20	Thomas	C2	72	61	C	Owned			195,000		

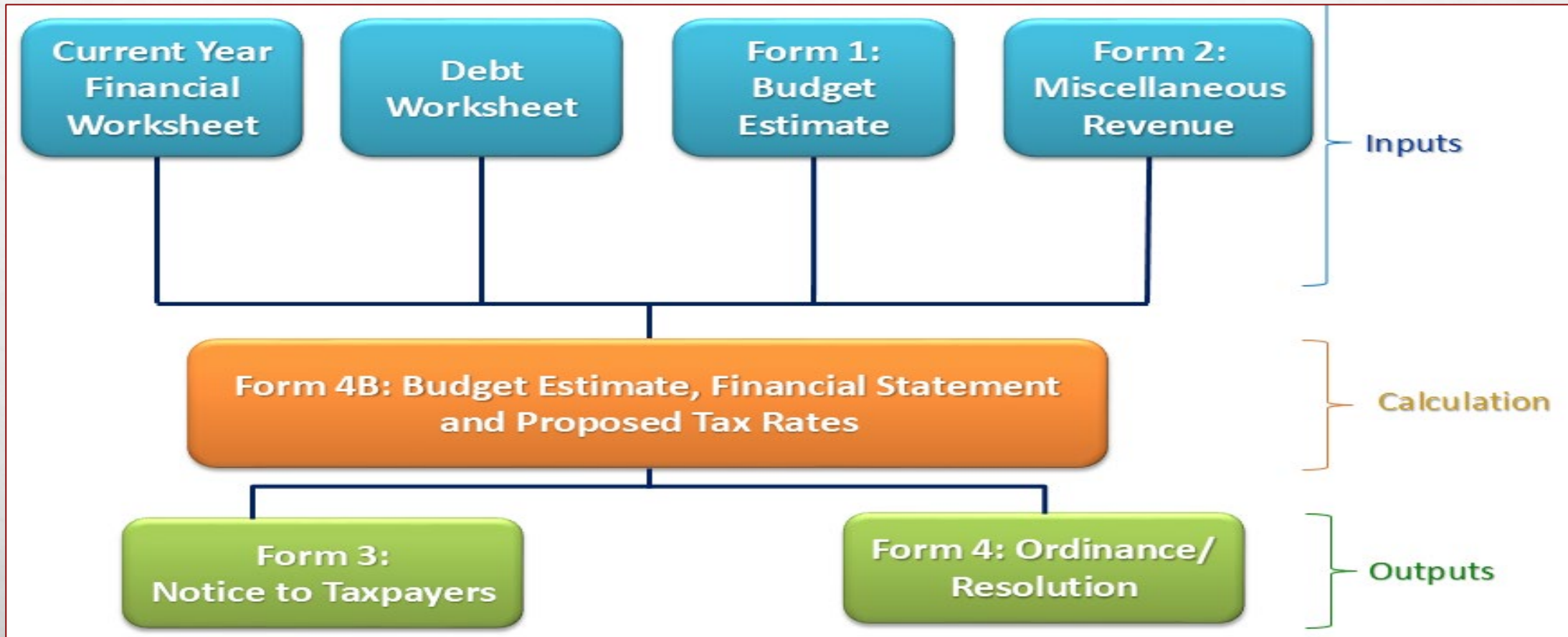
BUS REPLACEMENT PLAN 2026-2030

CONT.

	Bus Description			Corp ID	Type of Bus/Vehicle	Owned or	Estimated Replacement Costs				
							2026	2027	2028	2029	2030
21	Thomas	C2	72	4	C	Owned				200,000	
22	Thomas	C2	72	10	C	Owned				200,000	
23	Thomas	C2	72	24	C	Owned				200,000	
24	Thomas	C2	72	38	C	Owned				200,000	
25	Thomas	C2	72	46	C	Owned				200,000	
26	Thomas	C2	72	50	C	Owned				200,000	
27	Thomas	C2	72	55	C	Owned				200,000	
28	Thomas	C2	72	8	C	Owned					205,000
29	Thomas	C2	72	68	C	Owned					205,000
30	Thomas	C2	72	20	C	Owned					205,000
31	Thomas	C2	72	32	C	Owned					205,000
32	Thomas	C2	72	41	C	Owned					205,000
33	Thomas	C2 Transit	45	58	C	Owned					235,000
34											
35											
Replacement Cost Totals							1,295,000	1,330,000	1,225,000	1,400,000	1,260,000
							7	7	6	7	6

NEXT STEPS

BUDGET FORMS FLOW CHART



2026 BUDGET ESTIMATES

(FORM 3-Notice to Taxpayers)

Fund	Amount
EDUCATION	\$43,500,000 + 7,000,000 Transfer to Operations Fund
Debt Service	\$10,180,000
OPERATIONS	\$23,000,000
Rainy Day	\$0
TOTAL	\$76,680,000 + Transfer

2026 MAXIMUM ESTIMATED LEVY

(FORM 3-Notice to Taxpayers)

Fund	Amount
EDUCATION	\$0
Debt Service	\$10,160,961
OPERATIONS	\$12,250,000
Rainy Day	\$0
TOTAL	\$22,410,961

ADVERTISEMENT - Step 1

- ADVERTISE BUS REPLACEMENT AND CAPITAL PROJECTS PLANS
 - ***ON GATEWAY-INDIANA DATA WEBSITE FOR GOVERNMENTAL UNITS***
 - ***ON HCCSC WEBSITE***
- POST FORM 3 – NOTICE TO TAXPAYERS
 - ***ON GATEWAY-INDIANA DATA WEBSITE FOR GOVERNMENTAL UNITS***
 - ***ON HCCSC WEBSITE***
- MUST BE 10 DAYS PRIOR TO PUBLIC HEARING (ON SEP. 22, 2025)

HEARING / ADOPTION - Steps 2 & 3

- ***SEPTEMBER 22, 2025 – CONDUCT PUBLIC HEARINGS***

- 2026 BUDGET FOR MAJOR FUNDS
- CAPITAL PROJECTS PLAN
- BUS REPLACEMENT PLAN

- ***OCTOBER 13, 2025 – ADOPTION***

- BUDGETS, RATES, AND LEVIES – FORM 4
- CAPITAL PROJECTS PLAN
- BUS REPLACEMENT PLAN
- VARIOUS RESOLUTIONS

OTHER REQUIREMENTS

- OBTAIN CERTIFICATE OF NO REMONSTRANCE FROM COUNTY
- DLGF REQUIREMENTS - GATEWAY
 - ***UPLOAD SIGNED BUDGET FORM 4 AND OTHER BUDGET FORMS***
 - ***UPLOAD RESOLUTIONS AND OTHER RELATED DOCUMENTS***
- REVIEW 1782 NOTICE (draft Budget calcs from DLGF) – DECEMBER (DISTRICT to RESPOND with CORRECTIONS/CHANGES within 10 DAYS, IF NEEDED)
- DLGF to CERTIFY BUDGET by DECEMBER 31st

QUESTIONS

