



2019

Budget

CARMEL CLAY SCHOOLS

2019 BUDGET SCHEDULE

The annual budget is prepared, advertised, and adopted pursuant to applicable state law and involves a pre-determined timetable for certain events to happen. A brief summation of these events follows:

- September 11, 2018** Present 2019 Education Fund, Operation Fund, Debt Service Fund, Referendum Fund, Capital Projects Plan, and 5-Year Bus Replacement Plan to Board of School Trustees.
*Board of School Trustees to approve permission to advertise budgets, Capital Projects Plan, and Bus Replacement Plan.
- September 12, 2018** Publication of the 2019 Budgets through Gateway.
Publication of the Capital Projects Plan & Bus Replacement Plan in the newspaper and on our website.
- September 24, 2018** Board of School Trustees to conduct a public hearing for 2019 Budgets, Capital Projects Plan, and Bus Replacement Plan.
*Board of School Trustees pass a Resolution to Establish the Education Fund and the Operations Fund.
- October 22, 2018** Board of School Trustees to Adopt 2019 Budgets, Capital Projects Plan, and Bus Replacement Plan.
*Board of School Trustees to pass the following:
a. Resolution to Establish Initial Funding for the Education Fund
b. Resolution to Establish Initial Funding for the Operations Fund
c. Resolution to Transfer Amounts from Education to Operations Fund
c. Resolution to Adopt the 2019 Capital Projects Fund Plan
d. Resolution to Adopt the 2019 Bus Replacement Plan
- October 23, 2018** Adopted Budget to Auditors via Gateway
- November - December, 2018** Department of Local Government Finance Review
- December 31, 2018** Tax rates are certified and adopted by the Department of Local Government Finance.

2019 Levy Revenue

	2019 Projected	
	<u>Levy</u>	<u>Rate</u>
0160 Referendum	18,199,709	0.1900
0200 Debt Service	21,831,421	0.2854
0300 Operations	26,313,036	0.3440
Total	66,344,166	0.8193

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2019 County: Hamilton Unit: 3060 - Carmel-Clay School Corporation

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2018	January 1 - December 31, 2019
0022 - REFERENDUM FUND - EXEMPT OPERATING - POST 2009	1211	License Excise Tax	\$302,018	\$953,138
0022 - REFERENDUM FUND - EXEMPT OPERATING - POST 2009	1212	Commercial Vehicle Excise Tax	\$6,209	\$12,543
0022 - REFERENDUM FUND - EXEMPT OPERATING - POST 2009	1231	Financial Institutions Tax	\$12,252	\$24,748
REFERENDUM FUND - EXEMPT OPERATING - POST 2009			\$320,479	\$990,429
0180 - DEBT SERVICE	1211	License Excise Tax	\$982,114	\$1,983,871
0180 - DEBT SERVICE	1212	Commercial Vehicle Excise Tax	\$9,503	\$19,197
0180 - DEBT SERVICE	1231	Financial Institutions Tax	\$18,752	\$37,878
0180 - DEBT SERVICE	5200	Road Cuts	\$0	\$0
0180 - DEBT SERVICE	5200	Transfers from One Fund to Another	\$0	\$0
DEBT SERVICE			\$1,010,369	\$2,040,946
3101 - EDUCATION	1310	Transfer Tuition from Individuals	\$0	\$35,300
3101 - EDUCATION	1510	Interest on Investments	\$37,024	\$68,000
3101 - EDUCATION	1741	Student and Adult Fees	\$569,555	\$707,826
3101 - EDUCATION	1742	Other Fees	\$679,637	\$1,486,260
3101 - EDUCATION	1760	Receipts from Extra-Curricular Accounts	\$151,997	\$231,000
3101 - EDUCATION	1910	Rentals	\$55,579	\$160,000
3101 - EDUCATION	1994	Other Overpayments and Reimbursements	\$144,279	\$385,000
3101 - EDUCATION	1997	Indirect Costs from Federal Government	\$0	\$0
3101 - EDUCATION	1999	Other Revenue from Local Sources	\$33,000	\$3,000
3101 - EDUCATION	2920	Congressional Interest	\$5	\$10
3101 - EDUCATION	3111	Basic Grant	\$48,936,226	\$99,559,209
3101 - EDUCATION	3114	Summer School	\$450,000	\$450,000
3101 - EDUCATION	3120	Choice Savings Distribution	\$0	\$0
3101 - EDUCATION	3199	Remediation/Preventive Remediation Programs	\$0	\$0
3101 - EDUCATION	3293	Performance Based Awards	\$0	\$0
3101 - EDUCATION	3990	Other Revenue For/On Behalf of The School Corporation	\$0	\$0
3101 - EDUCATION	5201	Transfer from Operations to Education	\$0	\$0

-\$16,122,998
 transfer to
 Operations
 Fund

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2018	January 1 - December 31, 2019
3101 - EDUCATION	6020	Return of Cash Change	\$0	\$300
3101 - EDUCATION	6600	Other	\$546	\$200
		EDUCATION	\$51,057,848	\$103,086,105
3300 - OPERATIONS	1211	License Excise Tax	\$906,515	\$2,044,640
3300 - OPERATIONS	1212	Commercial Vehicle Excise Tax	\$10,817	\$21,851
3300 - OPERATIONS	1231	Financial Institutions Tax	\$21,344	\$43,115
3300 - OPERATIONS	1994	Other Overpayments and Reimbursements	\$521,478	\$992,096
3300 - OPERATIONS	5203	Transfer from Education to Operations	\$0	\$16,122,998
3300 - OPERATIONS	5210	Social Security Transfers - Co-ops	\$25,687	\$0
3300 - OPERATIONS	5450	Loans from One Fund to Another	\$0	\$0
		OPERATIONS	\$1,485,841	\$19,224,700
		3060 - CARMEL-CLAY SCHOOL CORPORATION Total	\$53,874,537	\$125,342,180

Statement of Appropriations
Comparison by Object - Education/Referendum Funds
2017-2019

	2017 Expenditures	2018 Budget	2019 Budget	% of Budget
Salaries				
110-Certified Salaries	\$ 61,920,959.83	\$ 63,616,902.00	\$ 65,069,981.00	
120-Non-Certified Salaries	\$ 9,410,952.54	\$ 9,706,751.00	\$ 9,972,280.00	
130-Substitutes	\$ 1,546,167.07	\$ 1,628,935.00	\$ 1,999,940.00	
Salaries Total	\$ 72,878,079.44	\$ 74,952,588.00	\$ 77,042,201.00	72.65%
Benefits				
211-FICA - Non-Certified	\$ 670,814.69	\$ 711,970.00	\$ 706,208.00	
212-FICA - Certified	\$ 4,605,620.61	\$ 4,735,877.00	\$ 4,858,775.00	
214-Public Employee Retirement	\$ 406,558.15	\$ 432,094.00	\$ 428,971.00	
215-Teachers' Retirement	\$ 5,879,274.95	\$ 6,003,424.00	\$ 6,232,287.00	
221-Life Insurance	\$ 122,258.67	\$ 133,369.00	\$ 64,221.00	
222-Health Insurance	\$ 9,819,501.26	\$ 9,246,784.00	\$ 9,830,678.00	
224-Long Term Disability	\$ 260,034.93	\$ 245,395.00	\$ 263,080.00	
225-Workers Compensation	\$ 109,226.98	\$ 242,893.00	\$ 263,701.00	
226-Short Term Disability	\$ 306,765.25	\$ 375,966.00	\$ 320,890.00	
230-Unemployment	\$ 374.58	\$ 14,820.00	\$ 400.00	
241-401a	\$ 525,634.25	\$ 623,233.00	\$ 763,937.00	
242-VEBA	\$ 423,115.03	\$ 403,885.00	\$ 584,637.00	
243-403b	\$ 94,412.21	\$ 113,583.00	\$ 102,675.00	
Benefits Total	\$ 23,223,591.56	\$ 23,283,293.00	\$ 24,420,460.00	23.03%
Purchased Services				
311-Instructional Services	\$ 665,428.80	\$ 775,000.00	\$ 786,740.00	
312-Professional Development Services	\$ 11,490.45	\$ 26,787.00	\$ 24,273.00	
316-Data Processing Services	\$ -	\$ 17,700.00	\$ -	
319-Professional Services	\$ 917,634.60	\$ 878,004.00	\$ 961,152.00	
560-Transfer Tuition	\$ 522,352.98	\$ 515,700.00	\$ 728,000.00	
580-Travel	\$ 114,827.40	\$ 108,959.00	\$ 96,280.00	
Purchased Services Total	\$ 2,231,734.23	\$ 2,322,150.00	\$ 2,596,445.00	2.45%
Supplies				
611-Supplies	\$ 519,977.74	\$ 693,671.00	\$ 668,283.00	
615-Graduation Supplies	\$ 26,215.04	\$ 28,475.00	\$ 28,475.00	
616-Supplies from Student Fees	\$ 703,816.15	\$ 709,599.00	\$ 876,972.00	
640-Library Books	\$ 188,968.91	\$ 175,665.00	\$ 175,665.00	
650-Periodicals	\$ 18,734.09	\$ 22,858.00	\$ 22,858.00	
Supplies Total	\$ 1,457,711.93	\$ 1,630,268.00	\$ 1,772,253.00	1.67%
Property				
730-Equipment	\$ 35,316.19	\$ 44,099.00	\$ 44,099.00	
740-Hardware & Software	\$ 124,402.54	\$ 150,700.00	\$ 150,700.00	
Property Total	\$ 159,718.73	\$ 194,799.00	\$ 194,799.00	0.18%
Other				
810-Membership Dues	\$ 24,387.90	\$ 24,712.00	\$ 25,137.00	
Other Total	\$ 24,387.90	\$ 24,712.00	\$ 25,137.00	0.02%
Grand Total	\$ 99,975,223.79	\$ 102,407,810.00	\$ 106,051,295.00	

Education Fund

	2017 Expense	2018 Budget	2019 Budget
Education Fund			
<u>11100 - ELEMENTARY</u>	\$ 25,111,185.64	\$ 25,944,539.00	\$ 26,210,948.00
100-Salaries	\$ 18,782,252.41	\$ 19,514,949.00	\$ 19,577,716.00
200-Benefits	\$ 3,394,342.39	\$ 3,749,454.00	\$ 3,604,793.00
222-Health Insurance	\$ 2,497,346.44	\$ 2,189,145.00	\$ 2,535,296.00
500-Supplies & Travel	\$ 125,311.89	\$ 156,801.00	\$ 142,477.00
616-Supplies from Student Fees	\$ 311,932.51	\$ 334,190.00	\$ 350,666.00
<u>11200 - MIDDLE SCHOOL</u>	\$ 219,386.95	\$ 201,494.00	\$ 339,925.00
300-Professional & Purchased Services	\$ 11,847.00	\$ 9,035.00	\$ 9,035.00
500-Supplies & Travel	\$ 69,804.37	\$ 75,013.00	\$ 77,320.00
616-Supplies from Student Fees	\$ 137,735.58	\$ 117,446.00	\$ 253,570.00
<u>11300 - HIGH SCHOOL</u>	\$ 19,946,585.71	\$ 20,137,259.00	\$ 21,051,976.00
100-Salaries	\$ 14,812,519.15	\$ 15,181,615.00	\$ 15,635,998.00
200-Benefits	\$ 2,799,190.05	\$ 2,888,858.00	\$ 3,034,276.00
222-Health Insurance	\$ 1,973,700.55	\$ 1,677,039.00	\$ 1,995,859.00
300-Professional & Purchased Services	\$ 15,449.00	\$ 16,450.00	\$ 16,683.00
500-Supplies & Travel	\$ 91,780.24	\$ 117,794.00	\$ 98,884.00
616-Supplies from Student Fees	\$ 253,946.72	\$ 255,503.00	\$ 270,276.00
<u>11430 - BUSINESS, MARKETING, & ADMINISTRATION</u>	\$ 314,926.24	\$ 369,768.00	\$ 299,946.00
100-Salaries	\$ 226,345.50	\$ 245,414.00	\$ 216,836.00
200-Benefits	\$ 44,281.05	\$ 48,539.00	\$ 42,296.00
222-Health Insurance	\$ 43,766.76	\$ 73,503.00	\$ 38,502.00
500-Supplies & Travel	\$ 532.93	\$ 2,312.00	\$ 2,312.00
<u>11450 - FAMILY & CONSUMER SCIENCE</u>	\$ 237,512.30	\$ 261,139.00	\$ 271,774.00
100-Salaries	\$ 175,650.79	\$ 199,493.00	\$ 185,485.00
200-Benefits	\$ 32,418.37	\$ 36,046.00	\$ 36,165.00
222-Health Insurance	\$ 28,429.87	\$ 21,061.00	\$ 45,585.00
500-Supplies & Travel	\$ 1,013.27	\$ 4,539.00	\$ 4,539.00
<u>11480 - GOV'T & PUBLIC ADMINISTRATION</u>	\$ 296,357.82	\$ 302,898.00	\$ 321,554.00
100-Salaries	\$ 219,529.60	\$ 223,016.00	\$ 238,662.00
200-Benefits	\$ 44,441.85	\$ 45,948.00	\$ 48,350.00
222-Health Insurance	\$ 30,140.88	\$ 30,281.00	\$ 30,889.00
500-Supplies & Travel	\$ 2,245.49	\$ 3,653.00	\$ 3,653.00
<u>12110 - GIFTED & TALENTED</u>	\$ 4,515,183.85	\$ 4,296,744.00	\$ 5,414,345.00
100-Salaries	\$ 3,444,123.46	\$ 3,292,018.00	\$ 4,157,000.00
200-Benefits	\$ 613,788.33	\$ 581,120.00	\$ 793,512.00
222-Health Insurance	\$ 457,272.06	\$ 423,606.00	\$ 463,833.00
<u>12210 - MILD MENTAL DISABILITIES</u>	\$ 22,388.82	\$ 39,756.00	\$ 39,756.00
300-Professional & Purchased Services	\$ 7,915.45	\$ 18,666.00	\$ 18,666.00
500-Supplies & Travel	\$ 14,473.37	\$ 21,090.00	\$ 21,090.00
<u>12350 - HOMEBOUND INSTRUCTION</u>	\$ 60,234.92	\$ 92,221.00	\$ 84,493.00
100-Salaries	\$ 44,017.36	\$ 70,600.00	\$ 65,000.00
200-Benefits	\$ 8,743.40	\$ 13,856.00	\$ 12,867.00
222-Health Insurance	\$ 7,474.16	\$ 7,765.00	\$ 6,626.00
<u>12610 - LEARNING DISABILITY</u>	\$ 9,570,123.56	\$ 10,327,890.00	\$ 10,061,801.00
100-Salaries	\$ 7,190,834.94	\$ 7,654,290.00	\$ 7,542,703.00
200-Benefits	\$ 1,099,580.20	\$ 1,178,119.00	\$ 1,166,569.00
222-Health Insurance	\$ 862,186.77	\$ 944,924.00	\$ 801,972.00
311-Instructional Services	\$ 134,028.80	\$ 200,000.00	\$ 200,000.00
500-Supplies & Travel	\$ 283,291.51	\$ 348,097.00	\$ 348,097.00
616-Supplies from Student Fees	\$ 201.34	\$ 2,460.00	\$ 2,460.00

Education Fund

	2017 Expense	2018 Budget	2019 Budget
<u>12710 - EQUAL OPPORTUNITY AT RISK</u>	\$ 796.00	\$ 2,312.00	\$ 2,312.00
300-Professional & Purchased Services	\$ 446.00	\$ 1,187.00	\$ 1,187.00
500-Supplies & Travel	\$ 350.00	\$ 1,125.00	\$ 1,125.00
<u>14300 - HIGH SCHOOL SUMMER SCHOOL</u>	\$ 601,185.22	\$ 663,761.00	\$ 661,511.00
100-Salaries	\$ 59,256.64	\$ 75,457.00	\$ 63,200.00
200-Benefits	\$ 10,528.58	\$ 13,304.00	\$ 11,571.00
311-Instructional Services	\$ 531,400.00	\$ 575,000.00	\$ 586,740.00
<u>16100 - REMEDIATION TESTING</u>	\$ 86,213.24	\$ 132,058.00	\$ 132,589.00
100-Salaries	\$ 39,161.80	\$ 62,110.00	\$ 59,950.00
200-Benefits	\$ 2,998.68	\$ 4,063.00	\$ 4,594.00
500-Supplies & Travel	\$ 44,052.76	\$ 65,885.00	\$ 68,045.00
<u>17100 - TRANSFER TUITION</u>	\$ 126,852.98	\$ 214,300.00	\$ 468,000.00
560-Transfer Tuition	\$ 126,852.98	\$ 214,300.00	\$ 468,000.00
<u>17300 - AREA VOCATIONAL SCHOOLS</u>	\$ 395,500.00	\$ 301,400.00	\$ 260,000.00
560-Transfer Tuition	\$ 395,500.00	\$ 301,400.00	\$ 260,000.00
<u>21220 - COUNSELING SERVICES</u>	\$ 3,729,920.13	\$ 3,837,987.00	\$ 3,863,225.00
100-Salaries	\$ 2,725,671.20	\$ 2,799,986.00	\$ 2,831,479.00
200-Benefits	\$ 579,334.16	\$ 591,612.00	\$ 608,255.00
222-Health Insurance	\$ 424,914.77	\$ 435,360.00	\$ 423,491.00
500-Supplies & Travel	\$ -	\$ 11,029.00	\$ -
<u>21340 - NURSE SERVICES</u>	\$ 1,409,145.47	\$ 1,278,192.00	\$ 1,291,849.00
100-Salaries	\$ 397,273.32	\$ 332,472.00	\$ 289,802.00
200-Benefits	\$ 95,947.48	\$ 84,934.00	\$ 75,853.00
222-Health Insurance	\$ 107,649.52	\$ 102,087.00	\$ 82,530.00
300-Professional & Purchased Services	\$ 793,266.38	\$ 735,872.00	\$ 820,837.00
500-Supplies & Travel	\$ 14,877.77	\$ 22,647.00	\$ 22,647.00
810-Membership Dues	\$ 131.00	\$ 180.00	\$ 180.00
<u>21420 - PSYCHOLOGICAL TESTING</u>	\$ 3,810.99	\$ 24,357.00	\$ 4,287.00
100-Salaries	\$ -	\$ 900.00	\$ -
200-Benefits	\$ -	\$ 60.00	\$ -
500-Supplies & Travel	\$ 3,810.99	\$ 23,397.00	\$ 4,287.00
<u>21510 - SPEECH PATHOLOGY</u>	\$ 1,924,471.64	\$ 1,913,218.00	\$ 2,146,806.00
100-Salaries	\$ 1,427,680.03	\$ 1,394,600.00	\$ 1,592,538.00
200-Benefits	\$ 288,104.72	\$ 294,958.00	\$ 338,949.00
222-Health Insurance	\$ 198,482.67	\$ 214,202.00	\$ 203,050.00
300-Professional & Purchased Services	\$ 8,837.50	\$ 6,189.00	\$ 9,000.00
500-Supplies & Travel	\$ 1,366.72	\$ 3,269.00	\$ 3,269.00
<u>21810 - SPECIAL EDUCATION ADMINISTRATION</u>	\$ 334,021.87	\$ 331,855.00	\$ 400,465.00
100-Salaries	\$ 205,845.81	\$ 210,660.00	\$ 271,782.00
200-Benefits	\$ 55,706.81	\$ 48,986.00	\$ 57,952.00
222-Health Insurance	\$ 42,313.10	\$ 35,600.00	\$ 46,204.00
300-Professional & Purchased Services	\$ 19,779.03	\$ 21,224.00	\$ 14,000.00
500-Supplies & Travel	\$ 9,082.12	\$ 14,110.00	\$ 9,252.00
810-Membership Dues	\$ 1,295.00	\$ 1,275.00	\$ 1,275.00
<u>21910 - STUDENT SERVICES</u>	\$ -	\$ -	\$ 96,302.00
100-Salaries	\$ -	\$ -	\$ 59,604.00
200-Benefits	\$ -	\$ -	\$ 13,415.00
222-Health Insurance	\$ -	\$ -	\$ 10,000.00
300-Professional & Purchased Services	\$ -	\$ -	\$ 8,000.00

Education Fund

	2017 Expense	2018 Budget	2019 Budget
500-Supplies & Travel	\$ -	\$ -	\$ 4,858.00
810-Membership Dues	\$ -	\$ -	\$ 425.00
<u>22110 - INSTRUCTION & CURRICULUM SERVICES</u>	\$ 1,254,934.25	\$ 1,130,739.00	\$ 1,090,499.00
100-Salaries	\$ 875,401.19	\$ 786,382.00	\$ 726,938.00
200-Benefits	\$ 174,381.24	\$ 158,485.00	\$ 167,494.00
222-Health Insurance	\$ 134,207.40	\$ 116,559.00	\$ 126,754.00
300-Professional & Purchased Services	\$ 7,640.19	\$ 9,600.00	\$ 9,600.00
500-Supplies & Travel	\$ 60,190.30	\$ 57,099.00	\$ 57,099.00
810-Membership Dues	\$ 3,113.93	\$ 2,614.00	\$ 2,614.00
<u>22220 - SCHOOL LIBRARY</u>	\$ 1,926,377.99	\$ 1,987,762.00	\$ 2,044,912.00
100-Salaries	\$ 1,294,240.95	\$ 1,327,863.00	\$ 1,373,629.00
200-Benefits	\$ 236,247.19	\$ 245,928.00	\$ 262,117.00
222-Health Insurance	\$ 136,726.87	\$ 151,747.00	\$ 146,942.00
500-Supplies & Travel	\$ 259,162.98	\$ 262,224.00	\$ 262,224.00
<u>24100 - OFFICE OF THE PRINCIPAL</u>	\$ 7,628,122.09	\$ 8,010,526.00	\$ 7,942,443.00
100-Salaries	\$ 5,589,175.51	\$ 5,770,727.00	\$ 5,775,954.00
200-Benefits	\$ 1,060,018.25	\$ 1,094,062.00	\$ 1,165,377.00
222-Health Insurance	\$ 902,040.66	\$ 1,061,495.00	\$ 916,870.00
500-Supplies & Travel	\$ 57,039.70	\$ 63,599.00	\$ 63,599.00
810-Membership Dues	\$ 19,847.97	\$ 20,643.00	\$ 20,643.00
<u>25560 - CURRICULAR MATERIALS & WORKBOOKS</u>	\$ 67,925.34	\$ 73,280.00	\$ 79,993.00
100-Salaries	\$ 59,101.15	\$ 63,849.00	\$ 63,845.00
200-Benefits	\$ 8,824.19	\$ 9,431.00	\$ 9,320.00
222-Health Insurance	\$ -	\$ -	\$ 6,828.00
<u>33400 - ATHLETIC COACHES</u>	\$ 1,498,297.33	\$ 1,490,254.00	\$ 1,573,940.00
100-Salaries	\$ 1,166,721.12	\$ 1,115,256.00	\$ 1,218,615.00
200-Benefits	\$ 199,340.21	\$ 200,904.00	\$ 204,320.00
222-Health Insurance	\$ 78,236.00	\$ 99,082.00	\$ 81,005.00
300-Professional & Purchased Services	\$ 54,000.00	\$ 75,012.00	\$ 70,000.00
Education Fund Total	\$ 81,281,460.35	\$ 83,365,709.00	\$ 86,155,651.00

Operations Fund

	2017 Expense	2018 Budget	2019 Budget
Operations Fund			
<u>23110 - BOARD OF EDUCATION</u>	\$ 44,357.42	\$ 2,237,910.00	\$ 4,487,219.00
100-Salaries	\$ 15,717.05	\$ 15,000.00	\$ 14,400.00
200-Benefits	\$ 1,751.23	\$ 2,260.00	\$ 1,573.00
222-Health Insurance	\$ -	\$ 2,171,700.00	\$ 4,422,296.00
500-Supplies & Travel	\$ 13,769.14	\$ 32,950.00	\$ 32,950.00
810-Membership Dues	\$ 13,120.00	\$ 16,000.00	\$ 16,000.00
<u>23150 - LEGAL SERVICES</u>	\$ 208,844.95	\$ 203,300.00	\$ 203,300.00
300-Professional & Purchased Services	\$ 208,844.95	\$ 203,300.00	\$ 203,300.00
<u>23160 - PROMOTION EXPENSES</u>	\$ 8,904.64	\$ 12,500.00	\$ 10,700.00
300-Professional & Purchased Services	\$ -	\$ 4,000.00	\$ 4,000.00
500-Supplies & Travel	\$ -	\$ 500.00	\$ 500.00
661-Promotions	\$ 8,904.64	\$ 8,000.00	\$ 6,200.00
<u>23210 - OFFICE OF THE SUPERINTENDENT</u>	\$ 460,750.84	\$ 442,267.00	\$ 377,442.00
100-Salaries	\$ 292,358.22	\$ 304,237.00	\$ 257,084.00
200-Benefits	\$ 80,377.67	\$ 87,998.00	\$ 78,675.00
222-Health Insurance	\$ 20,818.54	\$ 19,661.00	\$ 20,468.00
500-Supplies & Travel	\$ 64,946.45	\$ 27,331.00	\$ 18,175.00
810-Membership Dues	\$ 2,249.96	\$ 3,040.00	\$ 3,040.00
<u>23220 - COMMUNITY RELATIONS</u>	\$ 93,594.28	\$ 83,537.00	\$ 90,849.00
100-Salaries	\$ 62,973.21	\$ 55,528.00	\$ 58,110.00
200-Benefits	\$ 15,367.41	\$ 11,531.00	\$ 15,654.00
222-Health Insurance	\$ 13,951.75	\$ 13,640.00	\$ 14,240.00
500-Supplies & Travel	\$ 786.91	\$ 2,413.00	\$ 2,420.00
810-Membership Dues	\$ 515.00	\$ 425.00	\$ 425.00
<u>25110 - OFFICE OF THE BUSINESS MANAGER</u>	\$ 407,851.57	\$ 475,423.00	\$ 503,171.00
100-Salaries	\$ 262,593.29	\$ 264,962.00	\$ 289,878.00
200-Benefits	\$ 32,124.56	\$ 37,781.00	\$ 38,064.00
222-Health Insurance	\$ 14,659.00	\$ 12,371.00	\$ 14,920.00
500-Supplies & Travel	\$ 9,333.89	\$ 17,929.00	\$ 17,929.00
525-Bond Premiums	\$ 375.00	\$ 1,200.00	\$ 1,200.00
530-Comm, Licensing, & Subscriptions	\$ 40,133.77	\$ 84,600.00	\$ 84,600.00
810-Membership Dues	\$ 48,632.06	\$ 56,580.00	\$ 56,580.00
<u>25140 - OFFICE OF ACCOUNTS PAYABLE</u>	\$ 142,121.32	\$ 148,715.00	\$ 147,885.00
100-Salaries	\$ 107,494.15	\$ 115,329.00	\$ 112,214.00
200-Benefits	\$ 17,739.17	\$ 18,843.00	\$ 18,476.00
222-Health Insurance	\$ 16,888.00	\$ 14,543.00	\$ 17,195.00
<u>25150 - OFFICE OF PAYROLL SERVICES</u>	\$ 65,815.52	\$ 73,276.00	\$ 65,357.00
100-Salaries	\$ 48,964.74	\$ 55,370.00	\$ 48,513.00
200-Benefits	\$ 9,161.53	\$ 10,366.00	\$ 9,016.00
222-Health Insurance	\$ 7,689.25	\$ 7,540.00	\$ 7,828.00
<u>25160 - OFFICE OF FINANCIAL ACCOUNTING</u>	\$ 277,056.41	\$ 275,322.00	\$ 275,646.00
100-Salaries	\$ 181,899.83	\$ 185,676.00	\$ 182,057.00
200-Benefits	\$ 40,386.59	\$ 41,366.00	\$ 39,556.00
222-Health Insurance	\$ 49,976.31	\$ 44,555.00	\$ 50,308.00
300-Professional & Purchased Services	\$ 1,485.00	\$ -	\$ -
500-Supplies & Travel	\$ 1,774.68	\$ 1,500.00	\$ 1,500.00
525-Bond Premiums	\$ 1,459.00	\$ 1,800.00	\$ 1,800.00
810-Membership Dues	\$ 75.00	\$ 425.00	\$ 425.00
<u>25191 - REFUND OF REVENUE</u>	\$ 1,404.00	\$ 4,440.00	\$ 4,440.00
899-Refunds	\$ 1,404.00	\$ 4,440.00	\$ 4,440.00
<u>25195 - BANK ACCOUNT SERVICE CHARGE</u>	\$ 83.00	\$ 1,260.00	\$ 300.00
871-Bank Service Charges	\$ 83.00	\$ 1,260.00	\$ 300.00

Operations Fund

	2017 Expense	2018 Budget	2019 Budget
<u>25196 - CASH CHANGE</u>	\$ 300.00	\$ 300.00	\$ 300.00
910-Transfers	\$ 300.00	\$ 300.00	\$ 300.00
<u>25220 - PURCHASING</u>	\$ 2,511.00	\$ 2,700.00	\$ 2,725.00
500-Supplies & Travel	\$ 2,296.00	\$ 2,500.00	\$ 2,500.00
810-Membership Dues	\$ 215.00	\$ 200.00	\$ 225.00
<u>25300 - PRINTING, PUBLISHING, & DUPLICATING</u>	\$ 144,118.27	\$ 314,923.00	\$ 175,000.00
500-Supplies & Travel	\$ 144,118.27	\$ 314,923.00	\$ 175,000.00
<u>25720 - EMPLOYEE SERVICES</u>	\$ 683,270.45	\$ 842,747.00	\$ 794,348.00
100-Salaries	\$ 420,457.59	\$ 573,370.00	\$ 534,764.00
200-Benefits	\$ 92,277.47	\$ 123,811.00	\$ 103,543.00
222-Health Insurance	\$ 72,534.74	\$ 68,760.00	\$ 79,235.00
300-Professional & Purchased Services	\$ 11,698.29	\$ 17,000.00	\$ 17,000.00
500-Supplies & Travel	\$ 85,805.36	\$ 59,306.00	\$ 59,306.00
810-Membership Dues	\$ 497.00	\$ 500.00	\$ 500.00
<u>25750 - HEALTH SERVICES</u>	\$ 2,042.84	\$ 5,995.00	\$ 5,995.00
300-Professional & Purchased Services	\$ 415.89	\$ 3,060.00	\$ 3,060.00
500-Supplies & Travel	\$ 1,626.95	\$ 2,935.00	\$ 2,935.00
<u>25810 - TECHNOLOGY SERVICE SUPERVISION & ADMINISTRATION</u>	\$ 1,521,097.71	\$ 1,798,256.00	\$ 2,002,210.00
100-Salaries	\$ 1,126,914.83	\$ 1,335,494.00	\$ 1,483,885.00
200-Benefits	\$ 246,655.09	\$ 290,164.00	\$ 324,592.00
222-Health Insurance	\$ 147,527.79	\$ 172,598.00	\$ 193,733.00
<u>25860 - OPERATIONAL COMPUTER HARDWARE, SOFTWARE, & SUPPORT</u>	\$ 1,364,898.96	\$ 549,500.00	\$ 1,886,000.00
430-Repairs & Maintenance	\$ -	\$ -	\$ 75,000.00
740-Technology Hardware & Software	\$ 1,364,898.96	\$ 549,500.00	\$ 1,811,000.00
<u>25870 - PROFESSIONAL DEVELOPMENT FOR TECHNOLOGY PERSONNEL</u>	\$ 17,172.91	\$ 15,629.00	\$ 52,629.00
500-Supplies & Travel	\$ 17,172.91	\$ 15,629.00	\$ 52,629.00
<u>25920 - DITCH ASSESSMENTS</u>	\$ 7,154.07	\$ 4,950.00	\$ 4,950.00
899-Refunds	\$ 7,154.07	\$ 4,950.00	\$ 4,950.00
<u>25990 - EMPLOYEE CHILD CARE</u>	\$ 1,274,007.20	\$ 1,262,659.00	\$ 1,351,438.00
100-Salaries	\$ 955,834.11	\$ 963,721.00	\$ 1,030,160.00
200-Benefits	\$ 94,493.42	\$ 98,464.00	\$ 102,358.00
222-Health Insurance	\$ 118,369.84	\$ 117,081.00	\$ 108,033.00
300-Professional & Purchased Services	\$ 798.35	\$ 188.00	\$ 200.00
500-Supplies & Travel	\$ 104,511.48	\$ 83,085.00	\$ 110,687.00
810-Membership Dues	\$ -	\$ 120.00	\$ -
<u>26100 - DIRECTOR OF BUILDINGS & GROUNDS</u>	\$ 86,608.84	\$ 90,107.00	\$ 94,611.00
100-Salaries	\$ 69,202.38	\$ 70,872.00	\$ 75,000.00
200-Benefits	\$ 15,826.37	\$ 16,549.00	\$ 16,925.00
222-Health Insurance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
500-Supplies & Travel	\$ 462.09	\$ 1,261.00	\$ 1,261.00
810-Membership Dues	\$ 118.00	\$ 425.00	\$ 425.00
<u>26200 - MAINTENANCE OF BUILDINGS</u>	\$ 11,982,605.11	\$ 12,286,619.00	\$ 12,368,091.00
100-Salaries	\$ 4,740,980.91	\$ 4,920,897.00	\$ 4,917,182.00
200-Benefits	\$ 997,287.93	\$ 1,126,172.00	\$ 1,011,232.00
222-Health Insurance	\$ 820,499.87	\$ 876,200.00	\$ 841,715.00
411-Water & Sewage	\$ 558,341.31	\$ 629,200.00	\$ 636,258.00
412-Trash Removal	\$ 109,700.59	\$ 115,900.00	\$ 110,500.00
500-Supplies & Travel	\$ 513,097.74	\$ 640,979.00	\$ 640,979.00
530-Comm, Licensing, & Subscriptions	\$ 80,171.41	\$ 113,900.00	\$ 85,900.00
620-Utilities	\$ 4,162,066.35	\$ 3,862,946.00	\$ 4,123,900.00
810-Membership Dues	\$ 459.00	\$ 425.00	\$ 425.00

Operations Fund

	2017 Expense	2018 Budget	2019 Budget
<u>26300 - MAINTENANCE OF GROUNDS</u>	\$ -	\$ -	\$ 770,000.00
300-Professional & Purchased Services	\$ -	\$ -	\$ 770,000.00
<u>26400 - MAINTENANCE OF EQUIPMENT</u>	\$ 1,112,038.80	\$ 2,043,680.00	\$ 1,787,950.00
430-Repairs & Maintenance	\$ 1,112,038.80	\$ 2,043,680.00	\$ 1,787,950.00
<u>26500 - VEHICLE MAINTENANCE</u>	\$ 124,133.65	\$ 126,736.00	\$ 128,643.00
430-Repairs & Maintenance	\$ 10,503.27	\$ 10,394.00	\$ 10,394.00
500-Supplies & Travel	\$ 14,008.76	\$ 15,099.00	\$ 15,099.00
520-Insurance	\$ 20,489.62	\$ 21,693.00	\$ 23,600.00
731-Vehicles	\$ 79,132.00	\$ 79,550.00	\$ 79,550.00
<u>26600 - SECURITY SERVICES</u>	\$ 271,466.66	\$ 239,202.00	\$ 229,178.00
100-Salaries	\$ 43,335.30	\$ 53,865.00	\$ 45,122.00
200-Benefits	\$ 6,791.47	\$ 8,471.00	\$ 6,936.00
222-Health Insurance	\$ 14,071.64	\$ 15,607.00	\$ 11,968.00
300-Professional & Purchased Services	\$ 195,955.05	\$ 155,000.00	\$ 160,000.00
430-Repairs & Maintenance	\$ -	\$ 1,107.00	\$ -
500-Supplies & Travel	\$ 11,313.20	\$ 5,152.00	\$ 5,152.00
<u>26700 - INSURANCE</u>	\$ 333,347.71	\$ 340,000.00	\$ 283,000.00
520-Insurance	\$ 333,347.71	\$ 340,000.00	\$ 283,000.00
<u>26800 - OTHER OPERATION & MAINTENANCE</u>	\$ 17,650.87	\$ 18,074.00	\$ 19,922.00
100-Salaries	\$ 14,720.54	\$ 15,099.00	\$ 15,501.00
200-Benefits	\$ 2,930.33	\$ 2,975.00	\$ 3,076.00
222-Health Insurance	\$ -	\$ -	\$ 1,345.00
<u>27010 - STUDENT TRANSPORTATION - ADMINISTRATION</u>	\$ 638,770.76	\$ 656,690.00	\$ 655,179.00
100-Salaries	\$ 445,801.23	\$ 458,739.00	\$ 453,967.00
200-Benefits	\$ 95,933.14	\$ 100,732.00	\$ 100,049.00
222-Health Insurance	\$ 93,487.15	\$ 95,693.00	\$ 99,637.00
500-Supplies & Travel	\$ 3,264.24	\$ 626.00	\$ 626.00
810-Membership Dues	\$ 285.00	\$ 900.00	\$ 900.00
<u>27100 - STUDENT TRANSPORTATION - VEHICLE OPERATION</u>	\$ 5,255,079.00	\$ 5,709,314.00	\$ 5,441,295.00
100-Salaries	\$ 4,435,631.59	\$ 4,706,195.00	\$ 4,650,988.00
200-Benefits	\$ 704,234.60	\$ 862,996.00	\$ 646,518.00
222-Health Insurance	\$ 103,710.58	\$ 107,409.00	\$ 111,075.00
300-Professional & Purchased Services	\$ 5,350.34	\$ 18,979.00	\$ 18,979.00
500-Supplies & Travel	\$ 16.57	\$ 5,935.00	\$ 5,935.00
810-Membership Dues	\$ 6,135.32	\$ 7,800.00	\$ 7,800.00
<u>27300 - STUDENT TRANSPORTATION - VEHICLE SERVICING & MAINTENANCE</u>	\$ 2,155,320.19	\$ 2,539,664.00	\$ 3,112,122.00
100-Salaries	\$ 393,940.22	\$ 419,959.00	\$ 426,605.00
200-Benefits	\$ 82,611.09	\$ 98,073.00	\$ 80,192.00
222-Health Insurance	\$ 73,292.75	\$ 81,637.00	\$ 74,679.00
430-Repairs & Maintenance	\$ 68,518.40	\$ 94,458.00	\$ 84,512.00
500-Supplies & Travel	\$ 1,536,957.73	\$ 1,845,537.00	\$ 2,446,134.00
<u>27400 - PURCHASE OF SCHOOL BUSES</u>	\$ 1,883,596.00	\$ 1,519,030.00	\$ 2,050,660.00
731-Vehicles	\$ 1,883,596.00	\$ 1,519,030.00	\$ 2,050,660.00
<u>27500 - STUDENT TRANSPORTATION - INSURANCE ON BUSES</u>	\$ 184,359.58	\$ 195,235.00	\$ 212,063.00
520-Insurance	\$ 184,359.58	\$ 195,235.00	\$ 212,063.00
<u>27900 - STUDENT TRANSPORTATION - OTHER SERVICES</u>	\$ 286,130.45	\$ 312,422.00	\$ 316,095.00
100-Salaries	\$ 100,034.26	\$ 101,406.00	\$ 127,853.00
200-Benefits	\$ 7,639.18	\$ 7,758.00	\$ 9,526.00
222-Health Insurance	\$ 279.66	\$ -	\$ -
300-Professional & Purchased Services	\$ 19,474.00	\$ 18,000.00	\$ 21,000.00
411-Water & Sewage	\$ 5,489.94	\$ 5,807.00	\$ 5,931.00

Operations Fund

	2017 Expense	2018 Budget	2019 Budget
412-Trash Removal	\$ 2,630.95	\$ 3,068.00	\$ 3,655.00
500-Supplies & Travel	\$ 1,455.94	\$ 1,353.00	\$ 1,353.00
520-Insurance	\$ 101,590.86	\$ 102,731.00	\$ 93,106.00
530-Comm, Licensing, & Subscriptions	\$ 605.66	\$ 700.00	\$ 639.00
620-Utilities	\$ 46,930.00	\$ 71,599.00	\$ 53,032.00
<u>33990 - MISC. EVENT STAFFING</u>	\$ 207,058.99	\$ 207,925.00	\$ 199,579.00
100-Salaries	\$ 141,392.06	\$ 156,509.00	\$ 133,576.00
200-Benefits	\$ 24,962.21	\$ 27,957.00	\$ 24,582.00
222-Health Insurance	\$ 1,014.72	\$ 1,459.00	\$ 1,421.00
300-Professional & Purchased Services	\$ 39,690.00	\$ 22,000.00	\$ 40,000.00
<u>41000 - LAND ACQUISITION & DEVELOPMENT</u>	\$ 99,210.76	\$ 104,420.00	\$ 50,000.00
715-Improvements	\$ 99,210.76	\$ 104,420.00	\$ 50,000.00
<u>45100 - BUILDING ACQUISITION, CONSTRUCTION, & IMPROVEMENTS</u>	\$ 3,129,820.84	\$ 3,507,150.00	\$ 3,667,724.00
720-Buildings	\$ 3,129,820.84	\$ 3,507,150.00	\$ 3,667,724.00
<u>45300 - SKILLED CRAFT EMPLOYEES</u>	\$ 1,503,058.88	\$ 1,535,248.00	\$ 1,582,679.00
100-Salaries	\$ 1,076,406.06	\$ 1,112,992.00	\$ 1,164,442.00
200-Benefits	\$ 209,483.94	\$ 227,844.00	\$ 219,075.00
222-Health Insurance	\$ 217,168.88	\$ 194,412.00	\$ 199,162.00
<u>45500 - RENT OF BUILDINGS, FACILITIES, & EQUIPMENT</u>	\$ 22,801.95	\$ 26,000.00	\$ 50,000.00
441-Rentals of Land & Buildings	\$ 22,801.95	\$ 26,000.00	\$ 50,000.00
<u>47000 - PURCHASE OF MOBILE OR FIXED EQUIPMENT</u>	\$ 692,926.83	\$ 2,389,480.00	\$ 1,033,799.00
730-Equipment & Furniture	\$ 617,358.50	\$ 655,480.00	\$ 905,799.00
740-Technology Hardware & Software	\$ 75,568.33	\$ 1,734,000.00	\$ 128,000.00
<u>60100 - TRANSFERS FROM ONE FUND TO ANOTHER</u>	\$ 14,894.20	\$ -	\$ -
910-Transfers	\$ 14,894.20	\$ -	\$ -
<u>60400 - FICA TRANSFERS</u>	\$ 51,374.30	\$ 51,375.00	\$ -
910-Transfers	\$ 51,374.30	\$ 51,375.00	\$ -
Operations Fund Total	\$ 36,779,611.73	\$ 42,653,980.00	\$ 46,494,494.00

Referendum Fund

	2017 Expense	2018 Budget	2019 Budget
Referendum Fund			
<u>11200 - MIDDLE SCHOOL</u>	\$ 15,383,026.10	\$ 15,463,389.00	\$ 16,160,305.00
100-Salaries	\$ 11,672,077.21	\$ 11,975,025.00	\$ 12,256,891.00
200-Benefits	\$ 2,191,020.35	\$ 2,217,982.00	\$ 2,391,935.00
222-Health Insurance	\$ 1,519,928.54	\$ 1,270,382.00	\$ 1,511,479.00
<u>12410 - EMOTIONAL DISABILITIES</u>	\$ 470,999.96	\$ 459,188.00	\$ 661,681.00
100-Salaries	\$ 351,488.57	\$ 341,671.00	\$ 510,684.00
200-Benefits	\$ 65,265.71	\$ 63,030.00	\$ 94,733.00
222-Health Insurance	\$ 54,245.68	\$ 54,487.00	\$ 56,264.00
<u>12810 - SPECIAL EDUCATION PRESCHOOL</u>	\$ 778,143.64	\$ 868,430.00	\$ 806,768.00
100-Salaries	\$ 599,806.97	\$ 634,184.00	\$ 636,755.00
200-Benefits	\$ 94,943.12	\$ 118,271.00	\$ 100,583.00
222-Health Insurance	\$ 83,393.55	\$ 115,975.00	\$ 69,430.00
<u>12900 - OTHER SPECIAL SPROGRAM</u>	\$ 2,061,593.74	\$ 2,251,094.00	\$ 2,266,890.00
100-Salaries	\$ 1,519,904.76	\$ 1,680,051.00	\$ 1,691,135.00
200-Benefits	\$ 304,643.97	\$ 348,559.00	\$ 344,486.00
222-Health Insurance	\$ 237,045.01	\$ 222,484.00	\$ 231,269.00
Referendum Fund Total	\$ 18,693,763.44	\$ 19,042,101.00	\$ 19,895,644.00

Carmel Clay Schools

Debt Service Payment Schedule

	Due Date	Amount Due	Lease Rental	Principal	Interest
Lease Rentals:					
Fifth Third Bank - Carmel Building Corp.	6/30/2019	1,368,500	1,368,500		
Refinanced June 2014 \$19,955,000	12/31/2019	1,368,500	1,368,500		
Fifth Third Bank - Carmel SBC 2002	6/30/2019	7,144,500	7,144,500		
Refunding Series 2016A&B \$95,385,000	12/31/2019	7,144,500	7,144,500		
General Obligation Bonds:					
Series 2015	6/30/2019	714,834		705,000	9,834
	12/31/2019	714,935		710,000	4,935
Series 2016	6/30/2019	967,800		930,000	37,800
	12/31/2019	968,500		940,000	28,500
Series 2018	6/30/2019	1,520,411		1,205,400	315,011
	12/31/2019	1,523,775		1,415,000	108,775
		\$ 23,436,255	\$ 17,026,000	\$ 5,905,400	\$ 504,855

DEBT SERVICE

		2017	2018	2019
		Actual	Budget	Budget
<u>60100 - Inter-Fund Transfer</u>				
910	Transfer to Textbook Rental Fund	47,403	32,958	63,284
	Subtotal	47,403	32,958	63,284
<u>51100/52100 - Principal and Interest on Debt (GO Bonds)</u>				
831	Principal	8,930,000	6,585,000	5,905,400
832	Interest	356,302	174,863	504,855
	Subtotal	9,286,302	6,759,863	6,410,255
<u>53100/53150 - Lease Rental</u>				
831	Lease Rental - Principal	12,107,175	13,849,533	14,419,521
832	Lease Rental - Interest	3,501,625	3,056,467	2,606,479
	Subtotal	15,608,800	16,906,000	17,026,000
	GRAND TOTAL	\$ 24,942,505	\$ 23,698,821	\$ 23,499,539