

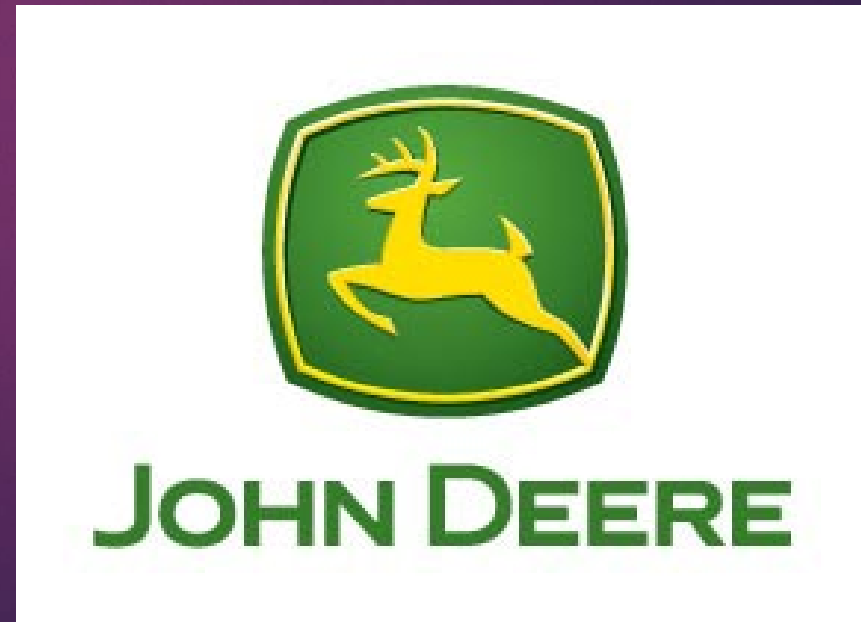


# Panel Discussion: Why Schools Should Invest in Athletic Fields: A CFO's Perspective

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# Athletic Field Maintenance

How to Fit Into Any Budget

# Introductions

- Jamie Mehrigner - Advanced Turf Solutions
  - Based in Fishers, IN
  - Covers a 14-state area from a product distribution perspective
  - ATS provides products, consulting, and services to athletes of all ages and abilities. From NFL/MLB, colleges, and high schools to local little leagues and soccer clubs



# Introductions

- Barry Gardner -
  - Policy Analytics LLC - Indianapolis, IN
  - Property Tax Analysis/Economic Forecasting
    - Cities/Towns/Counties/State Entities
    - 45 School Districts in Indiana
      - Strategic Planning/Resource Management
  - MSD Wayne Township
    - Assistant Superintendent for Finance & Operations
    - 18 Natural Grass Fields/Artificial Turf Football Field
    - Ben Davis HS/Lynhurst JH/Chapel Hill JH
  - Certificate in Education Finance -Georgetown University
  - Currently Enrolled in the Education Leadership Doctoral Program at Indiana University
    - Focus: Impact of Property Tax Caps on School Services



# Policy Analytics can help you make confident fiscal policy decisions:



## School Services

We forecast revenue and model cash flows for large and small school corporations.



## Local Government Services

We assist Municipal and County with financial modeling and economic policy decisions.



## Fiscal and Economic Policy Analysis

We add a fiscal policy perspective to strategic planning processes.



# Athletic Field Maintenance Challenges

- Funding
  - Operations Fund
  - Bond Capacity
- Staffing
- District Capacity
  - Knowledge of Turf Science
  - Ability to Maintain Fields
  - Equipment
- Organizational Priorities

# Funding Options

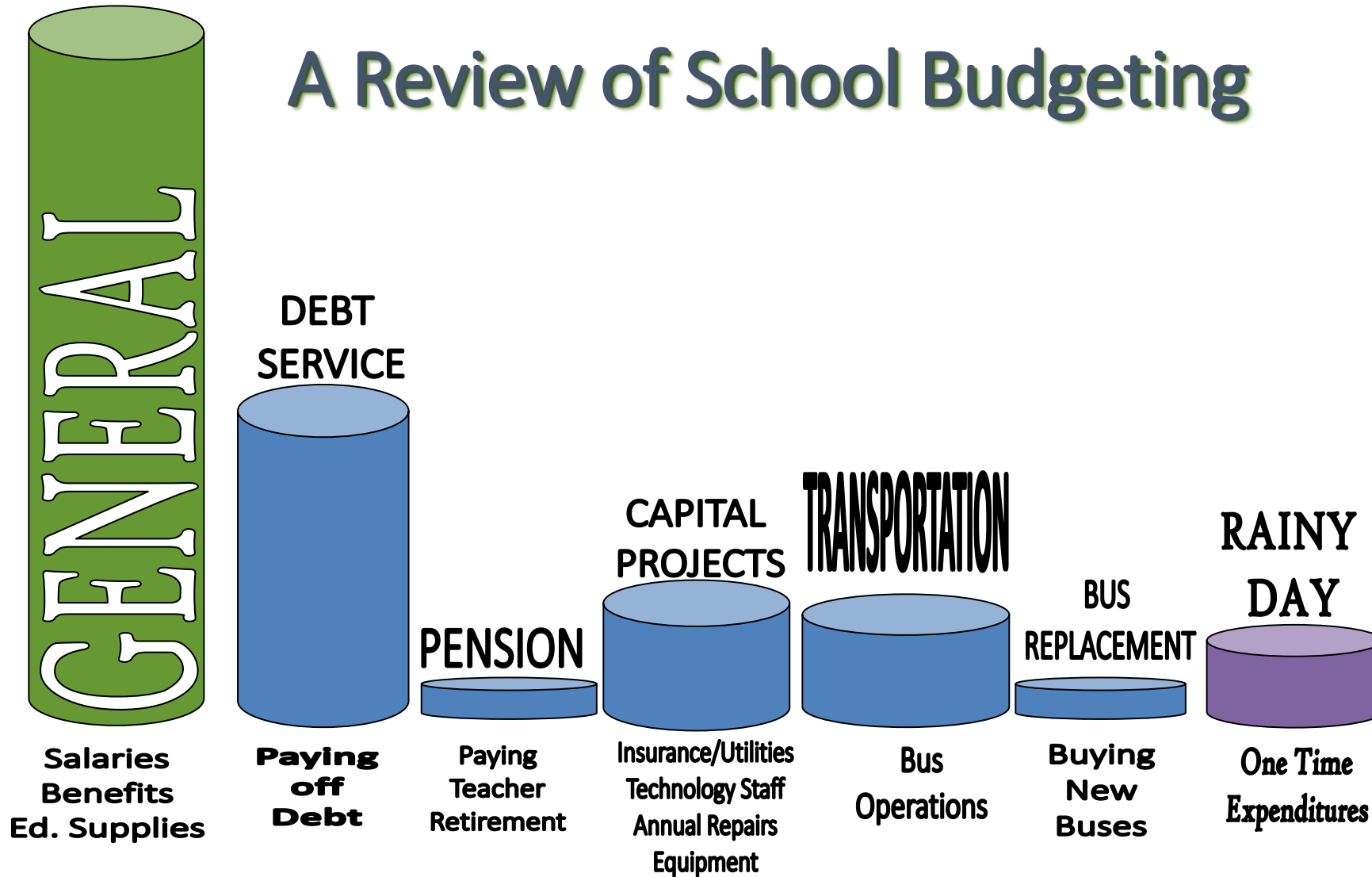
- **State Funding**

- 47% of school funding on average
- Typically formula-based
- Primary purposes are instructional purposes
- Dependent on state revenues often driven by sales tax

- **Local**

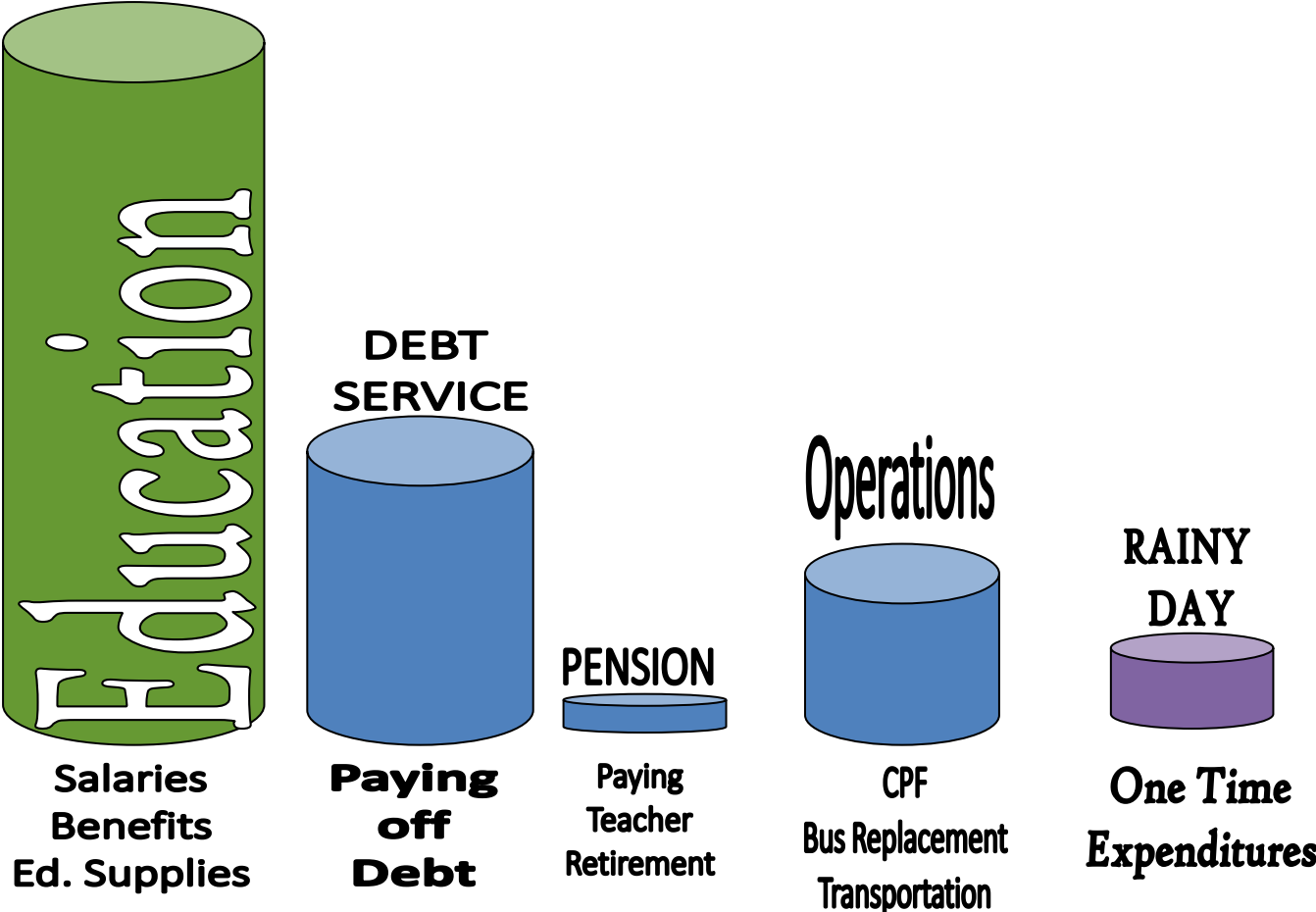
- 45% of school funding on average
- Local property tax driven
- Dependent on the tax rate and assessed value of community/district
- Many states impose limitations on growth or collections
  - These often drive down expenditures by districts/communities

# A Review of School Budgeting





# A Review of School Budgeting



# Funding Options

- **Bond/Debt Service/Local Taxes**
  - Property Tax Support
  - Referendum Supported
  - Dependent on the assessed value of the community
  - More control by school district or local governmental entity
- **Operating Funds**
  - Local Property Tax Funded
  - State Funded
  - Potential Limitations on revenue/revenue growth
  - Potentially less control by the school district or local government entity



# Limitations on Funding

Tax Expenditure Limitations-TEs

Property Tax Caps

Caps on Fund Growth

State Guidelines

Operations Fund Limit/Teacher Salaries

# Operations/Debt Service Factors - Tax Caps

Hendricks County Property Class Breakdown						
	Avon	Brownsburg	Danville	Mill Creek	NW Hend.	Plainfield
Residential	71.8%	72.0%	62.4%	54.7%	58.6%	37.3%
Agricultural	11.4%	10.9%	21.5%	21.7%	17.7%	9.7%
Commercial	16.9%	17.2%	16.1%	23.7%	23.7%	53.0%

Brownsburg (100,000,000 AV)		Plainfield (100,000,000 AV)	
72% @ 1% cap	\$720,000	37.3% @ 1% cap	\$373,000
10.9% @ 2% cap	\$220,000	9.7% @ 2% cap	\$194,000
17.2% @ 3% cap	\$516,000	53% @ 3% cap	\$1,590,000
Total Max Revenue	\$1,456,000	Total Max Revenue	\$2,157,000

**Where Do Your Property Taxes Go?**  
**Example \$150,000 AV Residential**  
**Brownsburg Town Tax Rate: \$2.80**

**Calculation Before Tax Caps**

County	0.3211	11.5%	\$209.51
Town	0.9393	33.5%	\$612.89
School	1.4708	52.5%	\$959.69
Library	0.0626	2.5%	\$40.84
<b>Total</b>	<b>\$2.8002</b>	<b>100%</b>	<b>\$1,822.13</b>

\$150,000 AV X 1% Tax Cap = \$1,500 Maximum Tax Revenue

**Calculation After Tax Caps**

County	11.5%=\$172.50
Town	33.5%=\$502.50
School	52.5%=\$787.50
Library	2.5%= \$ 37.50
<b>Total</b>	<b>\$1,500</b>

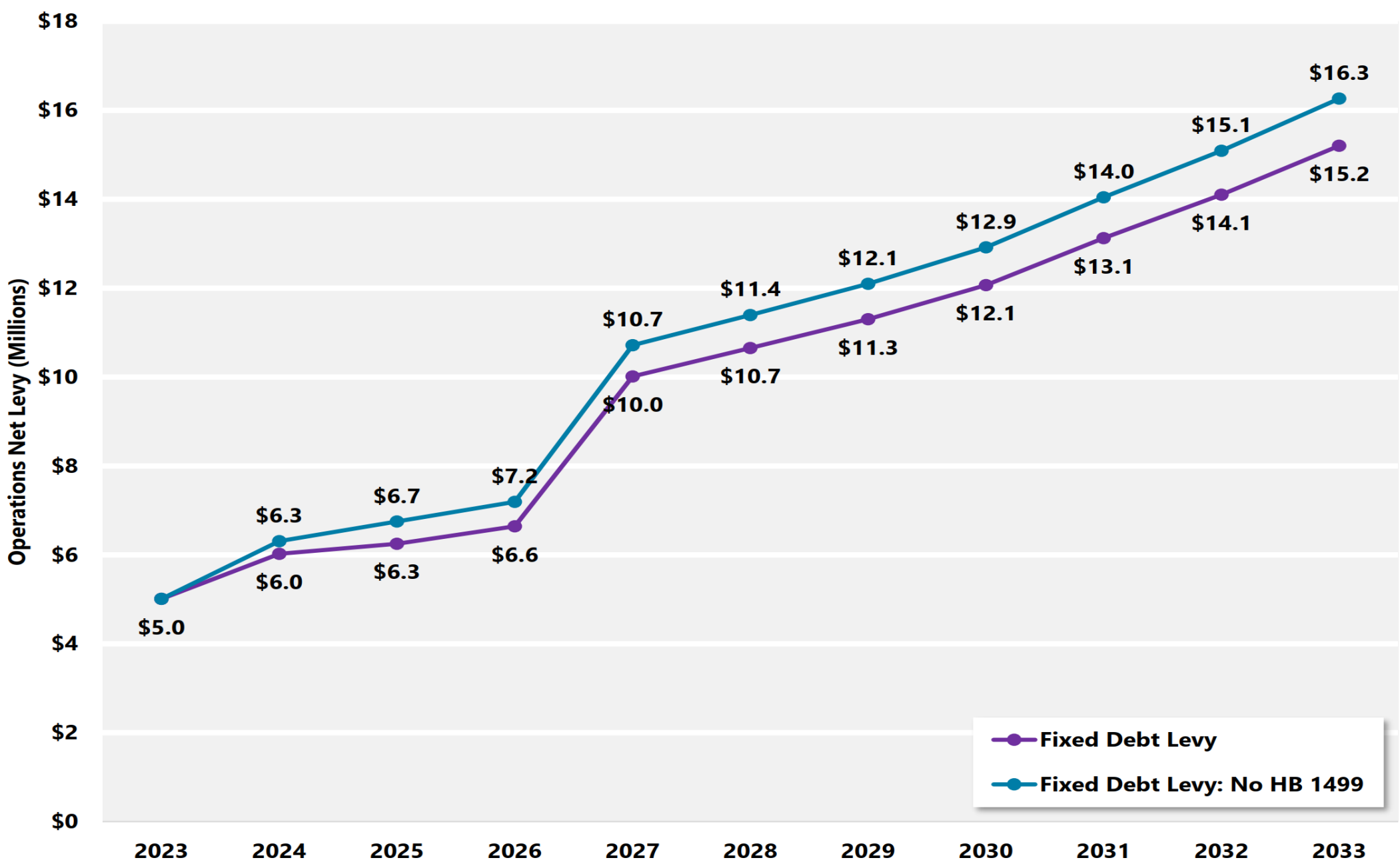
Source: Hendricks County Auditor

# Peer Comparison

Operation Expenses per Student for Provided Peer Schools (SY2022)  
Dollars in Thousands

Exp/ADM	
Min	\$243
25th Percentile	\$2,493
Median	\$2,784
75th Percentile	\$3,299
Max	\$5,710
State	\$2,800





# Limitations on Funding

Tax Expenditure Limitations-TEs

Property Tax Caps

Caps on Fund Growth

State Guidelines

Operations Fund Limit/Teacher Salaries



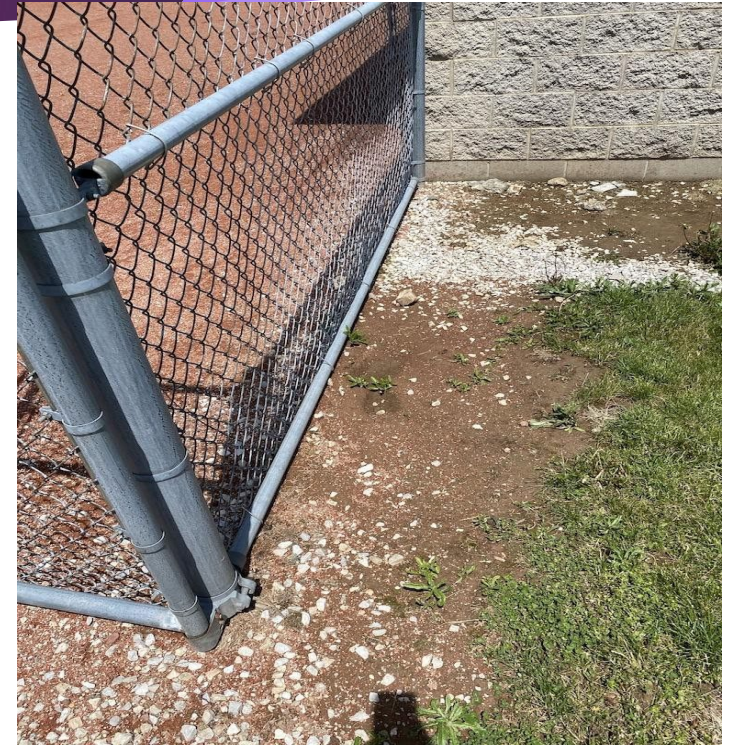
# Wayne Township Athletic Field Review



Eroded fence capping



Contaminated soccer field



Loss of material and contamination



# Wayne Township Athletic Field Review



Lips forming on edges



Proper field layouts



Height of cut







Ben Davis  
Softball Complex  
Temporarily closed

Chapel Hill Football Field

Wayne Township  
Fire Station

Level Up Kings  
& Queens



# Wayne Township Athletic Field Review

- Areas for improvement
  - Improved mowing practices
    - More consistent height of cut
    - Work load
    - Attention to detail
  - Changes to fertility program
    - Proper timing of applications
    - Plant Growth Regulators (PGRs)
  - Softball and Baseball Skinned Areas
    - Old brick dust lip issues
    - Loss of material from migration
    - Poor grade and holding water
    - Mound, plate, and bullpen concerns
  - Fencing and Fence Capping
    - Backstop systems
    - Ample dugout space

# Wayne Township Athletic Field Recommendations

## Site Specific Project Considerations

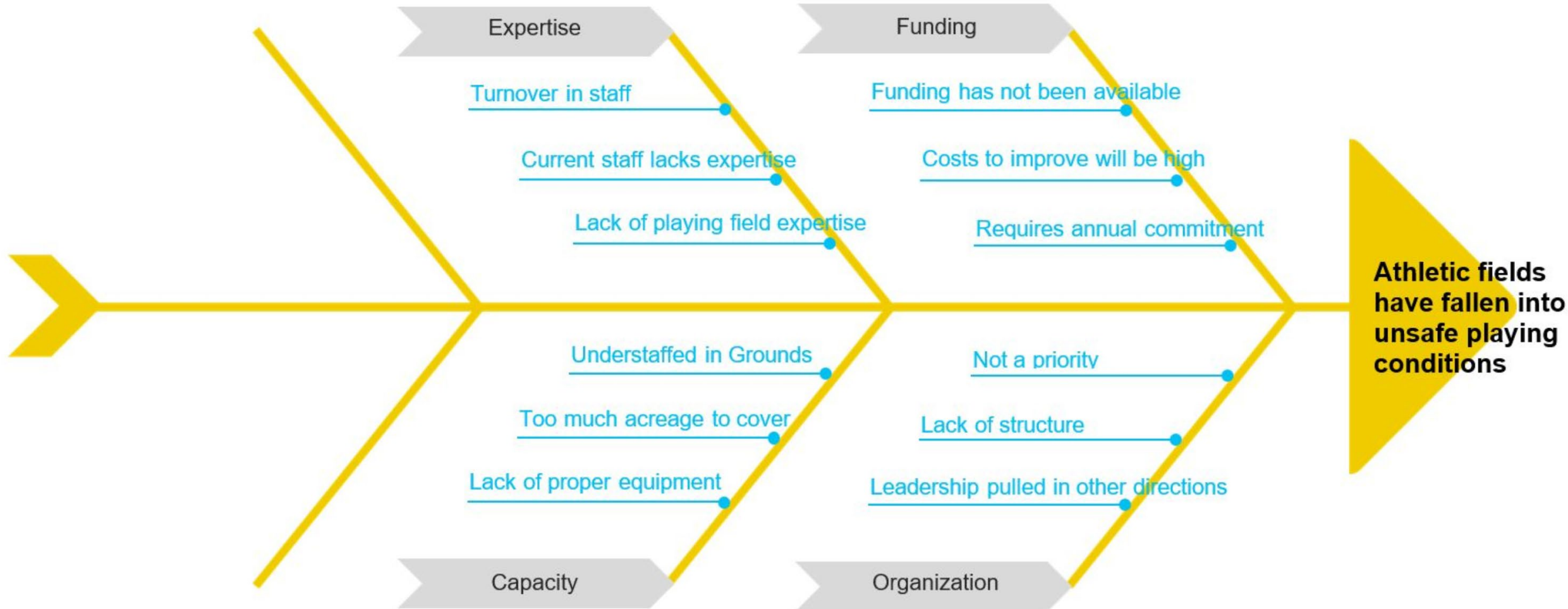
- ▶ Varsity Soccer
  - ▶ Inconsistent grade
  - ▶ Poor drainage
  - ▶ Low infiltration rate with poor draining soils
  - ▶ Recommendation of a sand cap system (See Report)
- ▶ Varsity Baseball
  - ▶ Poor grade
  - ▶ Edges fall at a very steep grade
  - ▶ Mound, plate, and bullpens need addressed
  - ▶ Expand dugout front
  - ▶ Recommendation of regrading from backarc toward homeplate and installing a 2" cap of engineered infield mix to correct all issues

# Wayne Township Athletic Field Recommendations

## Overall Recommendations

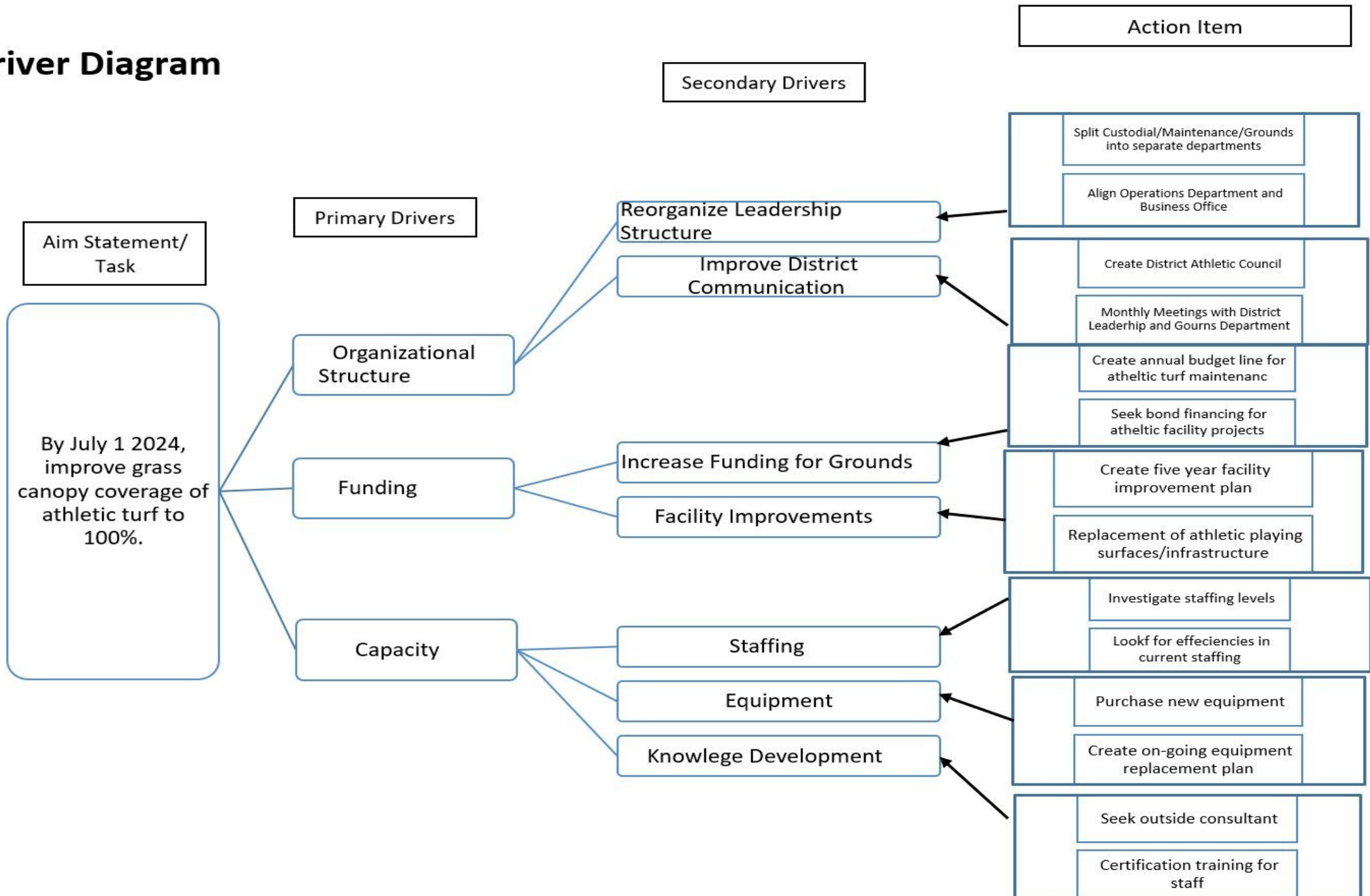
- ▶ Implement a balanced turfgrass fertility program
  - ▶ Correct timing of applications
  - ▶ Increased aerification and topdressing
  - ▶ More frequent mowing and use of PGRs
  - ▶ Increased attention to detail
- ▶ Softball and Baseball
  - ▶ Address all infield skins and edges
  - ▶ Install a 2" cap on infield skins
  - ▶ Set all fields to regulation distances, mounds and plated radius, and mound and plate heights
  - ▶ Expanded dugout fronts
  - ▶ Fence Capping
  - ▶ Backstop Netting

# FISHBONE DIAGRAM





# Driver Diagram



# Steps Taken

- Replacement of Soccer Field - *Bond Funding*
- Replacement of Baseball Infield - *Bond Funding*
- Field Management LLC - *Operations Funding*
  - Two Full-Time Groundskeepers for District
  - Turf Science Degrees
- Equipment Purchases - *Bond/Operations Funding*
- Long Range Facility Planning



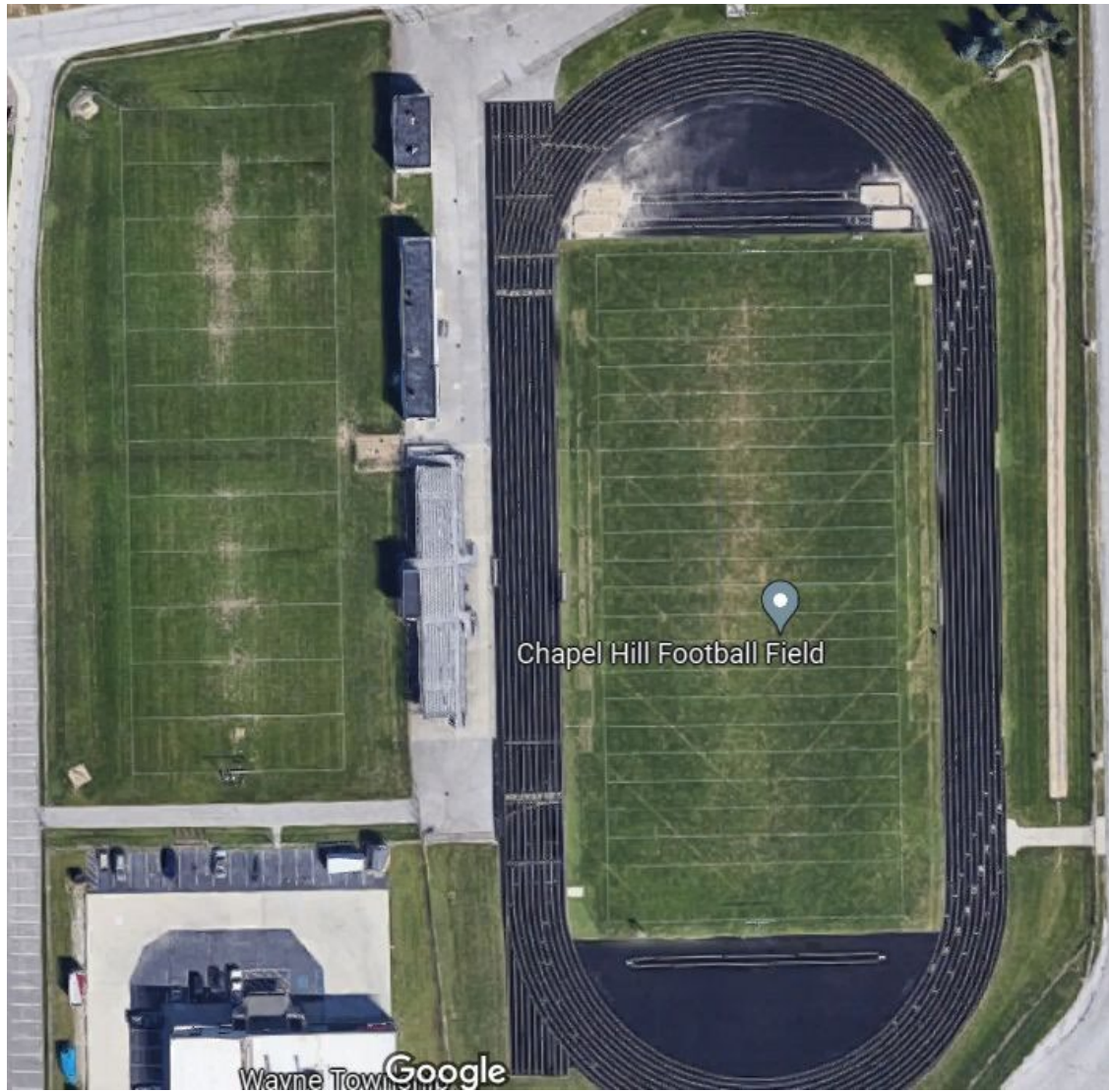


***Replacement of Soccer Field with Bermuda Grass***



***Implementation of Robotics***





***On-Going Maintenance of Fields***

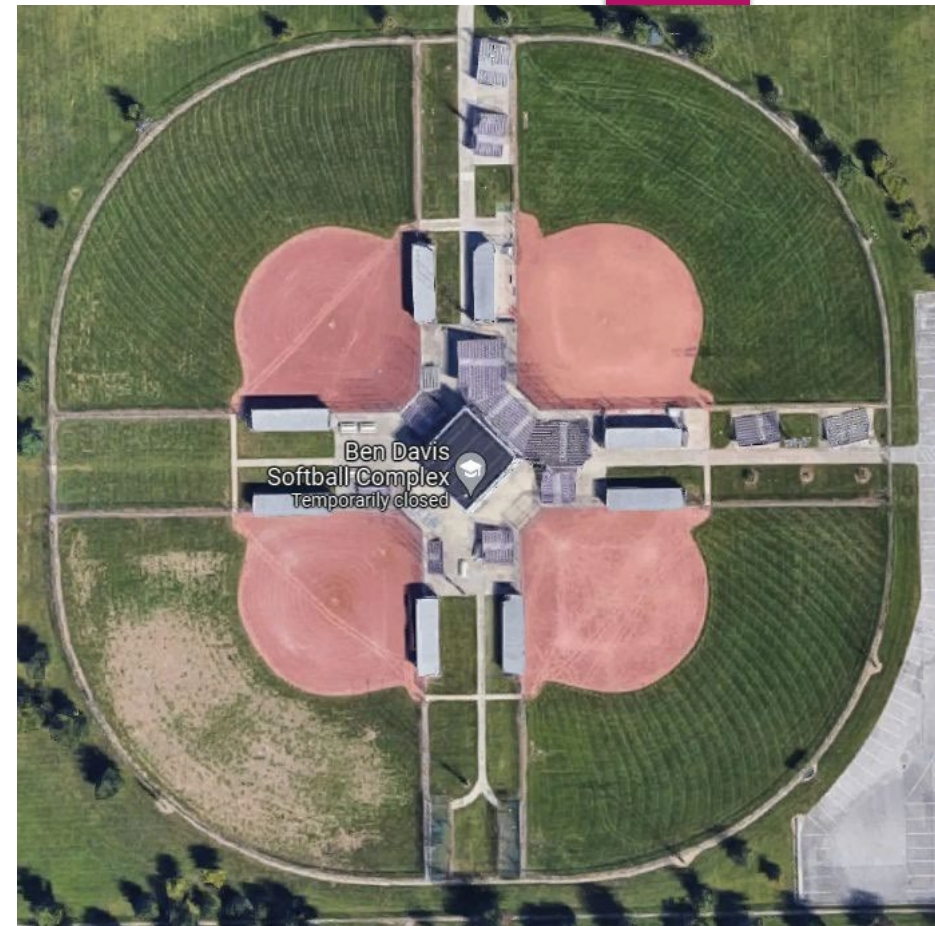




*Replacement of infield sod and on-going maintenance of surrounding areas*

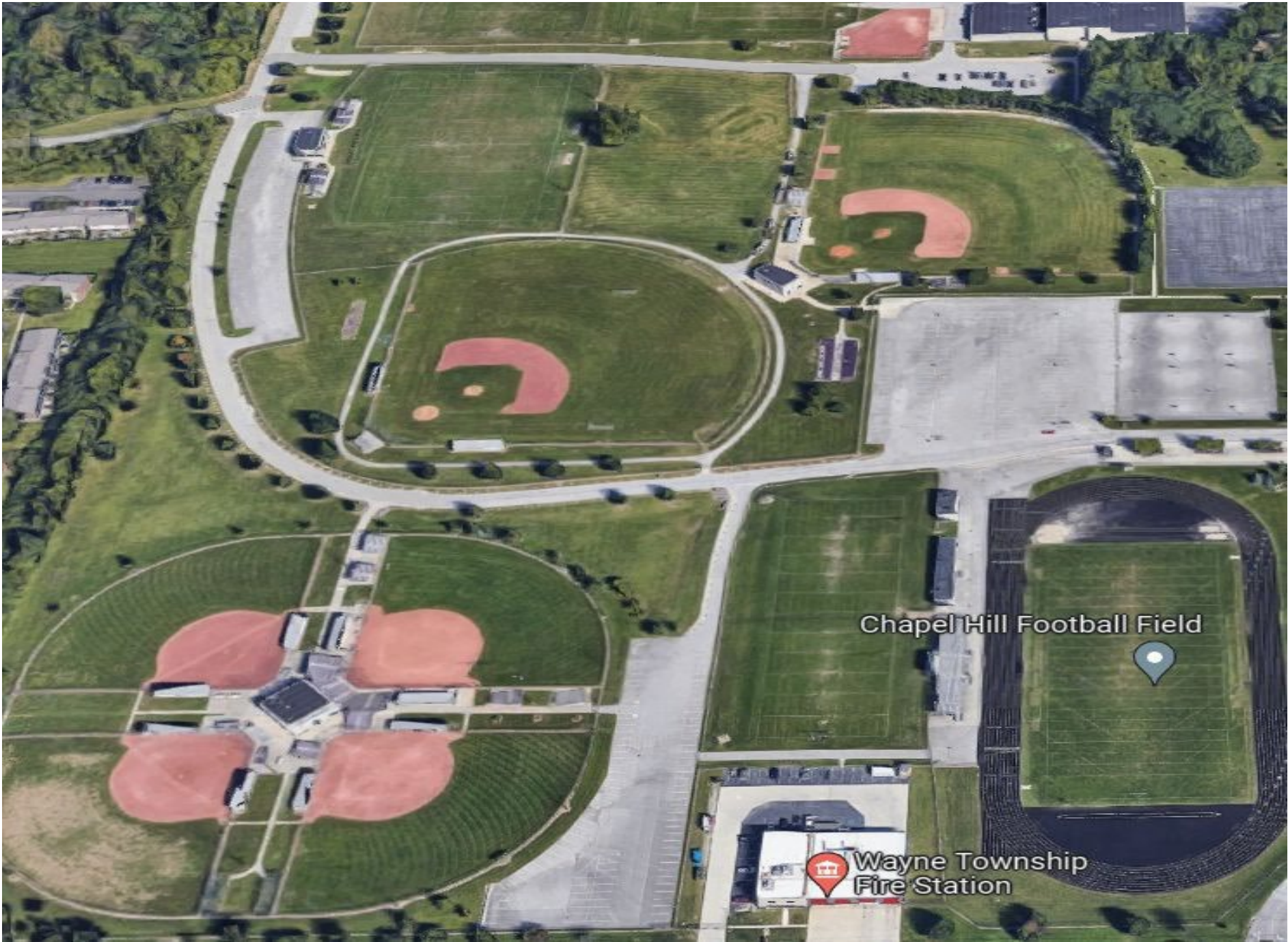






***Replacement of brick dust with engineered soil and ongoing maintenance of surrounding areas.***







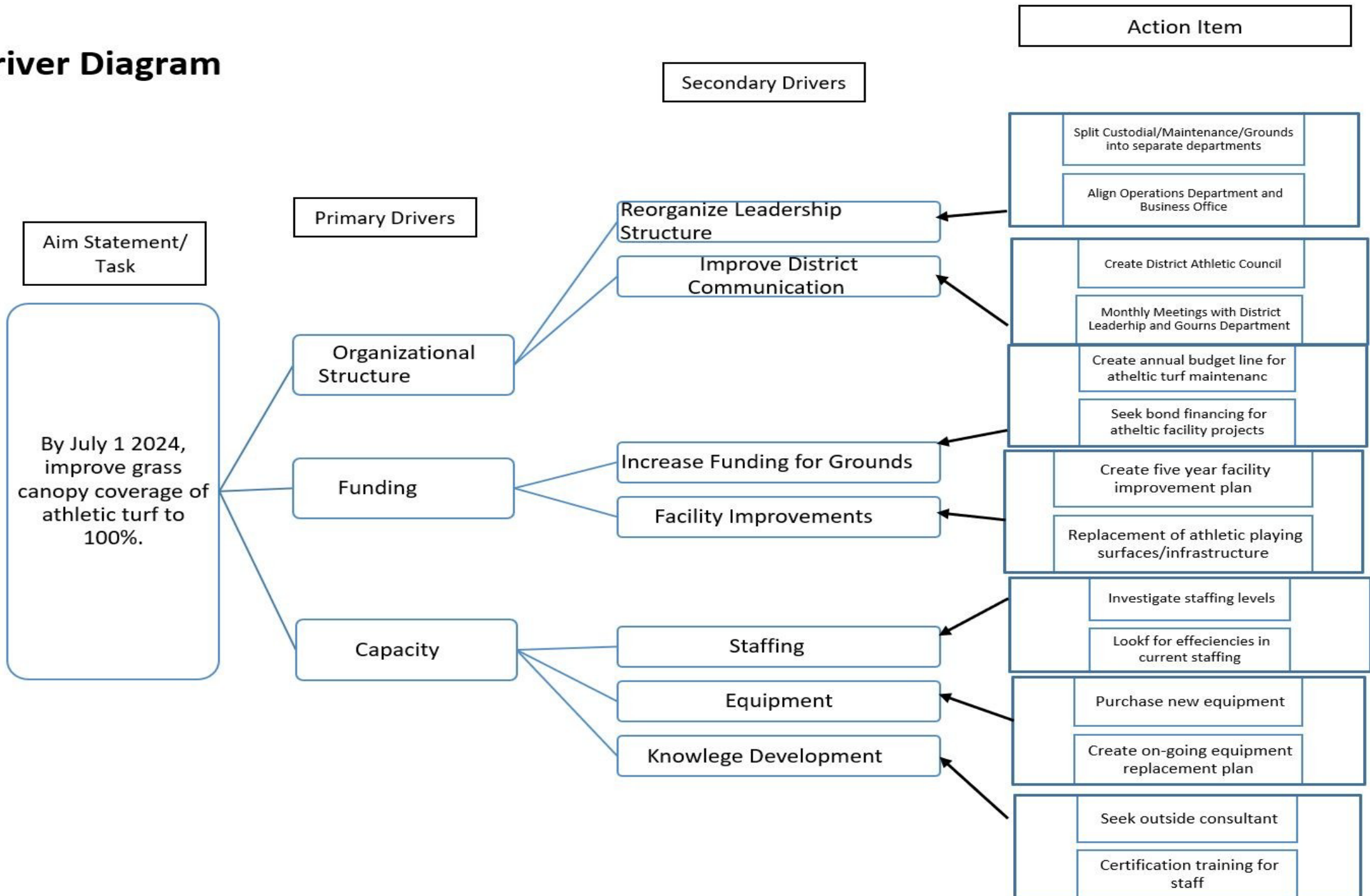






# Making It Work in Your District....

# Driver Diagram



# Scaleable Options-Making This Work for Your District

- Evaluation of current staffing and capacity
- Outside consultant to evaluate current state of athletic fields
  - Injury Potential/Risk Mitigation
- Incorporate into District Long Range Facility Planning
- Training of Current Staff
- Utilization of Outside Consultant
  - Field Maintenance Plan
    - Fertilizing
    - Top Dressing
    - Aeration
- Sharing Resources with Surrounding Districts
- Understanding this is a on-going process

# Speedway Schools Example

- 2,500 District Enrollment
- 6 Game Fields, 2 Practice Field Areas
- No Staff Resources Available
- Action Taken:
  - Consulted with J&D Turf for Field Study
  - J&D Turf Provided Scripted Maintenance Program
  - Speedway Staff Executed the Plan
  - Lobbied Speedway Schools for Top Dressing, Etc...
  - Created Annual Facility Plan-Fields & Equipment



# Deferred Maintenance



# Speedway Schools Example

- Currently Discussing New Project
- Field Turf-Football, Baseball, Softball
- No Staff Resources Available
- Limited Information on Subject
- Maintenance Cost
- Lack of Continuity of Maintenance
  - How much of the current issue was caused by this?

# Synthetic Turf

- Why the Increase of Synthetic Turf in Schools
  - Operational Savings
  - Reduces cancellations
  - State Associations want turf for state tournament sites
  - “Look” factor
  - Facility Arms Race-Student Attraction

# School Corporation Long Range Planning

## Phase 1 Data / Information Collection

- Enrollment
- Assessed Value
- Facility Study
- Capital Assets
- Contractual Obligations
- Debt
- Utilities
- Programming costs
- Basic Grant Revenue
- Tax Collections
- Non Collections/Property Tax Cap Loss
- Historical Detailed Revenue & Expense Data
- Get your trusted professionals together

## Phase 2 Strategic Planning

- Review Phase 1 Information
- SWOT Analysis
- Goal Setting
- Needs Analysis
- Stakeholder Input
- Establish Priorities
- Mission
- Core Values
- Why – Purpose
- Proactive vs. Reactive
- Establishing Direction
- Action Items with Dates
- Committee Work

## Phase 3 Projection / Scenario Building

- Identify Variables Impacting Data
- Identify Data Scenario Assumptions
- Identify Strategies
- Build Scenarios with Future Forecasting
- Identify Sustainability

## Phase 4 Resource & Budget Alignment

- Review financial scenarios with stakeholders
- Align budget and financial resources to goals and objectives
- Monitor, Review & Update



# Strategic Sourcing

## Strategic Sourcing

Leverage buying power as an organization, many times consolidating supplier base

Align contracting practices with respective industry trends

Create vendor partnerships and validate value

## Key Benefits

Transforms a tactical, administrative function into a strategic, value added function

Better quality goods/services many times at lower price points

Tool to meet objectives and goals of an organization



# Sourcing Engagement

## Procurement Strategy

- Finance team organizational insights
- Current environment discussions with key stakeholders
- Review additional contract scope, structure and data
- Develop sourcing roadmap

## Sourcing Administration

- Pre-sourcing research & vendor discussions
- Sourcing event execution
- Contract negotiations & award

## Contract Management

- Contract implementation
- Compliance management
- Renewal management



Questions????