

TIPPECANOE SCHOOL CORPORATION

2023 BUDGET



Tippecanoe School Corporation
21 Elston Road; Lafayette, IN 47909
765/474-2481
Tscschools.net

BUDGET BOOK 2023

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TIPPECANOE SCHOOL CORPORATION

Unit #7865

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Lafayette, IN 47909

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2023 BUDGET CALENDAR

6/30/2022	DOE Budget Workshop
8/1/2022	County Auditor to release AV to subdivisions.
8/1/2022	DLGF County Budget Workshop - did not hold this year
8/25/2022	Advertise Project/Asset Plan Notice and Bus Replacement Notice in 2 local papers, if available (at least 10 days prior to hearing) Submit Form 3 in Gateway for Notice to Taxpayers of Public Hearing (at least 10 days prior to hearing) Last day per IC 6-1.1-17-3 is 10/11/22 (to be published on 9/1/22) - Journal/Courier and TSC Website)
9/1/2022	Project/Asset Notice and Bus Replacement Notice to be published in newspapers Last day per IC 6-1.1-17-3 is 10/11/22
9/14/2022	Budget Hearing Project/Asset Hearing/Adoption Bus Replacement Hearing/Adoption Last day per IC 6-1.1-17-5 is 10/21/22
9/21/2022	Contact County Auditor for petition of remonstrance certificate (Bob Plantega) IC 6-1.1-17-5(c) - objection must be filed w/in 7 days of public hearing
10/12/2022	Budget Adoption Last day per IC 6-1.-17-5(a) is 11/1/22
10/13/2022	Submit 2023 Budget, Tax Rates, and Tax Levies through Gateway Last day to submit through Gateway is 11/8/22
10/19/2022	Last day to file excess levy appeals
12/31/2022	Last day to submit additional appropriation requests to DLGF for 2022
12/31/2022	Last day for DLGF to certify 2023 budgets, tax rates, and tax levies for 2023.
3/1/2023	Last day to confirm outstanding debt in Debt Management through Gateway

BUDGET OVERVIEW

The recommended budget for the Tippecanoe School Corporation for 2023 reflects the needs and priorities of the school district. The procedures to build a budget begins with the receiving of input from the various constituents of the district – teachers, administrators, and community patrons. If these needs are congruent with the established goals and priorities of the Board of Trustees, we then explore our ability to receive revenue to fund the budget. The product of those efforts is what is contained in the following pages.

The process for approval of the budget requires the publication of the proposed budget, the holding of a public hearing on the budget, and finally the adoption of the approved budget prior to the 1st of November. All anticipated receipts and expenditures of Tippecanoe School Corporation for calendar year 2023 must be planned and approved by the Board of School Trustees and the Department of Local Government Finance. The majority of the expenditures of the Corporation are categorized and paid from the following major funds:

The **Education Fund** serves to account for all regular instructional receipts and expenditures in nature. Salaries and Fringe Benefits (including costs covering summer school and the special education cooperative) comprise of approximately 77.5% of the Education Fund expenditures, while Supplies, Equipment, and Tuition payments (GLASS, Career Tech, other Interlocal) account for 10.5% of this budget. The remainder of the Education Fund addresses needs for purchased services that cannot be obtained through the Operations Fund. A monthly transfer not to exceed 15% of total Education Fund Revenue is transferred to the Operations Fund to support these expenditures. This transfer makes up the remaining 12% of the total Education Fund budget. The Education Fund is not supported by a local property tax levy and its greatest source of revenue is state support as determined by the State Funding Formula.

The **Debt Service Fund** provides for repayment of corporation debts. Semi-annual lease rental payments are due in 2023 for school buildings Burnett Creek Elementary, Battle Ground Intermediate, Harrison High, Southwestern Middle, and Wyandotte Elementary, Mayflower Mill, and Klondikes. These payments will total \$19.9 million. We have no repayment for Common School Fund Loans in 2023. For interest to be paid on tax anticipation warrants, \$250,000 has been budgeted for next year. We have not had the need to utilize TAW's since the 2010. As in 2022, un-reimbursed textbook rental expenses can be recovered via the Debt Service Fund. TSC will seek \$250,000 in 2023 for the 2021-2022 school year. Payments for Tippecanoe School Corporation outstanding General Obligation bonds are \$5.3 million. In addition, for debt that may be anticipated in 2023 there is an additional \$7.5 million. Finally, as a protection against potential revenue shortfalls, TSC is seeking to have \$4.5 million on hand to cover the cost of debt payments during the first six months of 2024.

The **Operations Fund** has been established to provide for capital expenditures such as the purchase and repair of equipment, purchase and repair of computer hardware and software, and the remodeling and replacement of various buildings. In addition, the Operations Fund

provides for the expenses related to the non-instructional operations of the district, such as personnel and business office, superintendent, custodial and transportation needs. Operations expenses that were once part of the General fund account for 45% of the total budget. What used to be Capital Projects account for 31% (including utility expenses), Transportation accounts for 20% and Bus Replacement accounts for 4%. Receipts for this fund come primarily from tax revenues as well as monthly transfers from the Education fund. The Operations Fund is subject to a maximum property tax levy. The Department of Local Government Finance uses a statewide calculation to determine the percentage increase to the Operations property tax levy annually. For budget year 2023, the percentage increase was calculated to be 5.0%. This is up from 4.3% in 2022.

The **Rainy Day Fund** is fund set up to cover expenses in times when ongoing revenue is unavailable. These expenses typically cover emergency repairs, one-time purchases, and one-time stipend pay. Tax revenue is not generated for this fund. The only revenue that is receipted into the Rainy Day Fund is through transfers of unobligated dollars from other funds that the Board of School Trustees approves. TSC has not utilized the Rainy Day Fund since 2010.

TAX LEVY/RATE COMPARISONS

	2015 Advertised (AV = 2,733,285,719)		2015 Actual Rates (AV = 3,863,999,726)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	17,452,600	0.6385	15,935,135	0.4124
Capital Projects Fund	15,637,015	0.5721	10,811,471	0.2798
Transportation Operating Fund	6,726,452	0.2461	5,726,448	0.1482
Bus Replacement Fund	1,920,766	0.0703	1,537,872	0.0398
Total	41,736,833	1.5270	34,010,926	0.8802

	2016 Advertised (AV = 3,800,000,000)		2016 Actual Rates (AV = 3,993,360,311)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	22,094,157	0.5814	15,935,135	0.4600
Capital Projects Fund	16,348,470	0.4302	10,811,471	0.2782
Transportation Operating Fund	6,728,527	0.1771	5,726,448	0.1469
Bus Replacement Fund	1,750,000	0.0461	1,537,872	0.0395
Total	46,921,154	1.2348	34,010,926	0.9246

	2017 Advertised (AV = 3,900,000,000)		2017 Actual Rates (AV = 4,125,331,568)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	19,941,256	0.5113	16,942,737	0.4107
Capital Projects Fund	16,953,181	0.4347	11,410,667	0.2766
Transportation Operating Fund	7,088,673	0.1818	6,093,115	0.1477
Bus Replacement Fund	1,914,646	0.0491	1,637,757	0.0397
Total	45,897,756	1.1769	36,084,276	0.8747

	2018 Advertised (AV = 3,900,000,000)		2018 Actual Rates (AV = 4,225,126,560)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	22,929,766	0.5879	16,562,496	0.3920
Capital Projects Fund	14,373,413	0.3685	11,640,224	0.2755
Transportation Operating Fund	8,000,000	0.2051	6,337,690	0.1500
Bus Replacement Fund	2,000,000	0.0513	1,702,726	0.0403
Total	47,303,179	1.2128	36,243,136	0.8578

	2019 Advertised (AV = 4,000,000,000)		2019 Actual Rates (AV = 4,311,620,516)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	25,312,393	0.6328	16,565,246	0.3842
Operations Fund	30,000,000	0.7500	20,350,849	0.4720
Total	55,312,393	1.3828	36,916,095	0.8562

	2020 Advertised (AV = 4,490,000,000)		2020 Actual Rates (AV = 4,496,586,989)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	25,492,865	0.5678	19,672,568	0.4375
Operations Fund	34,675,000	0.7723	22,064,752	0.4907
Total	60,167,865	1.3401	41,737,320	0.9282

	2021 Advertised (AV = 4,600,000,000)		2021 Actual Rates (AV = 4,709,938,651)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	28,088,990	0.6106	19,145,901	0.4065
Operations Fund	26,000,000	0.5652	22,989,211	0.4881
Total	54,088,990	1.1758	42,135,112	0.8946

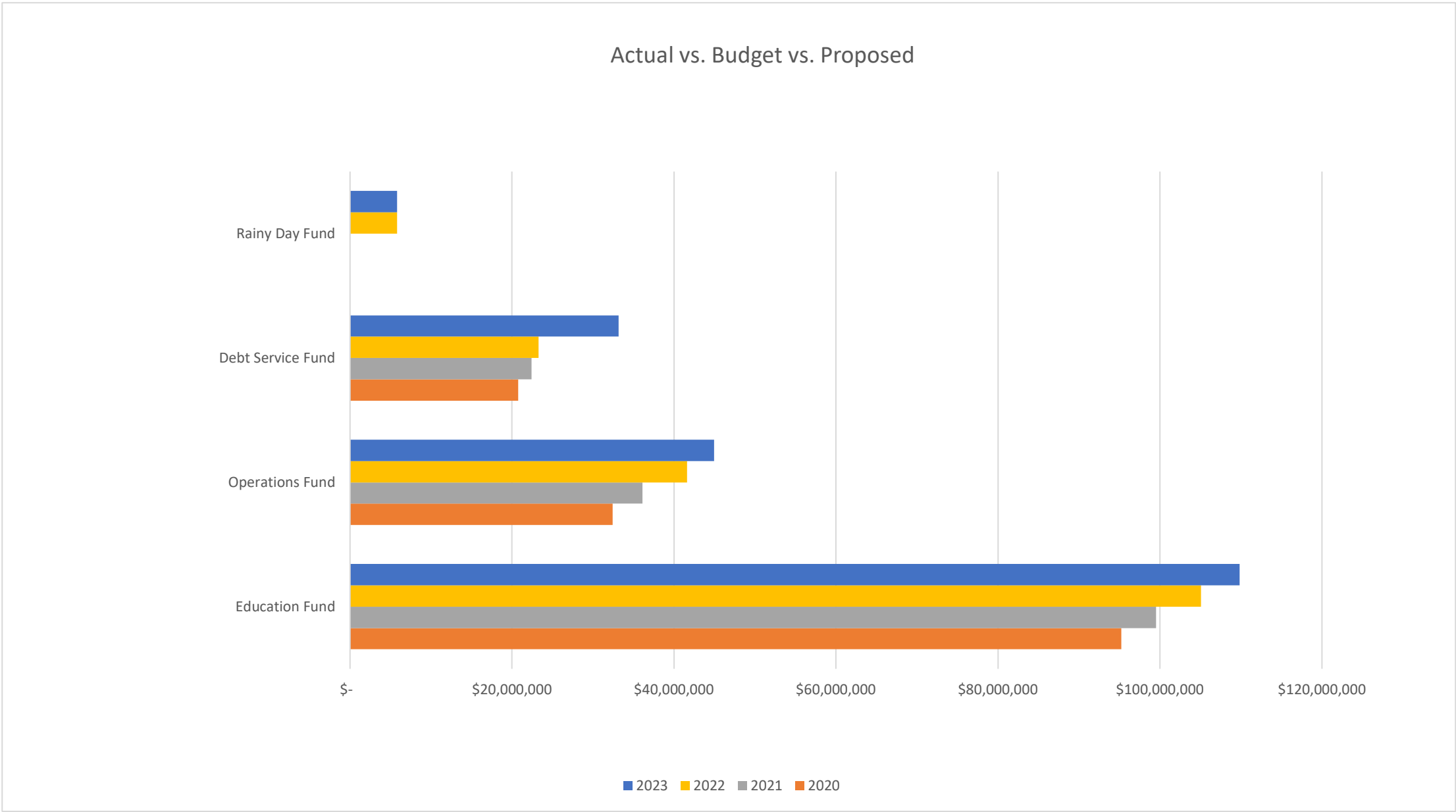
	2022 Advertised (AV = 4,600,000,000)		2022 Actual Rates (AV = 5,048,575,003)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	29,120,220	0.5943	21,476,638	0.4254
Operations Fund	27,694,800	0.5652	23,839,371	0.4722
Total	56,815,020	1.1595	45,316,009	0.8976

	2023 Advertised (AV = 5,500,000,000)		2023 Actual Rates (AV = 5,610,862,361)	
<u>Fund</u>	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>
Debt Service Fund	32,915,421	0.5985	23,672,680	0.4219
Operations Fund	32,000,000	0.5818	26,681,079	0.4755
Total	64,915,421	1.1803	50,353,759	0.8974

EXPENDITURE COMPARISONS

		2020 Actual*	2021 Actual*	2022 Budget**	2023 Proposed	Change From 2022 to 2023	
<u>Education Fund</u>							
11000	Instruction - Regular Programs	\$ 48,911,693	49,645,675	53,604,434	53,925,859	\$ 321,425	0.60%
12000	Instruction - Special Programs	10,372,997	12,572,788	13,488,276	14,906,524	\$ 1,418,248	10.51%
14000	Summer School Programs	375,620	576,250	733,762	766,552	\$ 32,790	4.47%
16000	Remediaton Programs	301,539	363,721	393,131	632,889	\$ 239,758	60.99%
17000	Payment to Other Gov't Units in State	5,952,698	6,565,789	4,619,059	6,271,477	\$ 1,652,418	35.77%
21000	Support Services - Students	3,741,425	4,405,027	4,728,977	5,170,361	\$ 441,384	9.33%
22000	Support Services - Instruction	4,273,267	6,256,533	4,887,497	5,171,279	\$ 283,782	5.81%
24000	School Administration	7,044,566	7,253,201	7,736,558	8,006,474	\$ 269,916	3.49%
25000	Central Services	120,500	274,148	134,715	140,241	\$ 5,526	4.10%
30000	Non-Instructional Services	1,287,168	1,281,048	1,380,631	1,665,051	\$ 284,420	20.60%
	Transfer to Operations Fund	12,848,648	10,340,409	13,343,673	13,188,727	\$ (154,946)	-1.16%
<u>Education Fund Total</u>		\$ 95,230,121	\$ 99,534,591	\$ 105,050,713	\$ 109,845,434	\$ 4,794,721	4.56%
<u>Operations Fund</u>							
23000	Support Services - General Administration	\$ 1,076,680	\$ 944,210	\$ 1,055,600	\$ 1,120,390	\$ 64,790	6.14%
25000	Central Services	\$ 3,031,210	\$ 3,380,378	\$ 3,656,340	\$ 4,195,480	\$ 539,140	14.75%
26000	Operation/Maintenance of Facilities	\$ 11,826,785	\$ 12,623,461	\$ 13,882,875	\$ 15,861,840	\$ 1,978,965	14.25%
27000	Student Transportation	\$ 9,237,237	\$ 9,847,073	\$ 10,079,775	\$ 11,036,681	\$ 956,906	9.49%
30000	Non-Instructional Services	\$ 16,180	\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
41000	Land Acquisition and Development	\$ 758,850	\$ 2,908,854	\$ 7,010,677	\$ 9,443,691	\$ 2,433,014	34.70%
43000	Professional Services	\$ 418,186	\$ 108,258	\$ 125,000	\$ 125,000	\$ -	0.00%
45100	Bldg Acq/Construction/Improvements	\$ 3,854,011	\$ 4,908,284	\$ 4,363,940	\$ 1,616,697	\$ (2,747,243)	-62.95%
45200	Energy Savings	\$ 86,964	\$ 93,442	\$ 97,492	\$ 98,201	\$ 709	0.73%
45300	Skilled Crafts	\$ 973,358	\$ 1,065,374	\$ 1,050,789	\$ 1,096,003	\$ 45,214	4.30%
45400	Sports Facilities	\$ 85,020	\$ 129,210	\$ 197,846	\$ 189,259	\$ (8,587)	-4.34%
45500	Rent of Buildings, Facilities, and Equipment	\$ 131,389	\$ -	\$ -	\$ 100,000	\$ 100,000	
46000	Purchase of Mobile or Fixed Equipment	\$ 297,330	\$ 37,173	\$ -	\$ -	\$ -	
49000	Emergency Allocation	\$ 640,407	\$ 40,467	\$ 50,000	\$ 50,000	\$ -	0.00%
<u>Operations Fund Total</u>		\$ 32,433,607	\$ 36,086,184	\$ 41,595,334	\$ 44,958,242	\$ 3,362,908	8.08%
<u>Debt Service Fund</u>		\$ 20,755,838	\$ 22,396,052	\$ 23,287,168	\$ 33,175,010	\$ 9,887,842	42.46%
<u>Rainy Day Fund</u>			\$ -	\$ 5,799,878	\$ 5,799,878	\$ -	0.00%
Total Budget Expenditures		\$ 148,419,566	\$ 158,016,827	\$ 175,733,093	\$ 193,778,564	\$ 18,045,471	10.27%

*includes original adopted budget and carry-over encumbrances
**does not include encumbrances carried over from prior year



2023 PROPOSED BUDGET BY OBJECT

Listed below is a comprehensive description of the 2023 Education Fund and Operation Fund Budget by program and by objects. It should furnish a good overview as to our expected expenditures for the year.

The sources of funds to support the 2023 budget are shown on the next page along with actual 2020 and 2021 receipts as well as 2022 anticipated revenues. It should be noted that the 2022 and 2023 amounts are only estimates at this time due to variables. Unknown data such as our 2022-2023 pupil counts, the amount of excise and financial institutions taxes collected, and changes in assessed valuation are all factors used in the calculation of revenue.

It is important that school districts be cautious in advertising its tax-supported budgets. The advertised property tax levy divided by one-hundredth of the assessed valuation provides the advertised property tax rate. The advertised tax levy and rate of each fund may remain the same or be reduced during the budget process. It is particularly important in planning a budget that levies and rates be advertised sufficiently high in order to protect the district when estimated data is used. The Department of Local Government Finance will reduce the advertised levies and rates as necessary. The final page of this booklet provides a comparison of both the advertised and approved rates and levies over the past few years. In addition, the 2022 advertised rates and levies along with projected actual amounts are provided.

EDUCATION FUND

<u>PROGRAM</u>	<u>DESCRIPTION</u>	<u>OBJECTS</u>	<u>BUDGET</u>
11000	Regular Programs	Personal Services (100/200 Objects)	50,881,408
		Supplies (600 Objects)	2,488,841
		Services and Charges (300/400/500 Objects)	528,166
		Capital Outlay (700 objects)	27,444
			<hr/> 53,925,859
12000	Special Programs	Personal Services (100/200 Objects)	14,839,549
		Supplies (600 Objects)	60,275
		Services and Charges (300/400/500 Objects)	6,700
		Capital Outlay (700 objects)	-
			<hr/> 14,906,524
14000	Summer School Programs	Personal Services (100/200 Objects)	764,052
		Supplies (600 Objects)	2,500
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
			<hr/> 766,552
16000	Remediation Programs	Personal Services (100/200 Objects)	632,889
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
			<hr/> 632,889
17000	Payments to Other Gov't Units	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	6,271,477
		Capital Outlay (700 objects)	-
			<hr/> 6,271,477
21000	Support Services - Students	Personal Services (100/200 Objects)	5,041,299
		Supplies (600 Objects)	100,246
		Services and Charges (300/400/500 Objects)	28,816
		Capital Outlay (700 objects)	-
			<hr/> 5,170,361
22000	Support Services - Instruction	Personal Services (100/200 Objects)	3,606,263
		Supplies (600 Objects)	956,964
		Services and Charges (300/400/500 Objects)	608,052
		Capital Outlay (700 objects)	-
			<hr/> 5,171,279

24000	Support Services - School Administration	Personal Services (100/200 Objects)	7,756,584
		Supplies (600 Objects)	24,409
		Services and Charges (300/400/500 Objects)	225,481
		Capital Outlay (700 objects)	-
			8,006,474
25000	Central Office	Personal Services (100/200 Objects)	115,530
		Supplies (600 Objects)	6,475
		Services and Charges (300/400/500 Objects)	18,236
		Capital Outlay (700 objects)	-
			140,241
33000	Community Service Operations	Personal Services (100/200 Objects)	1,483,754
		Supplies (600 Objects)	83,174
		Services and Charges (300/400/500 Objects)	98,123
		Capital Outlay (700 objects)	-
			1,665,051
		Personal Services (100/200 Objects)	85,121,328
		Supplies (600 Objects)	3,722,884
		Services and Charges (300/400/500 Objects)	7,785,051
		Capital Outlay (700 objects)	27,444
		Education to Operations Fund Transfer	13,188,727
TOTAL EDUCATION FUND			109,845,434

DEBT SERVICE

<u>PROGRAM</u>	<u>DESCRIPTION</u>	<u>OBJECTS</u>	<u>BUDGET</u>
51000	Principal of Debt	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	250,000
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
		Debt Service	<u>9,990,000</u>
			<u>10,240,000</u>
52000	Interest on Debt	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
		Debt Service	<u>3,027,010</u>
			<u>3,027,010</u>
53000	Lease Rental	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
		Debt Service	<u>19,908,000</u>
			<u>19,908,000</u>
54000	Advancements and Obligations	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
		Debt Service	<u>-</u>
			-
59000	Other Debt Service Obligations	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
			-

	Debt Service	-
		-
	Personal Services (100/200 Objects)	-
	Supplies (600 Objects)	250,000
	Services and Charges (300/400/500 Objects)	-
	Capital Outlay (700 objects)	-
	Debt Service	32,925,010
TOTAL DEBT SERVICE		33,175,010

OPERATIONS FUND

<u>PROGRAM</u>	<u>DESCRIPTION</u>	<u>OBJECTS</u>	<u>BUDGET</u>
23000	Support Services - General Administration	Personal Services (100/200 Objects)	610,919
		Supplies (600 Objects)	39,440
		Services and Charges (300/400/500 Objects)	470,031
		Capital Outlay (700 objects)	-
			<u>1,120,390</u>
25000	Central Office	Personal Services (100/200 Objects)	2,713,832
		Supplies (600 Objects)	608,359
		Services and Charges (300/400/500 Objects)	873,289
		Capital Outlay (700 objects)	-
			<u>4,195,480</u>
26100	Building/Grounds Service Area Direction	Personal Services (100/200 Objects)	417,434
		Supplies (600 Objects)	3,813
		Services and Charges (300/400/500 Objects)	5,920
		Capital Outlay (700 objects)	-
			<u>427,167</u>
26200	Maintenance of Buildings	Personal Services (100/200 Objects)	5,916,935
		Supplies (600 Objects)	459,395
		Services and Charges (300/400/500 Objects)	5,368,650
		Capital Outlay (700 objects)	6,929
			<u>11,751,909</u>
26300	Maintenance of Land	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	56,723
		Services and Charges (300/400/500 Objects)	64,195
		Capital Outlay (700 objects)	-
			<u>120,918</u>
26400	Maintenance of Equipment	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	210,151
		Capital Outlay (700 objects)	-
			<u>210,151</u>
26500	Maintenance of Vehicles - non Buses	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	50,000
		Services and Charges (300/400/500 Objects)	18,000
		Capital Outlay (700 objects)	350,000
			<u>418,000</u>
26600	Security Services	Personal Services (100/200 Objects)	80,195
		Supplies (600 Objects)	250,000
		Services and Charges (300/400/500 Objects)	603,500
		Capital Outlay (700 objects)	-
			<u>933,695</u>
26700	Liability Insurance	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-

		Services and Charges (300/400/500 Objects)	2,000,000
		Capital Outlay (700 objects)	-
			<hr/> 2,000,000
27000	Student Transportation	Personal Services (100/200 Objects)	6,621,958
		Supplies (600 Objects)	1,609,987
		Services and Charges (300/400/500 Objects)	885,129
		Capital Outlay (700 objects)	1,919,607
			<hr/> 11,036,681
31000	Food Service Operation	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	25,000
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
			<hr/> 25,000
41000	Land Acquisition and Development	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	25,000
		Services and Charges (300/400/500 Objects)	172,512
		Capital Outlay (700 objects)	9,246,179
			<hr/> 9,443,691
43000	Professional Services	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	125,000
		Capital Outlay (700 objects)	-
			<hr/> 125,000
45100	Building Acquisition, Construction, & Improvement	Personal Services (100/200 Objects)	191,830
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	162,304
		Capital Outlay (700 objects)	1,262,563
			<hr/> 1,616,697
45200	Energy Savings	Personal Services (100/200 Objects)	96,201
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	2,000
		Capital Outlay (700 objects)	-
			<hr/> 98,201
45300	Skilled Crafts	Personal Services (100/200 Objects)	1,085,330
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	10,673
		Capital Outlay (700 objects)	-
			<hr/> 1,096,003
45400	Sports Facilities	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	80,654
		Services and Charges (300/400/500 Objects)	78,420
		Capital Outlay (700 objects)	30,185
			<hr/> 189,259
45500	Rent of Building, Facilities, & Equipment	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	100,000
		Capital Outlay (700 objects)	-
			<hr/> 100,000
49000	Emergency Allocation	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	50,000
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
			<hr/> 50,000

	Personal Services (100/200 Objects)	17,734,634
	Supplies (600 Objects)	3,258,371
	Services and Charges (300/400/500 Objects)	11,149,774
	Capital Outlay (700 objects)	12,815,463
TOTAL CAPITAL PROJECTS		44,958,242

RAINY DAY

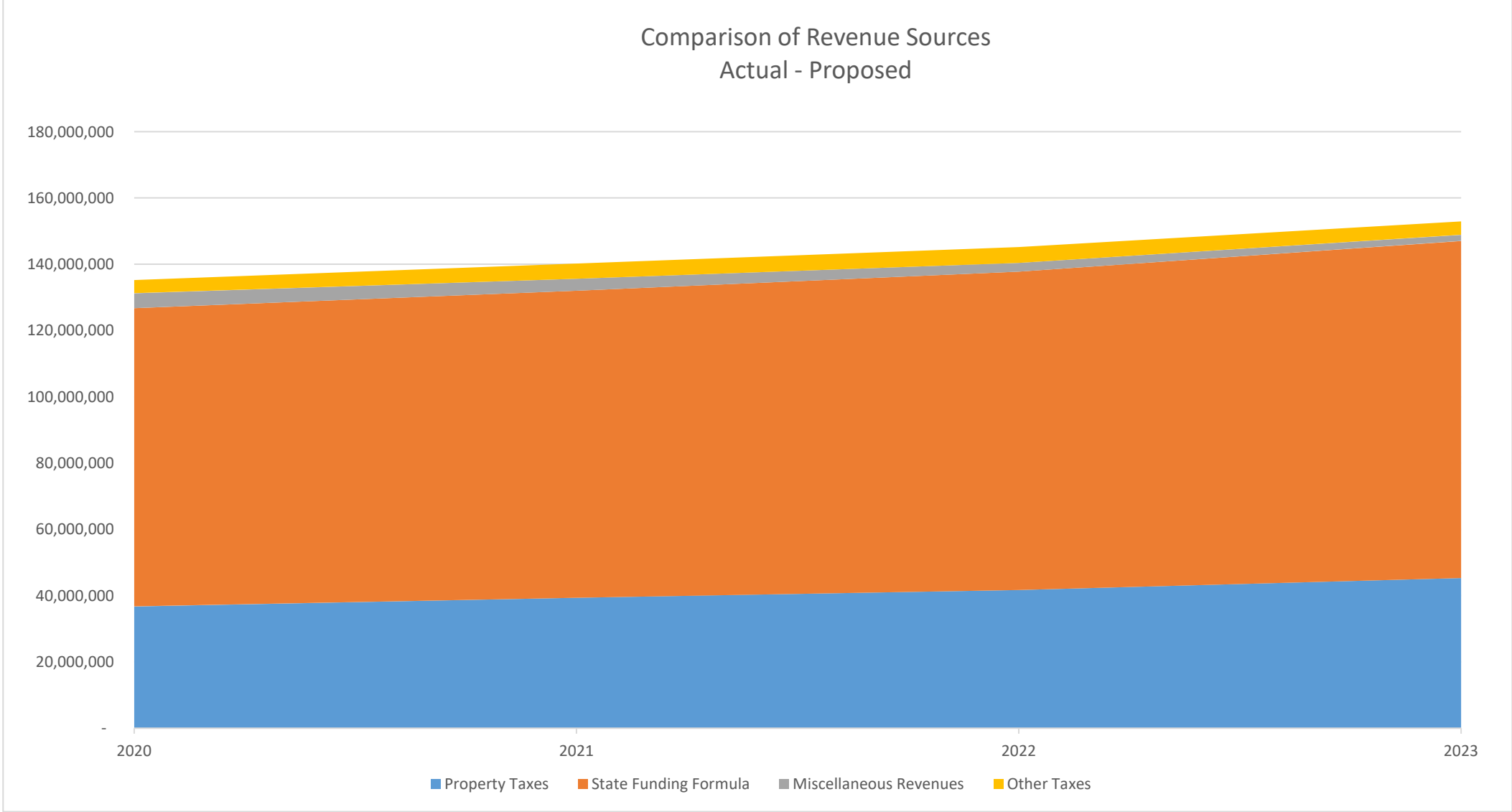
<u>PROGRAM</u>	<u>DESCRIPTION</u>	<u>OBJECTS</u>	<u>BUDGET</u>
14000	Summer School Programs	Personal Services (100/200 Objects)	480,000
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	-
			480,000
23000	Support Services - General Administration	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	1,319,878
		Capital Outlay (700 objects)	-
			1,319,878
41000	Land Acquisition and Development	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	-
		Capital Outlay (700 objects)	3,500,000
			3,500,000
43000	Professional Services	Personal Services (100/200 Objects)	-
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	500,000
		Capital Outlay (700 objects)	-
			500,000
		Personal Services (100/200 Objects)	480,000
		Supplies (600 Objects)	-
		Services and Charges (300/400/500 Objects)	1,819,878
		Capital Outlay (700 objects)	3,500,000
TOTAL RAINY DAY			5,799,878

	Personal Services (100/200 Objects)	103,335,962
	Supplies (600 Objects)	7,231,255
	Services and Charges (300/400/500 Objects)	20,754,703
	Capital Outlay (700 objects)	16,342,907
	Debt Service	32,925,010
	Education to Operations Fund Transfer	13,188,727
GRAND TOTAL OF ALL FUNDS		193,778,564

REVENUE COMPARISONS

	2020	2021	2022	2023	Change From	
	Actual	Actual	Anticipated	Proposed	2022 to 2023	
Education Fund						
State Basic Grant	92,680,690	96,053,202	101,681,920	104,289,462	2,607,542	2.56%
Transfer Tuition	145,158	162,885	162,046	150,000	(12,046)	-7.43%
Miscellaneous	1,998,124	1,358,877	1,023,000	600,000	(423,000)	-41.35%
Education Fund Total	\$ 94,823,972	\$ 97,574,963	\$ 102,866,966	\$ 105,039,462	\$ 2,172,496	2.11%
Debt Service Fund						
Property Taxes	\$ 18,022,988	\$ 19,271,270	\$ 21,476,638	\$ 32,915,421	\$ 11,438,783	53.26%
Financial Institutions Tax	1,462	1,821	2,305	1,706	\$ (599)	-25.99%
License Excise Tax	1,921,506	2,061,544	1,797,220	1,876,202	\$ 78,982	4.39%
Commercial Vehicle Excise Tax	121,571	125,429	130,823	124,412	\$ (6,411)	-4.90%
Miscellaneous	7,410	-	-	-	\$ -	
Debt Service Total	\$ 20,074,937	\$ 21,460,064	\$ 23,406,986	\$ 34,917,741	\$ 11,510,755	49.18%
Operations Fund						
Property Taxes	\$ 21,325,101	\$ 22,416,245	\$ 23,839,731	\$ 32,000,000	\$ 8,160,269	34.23%
Financial Institutions Tax	1,782	2,186	2,558	1,706	(852)	-33.31%
License Excise Tax	2,341,985	2,475,375	1,994,940	2,293,136	298,196	14.95%
Commercial Vehicle Excise Tax	148,174	150,608	145,215	152,060	6,845	4.71%
Miscellaneous	1,472,646	1,152,897	669,458	350,000	(319,458)	-47.72%
Transfers from Education Fund	12,848,648	10,340,409	13,343,673	13,188,727	(154,946)	-1.16%
Operations Fund Total	\$ 38,138,336	\$ 36,537,720	\$ 39,995,575	\$ 47,985,629	\$ 7,990,054	19.98%
Total Budget Revenue	\$ 153,037,245	\$ 155,572,747	\$ 166,269,527	\$ 187,942,832	\$ 21,673,305	13.04%

Comparison of Revenue Sources
Actual - Proposed



FY23 (2022-2023 School Year) State Tuition Support Worksheet
(Unless otherwise noted, all calculations round to two places)

Corp No. 7865

Corp. Name Tippecanoe School Corp

For Information Only

FY22 Basic Tuition Support (DOE SA54 Tuition Support, 1st column)	\$88,721,546.00
FY22 Honors Designation Grant	\$399,700.00
FY22 Special Education Grant	\$9,011,710.00
FY22 Career and Technical Education Grant	\$1,192,040.00

Formula Data

September 2022 Non-Virtual ADM Count (2022-2023)	13,950.00
September 2022 Virtual ADM Count (2022-2023)	0.00
February 2023 Non-Virtual ADM Count (2022-2023)	13,800.00
February 2023 Virtual ADM Count (2022-2023)	0.00

Note: The April 2022 estimated ADM count will be used to calculate July 2022 through October 2022 funding for the Basic Grant. When the September 2022 ADM count is final, the Department will reconcile and update the FY 2023 Basic Grant payments. When the February 2023 ADM count is final, the Department will again reconcile and update the FY 2023 Basic Grant payments. Beginning with the July 2022 State Tuition Support payment, the Department will continue to use the fall 2021 counts for Career and Technical Education, Honors, and Special Education Grant funding until the fall 2022 counts for each grant are final and a reconciliation occurs. The Basic Grant for first year charter schools is also updated in January 2023.

Number of students who received a Core 40 Academic Honors designation in the 2021-2022 school year who were not receiving SNAP, TANF, or Foster Care Assistance	339.00
------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------

Number of students who received a Core 40 with Technical Honors designation in the 2021-2022 school year who were not receiving SNAP, TANF, or Foster Care Assistance	8.00
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------

Number of students who received a Core 40 Academic Honors designation in the 2021-2022 school year who were receiving SNAP, TANF, or Foster Care Assistance	12.00
--------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------

Number of students who received a Core 40 with Technical Honors designation in the 2021-2022 school year who were receiving SNAP, TANF, or Foster Care Assistance	0.00
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------

October 1, 2020 percent of students who received SNAP, TANF, Foster Care	0.1101
--------------------------------------------------------------------------	--------

2022-2023 Special Education Severe Disabilities Pupil Count	430.00
2022-2023 Special Education Mild and Moderate Disabilities Pupil Count	1,536.00
2022-2023 Special Education Communication and Homebound Pupil Count	1,171.00
2022-2023 Special Education Preschool Pupil Count	185.00

2022-2023 High Value Program 1 student credit hours	674.00
2022-2023 High Value Program 2 student credit hours	36.00
2022-2023 Moderate Value Program 1 student credit hours	384.00
2022-2023 Moderate Value Program 2 student credit hours	7.00
2022-2023 Less than Moderate Value Program 1 student credit hours	72.00
2022-2023 Less than Moderate Value Program 2 student credit hours	18.00
2022-2023 Number of Pupils enrolled in an Introductory CTE course	1,210.00
2022-2023 Number of pupils enrolled in a Planning for College or Career CTE course	748.00
2022-2023 Number of pupils enrolled in an Apprenticeship	0.00
2022-2023 Number of pupils enrolled in a Work Based Learning Program	44.00
2022-2023 Total Area Participation Student Count	148.00

Definition: "virtual instruction" means instruction that is provided in an interactive learning environment created through technology in which the student is separated from a teacher by time or space, or both. See IC 20-43-1-34

SECTION: A**ADM 2022-2023
IC 20-43-4-1 and 2**

Section A applies to school corporations, charter schools and virtual charter schools. Unless otherwise noted, all calculations round to two (2) places.

1.	September 2022 Non-Virtual ADM	13,950.00
2.	September 2022 Virtual ADM	0.00
3.	Total September 2022 ADM (add Section A, Line 1 plus Line 2)	13,950.00
4.	February 2023 Non-virtual ADM	13,800.00
5.	February 2023 Virtual ADM	0.00
6.	Total February 2023 ADM (add Section A, Line 4 plus Line 5)	13,800.00

SECTION: B**Basic Grant
IC 20-43-3-8, IC 20-43-6-3 and IC 20-43-13-4**

Section B applies to school corporations (which includes a virtual school or virtual program operated by a school corporation), charter schools and virtual charter schools.

1.	(\$6,235) multiplied by 13950) divided by 2 FY 2022-2023 Foundation Amount Section A, Line 1 Sept 2022 Non-virtual ADM	\$43,489,125.00 July - Dec. 2022 Foundation Amount Non-virtual (Round to nearest dollar)
2.	\$6,235 multiplied by .85 FY 2022-2023 Foundation Amount	\$5,299.75
3.	(\$5,299.75) multiplied by 0.00) divided by 2 Section B, Line 2 Section A, Line 2 Sept 2022 Virtual ADM	\$0.00 July- Dec. 2022 Foundation Amount Virtual (Round to nearest dollar)
4.	\$43,489,125.00 plus \$0.00 Section B, Line 1 Section B, Line 3	\$43,489,125.00 July to Dec. 2022 Foundation Amount
5.	(\$6,235) multiplied by 13800) divided by 2 FY 2022-2023 Foundation Amount Section A, Line 4 Feb 2023 Non-virtual ADM	\$43,021,500.00 Jan. - June 2023 Foundation Amount Non-virtual (Round to nearest dollar)
6.	\$6,235 multiplied by .85 FY 2022-2023 Foundation Amount	\$5,299.75
7.	(\$5,299.75) multiplied by 0.00) divided by 2 Section B, Line 6 Section A, Line 5 Feb 2023 Virtual ADM	\$0.00 Jan. - June 2023 Foundation Amount Virtual (Round to nearest dollar)
8.	\$43,021,500.00 plus \$0.00 Section B, Line 5 Section B, Line 7	\$43,021,500.00 Jan. - June 2023 Foundation Amount
9.	\$43,489,125.00 plus \$43,021,500.00 Section B, Line 4 Amount Section B, Line 8 Amount	\$86,510,625.00 FY23 Foundation Total

Complexity

10.	October 1, 2020 percent of SNAP, TANF or Foster Care students: or, for a school corporation with innovation network charter school(s), Appendix, Line 7 result	0.1101 (Round to 4 places)
11.	0.1101 multiplied by \$3,775 Section B, Line 10	\$415.63
12.	(\$415.63) multiplied by 13950.00) divided by 2	\$2,899,019.00

13.	<u>(\$415.63</u>	multiplied by	<u>13800.00)</u>	divided by 2	<u>\$2,867,847.00</u>
	Section B, Line 11 Amount		Feb. 2023 Total ADM Section A, Line 6		Jan. - June 2023 Complexity Amount (Round to nearest dollar)
14.	<u>\$2,899,019.00</u>	plus	<u>\$2,867,847.00</u>		<u>\$5,766,866.00</u>
	Section B, Line 12 Amount		Section B, Line 13 Amount		FY 23 Complexity Total
15.	<u>\$86,510,625.00</u>	plus	<u>\$5,766,866.00</u>		<u>\$92,277,491.00</u>
	Section B, Line 9 Amount Foundation total		Section B, Line 14 Amount Complexity total		FY 23 Basic Grant Amount

SECTION: C

**Honors Designation Grant
Unduplicated Count
IC 20-43-10-2**

Section C applies to school corporations (which includes a virtual school or virtual program operated by a school corporation), charter schools and virtual charter schools using the October 2022 Graduation counts. Unless otherwise noted, all calculations round to 2 places.

1.	<u>339.00</u>	multiplied by	<u>\$1,100</u>	<u>\$372,900.00</u>
	Number of students who received a Core 40 Academic Honors designation in 2021-2022 and who were not receiving SNAP, TANF, or Foster Care assistance			
2.	<u>8.00</u>	multiplied by	<u>\$1,100</u>	<u>\$8,800.00</u>
	Number of students who received a Core 40 with Technical Honors designation in 2021-2022 and who were not receiving SNAP, TANF, or Foster Care assistance			
3.	<u>12.00</u>	multiplied by	<u>\$1,500</u>	<u>\$18,000.00</u>
	Number of students who received a Core 40 Academic Honors designation in 2021-2022 and who were receiving SNAP, TANF, or Foster Care assistance			
4.	<u>0.00</u>	multiplied by	<u>\$1,500</u>	<u>\$0.00</u>
	Number of students who received a Core 40 with Technical Honors designation in 2021-2022 and who were receiving SNAP, TANF, or Foster Care assistance			
5.	FY23 Honors Designation Grant			<u>\$399,700.00</u>
	Add Lines 1, 2, 3, and 4			FY23 Honors Designation Grant

SECTION: D

**Special Education Grant
IC 20-43-7-1 to 6**

Section D applies to school corporations (which includes a virtual school or virtual program operated by a school corporation), charter schools and virtual charter schools using the December 2022 special education counts. Unless otherwise noted, all calculations round to 2 places.

1.	<u>430.00</u>	multiplied by	<u>\$10,575</u>	<u>\$4,547,250.00</u>
	Dec. 2022 Severe Disabilities pupil count			
2.	<u>1536.00</u>	multiplied by	<u>\$2,657</u>	<u>\$4,081,152.00</u>
	Dec. 2022 Mild and Moderate Disabilities pupil count			
3.	<u>1171.00</u>	multiplied by	<u>\$500</u>	<u>\$585,500.00</u>
	Dec. 2022 Communication and Homebound pupil count			
4.	<u>185.00</u>	multiplied by	<u>\$3,465</u>	<u>\$641,025.00</u>
	Dec. 2022 Preschool Special Education program pupil count			
5.	FY23 Special Education Grant			<u>\$9,854,927.00</u>
	Add Lines 1, 2, 3, and 4			FY23 Special Education Grant

Career and Technical Education Grant
IC 20-43-8-15

Section E applies to school corporations (which includes a virtual school or virtual program operated by a school corporation), charter schools and virtual charter schools using the fall 2022 Career and Technical Education Counts. Unless otherwise noted, all calculations round to 2 places.

1.	High value level 1 program 674.00 Total Student Credit Hours	multiplied by \$680	\$458,320.00
2.	High value level 2 program 36.00 Total Student Credit Hours	multiplied by \$1,020	\$36,720.00
3.	Moderate value level 1 program 384.00 Total Student Credit Hours	multiplied by \$400	\$153,600.00
4.	Moderate value level 2 program 7.00 Total Student Credit Hours	multiplied by \$600	\$4,200.00
5.	Less than moderate value level 1 program 72.00 Total Student Credit Hours	multiplied by \$200	\$14,400.00
6.	Less than moderate value level 2 program 18.00 Total Student Credit Hours	multiplied by \$300	\$5,400.00
7.	Introductory CTE course 1210.00 Number of pupils enrolled	multiplied by \$300	\$363,000.00
8.	Apprenticeship program 0.00 Number of pupils enrolled	multiplied by \$500	\$0.00
9.	Work based learning course 44.00 Number of pupils enrolled	multiplied by \$500	\$22,000.00
10.	Planning for college and career course 748.00 Number of pupils enrolled	multiplied by \$150	\$112,200.00
11.	Area participation count 148.00 Count of students	multiplied by \$150	\$22,200.00
12.	FY23 Career and Technical Education Grant Add Lines 1 to 11		\$1,192,040.00 FY23 Career and Technical Education Grant

SECTION: F**Grant Totals and Funding Adjustment
I.C. 20-43-2****FY23 State Tuition
Support**

1. Basic Grant	<u>\$92,277,491.00</u> Section B, Line 15
2. Honors Designation Grant	<u>\$399,700.00</u> Section C, Line 5
3. Special Education Grant	<u>\$9,854,927.00</u> Section D, Line 5
4. Career and Technical Educ Grant	<u>\$1,192,040.00</u> Section E, Line 12
5. Subtotal (Add Lines 1-4)	<u>\$103,724,158.00</u>
6. Funding Adjustment	<u>\$0.00</u>
7. Total State Tuition Support Funding (Add Lines 5 and 6)	<u>\$103,724,158.00</u>

SECTION: G**Funding Comparison**

State Tuition Support	FY2021-2022	FY2022-2023	Funding Inc./Dec.	Pct.
1. Basic Grant	<u>\$88,721,546.00</u> DOE SA54	<u>\$92,277,491.00</u> Section B, Line 15	<u>\$3,555,945.00</u>	<u>4.01</u>
2. Honors Designation Grant	<u>\$399,700.00</u> DOE SA54	<u>\$399,700.00</u> Section C, Line 5	<u>\$0.00</u>	<u>0</u>
3. Special Education Grant	<u>\$9,011,710.00</u> DOE SA54	<u>\$9,854,927.00</u> Section D, Line 5	<u>\$843,217.00</u>	<u>9.36</u>
4. Career and Tech Educ. Grant	<u>\$1,192,040.00</u> DOE SA54	<u>\$1,192,040.00</u> Section E, Line 12	<u>\$0.00</u>	<u>0</u>
5. Subtotal (Add lines 1-4)	<u>\$99,324,996.00</u>	<u>\$103,724,158.00</u>	<u>\$4,399,162.00</u>	<u>4.43</u>
6. Funding Adjustment	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0</u>
7. State Tuition Support Funding (Add Lines 5 and 6)	<u>\$99,324,996.00</u>	<u>\$103,724,158.00</u>	<u>\$4,399,162.00</u>	<u>4.43</u>
ADM*	<u>13840.04</u>	<u>13875.00</u>	<u>34.97</u>	<u>0.25</u>

* Represents FY 23 average ADM = (total fall ADM + total spring ADM) / 2

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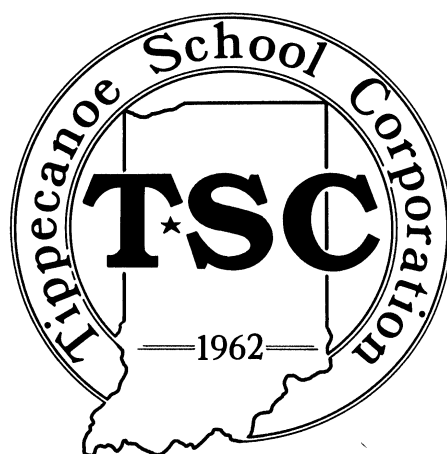
Basic Grant Worksheet Simulation

Created By 7865 - Tippecanoe School Corp

CAPITAL PROJECTS PLAN

2023-2027

September, 2022



TIPPECANOE SCHOOL CORPORATION LAFAYETTE, INDIANA

GENERAL INFORMATION

Tippecanoe School Corporation has operated as a unit since July 2, 1962, being organized under the provisions of I.C. 20-4. The School Corporation consists of all or part of every Township in Tippecanoe County. Included are the towns of Battle Ground, Clarks Hill, and Dayton, and small sections of the Cities of Lafayette and West Lafayette. Total land area of the School Corporation is 432 square miles.

A seven-member elected Board of School Trustees governs the School Corporation. Administrative functions are carried out by the Superintendent of Schools, appointed by the Board, and staff members. The Corporation has approximately 1,695 total employees consisting of the following:

	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Employees</u>
Certified Staff	846	4	850
Classified Staff	367	478	845
	1,213	482	1,695

ENROLLMENT AND ASSESSED VALUATION INFORMATION

School Year	Student Enrollment	Assessed Valuation	School Year	Student Enrollment	Estimated Assessed Valuation
2006-07	11,263.00	3,902,754,460	2018-19	13,367.00	4,311,620,516
2007-08	11,531.99	4,184,628,365	2019-20	13,521.00	4,496,586,989
2008-09	11,686.00	3,558,176,640	2020-21	13,464.00	4,709,938,651
2009-10	11,776.00	3,475,170,444	2021-22	13,582.00	5,048,575,003
2010-11	11,607.53	3,411,858,940	2022-23 Estimated	13,744.00	5,610,862,361
2011-12	11,844.00	3,389,663,490	2023-24 Estimated	13,908.00	5,723,079,609
2012-13	12,194.00	3,440,774,984	2024-25 Estimated	14,074.00	5,837,541,202
2013-14	12,259.00	3,644,380,959	2025-26 Estimated	14,242.00	5,954,292,027
2014-15	12,391.00	3,863,999,726	2026-27 Estimated	14,412.00	6,073,377,868
2015-16	12,704.00	3,993,360,311	2027-28 Estimated	14,584.00	6,194,845,426
2016-17	13,021.00	4,125,331,568	2028-29 Estimated	14,758.00	6,318,742,335
2017-18	13,240.00	4,225,126,560	2029-30 Estimated	14,934.00	6,445,117,182

Note: Trending of assessed values and inventory deduction for property taxes began in 2007.

Students enrolled in full-day kindergarten are counted as 1 ADM beginning with the 2015-16 SY.

A projected increase of 2% is used for Assessed Valuation for years 2022-2028

A projected increase of 1.15% is used for Student Enrollment for years 2021-2028

2020-2021 - COVID-19 resulted in a number of students homeschooling/virtual options

TAX RATE INFORMATION

Fund	2017	2018	2019	Year Payable 2020	2021	2022
Education Fund	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
Debt Fund	0.4107	0.3920	0.3842	0.4026	0.4065	0.4254
Operations Fund	xxxx	xxxx	0.4720	0.4907	0.4881	0.4722
Capital Projects Fund	0.2766	0.2755	xxxx	xxxx	xxxx	xxxx
Transportation	0.1477	0.1500	xxxx	xxxx	xxxx	xxxx
Bus Replacement	0.0397	0.0403	xxxx	xxxx	xxxx	xxxx
Total Rate	0.8747	0.8578	0.8562	0.8933	0.8946	0.8976

SCHOOL FACILITIES INFORMATION

The Tippecanoe School Corporation operates twelve elementary schools, six middle schools, and two high schools. Listed below is a brief description of each facility.

Building	Address	Grades	Construction Date	2020-2021 Enrollment	2021-2022 Enrollment	Building Value
Elementary						
Battle Ground (E)	303 Main St., Battle Ground	K-3	1952	416.00	435.00	12,728,600
James Cole	6418 E 900 S., Lafayette	K-5	1988	270.00	279.00	10,039,500
Dayton	730 College St., Dayton	K-5	1983	368.00	388.00	14,095,700
Hershey	7521 E 300 N, Lafayette	K-5	1967	578.00	567.00	19,648,700
Klondike	3311 Klondike Rd., West Lafayette	K-5	1956	980.00	989.00	24,748,500
Mayflower Mill	200 E 500 S., Lafayette	K-5	1971	623.00	626.00	14,621,200
Mintonye	2000 W 800 S., Lafayette	K-5	1967	496.00	505.00	15,323,200
Wea Ridge	1333 E 430 S., Lafayette	K-5	1999	566.00	595.00	24,026,900
Burnett Creek	5700 N 50 W., West Lafayette	K-5	1999	697.00	708.00	28,062,700
Woodland	3200 E 450 S., Lafayette	K-5	2008	648.00	624.00	27,883,000
Battle Ground (I)	511 Main St., Battle Ground	4-5	1979	204.00	202.00	16,683,200
Wyandotte	5865 E 50 S., Lafayette	K-5	2011	511.00	492.00	20,187,000

Building	Address	Grades	Contruction Date	2020-2021 Enrollment	2021-2022 Enrollment	Building Value
Middle						
Battle Ground	6100 N 50 W., West Lafayette	6-8	2008	787.00	746.00	42,202,700
East Tipp	7501 E 300 N., Lafayette	6-8	1958	539.00	535.00	22,981,200
Klondike	3307 Klondike Rd., West Lafayette	6-8	1979	432.00	462.00	21,308,800
Southwestern	2100 W 800 S., Lafayette	6-8	1982	493.00	501.00	20,875,800
Wainwright	7501 E 700 S., Lafayette	6-8	1965	281.00	304.00	15,819,300
Wea Ridge	4410 S 150 E., Lafayette	6-8	2003	720.00	742.00	39,341,700
High						
Harrison	5701 N 50 W., West Lafayette	9-12	1970	2,050.00	2,080.00	89,416,700
McCutcheon	4951 US 231 S., Lafayette	9-12	1975	1,805.00	1,802.00	89,021,400
Greater Lafayette Career Academy	2201 S. 18th St., Lafayette	9-12	2019-opened			
Central Facilities						
Administrative Center	21 Elston Rd., Lafayette		1967	-	-	1,591,700
Technology Center	21 Elston Rd., Lafayette		1955	-	-	1,103,600
Operations Center	2241 Old Romney Rd., Lafayette		1989	-	-	1,400,800
Service Center	90 St Rd 25 W., Lafayette		1989	-	-	3,992,900
Anderson Warehouse	22 Elston Rd., Lafayette			-	-	1,114,500

ANTICIPATED RECEIPTS AND DISBURSEMENTS FOR CY2022

Receipts

Fund	Property Tax	FIT	Excise	CVET	State Grants	Misc.	Total
Education Fund	xxxx	xxxx	xxxx	xxxx	101,681,920	1,185,046	102,866,966
Debt Service Fund	21,476,638	2,305	1,797,220	130,823	-	-	23,406,986
Operations Fund	23,839,371	2,558	1,994,940	145,215	-	14,013,131	39,995,215

Disbursements

Education Fund

Major Function

Appropriation

Instruction - Regular Programs	\$ 53,604,434
Instruction - Special Programs	13,488,276
Summer School Programs	733,762
Remediaton Programs	393,131
Payment to Other Gov't Units in State	4,619,059
Support Services - Students	4,728,977
Support Services - Instruction	4,887,497
School Administration	7,736,558
Central Services	134,715
Non-Instructional Services	1,380,631
Transfer to Operations Fund	13,343,673
Total Education Fund	105,050,713

Debt Service Fund

Major Function

Appropriation

Debt Services	\$ 23,287,168
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Operations Fund

Major Function

Appropriation

Support Services - General Administration	\$ 1,055,600
Central Services	3,656,340
Operation/Maintenance of Facilities	13,882,875
Student Transportation	10,079,775
Food Nutrition	25,000
Land Acquisition and Development	7,010,677
Professional Services	125,000
Bldg Acq/Construction/Improvements	4,363,940
Energy Savings	97,492
Skilled Crafts	1,050,789
Sports Facilities	197,846
Rent of Buildings, Facilities, and Equipment	-
Purchase of Mobile or Fixed Equipment	-
Emergency Allocation	50,000
Total Operations Fund	41,595,334

Rainy Day Fund

Major Function

Appropriation

Summer School Programs	480,000
Support Services - General Administration	\$ 1,319,878
Land Acquisition and Development	3,500,000
Professional Services	500,000
Total Rainy Day Fund	5,799,878

TIPPECANOE SCHOOL CORPORATION
CAPITAL PROJECTS PLAN SUMMARY

	2023								
	Building Improvements	Building Maintenance	Site Improvements	Furniture	Other Equipment	Repairs/ Maintenance	Other Capital Projects	Other Capital Assets	Total
Battle Ground Elementary	\$ 182,000	\$ 120,000	\$ 60,000	\$ 13,000	\$ 3,000	\$ 7,003	\$ 5,561	\$ -	\$ 390,564
Burnett Creek Elementary	\$ 150,000	\$ 73,000	\$ 225,000	\$ 19,700	\$ 23,500	\$ 45,307	\$ 31,330	\$ -	\$ 567,837
James Cole Elementary	\$ 350,000	\$ 49,500	\$ 375,000	\$ 25,000	\$ -	\$ 3,021	\$ 5,000	\$ -	\$ 807,521
Dayton Elementary	\$ 400,000	\$ 59,400	\$ -	\$ 84,200	\$ 20,500	\$ 10,263	\$ 15,000	\$ -	\$ 589,363
Hershey Elementary	\$ 800,000	\$ 86,200	\$ 35,000	\$ 17,870	\$ 7,568	\$ 7,807	\$ 5,000	\$ 25,000	\$ 984,445
Klondike Elementary	\$ 7,500,000	\$ 77,800	\$ 15,000	\$ 32,285	\$ -	\$ 13,893	\$ 8,569	\$ -	\$ 7,647,547
Mayflower Mill Elementary	\$ 9,008,000	\$ 48,200	\$ 25,000	\$ 32,425	\$ 5,500	\$ 9,894	\$ 5,577	\$ -	\$ 9,134,596
Mintonye Elementary	\$ 3,780,000	\$ 86,200	\$ -	\$ 89,110	\$ 13,000	\$ 14,337	\$ -	\$ -	\$ 3,982,647
Wea Ridge Elementary	\$ 170,000	\$ 54,000	\$ 35,000	\$ 30,000	\$ -	\$ 8,990	\$ 5,290	\$ -	\$ 303,280
Woodland Elementary	\$ 158,000	\$ 59,200	\$ 50,000	\$ 21,500	\$ 23,800	\$ 40,979	\$ 5,459	\$ -	\$ 358,938
Wyandotte Elementary	\$ 50,000	\$ 50,700	\$ 33,500	\$ 67,800	\$ 26,300	\$ 7,266	\$ 5,000	\$ 11,000	\$ 251,566
Battle Ground Middle	\$ 1,085,000	\$ 58,200	\$ 55,000	\$ 17,650	\$ 24,604	\$ 19,135	\$ 6,507	\$ -	\$ 1,266,096
East Tipp Middle	\$ 358,000	\$ 81,000	\$ 96,000	\$ 29,800	\$ 12,500	\$ 14,178	\$ 14,158	\$ -	\$ 605,636
Klondike Middle	\$ 33,012,000	\$ 68,200	\$ 12,000	\$ 16,810	\$ 17,300	\$ 14,379	\$ 11,062	\$ 589	\$ 33,152,340
Southwestern Middle	\$ 24,000	\$ 71,200	\$ 101,500	\$ 63,710	\$ 24,000	\$ 12,994	\$ 13,543	\$ -	\$ 310,947
Wainwright Middle	\$ 156,000	\$ 94,200	\$ 75,000	\$ 16,000	\$ 21,500	\$ 8,424	\$ 10,264	\$ -	\$ 381,388
Wea Ridge Middle	\$ 130,000	\$ 75,200	\$ 75,000	\$ 48,000	\$ 20,000	\$ 19,794	\$ 19,500	\$ -	\$ 387,494
William Henry Harrison High	\$ 8,562,000	\$ 193,000	\$ 225,000	\$ 95,000	\$ 80,593	\$ 53,634	\$ 17,999	\$ -	\$ 9,227,226
McCutcheon High	\$ 2,043,000	\$ 183,000	\$ 400,000	\$ 28,410	\$ 54,615	\$ 47,226	\$ 25,836	\$ -	\$ 2,782,087
									\$ -
Greater Lafayette Career Center	\$ 16,000	\$ 28,000	\$ -	\$ 200,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 254,000
Central Office	\$ 3,056,000	\$ 43,000	\$ 7,549,000	\$ -	\$ 6,000	\$ 1,000	\$ -	\$ -	\$ 10,655,000
Technology	\$ -	\$ 43,000	\$ 3,000	\$ -	\$ 2,292,000	\$ -	\$ -	\$ -	\$ 2,338,000
Service Center	\$ 429,500	\$ 65,500	\$ 34,500	\$ 10,000	\$ 2,325,000	\$ -	\$ -	\$ -	\$ 2,864,500
Operations Center	\$ 5,060,000	\$ 27,000	\$ 5,200	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 5,217,200
Anderson	\$ 225,000	\$ 11,500	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,500
Wellness Clinic/Farm Property	\$ 50,000	\$ 18,500	\$ 5,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 83,500
Total All Facilities	\$ 76,754,500	\$ 1,824,700	\$ 9,492,700	\$ 1,008,270	\$ 5,086,280	\$ 364,524	\$ 215,655	\$ 36,589	\$ 94,783,218

	2024								
	Building Improvements	Building Maintenance	Site Improvements	Furniture	Other Equipment	Repairs/ Maintenance	Other Capital Projects	Other Capital Assets	Total
Battle Ground Elementary	\$ 406,000	\$ 121,200	\$ 35,000	\$ 13,000	\$ 3,000	\$ 7,003	\$ 5,561	\$ -	\$ 590,764
Burnett Creek Elementary	\$ 8,000	\$ 73,730	\$ 25,000	\$ 28,000	\$ 8,700	\$ 10,307	\$ 46,330	\$ -	\$ 200,067
James Cole Elementary	\$ 30,000	\$ 49,995	\$ -	\$ 25,000	\$ -	\$ 3,021	\$ 5,000	\$ -	\$ 113,016
Dayton Elementary	\$ 164,500	\$ 59,994	\$ 15,000	\$ 64,200	\$ 20,500	\$ 10,263	\$ 25,000	\$ -	\$ 359,457
Hershey Elementary	\$ 333,000	\$ 87,062	\$ 20,000	\$ 33,945	\$ -	\$ 7,807	\$ 5,000	\$ -	\$ 486,814
Klondike Elementary	\$ 10,000,000	\$ 78,578	\$ -	\$ 30,925	\$ -	\$ 13,893	\$ 8,569	\$ -	\$ 10,131,965
Mayflower Mill Elementary	\$ 2,008,000	\$ 48,682	\$ 250,000	\$ 24,990	\$ 1,500	\$ 9,894	\$ 5,577	\$ -	\$ 2,348,643
Mintonye Elementary	\$ 7,508,000	\$ 87,062	\$ 25,000	\$ 139,200	\$ 12,000	\$ 14,337	\$ -	\$ -	\$ 7,785,599
Wea Ridge Elementary	\$ 108,000	\$ 54,540	\$ 10,000	\$ 30,000	\$ -	\$ 8,990	\$ 5,290	\$ -	\$ 216,820
Woodland Elementary	\$ 208,000	\$ 59,792	\$ -	\$ 31,500	\$ 9,200	\$ 7,979	\$ 5,459	\$ -	\$ 321,930
Wyandotte Elementary	\$ 60,000	\$ 51,207	\$ -	\$ 59,800	\$ 66,300	\$ 7,266	\$ 5,000	\$ 50,000	\$ 299,573
Battle Ground Middle	\$ 408,000	\$ 58,782	\$ 25,000	\$ 2,400	\$ 35,867	\$ 19,135	\$ 6,507	\$ -	\$ 555,691
East Tipp Middle	\$ 389,000	\$ 81,810	\$ 20,000	\$ 29,800	\$ 12,500	\$ 14,178	\$ 14,158	\$ -	\$ 561,446
Klondike Middle	\$ 33,006,000	\$ 68,882	\$ -	\$ 368,865	\$ 17,000	\$ 14,379	\$ 11,062	\$ -	\$ 33,486,188
Southwestern Middle	\$ 256,000	\$ 71,912	\$ 185,000	\$ 64,155	\$ 44,500	\$ 12,994	\$ 13,543	\$ -	\$ 648,104
Wainwright Middle	\$ 535,000	\$ 59,142	\$ 25,000	\$ 26,000	\$ 20,500	\$ 8,424	\$ 10,264	\$ -	\$ 720,330
Wea Ridge Middle	\$ 183,000	\$ 75,952	\$ -	\$ 50,000	\$ 17,000	\$ 19,794	\$ 19,500	\$ -	\$ 365,246
William Henry Harrison High	\$ 300,000	\$ 194,930	\$ 150,000	\$ 95,000	\$ 80,593	\$ 53,634	\$ 17,999	\$ -	\$ 892,156
McCutcheon High	\$ 1,593,000	\$ 183,000	\$ 200,000	\$ 28,410	\$ 96,315	\$ 45,426	\$ 20,836	\$ -	\$ 2,166,987
									\$ -
Greater Lafayette Career Center	\$ 10,000	\$ 28,280	\$ -	\$ 200,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 248,280
Central Office	\$ 9,006,000	\$ 43,430	\$ 3,541,000	\$ 350,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 12,941,430
Technology	\$ -	\$ 43,430	\$ 3,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,046,430
Service Center	\$ 50,000	\$ 66,155	\$ 27,500	\$ 10,000	\$ 2,325,000	\$ -	\$ -	\$ -	\$ 2,478,655
Operations Center	\$ 5,004,500	\$ 27,270	\$ 1,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 5,107,770
Anderson	\$ 250,000	\$ 11,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,615
Wellness Clinic/Farm Property	\$ 5,000	\$ 18,685	\$ 5,005,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 5,038,685
Total All Facilities	\$ 71,829,000	\$ 1,841,117	\$ 9,562,500	\$ 1,705,190	\$ 3,855,475	\$ 294,724	\$ 235,655	\$ 50,000	\$ 89,373,661

	2025								
	Building Improvements	Building Maintenance	Site Improvements	Furniture	Other Equipment	Repairs/ Maintenance	Other Capital Projects	Other Capital Assets	Total
Battle Ground Elementary	\$ 237,000	\$ 122,415	\$ 8,000	\$ 13,000	\$ 4,000	\$ 7,003	\$ 5,561	\$ -	\$ 396,979
Burnett Creek Elementary	\$ 178,000	\$ 74,473	\$ -	\$ 18,000	\$ 6,000	\$ 10,307	\$ 6,330	\$ -	\$ 293,110
James Cole Elementary	\$ 250,000	\$ 50,499	\$ -	\$ 25,000	\$ -	\$ 3,021	\$ 5,000	\$ -	\$ 333,520
Dayton Elementary	\$ 608,000	\$ 60,599	\$ -	\$ 64,200	\$ 20,500	\$ 10,263	\$ -	\$ -	\$ 763,562
Hershey Elementary	\$ 383,000	\$ 87,937	\$ 75,000	\$ 35,015	\$ -	\$ 7,807	\$ 5,000	\$ -	\$ 593,759
Klondike Elementary	\$ 30,000,000	\$ 79,368	\$ 25,000	\$ 30,925	\$ -	\$ 13,893	\$ 8,569	\$ -	\$ 30,157,755
Mayflower Mill Elementary	\$ 258,000	\$ 49,173	\$ 25,000	\$ 31,000	\$ 6,000	\$ 9,894	\$ 5,577	\$ -	\$ 384,644
Mintonye Elementary	\$ 4,000,000	\$ 87,937	\$ -	\$ 62,560	\$ 6,000	\$ 14,337	\$ -	\$ -	\$ 4,170,834
Wea Ridge Elementary	\$ 58,000	\$ 55,091	\$ 10,000	\$ 30,000	\$ -	\$ 8,990	\$ 5,290	\$ -	\$ 167,371
Woodland Elementary	\$ 258,000	\$ 60,395	\$ 20,000	\$ 11,500	\$ 11,300	\$ 7,979	\$ 5,459	\$ -	\$ 374,633
Wyandotte Elementary	\$ 85,000	\$ 51,724	\$ 33,500	\$ 59,800	\$ 66,300	\$ 7,266	\$ 5,000	\$ -	\$ 308,590
Battle Ground Middle	\$ 25,000	\$ 59,374	\$ 50,000	\$ 800	\$ 34,867	\$ 19,135	\$ 6,507	\$ -	\$ 195,683
East Tipp Middle	\$ 191,000	\$ 82,632	\$ -	\$ 29,800	\$ 12,500	\$ 14,178	\$ 14,158	\$ -	\$ 344,268
Klondike Middle	\$ -	\$ 69,575	\$ 12,000	\$ 24,310	\$ 13,448	\$ 14,379	\$ 11,062	\$ -	\$ 144,774
Southwestern Middle	\$ 73,000	\$ 72,635	\$ 15,000	\$ 64,155	\$ 72,500	\$ 12,994	\$ 13,543	\$ -	\$ 323,827
Wainwright Middle	\$ 441,000	\$ 96,098	\$ -	\$ 34,500	\$ 15,000	\$ 8,424	\$ 10,264	\$ -	\$ 605,286
Wea Ridge Middle	\$ 2,600,000	\$ 76,716	\$ 50,000	\$ 40,000	\$ 17,000	\$ 19,794	\$ 19,500	\$ -	\$ 2,823,010
William Henry Harrison High	\$ 333,000	\$ 196,882	\$ 75,000	\$ 95,000	\$ 80,593	\$ 53,634	\$ 17,999	\$ -	\$ 852,108
McCutcheon High	\$ 246,000	\$ 184,630	\$ 58,000	\$ 30,200	\$ 96,315	\$ 47,226	\$ 20,836	\$ -	\$ 683,207
									\$ -
Greater Lafayette Career Center	\$ 10,000	\$ 28,569	\$ -	\$ 200,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 248,569
Central Office	\$ 7,000,000	\$ 43,866	\$ 3,541,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 10,585,866
Technology	\$ -	\$ 43,868	\$ 3,000	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,246,868
Service Center	\$ 454,500	\$ 66,819	\$ 2,500	\$ 10,000	\$ 2,325,000	\$ -	\$ -	\$ -	\$ 2,858,819
Operations Center	\$ 50,000	\$ 27,545	\$ 4,200	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 156,745
Anderson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Clinic/Farm Property	\$ 50,000	\$ 18,875	\$ 5,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 83,875
Total All Facilities	\$ 47,788,500	\$ 1,847,695	\$ 4,012,200	\$ 909,765	\$ 4,072,323	\$ 296,524	\$ 170,655	\$ -	\$ 59,097,662

2026

	Building Improvements	Building Maintenance	Site Improvements	Furniture	Other Equipment	Repairs/ Maintenance	Other Capital Projects	Other Capital Assets	Total
Battle Ground Elementary	\$ 12,000	\$ 123,645	\$ 8,000	\$ 13,000	\$ 4,000	\$ 7,003	\$ 5,561	\$ -	\$ 173,209
Burnett Creek Elementary	\$ 8,000	\$ 75,226	\$ -	\$ 18,000	\$ -	\$ 10,307	\$ 6,330	\$ -	\$ 117,863
James Cole Elementary	\$ 6,000	\$ 51,010	\$ -	\$ 25,000	\$ -	\$ 3,021	\$ 5,000	\$ -	\$ 90,031
Dayton Elementary	\$ 8,000	\$ 61,212	\$ -	\$ 64,200	\$ 20,500	\$ 10,263	\$ -	\$ -	\$ 164,175
Hershey Elementary	\$ 8,000	\$ 88,823	\$ -	\$ 35,015	\$ 700	\$ 7,807	\$ 5,000	\$ -	\$ 145,345
Klondike Elementary	\$ 32,500,000	\$ 80,168	\$ 25,000	\$ 30,925	\$ -	\$ 13,893	\$ 8,569	\$ -	\$ 32,658,555
Mayflower Mill Elementary	\$ 8,000	\$ 49,671	\$ 25,000	\$ 24,550	\$ 1,000	\$ 9,894	\$ 5,577	\$ -	\$ 123,692
Mintonye Elementary	\$ -	\$ 88,823	\$ -	\$ 62,560	\$ 5,000	\$ 14,337	\$ -	\$ -	\$ 170,720
Wea Ridge Elementary	\$ 8,000	\$ 55,649	\$ 10,000	\$ 30,000	\$ -	\$ 8,990	\$ 5,290	\$ -	\$ 117,929
Woodland Elementary	\$ 8,000	\$ 61,007	\$ -	\$ 21,500	\$ 11,300	\$ 7,979	\$ 5,459	\$ -	\$ 115,245
Wyandotte Elementary	\$ 60,000	\$ 52,248	\$ -	\$ 59,800	\$ 66,300	\$ 7,266	\$ 5,000	\$ 50,000	\$ 300,614
Battle Ground Middle	\$ 25,000	\$ 59,975	\$ 50,000	\$ 800	\$ 28,867	\$ 19,135	\$ 6,507	\$ -	\$ 190,284
East Tipp Middle	\$ 16,000	\$ 83,465	\$ -	\$ 29,800	\$ 12,500	\$ 14,178	\$ 14,158	\$ -	\$ 170,101
Klondike Middle	\$ -	\$ 70,278	\$ 12,000	\$ 16,810	\$ 21,648	\$ 14,379	\$ 11,062	\$ -	\$ 146,177
Southwestern Middle	\$ 8,000	\$ 73,369	\$ 15,000	\$ 64,155	\$ 17,500	\$ 12,994	\$ 13,543	\$ -	\$ 204,561
Wainwright Middle	\$ 16,000	\$ 97,067	\$ -	\$ 37,500	\$ 14,000	\$ 8,424	\$ 10,264	\$ -	\$ 183,255
Wea Ridge Middle	\$ 100,000	\$ 77,491	\$ 50,000	\$ 40,000	\$ 17,000	\$ 19,794	\$ 19,500	\$ -	\$ 323,785
William Henry Harrison High	\$ 33,000	\$ 198,860	\$ 75,000	\$ 95,000	\$ 80,593	\$ 53,634	\$ 17,999	\$ -	\$ 554,086
McCutcheon High	\$ 48,000	\$ 186,279	\$ 100,000	\$ 30,200	\$ 96,315	\$ 45,426	\$ 20,836	\$ -	\$ 527,056
									\$ -
Greater Lafayette Career Center	\$ 10,000	\$ 28,861	\$ -	\$ 200,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 248,861
Central Office	\$ 2,000,000	\$ 44,309	\$ 3,541,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 5,586,309
Technology	\$ -	\$ 44,312	\$ 3,000	\$ 100,000	\$ 900,000	\$ -	\$ -	\$ -	\$ 1,047,312
Service Center	\$ 4,500	\$ 67,491	\$ 2,500	\$ 10,000	\$ 2,325,000	\$ -	\$ -	\$ -	\$ 2,409,491
Operations Center	\$ -	\$ 27,824	\$ 1,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 103,824
Anderson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Clinic/Farm Property	\$ 5,000	\$ 19,068	\$ 5,000	\$ 22,500	\$ 10,000	\$ -	\$ -	\$ -	\$ 61,568
Total All Facilities	\$ 34,891,500	\$ 1,866,131	\$ 3,922,500	\$ 1,031,315	\$ 3,707,223	\$ 294,724	\$ 170,655	\$ 50,000	\$ 45,934,048

2027

	Building Improvements	Building Maintenance	Site Improvements	Furniture	Other Equipment	Repairs/ Maintenance	Other Capital Projects	Other Capital Assets	Total
Battle Ground Elementary	\$ 12,000	\$ 124,886	\$ 8,000	\$ 13,000	\$ 4,000	\$ 7,003	\$ 5,561	\$ -	\$ 174,450
Burnett Creek Elementary	\$ 8,000	\$ 75,984	\$ -	\$ 8,000	\$ -	\$ 10,307	\$ 6,330	\$ -	\$ 108,621
James Cole Elementary	\$ 6,000	\$ 51,524	\$ -	\$ 25,000	\$ -	\$ 3,021	\$ 5,000	\$ -	\$ 90,545
Dayton Elementary	\$ 8,000	\$ 61,828	\$ -	\$ 64,200	\$ 20,500	\$ 10,263	\$ -	\$ -	\$ 164,791
Hershey Elementary	\$ 8,000	\$ 89,716	\$ -	\$ 35,015	\$ -	\$ 7,807	\$ 5,000	\$ -	\$ 145,538
Klondike Elementary	\$ 25,000	\$ 80,974	\$ 25,000	\$ 30,925	\$ -	\$ 13,893	\$ 8,569	\$ -	\$ 184,361
Mayflower Mill Elementary	\$ 8,000	\$ 50,172	\$ 25,000	\$ 24,550	\$ 7,500	\$ 9,894	\$ 5,577	\$ -	\$ 130,693
Mintonye Elementary	\$ -	\$ 89,716	\$ -	\$ 64,560	\$ 5,000	\$ 14,337	\$ -	\$ -	\$ 173,613
Wea Ridge Elementary	\$ 8,000	\$ 56,210	\$ 10,000	\$ 30,000	\$ -	\$ 8,990	\$ 5,290	\$ -	\$ 118,490
Woodland Elementary	\$ 8,000	\$ 61,623	\$ -	\$ 21,500	\$ 11,300	\$ 7,979	\$ 5,459	\$ -	\$ 115,861
Wyandotte Elementary	\$ 60,000	\$ 52,775	\$ 33,500	\$ 59,800	\$ 66,300	\$ 7,266	\$ 5,000	\$ -	\$ 284,641
Battle Ground Middle	\$ 25,000	\$ 60,580	\$ 50,000	\$ -	\$ 22,867	\$ 19,135	\$ 6,507	\$ -	\$ 184,089
East Tipp Middle	\$ 16,000	\$ 84,305	\$ -	\$ 29,800	\$ 12,500	\$ 14,178	\$ 14,158	\$ -	\$ 170,941
Klondike Middle	\$ -	\$ 70,986	\$ 12,000	\$ 16,810	\$ 15,500	\$ 14,379	\$ 11,062	\$ -	\$ 140,737
Southwestern Middle	\$ 8,000	\$ 74,108	\$ 15,000	\$ 73,200	\$ 7,500	\$ 12,994	\$ 13,543	\$ -	\$ 204,345
Wainwright Middle	\$ 16,000	\$ 98,043	\$ -	\$ 40,500	\$ 15,000	\$ 8,424	\$ 10,264	\$ -	\$ 188,231
Wea Ridge Middle	\$ 100,000	\$ 78,272	\$ -	\$ 40,000	\$ 17,000	\$ 19,794	\$ 19,500	\$ -	\$ 274,566
William Henry Harrison High	\$ 33,000	\$ 200,855	\$ 75,000	\$ 95,000	\$ 80,593	\$ 53,634	\$ 17,999	\$ -	\$ 556,081
McCutcheon High	\$ 50,000	\$ 187,949	\$ 60,000	\$ 30,200	\$ 96,315	\$ 47,226	\$ 20,836	\$ -	\$ 492,526
									\$ -
Greater Lafayette Career Center	\$ 10,000	\$ 29,154	\$ -	\$ 200,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 249,154
Central Office	\$ 260,000	\$ 44,755	\$ 3,541,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 3,846,755
Technology	\$ 750,000	\$ 22,382	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,772,382
Service Center	\$ 4,500	\$ 68,168	\$ 2,500	\$ 10,000	\$ 2,325,000	\$ -	\$ -	\$ -	\$ 2,410,168
Operations Center	\$ -	\$ 28,104	\$ 1,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 104,104
Anderson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Clinic/Farm Property	\$ -	\$ 19,261	\$ 5,000	\$ 5,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 39,261
Total All Facilities	\$ 1,423,500	\$ 1,862,330	\$ 3,863,000	\$ 917,060	\$ 3,791,875	\$ 296,524	\$ 170,655	\$ -	\$ 12,324,944

McCutcheon High

[illegible]

Mayflower Mill Elementary[illegible]

Wyandotte Elementary

[illegible]

Hershey Elementary

[illegible]

GREATER LAFAYETTE CAREER ACADEMY[illegible]

Mintonye Elementary

[illegible]

DAYTON ELEMENTARY

2023					2024					2025					2026					2027				
Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements				
Feasibility Study	0300-00-45100-319	AMR	\$50,000	Screen/Coolt Oym Floor	0300-00-45100-720		\$8,000	Interior Painting	0300-00-45100-720		\$8,000	Interior Painting	0300-00-45100-720		\$8,000	Interior Painting	0300-00-45100-720		\$8,000					
Menswear Restrooms	0300-00-45100-720	Bur/AMR	\$350,000	Restroom Parting	0300-00-45100-720		\$100,000	Resilient Concrete Windows	0300-00-45100-720		\$100,000	Resilient Concrete Windows	0300-00-45100-720		\$100,000	Resilient Concrete Windows	0300-00-45100-720		\$100,000					
				Classroom Ceiling/Light Renovations	0300-00-45100-720	Bur/AMR		Generator Installation	0300-00-45100-720	Bur/AMR		Generator Installation	0300-00-45100-720	Bur/AMR		Generator Installation	0300-00-45100-720	Bur/AMR						

BURNETT CREEK ELEMENTARY

[illegible]

WEA RIDGE ELEMENTARY

2023					2024					2025					2026					2027				
Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements				
Regulate Corridor Ceiling/Lights	0300-00-45100-720	Bud/AMB	\$100,000		Replace Office Ceiling/Lights	0300-00-45100-720	Bud/AMB	\$100,000		Regulate Water Softners	0300-00-45100-720		\$90,000		Interior Painting	0300-00-45100-720		\$8,000		Exterior Painting	0300-00-45100-720			\$9,000
Courtyard Replacement	0300-00-45100-720		\$20,000		Interior Painting	0300-00-45100-720		\$8,000		Interior Painting	0300-00-45100-720		\$8,000											
Clear/Safe Front Entry Masonry	0300-00-45100-720	Bud/AMB	\$60,000																					

BATTLE GROUND ELEMENTARY/INTERMEDIATE

2023					2024					2025					2026					2027				
Bids/Maintenance					Bids/Maintenance					Bids/Maintenance					Bids/Maintenance					Bids/Maintenance				
Replace Classroom Ceiling Lights (BGCE)	0300-00-45100-720	Bus/AMR		\$85,000	Replace Restroom Fixtures (BGIE)	0300-00-45100-720		\$50,000	Generator Installation (BGCE)	0300-00-45100-720	Bus/AMR		\$275,000	Interior Painting	0300-00-45100-720		\$12,000	Interior Painting	0300-00-45100-720		\$12,000			
Interior Painting	0300-00-45100-720			\$12,000	Replace Media Ceiling Lights (BGIE)	0300-00-45100-720		\$75,000	Restroom Partitioning	0300-00-45100-720			\$12,000											
Replace Toilet Compactor (BGCE)	0300-00-45100-720			\$40,000	Cym Floorng (BGIE)	0300-00-45100-720	Bus/AMR		\$100,000															
Window Stool Repairs (BGIE)	0300-00-45100-720			\$25,000	Courtyard Outlets (BGIE)	0300-00-45100-720		\$25,000																
Super/Solar Messary (BGIE)	0300-00-45100-720			\$100,000	Removable Shop Area (BGCE)	0300-00-45100-720	Bus/AMR		\$100,000															
				\$6,000	Interior Parting	0300-00-45100-720		\$6,000																

BATTLE GROUND MIDDLE

2023					2024					2025					2026					2027				
Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements				
Screen/Coat Gymnasiums	0300.00-45100-720			\$15,000	Screen/Coat Main Gymnasium	0300.00-45100-720			\$8,000	Screen/Coat Gymnasiums	0300.00-45100-720			\$15,000	Screen/Coat Gymnasiums	0300.00-45100-720			\$15,000	Screen/Coat Gymnasiums	0300.00-45100-720			\$15,000
Roof Replacement (PA-B)	0300.00-45100-720	Bid/AMB		\$960,000	Park Locker Room/Lockers	0300.00-45100-720			\$95,000	Interior Painting	0300.00-45100-720			\$10,000	Interior Painting	0300.00-45100-720			\$10,000	Interior Painting	0300.00-45100-720			\$10,000
Interior Painting	0300.00-45100-720			\$150,000	Roof Replacement (PA-3,4)	0300.00-45100-720			\$300,000															
HVAC Upgrades	ESSEB II	Bid/AMB		\$900,000																				

WAINWRIGHT MIDDLE

[illegible]

HARRISON HIGH

2023					2024					2025					2026					2027					
Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements					Risk Improvements					
Replace Auxiliary Gym Floor	0300-00-45100-720	Bid/AMB	\$200,000		Minor Painting	0300-00-45100-720	\$25,000			Replace Main Gym Floor	0300-00-45100-720	Bid/AMB	\$300,000			Interior Painting	0300-00-45100-720	\$25,000			Minor Painting	0300-00-45100-720	\$25,000		
Replace Interior Decoral/Hardbase	0300-00-45100-720	Bid/AMB	\$950,000		Mechanical/Pumbing Repairs	0300-00-45100-720	\$25,000			Minor Painting	0300-00-45100-720	Bid/AMB	\$25,000			Screen/Cool Aux Gym Floor	0300-00-45100-720	\$8,000			Screen/Cool Aux Gym Floor	0300-00-45100-720	\$8,000		
Existing Science Room Reno - HHSIP4	HHSIP4-MHSLRGM Bldg Corp	Bid/AMB	\$6,000,000		California Feasibility Study	0300-00-45100-319	AMB	\$50,000			Screen/Cool Aux Gym Floor	0300-00-45100-720	Bid/AMB	\$200,000											
Masonry Repairs	0300-00-45100-720		\$12,000		Demo Ag Building	0300-00-45100-720	Bid/AMB																		
Replace Fire Alarm	0300-00-45100-720	Bid/AMB	\$400,000																						
Slope Rupture Replacement	HHSIP4-MHSLRGM Bldg Corp	Bid/AMB	\$150,000																						
HVAC Upgrades	ESSER II	Bid/AMB	\$1,500,000																						

EAST TIPP MIDDLE

[illegible]

COLE ELEMENTARY[illegible]

KLONDIKE MIDDLE[illegible]

KLONDIKE ELEMENTARY[illegible]

SOUTHWESTERN MIDDLE

[illegible]

WEA RIDGE MIDDLE[illegible]

WOODLAND ELEMENTARY

[illegible]

CENTRAL OFFICE

[illegible]

TECHNOLOGY CENTER

2023					2024					2025					2026					2027				
Site Improvements					Site Improvements					Site Improvements					Site Improvements					Site Improvements				
																				Demo Tech Center	0300-00-45100-729	Bldg AMB	\$750,000	

SERVICE CENTER

[illegible]

OPERATIONS CENTER

[illegible]

ANDERSON

[illegible]

WELLNESS CLINIC

2023				2024				2025				2026				2027							
Bids Improvement				Bids Improvement				Bids Improvement				Bids Improvement				Bids Improvement							
Fest Feasibility Study	0300-00-45100-319	AMR	\$50,000	Interior Painting	1100-00-60800-910		\$5,000	Feasibility - WCPZ	0300-00-45100-720		\$50,000	Interior Painting	1100-00-60800-910		\$5,000								
					</																		

Tippecanoe School Corporation

Pursuant to IC 20-40-18-6, the Tippecanoe School Corporation plan contains a listing of all proposed capital expenditures that exceed \$10,000.

Capital Acquisition Plan

2023		2024		2025	
Description	Amount	Description	Amount	Description	Amount
Bus Purchases	\$ 2,000,000.00	Band Chairs	\$ 11,000.00	Bus Purchases	\$ 2,000,000.00
Cafeteria Tables	\$ 99,550.00	Bus Purchases	\$ 2,000,000.00	Cafeteria Tables	\$ 73,000.00
Classroom Desks/Chairs	\$ 295,580.00	Cafeteria Tables	\$ 78,000.00	Chromebooks	\$ 1,200,000.00
Classroom Storage	\$ 65,925.00	Classroom Desks/Chairs	\$ 683,155.00	Classroom Desks/Chairs	\$ 315,225.00
Conference Room Furniture	\$ 23,560.00	Classroom Storage	\$ 66,725.00	Classroom Storage	\$ 66,725.00
Copy Machines	\$ 500,000.00	Conference Room Furniture	\$ 11,565.00	Conference Room Furniture	\$ 10,000.00
CTE Equipment	\$ 200,000.00	CTE Equipment	\$ 200,000.00	CTE Equipment	\$ 200,000.00
Custodial Equipment	\$ 75,000.00	Custodial Equipment	\$ 75,000.00	Custodial Equipment	\$ 75,000.00
Entry Rugs	\$ 22,000.00	FACs Appliances	\$ 11,000.00	FACs Appliances	\$ 32,000.00
FACs Appliances	\$ 17,000.00	Garage Equipment	\$ 75,000.00	Garage Equipment	\$ 75,000.00
Garage Equipment	\$ 75,000.00	Health Clinic Equipment	\$ 10,000.00	Health Clinic Equipment	\$ 10,000.00
Health Clinic Equipment	\$ 10,000.00	Land Purchase	\$ 3,600,000.00	Laminators	\$ 17,500.00
Ice Machines	\$ 33,500.00	Media Center Furniture	\$ 45,000.00	Land Purchase	\$ 3,500,000.00
Lab Stools	\$ 38,250.00	Musical Instruments	\$ 108,000.00	Musical Instruments	\$ 108,000.00
Laminators	\$ 18,500.00	Office Furniture/Fixture	\$ 391,600.00	Office Furniture/Fixture	\$ 20,000.00
Land Purchase	\$ 7,500,000.00	Performing Arts Equipment	\$ 20,000.00	Supplemental Tables	\$ 33,800.00
Laptops	\$ 1,792,000.00	Poster Makers	\$ 24,000.00	Teacher Desks/Chairs	\$ 125,960.00
Musical Instruments	\$ 108,000.00	School Health Office Furniture	\$ 13,000.00	Teacher Lecturns	\$ 27,555.00
Office Furniture/Fixtures	\$ 83,450.00	Student Lockers	\$ 15,000.00	Vehicle Purchases - non Buses	\$ 250,000.00
Outdoor Seating	\$ 19,000.00	Supplemental Tables	\$ 50,075.00	Voice Amplifiers	\$ 10,000.00
Supplemental Tables	\$ 26,000.00	Teacher Desks/Chairs	\$ 111,460.00	Weight Room Equipment	\$ 50,000.00
Teacher Desks/Chairs	\$ 102,085.00	Teacher Lecturns	\$ 25,110.00	Wrestling Mat	\$ 12,000.00
Teacher Lecturns	\$ 31,370.00	Vehicle Purchases - non Buses	\$ 250,000.00		
Track Equipment	\$ 12,615.00	Voice Amplifiers	\$ 10,000.00		
Vehicle Purchases - non Bus	\$ 250,000.00	Weight Room Equipment	\$ 50,000.00		
Visual Arts Equipment	\$ 20,000.00				
Voice Amplifiers	\$ 10,000.00				
Weight Room Equipment	\$ 20,000.00				
Total Assets 2023	\$ 13,448,385.00	Total Assets 2024	\$ 7,934,690.00	Total Assets 2025	\$ 8,211,765.00

Tippecanoe School Corporation

Pursuant to IC 20-40-18-6, the Tippecanoe School Corporation plan contains a listing of all proposed capital expenditures that exceed \$10,000.

Capital Projects in Nature Plan

2023				2024				2025			
Description	Est.		Cost	Description	Est.		Cost	Description	Est.		Cost
	Est. Start	Completion			Est. Start	Completion			Est. Start	Completion	
Yr	Yr			Yr	Yr			Yr	Yr		
Athletic Field Improvements	2023	2023	\$ 108,121.00	Athletic Field Relocation	2024	2026	\$ 5,000,000.00	Wellness Clinic Facility Phase 2 Feasibility Study	2025	2025	\$ 50,000.00
Athletic Field Relocation Feasibility Study	2023	2023	\$ 50,000.00	Athletic Field Improvements	2024	2024	\$ 123,121.00	Athletic Field Improvements	2025	2025	\$ 108,121.00
Building Signage	2023	2023	\$ 39,000.00	Blind Replacement	2024	2024	\$ 30,000.00	Blind Replacement	2025	2025	\$ 29,000.00
Ceilings/Lights/Flooring Replacement	2023	2023	\$ 910,000.00	Building Signage	2024	2024	\$ 41,000.00	Ceilings/Lights/Flooring Replacement	2025	2025	\$ 610,000.00
Countertop Replacement	2023	2023	\$ 70,000.00	Cafeteria Feasibility Study - HHS	2024	2024	\$ 50,000.00	Existing Central Office Renovation	2025	2026	\$ 2,000,000.00
Door Replacement	2023	2023	\$ 438,000.00	Ceilings/Lights/Flooring Replacement	2024	2024	\$ 1,000,000.00	Feasibility Study - Additional Space SMS	2025	2025	\$ 50,000.00
Existing Science Room Renovation - HHS	2023	2024	\$ 6,000,000.00	Countertop Replacement	2024	2024	\$ 25,000.00	Feasibility Study - Renovation Existing OC	2025	2025	\$ 50,000.00
Feasibility Study DES	2023	2023	\$ 50,000.00	Drainage Master Plan	2024	2024	\$ 50,000.00	Folding Stage Door Replacement	2025	2025	\$ 75,000.00
Fire Alarm Replacement/Upgrades	2023	2023	\$ 400,000.00	FACs Renovations	2024	2024	\$ 1,100,000.00	Generator Installation	2025	2025	\$ 1,275,000.00
Gutter/Downspout Upgrades	2023	2023	\$ 20,000.00	Generator Installation	2024	2024	\$ 225,000.00	Hardscape Maintenance/Improvements	2025	2025	\$ 374,700.00
Hardscape Maintenance/Improvements	2023	2023	\$ 791,200.00	Gutter/Downspout Upgrades	2024	2024	\$ 25,000.00	Interior Painting	2025	2025	\$ 163,500.00
HVAC/HVAC Control Upgrades	2023	2023	\$ 4,350,000.00	Hardscape Maintenance/Improvement	2024	2024	\$ 280,000.00	Landscape Improvement Projects	2025	2025	\$ 121,734.00
Interior Painting	2023	2023	\$ 113,500.00	HVLS Fans Installation	2024	2024	\$ 50,000.00	LED Marquee Sign Replacement	2025	2025	\$ 50,000.00
Interior Renovations - MME	2023	2025	\$ 6,500,000.00	Interior Painting	2024	2024	\$ 190,500.00	Maintenance Shop Renovation	2025	2025	\$ 450,000.00
Iron Filter Replacement	2023	2023	\$ 75,000.00	Landscape Improvement Projects	2024	2024	\$ 296,734.00	Masonry/Canopy Repairs	2025	2025	\$ 40,000.00
Landscape Improvement Projects	2023	2023	\$ 126,734.00	Masonry/Canopy Repair	2024	2024	\$ 475,000.00	Remove Portables	2025	2025	\$ 150,000.00
LED Site Lighting Upgrades	2023	2023	\$ 400,000.00	Media Center Renovation	2024	2025	\$ 525,000.00	Replace Gym Flooring	2025	2025	\$ 300,000.00
Masonry/Canopy Repair	2023	2023	\$ 192,000.00	New Central Office	2024	2025	\$ 15,000,000.00	Restroom/RR Fixture Updates	2025	2025	\$ 270,000.00
New Construction - KMS	2022	2024	\$ 80,000,000.00	PA Replacement	2024	2025	\$ 80,000.00	Roof Replacement	2025	2025	\$ 625,000.00
New Operation Center	2023	2024	\$ 10,000,000.00	Playground/Playground Surface Upgrai	2024	2024	\$ 327,857.00	Screen/Coat Gym Floors	2025	2025	\$ 72,000.00
Outbuilding Renovations	2023	2023	\$ 330,000.00	Pressbox Repairs	2024	2024	\$ 25,000.00	Special Education Renovations	2025	2026	\$ 2,500,000.00
Paint Storefront	2023	2023	\$ 10,000.00	Projector Replacement	2024	2024	\$ 1,000,000.00	Well Installation	2025	2025	\$ 75,000.00
Playground/Playground Surface Upgrades	2023	2023	\$ 518,000.00	Raze Agriculture Building	2024	2024	\$ 200,000.00	Window Casement Replacement	2025	2025	\$ 300,000.00
Raze Garage/Greenhouse	2023	2023	\$ 60,000.00	Raze Red Barn	2024	2024	\$ 250,000.00				
Reactivate Portables	2023	2023	\$ 100,000.00	Replace Gym Flooring	2024	2024	\$ 150,000.00				
Renovation/Addition - MME	2023	2024	\$ 10,000,000.00	Restroom/RR Fixture Updates	2024	2024	\$ 75,000.00				
Renovations/Additions - KES/KIS	2023	2027	\$ 80,000,000.00	Roof Replacement	2024	2024	\$ 350,000.00				
Renovations/Additions - MES	2023	2025	\$ 16,500,000.00	Screen/Coat Gym Floors	2024	2024	\$ 78,500.00				
Replace A/C Condenser Units	2023	2023	\$ 60,000.00	Stoop/Soffitt Repairs	2024	2024	\$ 175,000.00				
Replace Gym Flooring	2023	2023	\$ 250,000.00	Tech Ed Remodel	2024	2024	\$ 350,000.00				
Restroom/RR Fixture Updates	2023	2023	\$ 655,000.00	Well Installation	2024	2024	\$ 85,000.00				
Roof Replacements	2023	2023	\$ 985,000.00								
Screen/Coat Gym Floors	2023	2023	\$ 66,000.00								
Security Camera Replacement	2023	2023	\$ 3,000,000.00								
Stage Rigging Replacement/Upgrades	2023	2023	\$ 150,000.00								
Stage/Curtain Wall Replacement	2023	2023	\$ 35,000.00								
Track Re-coat	2023	2023	\$ 225,000.00								
Trash Compactor Replacement	2023	2023	\$ 40,000.00								
Water Softner Replacement	2023	2023	\$ 150,000.00								
Window Seal Replacement	2023	2023	\$ 25,000.00								
Window Stool Repairs	2023	2023	\$ 25,000.00								
Total 2023 Projects			\$ 223,817,555.00	Total 2024 Projects			\$ 27,632,712.00	Total 2025 Projects			\$ 9,739,055.00

RESOLUTION TO ADOPT THE 2023-2027 CAPITAL PROJECTS PLAN

This resolution is adopted by the Board of School Trustees of Tippecanoe School Corporation, Tippecanoe County, Indiana.

WHEREAS, a Capital Projects Fund has been established; and

WHEREAS, the Board of Trustees is required under IC 20-46-6-5 to adopt a plan with respect to Capital Projects; and

WHEREAS, the Board of Trustees held a public hearing on the plan on the 14th day of September, 2022 at 7:30 p.m. at 21 Elston Road, Lafayette, Indiana.

THEREFORE BE IT RESOLVED by the Board of Trustees that the plan for the Tippecanoe School Corporation, for the years 2023 to 2027, is hereby incorporated by reference into this resolution, and is adopted as the Board of Trustees' plan with respect to the Capital Projects Plan.

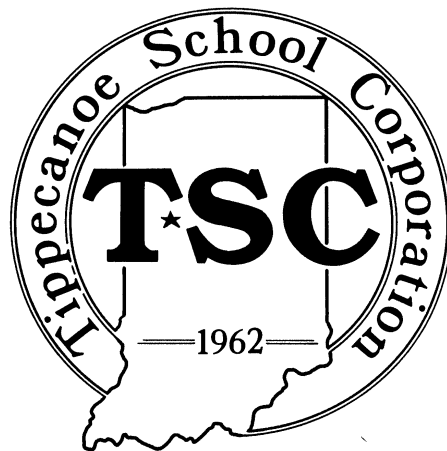
BE IT FURTHER RESOLVED, that the Board of Trustees shall submit a certified copy of this resolution (including the adopted plan) to the Department of Local Government Finance as required by IC 20-40-8-8 for approval.

Adopted this 14th day of September, 2022.

Attest: _____

2023-2034 BUS REPLACEMENT FUND PLAN

September, 2022



**SCHOOL BUS REPLACEMENT PLAN
FOR THE YEARS 2023-2034**

Tippecanoe School Corporaion does hereby submit to the Department of Local Government Finance the following School Bus Replacement Plan for the period

SECTION 1

	Bus Year	Make	Type	Unit #	Owned or Leased	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031	YR 2032	YR 2033	YR 2034
1	2023	IC	C	2301	Owned												\$185,000
2	2023	IC	C	2302	Owned												\$185,000
3	2023	IC	C	2303	Owned												\$185,000
4	2023	IC	C	2304	Owned												\$185,000
5	2023	IC	C	2305	Owned												\$185,000
6	2023	IC	C	2306	Owned												\$185,000
7	2023	IC	C	2307	Owned												\$185,000
8	2023	IC	C	2308	Owned												\$185,000
9	2023	IC	C	2309	Owned												\$185,000
10	2023	IC	C	2310	Owned												\$185,000
11	2023	IC	C	2311	Owned												\$185,000
12	2023	IC	C	2312	Owned												\$185,000
13	2023	THOMAS-w/lift	A	2313	Owned												\$150,000
14	2023	THOMAS-w/lift	A	2314	Owned												\$150,000
15	2023	THOMAS-w/lift	A	2315	Owned												\$150,000
16	2022	IC	C	2201	Owned											\$180,000	
17	2022	IC	C	2202	Owned											\$180,000	
18	2022	IC	C	2203	Owned											\$180,000	
19	2022	IC	C	2204	Owned											\$180,000	
20	2022	IC	C	2205	Owned											\$180,000	
21	2022	IC	C	2206	Owned											\$180,000	
22	2022	IC	C	2207	Owned											\$180,000	
23	2022	IC	C	2208	Owned											\$180,000	
24	2022	IC	C	2209	Owned											\$180,000	
25	2022	IC	C	2210	Owned											\$180,000	
26	2022	IC	C	2211	Owned											\$180,000	
27	2022	IC	C	2212	Owned											\$180,000	
28	2022	IC-w/lift	C	2213	Owned											\$215,000	
29	2020	STARCRAFT	A	56	Owned											\$120,000	
30	2020	STARCRAFT	A	57	Owned											\$120,000	
31	2021	IC	C	2101	Owned										\$175,000		
32	2021	IC	C	2102	Owned										\$175,000		
33	2021	IC	C	2103	Owned										\$175,000		
34	2021	IC	C	2104	Owned										\$175,000		
35	2021	IC	C	2105	Owned										\$175,000		
36	2021	IC	C	2106	Owned										\$175,000		
37	2021	IC	C	2107	Owned										\$175,000		
38	2021	IC	C	2108	Owned										\$175,000		
39	2021	IC	C	2109	Owned										\$175,000		
40	2021	IC	C	2110	Owned										\$175,000		
41	2021	COLLINS-w/lift	A	2113	Owned										\$130,000		
42	2021	COLLINS-w/lift	A	2114	Owned										\$130,000		
43	2021	COLLINS-w/lift	A	2115	Owned										\$130,000		
44	2021	COLLINS-w/lift	A	2116	Owned										\$130,000		
45	2020	IC	C	2001	Owned									\$170,000			
46	2020	IC	C	2002	Owned									\$170,000			
47	2020	IC	C	2003	Owned									\$170,000			
48	2020	IC	C	2004	Owned									\$170,000			
49	2020	IC	C	2005	Owned									\$170,000			
50	2020	IC	C	2006	Owned									\$170,000			
51	2020	IC	C	2007	Owned									\$170,000			
52	2020	IC	C	2008	Owned									\$170,000			

	Bus Year	Make	Type	Unit #	Owned or Leased	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031	YR 2032	YR 2033	YR 2034
53	2020	IC	C	2009	Owned									\$170,000			
54	2020	IC	C	2010	Owned									\$170,000			
55	2020	IC	C	2011	Owned									\$170,000			
56	2020	IC	C	2012	Owned									\$170,000			
57	2020	IC-w/lift	C	2013	Owned									\$205,000			
58	2020	IC-w/lift	C	2014	Owned									\$205,000			
59	2019	IC	C	1901	Owned								\$165,000				
60	2019	IC	C	1902	Owned								\$165,000				
61	2019	IC	C	1903	Owned								\$165,000				
62	2019	IC	C	1904	Owned								\$165,000				
63	2019	IC	C	1905	Owned								\$165,000				
64	2019	IC	C	1906	Owned								\$165,000				
65	2019	IC	C	1907	Owned								\$165,000				
66	2019	IC	C	1908	Owned								\$165,000				
67	2019	IC	C	1909	Owned								\$165,000				
68	2019	IC	C	1910	Owned								\$165,000				
69	2019	IC	C	1911	Owned								\$165,000				
70	2019	IC	C	1912	Owned								\$165,000				
71	2019	STARCRAFT	A	70	Owned								\$105,000				
72	2019	STARCRAFT	A	71	Owned								\$105,000				
73	2019	STARCRAFT	A	65	Owned								\$105,000				
74	2019	STARCRAFT	A	66	Owned								\$105,000				
75	2018	IC	C	1801	Owned							\$160,000					
76	2018	IC	C	1802	Owned							\$160,000					
77	2018	IC	C	1803	Owned							\$160,000					
78	2018	IC	C	1804	Owned							\$160,000					
79	2018	IC	C	1805	Owned							\$160,000					
80	2018	IC	C	1806	Owned							\$160,000					
81	2018	IC	C	1807	Owned							\$160,000					
82	2018	IC	C	1808	Owned							\$160,000					
83	2018	IC	C	1809	Owned							\$160,000					
84	2018	IC	C	1810	Owned							\$160,000					
85	2018	IC	C	1811	Owned							\$160,000					
86	2018	IC	C	1812	Owned							\$160,000					
87	2018	IC-w/lift	C	1813	Owned							\$185,000					
88	2018	IC-w/lift	C	1814	Owned							\$185,000					
89	2018	IC-w/lift	C	1815	Owned							\$185,000					
90	2017	STARCRAFT	C	MCC 53	Owned							\$170,000					
91	2017	IC	C	1701	Owned						\$155,000						
92	2017	IC	C	1702	Owned						\$155,000						
93	2017	IC	C	1703	Owned						\$155,000						
94	2017	IC	C	1704	Owned						\$155,000						
95	2017	IC	C	1705	Owned						\$155,000						
96	2017	IC	C	1706	Owned						\$155,000						
97	2017	IC	C	1707	Owned						\$155,000						
98	2017	IC	C	1708	Owned						\$155,000						
99	2017	IC	C	MCC 60	Owned						\$165,000						
100	2017	IC	C	HAR 61	Owned						\$165,000						
101	2017	IC	C	MCC 62	Owned						\$165,000						
102	2017	IC	C	HAR 63	Owned						\$165,000						
103	2017	IC-w/lift	C	1713	Owned						\$180,000						
104	2017	IC-w/lift	C	1714	Owned						\$180,000						
105	2017	IC-w/lift	C	1715	Owned						\$180,000						
106	2017	IC-w/lift	C	1716	Owned						\$180,000						
107	2017	IC-w/lift	C	1717	Owned						\$180,000						
108	2017	IC-w/lift	C	1718	Owned						\$180,000						
109	2017	STARCRAFT-w/lift	A	1719	Owned						\$125,000						
110	2017	STARCRAFT	A	MCC 51	Owned						\$95,000						
111	2017	STARCRAFT	A	MCC 52	Owned						\$95,000						
112	2016	IC	C	1601	Owned					\$150,000							
113	2016	IC	C	1602	Owned					\$150,000							

	Bus Year	Make	Type	Unit #	Owned or Leased	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031	YR 2032	YR 2033	YR 2034
114	2016	IC	C	1603	Owned					\$150,000							
115	2016	IC	C	1604	Owned					\$150,000							
116	2016	IC	C	1605	Owned					\$150,000							
117	2016	IC	C	1606	Owned					\$150,000							
118	2016	IC	C	1607	Owned					\$150,000							
119	2016	IC	C	1608	Owned					\$150,000							
120	2016	IC	C	1609	Owned					\$150,000							
121	2016	IC	C	1610	Owned					\$150,000							
122	2016	IC	C	1611	Owned					\$150,000							
123	2016	IC	C	1612	Owned					\$150,000							
124	2015	BLUEBIRD	C	1501	Owned				\$145,000								
125	2015	BLUEBIRD	C	1502	Owned				\$145,000								
126	2015	BLUEBIRD	C	1503	Owned				\$145,000								
127	2015	BLUEBIRD	C	1504	Owned				\$145,000								
128	2015	BLUEBIRD	C	1505	Owned				\$145,000								
129	2015	BLUEBIRD	C	1506	Owned				\$145,000								
130	2015	BLUEBIRD	C	1507	Owned				\$145,000								
131	2015	BLUEBIRD	C	1508	Owned				\$145,000								
132	2015	BLUEBIRD	C	1509	Owned				\$145,000								
133	2015	BLUEBIRD	C	1510	Owned				\$145,000								
134	2015	BLUEBIRD	C	1511	Owned				\$145,000								
135	2015	IC	A	HAR 50	Owned				\$90,000								
136	2015	THOMAS-w/lift	C	1513	Owned				\$170,000								
137	2015	THOMAS-w/lift	C	1514	Owned				\$170,000								
138	2015	IC-w/lift	C	1515	Owned				\$170,000								
139	2015	IC-w/lift	C	1516	Owned				\$170,000								
140	2015	IC-w/lift	C	1517	Owned				\$170,000								
141	2015	IC-w/lift	C	1518	Owned				\$170,000								
142	2014	IC	C	1401	Owned			\$140,000									
143	2014	IC	C	1402	Owned			\$140,000									
144	2014	IC	C	1403	Owned			\$140,000									
145	2014	IC	C	1404	Owned			\$140,000									
146	2014	IC	C	1405	Owned			\$140,000									
147	2014	IC	C	1406	Owned			\$140,000									
148	2014	IC	C	1407	Owned			\$140,000									
149	2014	IC	C	1408	Owned			\$140,000									
150	2014	IC	C	1409	Owned			\$140,000									
151	2014	IC	C	1410	Owned			\$140,000									
152	2014	IC	C	1411	Owned			\$140,000									
153	2014	IC	A	HAR 58	Owned			\$85,000									
154	2014	IC	A	MCC 59	Owned			\$85,000									
155	2014	THOMAS-w/lift	C	1413	Owned			\$165,000									
156	2013	BLUEBIRD	C	1301	Owned		\$135,000										
157	2013	BLUEBIRD	C	1302	Owned		\$135,000										
158	2013	BLUEBIRD	C	1303	Owned		\$135,000										
159	2013	BLUEBIRD	C	1304	Owned		\$135,000										
160	2013	BLUEBIRD	C	1305	Owned		\$135,000										
161	2013	IC	C	1306	Owned		\$135,000										
162	2013	IC	C	1307	Owned		\$135,000										
163	2013	IC	C	1308	Owned		\$135,000										
164	2013	IC	C	1309	Owned		\$135,000										
165	2013	IC	C	1310	Owned		\$135,000										
166	2013	IC	C	1311	Owned		\$135,000										
167	2013	IC	C	1312	Owned		\$135,000										
168	2014	IC	A	HAR 58	Owned		\$80,000										
169	2014	IC	A	MCC 59	Owned		\$80,000										
170	2012	IC	C	1201	Owned	\$130,000											
171	2012	IC	C	1202	Owned	\$130,000											
172	2012	IC	C	1203	Owned	\$130,000											
173	2012	IC	C	1204	Owned	\$130,000											
174	2012	IC	C	1205	Owned	\$130,000											

	Bus Year	Make	Type	Unit #	Owned or Leased	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031	YR 2032	YR 2033	YR 2034
175	2012	IC	C	1206	Owned	\$130,000											
176	2012	IC	C	1207	Owned	\$130,000											
177	2012	IC	C	1208	Owned	\$130,000											
178	2012	IC	C	1209	Owned	\$130,000											
179	2012	IC	C	1210	Owned	\$130,000											
180	2012	IC	C	1211	Owned	\$130,000											
181	2012	IC	C	1212	Owned	\$130,000											
182	2012	IC-w/lift	C	1213	Owned	\$160,000											
183	2012	IC-w/lift	C	1214	Owned	\$160,000											
General Total:						\$1,880,000	\$1,780,000	\$1,875,000	\$2,705,000	\$1,800,000	\$3,295,000.00	\$2,645,000	\$2,400,000	\$2,450,000	\$2,270,000	\$2,615,000	\$2,670,000

SECTION II

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

1. Pursuant to IC 20-40-18-9(3)(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.

	Bus Description	Model Year	Type of Bus/Vehicle per DOE "TN"	Owned or Leased	Additional Bus Cost
1					\$ -
2					\$ -
3					\$ -
4					\$ -
5					\$ -
6					\$ -

We are in need of replacing some of our wheel-chair lift type C buses with smaller type A buses to accommodate smaller passenger loads due to the square miles that our county covers. Our special education cooperative decentralized its transportation this past spring thus making the need for these type of buses necessary to transport students with related services.

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.

RESOLUTION TO ADOPT THE YEAR 2023-2034 BUS REPLACEMENT PLAN

The Board of Trustees of Tippecanoe School Corporation of Tippecanoe County, Indiana, hereby adopts the following Resolution:

WHEREAS, a School Bus Replacement Plan has been established; and

WHEREAS, the Board of Trustees is required under IC 20-46-5 to adopt a plan with respect to a School Bus Replacement Plan, and

WHEREAS, the Board of Trustees held a public hearing on the plan on the 14th day of September, 2022, at 7:30 pm at 21 Elston Road, Lafayette, IN.

THEREFORE, BE IT RESOLVED, by the Board of Trustees that the plan entitled “School Bus Replacement Plan” for the years 2023-2034, is hereby incorporated by reference into this resolution, and is adopted as the Board of Trustees’ Plan with respect to the School Bus Replacement Plan.

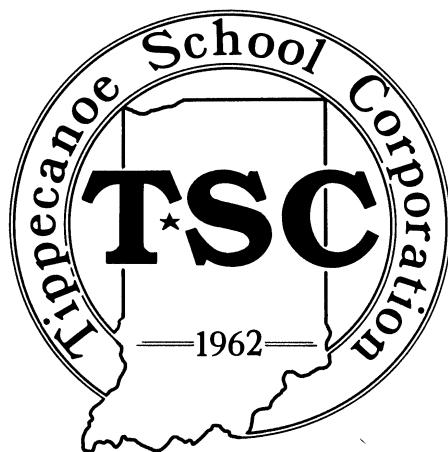
BE IT FURTHER RESOLVED, that the Board of Trustees shall submit a certified copy of this resolution (including the adopted plan) to the Department of Local Government Finance as required by IC 20-40-7 for approval.

Adopted this 14th day of September, 2022.

ATTEST:

BUDGET FORMS

September, 2022



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 **21 Elston Road; Lafayette.**

Notice is hereby given to taxpayers of **TIPPECANOE SCHOOL CORPORATION, Tippecanoe County**, Indiana that the proper officers of **Tippecanoe School Corporation** will conduct a public hearing on the year **2023** 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 **Tippecanoe School Corporation** 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, **Tippecanoe School Corporation** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Tippecanoe School Corporation** will meet to adopt the following budget:

Public Hearing Date	Wednesday, September 14, 2022
Public Hearing Time	7:30 PM
Public Hearing Location	21 Elston Road; Lafayette

Adoption Meeting Date	Wednesday, October 12, 2022
Adoption Meeting Time	7:30 PM
Adoption Meeting Location	21 Elston Road; Lafayette

Est. School Operations Max Levy	\$26,681,079
Property Tax Cap Credit Estimate	\$1,116,280

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)
0061-RAINY DAY	\$5,799,878	\$0	\$0	\$0	
0180-DEBT SERVICE	\$33,175,010	\$32,915,421	\$0	\$21,476,638	53.26%
3101-EDUCATION	\$96,656,707	\$0	\$0	\$0	
3300-OPERATIONS	\$44,958,242	\$32,000,000	\$1,500,000	\$23,839,371	34.23%
Totals	\$180,589,837	\$64,915,421	\$1,500,000	\$45,316,009	

Pre-Budget 2023 Worksheet

Tippecanoe School Corporation Tippecanoe County

Submitted

Please answer the following questions. For each answer of "Yes", you will be prompted to complete another section pertaining to the question. Once all sections are marked as complete, the worksheet will be able to be submitted by the authorized submitter.

Do you work with a financial advisor for the budgeting process?

☐ Yes ☒ No  COMPLETED

Do you plan on attending a DLGF Remote Workshop?

☒ Yes ☐ No  COMPLETED

Have you submitted all adopted Additional Appropriations to the Department? (If no Additional Appropriations have been adopted, select "Yes")

☐ Yes ☒ No  COMPLETED

Did you establish or reestablish a cumulative fund this year?

☐ Yes ☒ No  COMPLETED

Will you file for an excess levy appeal this year?

☒ Yes ☐ No  COMPLETED

Please follow the steps in the [Excess Levy Section](#) to complete this question.

Will you hold a referendum this year?

☐ Yes ☒ No  COMPLETED

Will you have a debt fund or funds this year?

☒ Yes ☐ No  COMPLETED

Please follow the steps in the [Debt Service Levy Section](#) to complete this question.

What are the Public Meeting and Adoption Meeting dates and times?


COMPLETED

Please follow the steps in the [Public / Adoption Meeting Section](#) to complete this question.

Are there any vacancies on your fiscal body?

☐ Yes ☐ No 
COMPLETED

Do you have any additional information, lingering questions, concerns, changes that the Department should be aware of as we start to review your current year budget?

Unsubmit Worksheet

☒ I acknowledge that no responses provided in this pre-budget report take the place of other established procedures, including for debt issuances, levy appeals, cumulative fund establishment, and referendum procedures. This report does not serve as approval from the Department of Local Government Finance.

Form Signature

NAME

Amanda Brackett

TITLE

Chief Financial Officer

SIGNATURE/PIN

DATE

6/24/2022 12:03:40 PM

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

CURRENT YEAR FINANCIAL WORKSHEET

(Formerly Line 2 Worksheet)

Selected Year: 2023
Selected County: 79 - Tippecanoe County
Selected Unit: 7865 - TIPPECANOE SCHOOL CORPORATION
Selected Fund: 0061 - RAINY DAY

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$5,799,878
2. Encumbrances Brought Forward	\$0
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$0
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$5,799,878
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$0
7. Appropriation Balance	\$5,799,878
8. Reductions July through December	\$5,799,878
9. Estimated Current Year Expenditures July through December	\$0
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$0
Line 7	
11. Levy excess not transferred by June 30	\$0
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2022	\$0
What fund is being repaid/receiving the transfer?	
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2022	\$0
Line 16	
14. Temp loans to be repaid in the first 6 months of 2023 and transfers out in 2023	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$5,799,878
Line 2	
16. Taxes to be collected, present year (December settlement)	\$0

CURRENT YEAR FINANCIAL WORKSHEET

(Formerly Line 2 Worksheet)

Selected Year: 2023
Selected County: 79 - Tippecanoe County
Selected Unit: 7865 - TIPPECANOE SCHOOL CORPORATION
Selected Fund: 0180 - DEBT SERVICE

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$23,287,168
2. Encumbrances Brought Forward	\$0
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$0
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$23,287,168
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$11,893,193
7. Appropriation Balance	\$11,393,975
8. Reductions July through December	\$250,002
9. Estimated Current Year Expenditures July through December	\$11,143,973
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$0
Line 7	
11. Levy excess not transferred by June 30	\$143,516
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2022	\$0
What fund is being repaid/receiving the transfer?	0
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2022	\$143,516
Line 16	
14. Temp loans to be repaid in the first 6 months of 2023 and transfers out in 2023	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$4,408,069
Line 2	
16. Taxes to be collected, present year (December settlement)	\$9,047,854

CURRENT YEAR FINANCIAL WORKSHEET

(Formerly Line 2 Worksheet)

Selected Year: 2023
Selected County: 79 - Tippecanoe County
Selected Unit: 7865 - TIPPECANOE SCHOOL CORPORATION
Selected Fund: 3101 - EDUCATION

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$91,707,040
2. Encumbrances Brought Forward	\$11,843,373
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$0
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$103,550,413
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$44,899,850
7. Appropriation Balance	\$58,650,563
8. Reductions July through December	\$0
9. Estimated Current Year Expenditures July through December	\$58,650,563
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$0
Line 7	
11. Levy excess not transferred by June 30	\$0
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2022	\$0
What fund is being repaid/receiving the transfer?	
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2022	\$0
Line 16	
14. Temp loans to be repaid in the first 6 months of 2023 and transfers out in 2023	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$17,335,136
Line 2	
16. Taxes to be collected, present year (December settlement)	\$0

CURRENT YEAR FINANCIAL WORKSHEET

(Formerly Line 2 Worksheet)

Selected Year: 2023
Selected County: 79 - Tippecanoe County
Selected Unit: 7865 - TIPPECANOE SCHOOL CORPORATION
Selected Fund: 3300 - OPERATIONS

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$41,726,441
2. Encumbrances Brought Forward	\$34,703,016
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$0
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$76,429,457
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$17,307,008
7. Appropriation Balance	\$59,122,449
8. Reductions July through December	\$0
9. Estimated Current Year Expenditures July through December	\$59,122,449
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$0
Line 7	
11. Levy excess not transferred by June 30	\$0
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2022	\$0
What fund is being repaid/receiving the transfer?	
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2022	\$0
Line 16	
14. Temp loans to be repaid in the first 6 months of 2023 and transfers out in 2023	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$41,984,866
Line 2	
16. Taxes to be collected, present year (December settlement)	\$10,560,798

Form Signature

NAME

Amanda Brackett

TITLE

Chief Financial Officer

SIGNATURE/PIN

DATE

08/23/2022

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

Budget Form 1 - Budget Estimate

Year: 2023 County: Tippecanoe Unit: Tippecanoe School Corporation

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0061 - RAINY DAY	PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
0061 - RAINY DAY	Summer School Programs	PERSONAL SERVICES	Salaries and Wages		SALARIES	\$400,000	\$400,000
0061 - RAINY DAY	Summer School Programs	PERSONAL SERVICES	Employee Benefits		BENEFITS	\$80,000	\$80,000
0061 - RAINY DAY	Support Services-General Administration	SERVICES AND CHARGES	Professional Services		PROF SVCS	\$1,319,878	\$1,319,878
0061 - RAINY DAY	Land Acquisition and Development	CAPITAL OUTLAYS	Land		LAND PURCHASE	\$3,500,000	\$3,500,000
0061 - RAINY DAY	Professional Services	SERVICES AND CHARGES	Professional Services		PROF SVCS	\$500,000	\$500,000
0061 - RAINY DAY Total						\$5,799,878	\$5,799,878
0180 - DEBT SERVICE	Principal of Debt	SUPPLIES	Other Supplies	UNREIMB TBR	UNREIMBURSED CURRICULAR MATERIALS	\$250,000	\$250,000
0180 - DEBT SERVICE	Principal of Debt	CAPITAL OUTLAYS	Books and Other Media		TEXTBOOK	\$0	\$0
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Tax Anticipation Warrants Interest	TAW INT	TAW INTEREST	\$250,000	\$250,000
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and Other Debt Principal	GO PRINC	BOND PRINCIPAL	\$9,990,000	\$9,990,000
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and Other Debt Principal	LEASES	LEASES	\$19,908,000	\$19,908,000
0180 - DEBT SERVICE	Principal of Debt	DEBT SERVICE	Payments on Bonds and Other Debt Interest	GO INT	BOND INTEREST	\$2,777,010	\$2,777,010
0180 - DEBT SERVICE	Interest on Debt	DEBT SERVICE	Payments on Bonds and Other Debt Interest		BOND INTEREST	\$0	\$0
0180 - DEBT SERVICE	Lease Rental	DEBT SERVICE	Payments on Bonds and Other Debt Principal		LEASE PAYMENTS	\$0	\$0
0180 - DEBT SERVICE	Advancements and Obligations	DEBT SERVICE	Payments on Bonds and Other Debt Principal		CSFL PRINCIPAL	\$0	\$0

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0180 - DEBT SERVICE	Advancements and Obligations	DEBT SERVICE	Payments on Bonds and Other Debt Interest		CSFL INTEREST	\$0	\$0
0180 - DEBT SERVICE Total						\$33,175,010	\$33,175,010
3101 - EDUCATION	PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	ALT ED	SALARIES	\$285,451	\$285,451
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	CTE	SALARIES	\$2,825,467	\$2,825,467
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	ELEM	SALARIES	\$15,177,494	\$15,177,494
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	FDK	SALARIES	\$3,064,507	\$3,064,507
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	HONORS	SALARIES	\$1,185,291	\$1,185,291
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	HS	SALARIES	\$9,024,745	\$9,024,745
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Salaries and Wages	MS	SALARIES	\$7,932,613	\$7,932,613
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	ALT ED	BENEFITS	\$79,435	\$79,435
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	CTE	BENEFITS	\$1,097,530	\$1,097,530
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	ELEM	BENEFITS	\$2,334,807	\$2,334,807
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	FDK	BENEFITS	\$1,092,751	\$1,092,751
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	HONORS	BENEFITS	\$415,531	\$415,531
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	HS	BENEFITS	\$3,529,842	\$3,529,842
3101 - EDUCATION	Regular Programs	PERSONAL SERVICES	Employee Benefits	MS	BENEFITS	\$2,835,944	\$2,835,944
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	ALT ED	SUPPLIES	\$1,450	\$1,450
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	CTE	SUPPLIES	\$94,204	\$94,204
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	ELEM	SUPPLIES	\$1,205,907	\$1,205,907
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	FDK	SUPPLIES	\$89,625	\$89,625

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	HS	SUPPLIES	\$475,872	\$475,872
3101 - EDUCATION	Regular Programs	SUPPLIES	Operating Supplies	MS	SUPPLIES	\$334,857	\$334,857
3101 - EDUCATION	Regular Programs	SUPPLIES	Repair and Maintenance Supplies	ELEM	REPAIR SUPPLIES	\$86,571	\$86,571
3101 - EDUCATION	Regular Programs	SUPPLIES	Repair and Maintenance Supplies	HS	REPAIR SUPPLIES	\$27,944	\$27,944
3101 - EDUCATION	Regular Programs	SUPPLIES	Repair and Maintenance Supplies	MS	REPAIR SUPPLIES	\$24,424	\$24,424
3101 - EDUCATION	Regular Programs	SUPPLIES	Other Supplies	CTE	OTHER SUPPLIES	\$25,428	\$25,428
3101 - EDUCATION	Regular Programs	SUPPLIES	Other Supplies	ELEM	OTHER SUPPLIES	\$65,060	\$65,060
3101 - EDUCATION	Regular Programs	SUPPLIES	Other Supplies	FDK	OTHER SUPPLIES	\$7,253	\$7,253
3101 - EDUCATION	Regular Programs	SUPPLIES	Other Supplies	HS	OTHER SUPPLIES	\$35,688	\$35,688
3101 - EDUCATION	Regular Programs	SUPPLIES	Other Supplies	MS	OTHER SUPPLIES	\$14,558	\$14,558
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Professional Services	HS	INSTR SVCS	\$65,806	\$65,806
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Professional Services	MS	INSTR SVCS	\$29,315	\$29,315
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Communication and Transportation	CTE	MILEAGE/TRAVEL	\$5,989	\$5,989
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Communication and Transportation	ELEM	MILEAGE/TRAVEL	\$6,849	\$6,849
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Communication and Transportation	HS	MILEAGE/TRAVEL	\$4,947	\$4,947
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Communication and Transportation	MS	MILEAGE/TRAVEL	\$7,224	\$7,224
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Repairs and Maintenance	ELEM	REPAIRS/MNT	\$30,426	\$30,426
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Repairs and Maintenance	HS	REPAIRS/MNT	\$53,090	\$53,090
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Repairs and Maintenance	MS	REPAIRS/MNT	\$45,701	\$45,701
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Repairs and Maintenance	MS	REPAIRS/MNT	\$7,965	\$7,965
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Rentals	CTE	RENTALS	\$188	\$188
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Rentals	ELEM	RENTALS	\$94,400	\$94,400
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Rentals	HS	RENTALS	\$88,594	\$88,594
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Rentals	MS	RENTALS	\$50,438	\$50,438

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Other Services and Charges	CTE	DUES/FEES	\$14,813	\$14,813
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Other Services and Charges	ELEM	DUES/FEES	\$6,799	\$6,799
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Other Services and Charges	HS	DUES/FEES	\$8,171	\$8,171
3101 - EDUCATION	Regular Programs	SERVICES AND CHARGES	Other Services and Charges	MS	DUES/FEES	\$7,451	\$7,451
3101 - EDUCATION	Regular Programs	CAPITAL OUTLAYS	Other Capital Outlays	HS	EQUIPMENT	\$21,985	\$21,985
3101 - EDUCATION	Regular Programs	CAPITAL OUTLAYS	Other Capital Outlays	MS	EQUIPMENT	\$5,459	\$5,459
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	COMM DIS	SALARIES	\$16,747	\$16,747
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	EMOT DIS	SALARIES	\$450,895	\$450,895
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	HIGH ABIL	SALARIES	\$1,981,805	\$1,981,805
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	HOMEBOUND	SALARIES	\$120,811	\$120,811
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	LRNG DIS	SALARIES	\$1,935,608	\$1,935,608
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	MENT DIS	SALARIES	\$2,763,062	\$2,763,062
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	MULT DIS	SALARIES	\$541,217	\$541,217
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	ORTHO	SALARIES	\$15,332	\$15,332
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	OTH SPED	SALARIES	\$4,153,401	\$4,153,401
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Salaries and Wages	VIS/HRG IMP	SALARIES	\$16,834	\$16,834
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	COMM DIS	BENEFITS	\$6,657	\$6,657
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	EMOT DIS	BENEFITS	\$168,109	\$168,109
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	HIGH ABIL	BENEFITS	\$716,694	\$716,694
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	HOMEBOUND	BENEFITS	\$21,072	\$21,072
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	LRNG DIS	BENEFITS	\$665,567	\$665,567
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	MENT DIS	BENEFITS	\$580,152	\$580,152

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	MULT DIS	BENEFITS	\$172,897	\$172,897
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	ORTHO	BENEFITS	\$2,986	\$2,986
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	OTH SPED	BENEFITS	\$504,600	\$504,600
3101 - EDUCATION	Special Programs	PERSONAL SERVICES	Employee Benefits	VIS/HRG IMP	BENEFITS	\$5,103	\$5,103
3101 - EDUCATION	Special Programs	SUPPLIES	Office Supplies	HIGH ABIL	OFFICE SUPPLIES	\$475	\$475
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	HIGH ABIL	OPERATING SUPPLIES	\$10,181	\$10,181
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	HOMEBOUND	SUPPLIES	\$475	\$475
3101 - EDUCATION	Special Programs	SUPPLIES	Operating Supplies	OTH SPED	SUPPLIES	\$30,422	\$30,422
3101 - EDUCATION	Special Programs	SUPPLIES	Other Supplies	HIGH ABIL	OTHER SUPPLIES	\$5,111	\$5,111
3101 - EDUCATION	Special Programs	SUPPLIES	Other Supplies	OTH SPED	OTHER SUPPLIES	\$13,611	\$13,611
3101 - EDUCATION	Special Programs	SERVICES AND CHARGES	Professional Services	OTH SPED	INSTR SVCS	\$5,000	\$5,000
3101 - EDUCATION	Special Programs	SERVICES AND CHARGES	Communication and Transportation	HIGH ABIL	MILEAGE/TRAVEL	\$500	\$500
3101 - EDUCATION	Special Programs	SERVICES AND CHARGES	Communication and Transportation	HIGH ABIL	PHONE	\$700	\$700
3101 - EDUCATION	Special Programs	SERVICES AND CHARGES	Communication and Transportation	HOMEBOUND	MILEAGE/TRAVEL	\$500	\$500
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Salaries and Wages	ELEM	SALARIES	\$90,501	\$90,501
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Salaries and Wages	HS	SALARIES	\$567,938	\$567,938
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	ELEM	BENEFITS	\$12,733	\$12,733
3101 - EDUCATION	Summer School Programs	PERSONAL SERVICES	Employee Benefits	HS	BENEFITS	\$92,880	\$92,880
3101 - EDUCATION	Summer School Programs	SUPPLIES	Operating Supplies	ELEM	OPERATING SUPPLIES	\$2,500	\$2,500
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Salaries and Wages	REM	SALARIES	\$578,632	\$578,632
3101 - EDUCATION	Remediation Programs	PERSONAL SERVICES	Employee Benefits	REM	BENEFITS	\$54,257	\$54,257
3101 - EDUCATION	Payments to Other Governmental Units within the State	SERVICES AND CHARGES	Professional Services	WVEC	WVEC	\$30,000	\$30,000
3101 - EDUCATION	Payments to Other Governmental Units within the State	SERVICES AND CHARGES	Other Services and Charges	SPED COOP	TUITION FEES	\$3,291,477	\$3,291,477

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3101 - EDUCATION	Payments to Other Governmental Units within the State	SERVICES AND CHARGES	Other Services and Charges	VOCATIONAL	TUITION FEES	\$1,200,000	\$1,200,000
3101 - EDUCATION	Payments to Other Governmental Units within the State	SERVICES AND CHARGES	Other Services and Charges	XFER TUITION	TUITION FEES	\$1,750,000	\$1,750,000
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	ATT SVCS	SALARIES	\$69,613	\$69,613
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	CNSLG SVCS	SALARIES	\$1,544,801	\$1,544,801
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	NURSE SVCS	SALARIES	\$1,365,591	\$1,365,591
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	SOC WRK	SALARIES	\$362,118	\$362,118
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Salaries and Wages	SPED ADMIN	SALARIES	\$273,699	\$273,699
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	ATT SVCS	BENEFITS	\$26,250	\$26,250
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	CNSLG SVCS	BENEFITS	\$633,490	\$633,490
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	NURSE SVCS	BENEFITS	\$490,372	\$490,372
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	SOC WRK	BENEFITS	\$166,770	\$166,770
3101 - EDUCATION	Support Services-Students	PERSONAL SERVICES	Employee Benefits	SPED ADMIN	BENEFITS	\$108,595	\$108,595
3101 - EDUCATION	Support Services-Students	SUPPLIES	Office Supplies	SPED ADMIN	OFFICE SUPPLIES	\$5,190	\$5,190
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	CNSLG SVCS	OPERATING SUPPLIES	\$3,689	\$3,689
3101 - EDUCATION	Support Services-Students	SUPPLIES	Operating Supplies	NURSE SVCS	SUPPLIES	\$91,367	\$91,367
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Professional Services	DRUG TESTING	PROF SVCS	\$1,000	\$1,000
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Professional Services	NURSE SVCS	INSTR SVCS	\$300	\$300
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Professional Services	SPED ADMIN	INSTR SVCS	\$2,500	\$2,500
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Communication and Transportation	CNSLG SVS	MILEAGE/TRAVEL	\$1,000	\$1,000
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Communication and Transportation	NURSE SVCS	MILEAGE/TRAVEL	\$8,738	\$8,738
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Communication and Transportation	NURSE SVCS	PHONE	\$1,400	\$1,400
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Communication and Transportation	SOC WRK	MILEAGE/TRAVEL	\$500	\$500

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3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Communication and Transportation	SPED ADMIN	MILEAGE/TRAVEL	\$2,500	\$2,500
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Communication and Transportation	SPED ADMIN	PHONE	\$2,800	\$2,800
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Insurance	NURSE SVCS	LIABILITY	\$7,078	\$7,078
3101 - EDUCATION	Support Services-Students	SERVICES AND CHARGES	Other Services and Charges	SPED ADMIN	DUES/FEES	\$1,000	\$1,000
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	CURR DEV	SALARIES	\$435,094	\$435,094
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	IMPR INSTR	SALARIES	\$227,089	\$227,089
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	INSTR TECH	SALARIES	\$1,416,798	\$1,416,798
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	SCHL LIB	SALARIES	\$711,853	\$711,853
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Salaries and Wages	STAFF DEV	SALARIES	\$19,135	\$19,135
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	CURR DEV	BENEFITS	\$157,896	\$157,896
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	IMPR INSTR	BENEFITS	\$105,678	\$105,678
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	INSTR TECH	BENEFITS	\$394,060	\$394,060
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	SCHL LIB	BENEFITS	\$134,981	\$134,981
3101 - EDUCATION	Support Services-Instruction	PERSONAL SERVICES	Employee Benefits	STAFF DEV	BENEFITS	\$3,679	\$3,679
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	CURR DEV	OFFICE SUPPLIES	\$11,499	\$11,499
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Office Supplies	INSTR TECH	OFFICE SUPPLIES	\$950	\$950
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	IMPR INSTR	SUPPLIES	\$4,579	\$4,579
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	INSTR TECH	SUPPLIES	\$426,101	\$426,101
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	SCHL LIB	SUPPLIES	\$226,971	\$226,971
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Operating Supplies	STAFF DEV	SUPPLIES	\$25,664	\$25,664
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Repair and Maintenance Supplies	INSTR TECH	REPAIR SUPPLIES	\$420	\$420
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	CURR DEV	OTH SUPPLIES	\$9,266	\$9,266
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	INSTR TECH	OTH SUPPLIES	\$187,590	\$187,590
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	SCHL LIB	OTH SUPPLIES	\$56,821	\$56,821
3101 - EDUCATION	Support Services-Instruction	SUPPLIES	Other Supplies	STAFF DEV	OTH SUPPLIES	\$7,103	\$7,103

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Professional Services	CURR DEV	PROF SVCS	\$30,504	\$30,504
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Professional Services	STAFF DEV	INSTR SVCS	\$35,038	\$35,038
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Communication and Transportation	CURR DEV	PHONE	\$4,200	\$4,200
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Communication and Transportation	CURR DEVV	MILEAGE/TRAVEL	\$10,456	\$10,456
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Communication and Transportation	IMPR INSTR	MILEAGE/TRAVEL	\$6,500	\$6,500
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Communication and Transportation	INSTR TECH	MILEAGE/TRAVEL	\$20,017	\$20,017
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Communication and Transportation	INSTR TECH	PHONE	\$2,400	\$2,400
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Communication and Transportation	SCHL LIB	MILEAGE/TRAVEL	\$2,000	\$2,000
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Communication and Transportation	STAFF DEV	MILEAGE/TRAVEL	\$25,085	\$25,085
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Printing and Advertising	CURR DEV	PRINTING	\$1,425	\$1,425
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Printing and Advertising	SCHL LIB	PRINTING/BINDING	\$2,670	\$2,670
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Repairs and Maintenance	INSTR TECH	REPAIRS/MAINTENANCE	\$101,518	\$101,518
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Rentals	INSTR TECH	RENTALS	\$180,000	\$180,000
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Other Services and Charges	CURR DEV	DUES/FEES	\$3,000	\$3,000
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Other Services and Charges	INSTR TECH	DUES/FEES	\$2,800	\$2,800
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Other Services and Charges	INSTR TECH	OTH SVCS	\$147,669	\$147,669
3101 - EDUCATION	Support Services-Instruction	SERVICES AND CHARGES	Other Services and Charges	SCHL LIB	OTH SVCS	\$32,770	\$32,770
3101 - EDUCATION	Support Services-School Administration	PERSONAL SERVICES	Salaries and Wages	SCHL ADMIN	SALARIES	\$5,511,574	\$5,511,574
3101 - EDUCATION	Support Services-School Administration	PERSONAL SERVICES	Employee Benefits	SCHL ADMIN	BENEFITS	\$2,245,010	\$2,245,010
3101 - EDUCATION	Support Services-School Administration	SUPPLIES	Office Supplies	SCHL ADMIN	OFFICE SUPPLIES	\$24,409	\$24,409
3101 - EDUCATION	Support Services-School Administration	SERVICES AND CHARGES	Communication and Transportation	SCHL ADMIN	MILEAGE/TRAVEL	\$88,567	\$88,567

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3101 - EDUCATION	Support Services-School Administration	SERVICES AND CHARGES	Communication and Transportation	SCHL ADMIN	PHONE	\$50,400	\$50,400
3101 - EDUCATION	Support Services-School Administration	SERVICES AND CHARGES	Communication and Transportation	SCHL ADMIN	POSTAGE	\$28,705	\$28,705
3101 - EDUCATION	Support Services-School Administration	SERVICES AND CHARGES	Other Services and Charges	SCHL ADMIN	DUES/FEES	\$57,809	\$57,809
3101 - EDUCATION	Central Office	PERSONAL SERVICES	Salaries and Wages	CURR MAT	SALARIES	\$85,338	\$85,338
3101 - EDUCATION	Central Office	PERSONAL SERVICES	Employee Benefits	CURR MAT	BENEFITS	\$30,192	\$30,192
3101 - EDUCATION	Central Office	SUPPLIES	Office Supplies	CURR MAT	OFFICE SUPPLIES	\$6,475	\$6,475
3101 - EDUCATION	Central Office	SERVICES AND CHARGES	Communication and Transportation	CURR MAT	MILEAGE/TRAVEL	\$100	\$100
3101 - EDUCATION	Central Office	SERVICES AND CHARGES	Other Services and Charges	CURR MAT	DUES/FEES	\$11,400	\$11,400
3101 - EDUCATION	Central Office	SERVICES AND CHARGES	Other Services and Charges	REFUNDS	REFUNDS	\$6,736	\$6,736
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Salaries and Wages	ATHL COACH	SALARIES	\$1,223,740	\$1,223,740
3101 - EDUCATION	Community Service Operations	PERSONAL SERVICES	Employee Benefits	ATHL COACH	BENEFITS	\$260,014	\$260,014
3101 - EDUCATION	Community Service Operations	SUPPLIES	Operating Supplies	ATHL COACH	OPERATING SUPPLIES	\$83,174	\$83,174
3101 - EDUCATION	Community Service Operations	SERVICES AND CHARGES	Professional Services	ATHL COACH	PROF SVCS	\$27,000	\$27,000
3101 - EDUCATION	Community Service Operations	SERVICES AND CHARGES	Repairs and Maintenance	ATHL COACH	REPAIRS/MAINTENANCE	\$71,123	\$71,123
3101 - EDUCATION Total						\$96,656,707	\$96,656,707
3300 - OPERATIONS	PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
3300 - OPERATIONS	Support Services-General Administration	PERSONAL SERVICES	Salaries and Wages	OTH EXEC SVCS	SALARIES	\$149,676	\$149,676
3300 - OPERATIONS	Support Services-General Administration	PERSONAL SERVICES	Salaries and Wages	SCHL BRD	SALARIES	\$23,622	\$23,622
3300 - OPERATIONS	Support Services-General Administration	PERSONAL SERVICES	Salaries and Wages	SUPT	SALARIES	\$286,176	\$286,176
3300 - OPERATIONS	Support Services-General Administration	PERSONAL SERVICES	Employee Benefits	OTH EXEC SVCS	BENEFITS	\$55,543	\$55,543
3300 - OPERATIONS	Support Services-General Administration	PERSONAL SERVICES	Employee Benefits	SCHL BRD	BENEFITS	\$1,874	\$1,874

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3300 - OPERATIONS	Support Services-General Administration	PERSONAL SERVICES	Employee Benefits	SUPT	BENEFITS	\$94,028	\$94,028
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Office Supplies	OTH EXEC SVCS	OFFICE SUPPLIES	\$5,909	\$5,909
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Office Supplies	SCHL BRD	OFFICE SUPPLIES	\$5,871	\$5,871
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Office Supplies	SUPT	OFFICE SUPPLIES	\$13,300	\$13,300
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Operating Supplies	COMM REL	OPERATING SUPPLIES	\$2,500	\$2,500
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Operating Supplies	OTH EXEC SVCS	SUPPLIES	\$2,470	\$2,470
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Operating Supplies	SUPT	SUPPLIES	\$750	\$750
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Repair and Maintenance Supplies	OTH EXEC SVCS	REPAIR SUPPLIES	\$7,415	\$7,415
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Other Supplies	COMM REL	OTH SUPPLIES	\$200	\$200
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Other Supplies	OTH EXEC SVCS	OTH SUPPLIES	\$50	\$50
3300 - OPERATIONS	Support Services-General Administration	SUPPLIES	Other Supplies	STAFF REL	OTH SUPPLIES	\$975	\$975
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	COMM REL	PROF SVCS	\$40,900	\$40,900
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	LEGAL	PROF SVCS	\$300,000	\$300,000
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	OTH EXEC SVCS	PROF SVCS	\$43,683	\$43,683
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	PROMOTIONAL	PROF SVCS	\$14,000	\$14,000
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	SCHL BRD	INSTR SVCS	\$2,500	\$2,500
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	STAFF REL	PROF SVCS	\$14,250	\$14,250
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	SUPT	INSTR SVCS	\$2,500	\$2,500
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Professional Services	SUPT	PROF SVCS	\$1,500	\$1,500
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Communication and Transportation	COMM REL	MILEAGE/TRAVEL	\$1,000	\$1,000
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Communication and Transportation	OTH EXEC SVCS	MILEAGE/TRAVEL	\$2,848	\$2,848

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Communication and Transportation	OTH EXEC SVCS	POSTAGE	\$5,000	\$5,000
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Communication and Transportation	SCHL BRD	MILEAGE/TRAVEL	\$2,500	\$2,500
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Communication and Transportation	SUPT	MILEAGE/TRAVEL	\$9,500	\$9,500
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Communication and Transportation	SUPT	PHONE	\$1,400	\$1,400
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Printing and Advertising	OTH EXEC SVCS	ADVERTISING	\$8,700	\$8,700
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Rentals	OTH EXEC SVCS	RENTALS	\$2,000	\$2,000
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Other Services and Charges	OTH EXEC SVCS	DUES/FEES	\$250	\$250
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Other Services and Charges	SCHL BRD	DUES/FEES	\$2,500	\$2,500
3300 - OPERATIONS	Support Services-General Administration	SERVICES AND CHARGES	Other Services and Charges	SUPT	DUES/FEES	\$15,000	\$15,000
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	BUSINESS	SALARIES	\$686,956	\$686,956
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	COMMUNICATIONS	SALARIES	\$78,311	\$78,311
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	OP TECH	SALARIES	\$596,925	\$596,925
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	PERSONNEL	SALARIES	\$412,664	\$412,664
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	STAFF HLTH	SALARIES	\$63,271	\$63,271
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Salaries and Wages	WAREHOUSE	SALARIES	\$98,881	\$98,881
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	BUSINESS	BENEFITS	\$280,017	\$280,017
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	COMMUNICATIONS	BENEFITS	\$28,296	\$28,296
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	OP TECH	BENEFITS	\$220,425	\$220,425
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	PERSONNEL	BENEFITS	\$172,744	\$172,744
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	STAFF HLTH	BENEFITS	\$30,743	\$30,743
3300 - OPERATIONS	Central Office	PERSONAL SERVICES	Employee Benefits	WAREHOUSE	BENEFITS	\$44,599	\$44,599
3300 - OPERATIONS	Central Office	SUPPLIES	Office Supplies	BUSINESS	OFFICE SUPPLIES	\$18,240	\$18,240

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3300 - OPERATIONS	Central Office	SUPPLIES	Office Supplies	COMMUNICATIONS	OFFICE SUPPLIES	\$550	\$550
3300 - OPERATIONS	Central Office	SUPPLIES	Office Supplies	PERSONNEL	OFFICE SUPPLIES	\$61,148	\$61,148
3300 - OPERATIONS	Central Office	SUPPLIES	Operating Supplies	BUSINESS	SUPPLIES	\$33,845	\$33,845
3300 - OPERATIONS	Central Office	SUPPLIES	Operating Supplies	OP TECH	SUPPLIES	\$493,626	\$493,626
3300 - OPERATIONS	Central Office	SUPPLIES	Operating Supplies	STAFF HLTH	SUPPLIES	\$950	\$950
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	BUSINESS	INSTR SVCS	\$8,312	\$8,312
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	BUSINESS	PROF SVCS	\$250,000	\$250,000
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	COMMUNICATION	INSTR SVCS	\$390	\$390
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	COMMUNICATION	PROF SVCS	\$200	\$200
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	OP TECH	PROF SVCS	\$63,390	\$63,390
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	PERSONNEL	INSTR SVCS	\$2,875	\$2,875
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	PERSONNEL	PROF SVCS	\$13,775	\$13,775
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Professional Services	STAFF HLTH	PROF SVS	\$97,750	\$97,750
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	BUSINESS	MILEAGE/TRAVEL	\$15,611	\$15,611
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	BUSINESS	PHONE	\$1,400	\$1,400
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	COMMUNICATION	MILEAGE/TRAVEL	\$1,425	\$1,425
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	COMMUNICATOIN	PHONE	\$1,100	\$1,100
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	OP TECH	MILEAGE/TRAVEL	\$4,750	\$4,750
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	OP TECH	PHONE	\$1,600	\$1,600
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	PERSONNEL	MILEAGE/TRAVEL	\$3,000	\$3,000
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	PERSONNEL	PHONE	\$1,400	\$1,400
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Communication and Transportation	STAFF HLTH	MILEAGE/TRAVEL	\$250	\$250
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Insurance	OFFICIAL BONDS	INSURANCE/BONDS	\$8,052	\$8,052

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Repairs and Maintenance	OP TECH	REPAIRS/MAINTENANCE	\$72,527	\$72,527
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Rentals	PRINTING SVCS	RENTALS	\$209,752	\$209,752
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Other Services and Charges	BUSINESS	BANK FEES	\$35,000	\$35,000
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Other Services and Charges	BUSINESS	DUES/FEES	\$35,000	\$35,000
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Other Services and Charges	COMMUNICATION	DUES/FEES	\$125	\$125
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Other Services and Charges	JUDGEMENTS	JUDGEMENTS/ASSESSMENTS	\$32,615	\$32,615
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Other Services and Charges	PERSONNEL	DUES/FEES	\$2,500	\$2,500
3300 - OPERATIONS	Central Office	SERVICES AND CHARGES	Other Services and Charges	REFUNDS	REFUNDS	\$10,490	\$10,490
3300 - OPERATIONS	Service Area Direction	PERSONAL SERVICES	Salaries and Wages	BLDG/GRNDS ADMIN	SALARIES	\$289,938	\$289,938
3300 - OPERATIONS	Service Area Direction	PERSONAL SERVICES	Employee Benefits	BLDG/GRNDS ADMIN	BENEFITS	\$127,496	\$127,496
3300 - OPERATIONS	Service Area Direction	SUPPLIES	Operating Supplies	BLDG/GRNDS ADMIN	OPERATING SUPPLIES	\$2,693	\$2,693
3300 - OPERATIONS	Service Area Direction	SUPPLIES	Repair and Maintenance Supplies	BLDG/GRNDS ADMIN	REPAIR SUPPLIES	\$1,120	\$1,120
3300 - OPERATIONS	Service Area Direction	SERVICES AND CHARGES	Professional Services	BLDG/GRNDS ADMIN	PROF SVCS	\$2,000	\$2,000
3300 - OPERATIONS	Service Area Direction	SERVICES AND CHARGES	Communication and Transportation	BLDG/GRNDS ADMIN	MILEAGE/TRAVEL	\$1,500	\$1,500
3300 - OPERATIONS	Service Area Direction	SERVICES AND CHARGES	Communication and Transportation	BLDG/GRNDS ADMIN	PHONE	\$1,400	\$1,400
3300 - OPERATIONS	Service Area Direction	SERVICES AND CHARGES	Other Services and Charges	BLDG/GRNDS ADMIN	DUES/FEES	\$1,020	\$1,020
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Salaries and Wages	MNT BLDG	SALARIES	\$3,885,032	\$3,885,032
3300 - OPERATIONS	Maintenance of Buildings	PERSONAL SERVICES	Employee Benefits	MNT BLDG	BENEFITS	\$2,031,903	\$2,031,903
3300 - OPERATIONS	Maintenance of Buildings	SUPPLIES	Operating Supplies	MNT BLDG	OPERATING SUPPLIES	\$459,395	\$459,395
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Professional Services	MNT BLDG	CLEANING SVCS	\$343,110	\$343,110
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Communication and Transportation	MNT BLDG	MILEAGE/TRAVEL	\$250	\$250
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Communication and Transportation	MNT BLDG	PHONE	\$194,706	\$194,706

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Communication and Transportation	MNT BLDG	POSTAGE	\$200	\$200
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Utility Services	MNT BLDG	ELECTRICITY	\$2,151,663	\$2,151,663
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Utility Services	MNT BLDG	GARBAGE REMOVAL	\$269,610	\$269,610
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Utility Services	MNT BLDG	NAT GAS/PROPANE	\$621,767	\$621,767
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Utility Services	MNT BLDG	WATER/SEWER	\$341,673	\$341,673
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Repairs and Maintenance	MNT BLDG	REPAIRS/MAINTENANCE	\$1,444,500	\$1,444,500
3300 - OPERATIONS	Maintenance of Buildings	SERVICES AND CHARGES	Rentals	MNT BLDG	RENTALS	\$1,171	\$1,171
3300 - OPERATIONS	Maintenance of Buildings	CAPITAL OUTLAYS	Other Capital Outlays	MNT BLDG	EQUIPMENT	\$6,929	\$6,929
3300 - OPERATIONS	Maintenance of Grounds	SUPPLIES	Repair and Maintenance Supplies	MNT GRNDS	REPAIR SUPPLIES	\$56,723	\$56,723
3300 - OPERATIONS	Maintenance of Grounds	SERVICES AND CHARGES	Repairs and Maintenance	MNT GRNDS	REPAIRS/MAINTENANCE	\$64,195	\$64,195
3300 - OPERATIONS	Maintenance of Equipment	SERVICES AND CHARGES	Repairs and Maintenance	MNT EQUIP	REPAIRS/MAINTENANCE	\$210,151	\$210,151
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SUPPLIES	Repair and Maintenance Supplies	MNT VEH	REPAIR SUPPLIES	\$50,000	\$50,000
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SERVICES AND CHARGES	Professional Services	VEH MNT	PROF SVCS	\$3,000	\$3,000
3300 - OPERATIONS	Vehicle Maintenance (not buses)	SERVICES AND CHARGES	Repairs and Maintenance	VEH MNT	REPAIRS	\$15,000	\$15,000
3300 - OPERATIONS	Vehicle Maintenance (not buses)	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	VEH MNT	EQUIPMENT	\$75,000	\$75,000
3300 - OPERATIONS	Vehicle Maintenance (not buses)	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	VEH MNT	VEHICLES	\$275,000	\$275,000
3300 - OPERATIONS	Security Services	PERSONAL SERVICES	Salaries and Wages	SEC SVCS	SALARIES	\$55,933	\$55,933
3300 - OPERATIONS	Security Services	PERSONAL SERVICES	Employee Benefits	SEC SVCS	BENEFITS	\$24,262	\$24,262
3300 - OPERATIONS	Security Services	SUPPLIES	Operating Supplies	SEC SVCS	OPERATING SUPPLIES	\$250,000	\$250,000
3300 - OPERATIONS	Security Services	SERVICES AND CHARGES	Professional Services	SEC SVCS	INSTR SVCS	\$1,000	\$1,000
3300 - OPERATIONS	Security Services	SERVICES AND CHARGES	Professional Services	SEC SVCS	PROF SVCS	\$500,000	\$500,000
3300 - OPERATIONS	Security Services	SERVICES AND CHARGES	Communication and Transportation	SEC SVCS	MILEAGE/TRAVEL	\$2,500	\$2,500

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3300 - OPERATIONS	Security Services	SERVICES AND CHARGES	Repairs and Maintenance	SEC SVCS	REPAIRS/MNT	\$100,000	\$100,000
3300 - OPERATIONS	Insurance	SERVICES AND CHARGES	Insurance	INSURANCE	INSURANCE	\$2,000,000	\$2,000,000
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Salaries and Wages	TRANS	SALARIES	\$5,018,699	\$5,018,699
3300 - OPERATIONS	Student Transportation	PERSONAL SERVICES	Employee Benefits	TRANS	BENEFITS	\$1,603,259	\$1,603,259
3300 - OPERATIONS	Student Transportation	SUPPLIES	Operating Supplies	TRANS	OPERATING SUPPLIES	\$1,500,000	\$1,500,000
3300 - OPERATIONS	Student Transportation	SUPPLIES	Repair and Maintenance Supplies	TRANS	REPAIR SUPPLIES	\$100	\$100
3300 - OPERATIONS	Student Transportation	SUPPLIES	Other Supplies	TRANS	OTH SUPPLIES	\$109,887	\$109,887
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Professional Services	TRANS	CLNG SVS	\$15,750	\$15,750
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Professional Services	TRANS	COOP TRANS	\$65,000	\$65,000
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Professional Services	TRANS	INSTR SVCS	\$2,500	\$2,500
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Professional Services	TRANS	PROF SVCS	\$211,295	\$211,295
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Communication and Transportation	TRANS	MILEAGE/TRAVEL	\$2,500	\$2,500
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Communication and Transportation	TRANS	PHONE	\$17,635	\$17,635
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Communication and Transportation	TRANS	POSTAGE	\$100	\$100
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Insurance	TRANS	INSURANCE	\$375,000	\$375,000
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Utility Services	TRANS	ELECTRICITY	\$5,961	\$5,961
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Repairs and Maintenance	TRANS	REPAIRS/MAINTENANCE	\$177,750	\$177,750
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Other Services and Charges	TRANS	DUES/FEES	\$4,305	\$4,305
3300 - OPERATIONS	Student Transportation	SERVICES AND CHARGES	Other Services and Charges	TRANS	UNDERGROUND STORAGE	\$7,333	\$7,333
3300 - OPERATIONS	Student Transportation	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	TRANS	BUS PURCHASES	\$1,902,897	\$1,902,897
3300 - OPERATIONS	Student Transportation	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	TRANS	EQUIPMENT	\$16,710	\$16,710
3300 - OPERATIONS	Food Service Operation	SUPPLIES	Operating Supplies	UNPAID MEALS	OPERATING SUPPLIES	\$25,000	\$25,000
3300 - OPERATIONS	Land Acquisition and Development	SUPPLIES	Other Supplies	LAND ACQ	OTH SUPPLIES	\$25,000	\$25,000

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3300 - OPERATIONS	Land Acquisition and Development	SERVICES AND CHARGES	Professional Services	LAND ACQ	PROF SVCS	\$50,000	\$50,000
3300 - OPERATIONS	Land Acquisition and Development	SERVICES AND CHARGES	Repairs and Maintenance	LAND ACQ	RENOV/CONST SVCS	\$122,512	\$122,512
3300 - OPERATIONS	Land Acquisition and Development	CAPITAL OUTLAYS	Land	LAND ACQ	LAND PURCHASES	\$3,000,000	\$3,000,000
3300 - OPERATIONS	Land Acquisition and Development	CAPITAL OUTLAYS	Improvements Other Than Building	LAND ACQ	SITE IMPROVEMENTS	\$6,246,179	\$6,246,179
3300 - OPERATIONS	Professional Services	SERVICES AND CHARGES	Professional Services	PROF SVCS	PROF SVCS	\$125,000	\$125,000
3300 - OPERATIONS	Building Acquisition, Construction and Improvement	PERSONAL SERVICES	Salaries and Wages	BLDG IMPR	SALARIES	\$131,607	\$131,607
3300 - OPERATIONS	Building Acquisition, Construction and Improvement	PERSONAL SERVICES	Employee Benefits	BLDG IMPR	BENEFITS	\$60,223	\$60,223
3300 - OPERATIONS	Building Acquisition, Construction and Improvement	SERVICES AND CHARGES	Repairs and Maintenance	BLDG IMPR	REPAIRS	\$74,000	\$74,000
3300 - OPERATIONS	Building Acquisition, Construction and Improvement	SERVICES AND CHARGES	Rentals	BLDG IMPR	RENTALS	\$88,304	\$88,304
3300 - OPERATIONS	Building Acquisition, Construction and Improvement	CAPITAL OUTLAYS	Buildings	BLDG IMPR	CONSTR SVCS	\$1,262,563	\$1,262,563
3300 - OPERATIONS	Energy Savings Contracts	PERSONAL SERVICES	Salaries and Wages	ENERGY	SALARIES	\$67,438	\$67,438
3300 - OPERATIONS	Energy Savings Contracts	PERSONAL SERVICES	Employee Benefits	ENERGY	BENEFITS	\$28,763	\$28,763
3300 - OPERATIONS	Energy Savings Contracts	SUPPLIES	Operating Supplies		OPER SUPPLIES	\$0	\$0
3300 - OPERATIONS	Energy Savings Contracts	SERVICES AND CHARGES	Professional Services	ENERGY	PROF SVCS	\$1,444	\$1,444
3300 - OPERATIONS	Energy Savings Contracts	SERVICES AND CHARGES	Communication and Transportation	ENERGY	MILEAGE/TRAVEL	\$556	\$556
3300 - OPERATIONS	Skilled Craft Employees	PERSONAL SERVICES	Salaries and Wages	SKILLED CRFTS	SALARIES	\$736,250	\$736,250
3300 - OPERATIONS	Skilled Craft Employees	PERSONAL SERVICES	Employee Benefits	SKILLED CRFTS	BENEFITS	\$349,080	\$349,080
3300 - OPERATIONS	Skilled Craft Employees	SERVICES AND CHARGES	Professional Services	SKILLED CRFTS	CLNG SVCS	\$9,273	\$9,273
3300 - OPERATIONS	Skilled Craft Employees	SERVICES AND CHARGES	Communication and Transportation	SKILLED CRFTS	PHONE	\$1,400	\$1,400
3300 - OPERATIONS	Sports Facilities	SUPPLIES	Operating Supplies	ATHL FAC	OPER SUPPLIES	\$80,654	\$80,654
3300 - OPERATIONS	Sports Facilities	SERVICES AND CHARGES	Repairs and Maintenance	ATHL FAC	REPAIR SVCS	\$78,420	\$78,420
3300 - OPERATIONS	Sports Facilities	CAPITAL OUTLAYS	Construction	ATHL FAC	CONSTR SVCS	\$30,185	\$30,185
3300 - OPERATIONS	Rent of Building, Facilities, and Equipment	SERVICES AND CHARGES	Rentals	RENTALS	RENTALS	\$100,000	\$100,000

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
3300 - OPERATIONS	Other Facilities Acquisition and Construction	SUPPLIES	Operating Supplies	EMERGENCY	SUPPLIES	\$50,000	\$50,000
3300 - OPERATIONS Total						\$44,958,242	\$44,958,242
UNIT TOTAL						\$180,589,837	\$180,589,837

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2023 County: Tippecanoe Unit: 7865 - Tippecanoe School Corporation

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2022	January 1 - December 31, 2023
0061 - RAINY DAY	5204	Transfer from Education to Rainy Day	\$0	\$0
RAINY DAY			\$0	\$0
0180 - DEBT SERVICE	1211	License Excise Tax	\$846,514	\$1,876,202
0180 - DEBT SERVICE	1212	Commercial Vehicle Excise Tax	\$63,207	\$124,412
0180 - DEBT SERVICE	1231	Financial Institutions Tax	\$1,088	\$1,706
DEBT SERVICE			\$910,809	\$2,002,320
3101 - EDUCATION	1310	Transfer Tuition from Individuals	\$27,814	\$150,000
3101 - EDUCATION	1510	Interest on Investments	\$100,000	\$150,000
3101 - EDUCATION	1910	Rentals	\$0	\$0
3101 - EDUCATION	1999	Other Revenue from Local Sources	\$25,000	\$100,000
3101 - EDUCATION	3111	Basic Grant	\$51,995,092	\$104,289,462
3101 - EDUCATION	3114	Summer School	\$350,000	\$350,000
3101 - EDUCATION	3293	Performance Based Awards	\$0	\$0
EDUCATION			\$52,497,906	\$105,039,462
3300 - OPERATIONS	1211	License Excise Tax	\$939,643	\$2,293,136
3300 - OPERATIONS	1212	Commercial Vehicle Excise Tax	\$70,161	\$152,060
3300 - OPERATIONS	1231	Financial Institutions Tax	\$1,206	\$1,706
3300 - OPERATIONS	1421	Transportation Fees from Other School Corporations Within the State	\$29,916	\$100,000
3300 - OPERATIONS	1760	Receipts from Extra-Curricular Accounts	\$13,457	\$15,000
3300 - OPERATIONS	1910	Rentals	\$10,000	\$35,000
3300 - OPERATIONS	1997	Indirect Costs from Federal Government	\$25,000	\$100,000
3300 - OPERATIONS	1999	Other Revenue from Local Sources	\$100,000	\$100,000
3300 - OPERATIONS	5203	Transfer from Education to Operations	\$6,376,507	\$13,188,727
OPERATIONS			\$7,565,890	\$15,985,629
7865 - TIPPECANOE SCHOOL CORPORATION Total			\$60,974,605	\$123,027,411

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 **21 Elston Road; Lafayette.**

Notice is hereby given to taxpayers of **TIPPECANOE SCHOOL CORPORATION, Tippecanoe County**, Indiana that the proper officers of **Tippecanoe School Corporation** will conduct a public hearing on the year **2023** 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 **Tippecanoe School Corporation** 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, **Tippecanoe School Corporation** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Tippecanoe School Corporation** will meet to adopt the following budget:

Public Hearing Date	Wednesday, September 14, 2022
Public Hearing Time	7:30 PM
Public Hearing Location	21 Elston Road; Lafayette

Adoption Meeting Date	Wednesday, October 12, 2022
Adoption Meeting Time	7:30 PM
Adoption Meeting Location	21 Elston Road; Lafayette

Est. School Operations Max Levy	\$26,681,079
Property Tax Cap Credit Estimate	\$1,116,280

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)
0061-RAINY DAY	\$5,799,878	\$0	\$0	\$0	
0180-DEBT SERVICE	\$33,175,010	\$32,915,421	\$0	\$21,476,638	53.26%
3101-EDUCATION	\$96,656,707	\$0	\$0	\$0	
3300-OPERATIONS	\$44,958,242	\$32,000,000	\$1,500,000	\$23,839,371	34.23%
Totals	\$180,589,837	\$64,915,421	\$1,500,000	\$45,316,009	

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 8/23/2022 3:09:23 PM

Ordinance / Resolution Number:

Be it ordained/resolved by the **Tippecanoe School Corporation** that for the expenses of **TIPPECANOE SCHOOL CORPORATION** for the year ending December 31, **2023** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **TIPPECANOE SCHOOL CORPORATION**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Tippecanoe School Corporation**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Tippecanoe School Corporation	School Board	10/12/2022

Funds				
Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	\$5,799,878	\$0	0.0000
0180	DEBT SERVICE	\$33,175,010	\$32,915,421	0.5985
3101	EDUCATION	\$96,656,707	\$0	0.0000
3300	OPERATIONS	\$44,958,242	\$32,000,000	0.5818
		\$180,589,837	\$64,915,421	1.1803

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Generated 8/23/2022 3:09:23 PM

Name		Signature
Brian DeFreese	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Josh Loggins	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Julie Cummings	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Jacob Burton	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Brad Anderson	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Linda Day	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Patrick Hein	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	

ATTEST

Name	Title	Signature
Amanda Brackett	Chief Financial Officer	

In accordance with IC 6-1.1-17-16(k), we state our intent to issue debt after December 1 and before January 1

Yes ☐ No ☒

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31

Yes ☐ No ☒

Budget Estimate - Financial Statement-Proposed Tax Rate**Taxing Unit:** 7865 - TIPPECANOE SCHOOL CORPORATION**Fund Name:** 0061 - RAINY DAY**County:** 79 - Tippecanoe County**Year:** 2023

July to December - 2022	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$5,799,878
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$0
4. Total Cash and Revenues	\$5,799,878
Expenses	
5. Necessary Expenditures	\$0
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	
8. Total Expenses required	\$0
9. Estimated December 31st 2022 Cash Balance (Line 4 - 8)	\$5,799,878

Budget Year - 2023		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy		
12. Property Tax Cap Impact		
13. Miscellaneous	\$0	\$0
14. Budget Year Total Revenues	\$0	\$0
Expenses	Advertised Amount	Adopted Amount
15. 2023 Budget Estimate	\$5,799,878	\$5,799,878
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers		
17. Total 2023 Expenses	\$5,799,878	\$5,799,878
18. Operating Balance - Estimated December 31st 2023 Cash Balance (Line 9 + 14 - 17)	\$0	\$0

	Advertised Amount	Adopted Amount
Net Assessed Value		
Property Tax Rate		

Budget Estimate - Financial Statement-Proposed Tax Rate**Taxing Unit:** 7865 - TIPPECANOE SCHOOL CORPORATION**Fund Name:** 0180 - DEBT SERVICE**County:** 79 - Tippecanoe County**Year:** 2023

July to December - 2022	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$4,408,069
2. Property Taxes To be Collected	\$9,047,854
3. Miscellaneous Revenue	\$910,809
4. Total Cash and Revenues	\$14,366,732
Expenses	
5. Necessary Expenditures	\$11,143,973
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$143,516
7a). Transfers Out and Outstanding Temporary Loans	\$143,516
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$11,287,489
9. Estimated December 31st 2022 Cash Balance (Line 4 - 8)	\$3,079,243

Budget Year - 2023		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$32,915,421	\$32,915,421
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$2,002,320	\$2,002,320
14. Budget Year Total Revenues	\$34,917,741	\$34,917,741
Expenses	Advertised Amount	Adopted Amount
15. 2023 Budget Estimate	\$33,175,010	\$33,175,010
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2023 Expenses	\$33,175,010	\$33,175,010
18. Operating Balance - Estimated December 31st 2023		
Cash Balance (Line 9 + 14 - 17)	\$4,821,974	\$4,821,974

	Advertised Amount	Adopted Amount
Net Assessed Value	\$5,500,000,000	\$5,500,000,000
Property Tax Rate	0.5985	0.5985

Budget Estimate - Financial Statement-Proposed Tax Rate**Taxing Unit:** 7865 - TIPPECANOE SCHOOL CORPORATION**Fund Name:** 3101 - EDUCATION**County:** 79 - Tippecanoe County**Year:** 2023

July to December - 2022	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$17,335,136
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$52,497,906
4. Total Cash and Revenues	\$69,833,042
Expenses	
5. Necessary Expenditures	\$58,650,563
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$6,376,507
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$6,376,507
8. Total Expenses required	\$65,027,070
9. Estimated December 31st 2022 Cash Balance (Line 4 - 8)	\$4,805,972

Budget Year - 2023		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$105,039,462	\$105,039,462
14. Budget Year Total Revenues	\$105,039,462	\$105,039,462
Expenses	Advertised Amount	Adopted Amount
15. 2023 Budget Estimate	\$96,656,707	\$96,656,707
16. Outstanding Temporary Loans and Transfers	\$13,188,727	\$13,188,727
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$13,188,727	\$13,188,727
17. Total 2023 Expenses	\$109,845,434	\$109,845,434
18. Operating Balance - Estimated December 31st 2023		
Cash Balance (Line 9 + 14 - 17)	\$0	\$0

	Advertised Amount	Adopted Amount
Net Assessed Value	\$5,500,000,000	\$5,500,000,000
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate**Taxing Unit:** 7865 - TIPPECANOE SCHOOL CORPORATION**Fund Name:** 3300 - OPERATIONS**County:** 79 - Tippecanoe County**Year:** 2023

July to December - 2022	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$41,984,866
2. Property Taxes To be Collected	\$10,560,798
3. Miscellaneous Revenue	\$7,565,890
4. Total Cash and Revenues	\$60,111,554
Expenses	
5. Necessary Expenditures	\$59,122,449
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$59,122,449
9. Estimated December 31st 2022 Cash Balance (Line 4 - 8)	\$989,105

Budget Year - 2023		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$32,000,000	\$32,000,000
12. Property Tax Cap Impact	\$1,100,000	\$1,100,000
13. Miscellaneous	\$15,985,629	\$15,985,629
14. Budget Year Total Revenues	\$46,885,629	\$46,885,629
Expenses	Advertised Amount	Adopted Amount
15. 2023 Budget Estimate	\$44,958,242	\$44,958,242
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2023 Expenses	\$44,958,242	\$44,958,242
18. Operating Balance - Estimated December 31st 2023		
Cash Balance (Line 9 + 14 - 17)	\$2,916,492	\$2,916,492

	Advertised Amount	Adopted Amount
Net Assessed Value	\$5,500,000,000	\$5,500,000,000
Property Tax Rate	0.5818	0.5818

Form Signature

NAME

Amanda Brackett

TITLE

Chief Financial Officer

SIGNATURE/PIN

DATE

08/23/2022

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

DEBT WORKSHEET

Selected Year: 2023
Selected County: 79 - Tippecanoe County
Selected Unit: 7865 - TIPPECANOE SCHOOL CORPORATION
Selected Fund: 0180 - DEBT SERVICE

Name of Issue	Line 5 Due	Line 5 Amount	Line 15 Due	Line 15 Amount	Line 18A Due	Line 18A Amount	Line 18B Due	Line 18B Amount
Ad Valorem Property Tax First Mortgage Bonds, Series 2020	1/15/2023	\$578,000	1/15/2024	\$1,161,000	7/15/2024	\$580,000	1/15/2025	\$580,000
Tippecanoe County NSE08 School Building Corp Ad Valorem Property Tax First Mortgage Bonds, 2014 (A)	1/15/2023	\$1,139,500	1/15/2024	\$2,280,000	7/15/2024	\$1,138,500	1/15/2025	\$1,138,500
Tippecanoe County NSE08 School Bldg Corp Ad Valorem Property Tax First Mortgage Bonds, Series 2014B	1/15/2023	\$376,000	1/15/2024	\$752,000	7/15/2024	\$376,000	1/15/2025	\$376,000
Tippecanoe School Corporation General Obligation Bonds of 2014 (B)	1/15/2023	\$725,687	1/15/2024	\$1,449,610	7/15/2024	\$723,552	1/15/2025	\$724,170
TIPPECANOE CO NSE08 FIRST MORTGAGE SERIES 2019	12/31/2022	\$2,898,500	12/31/2023	\$5,804,000	6/30/2024	\$2,901,000	12/31/2024	\$2,901,000
TIPPECANOE SCHOOL CORPORATION GO BONDS 2020	12/31/2022	\$750,000	12/31/2023	\$2,312,400	6/30/2024	\$1,133,800	12/31/2024	\$1,122,000
TIPPECANOE CO NSE08 REFUNDING SERIES 2019	12/31/2022	\$866,500	12/31/2023	\$1,733,000	6/30/2024	\$863,000	12/31/2024	\$863,000
Tippecanoe School Corporation General Obligation Bonds of 2019	12/31/2022	\$756,550	12/31/2023	\$1,505,000				
TIPPECANOE SCHOOL CORP GO BONDS OF 2021	12/31/2022	\$2,796,278						
Common School Loan Fund No. A2876	7/1/2022	\$128,623						
Ad Valorem Property Tax First Mortgage Bonds, Series 2022A			1/15/2024	\$2,491,000	7/15/2024	\$644,500	1/15/2025	\$644,500
Ad Valorem Property Tax First Mortgage Bonds, Series 2022B			1/15/2024	\$5,687,000	7/15/2024	\$1,845,500	1/15/2025	\$1,845,500
Unreimbursed Textbooks		\$128,335		\$250,000				
Interest on Temporary Loans		\$0		\$250,000				
Anticipated Debt Service		\$0		\$7,500,000		\$3,750,000		\$3,750,000
TOTALS BY FUND		\$11,143,973		\$33,175,010		\$13,955,852		\$13,944,670

Totals by Unit	\$11,143,973	\$33,175,010	\$13,955,852	\$13,944,670
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Form Signature

NAME

Amanda Brackett

TITLE

Chief Financial Officer

SIGNATURE/PIN

DATE

08/23/2022

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NOTICE TO TAXPAYERS

Notice is hereby given to taxpayers of Tippecanoe School Corporation that the proper officers of Tippecanoe School Corporation will conduct a public hearing on the year 2023-2027 Capital Projects Plan and 2023-2034 Bus Replacement Plan pursuant to IC 20-40-18. Following the public hearing, the proper officers of Tippecanoe School Corporation may adopt the proposed plans as presented or with revisions.

Complete details of the Capital Projects Plan and the Bus Replacement Plan may be seen by visiting the office of this unit of government at the following address:

<https://www.tsc.k12.in.us/departments/business>

Public Hearing Date: September 14, 2022

Public Hearing Time: 07:30 pm

Public Hearing Place: Tippecanoe School Corporation Administration Building
21 Elston Road; Lafayette, IN 47909

Taxpayers are invited to attend the meeting for a detailed explanation of the plans and to exercise their rights to be heard on the proposed plans. If the proposed plans are adopted by resolution, such plan will be submitted to the Department of Local Government Finance as per IC 20-40-18.

MCCUTCHEON HIGH SCHOOL
UNIT # 8003
4951 US HIGHWAY 231S; LAFAYETTE
PRINCIPAL: GLORIA GRIGSBY



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

MCCUTCHEON HIGH
BUDGET YEAR 2022

Cost Center: 8003

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
9	511	203	39.73%
10	483	187	38.72%
11	471	156	33.12%
12	409	126	30.81%
Totals	1874	672	35.86%

Special Education			
	Count	Weight Value	Weighted Count
Severe	71.00	4.00	284.00
Moderate	234.00	1.00	234.00
Mild	99.00	0.25	24.75
Totals	404.00		542.75

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
General Education	\$71.94	\$4.00	\$137,505.00	\$129,940.00	\$7,565.00	5.50%
English	Amt per Pupil	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
World Languages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Math	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Physical Education/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Social Studies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Band	\$22.57	\$0.00	\$42,297.00	\$40,739.00	\$1,558.00	3.68%
Choir	\$3.11	\$0.00	\$5,829.00	\$5,615.00	\$214.00	3.67%
Agriculture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Graphic Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Tech Systems	\$0.20	\$0.00	\$282.00	\$0.00	\$282.00	100.00%
Engineering Design	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Business	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
FACs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Auto Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Network Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
ICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Special Education	\$0.00	\$0.00	\$1,463.00	\$1,409.00	\$54.00	3.69%
Counseling Services	\$3.00	\$0.00	\$8,552.00	\$8,610.00	(\$58.00)	-0.68%
Staff Development	\$0.10	\$0.00	\$676.00	\$651.00	\$25.00	3.70%
School Library	\$0.50	\$0.00	\$9,709.00	\$9,352.00	\$357.00	3.68%
School Office	\$0.10	\$0.00	\$808.00	\$778.00	\$30.00	3.71%
Landscaping	\$0.50	\$0.00	\$8,096.00	\$7,800.00	\$296.00	3.66%
Equipment Repairs	\$3.38	\$0.00	\$6,335.00	\$6,101.00	\$234.00	3.69%
Landscaping Renovation/Construction Services	\$6.12	\$0.00	\$16,529.00	\$15,848.00	\$681.00	4.12%
Athletics	\$8.45	\$0.00	\$31,672.00	\$30,506.00	\$1,276.00	19.19%
Total All Programs	\$119.97	\$4.00	\$269,753.00	\$257,349.00	\$12,514.00	4.86%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	1805	\$142.58		
2022	1874	\$143.95	\$1.37	0.96%

MCCUTCHEON HIGH

BUDGET YEAR 2022

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	18.00	0.00	18.00	Counseling	6.00	0.00	6.00	Custodial	0.00	0.00	0.00
Math	15.00	0.00	15.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	14.00	0.00	14.00	Special Ed.	13.00	0.00	13.00	Health Clinic	0.00	0.00	0.00
Social Studies	9.00	0.00	9.00	Graphic Arts	1.00	0.00	1.00	Technology	0.00	0.00	0.00
FACs	5.00	0.00	5.00	School Office	5.00	0.00	5.00	General Ed.	0.00	0.00	0.00
Tech Ed	3.00	0.00	3.00	School Library	0.00	0.00	0.00	World Lang	7.00	0.00	7.00
Art	4.00	0.00	4.00	Auto	2.00	0.00	2.00	Business	3.00	0.00	3.00
Music	4.00	0.00	4.00	ENL	0.00	0.00	0.00	Agriculture	1.00	0.00	1.00
Physical Ed.	5.00	0.00	5.00	ICE	1.00	0.00	1.00	Totals	116.00	0.00	116.00

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21. IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.
The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.
Per pupil funding levels for everything remained level for 2021.

General Education 0101.00-11300-XXX-8003-00-00

Estimated MFP										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$53.85	\$4.00	\$8.57	\$119,664.00	\$112,755.00	\$6,909.00	6.13%	9-12	For technology related supplies. Does not include licenses.
650	Periodicals	\$5.44	\$0.00	\$0.00	\$10,195.00	\$9,820.00	\$375.00		9-12	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$2,811.00	\$2,708.00	\$103.00	3.80%	9-12	
656	Software License	\$2.58	\$0.00	\$0.00	\$4,835.00	\$4,657.00	\$178.00		9-12	
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$1,912.00	\$1,842.00	\$70.00	3.80%	9-12	
Totals					\$139,417.00	\$131,782.00	\$7,635.00	5.79%		

English 0101.00-11311-XXX-8003-00-00

Estimated MFP										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$4.08	\$0.00	\$0.00	\$7,646.00	\$7,365.00	\$281.00	3.82%	9-12	
Totals					\$7,646.00	\$7,365.00	\$281.00	3.82%		

World Languages 0101.00-11314-XXX-8003-00-00

Estimated MFP										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.75	\$0.00	\$0.00	\$7,028.00	\$6,769.00	\$259.00	3.83%	9-12	
Totals					\$7,028.00	\$6,769.00	\$259.00	3.83%		

MCCUTCHEON HIGH
BUDGET YEAR 2022

Math		0101.00-11326-XXX-8003-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$1,912.00	\$1,842.00	\$70.00	3.80%	9-12	
Totals					\$1,912.00	\$1,842.00	\$70.00	3.80%		

Art		0101.00-11330-XXX-8003-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.00	\$0.50	\$0.00	\$5,958.00	\$5,753.00	\$205.00	3.56%	9-12	
Totals					\$5,958.00	\$5,753.00	\$205.00	3.56%		

Physical Education		0101.00-11335-XXX-8003-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$1,912.00	\$1,842.00	\$70.00	3.80%	9-12	
Totals					\$1,912.00	\$1,842.00	\$70.00	3.80%		

Science		0101.00-11341-XXX-8003-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$4.08	\$0.00	\$0.00	\$7,646.00	\$7,365.00	\$281.00	3.82%	9-12	
Totals					\$7,646.00	\$7,365.00	\$281.00	3.82%		

Social Studies		0101.00-11344-XXX-8003-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$1,912.00	\$1,842.00	\$70.00	3.80%	9-12	
Totals					\$1,912.00	\$1,842.00	\$70.00	3.80%		

Band		0101.00-11345-XXX-8003-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$14,992.00	\$14,440.00	\$552.00	3.82%	9-12	
611	Supplies	\$14.57	\$0.00	\$0.00	\$27,305.00	\$26,299.00	\$1,006.00	3.83%	9-12	
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$956.00	\$921.00	\$35.00	3.80%	9-12	
Totals					\$42,297.00	\$40,739.00	\$1,558.00	3.82%		

MCCUTCHEON HIGH
BUDGET YEAR 2022

Choir		0101.00-11347-XXX-8003-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Choir Tutors	\$1.07	\$0.00	\$0.00	\$2,006.00	\$1,932.00	\$74.00	3.83%	9-12		
611	Supplies	\$2.04	\$0.00	\$0.00	\$3,823.00	\$3,683.00	\$140.00	3.80%	9-12		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$956.00	\$921.00	\$35.00	3.80%	9-12		
Totals					\$5,829.00	\$5,615.00	\$214.00	3.81%			

Agriculture		0101.00-11410-XXX-8003-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.84	\$0.00	\$0.00	\$1,575.00	\$1,517.00	\$58.00	3.82%	9-12		
Totals					\$1,575.00	\$1,517.00	\$58.00	3.82%			

Graphic Arts		0101.00-11415-XXX-8003-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.10	\$0.00	\$0.00	\$188.00	\$181.00	\$7.00		9-12		
Totals					\$188.00	\$181.00	\$7.00				

Tech Systems		0101.00-11416-XXX-8003-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.20	\$0.00	\$0.00	\$375.00	\$722.00	(\$347.00)	-48.06%	9-12		
655	Tech Supplies	\$0.15	\$0.00	\$0.00	\$282.00	\$0.00	\$282.00		9-12		
656	Software License	\$0.05	\$0.00	\$0.00	\$94.00	\$0.00	\$94.00		9-12		
Totals					\$751.00	\$722.00	\$29.00	4.02%			

Engineering Design		0101.00-11422-XXX-8003-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.50	\$4.00	\$0.00	\$5,499.00	\$5,412.00	\$87.00	1.61%	9-12		
655	Tech Supplies	\$1.00	\$4.00	\$0.00	\$4,562.00	\$4,509.00	\$53.00		9-12		
656	Software License	\$0.50	\$0.00	\$0.00	\$937.00	\$903.00	\$34.00		9-12		
Totals					\$10,998.00	\$10,824.00	\$174.00	1.61%			

Business		0101.00-11430-XXX-8003-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.75	\$0.00	\$0.00	\$1,406.00	\$1,354.00	\$52.00	3.84%	9-12		
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$188.00	\$307.00	(\$119.00)		9-12		
656	Software License	\$0.05	\$0.00	\$0.00	\$94.00	\$0.00	\$94.00		9-12		
Totals					\$1,688.00	\$1,661.00	\$27.00	1.63%			

MCCUTCHEON HIGH
BUDGET YEAR 2022

FACs 0101.00-11450-XXX-8003-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$3.46	\$4.00	\$0.00	\$9,173.00	\$8,950.00	\$223.00	2.49%	9-12	
614	Food Purchases	\$3.46	\$4.00	\$0.00	\$9,173.00	\$8,950.00	\$223.00	2.49%	9-12	
Totals					\$18,346.00	\$17,900.00	\$446.00	2.49%		

Auto Repair 0101.00-11470-XXX-8003-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.76	\$0.00	\$0.00	\$1,425.00	\$1,372.00	\$53.00		9-12	
Totals					\$1,425.00	\$1,372.00	\$53.00			

Network Support 0101.00-11487-XXX-8003-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.25	\$0.00	\$0.00	\$469.00	\$452.00	\$17.00	3.76%	9-12	
655	Tech Supplies	\$0.09	\$0.00	\$0.00	\$174.00	\$167.00	\$7.00		9-12	
Totals					\$643.00	\$619.00	\$24.00	3.88%		

WBL 0101.00-11590-XXX-8003-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.50	\$0.00	\$0.00	\$937.00	\$903.00	\$34.00	3.77%	9-12	
655	Tech Supplies	\$0.15	\$0.00	\$0.00	\$282.00	\$506.00	(\$224.00)		9-12	
656	Software License	\$0.13	\$0.00	\$0.00	\$244.00	\$0.00	\$244.00		9-12	
Totals					\$1,463.00	\$1,409.00	\$54.00	3.83%		

Special Education 0101.00-12900-XXX-8003-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$7.65	\$0.00	\$0.00	\$4,153.00	\$4,181.00	(\$28.00)	-0.67%	9-12	Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$554.00	\$558.00	(\$4.00)	-0.72%	9-12	
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$587.00	\$591.00	(\$4.00)	-0.68%		
656	Software License	\$3.00	\$0.00	\$0.00	\$1,629.00	\$1,640.00	(\$11.00)			
Totals					\$6,923.00	\$6,970.00	(\$47.00)	-0.67%		

MCCUTCHEON HIGH
BUDGET YEAR 2022

Counseling Services		0101.00-21220-XXX-8003-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$300.00	\$289.00	\$11.00	3.81%	9-12	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$188.00	\$181.00	\$7.00		9-12	
Totals					\$488.00	\$470.00	\$18.00	3.83%		

Instructional Staff Development		0101.00-22130-XXX-8003-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$2,943.00	\$2,834.00	\$109.00	3.85%	9-12	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$1,968.00	\$1,896.00	\$72.00	3.80%	9-12	
611	Supplies	\$1.20	\$0.00	\$0.00	\$2,249.00	\$2,166.00	\$83.00	3.83%	9-12	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$675.00	\$650.00	\$25.00	3.85%	9-12	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$937.00	\$903.00	\$34.00		9-12	
Totals					\$8,772.00	\$8,449.00	\$323.00	3.82%		

School Library		0101.00-22220-XXX-8003-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$432.00	\$416.00	\$16.00	3.85%	9-12	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$188.00	\$181.00	\$7.00	3.87%	9-12	
Totals					\$620.00	\$597.00	\$23.00	3.85%		

School Office		0101.00-24900-XXX-8003-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$3,823.00	\$3,683.00	\$140.00	3.80%	9-12	
611	Supplies	\$1.28	\$0.00	\$0.00	\$2,399.00	\$2,311.00	\$88.00	3.81%	9-12	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$937.00	\$903.00	\$34.00	3.77%	9-12	
Totals					\$7,159.00	\$6,897.00	\$262.00	3.80%		

Landscaping		0300.00-26300-XXX-8003-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$5,622.00	\$5,415.00	\$207.00	3.82%	9-12	
611	Supplies	\$3.38	\$0.00	\$0.00	\$6,335.00	\$6,101.00	\$234.00	3.84%	9-12	
Totals					\$11,957.00	\$11,516.00	\$441.00	3.83%		

MCCUTCHEON HIGH
BUDGET YEAR 2022

Equipment Repairs		0300.00-26420-XXX-8003-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$2.70	\$16,529.00	\$15,848.00	\$681.00	4.30%	9-12	
Totals					\$16,529.00	\$15,848.00	\$681.00	4.30%		

Landscaping		0300.00-41100-XXX-8003-00-00								
Renovation/Construction Services										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$15,836.00	\$15,253.00	\$583.00	3.82%	9-12	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$15,836.00	\$15,253.00	\$583.00	3.82%		

Athletics		0300.00-45400-XXX-8003-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$10.00	\$0.00	\$0.00	\$18,740.00	\$18,050.00	\$690.00	3.82%	9-12	
450	Renovation/ Construction Services	\$5.00	\$0.00	\$0.00	\$9,370.00	\$9,025.00	\$345.00	3.82%	9-12	
611	Supplies	\$11.71	\$0.00	\$0.00	\$21,945.00	\$21,137.00	\$808.00	3.82%	9-12	
Totals					\$50,055.00	\$48,212.00	\$1,843.00	3.82%		

MAYFLOWER MILL ELEMENTARY
UNIT # 8005

200 E 500S; LAFAYETTE

PRINCIPAL: SHANNON CAUBLE



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

MAYFLOWER MILL ELEMENTARY

BUDGET YEAR 2022

Cost Center: 8005

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	134	77	57.46%
1	128	70	54.69%
2	95	55	57.89%
3	86	45	52.33%
4	105	46	43.81%
5	112	54	48.21%
Totals	660	347	52.58%

Special Education			
	Count	Weight Value	Weighted Count
Severe	6.00	4.00	24.00
Moderate	57.00	1.00	57.00
Mild	59.00	0.25	14.75
Totals	122.00		95.75

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$83.05	\$4.00	\$11,438.00	\$10,604.00	\$834.00	7.86%
General Education	\$84.07	\$4.00	\$45,440.00	\$42,452.00	\$2,988.00	7.04%
Art	\$3.00	\$0.50	\$2,154.00	\$2,042.00	\$112.00	5.48%
Physical Education	\$1.02	\$0.00	\$674.00	\$636.00	\$38.00	5.97%
Music	\$2.04	\$0.00	\$1,348.00	\$1,272.00	\$76.00	5.97%
High Ability	\$1.85	\$0.00	\$1,221.00	\$1,154.00	\$67.00	5.81%
Special Education	\$12.75	\$0.00	\$1,223.00	\$1,204.00	\$19.00	1.58%
Instructional Staff Development	\$4.68	\$0.00	\$3,090.00	\$2,919.00	\$171.00	5.86%
School Counseling	\$0.26	\$0.00	\$172.00	\$163.00	\$9.00	5.52%
School Library	\$0.33	\$0.00	\$218.00	\$207.00	\$11.00	5.31%
School Office	\$3.82	\$0.00	\$2,522.00	\$2,381.00	\$141.00	5.92%
Landscaping	\$6.38	\$0.00	\$4,211.00	\$3,975.00	\$236.00	5.94%
Equipment Repairs	\$8.61	\$0.00	\$5,683.00	\$5,134.00	\$549.00	10.69%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,577.00	\$5,265.00	\$312.00	5.93%
Total All Programs	\$220.31	\$8.50	\$84,971.00	\$79,408.00	\$5,563.00	7.01%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	623	\$127.46		
2022	660	\$128.74	\$1.28	1.00%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	6.00	0.00	6.00	Counseling	0.00	0.00	0.00	Custodial	0.00	0.00	0.00
Grade 1	6.00	0.00	6.00	High Ability	2.00	0.00	2.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	3.00	0.00	3.00	Health Clinic	0.00	0.00	0.00
Grade 3	4.00	0.00	4.00	Title I	3.00	0.00	3.00	Technology	0.00	0.00	0.00
Grade 4	4.00	0.00	4.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Grade 5	4.00	0.00	4.00	School Library	0.00	0.00	0.00				0.00
Art	0.70	0.00	0.70	Computer Lab	0.00	0.00	0.00				0.00
Music	0.70	0.00	0.70	ENL	0.00	0.00	0.00				
Physical Ed.	0.70	0.00	0.70	Remediation	0.00	0.00	0.00	Totals	40.10	0.00	40.10

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

MAYFLOWER MILL ELEMENTARY

BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8005-00-00									
		Estimated MFP									
		per Pupil									
		Increases/									
		(Decreases)									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced		2022	2021	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$9.48	\$10,162.00	\$9,403.00	\$759.00	8.07%	K	For technology related supplies. Does not include licenses.	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$729.00	\$686.00	\$43.00	6.27%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$201.00	\$189.00	\$12.00	6.35%	K		
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$346.00	\$326.00	\$20.00		K		
Totals					\$11,438.00	\$10,604.00	\$834.00	7.86%			

General Education		0101.00-11100-XXX-8005-00-00									
		Estimated MFP									
		per Pupil									
		Increases/									
		(Decreases)									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced		2022	2021	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$9.48	\$39,757.00	\$37,083.00	\$2,674.00	7.21%	1-5	For technology related supplies. Does not include licenses.	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,862.00	\$2,704.00	\$158.00		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$789.00	\$746.00	\$43.00	5.76%	1-5		
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,358.00	\$1,283.00	\$75.00		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$674.00	\$636.00	\$38.00	5.97%	K-5		
Totals					\$45,440.00	\$42,452.00	\$2,988.00	7.04%			

Art		0101.00-11130-XXX-8005-00-00									
		Estimated MFP									
		per Pupil									
		Increases/									
		(Decreases)									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced		2022	2021	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$2,154.00	\$2,042.00	\$112.00	5.48%	K-5		
Totals					\$2,154.00	\$2,042.00	\$112.00	5.48%			

Physical Education		0101.00-11135-XXX-8005-00-00									
		Estimated MFP									
		per Pupil									
		Increases/									
		(Decreases)									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced		2022	2021	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$674.00	\$636.00	\$38.00	5.97%	K-5		
Totals					\$674.00	\$636.00	\$38.00	5.97%			

Music		0101.00-11140-XXX-8005-00-00									
		Estimated MFP									
		per Pupil									
		Increases/									
		(Decreases)									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced		2022	2021	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$674.00	\$636.00	\$38.00	5.97%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$344.00	\$324.00	\$20.00		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$330.00	\$312.00	\$18.00		K-5		
Totals					\$1,348.00	\$1,272.00	\$76.00	5.97%			

MAYFLOWER MILL ELEMENTARY

BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8005-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.00	\$0.00	\$0.00	\$660.00	\$623.00	\$37.00	5.94%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$330.00	\$312.00	\$18.00		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$231.00	\$219.00	\$12.00		K-5	
Totals					\$1,221.00	\$1,154.00	\$67.00	5.81%		
Special Education		0101.00-12900-XXX-8005-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$733.00	\$722.00	\$11.00	1.52%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$98.00	\$97.00	\$1.00	1.03%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$104.00	\$102.00	\$2.00	1.96%		
656	Software License	\$3.00	\$0.00	\$0.00	\$288.00	\$283.00	\$5.00			
Totals					\$1,223.00	\$1,204.00	\$19.00	1.58%		
Counseling Services		0101.00-21220-XXX-8005-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$106.00	\$100.00	\$6.00	6.00%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$66.00	\$63.00	\$3.00		K-5	
Totals					\$172.00	\$163.00	\$9.00	5.52%		
Instructional Staff Development		0101.00-22130-XXX-8005-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
	Registrations/									Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
312	Substitutes	\$1.57	\$0.00	\$0.00	\$1,037.00	\$979.00	\$58.00	5.92%	K-5	
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$693.00	\$655.00	\$38.00	5.80%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$792.00	\$748.00	\$44.00	5.88%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$238.00	\$225.00	\$13.00	5.78%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$330.00	\$312.00	\$18.00		K-5	
Totals					\$3,090.00	\$2,919.00	\$171.00	5.86%		
School Library		0101.00-22220-XXX-8005-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$152.00	\$144.00	\$8.00	5.56%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$66.00	\$63.00	\$3.00	4.76%	K-5	
Totals					\$218.00	\$207.00	\$11.00	5.31%		

MAYFLOWER MILL ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8005-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,347.00	\$1,271.00	\$76.00	5.98%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$845.00	\$798.00	\$47.00	5.89%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$330.00	\$312.00	\$18.00	5.77%	K-5	
Totals					\$2,522.00	\$2,381.00	\$141.00	5.92%		
Landscaping		0300.00-26300-XXX-8005-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,980.00	\$1,869.00	\$111.00	5.94%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$2,231.00	\$2,106.00	\$125.00	5.94%	K-5	
Totals					\$4,211.00	\$3,975.00	\$236.00	5.94%		
Equipment Repairs		0300.00-26420-XXX-8005-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$2.49	\$5,683.00	\$5,134.00	\$549.00	10.69%	K-5	
Totals					\$5,683.00	\$5,134.00	\$549.00	10.69%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8005-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,577.00	\$5,265.00	\$312.00	5.93%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,577.00	\$5,265.00	\$312.00	5.93%		

**WYANDOTTE ELEMENTARY
UNIT # 8006
5865 E 50S; LAFAYETTE**

PRINCIPAL: MARYBETH FITZGERALD



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

WYANDOTTE ELEMENTARY
BUDGET YEAR 2022

Cost Center: 8006

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	81	27	33.33%
1	80	27	33.75%
2	84	25	29.76%
3	89	22	24.72%
4	89	24	26.97%
5	84	21	25.00%
Totals	507	146	28.80%

Special Education			
	Count	Weight Value	Weighted Count
Severe	9.00	4.00	36.00
Moderate	56.00	1.00	56.00
Mild	71.00	0.25	17.75
Totals	136.00		109.75

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$80.69	\$4.00	\$6,645.00	\$7,092.00	(\$447.00)	-6.30%
General Education	\$81.71	\$4.00	\$35,370.00	\$34,141.00	\$1,229.00	3.60%
Art	\$3.00	\$0.50	\$1,594.00	\$1,599.00	(\$5.00)	-0.31%
Physical Education	\$1.02	\$0.00	\$518.00	\$522.00	(\$4.00)	-0.77%
Music	\$2.04	\$0.00	\$1,036.00	\$1,044.00	(\$8.00)	-0.77%
High Ability	\$1.85	\$0.00	\$939.00	\$946.00	(\$7.00)	-0.74%
Special Education	\$12.75	\$0.00	\$1,401.00	\$1,198.00	\$203.00	16.94%
Instructional Staff Development	\$4.68	\$0.00	\$2,375.00	\$2,394.00	(\$19.00)	-0.79%
School Counseling	\$0.26	\$0.00	\$133.00	\$134.00	(\$1.00)	-0.75%
School Library	\$0.33	\$0.00	\$168.00	\$170.00	(\$2.00)	-1.18%
School Office	\$3.82	\$0.00	\$1,938.00	\$1,954.00	(\$16.00)	-0.82%
Landscaping	\$6.38	\$0.00	\$3,235.00	\$3,261.00	(\$26.00)	-0.80%
Equipment Repairs	\$7.95	\$0.00	\$4,031.00	\$3,654.00	\$377.00	10.32%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Total All Programs	\$214.93	\$8.50	\$64,383.00	\$63,109.00	\$1,274.00	2.02%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	511	\$123.50		
2022	507	\$126.99	\$3.49	2.83%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	5.00	0.00	5.00	Counseling	2.00	0.00	2.00	Custodial	0.00	0.00	0.00
Grade 1	5.00	0.00	5.00	High Ability	2.00	0.00	2.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	3.00	0.00	3.00	Health Clinic	0.00	0.00	0.00
Grade 3	4.00	0.00	4.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
Grade 4	4.00	0.00	4.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Grade 5	3.00	0.00	3.00	School Library	0.00	0.00	0.00				0.00
Art	0.50	0.00	0.50	Computer Lab	0.00	0.00	0.00				0.00
Music	0.50	0.00	0.50	ENL	0.00	0.00	0.00				
Physical Ed.	0.50	0.00	0.50	Remediation	0.00	0.00	0.00	Totals	34.50	0.00	34.50

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

WYANDOTTE ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8006-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$7.12	\$5,873.00	\$6,243.00	(\$370.00)	-5.93%	K		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$441.00	\$485.00	(\$44.00)	-9.07%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$122.00	\$134.00	(\$12.00)	-8.96%	K	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$209.00	\$230.00	(\$21.00)		K		
Totals					\$6,645.00	\$7,092.00	(\$447.00)	-6.30%			
General Education		0101.00-11100-XXX-8006-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$7.12	\$30,795.00	\$29,601.00	\$1,194.00	4.03%	1-5		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,318.00	\$2,296.00	\$22.00		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$639.00	\$633.00	\$6.00	0.95%	1-5	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,100.00	\$1,089.00	\$11.00		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$518.00	\$522.00	(\$4.00)	-0.77%	K-5		
Totals					\$35,370.00	\$34,141.00	\$1,229.00	3.60%			
Art		0101.00-11130-XXX-8006-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,594.00	\$1,599.00	(\$5.00)	-0.31%	K-5		
Totals					\$1,594.00	\$1,599.00	(\$5.00)	-0.31%			
Physical Education		0101.00-11135-XXX-8006-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$518.00	\$522.00	(\$4.00)	-0.77%	K-5		
Totals					\$518.00	\$522.00	(\$4.00)	-0.77%			
Music		0101.00-11140-XXX-8006-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$518.00	\$522.00	(\$4.00)	-0.77%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$264.00	\$266.00	(\$2.00)		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$254.00	\$256.00	(\$2.00)		K-5		
Totals					\$1,036.00	\$1,044.00	(\$8.00)	-0.77%			

WYANDOTTE ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8006-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.00	\$0.00	\$0.00	\$507.00	\$511.00	(\$4.00)	-0.78%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$254.00	\$256.00	(\$2.00)		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$178.00	\$179.00	(\$1.00)		K-5	
Totals					\$939.00	\$946.00	(\$7.00)	-0.74%		

Special Education		0101.00-12900-XXX-8006-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$840.00	\$718.00	\$122.00	16.99%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$112.00	\$96.00	\$16.00	16.67%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$119.00	\$102.00	\$17.00	16.67%		
656	Software License	\$3.00	\$0.00	\$0.00	\$330.00	\$282.00	\$48.00			
Totals					\$1,401.00	\$1,198.00	\$203.00	16.94%		

Counseling Services		0101.00-21220-XXX-8006-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$82.00	\$82.00	\$0.00	0.00%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$51.00	\$52.00	(\$1.00)		K-5	
Totals					\$133.00	\$134.00	(\$1.00)	-0.75%		

Instructional Staff Development		0101.00-22130-XXX-8006-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
	Registrations/									Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
312	Substitutes	\$1.57	\$0.00	\$0.00	\$796.00	\$803.00	(\$7.00)	-0.87%	K-5	
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$533.00	\$537.00	(\$4.00)	-0.74%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$609.00	\$614.00	(\$5.00)	-0.81%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$183.00	\$184.00	(\$1.00)	-0.54%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$254.00	\$256.00	(\$2.00)		K-5	
Totals					\$2,375.00	\$2,394.00	(\$19.00)	-0.79%		

School Library		0101.00-22220-XXX-8006-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$117.00	\$118.00	(\$1.00)	-0.85%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$51.00	\$52.00	(\$1.00)	-1.92%	K-5	
Totals					\$168.00	\$170.00	(\$2.00)	-1.18%		

WYANDOTTE ELEMENTARY

BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8006-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,035.00	\$1,043.00	(\$8.00)	-0.77%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$649.00	\$655.00	(\$6.00)	-0.92%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$254.00	\$256.00	(\$2.00)	-0.78%	K-5	
Totals					\$1,938.00	\$1,954.00	(\$16.00)	-0.82%		

Landscaping		0300.00-26300-XXX-8006-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,521.00	\$1,533.00	(\$12.00)	-0.78%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$1,714.00	\$1,728.00	(\$14.00)	-0.81%	K-5	
Totals					\$3,235.00	\$3,261.00	(\$26.00)	-0.80%		

Equipment Repairs		0300.00-26420-XXX-8006-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$1.83	\$4,031.00	\$3,654.00	\$377.00	10.32%	K-5	
Totals					\$4,031.00	\$3,654.00	\$377.00	10.32%		

Landscaping Renovation/Construction Services		0300.00-41100-XXX-8006-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%		

HERSHEY ELEMENTARY
UNIT # 8007
7521 E 300N; LAFAYETTE

PRINCIPAL: LINDA FIELDS



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

HERSHEY ELEMENTARY

BUDGET YEAR 2022

Cost Center: 8007

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	119	26	21.85%
1	89	15	16.85%
2	85	19	22.35%
3	83	19	22.89%
4	112	15	13.39%
5	95	11	11.58%
Totals	583	105	18.01%

Special Education			
	Count	Weight Value	Weighted Count
Severe	16.00	4.00	64.00
Moderate	57.00	1.00	57.00
Mild	78.00	0.25	19.50
Totals	151.00		140.50

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$78.23	\$4.00	\$9,416.00	\$7,391.00	\$2,025.00	27.40%
General Education	\$79.25	\$4.00	\$37,212.00	\$37,686.00	(\$474.00)	-1.26%
Art	\$3.00	\$0.50	\$1,802.00	\$1,788.00	\$14.00	0.78%
Physical Education	\$1.02	\$0.00	\$595.00	\$590.00	\$5.00	0.85%
Music	\$2.04	\$0.00	\$1,191.00	\$1,180.00	\$11.00	0.93%
High Ability	\$1.85	\$0.00	\$1,080.00	\$1,070.00	\$10.00	0.93%
Special Education	\$12.75	\$0.00	\$1,793.00	\$1,933.00	(\$140.00)	-7.24%
Instructional Staff Development	\$4.68	\$0.00	\$2,731.00	\$2,707.00	\$24.00	0.89%
School Counseling	\$0.26	\$0.00	\$153.00	\$151.00	\$2.00	1.32%
School Library	\$0.33	\$0.00	\$194.00	\$191.00	\$3.00	1.57%
School Office	\$3.82	\$0.00	\$2,229.00	\$2,209.00	\$20.00	0.91%
Landscaping	\$6.38	\$0.00	\$3,720.00	\$3,688.00	\$32.00	0.87%
Equipment Repairs	\$7.01	\$0.00	\$4,087.00	\$3,671.00	\$416.00	11.33%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Total All Programs	\$209.07	\$8.50	\$71,203.00	\$69,255.00	\$1,948.00	2.81%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	578	\$119.82		
2022	583	\$122.13	\$2.31	1.93%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	5.00	0.00	5.00	Counseling	0.00	0.00	0.00	Custodial	0.00	0.00	0.00
Grade 1	5.00	0.00	5.00	High Ability	2.00	0.00	2.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	5.00	0.00	5.00	Health Clinic	0.00	0.00	0.00
Grade 3	3.00	0.00	3.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
Grade 4	5.00	0.00	5.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Grade 5	3.00	0.00	3.00	School Library	0.00	0.00	0.00				0.00
Art	0.60	0.00	0.60	Computer Lab	0.00	0.00	0.00				0.00
Music	0.60	0.00	0.60	ENL	0.00	0.00	0.00				
Physical Ed.	0.60	0.00	0.60	Remediation	0.00	0.00	0.00	Totals	35.80	0.00	35.80

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

HERSHEY ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8007-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$4.66	\$8,281.00	\$6,476.00	\$1,805.00	27.87%	K		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$648.00	\$523.00	\$125.00	23.90%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$179.00	\$144.00	\$35.00	24.31%	K	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$308.00	\$248.00	\$60.00		K		
Totals					\$9,416.00	\$7,391.00	\$2,025.00	27.40%			
General Education		0101.00-11100-XXX-8007-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$4.66	\$32,198.00	\$32,506.00	(\$308.00)	-0.95%	1-5		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,525.00	\$2,623.00	(\$98.00)		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$696.00	\$723.00	(\$27.00)	-3.73%	1-5	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,198.00	\$1,244.00	(\$46.00)		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$595.00	\$590.00	\$5.00	0.85%	K-5		
Totals					\$37,212.00	\$37,686.00	(\$474.00)	-1.26%			
Art		0101.00-11130-XXX-8007-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,802.00	\$1,788.00	\$14.00	0.78%	K-5		
Totals					\$1,802.00	\$1,788.00	\$14.00	0.78%			
Physical Education		0101.00-11135-XXX-8007-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$595.00	\$590.00	\$5.00	0.85%	K-5		
Totals					\$595.00	\$590.00	\$5.00	0.85%			
Music		0101.00-11140-XXX-8007-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$595.00	\$590.00	\$5.00	0.85%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$304.00	\$301.00	\$3.00		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$292.00	\$289.00	\$3.00		K-5		
Totals					\$1,191.00	\$1,180.00	\$11.00	0.93%			

HERSHEY ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8007-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.00	\$0.00	\$0.00	\$583.00	\$578.00	\$5.00	0.87%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$292.00	\$289.00	\$3.00		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$205.00	\$203.00	\$2.00		K-5	
Totals					\$1,080.00	\$1,070.00	\$10.00	0.93%		
Special Education		0101.00-12900-XXX-8007-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$1,075.00	\$1,159.00	(\$84.00)	-7.25%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$144.00	\$155.00	(\$11.00)	-7.10%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$152.00	\$164.00	(\$12.00)	-7.32%		
656	Software License	\$3.00	\$0.00	\$0.00	\$422.00	\$455.00	(\$33.00)			
Totals					\$1,793.00	\$1,933.00	(\$140.00)	-7.24%		
Counseling Services		0101.00-21220-XXX-8007-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$94.00	\$93.00	\$1.00	1.08%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$59.00	\$58.00	\$1.00		K-5	
Totals					\$153.00	\$151.00	\$2.00	1.32%		
Instructional Staff Development		0101.00-22130-XXX-8007-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$916.00	\$908.00	\$8.00	0.88%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$613.00	\$607.00	\$6.00	0.99%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$700.00	\$694.00	\$6.00	0.86%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$210.00	\$209.00	\$1.00	0.48%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$292.00	\$289.00	\$3.00		K-5	
Totals					\$2,731.00	\$2,707.00	\$24.00	0.89%		
School Library		0101.00-22220-XXX-8007-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$135.00	\$133.00	\$2.00	1.50%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$59.00	\$58.00	\$1.00	1.72%	K-5	
Totals					\$194.00	\$191.00	\$3.00	1.57%		

HERSHEY ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8007-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,190.00	\$1,180.00	\$10.00	0.85%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$747.00	\$740.00	\$7.00	0.95%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$292.00	\$289.00	\$3.00	1.04%	K-5	
Totals					\$2,229.00	\$2,209.00	\$20.00	0.91%		
Landscaping		0300.00-26300-XXX-8007-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,749.00	\$1,734.00	\$15.00	0.87%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$1,971.00	\$1,954.00	\$17.00	0.87%	K-5	
Totals					\$3,720.00	\$3,688.00	\$32.00	0.87%		
Equipment Repairs		0300.00-26420-XXX-8007-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$0.89	\$4,087.00	\$3,671.00	\$416.00	11.33%	K-5	
Totals					\$4,087.00	\$3,671.00	\$416.00	11.33%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8007-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%		

MINTONYE ELEMENTARY
UNIT # 8009
2000 W 800S; LAFAYETTE
PRINCIPAL: ROB SKAGGS



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

MINTONYE ELEMENTARY
BUDGET YEAR 2022

Cost Center: 8009

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	87	13	14.94%
1	100	26	26.00%
2	84	22	26.19%
3	81	28	34.57%
4	96	24	25.00%
5	75	18	24.00%
Totals	523	131	25.05%

Special Education			
	Count	Weight Value	Weighted Count
Severe	8.00	4.00	32.00
Moderate	63.00	1.00	63.00
Mild	49.00	0.25	12.25
Totals	120.00		107.25

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$80.83	\$4.00	\$7,086.00	\$7,382.00	(\$296.00)	-4.01%
General Education	\$81.85	\$4.00	\$36,249.00	\$32,916.00	\$3,333.00	10.13%
Art	\$3.00	\$0.50	\$1,635.00	\$1,553.00	\$82.00	5.28%
Physical Education	\$1.02	\$0.00	\$534.00	\$506.00	\$28.00	5.53%
Music	\$2.04	\$0.00	\$1,068.00	\$1,012.00	\$56.00	5.53%
High Ability	\$1.85	\$0.00	\$969.00	\$918.00	\$51.00	5.56%
Special Education	\$12.75	\$0.00	\$1,369.00	\$1,468.00	(\$99.00)	-6.74%
Instructional Staff Development	\$4.68	\$0.00	\$2,451.00	\$2,323.00	\$128.00	5.51%
School Counseling	\$0.26	\$0.00	\$137.00	\$130.00	\$7.00	5.38%
School Library	\$0.33	\$0.00	\$174.00	\$165.00	\$9.00	5.45%
School Office	\$3.82	\$0.00	\$1,999.00	\$1,895.00	\$104.00	5.49%
Landscaping	\$6.38	\$0.00	\$3,337.00	\$3,165.00	\$172.00	5.43%
Equipment Repairs	\$7.87	\$0.00	\$4,117.00	\$3,636.00	\$481.00	13.23%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Total All Programs	\$215.13	\$8.50	\$66,125.00	\$62,069.00	\$4,056.00	6.53%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	496	\$125.14		
2022	523	\$126.43	\$1.29	1.03%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	4.00	0.00	4.00	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Grade 1	5.00	0.00	5.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	3.00	0.00	3.00	Health Clinic	0.00	0.00	0.00
Grade 3	3.00	0.00	3.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
Grade 4	4.00	0.00	4.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Grade 5	3.00	0.00	3.00	School Library	0.00	0.00	0.00				0.00
Art	0.50	0.00	0.50	Computer Lab	0.00	0.00	0.00				0.00
Music	0.50	0.00	0.50	ENL	0.00	0.00	0.00				
Physical Ed.	0.50	0.00	0.50	Remediation	0.00	0.00	0.00	Totals	29.50	0.00	29.50

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

MINTONYE ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8009-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$7.26	\$6,256.00	\$6,505.00	(\$249.00)	-3.83%	K		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$474.00	\$501.00	(\$27.00)	-5.39%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$131.00	\$138.00	(\$7.00)	-5.07%	K	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$225.00	\$238.00	(\$13.00)		K		
Totals					\$7,086.00	\$7,382.00	(\$296.00)	-4.01%			
General Education		0101.00-11100-XXX-8009-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$7.26	\$31,564.00	\$28,563.00	\$3,001.00	10.51%	1-5		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,372.00	\$2,198.00	\$174.00		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$654.00	\$606.00	\$48.00	7.92%	1-5	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,125.00	\$1,043.00	\$82.00		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$534.00	\$506.00	\$28.00	5.53%	K-5		
Totals					\$36,249.00	\$32,916.00	\$3,333.00	10.13%			
Art		0101.00-11130-XXX-8009-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,635.00	\$1,553.00	\$82.00	5.28%	K-5		
Totals					\$1,635.00	\$1,553.00	\$82.00	5.28%			
Physical Education		0101.00-11135-XXX-8009-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$534.00	\$506.00	\$28.00	5.53%	K-5		
Totals					\$534.00	\$506.00	\$28.00	5.53%			
Music		0101.00-11140-XXX-8009-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$534.00	\$506.00	\$28.00	5.53%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$272.00	\$258.00	\$14.00		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$262.00	\$248.00	\$14.00		K-5		
Totals					\$1,068.00	\$1,012.00	\$56.00	5.53%			

MINTONYE ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8009-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.00	\$0.00	\$0.00	\$523.00	\$496.00	\$27.00	5.44%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$262.00	\$248.00	\$14.00		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$184.00	\$174.00	\$10.00		K-5	
Totals					\$969.00	\$918.00	\$51.00	5.56%		
Special Education		0101.00-12900-XXX-8009-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$821.00	\$880.00	(\$59.00)	-6.70%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$110.00	\$118.00	(\$8.00)	-6.78%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$116.00	\$125.00	(\$9.00)	-7.20%		
656	Software License	\$3.00	\$0.00	\$0.00	\$322.00	\$345.00	(\$23.00)			
Totals					\$1,369.00	\$1,468.00	(\$99.00)	-6.74%		
Counseling Services		0101.00-21220-XXX-8009-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$84.00	\$80.00	\$4.00	5.00%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$53.00	\$50.00	\$3.00		K-5	
Totals					\$137.00	\$130.00	\$7.00	5.38%		
Instructional Staff Development		0101.00-22130-XXX-8009-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$822.00	\$779.00	\$43.00	5.52%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$550.00	\$521.00	\$29.00	5.57%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$628.00	\$596.00	\$32.00	5.37%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$189.00	\$179.00	\$10.00	5.59%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$262.00	\$248.00	\$14.00		K-5	
Totals					\$2,451.00	\$2,323.00	\$128.00	5.51%		
School Library		0101.00-22220-XXX-8009-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$121.00	\$115.00	\$6.00	5.22%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$53.00	\$50.00	\$3.00	6.00%	K-5	
Totals					\$174.00	\$165.00	\$9.00	5.45%		

MINTONYE ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8009-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,067.00	\$1,012.00	\$55.00	5.43%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$670.00	\$635.00	\$35.00	5.51%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$262.00	\$248.00	\$14.00	5.65%	K-5	
Totals					\$1,999.00	\$1,895.00	\$104.00	5.49%		
Landscaping		0300.00-26300-XXX-8009-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,569.00	\$1,488.00	\$81.00	5.44%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$1,768.00	\$1,677.00	\$91.00	5.43%	K-5	
Totals					\$3,337.00	\$3,165.00	\$172.00	5.43%		
Equipment Repairs		0300.00-26420-XXX-8009-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$1.75	\$4,117.00	\$3,636.00	\$481.00	13.23%	K-5	
Totals					\$4,117.00	\$3,636.00	\$481.00	13.23%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8009-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%		

DAYTON ELEMENTARY
UNIT # 8017
730 COLLEGE ST; DAYTON
PRINCIPAL: RYAN SIMMONS



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

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Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

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The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

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The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

DAYTON ELEMENTARY
BUDGET YEAR 2022

Cost Center: 8017

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	84	35	41.67%
1	51	20	39.22%
2	69	25	36.23%
3	66	29	43.94%
4	68	30	44.12%
5	69	31	44.93%
Totals	407	170	41.77%

Special Education			
	Count	Weight Value	Weighted Count
Severe	12.00	4.00	48.00
Moderate	44.00	1.00	44.00
Mild	41.00	0.25	10.25
Totals	97.00		102.25

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$76.87	\$4.00	\$6,598.00	\$4,217.00	\$2,381.00	56.46%
General Education	\$77.89	\$4.00	\$25,788.00	\$23,860.00	\$1,928.00	8.08%
Art	\$3.00	\$0.50	\$1,306.00	\$1,189.00	\$117.00	9.84%
Physical Education	\$1.02	\$0.00	\$416.00	\$376.00	\$40.00	10.64%
Music	\$2.04	\$0.00	\$832.00	\$752.00	\$80.00	10.64%
High Ability	\$1.85	\$0.00	\$754.00	\$681.00	\$73.00	10.72%
Special Education	\$12.75	\$0.00	\$1,306.00	\$1,637.00	(\$331.00)	-20.22%
Instructional Staff Development	\$4.68	\$0.00	\$1,907.00	\$1,724.00	\$183.00	10.61%
School Counseling	\$0.26	\$0.00	\$107.00	\$96.00	\$11.00	11.46%
School Library	\$0.33	\$0.00	\$135.00	\$122.00	\$13.00	10.66%
School Office	\$3.82	\$0.00	\$1,556.00	\$1,407.00	\$149.00	10.59%
Landscaping	\$6.38	\$0.00	\$2,597.00	\$2,348.00	\$249.00	10.60%
Equipment Repairs	\$6.55	\$0.00	\$2,666.00	\$1,991.00	\$675.00	33.90%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Total All Programs	\$205.89	\$8.50	\$50,968.00	\$45,400.00	\$5,568.00	12.26%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	368	\$123.37		
2022	407	\$125.23	\$1.86	1.51%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	4.00	0.00	4.00	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Grade 1	3.00	0.00	3.00	High Ability	2.00	0.00	2.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	3.00	0.00	3.00	Health Clinic	0.00	0.00	0.00
Grade 3	3.00	0.00	3.00	Title I	1.00	0.00	1.00	Technology	0.00	0.00	0.00
Grade 4	3.00	0.00	3.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Grade 5	2.00	0.00	2.00	School Library	0.00	0.00	0.00				0.00
Art	0.40	0.00	0.40	Computer Lab	0.00	0.00	0.00				0.00
Music	0.40	0.00	0.40	ENL	0.00	0.00	0.00				
Physical Ed.	0.40	0.00	0.40	Remediation	0.00	0.00	0.00	Totals	28.20	0.00	28.20

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

DAYTON ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8017-00-00								
				Estimated MFP						
			Amt per	per Pupil						
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)		Grades	Comments
611	Supplies	\$64.05	\$4.00	\$3.30	\$5,798.00	\$3,683.00	\$2,115.00	57.43%	K	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$457.00	\$305.00	\$152.00	49.84%	K	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$126.00	\$84.00	\$42.00	50.00%	K	For technology related supplies. Does not include licenses.
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$217.00	\$145.00	\$72.00		K	
Totals					\$6,598.00	\$4,217.00	\$2,381.00	56.46%		
General Education		0101.00-11100-XXX-8017-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
			Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$64.05	\$4.00	\$3.30	\$22,295.00	\$20,513.00	\$1,782.00	8.69%	1-5	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$1,758.00	\$1,698.00	\$60.00		1-5	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$485.00	\$468.00	\$17.00	3.63%	1-5	For technology related supplies. Does not include licenses.
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$834.00	\$805.00	\$29.00		1-5	
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$416.00	\$376.00	\$40.00	10.64%	K-5	
Totals					\$25,788.00	\$23,860.00	\$1,928.00	8.08%		
Art		0101.00-11130-XXX-8017-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
			Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,306.00	\$1,189.00	\$117.00	9.84%	K-5	
Totals					\$1,306.00	\$1,189.00	\$117.00	9.84%		
Physical Education		0101.00-11135-XXX-8017-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
			Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$416.00	\$376.00	\$40.00	10.64%	K-5	
Totals					\$416.00	\$376.00	\$40.00	10.64%		
Music		0101.00-11140-XXX-8017-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
			Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$416.00	\$376.00	\$40.00	10.64%	K-5	
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$212.00	\$192.00	\$20.00		K-5	
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$204.00	\$184.00	\$20.00		K-5	
Totals					\$832.00	\$752.00	\$80.00	10.64%		

DAYTON ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$1.00	\$0.00	\$0.00	\$407.00	\$368.00	\$39.00	10.60%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$204.00	\$184.00	\$20.00		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$143.00	\$129.00	\$14.00		K-5	
Totals					\$754.00	\$681.00	\$73.00	10.72%		
Special Education		0101.00-12900-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$7.65	\$0.00	\$0.00	\$783.00	\$982.00	(\$199.00)	-20.26%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$105.00	\$131.00	(\$26.00)	-19.85%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$111.00	\$139.00	(\$28.00)	-20.14%		
656	Software License	\$3.00	\$0.00	\$0.00	\$307.00	\$385.00	(\$78.00)			
Totals					\$1,306.00	\$1,637.00	(\$331.00)	-20.22%		
Counseling Services		0101.00-21220-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.16	\$0.00	\$0.00	\$66.00	\$59.00	\$7.00	11.86%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$41.00	\$37.00	\$4.00		K-5	
Totals					\$107.00	\$96.00	\$11.00	11.46%		
Instructional Staff Development		0101.00-22130-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
	Registrations/									
312	Substitutes	\$1.57	\$0.00	\$0.00	\$639.00	\$578.00	\$61.00	10.55%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$428.00	\$387.00	\$41.00	10.59%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$489.00	\$442.00	\$47.00	10.63%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$147.00	\$133.00	\$14.00	10.53%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$204.00	\$184.00	\$20.00		K-5	
Totals					\$1,907.00	\$1,724.00	\$183.00	10.61%		
School Library		0101.00-22220-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.23	\$0.00	\$0.00	\$94.00	\$85.00	\$9.00	10.59%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$41.00	\$37.00	\$4.00	10.81%	K-5	
Totals					\$135.00	\$122.00	\$13.00	10.66%		

DAYTON ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$831.00	\$751.00	\$80.00	10.65%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$521.00	\$472.00	\$49.00	10.38%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$204.00	\$184.00	\$20.00	10.87%	K-5	
Totals					\$1,556.00	\$1,407.00	\$149.00	10.59%		
Landscaping		0300.00-26300-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,221.00	\$1,104.00	\$117.00	10.60%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$1,376.00	\$1,244.00	\$132.00	10.61%	K-5	
Totals					\$2,597.00	\$2,348.00	\$249.00	10.60%		
Equipment Repairs		0300.00-26420-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$0.43	\$2,666.00	\$1,991.00	\$675.00	33.90%	K-5	
Totals					\$2,666.00	\$1,991.00	\$675.00	33.90%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8017-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%		

**BURNETT CREEK ELEMENTARY
UNIT # 8019**

5700 N 50W; WEST LAFAYETTE

PRINCIPAL: MATT RIDENOUR



GLOSSARY OF BUDGET AND FINANCE TERMS

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Assessed Value - Certified

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Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

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Expenditure

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Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

BURNETT CREEK ELEMENTARY
BUDGET YEAR 2022

Cost Center: 8019

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	146	33	22.60%
1	119	35	29.41%
2	120	27	22.50%
3	116	42	36.21%
4	124	33	26.61%
5	124	38	30.65%
Totals	749	208	27.77%

Special Education			
	Count	Weight Value	Weighted Count
Severe	13.00	4.00	52.00
Moderate	52.00	1.00	52.00
Mild	84.00	0.25	21.00
Totals	149.00		125.00

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$79.37	\$4.00	\$11,722.00	\$8,431.00	\$3,291.00	39.03%
General Education	\$80.39	\$4.00	\$49,326.00	\$49,314.00	\$12.00	0.02%
Art	\$3.00	\$0.50	\$2,351.00	\$2,188.00	\$163.00	7.45%
Physical Education	\$1.02	\$0.00	\$764.00	\$711.00	\$53.00	7.45%
Music	\$2.04	\$0.00	\$1,529.00	\$1,423.00	\$106.00	7.45%
High Ability	\$1.85	\$0.00	\$1,387.00	\$1,290.00	\$97.00	7.52%
Special Education	\$12.75	\$0.00	\$1,595.00	\$1,593.00	\$2.00	0.13%
Instructional Staff Development	\$4.68	\$0.00	\$3,507.00	\$3,264.00	\$243.00	7.44%
School Counseling	\$0.26	\$0.00	\$195.00	\$182.00	\$13.00	7.14%
School Library	\$0.33	\$0.00	\$248.00	\$231.00	\$17.00	7.36%
School Office	\$3.82	\$0.00	\$2,862.00	\$2,664.00	\$198.00	7.43%
Landscaping	\$6.38	\$0.00	\$4,779.00	\$4,447.00	\$332.00	7.47%
Equipment Repairs	\$7.38	\$0.00	\$5,528.00	\$5,465.00	\$63.00	1.15%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$6,330.00	\$5,890.00	\$440.00	7.47%
Total All Programs	\$211.72	\$8.50	\$92,123.00	\$87,093.00	\$5,030.00	5.78%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	697	\$124.95		
2022	749	\$122.99	(\$1.96)	-1.57%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	6.00	0.00	6.00	Counseling	0.00	0.00	0.00	Custodial	0.00	0.00	0.00
Grade 1	5.00	0.00	5.00	High Ability	4.00	0.00	4.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	3.00	0.00	3.00	Health Clinic	0.00	0.00	0.00
Grade 3	4.00	0.00	4.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
Grade 4	4.00	0.00	4.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Grade 5	4.00	0.00	4.00	School Library	0.00	0.00	0.00				0.00
Art	0.80	0.00	0.80	Computer Lab	0.00	0.00	0.00				0.00
Music	0.80	0.00	0.80	ENL	1.00	0.00	1.00				
Physical Ed.	0.80	0.00	0.80	Remediation	0.00	0.00	0.00	Totals	39.40	0.00	39.40

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.
The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.
Per pupil funding levels for everything except for equipment remained level for 2022.
In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.
For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

BURNETT CREEK ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8019-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$5.80	\$10,331.00	\$7,449.00	\$2,882.00	38.69%	K		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$795.00	\$561.00	\$234.00	41.71%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$219.00	\$155.00	\$64.00	41.29%	K	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$377.00	\$266.00	\$111.00		K		
Totals					\$11,722.00	\$8,431.00	\$3,291.00	39.03%			
General Education		0101.00-11100-XXX-8019-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$5.80	\$42,820.00	\$42,947.00	(\$127.00)	-0.30%	1-5		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$3,281.00	\$3,232.00	\$49.00		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$905.00	\$891.00	\$14.00	1.57%	1-5	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,556.00	\$1,533.00	\$23.00		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$764.00	\$711.00	\$53.00	7.45%	K-5		
Totals					\$49,326.00	\$49,314.00	\$12.00	0.02%			
Art		0101.00-11130-XXX-8019-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$2,351.00	\$2,188.00	\$163.00	7.45%	K-5		
Totals					\$2,351.00	\$2,188.00	\$163.00	7.45%			
Physical Education		0101.00-11135-XXX-8019-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$764.00	\$711.00	\$53.00	7.45%	K-5		
Totals					\$764.00	\$711.00	\$53.00	7.45%			
Music		0101.00-11140-XXX-8019-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$764.00	\$711.00	\$53.00	7.45%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$390.00	\$363.00	\$27.00		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$375.00	\$349.00	\$26.00		K-5		
Totals					\$1,529.00	\$1,423.00	\$106.00	7.45%			

BURNETT CREEK ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8019-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.00	\$0.00	\$0.00	\$749.00	\$697.00	\$52.00	7.46%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$375.00	\$349.00	\$26.00		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$263.00	\$244.00	\$19.00		K-5	
Totals					\$1,387.00	\$1,290.00	\$97.00	7.52%		

Special Education		0101.00-12900-XXX-8019-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$957.00	\$955.00	\$2.00	0.21%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$128.00	\$128.00	\$0.00	0.00%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$135.00	\$135.00	\$0.00	0.00%		
656	Software License	\$3.00	\$0.00	\$0.00	\$375.00	\$375.00	\$0.00			
Totals					\$1,595.00	\$1,593.00	\$2.00	0.13%		

Counseling Services		0101.00-21220-XXX-8019-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$120.00	\$112.00	\$8.00	7.14%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$75.00	\$70.00	\$5.00		K-5	
Totals					\$195.00	\$182.00	\$13.00	7.14%		

Instructional Staff Development		0101.00-22130-XXX-8019-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$1,176.00	\$1,095.00	\$81.00	7.40%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$787.00	\$732.00	\$55.00	7.51%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$899.00	\$837.00	\$62.00	7.41%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$270.00	\$251.00	\$19.00	7.57%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$375.00	\$349.00	\$26.00		K-5	
Totals					\$3,507.00	\$3,264.00	\$243.00	7.44%		

School Library		0101.00-22220-XXX-8019-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$173.00	\$161.00	\$12.00	7.45%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$75.00	\$70.00	\$5.00	7.14%	K-5	
Totals					\$248.00	\$231.00	\$17.00	7.36%		

BURNETT CREEK ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8019-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,528.00	\$1,422.00	\$106.00	7.45%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$959.00	\$893.00	\$66.00	7.39%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$375.00	\$349.00	\$26.00	7.45%	K-5	
Totals					\$2,862.00	\$2,664.00	\$198.00	7.43%		
Landscaping		0300.00-26300-XXX-8019-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$2,247.00	\$2,091.00	\$156.00	7.46%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$2,532.00	\$2,356.00	\$176.00	7.47%	K-5	
Totals					\$4,779.00	\$4,447.00	\$332.00	7.47%		
Equipment Repairs		0300.00-26420-XXX-8019-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$1.26	\$5,528.00	\$5,465.00	\$63.00	1.15%	K-5	
Totals					\$5,528.00	\$5,465.00	\$63.00	1.15%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8019-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$6,330.00	\$5,890.00	\$440.00	7.47%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$6,330.00	\$5,890.00	\$440.00	7.47%		

WEA RIDGE ELEMENTARY
UNIT # 8021
1333 E 430S; LAFAYETTE
PRINCIPAL: CLINT WILSON



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

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The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

WEA RIDGE ELEMENTARY
BUDGET YEAR 2022

Cost Center: 8021

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	113	58	51.33%
1	79	35	44.30%
2	115	57	49.57%
3	109	53	48.62%
4	103	47	45.63%
5	107	51	47.66%
Totals	626	301	48.08%

Special Education			
	Count	Weight Value	Weighted Count
Severe	20.00	4.00	80.00
Moderate	72.00	1.00	72.00
Mild	76.00	0.25	19.00
Totals	168.00		171.00

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$81.16	\$4.00	\$9,405.00	\$5,629.00	\$3,776.00	67.08%
General Education	\$82.18	\$4.00	\$43,248.00	\$39,800.00	\$3,448.00	8.66%
Art	\$3.00	\$0.50	\$2,029.00	\$1,829.00	\$200.00	10.93%
Physical Education	\$1.02	\$0.00	\$639.00	\$578.00	\$61.00	10.55%
Music	\$2.04	\$0.00	\$1,278.00	\$1,156.00	\$122.00	10.55%
High Ability	\$1.85	\$0.00	\$1,159.00	\$1,048.00	\$111.00	10.59%
Special Education	\$12.75	\$0.00	\$2,182.00	\$2,182.00	\$0.00	0.00%
Instructional Staff Development	\$4.68	\$0.00	\$2,932.00	\$2,651.00	\$281.00	10.60%
School Counseling	\$0.26	\$0.00	\$164.00	\$148.00	\$16.00	10.81%
School Library	\$0.33	\$0.00	\$207.00	\$188.00	\$19.00	10.11%
School Office	\$3.82	\$0.00	\$2,393.00	\$2,163.00	\$230.00	10.63%
Landscaping	\$6.38	\$0.00	\$3,994.00	\$3,612.00	\$382.00	10.58%
Equipment Repairs	\$7.98	\$0.00	\$4,996.00	\$3,810.00	\$1,186.00	31.13%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,290.00	\$5,000.00	\$290.00	5.80%
Total All Programs	\$215.90	\$8.50	\$79,916.00	\$69,794.00	\$10,122.00	14.50%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	566	\$123.31		
2022	626	\$127.66	\$4.35	3.53%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	4.00	0.00	4.00	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Grade 1	5.00	0.00	5.00	High Ability	2.00	0.00	2.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	4.00	0.00	4.00	Health Clinic	0.00	0.00	0.00
Grade 3	4.00	0.00	4.00	Title I	2.00	0.00	2.00	Technology	0.00	0.00	0.00
Grade 4	3.00	0.00	3.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Grade 5	3.00	0.00	3.00	School Library	0.00	0.00	0.00				0.00
Art	0.70	0.00	0.70	Computer Lab	0.00	0.00	0.00				0.00
Music	0.70	0.00	0.70	ENL	0.00	0.00	0.00				
Physical Ed.	0.70	0.00	0.70	Remediation	0.00	0.00	0.00	Totals	36.10	0.00	36.10

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

WEA RIDGE ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8021-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)		Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$7.59	\$8,328.00	\$4,951.00	\$3,377.00	68.21%	K		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$615.00	\$387.00	\$228.00	58.91%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$170.00	\$107.00	\$63.00	58.88%	K	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$292.00	\$184.00	\$108.00		K		
Totals					\$9,405.00	\$5,629.00	\$3,776.00	67.08%			
General Education		0101.00-11100-XXX-8021-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)		Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$7.59	\$37,724.00	\$34,508.00	\$3,216.00	9.32%	1-5		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,791.00	\$2,693.00	\$98.00		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$770.00	\$743.00	\$27.00	3.63%	1-5	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,324.00	\$1,278.00	\$46.00		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$639.00	\$578.00	\$61.00	10.55%	K-5		
Totals					\$43,248.00	\$39,800.00	\$3,448.00	8.66%			
Art		0101.00-11130-XXX-8021-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)		Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$2,029.00	\$1,829.00	\$200.00	10.93%	K-5		
Totals					\$2,029.00	\$1,829.00	\$200.00	10.93%			
Physical Education		0101.00-11135-XXX-8021-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)		Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$639.00	\$578.00	\$61.00	10.55%	K-5		
Totals					\$639.00	\$578.00	\$61.00	10.55%			
Music		0101.00-11140-XXX-8021-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil		(Decreases)	Appropriation	Appropriation	(Decrease)		Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$639.00	\$578.00	\$61.00	10.55%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$326.00	\$295.00	\$31.00		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$313.00	\$283.00	\$30.00		K-5		
Totals					\$1,278.00	\$1,156.00	\$122.00	10.55%			

WEA RIDGE ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.00	\$0.00	\$0.00	\$626.00	\$566.00	\$60.00	10.60%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$313.00	\$283.00	\$30.00		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$220.00	\$199.00	\$21.00		K-5	
Totals					\$1,159.00	\$1,048.00	\$111.00	10.59%		
Special Education		0101.00-12900-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$1,309.00	\$1,309.00	\$0.00	0.00%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00	0.00%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$185.00	\$185.00	\$0.00	0.00%		
656	Software License	\$3.00	\$0.00	\$0.00	\$513.00	\$513.00	\$0.00			
Totals					\$2,182.00	\$2,182.00	\$0.00	0.00%		
Counseling Services		0101.00-21220-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$101.00	\$91.00	\$10.00	10.99%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$63.00	\$57.00	\$6.00		K-5	
Totals					\$164.00	\$148.00	\$16.00	10.81%		
Instructional Staff Development		0101.00-22130-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$983.00	\$889.00	\$94.00	10.57%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$658.00	\$595.00	\$63.00	10.59%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$752.00	\$680.00	\$72.00	10.59%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$226.00	\$204.00	\$22.00	10.78%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$313.00	\$283.00	\$30.00		K-5	
Totals					\$2,932.00	\$2,651.00	\$281.00	10.60%		
School Library		0101.00-22220-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$144.00	\$131.00	\$13.00	9.92%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$63.00	\$57.00	\$6.00	10.53%	K-5	
Totals					\$207.00	\$188.00	\$19.00	10.11%		

WEA RIDGE ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,278.00	\$1,155.00	\$123.00	10.65%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$802.00	\$725.00	\$77.00	10.62%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$313.00	\$283.00	\$30.00	10.60%	K-5	
Totals					\$2,393.00	\$2,163.00	\$230.00	10.63%		
Landscaping		0300.00-26300-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,878.00	\$1,698.00	\$180.00	10.60%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$2,116.00	\$1,914.00	\$202.00	10.55%	K-5	
Totals					\$3,994.00	\$3,612.00	\$382.00	10.58%		
Equipment Repairs		0300.00-26420-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$1.86	\$4,996.00	\$3,810.00	\$1,186.00	31.13%	K-5	
Totals					\$4,996.00	\$3,810.00	\$1,186.00	31.13%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8021-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,290.00	\$5,000.00	\$290.00	5.80%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,290.00	\$5,000.00	\$290.00	5.80%		

BATTLE GROUND ELEMENTARY
UNIT # 8024
303 MAIN ST; BATTLE GROUND
PRINCIPAL: JOHN PEARL



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

BATTLEGROUND ELEMENTARY SCHOOL

BUDGET YEAR 2022

Cost Center: 8024

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	114	35	30.70%
1	121	39	32.23%
2	118	31	26.27%
3	103	35	33.98%
4	103	32	31.07%
5	99	27	27.27%
Totals	658	199	30.24%

Special Education			
	Count	Weight Value	Weighted Count
Severe	13.00	4.00	52.00
Moderate	60.00	1.00	60.00
Mild	56.00	0.25	14.00
Totals	129.00		126.00

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$69.77	\$4.00	\$8,096.00	\$7,848.00	\$248.00	3.16%
General Education	\$70.79	\$4.00	\$39,284.00	\$37,834.00	\$1,450.00	3.83%
Art	\$3.00	\$0.50	\$2,074.00	\$1,967.00	\$107.00	5.44%
Physical Education	\$1.02	\$0.00	\$672.00	\$633.00	\$39.00	6.16%
Music	\$2.04	\$0.00	\$1,344.00	\$1,266.00	\$78.00	6.16%
High Ability	\$1.85	\$0.00	\$1,218.00	\$1,147.00	\$71.00	6.19%
Special Education	\$12.75	\$0.00	\$1,608.00	\$859.00	\$749.00	87.19%
Instructional Staff Development	\$4.68	\$0.00	\$3,081.00	\$2,903.00	\$178.00	6.13%
School Counseling	\$0.26	\$0.00	\$172.00	\$162.00	\$10.00	6.17%
School Library	\$0.33	\$0.00	\$218.00	\$205.00	\$13.00	6.34%
School Office	\$3.82	\$0.00	\$2,515.00	\$2,369.00	\$146.00	6.16%
Landscaping	\$6.38	\$0.00	\$4,199.00	\$3,956.00	\$243.00	6.14%
Equipment Repairs	\$4.26	\$0.00	\$2,804.00	\$2,908.00	(\$104.00)	-3.58%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,561.00	\$5,239.00	\$322.00	6.15%
Total All Programs	\$189.40	\$8.50	\$72,846.00	\$69,296.00	\$3,550.00	5.12%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	620	\$111.77		
2022	658	\$110.71	(\$1.06)	-0.95%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	5.00	0.00	5.00	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Grade 1	5.00	0.00	5.00	High Ability	2.00	0.00	2.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	4.00	0.00	4.00	Special Ed.	2.00	0.00	2.00	Health Clinic	0.00	0.00	0.00
Grade 3	4.00	0.00	4.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
Grade 4	4.00	0.00	4.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Grade 5	4.00	0.00	4.00	School Library	0.00	0.00	0.00				0.00
Art	0.80	0.00	0.80	Computer Lab	0.00	0.00	0.00				0.00
Music	0.80	0.00	0.80	ENL	0.00	0.00	0.00				
Physical Ed.	0.80	0.00	0.80	Remediation	0.00	0.00	0.00	Totals	35.40	0.00	35.40

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

BATTLEGROUND ELEMENTARY SCHOOL
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8024-00-00								
				Estimated MFP						
				per Pupil						
				Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Amt per	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$64.05	\$4.00	(\$3.80)	\$7,009.00	\$6,819.00	\$190.00	2.79%	K	For technology related supplies. Does not include licenses.
650	Periodicals	\$5.44	\$0.00	\$0.00	\$621.00	\$588.00	\$33.00	5.61%	K	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$171.00	\$162.00	\$9.00	5.56%	K	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$295.00	\$279.00	\$16.00		K	
Totals					\$8,096.00	\$7,848.00	\$248.00	3.16%		

General Education		0101.00-11100-XXX-8024-00-00								
				Estimated MFP						
				per Pupil						
				Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$64.05	\$4.00	(\$3.80)	\$33,432.00	\$32,326.00	\$1,106.00	3.42%	1-5	For technology related supplies. Does not include licenses.
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,960.00	\$2,786.00	\$174.00		1-5	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$816.00	\$768.00	\$48.00	6.25%	1-5	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,404.00	\$1,321.00	\$83.00		1-5	
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$672.00	\$633.00	\$39.00	6.16%	K-5	
Totals					\$39,284.00	\$37,834.00	\$1,450.00	3.83%		

Art		0101.00-11130-XXX-8024-00-00								
				Estimated MFP						
				per Pupil						
				Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.00	\$0.50	\$0.00	\$2,074.00	\$1,967.00	\$107.00	5.44%	K-5	
Totals					\$2,074.00	\$1,967.00	\$107.00	5.44%		

Physical Education		0101.00-11135-XXX-8024-00-00								
				Estimated MFP						
				per Pupil						
				Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$672.00	\$633.00	\$39.00	6.16%	K-5	
Totals					\$672.00	\$633.00	\$39.00	6.16%		

Music		0101.00-11140-XXX-8024-00-00								
				Estimated MFP						
				per Pupil						
				Increases/	2022	2021	Increase/			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$672.00	\$633.00	\$39.00	6.16%	K-5	
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$343.00	\$323.00	\$20.00		K-5	
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$329.00	\$310.00	\$19.00		K-5	
Totals					\$1,344.00	\$1,266.00	\$78.00	6.16%		

BATTLEGROUND ELEMENTARY SCHOOL
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8024-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.00	\$0.00	\$0.00	\$658.00	\$620.00	\$38.00	6.13%	K-5		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$329.00	\$310.00	\$19.00		K-5		
656	Software License	\$0.35	\$0.00	\$0.00	\$231.00	\$217.00	\$14.00		K-5		
Totals					\$1,218.00	\$1,147.00	\$71.00	6.19%			

Special Education		0101.00-12900-XXX-8024-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$7.65	\$0.00	\$0.00	\$964.00	\$563.00	\$401.00	71.23%		Per pupil amount is multiplied by the weighted special ed count for all lines.	
650	Periodicals	\$1.02	\$0.00	\$0.00	\$129.00	\$75.00	\$54.00	72.00%			
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$137.00	\$80.00	\$57.00	71.25%			
656	Software License	\$3.00	\$0.00	\$0.00	\$378.00	\$221.00	\$157.00				
Totals					\$1,608.00	\$939.00	\$669.00	71.25%			

Counseling Services		0101.00-21220-XXX-8024-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.16	\$0.00	\$0.00	\$106.00	\$100.00	\$6.00	6.00%	K-5		
650	Periodicals	\$0.10	\$0.00	\$0.00	\$66.00	\$62.00	\$4.00		K-5		
Totals					\$172.00	\$162.00	\$10.00	6.17%			

Instructional Staff Development		0101.00-22130-XXX-8024-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$1,034.00	\$974.00	\$60.00	6.16%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.	
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$691.00	\$651.00	\$40.00	6.14%	K-5		
611	Supplies	\$1.20	\$0.00	\$0.00	\$790.00	\$744.00	\$46.00	6.18%	K-5		
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$237.00	\$224.00	\$13.00	5.80%	K-5		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$329.00	\$310.00	\$19.00		K-5		
Totals					\$3,081.00	\$2,903.00	\$178.00	6.13%			

School Library		0101.00-22220-XXX-8024-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.23	\$0.00	\$0.00	\$152.00	\$143.00	\$9.00	6.29%	K-5		
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$66.00	\$62.00	\$4.00	6.45%	K-5		
Totals					\$218.00	\$205.00	\$13.00	6.34%			

BATTLEGROUND ELEMENTARY SCHOOL

BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8024-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,343.00	\$1,265.00	\$78.00	6.17%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$843.00	\$794.00	\$49.00	6.17%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$329.00	\$310.00	\$19.00	6.13%	K-5	
Totals					\$2,515.00	\$2,369.00	\$146.00	6.16%		

Landscaping		0300.00-26300-XXX-8024-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,974.00	\$1,860.00	\$114.00	6.13%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$2,225.00	\$2,096.00	\$129.00	6.15%	K-5	
Totals					\$4,199.00	\$3,956.00	\$243.00	6.14%		

Equipment Repairs		0300.00-26420-XXX-8024-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	(\$1.86)	\$2,804.00	\$2,908.00	(\$104.00)	-3.58%	K-5	
Totals					\$2,804.00	\$2,908.00	(\$104.00)	-3.58%		

Landscaping Renovation/Construction Services		0300.00-41100-XXX-8024-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,561.00	\$5,239.00	\$322.00	6.15%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,561.00	\$5,239.00	\$322.00	6.15%		

BATTLE GROUND MIDDLE
UNIT # 8025
6100 N 50W; WEST LAFAYETTE
PRINCIPAL: JODI DAY



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

BATTLEGROUND MIDDLE

BUDGET YEAR 2022

Cost Center:

8025

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
6	253	76	30.04%
7	259	76	29.34%
8	258	76	29.46%
Totals	770	228	29.61%

Special Education			
	Count	Weight Value	Weighted Count
Severe	41.00	4.00	164.00
Moderate	65.00	1.00	65.00
Mild	59.00	0.25	14.75
Totals	165.00		243.75

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
General Education	\$82.65	\$4.00	\$64,554.00	\$65,793.00	-\$1,239.00	-1.92%
Art	\$3.00	\$0.50	\$2,424.00	\$2,490.00	(\$66.00)	-2.72%
Physical Education/Health	\$1.02	\$0.00	\$786.00	\$803.00	(\$17.00)	-2.16%
Band	\$23.08	\$0.00	\$17,772.00	\$18,165.00	(\$393.00)	-2.21%
Choir	\$3.62	\$0.00	\$2,788.00	\$2,851.00	(\$63.00)	-2.26%
Tech Ed	\$3.00	\$8.00	\$4,134.00	\$4,418.00	(\$284.00)	-6.87%
FAC's	\$3.50	\$8.00	\$4,520.00	\$4,812.00	(\$292.00)	-6.46%
Special Education	\$12.75	\$0.00	\$3,110.00	\$3,123.00	(\$13.00)	-0.42%
Counseling Services	\$0.26	\$0.00	\$201.00	\$205.00	(\$4.00)	-1.99%
Staff Development	\$4.68	\$0.00	\$3,605.00	\$3,686.00	(\$81.00)	-2.25%
School Library	\$0.33	\$0.00	\$255.00	\$261.00	(\$6.00)	-2.35%
School Office	\$3.82	\$0.00	\$2,942.00	\$3,008.00	(\$66.00)	-2.24%
Landscaping	\$6.38	\$0.00	\$4,913.00	\$5,022.00	(\$109.00)	-2.22%
Equipment Repairs	\$8.47	\$0.00	\$6,522.00	\$6,706.00	(\$184.00)	-2.82%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$6,507.00	\$6,651.00	(\$144.00)	-2.21%
Athletics	\$26.71	\$0.00	\$20,567.00	\$21,021.00	\$1,276.00	19.19%
Total All Programs	\$191.72	\$20.50	\$145,600.00	\$149,015.00	(\$1,685.00)	-1.13%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	787	\$189.35		
2022	770	\$189.09	(\$0.26)	-0.14%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	5.00	0.00	5.00	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Math	5.00	0.00	5.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	5.00	0.00	5.00	Special Ed.	7.00	0.00	7.00	Health Clinic	0.00	0.00	0.00
Social Studies	5.00	0.00	5.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
FACs	2.00	0.00	2.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Tech Ed	2.00	0.00	2.00	School Library	0.00	0.00	0.00				0.00
Art	2.00	0.00	2.00	Computer Lab	0.00	0.00	0.00				0.00
Music	3.00	0.00	3.00	ENL	0.50	0.00	0.50				
Physical Ed.	4.00	0.00	4.00	Remediation	0.00	0.00	0.00	Totals	43.50	0.00	43.50

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything remained level for 2022.

BATTLEGROUND MIDDLE
BUDGET YEAR 2022

General Education		0101.00-11200-XXX-8025-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$8.06	\$56,437.00	\$57,496.00	(\$1,059.00)	-1.84%	6-8	For technology related supplies. Does not include licenses.	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$4,189.00	\$4,282.00	(\$93.00)		6-8		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$1,155.00	\$1,181.00	(\$26.00)	-2.20%	6-8		
656	Software License	\$2.58	\$0.00	\$0.00	\$1,987.00	\$2,031.00	(\$44.00)		6-8		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$786.00	\$803.00	(\$17.00)	-2.12%	6-8		
Totals					\$64,554.00	\$65,793.00	(\$1,239.00)	-1.88%			

Art		0101.00-11230-XXX-8025-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$2,424.00	\$2,490.00	(\$66.00)	-2.65%	6-8		
Totals					\$2,424.00	\$2,490.00	(\$66.00)	-2.65%			

Physical Education		0101.00-11235-XXX-8025-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$786.00	\$803.00	(\$17.00)	-2.12%	6-8		
Totals					\$786.00	\$803.00	(\$17.00)	-2.12%			

Band		0101.00-11245-XXX-8025-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$6,160.00	\$6,296.00	(\$136.00)	-2.16%	6-8		
611	Supplies	\$14.57	\$0.00	\$0.00	\$11,219.00	\$11,467.00	(\$248.00)	-2.16%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$393.00	\$402.00	(\$9.00)	-2.24%	6-8		
Totals					\$17,379.00	\$17,763.00	(\$384.00)	-2.16%			

Choir		0101.00-11247-XXX-8025-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Choir Tutors	\$1.07	\$0.00	\$0.00	\$824.00	\$843.00	(\$19.00)	-2.25%	6-8		
611	Supplies	\$2.04	\$0.00	\$0.00	\$1,571.00	\$1,606.00	(\$35.00)	-2.18%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$393.00	\$402.00	(\$9.00)	-2.24%	6-8		
Totals					\$2,395.00	\$2,449.00	(\$54.00)	-2.20%			

BATTLEGROUND MIDDLE
BUDGET YEAR 2022

Tech Ed		0101.00-11414-XXX-8025-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.50	\$4.00	\$0.00	\$2,067.00	\$2,209.00	(\$142.00)	-6.43%	6-8	
655	Tech Supplies	\$1.00	\$0.00	\$0.00	\$770.00	\$787.00	(\$17.00)		6-8	
656	Software License	\$0.50	\$4.00	\$0.00	\$1,297.00	\$1,422.00	(\$125.00)		6-8	
Totals					\$4,134.00	\$4,418.00	(\$284.00)	-6.43%		
FACs		0101.00-11450-XXX-8025-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.75	\$4.00	\$0.00	\$2,260.00	\$2,406.00	(\$146.00)	-6.07%	6-8	
614	Food Purchases	\$1.75	\$4.00	\$0.00	\$2,260.00	\$2,406.00	(\$146.00)	-6.07%	6-8	
Totals					\$4,520.00	\$4,812.00	(\$292.00)	-6.07%		
Special Education		0101.00-12900-XXX-8025-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$1,865.00	\$1,873.00	(\$8.00)	-0.43%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$249.00	\$250.00	(\$1.00)	-0.40%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$264.00	\$265.00	(\$1.00)	-0.38%		
656	Software License	\$3.00	\$0.00	\$0.00	\$732.00	\$735.00	(\$3.00)			
Totals					\$3,110.00	\$3,123.00	(\$13.00)	-0.42%		
Counseling Services		0101.00-21220-XXX-8025-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$124.00	\$126.00	(\$2.00)	-1.59%	6-8	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$77.00	\$79.00	(\$2.00)		6-8	
Totals					\$201.00	\$205.00	(\$4.00)	-1.95%		
Instructional Staff Development		0101.00-22130-XXX-8025-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$1,209.00	\$1,236.00	(\$27.00)	-2.18%	6-8	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$809.00	\$827.00	(\$18.00)	-2.18%	6-8	
611	Supplies	\$1.20	\$0.00	\$0.00	\$924.00	\$945.00	(\$21.00)	-2.22%	6-8	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$278.00	\$284.00	(\$6.00)	-2.11%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$385.00	\$394.00	(\$9.00)		6-8	
Totals					\$3,605.00	\$3,686.00	(\$81.00)	-2.20%		

BATTLEGROUND MIDDLE
BUDGET YEAR 2022

School Library		0101.00-22220-XXX-8025-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$178.00	\$182.00	(\$4.00)	-2.20%	6-8	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$77.00	\$79.00	(\$2.00)	-2.53%	6-8	
Totals					\$255.00	\$261.00	(\$6.00)	-2.30%		

School Office		0101.00-24900-XXX-8025-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,571.00	\$1,606.00	(\$35.00)	-2.18%	6-8	
611	Supplies	\$1.28	\$0.00	\$0.00	\$986.00	\$1,008.00	(\$22.00)	-2.18%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$385.00	\$394.00	(\$9.00)	-2.28%	6-8	
Totals					\$2,942.00	\$3,008.00	(\$66.00)	-2.19%		

Landscaping		0300.00-26300-XXX-8025-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$2,310.00	\$2,361.00	(\$51.00)	-2.16%	6-8	
611	Supplies	\$3.38	\$0.00	\$0.00	\$2,603.00	\$2,661.00	(\$58.00)	-2.18%	6-8	
Totals					\$4,913.00	\$5,022.00	(\$109.00)	-2.17%		

Equipment Repairs		0300.00-26420-XXX-8025-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$2.35	\$6,522.00	\$6,706.00	(\$184.00)	-2.74%	6-8	
Totals					\$6,522.00	\$6,706.00	(\$184.00)	-2.74%		

Landscaping Renovation/Construction Services		0300.00-41100-XXX-8025-00-00								
				Estimated MFP						
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)		
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$6,507.00	\$6,651.00	(\$144.00)	-2.17%	6-8	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$6,507.00	\$6,651.00	(\$144.00)	-2.17%		

BATTLEGROUND MIDDLE

BUDGET YEAR 2022

Athletics		0300.00-45400-XXX-8025-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance	\$10.00	\$0.00	\$0.00	\$7,700.00	\$7,870.00	(\$170.00)	-2.16%	6-8	
450	Renovation/ Construction									
450	Services	\$5.00	\$0.00	\$0.00	\$3,850.00	\$3,935.00	(\$85.00)	-2.16%	6-8	
611	Supplies	\$11.71	\$0.00	\$0.00	\$9,017.00	\$9,216.00	(\$199.00)	-2.16%	6-8	
Totals					\$20,567.00	\$21,021.00	(\$454.00)	-2.16%		

**WAINWRIGHT MIDDLE
UNIT # 8026
7501 E 700S; LAFAYETTE
PRINCIPAL: MIKE LOWERY**



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

WAINWRIGHT MIDDLE

BUDGET YEAR 2022

Cost Center: 8026

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
6	102	47	46.08%
7	113	42	37.17%
8	100	47	47.00%
Totals	315	136	43.17%

Special Education			
	Count	Weight Value	Weighted Count
Severe	6.00	4.00	24.00
Moderate	48.00	1.00	48.00
Mild	13.00	0.25	3.25
Totals	67.00		75.25

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
General Education	\$81.67	\$4.00	\$26,272.00	\$23,457.00	\$2,815.00	10.71%
Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Physical Education/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Band	\$22.57	\$0.00	\$7,110.00	\$6,343.00	\$767.00	10.79%
Choir	\$3.11	\$0.00	\$981.00	\$875.00	\$106.00	10.81%
Tech Ed	\$1.50	\$4.00	\$1,017.00	\$878.00	\$139.00	13.67%
FAC's	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Special Education	\$7.65	\$0.00	\$576.00	\$521.00	\$55.00	9.55%
Counseling Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Staff Development	\$2.62	\$0.00	\$826.00	\$738.00	\$88.00	10.65%
School Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
School Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Equipment Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping Renovation/Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$1,276.00	19.19%
Total All Programs	\$119.12	\$8.00	\$36,782.00	\$32,812.00	\$5,246.00	15.99%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	281	\$116.77		
2022	315	\$116.77	\$0.00	0.00%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	2.50	0.00	2.50	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Math	2.50	0.00	2.50	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	2.00	0.00	2.00	Special Ed.	2.00	0.00	2.00	Health Clinic	0.00	0.00	0.00
Social Studies	2.00	0.00	2.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
FACs	1.00	0.00	1.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Tech Ed	1.00	0.00	1.00	School Library	0.00	0.00	0.00				0.00
Art	1.00	0.00	1.00	Computer Lab	0.00	0.00	0.00				0.00
Music	2.00	0.00	2.00	ENL	0.00	0.00	0.00				
Physical Ed.	2.00	0.00	2.00	Remediation	0.00	0.00	0.00	Totals	20.00	0.00	20.00

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything remained level for 2022.

WAINWRIGHT MIDDLE
BUDGET YEAR 2022

General Education		0101.00-11200-XXX-8026-00-00								
				Estimated MFP						
			Amt per	Increases/						
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$64.05	\$4.00	\$8.10	\$23,272.00	\$20,781.00	\$2,491.00	11.99%	6-8	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$1,714.00	\$1,529.00	\$185.00		6-8	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$473.00	\$422.00	\$51.00	12.09%	6-8	For technology related supplies. Does not include licenses.
656	Software License	\$2.58	\$0.00	\$0.00	\$813.00	\$725.00	\$88.00		6-8	
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$322.00	\$287.00	\$35.00	12.20%	6-8	
Totals					\$26,594.00	\$23,744.00	\$2,850.00	12.00%		
Art		0101.00-11230-XXX-8026-00-00								
				Estimated MFP						
			Amt per	Increases/						
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,013.00	\$900.00	\$113.00	12.56%	6-8	
Totals					\$1,013.00	\$900.00	\$113.00	12.56%		
Physical Education		0101.00-11235-XXX-8026-00-00								
				Estimated MFP						
			Amt per	Increases/						
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$322.00	\$287.00	\$35.00	12.20%	6-8	
Totals					\$322.00	\$287.00	\$35.00	12.20%		
Band		0101.00-11245-XXX-8026-00-00								
				Estimated MFP						
			Amt per	Increases/						
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$2,520.00	\$2,248.00	\$272.00	12.10%	6-8	
611	Supplies	\$14.57	\$0.00	\$0.00	\$4,590.00	\$4,095.00	\$495.00	12.09%	6-8	
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$161.00	\$144.00	\$17.00	11.81%	6-8	
Totals					\$7,110.00	\$6,343.00	\$767.00	12.09%		
Choir		0101.00-11247-XXX-8026-00-00								
				Estimated MFP						
			Amt per	Increases/						
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments
311	Choir Tutors	\$1.07	\$0.00	\$0.00	\$338.00	\$301.00	\$37.00	12.29%	6-8	
611	Supplies	\$2.04	\$0.00	\$0.00	\$643.00	\$574.00	\$69.00	12.02%	6-8	
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$161.00	\$144.00	\$17.00	11.81%	6-8	
Totals					\$981.00	\$875.00	\$106.00	12.11%		

WAINWRIGHT MIDDLE
BUDGET YEAR 2022

Tech Ed		0101.00-11414-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.50	\$4.00	\$0.00	\$1,017.00	\$878.00	\$139.00	15.83%	6-8		
655	Tech Supplies	\$1.00	\$0.00	\$0.00	\$315.00	\$281.00	\$34.00		6-8		
656	Software License	\$0.50	\$4.00	\$0.00	\$702.00	\$597.00	\$105.00		6-8		
Totals					\$2,034.00	\$1,756.00	\$278.00	15.83%			

FACs		0101.00-11450-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.75	\$4.00	\$0.00	\$1,096.00	\$948.00	\$148.00	15.61%	6-8		
614	Food Purchases	\$1.75	\$4.00	\$0.00	\$1,096.00	\$948.00	\$148.00	15.61%	6-8		
Totals					\$2,192.00	\$1,896.00	\$296.00	15.61%			

Special Education		0101.00-12900-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$7.65	\$0.00	\$0.00	\$576.00	\$521.00	\$55.00	10.56%	6-8	Per pupil amount is multiplied by the weighted special ed count for all lines.	
650	Periodicals	\$1.02	\$0.00	\$0.00	\$77.00	\$70.00	\$7.00	10.00%			
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$82.00	\$74.00	\$8.00	10.81%			
656	Software License	\$3.00	\$0.00	\$0.00	\$226.00	\$204.00	\$22.00				
Totals					\$961.00	\$869.00	\$92.00	10.59%			

Counseling Services		0101.00-21220-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.16	\$0.00	\$0.00	\$51.00	\$45.00	\$6.00	13.33%	6-8		
650	Periodicals	\$0.10	\$0.00	\$0.00	\$32.00	\$29.00	\$3.00		6-8		
Totals					\$83.00	\$74.00	\$9.00	12.16%			

Instructional Staff Development		0101.00-22130-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$495.00	\$442.00	\$53.00	11.99%	6-8	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.	
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$331.00	\$296.00	\$35.00	11.82%	6-8		
611	Supplies	\$1.20	\$0.00	\$0.00	\$378.00	\$338.00	\$40.00	11.83%	6-8		
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$114.00	\$102.00	\$12.00	11.76%	6-8		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$158.00	\$141.00	\$17.00		6-8		
Totals					\$1,476.00	\$1,319.00	\$157.00	11.90%			

WAINWRIGHT MIDDLE
BUDGET YEAR 2022

School Library		0101.00-22220-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.23	\$0.00	\$0.00	\$73.00	\$65.00	\$8.00	12.31%	6-8		
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$32.00	\$29.00	\$3.00	10.34%	6-8		
Totals					\$105.00	\$94.00	\$11.00	11.70%			
School Office		0101.00-24900-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
532	Postage	\$2.04	\$0.00	\$0.00	\$643.00	\$574.00	\$69.00	12.02%	6-8		
611	Supplies	\$1.28	\$0.00	\$0.00	\$404.00	\$360.00	\$44.00	12.22%	6-8		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$158.00	\$141.00	\$17.00	12.06%	6-8		
Totals					\$1,205.00	\$1,075.00	\$130.00	12.09%			
Landscaping		0300.00-26300-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$945.00	\$843.00	\$102.00	12.10%	6-8		
611	Supplies	\$3.38	\$0.00	\$0.00	\$1,065.00	\$950.00	\$115.00	12.11%	6-8		
Totals					\$2,010.00	\$1,793.00	\$217.00	12.10%			
Equipment Repairs		0300.00-26420-XXX-8026-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
431	Repairs/ Maintenance	\$6.12	\$0.00	\$2.53	\$2,725.00	\$2,448.00	\$277.00	11.32%	6-8		
Totals					\$2,725.00	\$2,448.00	\$277.00	11.32%			
Landscaping		0300.00-41100-XXX-8026-00-00									
Renovation/Construction Services											
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	6-8	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.	
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%			

WAINWRIGHT MIDDLE

BUDGET YEAR 2022

Athletics		0300.00-45400-XXX-8026-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance	\$10.00	\$0.00	\$0.00	\$3,150.00	\$2,810.00	\$340.00	12.10%	6-8	
450	Renovation/ Construction	\$5.00	\$0.00	\$0.00	\$1,575.00	\$1,405.00	\$170.00	12.10%	6-8	
611	Services	\$11.71	\$0.00	\$0.00	\$3,689.00	\$3,291.00	\$398.00	12.09%	6-8	
Totals					\$8,414.00	\$7,506.00	\$908.00	12.10%		

WILLIAM HENRY HARRISON HIGH
UNIT # 8029
5701 N 50W; WEST LAFAYETTE
PRINCIPAL: CORY MARSHALL



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

HARRISON HIGH

BUDGET YEAR 2022

Cost Center:

8029

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
9	583	175	30.02%
10	580	158	27.24%
11	482	128	26.56%
12	485	109	22.47%
Totals	2130	570	26.76%

Special Education			
	Count	Weight Value	Weighted Count
Severe	70.00	4.00	280.00
Moderate	209.00	1.00	209.00
Mild	96.00	0.25	24.00
Totals	375.00		513.00

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
General Education	\$72.93	\$4.00	\$157,623.00	\$146,508.00	\$11,115.00	7.05%
English	\$4.08	\$0.00	\$8,691.00	\$8,364.00	\$327.00	3.76%
World Languages	\$3.75	\$0.00	\$7,988.00	\$7,688.00	\$300.00	3.76%
Math	\$1.02	\$0.00	\$2,173.00	\$2,091.00	\$82.00	3.77%
Art	\$3.00	\$0.50	\$6,675.00	\$6,424.00	\$251.00	3.76%
Physical Education/Health	\$1.02	\$0.00	\$2,173.00	\$2,091.00	\$82.00	3.77%
Science	\$4.08	\$0.00	\$8,691.00	\$8,364.00	\$327.00	3.76%
Social Studies	\$1.02	\$0.00	\$2,173.00	\$2,091.00	\$82.00	3.77%
Band	\$23.08	\$0.00	\$49,162.00	\$47,315.00	\$1,847.00	3.76%
Choir	\$3.62	\$0.00	\$7,713.00	\$7,422.00	\$291.00	3.77%
Agriculture	\$0.84	\$0.00	\$1,790.00	\$1,722.00	\$68.00	3.80%
Graphic Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Tech Systems	\$0.40	\$0.00	\$853.00	\$820.00	\$33.00	3.87%
Engineering Design	\$3.00	\$8.00	\$10,950.00	\$10,526.00	\$424.00	3.87%
Business	\$0.90	\$0.00	\$1,918.00	\$1,845.00	\$73.00	3.81%
FACs	\$6.92	\$8.00	\$19,300.00	\$18,562.00	\$738.00	3.82%
Auto Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Network Support	\$0.34	\$0.00	\$731.00	\$703.00	\$28.00	3.83%
ICE	\$0.78	\$0.00	\$1,662.00	\$1,599.00	\$63.00	3.79%
Special Education	\$12.75	\$0.00	\$6,543.00	\$6,450.00	\$93.00	1.42%
Counseling Services	\$0.26	\$0.00	\$554.00	\$533.00	\$21.00	3.79%
Staff Development	\$4.68	\$0.00	\$9,970.00	\$9,595.00	\$375.00	3.76%
School Library	\$0.33	\$0.00	\$703.00	\$677.00	\$26.00	3.70%
School Office	\$3.82	\$0.00	\$8,138.00	\$7,831.00	\$307.00	3.77%
Landscaping	\$6.38	\$0.00	\$13,590.00	\$13,079.00	\$511.00	3.76%
Equipment Repairs	\$8.80	\$0.00	\$18,744.00	\$16,298.00	\$2,446.00	13.05%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$17,999.00	\$17,323.00	\$676.00	3.76%
Athletics	\$26.71	\$0.00	\$56,893.00	\$54,756.00	\$1,276.00	19.19%
Total All Programs	\$202.96	\$20.50	\$423,400.00	\$400,677.00	\$21,862.00	5.46%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	2050	\$195.45		
2022	2130	\$198.78	\$3.33	1.70%

HARRISON HIGH

BUDGET YEAR 2022

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	21.00	0.00	21.00	Counseling	6.00	0.00	6.00	Custodial	0.00	0.00	0.00
Math	19.00	0.00	19.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	14.00	0.00	14.00	Special Ed.	12.00	0.00	12.00	Health Clinic	0.00	0.00	0.00
Social Studies	9.00	0.00	9.00	Graphic Arts	0.00	0.00	0.00	Technology	0.00	0.00	0.00
FACs	8.00	0.00	8.00	School Office	5.00	0.00	5.00	General Ed.	0.00	0.00	0.00
Tech Ed	2.00	0.00	2.00	School Library	0.00	0.00	0.00	World Lang	9.00		9.00
Art	5.00	0.00	5.00	Auto	0.00	0.00	0.00	Business	2.00		2.00
Music	3.00	0.00	3.00	ENL	0.00	0.00	0.00	Agriculture	1.00		1.00
Physical Ed.	5.00	0.00	5.00	ICE	1.00	0.00	1.00	Totals	122.00	0.00	122.00

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21. IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.
The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.
Per pupil funding levels for everything remained level for 2021.

General Education 0101.00-11300-XXX-8029-00-00

Estimated MFP										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$53.85	\$4.00	\$8.54	\$135,171.00	\$124,901.00	\$10,270.00	8.22%	9-12	For technology related supplies. Does not include licenses.
650	Periodicals	\$5.44	\$0.00	\$0.00	\$11,588.00	\$11,152.00	\$436.00		9-12	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$3,195.00	\$3,075.00	\$120.00	3.90%	9-12	
656	Software License	\$2.58	\$0.00	\$0.00	\$5,496.00	\$5,289.00	\$207.00		9-12	
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$2,173.00	\$2,091.00	\$82.00	3.92%	9-12	
Totals					\$157,623.00	\$146,508.00	\$11,115.00	7.59%		

English 0101.00-11311-XXX-8029-00-00

Estimated MFP										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$4.08	\$0.00	\$0.00	\$8,691.00	\$8,364.00	\$327.00	3.91%	9-12	
Totals					\$8,691.00	\$8,364.00	\$327.00	3.91%		

World Languages 0101.00-11314-XXX-8029-00-00

Estimated MFP										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.75	\$0.00	\$0.00	\$7,988.00	\$7,688.00	\$300.00	3.90%	9-12	
Totals					\$7,988.00	\$7,688.00	\$300.00	3.90%		

**HARRISON HIGH
BUDGET YEAR 2022**

Math		0101.00-11326-XXX-8029-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$2,173.00	\$2,091.00	\$82.00	3.92%	9-12	
Totals					\$2,173.00	\$2,091.00	\$82.00	3.92%		

Art		0101.00-11330-XXX-8029-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.00	\$0.50	\$0.00	\$6,675.00	\$6,424.00	\$251.00	3.91%	9-12	
Totals					\$6,675.00	\$6,424.00	\$251.00	3.91%		

Physical Education		0101.00-11335-XXX-8029-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$2,173.00	\$2,091.00	\$82.00	3.92%	9-12	
Totals					\$2,173.00	\$2,091.00	\$82.00	3.92%		

Science		0101.00-11341-XXX-8029-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$4.08	\$0.00	\$0.00	\$8,691.00	\$8,364.00	\$327.00	3.91%	9-12	
Totals					\$8,691.00	\$8,364.00	\$327.00	3.91%		

Social Studies		0101.00-11344-XXX-8029-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$2,173.00	\$2,091.00	\$82.00	3.92%	9-12	
Totals					\$2,173.00	\$2,091.00	\$82.00	3.92%		

Band		0101.00-11345-XXX-8029-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$17,040.00	\$16,400.00	\$640.00	3.90%	9-12	
611	Supplies	\$14.57	\$0.00	\$0.00	\$31,035.00	\$29,869.00	\$1,166.00	3.90%	9-12	
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$1,087.00	\$1,046.00	\$41.00	3.92%	9-12	
Totals					\$48,075.00	\$46,269.00	\$1,806.00	3.90%		

**HARRISON HIGH
BUDGET YEAR 2022**

Choir		0101.00-11347-XXX-8029-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
311	Choir Tutors	\$1.07	\$0.00	\$0.00		\$2,280.00	\$2,194.00	\$86.00	3.92%	9-12	
611	Supplies	\$2.04	\$0.00	\$0.00		\$4,346.00	\$4,182.00	\$164.00	3.92%	9-12	
810	Dues/Fees	\$0.51	\$0.00	\$0.00		\$1,087.00	\$1,046.00	\$41.00	3.92%	9-12	
Totals						\$6,626.00	\$6,376.00	\$250.00	3.92%		
Agriculture		0101.00-11410-XXX-8029-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$0.84	\$0.00	\$0.00		\$1,790.00	\$1,722.00	\$68.00	3.95%	9-12	
Totals						\$1,790.00	\$1,722.00	\$68.00	3.95%		
Graphic Arts		0101.00-11415-XXX-8029-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		9-12	
Totals						\$0.00	\$0.00	\$0.00			
Tech Systems		0101.00-11416-XXX-8029-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$0.20	\$0.00	\$0.00		\$426.00	\$820.00	(\$394.00)	-48.05%	9-12	
655	Tech Supplies	\$0.15	\$0.00	\$0.00		\$320.00	\$0.00	\$320.00		9-12	
656	Software License	\$0.05	\$0.00	\$0.00		\$107.00	\$0.00	\$107.00		9-12	
Totals						\$853.00	\$820.00	\$33.00	4.02%		
Engineering Design		0101.00-11422-XXX-8029-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$1.50	\$4.00	\$0.00		\$5,475.00	\$5,263.00	\$212.00	4.03%	9-12	
655	Tech Supplies	\$1.00	\$4.00	\$0.00		\$4,410.00	\$4,238.00	\$172.00		9-12	
656	Software License	\$0.50	\$0.00	\$0.00		\$1,065.00	\$1,025.00	\$40.00		9-12	
Totals						\$10,950.00	\$10,526.00	\$424.00	4.03%		
Business		0101.00-11430-XXX-8029-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$0.75	\$0.00	\$0.00		\$1,598.00	\$1,538.00	\$60.00	3.90%	9-12	
655	Tech Supplies	\$0.10	\$0.00	\$0.00		\$213.00	\$307.00	(\$94.00)		9-12	
656	Software License	\$0.05	\$0.00	\$0.00		\$107.00	\$0.00	\$107.00		9-12	
Totals						\$1,918.00	\$1,845.00	\$73.00	3.96%		

**HARRISON HIGH
BUDGET YEAR 2022**

FACs 0101.00-11450-XXX-8029-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$3.46	\$4.00	\$0.00	\$9,650.00	\$9,281.00	\$369.00	3.98%	9-12	
614	Food Purchases	\$3.46	\$4.00	\$0.00	\$9,650.00	\$9,281.00	\$369.00	3.98%	9-12	
Totals					\$19,300.00	\$18,562.00	\$738.00	3.98%		

Auto Repair 0101.00-11470-XXX-8029-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		9-12	
Totals					\$0.00	\$0.00	\$0.00			

Network Support 0101.00-11487-XXX-8029-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.25	\$0.00	\$0.00	\$533.00	\$513.00	\$20.00	3.90%	9-12	
655	Tech Supplies	\$0.09	\$0.00	\$0.00	\$198.00	\$190.00	\$8.00		9-12	
Totals					\$731.00	\$703.00	\$28.00	3.98%		

WBL 0101.00-11590-XXX-8029-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.50	\$0.00	\$0.00	\$1,065.00	\$1,025.00	\$40.00	3.90%	9-12	
655	Tech Supplies	\$0.15	\$0.00	\$0.00	\$320.00	\$574.00	(\$254.00)		9-12	
656	Software License	\$0.13	\$0.00	\$0.00	\$277.00	\$0.00	\$277.00		9-12	
Totals					\$1,662.00	\$1,599.00	\$63.00	3.94%		

Special Education 0101.00-12900-XXX-8029-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$7.65	\$0.00	\$0.00	\$3,925.00	\$3,869.00	\$56.00	1.45%	9-12	Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$524.00	\$516.00	\$8.00	1.55%	9-12	
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$555.00	\$547.00	\$8.00	1.46%		
656	Software License	\$3.00	\$0.00	\$0.00	\$1,539.00	\$1,518.00	\$21.00			
Totals					\$6,543.00	\$6,450.00	\$93.00	1.44%		

**HARRISON HIGH
BUDGET YEAR 2022**

Counseling Services		0101.00-21220-XXX-8029-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.16	\$0.00	\$0.00	\$341.00	\$328.00	\$13.00	3.96%	9-12		
650	Periodicals	\$0.10	\$0.00	\$0.00	\$213.00	\$205.00	\$8.00		9-12		
Totals					\$554.00	\$533.00	\$21.00	3.94%			

Instructional Staff Development		0101.00-22130-XXX-8029-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$3,345.00	\$3,219.00	\$126.00	3.91%	9-12	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.	
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$2,237.00	\$2,153.00	\$84.00	3.90%	9-12		
611	Supplies	\$1.20	\$0.00	\$0.00	\$2,556.00	\$2,460.00	\$96.00	3.90%	9-12		
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$767.00	\$738.00	\$29.00	3.93%	9-12		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$1,065.00	\$1,025.00	\$40.00		9-12		
Totals					\$9,970.00	\$9,595.00	\$375.00	3.91%			

School Library		0101.00-22220-XXX-8029-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.23	\$0.00	\$0.00	\$490.00	\$472.00	\$18.00	3.81%	9-12		
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$213.00	\$205.00	\$8.00	3.90%	9-12		
Totals					\$703.00	\$677.00	\$26.00	3.84%			

School Office		0101.00-24900-XXX-8029-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
532	Postage	\$2.04	\$0.00	\$0.00	\$4,346.00	\$4,182.00	\$164.00	3.92%	9-12		
611	Supplies	\$1.28	\$0.00	\$0.00	\$2,727.00	\$2,624.00	\$103.00	3.93%	9-12		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$1,065.00	\$1,025.00	\$40.00	3.90%	9-12		
Totals					\$8,138.00	\$7,831.00	\$307.00	3.92%			

Landscaping		0300.00-26300-XXX-8029-00-00									
				Estimated MFP							
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$6,390.00	\$6,150.00	\$240.00	3.90%	9-12		
611	Supplies	\$3.38	\$0.00	\$0.00	\$7,200.00	\$6,929.00	\$271.00	3.91%	9-12		
Totals					\$13,590.00	\$13,079.00	\$511.00	3.91%			

**HARRISON HIGH
BUDGET YEAR 2022**

Equipment Repairs		0300.00-26420-XXX-8029-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$2.68	\$18,744.00	\$16,298.00	\$2,446.00	15.01%	9-12	
Totals					\$18,744.00	\$16,298.00	\$2,446.00	15.01%		

Landscaping		0300.00-41100-XXX-8029-00-00								
Renovation/Construction Services										
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$17,999.00	\$17,323.00	\$676.00	3.90%	9-12	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$17,999.00	\$17,323.00	\$676.00	3.90%		

Athletics		0300.00-45400-XXX-8029-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$10.00	\$0.00	\$0.00	\$21,300.00	\$20,500.00	\$800.00	3.90%	9-12	
450	Renovation/ Construction Services	\$5.00	\$0.00	\$0.00	\$10,650.00	\$10,250.00	\$400.00	3.90%	9-12	
611	Supplies	\$11.71	\$0.00	\$0.00	\$24,943.00	\$24,006.00	\$937.00	3.90%	9-12	
Totals					\$56,893.00	\$54,756.00	\$2,137.00	3.90%		

EAST TIPP MIDDLE
UNIT # 8033
7501 E 300N; LAFAYETTE
PRINCIPAL: SHAAD BUSS



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

EAST TIPP MIDDLE
BUDGET YEAR 2022

Cost Center:

8033

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
6	181	33	18.23%
7	165	39	23.64%
8	202	51	25.25%
Totals	548	123	22.45%

Special Education			
	Count	Weight Value	Weighted Count
Severe	14.00	4.00	56.00
Moderate	60.00	1.00	60.00
Mild	23.00	0.25	5.75
Totals	97.00		121.75

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
General Education	\$84.18	\$4.00	\$46,624.00	\$45,270.00	\$1,354.00	2.90%
Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Physical Education/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Band	\$22.57	\$0.00	\$12,369.00	\$12,166.00	\$203.00	1.64%
Choir	\$3.11	\$0.00	\$1,705.00	\$1,677.00	\$28.00	1.64%
Tech Ed	\$1.50	\$4.00	\$1,314.00	\$1,297.00	\$17.00	1.29%
FAC's	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Special Education	\$7.65	\$0.00	\$932.00	\$861.00	\$71.00	7.62%
Counseling Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Staff Development	\$2.62	\$0.00	\$1,437.00	\$1,413.00	\$24.00	1.67%
School Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
School Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Equipment Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping Renovation/Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$1,276.00	19.19%
Total All Programs	\$121.63	\$8.00	\$64,381.00	\$62,684.00	\$2,973.00	4.74%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	539	\$116.30		
2022	548	\$117.48	\$1.18	1.01%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	4.00	0.00	4.00	Counseling	2.00	0.00	2.00	Custodial	0.00	0.00	0.00
Math	4.00	0.00	4.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	4.00	0.00	4.00	Special Ed.	2.00	0.00	2.00	Health Clinic	0.00	0.00	0.00
Social Studies	4.00	0.00	4.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
FACs	1.00	0.00	1.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Tech Ed	1.00	0.00	1.00	School Library	0.00	0.00	0.00				0.00
Art	1.00	0.00	1.00	Computer Lab	0.00	0.00	0.00				0.00
Music	2.00	0.00	2.00	ENL	0.00	0.00	0.00				
Physical Ed.	3.00	0.00	3.00	Remediation	0.00	0.00	0.00	Totals	29.00	0.00	29.00

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.
The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.
Per pupil funding levels for everything remained level for 2022.

**EAST TIPP MIDDLE
BUDGET YEAR 2022**

General Education		0101.00-11200-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$64.05	\$4.00	\$10.61	\$41,406.00	\$40,137.00	\$1,269.00	3.16%	6-8	For technology related supplies. Does not include licenses.
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,982.00	\$2,933.00	\$49.00		6-8	
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$822.00	\$809.00	\$13.00	1.61%	6-8	
656	Software License	\$2.58	\$0.00	\$0.00	\$1,414.00	\$1,391.00	\$23.00		6-8	
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$559.00	\$550.00	\$9.00	1.64%	6-8	
Totals					\$47,183.00	\$45,820.00	\$1,363.00	2.97%		
Art		0101.00-11230-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,706.00	\$1,678.00	\$28.00	1.67%	6-8	
Totals					\$1,706.00	\$1,678.00	\$28.00	1.67%		
Physical Education		0101.00-11235-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.02	\$0.00	\$0.00	\$559.00	\$550.00	\$9.00	1.64%	6-8	
Totals					\$559.00	\$550.00	\$9.00	1.64%		
Band		0101.00-11245-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$4,384.00	\$4,312.00	\$72.00	1.67%	6-8	
611	Supplies	\$14.57	\$0.00	\$0.00	\$7,985.00	\$7,854.00	\$131.00	1.67%	6-8	
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$280.00	\$275.00	\$5.00	1.82%	6-8	
Totals					\$12,369.00	\$12,166.00	\$203.00	1.67%		
Choir		0101.00-11247-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
311	Choir Tutors	\$1.07	\$0.00	\$0.00	\$587.00	\$577.00	\$10.00	1.73%	6-8	
611	Supplies	\$2.04	\$0.00	\$0.00	\$1,118.00	\$1,100.00	\$18.00	1.64%	6-8	
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$280.00	\$275.00	\$5.00	1.82%	6-8	
Totals					\$1,705.00	\$1,677.00	\$28.00	1.67%		

**EAST TIPP MIDDLE
BUDGET YEAR 2022**

Tech Ed		0101.00-11414-XXX-8033-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$1.50	\$4.00	\$0.00		\$1,314.00	\$1,297.00	\$17.00	1.31%	6-8	
655	Tech Supplies	\$1.00	\$0.00	\$0.00		\$548.00	\$539.00	\$9.00		6-8	
656	Software License	\$0.50	\$4.00	\$0.00		\$766.00	\$758.00	\$8.00		6-8	
Totals						\$2,628.00	\$2,594.00	\$34.00	1.31%		
FACs		0101.00-11450-XXX-8033-00-00									
Object Code	Description	Amt per Pupil	Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$1.75	\$4.00	\$0.00		\$1,451.00	\$1,432.00	\$19.00	1.33%	6-8	
614	Food Purchases	\$1.75	\$4.00	\$0.00		\$1,451.00	\$1,432.00	\$19.00	1.33%	6-8	
Totals						\$2,902.00	\$2,864.00	\$38.00	1.33%		
Special Education		0101.00-12900-XXX-8033-00-00									
Object Code	Description	Amt per Pupil	Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$7.65	\$0.00	\$0.00		\$932.00	\$861.00	\$71.00	8.25%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00		\$125.00	\$115.00	\$10.00	8.70%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00		\$132.00	\$122.00	\$10.00	8.20%		
656	Software License	\$3.00	\$0.00	\$0.00		\$366.00	\$338.00	\$28.00			
Totals						\$1,555.00	\$1,436.00	\$119.00	8.29%		
Counseling Services		0101.00-21220-XXX-8033-00-00									
Object Code	Description	Amt per Pupil	Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$0.16	\$0.00	\$0.00		\$88.00	\$87.00	\$1.00	1.15%	6-8	
650	Periodicals	\$0.10	\$0.00	\$0.00		\$55.00	\$54.00	\$1.00		6-8	
Totals						\$143.00	\$141.00	\$2.00	1.42%		
Instructional Staff Development		0101.00-22130-XXX-8033-00-00									
Object Code	Description	Amt per Pupil	Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00		\$861.00	\$847.00	\$14.00	1.65%	6-8	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00		\$576.00	\$566.00	\$10.00	1.77%	6-8	
611	Supplies	\$1.20	\$0.00	\$0.00		\$658.00	\$647.00	\$11.00	1.70%	6-8	
614	Food Purchases	\$0.36	\$0.00	\$0.00		\$198.00	\$195.00	\$3.00	1.54%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00		\$274.00	\$270.00	\$4.00		6-8	
Totals						\$2,567.00	\$2,525.00	\$42.00	1.66%		

EAST TIPP MIDDLE
BUDGET YEAR 2022

School Library		0101.00-22220-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$127.00	\$124.00	\$3.00	2.42%	6-8	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$55.00	\$54.00	\$1.00	1.85%	6-8	
Totals					\$182.00	\$178.00	\$4.00	2.25%		
School Office		0101.00-24900-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,118.00	\$1,100.00	\$18.00	1.64%	6-8	
611	Supplies	\$1.28	\$0.00	\$0.00	\$702.00	\$690.00	\$12.00	1.74%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$274.00	\$270.00	\$4.00	1.48%	6-8	
Totals					\$2,094.00	\$2,060.00	\$34.00	1.65%		
Landscaping		0300.00-26300-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,644.00	\$1,617.00	\$27.00	1.67%	6-8	
611	Supplies	\$3.38	\$0.00	\$0.00	\$1,853.00	\$1,822.00	\$31.00	1.70%	6-8	
Totals					\$3,497.00	\$3,439.00	\$58.00	1.69%		
Equipment Repairs		0300.00-26420-XXX-8033-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$3.37	\$5,201.00	\$4,922.00	\$279.00	5.67%	6-8	
Totals					\$5,201.00	\$4,922.00	\$279.00	5.67%		
Landscaping		0300.00-41100-XXX-8033-00-00								
Renovation/Construction Services										
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	6-8	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%		

EAST TIPP MIDDLE
BUDGET YEAR 2022

Athletics		0300.00-45400-XXX-8033-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance	\$10.00	\$0.00	\$0.00	\$5,480.00	\$5,390.00	\$90.00	1.67%	6-8	
	Renovation/ Construction									
450	Services	\$5.00	\$0.00	\$0.00	\$2,740.00	\$2,695.00	\$45.00	1.67%	6-8	
611	Supplies	\$11.71	\$0.00	\$0.00	\$6,418.00	\$6,312.00	\$106.00	1.68%	6-8	
Totals					\$14,638.00	\$14,397.00	\$241.00	1.67%		

JAMES COLE ELEMENTARY
UNIT # 8035
6418 E 900S; LAFAYETTE
PRINCIPAL: MIKE PINTO



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

JAMES COLE ELEMENTARY
BUDGET YEAR 2022

Cost Center: 8035

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	54	20	37.04%
1	52	11	21.15%
2	43	14	32.56%
3	47	18	38.30%
4	43	14	32.56%
5	48	13	27.08%
Totals	287	90	31.36%

Special Education			
	Count	Weight Value	Weighted Count
Severe	3.00	4.00	12.00
Moderate	31.00	1.00	31.00
Mild	28.00	0.25	7.00
Totals	62.00		50.00

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$69.66	\$4.00	\$3,843.00	\$4,012.00	(\$169.00)	-4.21%
General Education	\$70.68	\$4.00	\$16,806.00	\$17,100.00	(\$294.00)	-1.72%
Art	\$3.00	\$0.50	\$906.00	\$858.00	\$48.00	5.59%
Physical Education	\$1.02	\$0.00	\$293.00	\$276.00	\$17.00	6.16%
Music	\$2.04	\$0.00	\$587.00	\$552.00	\$35.00	6.34%
High Ability	\$1.85	\$0.00	\$532.00	\$500.00	\$32.00	6.40%
Special Education	\$12.75	\$0.00	\$638.00	\$766.00	(\$128.00)	-16.71%
Instructional Staff Development	\$4.68	\$0.00	\$1,346.00	\$1,265.00	\$81.00	6.40%
School Counseling	\$0.26	\$0.00	\$75.00	\$71.00	\$4.00	5.63%
School Library	\$0.33	\$0.00	\$96.00	\$90.00	\$6.00	6.67%
School Office	\$3.82	\$0.00	\$1,098.00	\$1,032.00	\$66.00	6.40%
Landscaping	\$6.38	\$0.00	\$1,832.00	\$1,723.00	\$109.00	6.33%
Equipment Repairs	\$4.14	\$0.00	\$1,189.00	\$1,669.00	(\$480.00)	-28.76%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Total All Programs	\$189.06	\$8.50	\$34,241.00	\$34,914.00	(\$673.00)	-1.93%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	270	\$129.31		
2022	287	\$119.31	(\$10.00)	-7.73%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	3.00	0.00	3.00	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Grade 1	3.00	0.00	3.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	2.00	0.00	2.00	Special Ed.	1.00	0.00	1.00	Health Clinic	0.00	0.00	0.00
Grade 3	2.00	0.00	2.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
Grade 4	2.00	0.00	2.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Grade 5	2.00	0.00	2.00	School Library	0.00	0.00	0.00				0.00
Art	0.30	0.00	0.30	Computer Lab	0.00	0.00	0.00				0.00
Music	0.30	0.00	0.30	ENL	0.00	0.00	0.00				
Physical Ed.	0.30	0.00	0.30	Remediation	0.00	0.00	0.00	Totals	17.90	0.00	17.90

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

JAMES COLE ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8035-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
				(Decreases)	Appropriation	Appropriation	(Decrease)				
611	Supplies	\$64.05	\$4.00	(\$3.91)	\$3,328.00	\$3,516.00	(\$188.00)	-5.35%	K		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$294.00	\$283.00	\$11.00	3.89%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$81.00	\$78.00	\$3.00	3.85%	K	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$140.00	\$135.00	\$5.00		K		
Totals					\$3,843.00	\$4,012.00	(\$169.00)	-4.21%			
General Education		0101.00-11100-XXX-8035-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
				(Decreases)	Appropriation	Appropriation	(Decrease)				
611	Supplies	\$64.05	\$4.00	(\$3.91)	\$14,293.00	\$14,748.00	(\$455.00)	-3.09%	1-5		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$1,268.00	\$1,186.00	\$82.00		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$350.00	\$327.00	\$23.00	7.03%	1-5	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$602.00	\$563.00	\$39.00		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$293.00	\$276.00	\$17.00	6.16%	K-5		
Totals					\$16,806.00	\$17,100.00	(\$294.00)	-1.72%			
Art		0101.00-11130-XXX-8035-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
				(Decreases)	Appropriation	Appropriation	(Decrease)				
611	Supplies	\$3.00	\$0.50	\$0.00	\$906.00	\$858.00	\$48.00	5.59%	K-5		
Totals					\$906.00	\$858.00	\$48.00	5.59%			
Physical Education		0101.00-11135-XXX-8035-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
				(Decreases)	Appropriation	Appropriation	(Decrease)				
611	Supplies	\$1.02	\$0.00	\$0.00	\$293.00	\$276.00	\$17.00	6.16%	K-5		
Totals					\$293.00	\$276.00	\$17.00	6.16%			
Music		0101.00-11140-XXX-8035-00-00									
				Estimated MFP							
			Amt per	Increases/							
			Free/Reduced	(Decreases)							
Object Code	Description	Amt per Pupil	Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)	Grades	Comments	
				(Decreases)	Appropriation	Appropriation	(Decrease)				
611	Supplies	\$1.02	\$0.00	\$0.00	\$293.00	\$276.00	\$17.00	6.16%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$150.00	\$141.00	\$9.00		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$144.00	\$135.00	\$9.00		K-5		
Totals					\$587.00	\$552.00	\$35.00	6.34%			

JAMES COLE ELEMENTARY
BUDGET YEAR 2022

High Ability 0101.00-12150-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$1.00	\$0.00	\$0.00	\$287.00	\$270.00	\$17.00	6.30%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$144.00	\$135.00	\$9.00		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$101.00	\$95.00	\$6.00		K-5	
Totals					\$532.00	\$500.00	\$32.00	6.40%		

Special Education 0101.00-12900-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$7.65	\$0.00	\$0.00	\$383.00	\$459.00	(\$76.00)	-16.56%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$51.00	\$62.00	(\$11.00)	-17.74%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$54.00	\$65.00	(\$11.00)	-16.92%		
656	Software License	\$3.00	\$0.00	\$0.00	\$150.00	\$180.00	(\$30.00)			
Totals					\$638.00	\$766.00	(\$128.00)	-16.71%		

Counseling Services 0101.00-21220-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.16	\$0.00	\$0.00	\$46.00	\$44.00	\$2.00	4.55%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$29.00	\$27.00	\$2.00		K-5	
Totals					\$75.00	\$71.00	\$4.00	5.63%		

Instructional Staff Development 0101.00-22130-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$451.00	\$424.00	\$27.00	6.37%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$302.00	\$284.00	\$18.00	6.34%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$345.00	\$324.00	\$21.00	6.48%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$104.00	\$98.00	\$6.00	6.12%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$144.00	\$135.00	\$9.00		K-5	
Totals					\$1,346.00	\$1,265.00	\$81.00	6.40%		

School Library 0101.00-22220-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
611	Supplies	\$0.23	\$0.00	\$0.00	\$67.00	\$63.00	\$4.00	6.35%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$29.00	\$27.00	\$2.00	7.41%	K-5	
Totals					\$96.00	\$90.00	\$6.00	6.67%		

JAMES COLE ELEMENTARY
BUDGET YEAR 2022

School Office 0101.00-24900-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
532	Postage	\$2.04	\$0.00	\$0.00	\$586.00	\$551.00	\$35.00	6.35%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$368.00	\$346.00	\$22.00	6.36%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$144.00	\$135.00	\$9.00	6.67%	K-5	
Totals					\$1,098.00	\$1,032.00	\$66.00	6.40%		

Landscaping 0300.00-26300-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$861.00	\$810.00	\$51.00	6.30%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$971.00	\$913.00	\$58.00	6.35%	K-5	
Totals					\$1,832.00	\$1,723.00	\$109.00	6.33%		

Equipment Repairs 0300.00-26420-XXX-8035-00-00

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance	\$6.12	\$0.00	(\$1.98)	\$1,189.00	\$1,669.00	(\$480.00)	-28.76%	K-5	
Totals					\$1,189.00	\$1,669.00	(\$480.00)	-28.76%		

Landscaping 0300.00-41100-XXX-8035-00-00

Renovation/Construction Services

Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%		

**KLONDIKE MIDDLE
UNIT # 8041
3307 KLONDIKE RD; WEST LAFAYETTE
PRINCIPAL: DEB CARTER**



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

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Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

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The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

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The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

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Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

**KLONDIKE MIDDLE
BUDGET YEAR 2022**

Cost Center: 8041

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
6	173	71	41.04%
7	160	54	33.75%
8	146	49	33.56%
Totals	479	174	36.33%

Special Education			
	Count	Weight Value	Weighted Count
Severe	9.00	4.00	36.00
Moderate	50.00	1.00	50.00
Mild	23.00	0.25	5.75
Totals	82.00		91.75

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
General Education	\$84.46	\$4.00	\$41,154.00	\$36,702.00	\$4,452.00	10.82%
Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Physical Education/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Band	\$22.57	\$0.00	\$10,812.00	\$9,751.00	\$1,061.00	9.81%
Choir	\$3.11	\$0.00	\$1,491.00	\$1,345.00	\$146.00	9.79%
Tech Ed	\$1.50	\$4.00	\$1,415.00	\$1,268.00	\$147.00	10.39%
FAC's	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Special Education	\$7.65	\$0.00	\$702.00	\$679.00	\$23.00	3.28%
Counseling Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Staff Development	\$2.62	\$0.00	\$1,256.00	\$1,133.00	\$123.00	9.79%
School Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
School Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Equipment Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping Renovation/Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$1,276.00	19.19%
Total All Programs	\$121.91	\$8.00	\$56,830.00	\$50,878.00	\$7,228.00	14.21%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	432	\$117.77		
2022	479	\$118.64	\$0.87	0.74%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	4.00	0.00	4.00	Counseling	2.00	0.00	2.00	Custodial	0.00	0.00	0.00
Math	3.00	0.00	3.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	3.00	0.00	3.00	Special Ed.	2.00	0.00	2.00	Health Clinic	0.00	0.00	0.00
Social Studies	3.00	0.00	3.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
FACs	1.00	0.00	1.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Tech Ed	1.00	0.00	1.00	School Library	0.00	0.00	0.00				0.00
Art	1.00	0.00	1.00	Computer Lab	0.00	0.00	0.00				0.00
Music	2.00	0.00	2.00	ENL	0.50	0.00	0.50				
Physical Ed.	3.00	0.00	3.00	Remediation	0.00	0.00	0.00	Totals	26.50	0.00	26.50

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.
The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.
Per pupil funding levels for everything remained level for 2022.

KLONDIKE MIDDLE
BUDGET YEAR 2022

General Education		0101.00-11200-XXX-8041-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$10.89	\$36,593.00	\$32,588.00	\$4,005.00	12.29%	6-8	For technology related supplies. Does not include licenses.	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,606.00	\$2,351.00	\$255.00		6-8		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$719.00	\$648.00	\$71.00	10.96%	6-8		
656	Software License	\$2.58	\$0.00	\$0.00	\$1,236.00	\$1,115.00	\$121.00		6-8		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$489.00	\$441.00	\$48.00	10.88%	6-8		
Totals					\$41,643.00	\$37,143.00	\$4,500.00	12.12%			
Art		0101.00-11230-XXX-8041-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,524.00	\$1,374.00	\$150.00	10.92%	6-8		
Totals					\$1,524.00	\$1,374.00	\$150.00	10.92%			
Physical Education		0101.00-11235-XXX-8041-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$489.00	\$441.00	\$48.00	10.88%	6-8		
Totals					\$489.00	\$441.00	\$48.00	10.88%			
Band		0101.00-11245-XXX-8041-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$3,832.00	\$3,456.00	\$376.00	10.88%	6-8		
611	Supplies	\$14.57	\$0.00	\$0.00	\$6,980.00	\$6,295.00	\$685.00	10.88%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$245.00	\$221.00	\$24.00	10.86%	6-8		
Totals					\$10,812.00	\$9,751.00	\$1,061.00	10.88%			
Choir		0101.00-11247-XXX-8041-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Choir Tutors	\$1.07	\$0.00	\$0.00	\$513.00	\$463.00	\$50.00	10.80%	6-8		
611	Supplies	\$2.04	\$0.00	\$0.00	\$978.00	\$882.00	\$96.00	10.88%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$245.00	\$221.00	\$24.00	10.86%	6-8		
Totals					\$1,491.00	\$1,345.00	\$146.00	10.86%			

KLONDIKE MIDDLE
BUDGET YEAR 2022

Tech Ed		0101.00-11414-XXX-8041-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.50	\$4.00	\$0.00	\$1,415.00	\$1,268.00	\$147.00	11.59%	6-8	
655	Tech Supplies	\$1.00	\$0.00	\$0.00	\$479.00	\$432.00	\$47.00		6-8	
656	Software License	\$0.50	\$4.00	\$0.00	\$936.00	\$836.00	\$100.00		6-8	
Totals					\$2,830.00	\$2,536.00	\$294.00	11.59%		

FACs		0101.00-11450-XXX-8041-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.75	\$4.00	\$0.00	\$1,535.00	\$1,376.00	\$159.00	11.56%	6-8	
614	Food Purchases	\$1.75	\$4.00	\$0.00	\$1,535.00	\$1,376.00	\$159.00	11.56%	6-8	
Totals					\$3,070.00	\$2,752.00	\$318.00	11.56%		

Special Education		0101.00-12900-XXX-8041-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$702.00	\$679.00	\$23.00	3.39%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$94.00	\$91.00	\$3.00	3.30%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$100.00	\$96.00	\$4.00	4.17%		
656	Software License	\$3.00	\$0.00	\$0.00	\$276.00	\$267.00	\$9.00			
Totals					\$1,172.00	\$1,133.00	\$39.00	3.44%		

Counseling Services		0101.00-21220-XXX-8041-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$77.00	\$70.00	\$7.00	10.00%	6-8	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$48.00	\$44.00	\$4.00		6-8	
Totals					\$125.00	\$114.00	\$11.00	9.65%		

Instructional Staff Development		0101.00-22130-XXX-8041-00-00								
		Estimated MFP								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$753.00	\$679.00	\$74.00	10.90%	6-8	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$503.00	\$454.00	\$49.00	10.79%	6-8	
611	Supplies	\$1.20	\$0.00	\$0.00	\$575.00	\$519.00	\$56.00	10.79%	6-8	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$173.00	\$156.00	\$17.00	10.90%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$240.00	\$216.00	\$24.00		6-8	
Totals					\$2,244.00	\$2,024.00	\$220.00	10.87%		

**KLONDIKE MIDDLE
BUDGET YEAR 2022**

School Library		0101.00-22220-XXX-8041-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$0.23	\$0.00	\$0.00		\$111.00	\$100.00	\$11.00	11.00%	6-8	
655	Tech Supplies	\$0.10	\$0.00	\$0.00		\$48.00	\$44.00	\$4.00	9.09%	6-8	
Totals						\$159.00	\$144.00	\$15.00	10.42%		
School Office		0101.00-24900-XXX-8041-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
532	Postage	\$2.04	\$0.00	\$0.00		\$978.00	\$882.00	\$96.00	10.88%	6-8	
611	Supplies	\$1.28	\$0.00	\$0.00		\$614.00	\$553.00	\$61.00	11.03%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00		\$240.00	\$216.00	\$24.00	11.11%	6-8	
Totals						\$1,832.00	\$1,651.00	\$181.00	10.96%		
Landscaping		0300.00-26300-XXX-8041-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00		\$1,437.00	\$1,296.00	\$141.00	10.88%	6-8	
611	Supplies	\$3.38	\$0.00	\$0.00		\$1,620.00	\$1,461.00	\$159.00	10.88%	6-8	
Totals						\$3,057.00	\$2,757.00	\$300.00	10.88%		
Equipment Repairs		0300.00-26420-XXX-8041-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
431	Repairs/ Maintenance	\$6.12	\$0.00	\$3.46		\$4,589.00	\$4,005.00	\$584.00	14.58%	6-8	
Totals						\$4,589.00	\$4,005.00	\$584.00	14.58%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8041-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00		\$5,000.00	\$5,000.00	\$0.00	0.00%	6-8	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals						\$5,000.00	\$5,000.00	\$0.00	0.00%		

KLONDIKE MIDDLE
BUDGET YEAR 2022

Athletics		0300.00-45400-XXX-8041-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance	\$10.00	\$0.00	\$0.00	\$4,790.00	\$4,320.00	\$470.00	10.88%	6-8	
450	Renovation/ Construction									
450	Services	\$5.00	\$0.00	\$0.00	\$2,395.00	\$2,160.00	\$235.00	10.88%	6-8	
611	Supplies	\$11.71	\$0.00	\$0.00	\$5,610.00	\$5,059.00	\$551.00	10.89%	6-8	
Totals					\$12,795.00	\$11,539.00	\$1,256.00	10.88%		

KLONDIKE ELEMENTARY
UNIT # 8042
3311 KLONDIKE RD; WEST LAFAYETTE
PRINCIPAL: SCOTT PETERS



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Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to a received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

KLONDIKE ELEMENTARY
BUDGET YEAR 2022

Cost Center: 8042

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	160	55	34.38%
1	191	77	40.31%
2	164	72	43.90%
3	167	61	36.53%
4	169	64	37.87%
5	163	58	35.58%
Totals	1014	387	38.17%

Special Education			
	Count	Weight Value	Weighted Count
Severe	13.00	4.00	52.00
Moderate	91.00	1.00	91.00
Mild	81.00	0.25	20.25
Totals	185.00		163.25

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$79.32	\$4.00	\$12,912.00	\$14,468.00	(\$1,556.00)	-10.75%
General Education	\$80.34	\$4.00	\$70,104.00	\$64,426.00	\$5,678.00	8.81%
Art	\$3.00	\$0.50	\$3,236.00	\$3,136.00	\$100.00	3.19%
Physical Education	\$1.02	\$0.00	\$1,035.00	\$1,000.00	\$35.00	3.50%
Music	\$2.04	\$0.00	\$2,070.00	\$2,000.00	\$70.00	3.50%
High Ability	\$1.85	\$0.00	\$1,876.00	\$1,813.00	\$63.00	3.47%
Special Education	\$12.75	\$0.00	\$2,083.00	\$2,742.00	(\$659.00)	-24.03%
Instructional Staff Development	\$4.68	\$0.00	\$4,747.00	\$4,587.00	\$160.00	3.49%
School Counseling	\$0.26	\$0.00	\$265.00	\$255.00	\$10.00	3.92%
School Library	\$0.33	\$0.00	\$336.00	\$324.00	\$12.00	3.70%
School Office	\$3.82	\$0.00	\$3,874.00	\$3,745.00	\$129.00	3.44%
Landscaping	\$6.38	\$0.00	\$6,470.00	\$6,253.00	\$217.00	3.47%
Equipment Repairs	\$7.32	\$0.00	\$7,423.00	\$6,762.00	\$661.00	9.78%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$8,569.00	\$8,281.00	\$288.00	3.48%
Total All Programs	\$211.56	\$8.50	\$125,000.00	\$119,792.00	\$5,208.00	4.35%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	980	\$122.24		
2022	1014	\$123.27	\$1.03	0.84%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	8.00	0.00	8.00	Counseling	2.00	0.00	2.00	Custodial	0.00	0.00	0.00
Grade 1	8.00	0.00	8.00	High Ability	4.00	0.00	4.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	6.00	0.00	6.00	Special Ed.	5.00	0.00	5.00	Health Clinic	0.00	0.00	0.00
Grade 3	6.00	0.00	6.00	Title I	2.00	0.00	2.00	Technology	0.00	0.00	0.00
Grade 4	5.00	0.00	5.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Grade 5	5.00	0.00	5.00	School Library	0.00	0.00	0.00				0.00
Art	1.00	0.00	1.00	Computer Lab	0.00	0.00	0.00				0.00
Music	1.00	0.00	1.00	ENL	1.00	0.00	1.00				
Physical Ed.	1.00	0.00	1.00	Remediation	0.00	0.00	0.00	Totals	57.00	0.00	57.00

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

KLONDIKE ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8042-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$5.75	\$11,388.00	\$12,734.00	(\$1,346.00)	-10.57%	K	For technology related supplies. Does not include licenses.	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$871.00	\$991.00	(\$120.00)	-12.11%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$240.00	\$273.00	(\$33.00)	-12.09%	K		
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$413.00	\$470.00	(\$57.00)		K		
Totals					\$12,912.00	\$14,468.00	(\$1,556.00)	-10.75%			

General Education		0101.00-11100-XXX-8042-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$5.75	\$60,938.00	\$55,828.00	\$5,110.00	9.15%	1-5	For technology related supplies. Does not include licenses.	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$4,646.00	\$4,342.00	\$304.00		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$1,281.00	\$1,197.00	\$84.00	7.02%	1-5		
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$2,204.00	\$2,059.00	\$145.00		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$1,035.00	\$1,000.00	\$35.00	3.50%	K-5		
Totals					\$70,104.00	\$64,426.00	\$5,678.00	8.81%			

Art		0101.00-11130-XXX-8042-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$3,236.00	\$3,136.00	\$100.00	3.19%	K-5		
Totals					\$3,236.00	\$3,136.00	\$100.00	3.19%			

Physical Education		0101.00-11135-XXX-8042-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$1,035.00	\$1,000.00	\$35.00	3.50%	K-5		
Totals					\$1,035.00	\$1,000.00	\$35.00	3.50%			

Music		0101.00-11140-XXX-8042-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$1,035.00	\$1,000.00	\$35.00	3.50%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$528.00	\$510.00	\$18.00		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$507.00	\$490.00	\$17.00		K-5		
Totals					\$2,070.00	\$2,000.00	\$70.00	3.50%			

KLONDIKE ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8042-00-00								
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KLONDIKE ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8042-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
532	Postage	\$2.04	\$0.00	\$0.00	\$2,069.00	\$2,000.00	\$69.00	3.45%	K-5		
611	Supplies	\$1.28	\$0.00	\$0.00	\$1,298.00	\$1,255.00	\$43.00	3.43%	K-5		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$507.00	\$490.00	\$17.00	3.47%	K-5		
Totals					\$3,874.00	\$3,745.00	\$129.00	3.44%			

Landscaping		0300.00-26300-XXX-8042-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$3,042.00	\$2,940.00	\$102.00	3.47%	K-5		
611	Supplies	\$3.38	\$0.00	\$0.00	\$3,428.00	\$3,313.00	\$115.00	3.47%	K-5		
Totals					\$6,470.00	\$6,253.00	\$217.00	3.47%			

Equipment Repairs		0300.00-26420-XXX-8042-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
431	Repairs/ Maintenance	\$6.12	\$0.00	\$1.20	\$7,423.00	\$6,762.00	\$661.00	9.78%	K-5		
Totals					\$7,423.00	\$6,762.00	\$661.00	9.78%			

Landscaping Renovation/Construction Services		0300.00-41100-XXX-8042-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/	% Inc/ (Dec)			
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)		Grades	Comments	
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$8,569.00	\$8,281.00	\$288.00	3.48%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.	
Totals					\$8,569.00	\$8,281.00	\$288.00	3.48%			

**SOUTHWESTERN MIDDLE
UNIT # 8045
2100 W 800S; LAFAYETTE
PRINCIPAL: SARAH GUSTIN**



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

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The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

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The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

SOUTHWESTERN MIDDLE
BUDGET YEAR 2022

Cost Center: 8045

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
6	181	70	38.67%
7	183	73	39.89%
8	152	58	38.16%
Totals	516	201	38.95%

Special Education			
	Count	Weight Value	Weighted Count
Severe	8.00	4.00	32.00
Moderate	71.00	1.00	71.00
Mild	22.00	0.25	5.50
Totals	101.00		108.50

BUDGET SUMMARY							
Program	Amt per Pupil inc. +/- Copy	Amt per Free/ Reduced	2022	2021	Increase/ (Decrease)	% Inc/ (Dec)	
	Costs	Reduced	Appropriation	Appropriation			
General Education	\$82.12	\$4.00	\$43,180.00	\$41,325.00	\$1,855.00	4.30%	
Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Physical Education/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Band	\$22.57	\$0.00	\$11,647.00	\$11,128.00	\$519.00	4.46%	
Choir	\$3.11	\$0.00	\$1,606.00	\$1,534.00	\$72.00	4.48%	
Tech Ed	\$1.50	\$4.00	\$1,578.00	\$1,460.00	\$118.00	7.48%	
FAC's	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Special Education	\$7.65	\$0.00	\$831.00	\$708.00	\$123.00	14.80%	
Counseling Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Staff Development	\$2.62	\$0.00	\$1,353.00	\$1,293.00	\$60.00	4.43%	
School Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
School Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Landscaping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Equipment Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Landscaping Renovation/Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$1,276.00	19.19%	
Total All Programs	\$119.57	\$8.00	\$60,195.00	\$57,448.00	\$4,023.00	7.00%	

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	493	\$116.53		
2022	516	\$116.66	\$0.13	0.11%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	3.00	0.00	3.00	Counseling	2.00	0.00	2.00	Custodial	0.00	0.00	0.00
Math	4.00	0.00	4.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	3.00	0.00	3.00	Special Ed.	3.00	0.00	3.00	Health Clinic	0.00	0.00	0.00
Social Studies	3.00	0.00	3.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
FACs	1.00	0.00	1.00	School Office	1.00	0.00	1.00	General Ed.	0.00	0.00	0.00
Tech Ed	1.00	0.00	1.00	School Library	0.00	0.00	0.00				0.00
Art	1.00	0.00	1.00	Computer Lab	0.00	0.00	0.00				0.00
Music	2.00	0.00	2.00	ENL	0.00	0.00	0.00				
Physical Ed.	3.00	0.00	3.00	Remediation	0.00	0.00	0.00	Totals	27.00	0.00	27.00

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.
The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.
Per pupil funding levels for everything remained level for 2022.

SOUTHWESTERN MIDDLE
BUDGET YEAR 2022

General Education		0101.00-11200-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$8.55	\$38,266.00	\$36,631.00	\$1,635.00	4.46%	6-8		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,808.00	\$2,682.00	\$126.00		6-8		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$774.00	\$740.00	\$34.00	4.59%	6-8	For technology related supplies. Does not include licenses.	
656	Software License	\$2.58	\$0.00	\$0.00	\$1,332.00	\$1,272.00	\$60.00		6-8		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$527.00	\$503.00	\$24.00	4.77%	6-8		
Totals					\$43,707.00	\$41,828.00	\$1,879.00	4.49%			
Art		0101.00-11230-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$1,649.00	\$1,569.00	\$80.00	5.10%	6-8		
Totals					\$1,649.00	\$1,569.00	\$80.00	5.10%			
Physical Education		0101.00-11235-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$527.00	\$503.00	\$24.00	4.77%	6-8		
Totals					\$527.00	\$503.00	\$24.00	4.77%			
Band		0101.00-11245-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$4,128.00	\$3,944.00	\$184.00	4.67%	6-8		
611	Supplies	\$14.57	\$0.00	\$0.00	\$7,519.00	\$7,184.00	\$335.00	4.66%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$264.00	\$252.00	\$12.00	4.76%	6-8		
Totals					\$11,647.00	\$11,128.00	\$519.00	4.66%			
Choir		0101.00-11247-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Choir Tutors	\$1.07	\$0.00	\$0.00	\$553.00	\$528.00	\$25.00	4.73%	6-8		
611	Supplies	\$2.04	\$0.00	\$0.00	\$1,053.00	\$1,006.00	\$47.00	4.67%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$264.00	\$252.00	\$12.00	4.76%	6-8		
Totals					\$1,606.00	\$1,534.00	\$72.00	4.69%			

SOUTHWESTERN MIDDLE
BUDGET YEAR 2022

Tech Ed		0101.00-11414-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.50	\$4.00	\$0.00	\$1,578.00	\$1,460.00	\$118.00	8.08%	6-8		
655	Tech Supplies	\$1.00	\$0.00	\$0.00	\$516.00	\$493.00	\$23.00		6-8		
656	Software License	\$0.50	\$4.00	\$0.00	\$1,062.00	\$967.00	\$95.00		6-8		
Totals					\$3,156.00	\$2,920.00	\$236.00	8.08%			

FACs		0101.00-11450-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.75	\$4.00	\$0.00	\$1,707.00	\$1,583.00	\$124.00	7.83%	6-8		
614	Food Purchases	\$1.75	\$4.00	\$0.00	\$1,707.00	\$1,583.00	\$124.00	7.83%	6-8		
Totals					\$3,414.00	\$3,166.00	\$248.00	7.83%			

Special Education		0101.00-12900-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$7.65	\$0.00	\$0.00	\$831.00	\$708.00	\$123.00	17.37%		Per pupil amount is multiplied by the weighted special ed count for all lines.	
650	Periodicals	\$1.02	\$0.00	\$0.00	\$111.00	\$95.00	\$16.00	16.84%			
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$118.00	\$100.00	\$18.00	18.00%			
656	Software License	\$3.00	\$0.00	\$0.00	\$326.00	\$278.00	\$48.00				
Totals					\$1,386.00	\$1,181.00	\$205.00	17.36%			

Counseling Services		0101.00-21220-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.16	\$0.00	\$0.00	\$83.00	\$79.00	\$4.00	5.06%	6-8		
650	Periodicals	\$0.10	\$0.00	\$0.00	\$52.00	\$50.00	\$2.00		6-8		
Totals					\$135.00	\$129.00	\$6.00	4.65%			

Instructional Staff Development		0101.00-22130-XXX-8045-00-00									
				Estimated MFP							
			Amt per	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriaton	(Decrease)	% Inc/ (Dec)	Grades	Comments	
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$811.00	\$775.00	\$36.00	4.65%	6-8	Registrations only - If you need a substitute line - it will be added later. Budget \$114	
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$542.00	\$518.00	\$24.00	4.63%	6-8	per day for substitute.	
611	Supplies	\$1.20	\$0.00	\$0.00	\$620.00	\$592.00	\$28.00	4.73%	6-8		
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$186.00	\$178.00	\$8.00	4.49%	6-8		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$258.00	\$247.00	\$11.00		6-8		
Totals					\$2,417.00	\$2,310.00	\$107.00	4.63%			

SOUTHWESTERN MIDDLE
BUDGET YEAR 2022

School Library		0101.00-22220-XXX-8045-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$119.00	\$114.00	\$5.00	4.39%	6-8	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$52.00	\$50.00	\$2.00	4.00%	6-8	
Totals					\$171.00	\$164.00	\$7.00	4.27%		

School Office		0101.00-24900-XXX-8045-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,053.00	\$1,006.00	\$47.00	4.67%	6-8	
611	Supplies	\$1.28	\$0.00	\$0.00	\$661.00	\$632.00	\$29.00	4.59%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$258.00	\$247.00	\$11.00	4.45%	6-8	
Totals					\$1,972.00	\$1,885.00	\$87.00	4.62%		

Landscaping		0300.00-26300-XXX-8045-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,548.00	\$1,479.00	\$69.00	4.67%	6-8	
611	Supplies	\$3.38	\$0.00	\$0.00	\$1,745.00	\$1,667.00	\$78.00	4.68%	6-8	
Totals					\$3,293.00	\$3,146.00	\$147.00	4.67%		

Equipment Repairs		0300.00-26420-XXX-8045-00-00								
				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	\$2.68	\$4,541.00	\$4,378.00	\$163.00	3.72%	6-8	
Totals					\$4,541.00	\$4,378.00	\$163.00	3.72%		

Landscaping		0300.00-41100-XXX-8045-00-00								
Renovation/Construction Services				Estimated MFP						
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	6-8	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,000.00	\$5,000.00	\$0.00	0.00%		

SOUTHWESTERN MIDDLE
BUDGET YEAR 2022

Athletics		0300.00-45400-XXX-8045-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance Renovation/ Construction	\$10.00	\$0.00	\$0.00	\$5,160.00	\$4,930.00	\$230.00	4.67%	6-8	
450	Services	\$5.00	\$0.00	\$0.00	\$2,580.00	\$2,465.00	\$115.00	4.67%	6-8	
611	Supplies	\$11.71	\$0.00	\$0.00	\$6,043.00	\$5,774.00	\$269.00	4.66%	6-8	
Totals					\$13,783.00	\$13,169.00	\$614.00	4.66%		

**WEA RIDGE MIDDLE
UNIT # 8049
4410 S 150E; LAFAYETTE
PRINCIPAL: FRED ROOP**



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

**WEA RIDGE MIDDLE
BUDGET YEAR 2022**

Cost Center: 8049

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
6	268	129	48.13%
7	244	105	43.03%
8	263	124	47.15%
Totals	775	358	46.19%

Special Education			
	Count	Weight Value	Weighted Count
Severe	43.00	4.00	172.00
Moderate	100.00	1.00	100.00
Mild	69.00	0.25	17.25
Totals	212.00		289.25

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
General Education	\$83.20	\$4.00	\$65,913.00	\$60,766.00	\$5,147.00	7.81%
Art	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Physical Education/Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Band	\$22.57	\$0.00	\$17,492.00	\$16,251.00	\$1,241.00	7.09%
Choir	\$3.11	\$0.00	\$2,411.00	\$2,240.00	\$171.00	7.09%
Tech Ed	\$1.50	\$4.00	\$2,595.00	\$2,416.00	\$179.00	6.90%
FAC's	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Special Education	\$7.65	\$0.00	\$2,213.00	\$2,347.00	(\$134.00)	-6.06%
Counseling Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Staff Development	\$2.62	\$0.00	\$2,031.00	\$1,887.00	\$144.00	7.09%
School Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
School Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Equipment Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Landscaping Renovation/Construction Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$1,276.00	19.19%
Total All Programs	\$120.65	\$8.00	\$92,655.00	\$85,907.00	\$8,024.00	9.34%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	720	\$119.32		
2022	775	\$119.55	\$0.23	0.19%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
English	4.50	0.00	4.50	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Math	4.00	0.00	4.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Science	5.00	0.00	5.00	Special Ed.	9.00	0.00	9.00	Health Clinic	0.00	0.00	0.00
Social Studies	5.00	0.00	5.00	Title I	0.00	0.00	0.00	Technology	0.00	0.00	0.00
FACs	1.50	0.00	1.50	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Tech Ed	1.00	0.00	1.00	School Library	0.00	0.00	0.00				0.00
Art	2.00	0.00	2.00	Computer Lab	0.00	0.00	0.00				0.00
Music	3.00	0.00	3.00	ENL	1.00	0.00	1.00				
Physical Ed.	4.00	0.00	4.00	Remediation	0.00	0.00	0.00	Totals	43.00	0.00	43.00

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.
The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.
Per pupil funding levels for everything remained level for 2022.

WEA RIDGE MIDDLE
BUDGET YEAR 2022

General Education		0101.00-11200-XXX-8049-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$9.63	\$58,534.00	\$53,911.00	\$4,623.00	8.58%	6-8	For technology related supplies. Does not include licenses.	
650	Periodicals	\$5.44	\$0.00	\$0.00	\$4,216.00	\$3,917.00	\$299.00		6-8		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$1,163.00	\$1,080.00	\$83.00	7.69%	6-8		
656	Software License	\$2.58	\$0.00	\$0.00	\$2,000.00	\$1,858.00	\$142.00		6-8		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$791.00	\$735.00	\$56.00	7.62%	6-8		
Totals					\$66,704.00	\$61,501.00	\$5,203.00	8.46%			
Art		0101.00-11230-XXX-8049-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$2,504.00	\$2,327.00	\$177.00	7.61%	6-8		
Totals					\$2,504.00	\$2,327.00	\$177.00	7.61%			
Physical Education		0101.00-11235-XXX-8049-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$791.00	\$735.00	\$56.00	7.62%	6-8		
Totals					\$791.00	\$735.00	\$56.00	7.62%			
Band		0101.00-11245-XXX-8049-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Band Tutors	\$8.00	\$0.00	\$0.00	\$6,200.00	\$5,760.00	\$440.00	7.64%	6-8		
611	Supplies	\$14.57	\$0.00	\$0.00	\$11,292.00	\$10,491.00	\$801.00	7.64%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$396.00	\$368.00	\$28.00	7.61%	6-8		
Totals					\$17,492.00	\$16,251.00	\$1,241.00	7.64%			
Choir		0101.00-11247-XXX-8049-00-00									
Estimated MFP											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
311	Choir Tutors	\$1.07	\$0.00	\$0.00	\$830.00	\$771.00	\$59.00	7.65%	6-8		
611	Supplies	\$2.04	\$0.00	\$0.00	\$1,581.00	\$1,469.00	\$112.00	7.62%	6-8		
810	Dues/Fees	\$0.51	\$0.00	\$0.00	\$396.00	\$368.00	\$28.00	7.61%	6-8		
Totals					\$2,411.00	\$2,240.00	\$171.00	7.63%			

**WEA RIDGE MIDDLE
BUDGET YEAR 2022**

Tech Ed		0101.00-11414-XXX-8049-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.50	\$4.00	\$0.00	\$2,595.00	\$2,416.00	\$179.00	7.41%	6-8		
655	Tech Supplies	\$1.00	\$0.00	\$0.00	\$775.00	\$720.00	\$55.00		6-8		
656	Software License	\$0.50	\$4.00	\$0.00	\$1,820.00	\$1,696.00	\$124.00		6-8		
Totals					\$5,190.00	\$4,832.00	\$358.00	7.41%			

FACs		0101.00-11450-XXX-8049-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.75	\$4.00	\$0.00	\$2,789.00	\$2,596.00	\$193.00	7.43%	6-8		
614	Food Purchases	\$1.75	\$4.00	\$0.00	\$2,789.00	\$2,596.00	\$193.00	7.43%	6-8		
Totals					\$5,578.00	\$5,192.00	\$386.00	7.43%			

Special Education		0101.00-12900-XXX-8049-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$7.65	\$0.00	\$0.00	\$2,213.00	\$2,347.00	(\$134.00)	-5.71%	Per pupil amount is multiplied by the weighted special ed count for all lines.		
650	Periodicals	\$1.02	\$0.00	\$0.00	\$296.00	\$313.00	(\$17.00)	-5.43%			
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$313.00	\$332.00	(\$19.00)	-5.72%			
656	Software License	\$3.00	\$0.00	\$0.00	\$868.00	\$921.00	(\$53.00)				
Totals					\$3,690.00	\$3,913.00	(\$223.00)	-5.70%			

Counseling Services		0101.00-21220-XXX-8049-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$0.16	\$0.00	\$0.00	\$124.00	\$116.00	\$8.00	6.90%	6-8		
650	Periodicals	\$0.10	\$0.00	\$0.00	\$78.00	\$72.00	\$6.00		6-8		
Totals					\$202.00	\$188.00	\$14.00	7.45%			

Instructional Staff Development		0101.00-22130-XXX-8049-00-00									
		Estimated MFP									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Increases/ (Decreases)	2022 Appropriation	2021 Appropriaton	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments	
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$1,217.00	\$1,131.00	\$86.00	7.60%	6-8	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.	
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$814.00	\$756.00	\$58.00	7.67%	6-8		
611	Supplies	\$1.20	\$0.00	\$0.00	\$930.00	\$864.00	\$66.00	7.64%	6-8		
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$279.00	\$260.00	\$19.00	7.31%	6-8		
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$388.00	\$360.00	\$28.00		6-8		
Totals					\$3,628.00	\$3,371.00	\$257.00	7.62%			

WEA RIDGE MIDDLE
BUDGET YEAR 2022

School Library		0101.00-22220-XXX-8049-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
611	Supplies	\$0.23	\$0.00	\$0.00		\$179.00	\$166.00	\$13.00	7.83%	6-8	
655	Tech Supplies	\$0.10	\$0.00	\$0.00		\$78.00	\$72.00	\$6.00	8.33%	6-8	
Totals						\$257.00	\$238.00	\$19.00	7.98%		
School Office		0101.00-24900-XXX-8049-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
532	Postage	\$2.04	\$0.00	\$0.00		\$1,581.00	\$1,469.00	\$112.00	7.62%	6-8	
611	Supplies	\$1.28	\$0.00	\$0.00		\$992.00	\$922.00	\$70.00	7.59%	6-8	
655	Tech Supplies	\$0.50	\$0.00	\$0.00		\$388.00	\$360.00	\$28.00	7.78%	6-8	
Totals						\$2,961.00	\$2,751.00	\$210.00	7.63%		
Landscaping		0300.00-26300-XXX-8049-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00		\$2,325.00	\$2,160.00	\$165.00	7.64%	6-8	
611	Supplies	\$3.38	\$0.00	\$0.00		\$2,620.00	\$2,434.00	\$186.00	7.64%	6-8	
Totals						\$4,945.00	\$4,594.00	\$351.00	7.64%		
Equipment Repairs		0300.00-26420-XXX-8049-00-00									
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
431	Repairs/ Maintenance	\$6.12	\$0.00	\$3.04		\$7,099.00	\$6,437.00	\$662.00	10.28%	6-8	
Totals						\$7,099.00	\$6,437.00	\$662.00	10.28%		
Landscaping		0300.00-41100-XXX-8049-00-00									
Renovation/Construction Services											
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP		2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)							
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00		\$6,549.00	\$6,084.00	\$465.00	7.64%	6-8	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals						\$6,549.00	\$6,084.00	\$465.00	7.64%		

WEA RIDGE MIDDLE
BUDGET YEAR 2022

Athletics		0300.00-45400-XXX-8049-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
				Increases/ (Decreases)						
431	Repairs/ Maintenance Renovation/ Construction	\$10.00	\$0.00	\$0.00	\$7,750.00	\$7,200.00	\$550.00	7.64%	6-8	
450	Services	\$5.00	\$0.00	\$0.00	\$3,875.00	\$3,600.00	\$275.00	7.64%	6-8	
611	Supplies	\$11.71	\$0.00	\$0.00	\$9,076.00	\$8,432.00	\$644.00	7.64%	6-8	
Totals					\$20,701.00	\$19,232.00	\$1,469.00	7.64%		

WOODLAND ELEMENTARY
UNIT # 8111
3200 E 450S; LAFAYETTE
PRINCIPAL: LEE SWEET



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

WOODLAND ELEMENTARY

BUDGET YEAR 2022

Cost Center: 8111

Enrollment and Free & Reduced			
	Pupil Enrollment	Free/ Reduced	F/R %
K	109	58	53.21%
1	117	49	41.88%
2	94	48	51.06%
3	104	51	49.04%
4	118	49	41.53%
5	104	49	47.12%
Totals	646	304	47.06%

Special Education			
	Count	Weight Value	Weighted Count
Severe	19.00	4.00	76.00
Moderate	60.00	1.00	60.00
Mild	75.00	0.25	18.75
Totals	154.00		154.75

BUDGET SUMMARY						
Program	Amt per Pupil inc. +/- Copy Costs	Amt per Free/ Reduced	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)
Kindergarten	\$75.11	\$4.00	\$8,421.00	\$8,249.00	\$172.00	2.09%
General Education	\$76.13	\$4.00	\$41,979.00	\$40,999.00	\$980.00	2.39%
Art	\$3.00	\$0.50	\$2,090.00	\$2,091.00	(\$1.00)	-0.05%
Physical Education	\$1.02	\$0.00	\$659.00	\$661.00	(\$2.00)	-0.30%
Music	\$2.04	\$0.00	\$1,318.00	\$1,322.00	(\$4.00)	-0.30%
High Ability	\$1.85	\$0.00	\$1,196.00	\$1,199.00	(\$3.00)	-0.25%
Special Education	\$12.75	\$0.00	\$1,975.00	\$2,083.00	(\$108.00)	-5.18%
Instructional Staff Development	\$4.68	\$0.00	\$3,026.00	\$3,035.00	(\$9.00)	-0.30%
School Counseling	\$0.26	\$0.00	\$169.00	\$169.00	\$0.00	0.00%
School Library	\$0.33	\$0.00	\$214.00	\$215.00	(\$1.00)	-0.47%
School Office	\$3.82	\$0.00	\$2,468.00	\$2,476.00	(\$8.00)	-0.32%
Landscaping	\$6.38	\$0.00	\$4,122.00	\$4,135.00	(\$13.00)	-0.31%
Equipment Repairs	\$5.97	\$0.00	\$3,857.00	\$3,454.00	\$403.00	11.67%
Landscaping Renovation/Construction Services	\$8.45	\$0.00	\$5,459.00	\$5,476.00	(\$17.00)	-0.31%
Total All Programs	\$201.79	\$8.50	\$76,953.00	\$75,564.00	\$1,389.00	1.84%

PER PUPIL FUNDING COMPARISON				
Year	No. Pupils	Blended Per Pupil Amt	Increase/ (Decrease)	% Inc/ (Dec)
2021	648	\$116.61		
2022	646	\$119.12	\$2.51	2.15%

STAFFING - FULL TIME EQUIVALENCIES											
Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total	Department	Certified	Non-Certified	Total
Kindergarten	5.00	0.00	5.00	Counseling	1.00	0.00	1.00	Custodial	0.00	0.00	0.00
Grade 1	5.00	0.00	5.00	High Ability	0.00	0.00	0.00	Nutrition Svcs	0.00	0.00	0.00
Grade 2	5.00	0.00	5.00	Special Ed.	5.00	0.00	5.00	Health Clinic	0.00	0.00	0.00
Grade 3	5.00	0.00	5.00	Title I	3.00	0.00	3.00	Technology	0.00	0.00	0.00
Grade 4	4.00	0.00	4.00	School Office	2.00	0.00	2.00	General Ed.	0.00	0.00	0.00
Grade 5	4.00	0.00	4.00	School Library	0.00	0.00	0.00				0.00
Art	0.70	0.00	0.70	Computer Lab	0.00	0.00	0.00				0.00
Music	0.70	0.00	0.70	ENL	1.00	0.00	1.00				
Physical Ed.	0.70	0.00	0.70	Remediation	0.00	0.00	0.00	Totals	42.10	0.00	42.10

COMMENTS:

The enrollment count used for the pupil enrollment numbers are from the certified 10/1/21 IDOE Pupil Enrollment Count. The Free and Reduced counts are also from this date and report.

The special education enrollment counts are from the certified 12/1/21 IDOE Special Education APC Report.

Per pupil funding levels for everything except for equipment remained level for 2022.

In calculating the 2021 Copy Supplies/Maintenance Budgets - I provided each elementary school an additional \$3.50 per student allowance. The budgeted amount is \$14.28 for supplies and \$4.59 for maintenance.

For 2022 these two amounts increased to \$17.28 and \$5.09. In calculating the budget amount for these lines - I utilize the actual costs for 2021 and divide by no. of pupils to get a per student cost. This per student cost is then subtracted from the budget amount. If the actual costs exceed the budgeted amount then the additional copy costs are subtracted from your supply/equipment repair line. If it is less - you receive a credit.

WOODLAND ELEMENTARY
BUDGET YEAR 2022

Kindergarten		0101.00-11050-XXX-8111-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$1.54	\$7,382.00	\$7,201.00	\$181.00	2.51%	K		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$593.00	\$599.00	(\$6.00)	-1.00%	K		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$164.00	\$165.00	(\$1.00)	-0.61%	K	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$282.00	\$284.00	(\$2.00)		K		
Totals					\$8,421.00	\$8,249.00	\$172.00	2.09%			
General Education		0101.00-11100-XXX-8111-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$64.05	\$4.00	\$1.54	\$36,206.00	\$35,215.00	\$991.00	2.81%	1-5		
650	Periodicals	\$5.44	\$0.00	\$0.00	\$2,922.00	\$2,927.00	(\$5.00)		1-5		
655	Tech Supplies	\$1.50	\$0.00	\$0.00	\$806.00	\$807.00	(\$1.00)	-0.12%	1-5	For technology related supplies. Does not include licenses.	
656	Software Licenses	\$2.58	\$0.00	\$0.00	\$1,386.00	\$1,389.00	(\$3.00)		1-5		
810	Dues/Fees	\$1.02	\$0.00	\$0.00	\$659.00	\$661.00	(\$2.00)	-0.30%	K-5		
Totals					\$41,979.00	\$40,999.00	\$980.00	2.39%			
Art		0101.00-11130-XXX-8111-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$3.00	\$0.50	\$0.00	\$2,090.00	\$2,091.00	(\$1.00)	-0.05%	K-5		
Totals					\$2,090.00	\$2,091.00	(\$1.00)	-0.05%			
Physical Education		0101.00-11135-XXX-8111-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$659.00	\$661.00	(\$2.00)	-0.30%	K-5		
Totals					\$659.00	\$661.00	(\$2.00)	-0.30%			
Music		0101.00-11140-XXX-8111-00-00									
				Estimated MFP							
			Amt per	per Pupil							
			Free/Reduced	Increases/	2022	2021	Increase/				
Object Code	Description	Amt per Pupil	Free/Reduced	(Decreases)	Appropriation	Appropriation	(Decrease)	% Inc/ (Dec)	Grades	Comments	
611	Supplies	\$1.02	\$0.00	\$0.00	\$659.00	\$661.00	(\$2.00)	-0.30%	K-5		
655	Tech Supplies	\$0.52	\$0.00	\$0.00	\$336.00	\$337.00	(\$1.00)		K-5		
656	Software Licenses	\$0.50	\$0.00	\$0.00	\$323.00	\$324.00	(\$1.00)		K-5		
Totals					\$1,318.00	\$1,322.00	(\$4.00)	-0.30%			

WOODLAND ELEMENTARY
BUDGET YEAR 2022

High Ability		0101.00-12150-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$1.00	\$0.00	\$0.00	\$646.00	\$648.00	(\$2.00)	-0.31%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$323.00	\$324.00	(\$1.00)		K-5	
656	Software License	\$0.35	\$0.00	\$0.00	\$227.00	\$227.00	\$0.00		K-5	
Totals					\$1,196.00	\$1,199.00	(\$3.00)	-0.25%		
Special Education		0101.00-12900-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$7.65	\$0.00	\$0.00	\$1,184.00	\$1,249.00	(\$65.00)	-5.20%		Per pupil amount is multiplied by the weighted special ed count for all lines.
650	Periodicals	\$1.02	\$0.00	\$0.00	\$158.00	\$167.00	(\$9.00)	-5.39%		
655	Tech Supplies	\$1.08	\$0.00	\$0.00	\$168.00	\$177.00	(\$9.00)	-5.08%		
656	Software License	\$3.00	\$0.00	\$0.00	\$465.00	\$490.00	(\$25.00)			
Totals					\$1,975.00	\$2,083.00	(\$108.00)	-5.18%		
Counseling Services		0101.00-21220-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.16	\$0.00	\$0.00	\$104.00	\$104.00	\$0.00	0.00%	K-5	
650	Periodicals	\$0.10	\$0.00	\$0.00	\$65.00	\$65.00	\$0.00		K-5	
Totals					\$169.00	\$169.00	\$0.00	0.00%		
Instructional Staff Development		0101.00-22130-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
312	Registrations/ Substitutes	\$1.57	\$0.00	\$0.00	\$1,015.00	\$1,018.00	(\$3.00)	-0.29%	K-5	Registrations only - If you need a substitute line - it will be added later. Budget \$114 per day for substitute.
580	Travel/ Mileage	\$1.05	\$0.00	\$0.00	\$679.00	\$681.00	(\$2.00)	-0.29%	K-5	
611	Supplies	\$1.20	\$0.00	\$0.00	\$776.00	\$778.00	(\$2.00)	-0.26%	K-5	
614	Food Purchases	\$0.36	\$0.00	\$0.00	\$233.00	\$234.00	(\$1.00)	-0.43%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$323.00	\$324.00	(\$1.00)		K-5	
Totals					\$3,026.00	\$3,035.00	(\$9.00)	-0.30%		
School Library		0101.00-22220-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
611	Supplies	\$0.23	\$0.00	\$0.00	\$149.00	\$150.00	(\$1.00)	-0.67%	K-5	
655	Tech Supplies	\$0.10	\$0.00	\$0.00	\$65.00	\$65.00	\$0.00	0.00%	K-5	
Totals					\$214.00	\$215.00	(\$1.00)	-0.47%		

WOODLAND ELEMENTARY
BUDGET YEAR 2022

School Office		0101.00-24900-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
532	Postage	\$2.04	\$0.00	\$0.00	\$1,318.00	\$1,322.00	(\$4.00)	-0.30%	K-5	
611	Supplies	\$1.28	\$0.00	\$0.00	\$827.00	\$830.00	(\$3.00)	-0.36%	K-5	
655	Tech Supplies	\$0.50	\$0.00	\$0.00	\$323.00	\$324.00	(\$1.00)	-0.31%	K-5	
Totals					\$2,468.00	\$2,476.00	(\$8.00)	-0.32%		
Landscaping		0300.00-26300-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$3.00	\$0.00	\$0.00	\$1,938.00	\$1,944.00	(\$6.00)	-0.31%	K-5	
611	Supplies	\$3.38	\$0.00	\$0.00	\$2,184.00	\$2,191.00	(\$7.00)	-0.32%	K-5	
Totals					\$4,122.00	\$4,135.00	(\$13.00)	-0.31%		
Equipment Repairs		0300.00-26420-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
431	Repairs/ Maintenance	\$6.12	\$0.00	(\$0.15)	\$3,857.00	\$3,454.00	\$403.00	11.67%	K-5	
Totals					\$3,857.00	\$3,454.00	\$403.00	11.67%		
Landscaping Renovation/Construction Services		0300.00-41100-XXX-8111-00-00								
Object Code	Description	Amt per Pupil	Amt per Free/Reduced	Estimated MFP Increases/ (Decreases)	2022 Appropriation	2021 Appropriation	Increase/ (Decrease)	% Inc/ (Dec)	Grades	Comments
450	Renovation/ Construction Services	\$8.45	\$0.00	\$0.00	\$5,459.00	\$5,476.00	(\$17.00)	-0.31%	K-5	Use this line for anything permanent in nature; eg: fence, sidewalk, etc.
Totals					\$5,459.00	\$5,476.00	(\$17.00)	-0.31%		

GLOSSARY OF BUDGET AND FINANCE TERMS



GLOSSARY OF BUDGET AND FINANCE TERMS

Appropriation

An appropriation is the authority or right to expend funds. A budget with \$20 million of appropriations reflects the authority to spend that amount due to revenues expected to support those expenditures.

Appropriation Balance

An account's appropriation balance is its beginning appropriation less any outstanding encumbrances and less any past expenditures. It is the amount that is then available for any future expenditures.

Assessed Value (AV)

Assessed Valuation (AV) is the total value assigned to all real property and improvements plus personal property subject to taxation. Locally elected assessors determine property values with appraisal guides prescribed by the Department of Local Government Finance (DLGF).

Assessed Value - Abstract

The abstract assessed value is the final AV used by the county to issue property tax statements. Local auditors continue to revise the assessed values between the date the AV is certified and the time that tax statements are calculated. The abstract assessed value may be higher or lower than the certified assessed value - and thus property tax revenue received may be higher or lower than what was estimated.

Assessed Value - Certified

The certified assessed value is an **estimate** of the AV for the ensuing year for a given governmental unit. The certified AV should be known by August 1 in order to calculate an estimate of the upcoming year's property tax revenue for budgets. The DLGF determines property tax rates for local governmental units based upon the certified AV.

Average Daily Membership

The Average Daily Membership or ADM is the membership count taken on a specified date in the fall and a second date in the early spring. The school funding formula foundation amount is multiplied by these counts to calculate the annual foundation formula and complexity formula amounts each school district is to receive annually from the IDOE.

Budget

A budget is a plan of expenditures and supporting revenues for a given period of time (calendar, fiscal, or on-going) that reflects the goals of a school district's educational program.

Cash Balance

The cash balance of a fund is the amount of money on hand at any given point in time. It is derived from taking the operating balance plus revenues received-to-date minus expenditures made-to-date.

Circuit Breaker

The circuit breaker is the amount of tax revenue lost to assessed valuation above the 1%/2%/3% thresholds.

Department of Local Government Finance

The Department of Local Government Finance is the state agency responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.

Encumbrance

An encumbrance is an obligation or commitment to make payment or expend money based upon a recorded purchase order. An encumbrance is an obligation against an account's appropriation, and is necessary in order for sound budget management. The encumbered amount ceases to exist when it is liquidated (expenditure is made or purchase order voided).

Expenditure

An expenditure is the cost of goods delivered or services rendered, including the retirement of debt. An expenditure decreases the remaining account appropriation that is available within a budget.

A fund is a complete accounting entity reflecting all financial transactions, both receipts and disbursements, of money for a specific purpose.

Indiana Association of School Business Officials

The Indiana Association of School Business Officials is an organization that the majority of school districts in Indiana are members of. IASBO provides lobbying, workshops, regional meetings, and an annual conference for employees working in school finance, personnel, transportation, and building and grounds.

Indiana Department of Education – Office of School Finance

The Indiana Department of Education is the state agency responsible for carrying out the fiscal responsibilities of calculating the school funding formula. Counts are submitted to the IDOE on specific count dates for Average Daily Membership, Pupil Enrollment, Special Education, Free/Reduced, Honors Diploma, as well as numerous other reporting.

Indiana Public Retirement System

The Indiana Public Retirement System is the state agency responsible for oversight and fiducial responsibility of both the Indiana Teacher's Retirement Fund as well as the Indiana Public Employee's Retirement Fund.

Operating Balance

An operating balance is the un-appropriated amount of money in a fund at the end of the budget year that can be used to support future appropriations in the fund's upcoming budget year. In the Capital Projects Fund and the Bus Replacement Fund, it is also called an Allocation for Future Projects.

Property Tax Levy

The property tax levy is the product of a specific tax rate and the assessed value. The levy is the amount of property tax revenue for a given fund.

Property Tax Rate

The property tax rate is a statement in dollars and cents, expressed per each \$100 of assessed value that will yield a specific amount of money in property taxes. The yield is also referred to as the levy.

Revenue

Revenue includes the sources of monies used to support the approved appropriations of a fund's budget. Revenues to be received are tracked through receipt accounts in order to: (a) keep a historical accounting of where revenues have come from; and (b) determine if estimated revenues will indeed be enough to support the budget's expenditure appropriations.

State Board of Accounts

The State Board of Accounts is the state agency that oversees the integrity and financial accountability of state and local governments and ensures that these institutions are operating efficiently in compliance with applicable statutes. Through the issuance of uniform compliance guidelines and on-site audits every 2 years, the SBOA seeks effective and efficient operation of schools via adequate budgeting, accurate accounting, informative reporting of all financial transactions, and the use of sound business practices.

Unencumbered Cash Balance

The unencumbered cash balance of a fund is its cash balance less any outstanding encumbrances (open purchase orders).

TIPPECANOE SCHOOL CORPORATION

HISTORICAL FINANCIAL INFORMATION



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REVENUES

State Support
Property Taxes
Excise Taxes
Interest Income
General Fund
Transportation



STATE SUPPORT FOR TIPPECANOE SCHOOL CORPORATION

<u>SCHOOL YEAR</u>	<u>ADM COUNT</u>	<u>TUITION SUPPORT</u>	<u>TUITION SUPPORT PER PUPIL</u>	<u>SUPPL. TUITION/GROWTH</u>	<u>AT RISK REMED. GRANT</u>	<u>HONORS DIPLOMA GRANT</u>	<u>SPECIAL EDUC GRANT</u>	<u>VOC EDUC GRANT</u>	<u>PRIME TIME GRANT</u>	<u>COMPLEXITY GRANT</u>	<u>FDK GRANT</u>	<u>STATE REDUCTION</u>	<u>TOTAL STATE (GENERAL)</u>	<u>STATE \$ PER PUPIL (GENERAL)</u>	<u>ADA FLAT GRANT (DEBT)</u>	<u>TRANSP GRANT (TRANS OP)</u>
1975-76	7,573.50	2,268,439	299.52	-	-	-	71,862	50,569	-	-	-	-	2,390,870	315.69	281,836	-
1976-77	7,742.50	2,911,985	376.10	-	-	-	190,884	110,773	-	-	-	-	3,213,642	415.07	285,933	-
1977-78	7,758.00	3,416,255	440.35	-	-	-	200,244	122,146	-	-	-	-	3,738,645	481.91	288,454	-
1978-79	7,704.00	3,744,577	486.06	-	-	-	234,874	138,215	-	-	-	-	4,117,666	534.48	287,398	-
1979-80	7,646.00	4,338,703	567.45	-	-	-	302,105	155,524	-	-	-	-	4,796,332	627.30	283,667	440,184
1980-81	7,547.50	4,950,153	655.87	-	-	-	338,369	167,786	-	-	-	-	5,456,308	722.93	282,494	423,321
1981-82	7,489.00	5,220,855	697.14	-	-	-	321,773	162,080	-	-	-	-	5,704,708	761.74	280,434	415,991
1982-83	7,422.50	5,417,297	729.85	-	-	-	366,183	222,624	-	-	-	-	6,006,104	809.18	277,149	423,141
1983-84	7,344.00	5,842,627	795.56	-	-	-	396,575	242,466	-	-	-	-	6,481,668	882.58	274,630	411,998
1984-85	7,187.50	6,099,221	848.59	-	-	-	410,369	236,409	51,120	-	-	-	6,797,119	945.69	269,040	413,367
1985-86	7,134.50	6,443,199	903.10	-	-	-	476,411	246,032	149,500	-	-	-	7,315,142	1,025.32	265,248	89,850
1986-87	7,109.50	7,251,556	1,019.98	-	-	-	519,287	226,870	338,500	-	-	-	8,336,213	1,172.55	266,502	101,809
1987-88	7,141.50	7,767,278	1,087.63	-	-	-	534,691	260,981	480,167	-	-	-	9,043,117	1,266.28	263,787	92,040
1988-89	7,098.50	8,702,708	1,225.99	-	-	-	583,094	260,163	615,000	-	-	-	10,160,965	1,431.42	264,040	114,529
1989-90	7,230.00	9,078,627	1,255.69	-	-	-	698,739	262,640	637,500	-	-	-	10,677,506	1,476.83	268,655	104,239
1990-91	7,473.00	10,373,686	1,388.16	-	-	-	902,129	330,244	833,000	-	-	-	12,439,059	1,664.53	278,944	124,718
1991-92	7,522.50	9,659,784	1,284.12	789,863	114,192	-	1,056,086	333,268	775,833	-	-	-	12,729,026	1,692.13	280,333	126,221
1992-93	7,688.00	8,984,618	1,168.65	1,383,840	116,704	-	1,204,711	320,381	767,666	-	-	-	12,777,920	1,662.06	288,179	136,609
1993-94	7,702.00	11,897,343	1,544.71	-	-	-	1,366,653	346,589	735,000	-	-	-	14,345,585	1,862.58	286,640	126,862
1994-95	7,939.00	12,966,129	1,633.22	-	-	-	1,469,405	548,537	958,333	-	-	-	15,942,404	2,008.11	294,012	126,774
1995-96	8,266.00	14,736,136	1,782.74	385,860	-	-	1,861,590	554,861	1,227,512	-	-	-	18,765,959	2,270.26	306,208	157,638
1996-97	8,522.00	16,028,527	1,880.84	317,012	-	-	2,049,300	600,877	1,503,140	-	-	-	20,498,856	2,405.40	316,316	137,691
1997-98	8,836.00	14,067,399	1,592.06	402,997	-	67,200	2,156,161	500,500	1,671,138	-	-	-	18,865,395	2,135.06	327,853	155,782
1998-99	9,093.00	14,949,373	1,644.05	348,690	-	108,800	2,398,524	452,560	1,671,138	-	-	-	19,929,085	2,191.70	337,922	173,708
1999-00	9,248.21	16,680,546	1,803.65	-	-	120,250	2,547,686	464,062	1,671,138	-	-	-	21,483,682	2,323.01	349,455	170,540
2000-01	9,456.83	18,225,630	1,927.25	-	-	145,225	2,812,064	608,185	1,671,138	-	-	-	23,462,242	2,480.98	358,329	164,592
2001-02	9,615.55	17,798,773	1,851.04	-	48,348	162,368	3,161,124	559,125	1,671,138	-	-	(18,418)	23,382,458	2,431.73	368,116	161,688
2002-03	9,828.29	18,764,619	1,909.25	-	50,417	157,932	3,487,721	590,875	1,671,138	-	-	-	24,722,702	2,515.46	181,757	147,429
2003-04	10,091.30	19,268,472	1,909.41	416,960	103,672	155,043	3,619,468	573,375	1,796,473	-	-	(3,098)	25,930,365	2,569.58	-	-
2004-05	10,388.01	21,163,263	2,037.28	474,818	213,441	151,191	3,782,736	603,225	1,671,138	-	-	(99,485)	27,960,327	2,691.60	-	-
2005-06	10,841.75	22,866,434	2,109.11	-	-	162,900	4,168,346	771,750	1,671,138	-	-	-	29,640,568	2,733.93	-	-
2006-07	11,137.66	23,956,505	2,150.95	-	-	159,300	4,417,026	863,300	1,671,138	-	-	-	31,067,269	2,789.39	-	-
2007-08	11,353.49	25,106,160	2,211.32	-	-	170,100	4,785,439	867,525	1,671,138	-	-	-	32,600,362	2,871.40	-	-
2008-09	11,559.98	59,198,276	5,120.97	-	-	201,600	4,999,103	969,300	1,671,138	-	-	(865,091)	66,174,326	5,724.43	-	-
2009-10	11,589.77	59,999,776	5,176.96	-	-	225,900	5,627,061	1,025,325	1,796,473	-	-	(4,684,455)	63,990,081	5,521.26	-	-
2010-11	11,620.03	60,200,470	5,180.75	-	-	203,400	5,952,697	946,750	1,931,209	-	-	(3,443,319)	65,791,207	5,661.88	-	-
2011-12	11,645.26	58,584,392	5,030.75	-	-	180,900	6,050,104	993,575	2,076,050	-	-	-	67,885,021	5,829.41	-	-
2012-13	11,951.27	60,225,250	5,039.23	-	-	177,300	6,219,874	1,020,713	1,945,154	-	-	-	69,588,290	5,822.67	-	-
2013-14	12,037.92	54,800,997	4,552.36	-	-	206,000	6,611,363	919,850	-	10,083,432	2,531,232	-	75,152,874	6,243.01	-	-
2014-15	12,144.40	55,479,489	4,568.32	-	-	250,000	6,955,084	870,800	-	10,191,559	2,638,860	-	76,385,792	6,289.80	-	-
2015-16	12,993.84	64,259,420	4,945.38	-	-	257,800	7,442,850	908,650	-	7,673,483	-	-	80,542,203	6,198.49	-	-
2016-17	13,323.35	67,789,204	5,088.00	-	-	258,600	7,442,850	975,050	-	7,369,812	-	-	83,835,516	6,292.38	-	-
2017-18	13,524.36	71,313,950	5,273.00	-	-	348,600	8,036,432	947,300	-	5,834,409	-	-	86,480,691	6,394.44	-	-
2018-19	13,661.24	73,114,956	5,352.00	-	-	363,600	8,165,970	1,082,170	-	5,893,459	-	-	88,620,155	6,486.98	-	-
2019-20	13,809.95	76,231,406	5,520.03	-	-	349,400	8,689,264	1,086,680	-	5,035,285	-	-	91,392,035	6,617.84	-	-
2020-21	13,816.33	78,493,538	5,681.21			403,200	8,346,784	866,400		5,090,432			93,200,354	6,745.67		

Notes:

Supplemental Tuition Suppoort eliminated in 1993-94. Enrollment Growth Grant started in 1995-96.

At Risk Grant eliminated in 2003-04. Supplemental Remediation Grant started in 2003-04.

2001-02 state funding reduced due to calendar year spending cap. CPF Transfer allowed.

2003-04 and 2004-05 state funding reduced due to fiscal and/or calendar year spending caps. No transfers allowed.

Enrollment Growth Grant and Supplemental Remediation Grant eliminated in 2005-06.

2008-09 tuition support increase due to elimination of General fund property tax levy.

2009-2010 tuition support reduction - permanent reset of funding formula

2012-2013 state funding changed from calendar year to fiscal year

2013-2014 Prime Time eliminated, Complexity added, FDK added

2015-2016 FDK students counted as 1 ADM; grant eliminated

Maximum Levy for Levy Driven Funds

Year	Transportation and Bus Replacement Fund Levy	Increase	% Increase	Operations Fund Levy	Appeal	Increase	% Increase
2008	\$ 4,625,899.00						
2009	\$ 4,808,975.00	\$ 183,076.00	3.96%				
2010	\$ 4,991,011.00	\$ 182,036.00	3.79%				
2011	\$ 5,133,028.00	\$ 142,017.00	2.85%				
2012	\$ 5,281,886.00	\$ 148,858.00	2.90%				
2013	\$ 5,429,779.00	\$ 147,893.00	2.80%				
2014	\$ 5,570,953.00	\$ 141,174.00	2.60%				
2015	\$ 5,721,369.00	\$ 150,416.00	2.70%				
2016	\$ 5,870,125.00	\$ 148,756.00	2.60%				
2017	\$ 6,094,962.00	\$ 224,837.00	3.83%				
2018	\$ 6,326,571.00	\$ 231,609.00	3.80%	\$ 19,684,801.00	\$ -		
2019				\$ 20,354,084.00	\$ -	\$ 669,283.00	3.40%
2020				\$ 21,066,477.00	\$ 1,000,000.00	\$ 1,712,393.00	3.50%
2021				\$ 22,993,270.00	\$ -	\$ 926,793.00	4.20%

GENERAL FUND PROPERTY TAX COLLECTIONS

YEAR	ASSESSED VALUE	TAX RATE	AMOUNT COLLECTED	AMOUNT ANTICIPATED	PCT COLLECTED
1970	97,758,959	3.5900	3,478,383	3,509,547	99.11%
1971	98,441,365	4.5100	4,487,159	4,439,706	101.07%
1972	100,320,250	4.4300	4,519,054	4,444,187	101.68%
1973	106,316,185	4.3900	4,768,912	4,667,281	102.18%
1974	112,249,235	4.1400	4,758,543	4,647,118	102.40%
1975	122,270,300	3.8300	4,800,347	4,682,952	102.51%
1976	132,492,300	3.5800	4,865,518	4,743,224	102.58%
1977	145,605,790	3.3100	4,944,852	4,819,552	102.60%
1978	151,280,690	3.3300	5,128,021	5,037,647	101.79%
1979	170,635,865	2.9650	5,143,325	5,059,353	101.66%
1980	239,114,999	1.9860	4,857,041	4,748,824	102.28%
1981	253,280,945	1.9130	4,883,817	4,845,264	100.80%
1982	261,046,075	2.0514	5,401,457	5,355,099	100.87%
1983	275,575,740	2.0683	5,714,083	5,699,733	100.25%
1984	285,271,975	2.2024	6,325,528	6,282,830	100.68%
1985	283,840,520	2.3593	6,800,729	6,696,649	101.55%
1986	283,908,035	2.5167	7,320,180	7,145,114	102.45%
1987	288,750,710	2.6447	7,789,322	7,636,590	102.00%
1988	299,023,155	2.6670	8,054,143	7,974,948	100.99%
1989	306,047,935	2.7247	8,510,097	8,338,888	102.05%
1990	368,042,315	2.4265	9,350,211	8,930,547	104.70%
1991	408,222,590	2.3485	9,679,493	9,587,108	100.96%
1992	436,805,475	2.3517	10,145,890	10,272,354	98.77%
1993	465,546,875	2.5854	12,339,488	12,036,249	102.52%
1994	467,282,625	2.6583	12,694,200	12,421,774	102.19%
1995	458,162,765	2.6955	12,893,167	12,349,777	104.40%
1996	557,037,095	2.2562	12,579,413	12,567,871	100.09%
1997	593,529,000	2.2639	13,624,998	13,436,903	101.40%
1998	728,580,735	2.5474	18,971,875	18,559,866	102.22%
1999	750,310,955	2.7122	20,784,180	20,349,934	102.13%
2000	766,919,165	2.7289	21,350,962	20,928,457	102.02%
2001	797,687,465	2.7792	22,682,500	22,169,330	102.31%
2002	2,528,922,130	0.9343	23,836,204	23,627,719	100.88%
2003	3,533,714,150	0.6873	23,702,894	24,287,217	97.59%
2004	3,587,802,565	0.7311	26,000,337	26,230,425	99.12%
2005	3,672,042,660	0.7023	25,925,756	25,788,756	100.53%
2006	3,890,294,060	0.6947	27,003,361	27,025,873	99.92%
2007	3,902,754,460	0.7270	28,796,436	28,373,025	101.49%
2008	4,184,628,365	0.7032	29,054,050	29,426,307	98.73%
2009	3,558,176,640	-	6,391,566	-	
2010	3,475,170,444	-	107,423	-	
2011	3,411,858,940	-	405	-	
2012	3,389,663,490	-	37	-	
2013	3,440,774,984	-	-	-	
2014	3,644,380,959	-	-	-	
2015	3,863,999,726	-	-	-	
2016	3,993,360,311	-	-	-	
2017	4,125,331,568	-	-	-	
2018	4,225,126,560	-	-	-	
2019	4,311,620,516	-	-	-	
2020	4,496,586,989	-	-	-	
2021	4,709,938,651	-	-	-	
2022	5,048,575,003	-	-	-	

Notes:

-Reassessment conducted in 1980, 1990, 1996, and 2003.

-.Transportation remove from General Fund in 1980.

-\$223,971 collected in 1984 as final 1983 settlement
(subtracted from 1984 and added to 1983)

-Property from SIA plant came off TIF in 1998.

-Assessed valuation changed from a 1/3 to a 100% true tax value system in 2002.

-Final distributions for 2007 and 2008 received in following year.

-General fund property tax levy was eliminated in 2009

PROPERTY TAX DISTRIBUTIONS - ALL FUNDS

		1st Half		2nd Half		Subsequent Years		Total	
		<u>Cumulative</u>		<u>Cumulative</u>		<u>Cumulative</u>		<u>Cumulative</u>	
<u>Year</u>	<u>Tax Levy</u>	<u>Tax Collected</u>	<u>Pct Collected</u>	<u>Tax Collected</u>	<u>Pct Collected</u>	<u>Tax Collected</u>	<u>Pct Collected</u>	<u>Tax Collected</u>	<u>Pct Collected</u>
1986	14,062,500	7,177,691	51.04%	6,959,998	49.49%	-	100.53%	14,137,689	100.53%
1987	14,432,990	7,419,480	51.41%	7,049,019	48.84%	-	100.25%	14,468,499	100.25%
1988	16,176,471	8,105,992	50.11%	8,070,763	49.89%	-	100.00%	16,176,755	100.00%
1989	16,826,923	8,552,235	50.82%	8,266,359	49.13%	-	99.95%	16,818,594	99.95%
1990	18,309,859	9,328,313	50.95%	8,995,323	49.13%	-	100.08%	18,323,636	100.08%
1991	20,116,279	10,174,203	50.58%	9,945,217	49.44%	-	100.02%	20,119,420	100.02%
1992	21,450,000	10,218,311	47.64%	11,231,783	52.36%	-	100.00%	21,450,094	100.00%
1993	21,112,121	9,772,996	46.29%	11,305,942	53.55%	-	99.84%	21,078,938	99.84%
1994	23,013,333	10,734,774	46.65%	12,324,023	53.55%	-	100.20%	23,058,797	100.20%
1995	22,240,000	10,419,722	46.85%	11,812,813	53.12%	-	99.97%	22,232,535	99.97%
1996	23,295,698	11,903,636	51.10%	11,318,822	48.59%	-	99.69%	23,222,458	99.69%
1997	28,797,477	14,930,184	51.85%	13,883,295	48.21%	-	100.06%	28,813,479	100.06%
1998	35,303,374	18,541,297	52.52%	16,811,495	47.62%	-	100.14%	35,352,792	100.14%
1999	35,349,753	16,589,222	46.93%	18,738,111	53.01%	-	99.94%	35,327,333	99.94%
2000	41,320,361	21,319,033	51.59%	20,142,785	48.75%	-	100.34%	41,461,818	100.34%
2001	43,409,722	22,173,640	51.08%	21,315,105	49.10%	-	100.18%	43,488,745	100.18%
2002	45,515,750	23,579,334	51.80%	21,904,054	48.12%	-	99.93%	45,483,388	99.93%
2003	46,964,156	5,775,685	12.30%	41,263,156	87.86%	-	100.16%	47,038,841	100.16%
2004	49,676,774	12,369,805	24.90%	37,346,220	75.18%	-	100.08%	49,716,025	100.08%
2005	54,312,237	26,133,674	48.12%	28,492,125	52.46%	-	100.58%	54,625,799	100.58%
2006	56,308,333	26,718,516	47.45%	29,845,522	53.00%	-	100.45%	56,564,038	100.45%
2007	56,494,651	26,284,522	46.53%	29,404,947	52.05%	1,467,604	101.17%	57,157,073	101.17%
2008	60,924,368	3,137,311	5.15%	44,195,762	72.54%	13,941,431	100.57%	61,274,504	100.57%
2009	32,290,453	499,867	1.55%	24,789,252	76.77%	7,154,275	100.47%	32,443,394	100.47%
2010	34,511,918	16,471,909	47.73%	17,907,008	51.89%		99.61%	34,378,917	99.61%
2011	35,745,922	19,348,260	54.13%	13,624,078	38.11%	1,619,803	96.77%	34,592,141	96.77%
2012	35,276,228	19,153,687	54.30%	16,122,541	45.70%		100.00%	35,276,228	100.00%
2013	34,951,392	18,991,185	54.34%	15,001,648	42.92%		97.26%	33,992,833	97.26%
2014	34,428,468	18,972,358	55.11%	15,269,468	44.35%		99.46%	34,241,826	99.46%
2015	34,010,926	18,870,930	55.48%	15,630,337	45.96%		101.44%	34,501,267	101.44%
2016	36,922,608	20,263,071	54.88%	16,483,078	44.64%		99.52%	36,746,149	99.52%
2017	36,084,276	22,901,201	63.47%	17,666,628	48.96%		112.43%	40,567,829	112.43%
2018	36,243,136	20,023,342	55.25%	16,110,662	44.45%		99.70%	36,134,003	99.70%
2019	36,916,095	20,411,667	55.29%	16,354,159	44.30%		99.59%	36,765,827	99.59%
2020	40,168,011	20,008,356	49.81%	19,339,733	48.15%		97.96%	39,348,088	97.96%
2021	42,135,112	23,433,657	55.62%	-			55.62%	23,433,657	55.62%

	<u>Year Span</u>	<u>% Collected</u>	<u>Year Span</u>	<u>% Collected</u>	<u>Year Span</u>	<u>% Collected</u>	<u>Year Span</u>	<u>% Collected</u>
30 average	1991-2020	46.02%	1991-2020	52.49%	1991-2020	100.25%	1991-2020	100.25%
25 average	1996-2020	45.71%	1996-2020	52.51%	1996-2020	100.30%	1996-2020	100.30%
20 average	2001-2020	44.43%	2001-2020	53.33%	2001-2020	100.37%	2001-2020	100.37%
15 average	2006-2020	46.70%	2006-2020	50.25%	2006-2020	100.43%	2006-2020	100.43%
10 average	2011-2020	55.20%	2011-2020	44.75%	2011-2020	100.41%	2011-2020	100.41%
5 average	2016-2020	55.74%	2016-2020	46.10%	2016-2020	101.84%	2016-2020	101.84%
3 average	2018-2020	53.45%	2018-2020	45.63%	2018-2020	99.08%	2018-2020	99.08%
Prior year	2020	49.81%	2020	48.15%	2020	97.96%	2020	97.96%

Notes:

General Fund Property Tax and Preschool Property Tax Levies no longer existed in 2009.

Beginning in 2007, due to reassessments property tax collections were received in subsequent years and not the year levied.

EXCISE TAXES COLLECTED (ALL FUNDS)

<u>Year</u>	<u>Excise Collected</u>	<u>CVET Collected</u>	<u>FIT Collected</u>	<u>Total Collected</u>	<u>\$ Increase</u>	<u>% Increase</u>	<u>% to General Fund</u>
1975	662,687	-		662,687			74.66%
1976	738,662	-		738,662	75,975	10.29%	72.62%
1977	795,331	-		795,331	56,669	7.13%	71.49%
1978	9,425,736	-		9,425,736	8,630,405	91.56%	64.04%
1979	1,008,315	-		1,008,315	(8,417,421)	-834.80%	64.18%
1980	1,057,330	-		1,057,330	49,015	4.64%	57.23%
1981	1,083,118	-		1,083,118	25,788	2.38%	55.29%
1982	1,107,663	-		1,107,663	24,545	2.22%	58.32%
1983	1,172,145	-		1,172,145	64,482	5.50%	57.55%
1984	1,294,352	-		1,294,352	122,207	9.44%	58.32%
1985	1,363,607	-		1,363,607	69,255	5.08%	58.82%
1986	1,622,986	-		1,622,986	259,379	15.98%	58.72%
1987	1,758,407	-		1,758,407	135,421	7.70%	61.77%
1988	2,256,466	-		2,256,466	498,059	22.07%	58.09%
1989	2,309,484	-		2,309,484	53,018	2.30%	58.74%
1990	2,432,141	-		2,432,141	122,657	5.04%	59.90%
1991	2,454,141	-		2,454,141	22,000	0.90%	54.96%
1992	2,837,123	-		2,837,123	382,982	13.50%	54.56%
1993	2,601,675	-		2,601,675	(235,448)	-9.05%	58.24%
1994	3,189,933	-		3,189,933	588,258	18.44%	54.95%
1995	3,194,736	-		3,194,736	4,803	0.15%	56.66%
1996	3,224,084	-		3,224,084	29,348	0.91%	54.17%
1997	3,611,156	-		3,611,156	387,072	10.72%	47.29%
1998	3,662,058	-		3,662,058	50,902	1.39%	53.67%
1999	4,133,495	-		4,133,495	471,437	11.41%	53.64%
2000	4,570,245	-		4,570,245	436,750	9.56%	51.50%
2001	4,571,099	402,208		4,973,307	403,062	8.10%	52.15%
2002	5,018,262	422,318		5,440,580	467,273	8.59%	52.41%
2003	5,173,992	443,434		5,617,426	176,846	3.15%	50.41%
2004	5,256,555	465,606		5,722,161	104,735	1.83%	52.35%
2005	5,407,140	488,886		5,896,026	173,865	2.95%	47.51%
2006	5,307,448	513,277		5,820,725	(75,301)	-1.29%	47.74%
2007	5,489,012	538,998		6,028,010	207,285	3.44%	50.20%
2008	5,737,217	565,948		6,303,165	275,155	4.37%	47.47%
2009	3,014,124	258,282	17,905	3,290,311	(3,012,854)	-91.57%	0.40%
2010	3,144,470	259,016	9,075	3,412,561	122,250	3.58%	-
2011	2,992,149	263,162	1,050	3,256,361	(156,200)	-4.80%	-
2012	3,333,716	253,308	1,217	3,588,241	331,880	9.25%	-
2013	3,355,834	261,198	2,702	3,619,734	31,493	0.87%	-
2014	3,563,975	247,644	2,353	3,813,972	194,239	5.09%	-
2015	3,310,205	278,114	2,495	3,590,814	(223,158)	-6.21%	-
2016	3,761,683	247,749	2,690	4,012,122	421,308	10.50%	
2017	3,701,582	240,212	2,421	3,944,215	(67,907)	-1.72%	
2018	3,832,263	233,000	2,288	4,067,550	123,335	3.03%	
2019	3,707,608	283,636	2,987	3,994,231	(73,319)	-1.84%	
2020	4,263,491	269,744	3,244	4,536,479	542,248	11.95%	
2021	2,225,281	138,019	1,438	2,364,738	(2,171,741)	-91.84%	

Note: 2021 is only first half collections.

EXCISE, CVET, & FIT TAXES COLLECTED

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
1975													
-EXCISE	494,755	71,048		96,884	-	-	-	662,687		548,421	82.76%	114,266	17.24%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	-	-		-	-	-	-	-		-		-	
TOTAL	494,755	71,048		96,884	-	-	-	662,687		548,421	82.76%	114,266	17.24%
RATE	3.8300	0.5500		0.7500	-	-	-	5.1300					
1976													
-EXCISE	536,392	89,898		112,373	-	-	-	738,663	11.46%	608,030	82.31%	130,632	17.68%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	-	-		-	-	-	-	-		-		-	
TOTAL	536,392	89,898		112,373	-	-	-	738,663	11.46%	608,030	82.31%	130,632	17.68%
RATE	3.5800	0.6000		0.7500	-	-	-	4.9300					
1977													
-EXCISE	568,585	97,913		128,833	-	-	-	795,331	7.67%	523,856	65.87%	271,474	34.13%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	-	-		-	-	-	-	-		-		-	
TOTAL	568,585	97,913		128,833	-	-	-	795,331	7.67%	523,856	65.87%	271,474	34.13%
RATE	3.3100	0.5700		0.7500	-	-	-	4.6300					
1978													
-EXCISE	603,609	157,700		181,264	-	-	-	942,573	18.51%	625,163	66.33%	317,410	33.67%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	-	-		-	-	-	-	-		-		-	
TOTAL	603,609	157,700		181,264	-	-	-	942,573	18.51%	625,163	66.33%	317,410	33.67%
RATE	3.3300	0.8700		1.0000	-	-	-	5.2000					
1979													
-EXCISE	647,111	142,954		218,250	-	-	-	1,008,315	6.97%	613,271	60.82%	395,044	39.18%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	-	-		-	-	-	-	-		-		-	
TOTAL	647,111	142,954		218,250	-	-	-	1,008,315	6.97%	613,271	60.82%	395,044	39.18%
RATE	2.9650	0.6550		1.0000	-	-	-	4.6200					
1980													
-EXCISE	605,146	180,691		217,560	53,933	-	-	1,057,330	4.86%	665,038	62.90%	392,292	37.10%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	-	-		-	-	-	-	-		-		-	
TOTAL	605,146	180,691		217,560	53,933	-	-	1,057,330	4.86%	665,038	62.90%	392,292	37.10%
RATE	1.9860	0.5930		0.7140	0.1770	-	-	3.4700					
1981													
-EXCISE	598,845	177,494		223,510	83,269	-	-	1,083,118	2.44%	622,843	57.50%	460,275	42.50%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	12,432	-		-	1,729	-	-	14,161		6,684	47.20%	7,477	52.80%
TOTAL	611,277	177,494		223,510	84,998	-	-	1,097,279	3.78%	629,527	57.37%	467,752	42.63%
RATE	1.9130	0.5670		0.7140	0.2660	-	-	3.4600					

EXCISE, CVET, & FIT TAXES COLLECTED

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
1982													
-EXCISE	649,110	191,730		175,731	91,092	-	-	1,107,663	2.27%	475,535	42.93%	632,128	57.07%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	15,738	-		4,327	2,252	-	-	22,317	57.59%	10,546	47.26%	11,771	52.74%
TOTAL	664,848	191,730		180,058	93,344	-	-	1,129,980	2.98%	486,081	43.02%	643,899	56.98%
RATE	2.0514	0.6087		0.5640	0.2935	-	-	3.5176					
1983													
-EXCISE	674,554	224,090		195,684	77,817	-	-	1,172,145	5.82%	647,938	55.28%	524,207	44.72%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	17,095	-		4,959	1,972	-	-	24,026	7.66%	11,685	48.63%	12,341	51.37%
TOTAL	691,649	224,090		200,643	79,789	-	-	1,196,171	5.86%	659,623	55.14%	536,548	44.86%
RATE	2.0683	0.6871		0.6000	0.2386	-	-	3.5940					
1984													
-EXCISE	754,893	264,233		205,656	69,546	-	-	1,294,328	10.42%	612,897	47.35%	681,431	52.65%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	19,122	-		5,209	1,761	-	-	26,092	8.60%	12,297	47.13%	13,795	52.87%
TOTAL	774,015	264,233		210,865	71,307	-	-	1,320,420	10.39%	625,194	47.35%	695,226	52.65%
RATE	2.2024	0.7709		0.6000	0.2029	-	-	3.7762					
1985													
-EXCISE	802,124	248,970		203,990	108,523	-	-	1,363,607	5.35%	620,471	45.50%	743,136	54.50%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	22,345	6,936		5,682	3,023	-	-	37,986	45.58%	18,099	47.65%	19,887	52.35%
TOTAL	824,469	255,906		209,672	111,546	-	-	1,401,593	6.15%	638,570	45.56%	763,023	54.44%
RATE	2.3593	0.7323		0.6000	0.3192	-	-	4.0108					
1986													
-EXCISE	952,980	285,890		227,198	156,918	-	-	1,622,986	19.02%	772,946	47.62%	850,040	52.38%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	28,167	8,450		6,715	4,638	-	-	47,970	26.28%	23,450	48.88%	24,520	51.12%
TOTAL	981,147	294,340		233,913	161,556	-	-	1,670,956	19.22%	796,396	47.66%	874,560	52.34%
RATE	2.5167	0.7550		0.6000	0.4144	-	-	4.2861					
1987													
-EXCISE	1,086,251	229,063		246,437	196,656	-	-	1,758,407	8.34%	764,061	43.45%	994,346	56.55%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	31,488	6,640		7,144	5,701	-	-	50,973	6.26%	25,235	49.51%	25,737	50.49%
TOTAL	1,117,739	235,703		253,581	202,357	-	-	1,809,380	8.28%	789,296	43.62%	1,020,083	56.38%
RATE	2.6447	0.5577		0.6000	0.4788	-	-	4.2812					
1988													
-EXCISE	1,310,739	250,697		475,739	219,292	-	-	2,256,467	28.32%	872,793	38.68%	1,383,673	61.32%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	31,891	6,100		11,575	5,336	-	-	54,902	7.71%	27,377	49.87%	27,525	50.13%
TOTAL	1,342,630	256,797		487,314	224,628	-	-	2,311,369	27.74%	900,170	38.95%	1,411,198	61.05%
RATE	2.6670	0.5101		0.9680	0.4462	-	-	4.5913					

EXCISE, CVET, & FIT TAXES COLLECTED

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
1989													
-EXCISE	1,356,672	250,950		475,410	226,452	-	-	2,309,484	2.35%	1,086,384	47.04%	1,223,100	52.96%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	32,533	6,018		11,400	5,430	-	-	55,381	0.87%	27,227	49.16%	28,155	50.84%
TOTAL	1,389,205	256,968		486,810	231,882	-	-	2,364,865	2.31%	1,113,611	47.09%	1,251,255	52.91%
RATE	2.7247	0.5040		0.9548	0.4548	-	-	4.6383					
1990													
-EXCISE	1,432,634	273,183		468,787	257,538	-	-	2,432,142	5.31%	1,143,085	47.00%	1,289,056	53.00%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	33,788	6,443		11,056	6,074	-	-	57,361	3.58%	4,844	8.44%	52,516	91.55%
TOTAL	1,466,422	279,626		479,843	263,612	-	-	2,489,503	5.27%	1,147,929	46.11%	1,341,572	53.89%
RATE	2.4265	0.4627		0.7940	0.4362	-	-	4.1194					
1991													
-EXCISE	1,348,862	239,619		592,328	273,563	-	-	2,454,372	0.91%	1,008,722	41.10%	1,445,651	58.90%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	28,780	5,113		12,638	5,837	-	-	52,368	-8.70%	26,184	50.00%	26,184	50.00%
TOTAL	1,377,642	244,732		604,966	279,400	-	-	2,506,740	0.69%	1,034,906	41.28%	1,471,835	58.72%
RATE	2.3485	0.4172		1.0313	0.4763	-	-	4.2733					
1992													
-EXCISE	1,547,827	246,025		735,443	301,246	-	6,582	2,837,123	15.59%	1,308,654	46.13%	1,528,469	53.87%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	28,778	4,574		13,674	5,601	-	122	52,749	0.73%	26,375	50.00%	26,375	50.00%
TOTAL	1,576,605	250,599		749,117	306,847	-	6,704	2,889,872	15.28%	1,335,029	46.20%	1,554,844	53.80%
RATE	2.3517	0.3738		1.1174	0.4577	-	0.0100	4.3106					
1993													
-EXCISE	1,515,290	188,957		632,924	258,643	-	5,861	2,601,675	-8.30%	1,194,662	45.92%	1,407,014	54.08%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	30,345	3,784		12,675	5,179	-	117	52,100	-1.23%	26,050	50.00%	26,050	50.00%
TOTAL	1,545,635	192,741		645,599	263,822	-	5,978	2,653,775	-8.17%	1,220,712	46.00%	1,433,064	54.00%
RATE	2.5854	0.3224		1.0799	0.4413	-	0.0100	4.4390					
1994													
-EXCISE	1,752,785	269,350		824,204	337,001	-	6,594	3,189,934	22.61%	753,640	23.63%	2,436,293	76.37%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	28,359	4,358		13,335	5,452	-	107	51,611	-0.94%	25,806	50.00%	25,806	50.00%
TOTAL	1,781,144	273,708		837,539	342,453	-	6,701	3,241,545	22.15%	779,446	24.05%	2,462,099	75.95%
RATE	2.6583	0.4085		1.2500	0.5111	-	0.0100	4.8379					
1995													
-EXCISE	1,810,071	626,054		397,403	354,493	-	6,715	3,194,736	0.15%	1,050,057	32.87%	2,144,680	67.13%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	29,822	10,315		6,548	5,841	-	111	52,637	1.99%	26,318	50.00%	26,318	50.00%
TOTAL	1,839,893	636,369		403,951	360,334	-	6,826	3,247,373	0.18%	1,076,375	33.15%	2,170,998	66.85%
RATE	2.6955	0.9323		0.5918	0.5279	-	0.0100	4.7575					

EXCISE, CVET, & FIT TAXES COLLECTED

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
1996													
-EXCISE	1,746,460	625,140		477,834	366,910	-	7,741	3,224,085	0.92%	1,695,959	52.60%	1,528,126	47.40%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	27,715	9,921		7,583	5,823	-	123	51,165	-2.80%	26,318	51.44%	24,846	48.56%
TOTAL	1,774,175	635,061		485,417	372,733	-	7,864	3,275,250	0.86%	1,722,277	52.58%	1,552,972	47.42%
RATE	2.2562	0.8076		0.6173	0.4740	-	0.0100	4.1651					
1997													
-EXCISE	1,707,776	735,342		786,336	374,158	-	7,544	3,611,156	12.01%	1,748,868	48.43%	1,862,288	51.57%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	23,543	10,137		10,840	5,158	-	104	49,782	-2.70%	24,892	50.00%	24,892	50.00%
TOTAL	1,731,319	745,479		797,176	379,316	-	7,648	3,660,938	11.78%	1,773,760	48.45%	1,887,180	51.55%
RATE	2.2639	0.9748		1.0424	0.4960	-	0.0100	4.7871					
1998													
-EXCISE	1,965,556	606,086		760,096	322,603	-	7,716	3,662,057	1.41%	1,929,585	52.69%	1,732,473	47.31%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	26,332	8,119		10,183	4,322	-	103	49,059	-1.45%	24,530	50.00%	24,530	50.00%
TOTAL	1,991,888	614,205		770,279	326,925	-	7,819	3,711,116	1.37%	1,954,115	52.66%	1,757,003	47.34%
RATE	2.5474	0.7855		0.9851	0.4181	-	0.0100	4.7461					
1999													
-EXCISE	2,217,120	699,829		852,122	356,250	-	8,175	4,133,496	12.87%	2,004,361	48.49%	2,129,134	51.51%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	28,961	8,178		10,912	4,575	-	1,169	53,795	9.65%	25,230	46.90%	28,566	53.10%
TOTAL	2,246,081	708,007		863,034	360,825	-	9,344	4,187,291	12.83%	2,029,591	48.47%	2,157,700	51.53%
RATE	2.7122	0.8561		1.0424	0.4358	-	0.0100	5.0565					
2000													
-EXCISE	2,353,469	912,876		898,991	396,284	-	8,624	4,570,244	10.57%	2,258,396	49.42%	2,311,849	50.58%
-CVET	-	-		-	-	-	-	-		-		-	
-FIT	25,630	9,941		9,790	4,316	-	94	49,771	-7.48%	24,886	50.00%	24,885	50.00%
TOTAL	2,379,099	922,817		908,781	400,600	-	8,718	4,620,015	10.33%	2,283,282	49.42%	2,336,734	50.58%
RATE	2.7289	1.0585		1.0424	0.4595	-	0.0100	5.2993					
2001													
-EXCISE	2,383,982	910,892		871,433	316,011	80,204	8,578	4,571,100	0.02%	2,289,898	50.10%	2,281,202	49.90%
-CVET	209,765	80,149		76,677	27,806	7,057	755	402,209		201,104	50.00%	201,104	50.00%
-FIT	23,832	9,106		8,711	3,159	802	86	45,696	-8.19%	22,848	50.00%	22,848	50.00%
TOTAL	2,617,579	1,000,147		956,821	346,976	88,063	9,419	5,019,005	8.64%	2,513,850	50.09%	2,505,154	49.91%
RATE	2.7792	1.0619		1.0159	0.3684	0.0935	0.0100	5.3289					
2002													
-EXCISE	2,629,887	983,217		943,809	387,319	64,741	9,289	5,018,262	9.78%	2,433,018	48.48%	2,585,244	51.52%
-CVET	221,321	82,744		79,427	32,595	5,448	782	422,317	5.00%	211,156	50.00%	211,163	50.00%
-FIT	23,406	8,750		8,400	3,447	576	83	44,662	-2.26%	22,331	50.00%	22,331	50.00%
TOTAL	2,874,614	1,074,711		1,031,636	423,361	70,765	10,154	5,485,241	9.29%	2,666,505	48.61%	2,818,738	51.39%
RATE	0.9343	0.3493		0.3353	0.1376	0.0230	0.0033	1.7828					

EXCISE, CVET, & FIT TAXES COLLECTED

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
2003													
-EXCISE	2,607,865	1,232,409		819,962	391,578	109,657	12,521	5,173,992	3.10%	775,257	14.98%	4,398,735	85.02%
-CVET	223,506	105,623		70,274	33,560	9,398	1,073	443,434	5.00%	-	0.00%	443,434	100.00%
-FIT	21,684	10,248		6,818	3,256	912	104	43,022	-3.67%	-	0.00%	43,022	100.00%
TOTAL	2,853,055	1,348,280		897,054	428,394	119,967	13,698	5,660,448	3.19%	775,257	13.70%	4,885,191	86.30%
RATE	0.6873	0.3248		0.2161	0.1032	0.0289	0.0033	1.3636					
2004													
-EXCISE	2,751,731	908,963		1,070,431	400,471	115,926	9,033	5,256,555	1.60%	675,712	12.85%	4,580,843	87.15%
-CVET	243,738	80,513		94,815	35,472	10,268	800	465,606	5.00%	232,803	50.00%	232,803	50.00%
-FIT	26,323	8,695		10,240	3,831	1,109	86	50,284	16.88%	25,142	50.00%	25,142	50.00%
TOTAL	3,021,792	998,171		1,175,486	439,774	127,303	9,919	5,772,445	1.98%	933,657	16.17%	4,838,788	83.83%
RATE	0.7311	0.2415		0.2844	0.1064	0.0308	0.0024	1.3966					
2005													
-EXCISE	2,569,132	1,190,368		1,091,598	405,325	141,937	8,780	5,407,140	2.86%	2,563,286	47.41%	2,843,854	52.59%
-CVET	232,288	107,627		98,697	36,647	12,833	794	488,886	5.00%	244,443	50.00%	244,443	50.00%
-FIT	24,708	11,448		10,498	3,898	1,365	85	52,002	3.42%	26,001	50.00%	26,001	50.00%
TOTAL	2,826,128	1,309,443		1,200,793	445,870	156,135	9,659	5,948,028	3.04%	2,833,730	47.64%	3,114,298	52.36%
RATE	0.7023	0.3254		0.2984	0.1108	0.0388	0.0024	1.4781					
2006													
-EXCISE	2,533,892	1,160,258		1,127,430	395,020	82,068	8,780	5,307,448	-1.84%	2,643,438	49.81%	2,843,854	53.58%
-CVET	245,076	112,219		109,044	38,206	7,938	794	513,277	4.99%	256,665	50.01%	244,443	47.62%
-FIT	24,098	11,034		10,722	3,757	780	85	50,476	-2.93%	25,237	50.00%	26,001	51.51%
TOTAL	2,803,066	1,283,511		1,247,196	436,983	90,786	9,659	5,871,201	-1.29%	2,925,340	49.83%	3,114,298	53.04%
RATE	0.6947	0.3181		0.3091	0.1083	0.0225	0.0024	1.4551					
2007													
-EXCISE	2,754,357	972,928		1,202,521	433,044	117,070	9,093	5,489,013	3.42%	2,763,018	50.34%	2,725,994	49.66%
-CVET	270,466	95,537		118,083	42,523	11,496	893	538,998	5.01%	269,499	50.00%	269,499	50.00%
-FIT	25,388	8,950		11,062	3,983	1,077	84	50,544	0.13%	25,247	49.95%	25,297	50.05%
TOTAL	3,050,211	1,077,415		1,331,666	479,550	129,643	10,070	6,078,555	3.53%	3,057,764	50.30%	3,020,790	49.70%
RATE	0.7270	0.2568		0.3174	0.1143	0.0309	0.0024	1.4488					
2008													
-EXCISE	2,723,377	1,264,480		1,173,082	427,948	139,422	8,907	5,737,216	4.52%	-	0.00%	5,737,217	100.00%
-CVET	268,648	124,735		115,719	42,215	13,753	879	565,949	5.00%	-	0.00%	565,948	100.00%
-FIT	7,947	3,690		3,423	1,249	407	26	16,742	-66.88%	-	0.00%	16,742	100.00%
TOTAL	2,999,972	1,392,905		1,292,224	471,412	153,582	9,812	6,319,907	3.97%	-	0.00%	6,319,907	100.00%
RATE	0.7032	0.3265		0.3029	0.1105	0.0360	0.0023	1.4814					
2009													
-EXCISE	11,957	1,376,699		1,033,604	451,039	140,825	-	3,014,124	-47.46%	-	0.00%	3,014,124	100.00%
-CVET	1,025	117,970		88,570	38,650	12,067	-	258,282	-54.36%	-	0.00%	258,282	100.00%
-FIT	71	8,178		6,140	2,679	837	-	17,905	6.95%	-	0.00%	17,905	100.00%
TOTAL	13,052	1,502,847		1,128,314	492,368	153,730	-	3,290,311	-47.94%	-	0.00%	3,290,311	100.00%
RATE								-					
2010													
-EXCISE	-	1,547,379		988,208	455,000	153,883	-	3,144,470	4.32%	1,511,979	48.08%	1,632,490	51.92%
-CVET	-	127,461		81,401	37,479	12,676	-	259,016	0.28%	129,508	50.00%	129,508	50.00%
-FIT	-	4,466		2,852	1,313	444	-	9,075	-49.32%	4,538	50.00%	4,538	50.00%
TOTAL	-	1,679,306		1,072,461	493,792	167,003	-	3,412,561	3.72%	1,646,025	48.23%	1,766,535	51.77%
RATE								-					

EXCISE, CVET, & FIT TAXES COLLECTED

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
2011													
-EXCISE	-	1,533,110		898,908	416,581	143,550	-	2,992,149	-4.84%	1,346,162	44.99%	1,645,987	55.01%
-CVET	-	129,501		82,704	38,079	12,879	-	263,162	1.60%	131,581	50.00%	131,581	50.00%
-FIT	-	517		330	152	51	-	1,050	-88.43%	525	49.95%	526	50.05%
TOTAL	-	1,663,128		981,941	454,812	156,480	-	3,256,361	-4.58%	1,478,267	45.40%	1,778,093	54.60%
RATE								-					
2012													
-EXCISE	-	1,813,050		999,981	520,685	139,850	-	3,473,567	16.09%	1,669,669	48.07%	1,803,897	51.93%
-CVET	-	137,762		75,982	39,563	10,626	-	263,934	0.29%	131,967	50.00%	131,967	50.00%
-FIT	-	662		365	190	51	-	1,268	20.74%	634	50.00%	634	50.00%
TOTAL	-	1,951,474		1,076,329	560,438	150,528	-	3,738,769	14.81%	1,802,270	48.20%	1,936,498	51.80%
RATE								-					
2013													
-EXCISE	-	1,673,622		1,020,163	521,975	140,074	-	3,355,834	-3.39%	1,529,280	45.57%	1,826,554	54.43%
-CVET	-	130,265		79,403	40,627	10,903	-	261,198	-1.04%	130,599	50.00%	130,599	50.00%
-FIT	-	1,348		822	420	113	-	2,703	113.12%	1,484	54.90%	1,219	45.10%
TOTAL	-	1,805,235		1,100,388	563,022	151,090	-	3,619,734	-3.18%	1,661,362	45.90%	1,958,371	54.10%
RATE								-					
2014													
-EXCISE	-	1,731,623		1,100,090	577,208	155,054	-	3,563,975	6.20%	1,560,772	43.79%	2,003,202	56.21%
-CVET	-	120,322		76,440	40,107	10,774	-	247,644	-5.19%	123,822	50.00%	123,822	50.00%
-FIT	-	1,143		726	381	102	-	2,353	-12.94%	1,233	52.41%	1,120	47.59%
TOTAL	-	1,853,089		1,177,257	617,696	165,930	-	3,813,972	5.37%	1,685,828	44.20%	2,128,144	55.80%
RATE								-					
2015													
-EXCISE	-	1,550,930		1,052,256	557,342	149,677	-	3,310,205	-7.12%	1,672,153	50.52%	1,638,053	49.48%
-CVET	-	130,305		88,408	46,826	12,575	-	278,114	12.30%	139,057	50.00%	139,057	50.00%
-FIT	-	1,169		793	420	113	-	2,495	6.05%	1,120	44.89%	1,375	55.11%
TOTAL	-	1,682,403		1,141,456	604,588	162,366	-	3,590,814	-5.85%	1,812,330	50.47%	1,778,485	49.53%
RATE								-					
2016													
-EXCISE	-	1,871,484		1,131,841	597,654	160,704	-	3,761,683	13.64%	1,885,409	50.12%	1,876,274	49.88%
-CVET	-	123,258		74,544	39,362	10,584	-	247,749	-10.92%	123,875	50.00%	123,874	50.00%
-FIT	-	1,338		809	427	115	-	2,690	7.81%	1,375	51.12%	1,314	48.86%
TOTAL	-	1,996,081		1,207,195	637,444	171,403	-	4,012,122	11.73%	2,010,659	50.11%	2,001,463	49.89%
RATE								-					
2017													
-EXCISE	-	1,738,013		1,170,524	625,041	168,004	-	3,701,582	-1.60%	1,733,457	46.83%	-	0.00%
-CVET	-	112,787		75,960	40,562	10,903	-	240,212	-3.04%	120,106	50.00%	120,106	50.00%
-FIT	-	1,137		765	409	110	-	2,421	-10.02%	1,314	54.30%	1,106	45.70%
TOTAL	-	1,851,937		1,247,250	666,012	179,016	-	3,944,215	-1.69%	1,854,878	47.03%	121,212	3.07%
RATE								-					
2018													
-EXCISE	-	1,571,481		1,104,447	601,332	161,558	-	3,438,818	-7.10%	1,719,409	50.00%	1,719,409	50.00%
-CVET	-	106,477		74,833	40,744	10,947	-	233,000	-3.00%	116,500	50.00%	116,500	50.00%
-FIT	-	1,046		735	400	107	-	2,288	-5.48%	1,106	48.35%	1,182	51.65%
TOTAL	-	1,679,004		1,180,014	642,476	172,612	-	3,674,106	-6.85%	1,837,015	50.00%	1,837,091	50.00%
RATE								-					

EXCISE, CVET, & FIT TAXES COLLECTED

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
2019													
-EXCISE	-	1,663,703	2,043,904				-	3,707,608	7.82%	1,830,725	49.38%	1,876,883	50.62%
-CVET	-	127,275	156,361				-	283,636	21.73%	141,818	50.00%	141,818	50.00%
-FIT	-	1,340	1,647				-	2,987	30.56%	1,182	39.56%	1,805	60.44%
TOTAL	-	1,792,319	2,201,912	-	-	-	-	3,994,231	8.71%	1,973,724	49.41%	2,020,507	50.59%
RATE								-					
2020													
-EXCISE	-	1,921,506	2,341,985				-	4,263,491	14.99%	2,126,036	49.87%	2,137,455	50.13%
-CVET	-	121,571	148,174				-	269,744	-4.90%	134,872	50.00%	134,872	50.00%
-FIT	-	1,462	1,782				-	3,244	8.58%	1,805	55.66%	1,438	44.34%
TOTAL	-	2,044,539	2,491,940	-	-	-	-	4,536,479	13.58%	2,262,713	49.88%	2,273,766	50.12%
RATE								-					
2021													
-EXCISE	-	1,011,152	1,214,129				-	2,225,281	-47.81%	2,225,281	100.00%	-	0.00%
-CVET	-	62,715	75,304				-	138,019	-48.83%	138,019	100.00%	-	0.00%
-FIT	-	653	785				-	1,438	-55.66%	1,438	100.00%	-	0.00%
TOTAL	-	1,074,520	1,290,217	-	-	-	-	2,364,738	-47.87%	2,364,738	100.00%	-	0.00%
RATE								-					

LAST TEN YEARS AVERAGE:

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
2011-2020													
-EXCISE	-	1,706,852	2,192,945	1,059,776	552,227	152,309	-	3,556,891		1,707,307	47.91%	1,652,771	46.47%
-CVET	-	123,952	152,267	78,534	40,734	11,274	-	258,839		129,420	50.00%	129,419	50.00%
-FIT	-	1,116	1,714	668	350	95	-	2,350		1,178	50.12%	1,172	49.87%
TOTAL	-	1,831,921	2,346,926	1,138,979	593,311	163,678	-	6,074,815		1,837,905	30.25%	1,783,363	29.36%
RATE								-					

LAST FIVE YEARS AVERAGE:

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>OPERATIONS</u>	<u>CAPITAL PROJECTS</u>	<u>TRANSPORTATION</u>	<u>BUS REPLACEMENT</u>	<u>PRESCHOOL SPED</u>	<u>TOTAL</u>	<u>% INCREASE</u>	<u>JUN COLLECTIONS</u>	<u>JUN %</u>	<u>DEC COLLECTIONS</u>	<u>DEC %</u>
2016-2020													
-EXCISE	-	1,753,238	2,192,945	1,135,604	608,009	163,422	-	3,774,636		1,859,007	49.25%	1,522,004	40.32%
-CVET	-	118,274	152,267	75,113	40,223	10,811	-	254,868		127,434	50.00%	127,434	50.00%
-FIT	-	1,265	1,714	770	412	111	-	2,726		1,357	49.77%	1,369	50.23%
TOTAL	-	1,872,776	2,346,926	1,211,486	648,644	174,344	-	6,254,176		1,987,798	31.78%	1,650,808	26.40%
RATE								-					

TSC SUMMARY OF INTEREST EARNED

<u>YEAR</u>	<u>GENERAL/ EDUCATION</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>	<u>INCREASE</u>	<u>PCT CHANGE</u>
1976	\$ -	\$ 19,006	\$ 72,511	\$ -	\$ 91,517	--	--
1977	-	3,521	101,037	-	104,558	13,041	14.25%
1978	-	-	45,423	134,440	179,863	75,305	72.02%
1979	2	-	87,634	-	87,636	(92,227)	-51.28%
1980	-	-	72,209	-	72,209	(15,427)	-17.60%
1981	111,907	31,207	367,688	1,714	512,516	440,307	609.77%
1982	239,464	6,689	222,652	1,819	470,624	(41,892)	-8.17%
1983	76,885	375	86,688	3,324	167,272	(303,352)	-64.46%
1984	119,105	-	199,068	-	318,173	150,901	90.21%
1985	153,825	-	175,725	1,841	331,391	13,218	4.15%
1986	123,443	12,056	2,437	296	138,232	(193,159)	-58.29%
1987	146,060	29,817	34,754	10,518	221,149	82,917	59.98%
1988	180,767	14,846	170,364	-	365,977	144,828	65.49%
1989	223,885	-	308,227	-	532,112	166,135	45.39%
1990	259,936	-	-	-	259,936	(272,176)	-51.15%
1991	250,925	-	86,719	240,416	578,060	318,124	122.39%
1992	301,113	-	-	52,023	353,136	(224,924)	-38.91%
1993	190,356	-	-	-	190,356	(162,780)	-46.10%
1994	310,828	-	-	459,210	770,038	579,682	304.53%
1995	524,925	-	-	468,587	993,512	223,474	29.02%
1996	570,339	-	-	57,903	628,242	(365,270)	-36.77%
1997	689,366	-	-	14,441	703,807	75,565	12.03%
1998	893,927	-	-	-	893,927	190,120	27.01%
1999	1,074,514	-	-	39,062	1,113,576	219,649	24.57%
2000	1,431,560	-	-	37,087	1,468,647	355,071	31.89%
2001	933,021	-	-	39,930	972,951	(495,696)	-33.75%
2002	358,221	-	-	11,225	369,446	(603,505)	-62.03%
2003	303,174	-	-	2,644	305,818	(63,628)	-17.22%
2004	442,842	-	-	53,518	496,360	190,542	62.31%
2005	1,227,508	-	-	184,947	1,412,455	916,095	184.56%
2006	1,952,820	-	-	102,090	2,054,910	642,455	45.48%
2007	1,781,184	-	-	88,412	1,869,596	(185,314)	-9.02%
2008	838,628	-	-	17,562	856,190	(1,013,406)	-54.20%
2009	39,906	-	-	8,022	47,928	(808,262)	-94.40%
2010	47,143	-	-	15,127	62,270	14,342	29.92%
2011	61,491	-	-	11,751	73,242	10,972	17.62%
2012	51,280	-	-	7,864	59,144	(14,098)	-19.25%
2013	55,520	-	-	10,722	66,242	7,098	12.00%
2014	68,709	-	-	25,530	94,239	27,997	42.26%
2015	30,469	-	-	14,175	44,644	(49,595)	-52.63%
2016	158,886	-	-	56,072	214,958	170,314	381.49%
2017	235,470	-	-	119,311	354,781	139,823	65.05%
2018	644,100	-	-	55,594	699,695	344,914	97.22%
2019	1,808,543	-	-	223,388	2,031,931	1,332,236	190.40%
2020	1,003,201	-	-	487,404	1,490,605	(541,326)	-26.64%
2021	400,830	-	-	204,913	605,742	(884,863)	-59.36%
2022							
TOTAL INTEREST EARNED SINCE 1976	\$ 20,316,079	\$ 117,517	\$ 2,033,136	\$ 3,262,882	\$ 25,729,613		

*Arbitrage rebate of \$103,496 expended in 1999 for temporary tax warrant.

2021 - only through August

**TIPPECANOE SCHOOL CORPORATION
CASH TUITION**

Level	1981-1982				1982-1983				1983-1984				1984-1985			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 408	\$ 2.27	\$ 446	\$ 2.48	\$ 447	\$ 2.48	\$ 491	\$ 2.73	\$ 455	\$ 2.53	\$ 503	\$ 2.79	\$ 455	\$ 2.53	\$ 503	\$ 2.79
Grades 1-3	\$ 816	\$ 4.53	\$ 892	\$ 4.96	\$ 894	\$ 4.97	\$ 982	\$ 5.46	\$ 910	\$ 5.06	\$ 1,006	\$ 5.59	\$ 910	\$ 5.06	\$ 1,006	\$ 5.59
Grade 4-5	\$ 816	\$ 4.53	\$ 892	\$ 4.96	\$ 894	\$ 4.97	\$ 982	\$ 5.46	\$ 1,100	\$ 6.11	\$ 1,006	\$ 5.59	\$ 1,100	\$ 6.11	\$ 1,006	\$ 5.59
Grades 6-8	\$ 1,021	\$ 5.67	\$ 1,097	\$ 6.09	\$ 1,082	\$ 6.01	\$ 1,170	\$ 6.50	\$ 1,100	\$ 6.11	\$ 1,196	\$ 6.64	\$ 1,100	\$ 6.11	\$ 1,196	\$ 6.64
Grades 9-12	\$ 1,011	\$ 5.62	\$ 1,087	\$ 6.04	\$ 1,118	\$ 6.21	\$ 1,206	\$ 6.70	\$ 1,154	\$ 6.41	\$ 1,250	\$ 6.94	\$ 1,154	\$ 6.41	\$ 1,250	\$ 6.94

Level	1985-1986				1986-1987				1987-1988				1988-1989			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 455	\$ 2.53	\$ 503	\$ 2.79	\$ 455	\$ 2.53	\$ 503	\$ 2.79	\$ 780	\$ 4.33	\$ 880	\$ 4.89	\$ 880	\$ 4.89	\$ 980	\$ 5.44
Grades 1-3	\$ 910	\$ 5.06	\$ 1,006	\$ 5.59	\$ 910	\$ 5.06	\$ 1,006	\$ 5.59	\$ 1,560	\$ 8.67	\$ 1,760	\$ 9.78	\$ 1,760	\$ 9.78	\$ 1,960	\$ 10.89
Grade 4-5	\$ 1,100	\$ 6.11	\$ 1,006	\$ 5.59	\$ 1,100	\$ 6.11	\$ 1,006	\$ 5.59	\$ 1,560	\$ 8.67	\$ 1,760	\$ 9.78	\$ 1,760	\$ 9.78	\$ 1,960	\$ 10.89
Grades 6-8	\$ 1,100	\$ 6.11	\$ 1,196	\$ 6.64	\$ 1,100	\$ 6.11	\$ 1,196	\$ 6.64	\$ 1,560	\$ 8.67	\$ 1,760	\$ 9.78	\$ 1,760	\$ 9.78	\$ 1,960	\$ 10.89
Grades 9-12	\$ 1,154	\$ 6.41	\$ 1,250	\$ 6.94	\$ 1,154	\$ 6.41	\$ 1,250	\$ 6.94	\$ 1,560	\$ 8.67	\$ 1,760	\$ 9.78	\$ 1,760	\$ 9.78	\$ 1,960	\$ 10.89

Level	1989-1990				1990-1991				1991-1992				1992-1993			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 930	\$ 5.17	\$ 1,030	\$ 5.72	\$ 954	\$ 5.30	\$ 1,054	\$ 5.86	\$ 980	\$ 5.44	\$ 1,104	\$ 6.13	\$ 1,000	\$ 5.56	\$ 1,120	\$ 6.22
Grades 1-3	\$ 1,860	\$ 10.33	\$ 2,060	\$ 11.44	\$ 1,908	\$ 10.60	\$ 2,108	\$ 11.71	\$ 1,960	\$ 10.89	\$ 2,224	\$ 12.36	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44
Grade 4-5	\$ 1,860	\$ 10.33	\$ 2,060	\$ 11.44	\$ 1,908	\$ 10.60	\$ 2,108	\$ 11.71	\$ 1,960	\$ 10.89	\$ 2,224	\$ 12.36	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44
Grades 6-8	\$ 1,860	\$ 10.33	\$ 2,060	\$ 11.44	\$ 1,908	\$ 10.60	\$ 2,108	\$ 11.71	\$ 1,960	\$ 10.89	\$ 2,224	\$ 12.36	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44
Grades 9-12	\$ 1,860	\$ 10.33	\$ 2,060	\$ 11.44	\$ 1,908	\$ 10.60	\$ 2,108	\$ 11.71	\$ 1,960	\$ 10.89	\$ 2,224	\$ 12.36	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44

Level	1993-1994				1994-1995				1995-1996				1996-1997			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 1,000	\$ 5.56	\$ 1,120	\$ 6.22	\$ 1,122	\$ 6.23	\$ 1,276	\$ 7.09	\$ 1,140	\$ 6.33	\$ 1,305	\$ 7.25	\$ 1,150	\$ 6.39	\$ 1,315	\$ 7.31
Grades 1-3	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44	\$ 2,204	\$ 12.24	\$ 2,512	\$ 13.96	\$ 2,280	\$ 12.67	\$ 2,610	\$ 14.50	\$ 2,300	\$ 12.78	\$ 2,630	\$ 14.61
Grade 4-5	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44	\$ 2,204	\$ 12.24	\$ 2,512	\$ 13.96	\$ 2,280	\$ 12.67	\$ 2,610	\$ 14.50	\$ 2,300	\$ 12.78	\$ 2,630	\$ 14.61
Grades 6-8	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44	\$ 2,142	\$ 11.90	\$ 2,450	\$ 13.61	\$ 2,206	\$ 12.26	\$ 2,536	\$ 14.09	\$ 2,300	\$ 12.78	\$ 2,630	\$ 14.61
Grades 9-12	\$ 2,000	\$ 11.11	\$ 2,240	\$ 12.44	\$ 2,324	\$ 12.91	\$ 2,632	\$ 14.62	\$ 2,483	\$ 13.79	\$ 2,813	\$ 15.63	\$ 2,500	\$ 13.89	\$ 2,830	\$ 15.72

1997-1998				1998-1999				1999-2000				2000-2001			
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Level	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 1,150	\$ 6.39	\$ 1,330	\$ 7.39	\$ 1,230	\$ 6.83	\$ 1,410	\$ 7.83	\$ 1,560	\$ 8.67	\$ 1,730	\$ 9.61	\$ 1,750	\$ 9.72	\$ 1,970	\$ 10.94
Grades 1-3	\$ 2,300	\$ 12.78	\$ 2,660	\$ 14.78	\$ 2,470	\$ 13.72	\$ 2,830	\$ 15.72	\$ 3,130	\$ 17.39	\$ 3,480	\$ 19.33	\$ 3,500	\$ 19.44	\$ 3,940	\$ 21.89
Grade 4-5	\$ 2,300	\$ 12.78	\$ 2,660	\$ 14.78	\$ 2,470	\$ 13.72	\$ 2,830	\$ 15.72	\$ 3,130	\$ 17.39	\$ 3,480	\$ 19.33	\$ 3,500	\$ 19.44	\$ 3,940	\$ 21.89
Grades 6-8	\$ 2,300	\$ 12.78	\$ 2,660	\$ 14.78	\$ 2,470	\$ 13.72	\$ 2,830	\$ 15.72	\$ 3,130	\$ 17.39	\$ 3,480	\$ 19.33	\$ 3,500	\$ 19.44	\$ 3,940	\$ 21.89
Grades 9-12	\$ 2,500	\$ 13.89	\$ 2,860	\$ 15.89	\$ 2,630	\$ 14.61	\$ 2,990	\$ 16.61	\$ 3,350	\$ 18.61	\$ 3,700	\$ 20.56	\$ 4,000	\$ 22.22	\$ 4,440	\$ 24.67

Students Enrolled by ADM Count Day

Level	2001-2002				2002-2003				2003-2004				2004-2005			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 1,750	\$ 9.72	\$ 1,970	\$ 10.94	\$ 1,250	\$ 6.94	\$ 1,475	\$ 8.19	\$ 1,590	\$ 8.83	\$ 1,710	\$ 9.50	\$ 1,590	\$ 8.83	\$ 1,850	\$ 10.28
Grades 1-3	\$ 3,500	\$ 19.44	\$ 3,940	\$ 21.89	\$ 2,500	\$ 13.89	\$ 2,950	\$ 16.39	\$ 2,500	\$ 13.89	\$ 2,950	\$ 16.39	\$ 2,500	\$ 13.89	\$ 3,030	\$ 16.83
Grade 4-5	\$ 3,500	\$ 19.44	\$ 3,940	\$ 21.89	\$ 3,100	\$ 17.22	\$ 3,550	\$ 19.72	\$ 3,100	\$ 17.22	\$ 3,550	\$ 19.72	\$ 3,100	\$ 17.22	\$ 3,630	\$ 20.17
Grades 6-8	\$ 3,500	\$ 19.44	\$ 3,940	\$ 21.89	\$ 3,050	\$ 16.94	\$ 3,500	\$ 19.44	\$ 3,050	\$ 16.94	\$ 3,500	\$ 19.44	\$ 3,110	\$ 17.28	\$ 3,640	\$ 20.22
Grades 9-12	\$ 4,000	\$ 22.22	\$ 4,440	\$ 24.67	\$ 3,300	\$ 18.33	\$ 3,750	\$ 20.83	\$ 3,300	\$ 18.33	\$ 3,750	\$ 20.83	\$ 3,300	\$ 18.33	\$ 3,830	\$ 21.28

Students Enrolled after ADM Count Day

Level	2001-2002				2002-2003				2003-2004				2004-2005			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten					\$ 2,450	\$ 13.61	\$ 2,690	\$ 14.94	\$ 2,740	\$ 15.22	\$ 2,970	\$ 16.50	\$ 2,860	\$ 15.89	\$ 3,120	\$ 17.33
Grades 1-3					\$ 4,950	\$ 27.50	\$ 5,420	\$ 30.11	\$ 4,950	\$ 27.50	\$ 5,420	\$ 30.11	\$ 4,950	\$ 27.50	\$ 5,480	\$ 30.44
Grade 4-5					\$ 4,950	\$ 27.50	\$ 5,420	\$ 30.11	\$ 4,950	\$ 27.50	\$ 5,420	\$ 30.11	\$ 4,950	\$ 27.50	\$ 5,480	\$ 30.44
Grades 6-8					\$ 4,850	\$ 26.94	\$ 5,320	\$ 29.56	\$ 4,870	\$ 27.60	\$ 5,330	\$ 29.61	\$ 5,070	\$ 28.17	\$ 5,600	\$ 31.11
Grades 9-12					\$ 5,150	\$ 28.61	\$ 5,620	\$ 31.22	\$ 5,150	\$ 28.61	\$ 5,620	\$ 31.22	\$ 5,150	\$ 28.61	\$ 5,680	\$ 31.56

Students Enrolled by ADM Count Day

Level	2005-2006				2006-2007				2007-2008				2008-2009			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 1,590	\$ 8.83	\$ 1,870	\$ 10.39	\$ 1,590	\$ 8.83	\$ 1,870	\$ 10.39	\$ 1,590	\$ 8.83	\$ 1,870	\$ 10.39	\$ 1,590	\$ 8.83	\$ 1,870	\$ 10.39
Grades 1-3	\$ 2,500	\$ 13.89	\$ 3,070	\$ 17.06	\$ 2,500	\$ 13.89	\$ 3,070	\$ 17.06	\$ 2,500	\$ 13.89	\$ 3,070	\$ 17.06	\$ 2,500	\$ 13.89	\$ 3,070	\$ 17.06
Grade 4-5	\$ 3,100	\$ 17.22	\$ 3,670	\$ 20.39	\$ 3,100	\$ 17.22	\$ 3,670	\$ 20.39	\$ 3,100	\$ 17.22	\$ 3,670	\$ 20.39	\$ 3,100	\$ 17.22	\$ 3,670	\$ 20.39
Grades 6-8	\$ 3,180	\$ 17.67	\$ 3,750	\$ 20.83	\$ 3,180	\$ 17.67	\$ 3,750	\$ 20.83	\$ 3,490	\$ 19.39	\$ 4,060	\$ 22.56	\$ 3,490	\$ 19.39	\$ 4,060	\$ 22.56
Grades 9-12	\$ 3,300	\$ 18.33	\$ 3,870	\$ 21.50	\$ 3,300	\$ 18.33	\$ 3,870	\$ 21.50	\$ 3,300	\$ 18.33	\$ 3,870	\$ 21.50	\$ 3,300	\$ 18.33	\$ 3,870	\$ 21.50

Students Enrolled after ADM Count Day

Level	2005-2006				2006-2007				2007-2008				2008-2009			
	Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation		Tuition w/out Transportation		Tuition w/Transportation	
	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
Kindergarten	\$ 3,000	\$ 16.67	\$ 3,280	\$ 18.22	\$ 3,000	\$ 16.67	\$ 3,280	\$ 18.22	\$ 3,000	\$ 16.67	\$ 3,280	\$ 18.22	\$ 3,000	\$ 16.67	\$ 3,280	\$ 18.22
Grades 1-3	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44
Grade 4-5	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44	\$ 5,270	\$ 29.28	\$ 5,840	\$ 32.44
Grades 6-8	\$ 5,430	\$ 30.17	\$ 6,000	\$ 33.33	\$ 5,430	\$ 30.17	\$ 6,000	\$ 33.33	\$ 5,450	\$ 30.28	\$ 6,020	\$ 33.44	\$ 5,450	\$ 30.28	\$ 6,020	\$ 33.44
Grades 9-12	\$ 5,260	\$ 29.22	\$ 5,830	\$ 32.39	\$ 5,260	\$ 29.22	\$ 5,830	\$ 32.39	\$ 5,260	\$ 29.22	\$ 5,830	\$ 32.39	\$ 5,260	\$ 29.22	\$ 5,830	\$ 32.39

GENERAL/EDUCATION FUND REVENUES

<u>YEAR</u>	<u>PROPERTY TAXES</u>	<u>PCT OF TOTAL</u>	<u>EXCISE TAXES</u>	<u>PCT OF TOTAL</u>	<u>STATE GRANT</u>	<u>PCT OF TOTAL</u>	<u>OTHER REVENUE</u>	<u>PCT OF TOTAL</u>	<u>TOTAL REVENUE</u>	<u>PCT INC.</u>
1980	4,843,800	45.8%	605,146	5.7%	4,796,047	45.3%	332,334	3.1%	10,577,327	
1981	4,883,818	40.1%	598,845	4.9%	5,634,635	46.3%	1,058,003	8.7%	12,175,301	15.1%
1982	5,401,456	44.1%	649,109	5.3%	5,699,699	46.5%	499,068	4.1%	12,249,332	0.6%
1983	5,490,111	41.5%	674,554	5.1%	6,006,104	45.4%	1,050,937	7.9%	13,221,706	7.9%
1984	6,549,500	45.9%	754,893	5.3%	6,481,667	45.4%	496,172	3.5%	14,282,232	8.0%
1985	7,000,729	46.7%	802,123	5.4%	6,745,999	45.0%	441,886	2.9%	14,990,737	5.0%
1986	7,288,016	44.5%	952,980	5.8%	7,165,642	43.7%	979,899	6.0%	16,386,537	9.3%
1987	7,789,322	44.8%	1,086,251	6.2%	7,633,948	43.9%	874,786	5.0%	17,384,307	6.1%
1988	8,054,143	41.5%	1,310,739	6.8%	8,562,949	44.2%	1,465,796	7.6%	19,393,627	11.6%
1989	8,510,097	40.4%	1,356,672	6.4%	9,553,925	45.4%	1,642,581	7.8%	21,063,275	8.6%
1990	9,104,799	41.2%	1,432,633	6.5%	10,040,006	45.4%	1,542,086	7.0%	22,119,524	5.0%
1991	9,679,493	39.4%	1,348,863	5.5%	11,606,059	47.2%	1,963,126	8.0%	24,597,541	11.2%
1992	10,145,889	37.1%	1,547,826	5.7%	11,953,192	43.7%	3,696,726	13.5%	27,343,633	11.2%
1993	12,276,974	42.3%	1,515,290	5.2%	12,010,254	41.4%	3,206,238	11.1%	29,008,756	6.1%
1994	12,670,209	42.1%	1,752,785	5.8%	13,610,584	45.3%	2,027,590	6.7%	30,061,168	3.6%
1995	12,596,772	39.3%	1,810,071	5.7%	14,984,070	46.8%	2,625,358	8.2%	32,016,271	6.5%
1996	12,579,413	36.1%	1,746,460	5.0%	17,538,447	50.3%	2,995,048	8.6%	34,859,368	8.9%
1997	13,624,998	35.8%	1,707,776	4.5%	18,995,717	50.0%	3,694,017	9.7%	38,022,508	9.1%
1998	18,931,063	45.3%	1,966,100	4.7%	17,194,267	41.1%	3,724,240	8.9%	41,815,670	10.0%
1999	20,756,932	45.7%	2,217,120	4.9%	18,258,103	40.2%	4,146,381	9.1%	45,378,536	8.5%
2000	21,350,962	44.4%	2,353,469	4.9%	21,483,682	44.7%	2,855,611	5.9%	48,043,724	5.9%
2001	22,609,530	44.3%	2,593,747	5.1%	23,462,242	46.0%	2,354,116	4.6%	51,019,635	6.2%
2002	23,836,204	44.8%	2,851,208	5.4%	23,382,458	43.9%	3,132,719	5.9%	53,202,589	4.3%
2003	23,702,894	43.7%	2,831,370	5.2%	24,722,702	45.6%	2,983,594	5.5%	54,240,560	2.0%
2004	26,000,337	45.3%	2,995,469	5.2%	25,930,366	45.1%	2,531,771	4.4%	57,457,943	5.9%
2005	25,733,537	43.0%	2,801,420	4.7%	27,960,327	46.7%	3,407,523	5.7%	59,902,807	4.3%
2006	26,982,244	42.4%	2,778,968	4.4%	29,640,568	46.6%	4,256,350	6.7%	63,658,130	6.3%
2007	28,393,015	42.3%	3,024,823	4.5%	31,081,742	46.3%	4,700,587	7.0%	67,200,167	5.6%
2008	29,054,050	41.9%	2,922,025	4.2%	32,757,233	47.2%	4,672,607	6.7%	69,405,915	3.3%
2009	7,293,113	10.1%	13,052	0.0%	62,146,434	86.1%	2,758,632	3.8%	72,211,231	4.0%
2010	107,423	0.2%	-		65,273,815	95.4%	3,020,118	4.4%	68,401,356	-5.3%
2011	405	0.0%	-		66,970,799	97.5%	1,747,062	2.5%	68,718,266	0.5%
2012	37	0.0%	-		70,804,160	97.6%	1,772,618	2.4%	72,576,815	5.6%
2013	-		-		72,977,351	97.5%	1,899,685	2.5%	74,877,035	3.2%
2014	-		-		75,403,768	96.9%	2,398,188	3.1%	77,801,955	3.9%
2015	-		-		77,926,618	97.0%	2,373,850	3.0%	80,300,468	3.2%
2016	-		-		81,531,135	96.7%	2,765,428	3.3%	84,296,563	5.0%
2017	-	0.0%	-	0.0%	85,124,982	98.0%	1,769,507	2.0%	86,894,489	3.1%
2018	-	0.0%	-	0.0%	86,479,151	96.3%	3,282,232	3.7%	89,761,383	3.3%
2019	-	0.0%	-	0.0%	89,983,627	77.5%	26,124,937	22.5%	116,108,564	29.4%
2020	-	0.0%	-	0.0%	92,680,690	97.7%	2,143,282	2.3%	94,823,972	-18.3%
2021	-	0.0%	-	0.0%	62,662,471	98.9%	688,097	1.1%	63,350,569	-33.2%

NOTES:

2005 does not include tax advance warrants

2006 does not include tax advance warrants

2007 Revenues contain \$377,575 of final tax draw that was received in 2008

2008 Revenues contain \$6,204,722 of final tax draw that was received in 2009

2009 General Fund property tax levy was no longer available to school districts. Basic Grant increased to reflect change in law.

2019 - General Fund dissolved; Education Fund created; Other Revenue includes \$23,060,230 in transfer from General Fund to Education Fund

2021 - Revenue only listed through August

TRANSPORTATION REVENUES

<u>YEAR</u>	<u>ADM</u>	<u>STATE REVENUE</u>	<u>PROPERTY TAXES</u>	<u>OTHER</u>	<u>TOTAL REVENUES</u>
1981	7,548.00	423,321	679,234		
1982	7,489.00	415,991	772,803		
1983	7,422.50	423,141	632,575		
1984	7,344.00	411,998	610,386		
1985	7,187.50	413,367	920,100		
1986	7,134.50	89,850	1,200,045		
1987	7,109.50	101,809	1,410,189		
1988	7,141.50	92,040	1,347,491		
1989	7,098.50	114,529	1,422,113		
1990	7,230.00	104,239	1,637,509		
1991	7,473.00	124,718	1,963,101		
1992	7,522.50	126,221	1,975,265		
1993	7,688.00	136,609	2,095,547		
1994	7,702.00	126,862	2,436,046		
1995	7,939.00	126,774	2,467,013		
1996 (a)	8,266.00	157,638	2,642,781		
1997	8,522.00	137,691	2,985,687		
1998	8,836.00	155,782	3,107,119		
1999	9,093.00	173,708	3,335,252		
2000	9,252.50	170,540	3,574,596		
2001 (b)	9,456.80	164,592	3,758,210		
2001	9,615.60	161,688	4,097,286		
2002	9,828.30	147,429	4,556,931		
2003 (c)	10,091.30	-	4,889,245		
2004 (d)	10,388.00	-	5,493,376	840,897	6,334,273
2005	10,841.80	-	5,088,504	701,166	5,789,670
2006 (e)	11,137.70	-	5,666,799	618,685	6,285,484
2007 (f)	11,353.50	-	6,064,956	549,602	6,614,558
2008	11,560.00	-	6,371,948	769,047	7,140,994
2009	11,589.77	-	6,682,753	718,312	7,401,065
2010 (g)	11,620.03	-	6,476,765	912,699	7,389,464
2011	11,645.26	-	6,708,144	894,503	7,602,647
2012	11,951.27	-	6,707,011	1,110,273	7,817,284
2013	12,037.92	-	6,954,166	889,829	7,843,995
2014	12,144.40	-	7,297,170	891,223	8,188,393
2015	12,993.84	-	4,240,422	619,584	4,860,006
2016	13,323.35	-	5,765,194	910,167	6,675,361
2017	13,524.36	-	6,007,974	1,065,254	7,073,228
2018	13,674.36	-	3,460,579	713,601	4,174,179

Notes:

- (a) Beginning in 1996, Transportation fund expenditures were made from Transportation Operating and Bus Replacement Sub-Funds, although a single tax rate was still used.
- (b) Beginning in 2001, Transportation Operating and Bus Replacement became separate funds each with their own tax rates.
- (c) Beginning in 2004, state support for transportation was eliminated.
- (d) Other revenues was not tracked prior to 2005 for historical purposes.
- (e) 2007 property taxes include late distributions made in 2008.
- (f) 2008 property taxes include late distributions made in 2009.
- (g) 2011 property taxes include late distributions made in 2010.

OPERATIONS FUND REVENUES

<u>YEAR</u>	<u>PROPERTY TAXES</u>	<u>OTHER TAXES</u>	<u>MISCELLANEOUS</u>	<u>TRANSFERS</u>	<u>TOTAL REVENUES</u>	<u>CHANGE FROM PRECEDING YEAR</u>	<u>% CHANGE</u>
2019	\$ 20,019,759	\$ 2,201,912	\$ 1,458,344	\$ 36,993,087	\$ 60,673,103		
2020	21,325,101	2,491,940	1,472,646	12,848,648	38,138,335	(22,534,768)	-37.14%
2021	12,604,565	1,290,217	964,402	7,136,375	21,995,559	(16,142,776)	-42.33%

Notes:

Operations fund established in 2019. At that time the CPF, Trans Operating, and Bus Replacement Fund dissolved. Transfer amount includes \$21,527,281 from dissolved funds.

EXPENDITURES

Wages
Fringe Benefits
Group Insurance
Utilities
Special Education
Extra Curricular
Substitute Teachers
Transportation
District Comparison



BEGINNING TEACHER SALARY

<u>YEAR</u>	<u>BS-0</u>	<u>3% TRF pd by TSC</u>	<u>TOTAL SALARY</u>	<u>INCREASE</u>	<u>PCT</u>
1963-64	\$ 4,700.00		\$ 4,700.00		
1964-65	\$ 4,811.00		\$ 4,811.00	\$ 111.00	2.36%
1965-66	\$ 5,000.00		\$ 5,000.00	\$ 189.00	3.93%
1966-67	\$ 5,400.00		\$ 5,400.00	\$ 400.00	8.00%
1967-68	\$ 6,000.00		\$ 6,000.00	\$ 600.00	11.11%
1968-69	\$ 6,150.00		\$ 6,150.00	\$ 150.00	2.50%
1969-70	\$ 6,652.00		\$ 6,652.00	\$ 502.00	8.16%
1970-71	\$ 6,921.00		\$ 6,921.00	\$ 269.00	4.04%
1971-72	\$ 7,000.00		\$ 7,000.00	\$ 79.00	1.14%
1972-73	\$ 7,083.00		\$ 7,083.00	\$ 83.00	1.19%
1973-74	\$ 7,346.00		\$ 7,346.00	\$ 263.00	3.71%
1974-75	\$ 7,720.00		\$ 7,720.00	\$ 374.00	5.09%
1975-76	\$ 8,270.00		\$ 8,270.00	\$ 550.00	7.12%
1976-77	\$ 8,857.00		\$ 8,857.00	\$ 587.00	7.10%
1977-78	\$ 9,318.00		\$ 9,318.00	\$ 461.00	5.20%
1978-79	\$ 9,970.00		\$ 9,970.00	\$ 652.00	7.00%
1979-80	\$ 10,668.00		\$ 10,668.00	\$ 698.00	7.00%
1980-81	\$ 11,462.00		\$ 11,462.00	\$ 794.00	7.44%
1981-82	\$ 12,061.00		\$ 12,061.00	\$ 599.00	5.23%
1982-83	\$ 12,651.00		\$ 12,651.00	\$ 590.00	4.89%
1983-84	\$ 13,265.00		\$ 13,265.00	\$ 614.00	4.85%
1984-85	\$ 13,994.00		\$ 13,994.00	\$ 729.00	5.50%
1985-86	\$ 14,904.00		\$ 14,904.00	\$ 910.00	6.50%
1986-87	\$ 15,873.00		\$ 15,873.00	\$ 969.00	6.50%
1987-88	\$ 17,201.00		\$ 17,201.00	\$ 1,328.00	8.37%
1988-89	\$ 19,116.00		\$ 19,116.00	\$ 1,915.00	11.13%
1989-90	\$ 20,167.00		\$ 20,167.00	\$ 1,051.00	5.50%
1990-91	\$ 21,377.00		\$ 21,377.00	\$ 1,210.00	6.00%
1991-92	\$ 22,499.00		\$ 22,499.00	\$ 1,122.00	5.25%
1992-93	\$ 22,499.00	\$ 675.00	\$ 23,174.00	\$ 675.00	3.00%
1993-94	\$ 22,837.00	\$ 685.00	\$ 23,522.00	\$ 348.00	1.50%
1994-95	\$ 23,385.00	\$ 702.00	\$ 24,087.00	\$ 565.00	2.40%
1995-96	\$ 24,086.00	\$ 723.00	\$ 24,809.00	\$ 722.00	3.00%
1996-97	\$ 24,929.00	\$ 748.00	\$ 25,677.00	\$ 868.00	3.50%
1997-98	\$ 26,176.00	\$ 785.00	\$ 26,961.00	\$ 1,284.00	5.00%
1998-99	\$ 27,616.00	\$ 828.00	\$ 28,444.00	\$ 1,483.00	5.50%
1999-00	\$ 28,445.00	\$ 853.00	\$ 29,298.00	\$ 854.00	3.00%
2000-01	\$ 29,298.00	\$ 879.00	\$ 30,177.00	\$ 879.00	3.00%
2001-02	\$ 29,591.00	\$ 888.00	\$ 30,479.00	\$ 302.00	1.00%
2002-03	\$ 29,813.00	\$ 894.00	\$ 30,707.00	\$ 228.00	0.75%
2003-04	\$ 30,634.00	\$ 919.00	\$ 31,553.00	\$ 846.00	2.76%
2004-05	\$ 30,787.00	\$ 924.00	\$ 31,711.00	\$ 158.00	0.50%
2005-06	\$ 31,172.00	\$ 935.00	\$ 32,107.00	\$ 396.00	1.25%
2006-07	\$ 31,951.00	\$ 959.00	\$ 32,910.00	\$ 803.00	2.50%
2007-08	\$ 32,590.00	\$ 978.00	\$ 33,568.00	\$ 658.00	2.00%
2008-09	\$ 33,405.00	\$ 1,002.00	\$ 34,407.00	\$ 839.00	2.50%
2009-10	\$ 34,407.00	\$ 1,032.00	\$ 35,439.00	\$ 1,032.00	3.00%
2010-11	\$ 34,407.00	\$ 1,032.00	\$ 35,439.00	\$ -	0.00%
2011-12	\$ 34,407.00	\$ 1,032.00	\$ 35,439.00	\$ -	0.00%
2012-13	\$ 34,407.00	\$ 1,032.00	\$ 35,439.00	\$ -	0.00%
2013-14	\$ 35,095.00	\$ 1,053.00	\$ 36,148.00	\$ 709.00	2.00%
2014-15	\$ 35,446.00	\$ 1,063.00	\$ 36,509.00	\$ 361.00	1.00%
2015-16	\$ 36,155.00	\$ 1,085.00	\$ 37,240.00	\$ 731.00	2.00%
2016-17	\$ 36,697.00	\$ 1,101.00	\$ 37,798.00	\$ 558.00	1.50%
2017-18	\$ 37,248.00	\$ 1,117.00	\$ 38,365.00	\$ 567.00	1.50%
2018-19	\$ 38,233.00	\$ 1,147.00	\$ 39,380.00	\$ 1,015.00	2.65%
2019-20	\$ 40,000.00	\$ 1,200.00	\$ 41,200.00	\$ 1,820.00	4.62%
2020-21	\$ 41,250.00	\$ 1,238.00	\$ 42,488.00	\$ 1,288.00	3.13%

Average Percentage Increase =

3.97%

Notes:

(a) Teachers did not receive lane changes/increment in the 2011-2012 SY.

Teachers received 2 payments in the amount of \$250 each as a stipend.

(b) Teachers received lane change only increases in 2012-2013 SY.

(c) 2013-2014 marked the first bargaining session under new collective bargaining regs.

The traditional salary schedule was eliminated and replaced with compensation model.

EXPENDITURE COMPARISONS - EDUCATION FUND
PERCENT INCREASE FROM PREVIOUS YEAR

Wages:														Miscellaneous:																																		
Year	Certified Wages		Pct Inc.		Certified Admin Wages		Pct Inc.		Bargain Unit Wages		Pct Inc.		Non-Cert Wages		Pct Inc.		Cert Sub Wages		Pct Inc.		Non-Cert Sub Wages		Pct Inc.		Total Sub Wages		Pct Inc.		Total Wages		Pct Inc.		GLASS/GLCA		Pct Inc.		Utilities		Pct Inc.		Liability Insurance		Pct Inc.		Transfers		Pct Inc.	
2019	44,316,905				4,075,322				40,241,583				7,849,428				411,782				146,467				558,248				52,724,582				4,360,883			56,275			8,126			15,465,806						
2020	45,746,050	3.2%			4,275,424	4.9%			41,470,627	3.1%			8,349,838	6.4%			707,350				89,822				797,172	42.8%			54,893,061	4.1%			5,649,165	29.5%			58,200	3.4%			10,438	28.5%			12,848,648	-16.9%		

Fringe Benefits:																								
Year	Non-Cert FICA		Cert FICA		Total FICA		TRF - Old Fund		TRF - New Fund		Total TRF		PERF		401a Annuity		Worker Comp		Group Insurance		Unemployment		Total Fringe Benefits	
	Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.	
2019	597,686		3,204,038		3,801,724		2,110,822		3,518,669		5,629,491		436,708		680,809		168,868		6,932,874		352		17,650,826	
2020	636,621	6.5%	3,271,590	2.1%	3,908,211	2.8%	191,907	-90.9%	3,320,073	-5.6%	3,511,981		458,698	5.0%	713,785	4.8%	173,703	2.9%	9,543,207	37.7%	25,926	7255.4%	18,335,510	3.9%

Notes:
Education Fund established in 2019.
2021 only lists expenditures through August.

EXPENDITURE COMPARISONS - EDUCATION FUND
PERCENT OF TOTAL BUDGET

Wages:

Year	BUDGET	Certified Wages		Certified Admin Wages		Bargain Unit Wages		Non-Cert Wages		Cert Sub Wages		Non-Cert Sub Wages		Total Sub Wages		Total Wages	
		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.	
2019	92,771,990	44,316,905	47.8%	4,075,322	4.4%	40,241,583	43.4%	7,849,428	8.5%	411,782	0.4%	146,467	0.2%	558,248	0.6%	52,724,582	56.8%
2020	100,593,527	45,746,050	45.5%	4,275,424	4.3%	41,470,627	41.2%	8,349,838	8.3%	707,350	0.7%	89,822	0.1%	797,172	0.8%	54,893,061	54.6%
2021	114,463,051	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
AVG	102,609,522	3,463,960	#DIV/0!	321,183	#DIV/0!	3,142,777	#DIV/0!	623,049	#DIV/0!	43,044	#DIV/0!	9,088	#DIV/0!	52,132	#DIV/0!	4,139,140	#DIV/0!

Year	BUDGET	GLASS		Utilities		Liability Insurance		Transfers	
		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.	
2019	92,771,990	4,360,883	4.7%	56,275	0.1%	8,126	0.0%	15,465,806	16.7%
2020	100,593,527	5,649,165	5.6%	58,200	0.1%	10,438	0.0%	12,848,648	12.8%
2021	114,463,051	-	0.0%	-	0.0%	-	0.0%	7,136,375	6.2%
AVG	11,839,560	385,002	#DIV/0!	4,403	#DIV/0!	714	#DIV/0!	1,363,493	#DIV/0!

Notes:

Budget includes carryover encumbrances from prior year.

EXPENDITURE COMPARISONS - EDUCATION FUND
PERCENT OF TOTAL BUDGET

Fringe Benefits:

<u>Year</u>	<u>BUDGET</u>	<u>Non-Cert</u>		<u>Cert FICA</u>	<u>Pct Inc.</u>	<u>Total FICA</u>	<u>Pct Inc.</u>	<u>TRF - Old</u>		<u>TRF - New</u>		<u>Total TRF</u>	<u>Pct Inc.</u>	<u>PERF</u>	<u>Pct Inc.</u>	<u>401a</u>		<u>Worker</u>		<u>Group</u>		<u>Unemployment</u>	<u>Pct Inc.</u>	<u>Total Fringe</u>	
		<u>FICA</u>	<u>Pct Inc.</u>					<u>Fund</u>	<u>Pct Inc.</u>	<u>Fund</u>	<u>Pct Inc.</u>					<u>Annuity</u>	<u>Pct Inc.</u>	<u>Comp</u>	<u>Pct Inc.</u>	<u>Insurance</u>	<u>Pct Inc.</u>			<u>Benefits</u>	<u>Pct Inc.</u>
2019	92,771,990	597,686	0.6%	3,204,038	3.5%	3,801,724	4.1%	2,110,822	2.3%	3,518,669	3.8%	5,629,491	6.1%	436,708	0.5%	680,809	0.7%	168,868	0.2%	6,932,874	7.5%	352	0.0%	17,650,826	19.0%
2020	100,593,527	636,621	0.6%	3,271,590	3.3%	3,908,211	3.9%	191,907	0.2%	3,320,073	3.3%	3,511,981	3.5%	458,698	0.5%	713,785	0.7%	173,703	0.2%	9,543,207	9.5%	25,926	0.0%	18,335,510	18.2%
2021	114,463,051	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
AVG	11,839,560	47,473		249,063		296,536		88,567		263,029		351,595		34,439		53,638		13,176		633,695		1,011		1,384,090	

EXPENDITURE COMPARISONS - GENERAL FUND
PERCENT INCREASE FROM PREVIOUS YEAR

Wages:

																							Summer School Reimburse to Rainy Day	
Year	Certified Wages	Pct Inc.	Certified Admin Wages	Pct Inc.	Bargain Unit Wages	Pct Inc.	Non-Cert Wages	Pct Inc.	Cert Sub Wages	Pct Inc.	Non-Cert Sub Wages	Pct Inc.	Total Sub Wages	Pct Inc.	Total Wages	Pct Inc.	GLASS	Pct Inc.	Utilities	Pct Inc.	Liability Insurance	Pct Inc	Fund	Pct Inc.
1990	15,419,264		1,391,590		14,027,674		1,962,477		-		-		169,116		17,550,857		1,535,523		1,282,511		199,617		-	
1991	16,705,581	8.3%	1,492,159	7.2%	15,213,422	8.5%	2,031,963	3.5%	-		-		176,040	4.1%	18,913,584	7.8%	1,718,459	11.9%	1,241,568	-3.2%	221,934	11.2%	-	
1992	18,145,003	8.6%	1,556,245	4.3%	16,588,758	9.0%	2,242,415	10.4%	-		-		233,737	32.8%	20,621,155	9.0%	1,865,816	8.6%	1,226,380	-1.2%	258,884	16.6%	-	
1993	18,291,207	0.8%	1,628,669	4.7%	16,662,538	0.4%	2,413,055	7.6%	-		-		254,919	9.1%	20,959,181	1.6%	2,012,131	7.8%	1,430,951	16.7%	214,470	-17.2%	-	
1994	18,764,965	2.6%	1,700,927	4.4%	17,064,038	2.4%	2,691,371	11.5%	-		-		285,744	12.1%	21,742,080	3.7%	1,798,383	-10.6%	1,423,692	-0.5%	203,161	-5.3%	-	
1995	19,642,517	4.7%	1,618,467	-4.8%	18,024,050	5.6%	2,823,365	4.9%	149,282		87,340		236,622	-17.2%	22,702,504	4.4%	2,774,231	54.3%	1,414,431	-0.7%	217,506	7.1%	-	
1996	20,636,044	5.1%	1,828,096	13.0%	18,807,948	4.3%	3,291,040	16.6%	152,342	2.0%	96,775	10.8%	249,117	5.3%	24,176,201	6.5%	2,208,209	-20.4%	1,584,255	12.0%	225,293	3.6%	-	
1997	21,833,410	5.8%	1,948,879	6.6%	19,884,531	5.7%	3,481,459	5.8%	131,852	-13.5%	109,462	13.1%	241,314	-3.1%	25,556,183	5.7%	2,811,486	27.3%	1,608,086	1.5%	188,051	-16.5%	-	
1998	24,546,565	12.4%	2,125,227	9.0%	22,421,338	12.8%	3,853,879	10.7%	229,763	74.3%	181,527	65.8%	411,290	70.4%	28,811,734	12.7%	2,030,784	-27.8%	1,384,749	-13.9%	219,432	16.7%	-	
1999	26,443,880	7.7%	2,393,602	12.6%	24,050,278	7.3%	4,621,793	19.9%	201,787	-12.2%	217,979	20.1%	419,766	2.1%	31,485,439	9.3%	2,343,895	15.4%	1,548,432	11.8%	236,020	7.6%	-	
2000	29,089,687	10.0%	2,664,118	11.3%	26,425,569	9.9%	5,131,429	11.0%	126,523	-37.3%	253,939	16.5%	380,462	-9.4%	34,601,578	9.9%	2,427,520	3.6%	1,676,589	8.3%	247,392	4.8%	-	
2001	30,491,309	4.8%	2,766,403	3.8%	27,724,906	4.9%	5,476,769	6.7%	214,671	69.7%	341,126	34.3%	555,797	46.1%	36,523,875	5.6%	2,426,857	0.0%	1,833,804	9.4%	305,102	23.3%	-	
2002	30,743,634	0.8%	2,806,344	1.4%	27,937,290	0.8%	5,532,831	1.0%	216,830	1.0%	342,249	0.3%	559,079	0.6%	36,835,544	0.9%	2,372,905	-2.2%	1,725,289	-5.9%	386,860	26.8%	-	
2003	31,022,840	0.9%	2,920,483	4.1%	28,102,357	0.6%	5,524,942	-0.1%	215,043	-0.8%	353,442	3.3%	568,485	1.7%	37,116,267	0.8%	2,318,446	-2.3%	1,944,815	12.7%	493,867	27.7%	173,463	
2004	32,553,281	4.9%	2,979,704	2.0%	29,573,577	5.2%	5,954,499	7.8%	274,307	27.6%	350,692	-0.8%	624,999	9.9%	39,132,779	5.4%	2,314,172	-0.2%	1,517,085	-22.0%	558,967	13.2%	307,111	77.0%
2005	33,649,405	3.4%	3,100,255	4.0%	30,549,150	3.3%	6,189,156	3.9%	350,033	27.6%	356,348	1.6%	706,381	13.0%	40,544,942	3.6%	2,499,564	8.0%	1,293,893	-14.7%	586,159	4.9%	337,433	9.9%
2006	35,009,383	4.0%	3,111,216	0.4%	31,898,167	4.4%	6,487,716	4.8%	279,582	-20.1%	361,014	1.3%	640,596	-9.3%	42,137,695	3.9%	2,619,941	4.8%	958,003	-26.0%	570,626	-2.6%	135,959	-59.7%
2007	36,655,570	4.7%	3,350,009	7.7%	33,305,561	4.4%	6,858,785	5.7%	335,707	20.1%	393,841	9.1%	729,548	13.9%	44,243,903	5.0%	2,723,673	4.0%	672,281	-29.8%	485,880	-14.9%	373,138	174.4%
2008	38,849,722	6.0%	3,468,165	3.5%	35,381,557	6.2%	7,497,620	9.3%	353,132	5.2%	401,461	1.9%	754,593	3.4%	47,101,935	6.5%	2,946,217	8.2%	1,073,022	59.6%	466,347	-4.0%	339,162	-9.1%
2009	40,288,722	3.7%	3,426,963	-1.2%	36,861,759	4.2%	8,091,623	7.9%	293,189	-17.0%	414,287	3.2%	707,475	-6.2%	49,087,820	4.2%	2,330,609	-20.9%	1,274,804	18.8%	744,514	59.6%	-	-100.0%
2010	39,056,971	-3.1%	3,207,199	-6.4%	35,849,773	-2.7%	7,980,847	-1.4%	337,256	15.0%	376,537	-9.1%	713,793	0.9%	47,751,611	-2.7%	2,496,637	7.1%	1,021,383	-19.9%	233,174	-68.7%	-	
2011	34,629,660	-11.3%	3,044,995	-5.1%	31,584,665	-11.9%	7,867,412	-1.4%	330,814	-1.9%	335,885	-10.8%	666,698	-6.6%	43,163,771	-9.6%	3,252,545	30.3%	1,028,775	0.7%	664,239	184.9%	-	
2012	36,463,953	5.3%	3,086,516	1.4%	33,377,437	5.7%	8,214,941	4.4%	312,888	-5.4%	324,747	-3.3%	637,634	-4.4%	45,316,529	5.0%	3,542,211	8.9%	859,586	-16.4%	583,318	-12.2%	-	
2013	37,407,116	2.6%	3,333,141	8.0%	34,073,975	2.1%	8,883,021	8.1%	212,470	-32.1%	333,529	2.7%	545,999	-14.4%	46,836,136	3.4%	3,860,101	9.0%	1,050,714	22.2%	653,148	12.0%	-	
2014	38,199,160	2.1%	3,559,321	6.8%	34,639,839	1.7%	9,218,655	3.8%	50,870	-76.1%	531,032	59.2%	581,902	6.6%	47,999,718	2.5%	3,770,598	-2.3%	1,153,839	9.8%	743,855	13.9%	-	
2015	38,976,793	2.0%	3,489,878	-2.0%	35,486,915	2.4%	9,738,702	5.6%	13,309	-73.8%	626,975	18.1%	640,285	10.0%	49,355,779	2.8%	3,758,885	-0.3%	1,171,899	1.6%	865,444	16.3%	-	
2016	40,283,726	3.4%	3,806,412	9.1%	36,477,314	2.8%	10,052,419	3.2%	202,813	1423.9%	487,459	-22.3%	690,272	7.8%	51,026,417	3.4%	4,906,573	30.5%	996,838	-14.9%	1,043,387	20.6%	-	
2017	41,207,676	7.9%	3,745,306	5.2%	37,462,370	8.1%	10,215,831	10.8%	231,710	355.5%	530,378	-0.1%	762,087	31.0%	52,185,594	8.7%	4,064,850	7.8%	1,098,601	-4.8%	1,062,777	42.9%	-	
2018	43,267,091	13.3%	4,503,009	26.5%	38,764,082	11.9%	11,234,056	21.9%	584,003	1048.0%	210,881	-60.3%	794,884	36.6%	55,296,030	15.2%	5,589,426	48.2%	1,306,768	13.3%	1,148,521	54.4%	-	

Fringe Benefits:

									TRF - New						401a				Group				Total Fringe	
Year	Non-Cert FICA	Pct Inc.	Cert FICA	Pct Inc.	Total FICA	Pct Inc.	TRF - Old Fund	Pct Inc.	Fund	Pct Inc.	Total TRF	Pct Inc.	PERF	Pct Inc.	Annuity	Pct Inc.	Worker Comp	Pct Inc.	Insurance	Pct Inc.	Unemployment	Pct Inc.	Benefits	Pct Inc.
1990	-		-		-		-		-		-		141,831		-		18,716		669,421		2,902		832,870	
1991	-		-		-		-		-		-		139,093	-1.9%	-		-		846,144	26.4%	608	-79.0%	985,845	18.4%
1992	177,839		1,364,474		1,542,313		177,242		-		177,242		144,388	3.8%	-		80,163		926,215	9.5%	7,695	1165.6%	2,878,016	191.9%
1993	191,176	7.5%	1,376,493	0.9%	1,567,669	1.6%	542,490	206.1%	-		542,490	206.1%	147,301	2.0%	-		76,819	-4.2%	1,093,278	18.0%	6,633	-13.8%	3,434,190	19.3%
1994	200,176	4.7%	1,423,016	3.4%	1,623,192	3.5%	558,537	3.0%	-		558,537	3.0%	147,448	0.1%	-		83,643	8.9%	1,229,543	12.5%	2,676	-59.7%	3,645,039	6.1%
1995	219,299	9.6%	1,481,452	4.1%	1,700,751	4.8%	586,511	5.0%	12,968		599,479	7.3%	142,399	-3.4%	-		84,776	1.4%	1,388,473	12.9%	20,261	657.1%	3,936,139	8.0%
1996	234,963	7.1%	1,577,348	6.5%	1,812,311	6.6%	618,939	5.5%	89,326	588.8%	708,265	18.1%	151,921	6.7%	-		65,866	-22.3%	1,598,519	15.1%	3,062	-84.9%	4,339,944	10.3%
1997	261,713	11.4%	1,656,295	5.0%	1,918,008	5.8%	653,422	5.6%	187,924	110.4%	841,346	18.8%	162,711	7.1%	-		57,357	-12.9%	1,773,874	11.0%	15,594	409.3%	4,768,890	9.9%
1998	290,505	11.0%	1,874,161	13.2%	2,164,666	12.9%	735,182	12.5%	322,888	71.8%	1,058,070	25.8%	175,590	7.9%	-		58,765	2.5%	2,154,129	21.4%	9,638	-38.2%	5,620,858	17.9%
1999	351,759	21.1%	2,022,136	7.9%	2,373,895	9.7%	791,065	7.6%	491,268	52.1%	1,282,333	21.2%	214,817	22.3%	-		61,530	4.7%	2,578,690	19.7%	6,616	-31.4%	6,517,881	16.0%
2000	390,283	11.0%	2,217,795	9.7%	2,608,078	9.9%	799,430	1.1%	736,721	50.0%	1,536,151	19.8%	209,589	-2.4%	-		73,833	20.0%	3,321,820	28.8%	2,101	-68.2%	7,751,572	18.9%
2001	415,527	6.5%	2,325,244	4.8%	2,740,771	5.1%	630,858	-21.1%	1,104,021	49.9%	1,734,879	12.9%	207,648	-0.9%	928,515		112,530	52.4%	3,614,177	8.8%	20,464	874.0%	9,358,984	20.7%
2002	415,755	0.1%	2,318,236	-0.3%	2,733,991	-0.2%	609,873	-3.3%	1,232,392	11.6%	1,842,265	6.2%	325,989	57.0%	368,047	-60.4%	157,122	39.6%	3,874,078	7.2%	16,688	-18.5%	9,318,180	-0.4%
2003	407,508	-2.0%	2,295,739	-1.0%	2,703,247	-1.1%	597,522	-2.0%	1,232,998	0.0%	1,830,520	-0.6%	325,590	-0.1%	393,521	6.9%	177,839	13.2%	3,756,492	-3.0%	23,923	43.4%	9,211,132	-1.1%
2004	438,437	7.6%	2,395,741	4.4%	2,834,178	4.8%	592,438	-0.9%	1,261,664	2.3%	1,854,102	1.3%	348,567	7.1%	524,857	33.4%	192,732	8.4%	3,823,555	1.8%	33,093	38.3%	9,611,084	4.3%
2005	457,959	4.5%	2,501,307	4.4%	2,959,266	4.4%	568,112	-4.1%	1,452,973	15.2%	2,021,085	9.0%	355,843	2.1%	553,789	5.5%	208,873	8.4%	4,498,095	17.6%	24,983	-24.5%	10,621,934	10.5%
2006	480,836	5.0%	2,613,348	4.5%	3,094,184	4.6%	558,271	-1.7%	1,650,872	13.6%	2,209,143	9.3%	370,831	4.2%	575,153	3.9%	200,130	-4.2%	5,103,820	13.5%	63,653	154.8%	11,616,914	9.4%
2007	508,761	5.8%	2,741,943	4.9%	3,250,704	5.1%	540,714	-3.1%	1,894,111	14.7%	2,434,825	10.2%	418,923	13.0%	617,292	7.3%	184,726	-7.7%	5,674,783	15.1%	17,618	-72.3%	12,798,871	10.2%
2008	556,681	9.4%	2,916,827	6.4%	3,473,508	6.9%	516,536	-4.5%	2,216,284	17.0%	2,732,820	12.2%	474,327	13.2%	588,139	-4.7%	195,541	5.9%	6,697,861	14.0%	22,992	30.5%	14,185,188	10.8%
2009	602,583	8.2%	3,023,634	3.7%	3,626,218	4.4%	506,644	-1.9%	2,373,684	7.1%	2,880,328	5.4%	521,366	9.9%	647,590	10.1%	157,385	-19.5%	7,644,430	14.1%	42,525	85.0%	15,519,841	9.4%
2010	594,429	-1.4%	2,945,683	-2.6%	3,540,112	-2.4%	472,169	-6.8%	2,386,392	0.5%	2,858,561	-0.8%	510,329	-2.1%	601,953	-7.0%	185,559	17.9%	6,700,573	-12.3%	282,222	563.7%	14,679,309	-5.4%
2011	589,495	-0.8%	2,638,028	-10.4%	3,227,523	-8.8%	436,627	-7.5%	2,275,358	-4.7%	2,711,985	-5.1%	481,842	-5.6%	531,966	-11.6%	166,182	-10.4%	7,193,476	7.4%	118,223	-58.1%	14,431,197	-1.7%
2012	615,067	4.3%	2,767,222	4.9%	3,382,288	4.8%	406,346	-6.9%	2,361,044	3.8%	2,767,390	2.0%	527,180	9.4%	549,244	3.2%	93,965	-43.5%	7,825,014	8.8%	27,849	-76.4%	15,172,929	5.1%
2013	663,279	7.8%	2,823,267	2.0%	3,486,546	3.1%	368,766	-9.2%	2,632,953	11.5%	3,001,720	8.5%	647,158	22.8%	560,414	2.0%	167,519	78.3%	7,955,475	1.7%	8,073	-71.0%	15,826,904	4.3%
2014	685,101	3.3%	2,871,085	1.7%	3,556,186	2.0%	332,114	-9.9%	2,843,219	8.0%	3,175,333	5.8%	778,606	20.3%	575,129	2.6%	349,449	108.6%	8,366,137	5.2%	14,114	74.8%	16,814,954	6.2%
2015	714,885	4.3%	2,920,953	1.7%	3,635,838	2.2%	291,623	-12.2%	3,070,300	8.0%	3,361,923	5.9%	816,732	4.9%	591,392	2.8%	130,820	-62.6%	8,448,959	1.0%	330	-97.7%	16,985,993	1.0%
2016	737,296	3.1%	2,987,575	2.3%	3,724,871	2.4%	270,365	-7.3%	3,280,061	6.8%	3,550,426	5.6%	868,035	6.3%	621,886	5.2%	307,940	135.4%	8,882,304	5.1%	4,819	1362.4%	17,960,281	5.7%
2017	789,486	19.0%	3,085,245	9.3%	3,874,731	11.1%	248,473	-32.6%	3,544,306	34.6%	3,792,779	26.4%	926,849	43.2%	645,537	15.2%	331,669	98.0%	9,993,514	25.6%	2,012	-75.1%	19,567,092	23.6%
2018	854,197	24.7%	3,133,546	9.1%	3,987,743	12.1%	228,417	-31.2%	3,704,399	30.3%	3,932,815	23.9%	988,760	27.0%	667,298	16.0%	303,760	-13.1%	9,943,918	18.9%	7,821	-44.6%	19,832,115	17.9%

EXPENDITURE COMPARISONS - GENERAL FUND
PERCENT OF TOTAL BUDGET

Wages:

Year	BUDGET	Certified Wages		Admin Wages		Bargain Unit Wages		Non-Cert Wages		Cert Sub Wages		Non-Cert Sub Wages		Total Sub Wages		Total Wages	
		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.		Pct Inc.	
1990	22,855,000	15,419,264	67.5%	1,391,590	6.1%	14,027,674	61.4%	1,962,477	8.6%	-	0.0%	-	0.0%	169,116	0.7%	17,550,857	76.8%
1991	25,230,000	16,705,581	66.2%	1,492,159	5.9%	15,213,422	60.3%	2,031,963	8.1%	-	0.0%	-	0.0%	176,040	0.7%	18,913,584	75.0%
1992	28,312,718	18,145,003	64.1%	1,556,245	5.5%	16,588,758	58.6%	2,242,415	7.9%	-	0.0%	-	0.0%	233,737	0.8%	20,621,155	72.8%
1993	29,249,319	18,291,207	62.5%	1,628,669	5.6%	16,662,538	57.0%	2,413,055	8.2%	-	0.0%	-	0.0%	254,919	0.9%	20,959,181	71.7%
1994	29,851,626	18,764,965	62.9%	1,700,927	5.7%	17,064,038	57.2%	2,691,371	9.0%	-	0.0%	-	0.0%	285,744	1.0%	21,742,080	72.8%
1995	31,599,353	19,642,517	62.2%	1,618,467	5.1%	18,024,050	57.0%	2,823,365	8.9%	149,282	0.5%	87,340	0.3%	236,622	0.7%	22,702,504	71.8%
1996	34,343,881	20,636,044	60.1%	1,828,096	5.3%	18,807,948	54.8%	3,291,040	9.6%	152,342	0.4%	96,775	0.3%	249,117	0.7%	24,176,201	70.4%
1997	38,464,313	21,833,410	56.8%	1,948,879	5.1%	19,884,531	51.7%	3,481,459	9.1%	131,852	0.3%	109,462	0.3%	241,314	0.6%	25,556,183	66.4%
1998	43,265,132	24,546,565	56.7%	2,125,227	4.9%	22,421,338	51.8%	3,853,879	8.9%	229,763	0.5%	181,527	0.4%	411,290	1.0%	28,811,734	66.6%
1999	48,455,178	26,443,880	54.6%	2,393,602	4.9%	24,050,278	49.6%	4,621,793	9.5%	201,787	0.4%	217,979	0.4%	419,766	0.9%	31,485,439	65.0%
2000	50,410,660	29,089,687	57.7%	2,664,118	5.3%	26,425,569	52.4%	5,131,429	10.2%	126,523	0.3%	253,939	0.5%	380,462	0.8%	34,601,578	68.6%
2001	53,326,809	30,491,309	57.2%	2,766,403	5.2%	27,724,906	52.0%	5,476,769	10.3%	214,671	0.4%	341,126	0.6%	555,797	1.0%	36,523,875	68.5%
2002	53,700,849	30,743,634	57.2%	2,806,344	5.2%	27,937,290	52.0%	5,532,831	10.3%	216,830	0.4%	342,249	0.6%	559,079	1.0%	36,835,544	68.6%
2003	55,127,004	31,022,840	56.3%	2,920,483	5.3%	28,102,357	51.0%	5,524,942	10.0%	215,043	0.4%	353,442	0.6%	568,485	1.0%	37,116,267	67.3%
2004	57,576,772	32,553,281	56.5%	2,979,704	5.2%	29,573,577	51.4%	5,954,499	10.3%	274,307	0.5%	350,692	0.6%	624,999	1.1%	39,132,779	68.0%
2005	59,358,511	33,649,405	56.7%	3,100,255	5.2%	30,549,150	51.5%	6,189,156	10.4%	350,033	0.6%	356,348	0.6%	706,381	1.2%	40,544,942	68.3%
2006	64,045,875	35,009,383	54.7%	3,111,216	4.9%	31,898,167	49.8%	6,487,716	10.1%	279,582	0.4%	361,014	0.6%	640,596	1.0%	42,137,695	65.8%
2007	68,064,403	36,655,570	53.9%	3,350,009	4.9%	33,305,561	48.9%	6,858,785	10.1%	335,707	0.5%	393,841	0.6%	729,548	1.1%	44,243,903	65.0%
2008	70,161,197	38,849,722	55.4%	3,468,165	4.9%	35,381,557	50.4%	7,497,620	10.7%	353,132	0.5%	401,461	0.6%	754,593	1.1%	47,101,935	67.1%
2009	82,369,918	40,288,722	48.9%	3,426,963	4.2%	36,861,759	44.8%	8,091,623	9.8%	293,189	0.4%	414,287	0.5%	707,475	0.9%	49,087,820	59.6%
2010	72,110,776	39,056,971	54.2%	3,207,199	4.4%	35,849,773	49.7%	7,980,847	11.1%	337,256	0.5%	376,537	0.5%	713,793	1.0%	47,751,611	66.2%
2011	69,707,686	34,629,660	49.7%	3,044,995	4.4%	31,584,665	45.3%	7,867,412	11.3%	330,814	0.5%	335,885	0.5%	666,698	1.0%	43,163,771	61.9%
2012	72,704,211	36,463,953	50.2%	3,086,516	4.2%	33,377,437	45.9%	8,214,941	11.3%	312,888	0.4%	324,747	0.4%	637,634	0.9%	45,316,529	62.3%
2013	78,003,650	37,407,116	48.0%	3,333,141	4.3%	34,073,975	43.7%	8,883,021	11.4%	212,470	0.3%	333,529	0.4%	545,999	0.7%	46,836,136	60.0%
2014	79,244,658	38,199,160	48.2%	3,559,321	4.5%	34,639,839	43.7%	9,218,655	11.6%	50,870	0.1%	531,032	0.7%	581,902	0.7%	47,999,718	60.6%
2015	80,649,229	38,976,793	48.3%	3,489,878	4.3%	35,486,915	44.0%	9,738,702	12.1%	13,309	0.0%	626,975	0.8%	640,285	0.8%	49,355,779	61.2%
2016	85,411,388	40,283,726	47.2%	3,806,412	4.5%	36,477,314	42.7%	10,052,419	11.8%	202,813	0.2%	487,459	0.6%	690,272	0.8%	51,026,417	59.7%
2017	88,447,443	41,207,676	46.6%	3,745,306	4.2%	37,462,370	42.4%	10,215,831	11.6%	231,710	0.3%	530,378	0.6%	762,087	0.9%	52,185,594	59.0%
2018	93,959,434	43,267,091	46.0%	4,503,009	4.8%	38,764,082	41.3%	11,234,056	12.0%	584,003	0.6%	210,881	0.2%	794,884	0.8%	55,296,030	58.9%
AVG	57,448,517	30,630,143	55.39%	2,760,459	4.97%	27,869,684	50.42%	6,053,933	10.14%	200,006	0.32%	276,514	0.42%	515,125	0.89%	37,199,201	66.42%

Year	BUDGET	GLASS		Utilities		Liability Insurance		Summer School Reimburse to Rainy Day Fund	
		Pct Inc.		Pct Inc.		Pct Inc		Pct Inc.	
1990	22,855,000	1,535,523	6.7%	1,282,511	5.6%	199,617	0.9%	-	0.0%
1991	25,230,000	1,718,459	6.8%	1,241,568	4.9%	221,934	0.9%	-	0.0%
1992	28,312,718	1,865,816	6.6%	1,226,380	4.3%	258,884	0.9%	-	0.0%
1993	29,249,319	2,012,131	6.9%	1,430,951	4.9%	214,470	0.7%	-	0.0%
1994	29,851,626	1,798,383	6.0%	1,423,692	4.8%	203,161	0.7%	-	0.0%
1995	31,599,353	2,774,231	8.8%	1,414,431	4.5%	217,506	0.7%	-	0.0%
1996	34,343,881	2,208,209	6.4%	1,584,255	4.6%	225,293	0.7%	-	0.0%
1997	38,464,313	2,811,486	7.3%	1,608,086	4.2%	188,051	0.5%	-	0.0%
1998	43,265,132	2,030,784	4.7%	1,384,749	3.2%	219,432	0.5%	-	0.0%
1999	48,455,178	2,343,895	4.8%	1,548,432	3.2%	236,020	0.5%	-	0.0%
2000	50,410,660	2,427,520	4.8%	1,676,589	3.3%	247,392	0.5%	-	0.0%
2001	53,326,809	2,426,857	4.6%	1,833,804	3.4%	305,102	0.6%	-	0.0%
2002	53,700,849	2,372,905	4.4%	1,725,289	3.2%	386,860	0.7%	-	0.0%
2003	55,127,004	2,318,446	4.2%	1,944,815	3.5%	493,867	0.9%	173,463	0.3%
2004	57,576,772	2,314,172	4.0%	1,517,085	2.6%	558,967	1.0%	307,111	0.5%
2005	59,358,511	2,499,564	4.2%	1,293,893	2.2%	586,159	1.0%	337,433	0.6%
2006	64,045,875	2,619,941	4.1%	958,003	1.5%	570,626	0.9%	135,959	0.2%
2007	68,064,403	2,723,673	4.0%	672,281	1.0%	485,880	0.7%	373,138	0.5%
2008	70,161,197	2,946,217	4.2%	1,073,022	1.5%	466,347	0.7%	339,162	0.5%
2009	82,369,918	2,330,609	2.8%	1,274,804	1.5%	744,514	0.9%	-	0.0%
2010	72,110,776	2,496,637	3.5%	1,021,383	1.4%	233,174	0.3%	-	0.0%
2011	69,707,686	3,252,545	4.7%	1,028,775	1.5%	664,239	1.0%	-	0.0%
2012	72,704,211	3,542,211	4.9%	859,586	1.2%	583,318	0.8%	-	0.0%
2013	78,003,650	3,860,101	4.9%	1,050,714	1.3%	653,148	0.8%	-	0.0%
2014	79,244,658	3,770,598	4.8%	1,153,839	1.5%	743,855	0.9%	-	0.0%
2015	80,649,229	3,758,885	4.7%	1,171,899	1.5%	865,444	1.1%	-	0.0%
2016	85,411,388	4,906,573	5.7%	996,838	1.2%	1,043,387	1.2%	-	0.0%
2017	88,447,443	4,064,850	4.6%	1,098,601	1.2%	1,062,777	1.2%	-	0.0%
2018	93,959,434	5,589,426	5.9%	1,306,768	1.4%	1,148,521	1.2%	-	0.0%
AVG	57,448,517	2,804,160	5.17%	1,303,553	2.77%	483,722	0.80%	57,457	0.09%

Notes:
Wages and fringe benefits associated with summer school were paid from the Rainy Day fund in 2003, 2004, 2005, 2006, 2007, and 2008.
Utilities partially paid out of CPF (2004 = \$526,538 / 2005 = \$1,052,646 / 2006 = \$1,531,476 / 2007 - 2016 = \$1,949,195).
General Fund dissolved in 2018

EXPENDITURE COMPARISONS - GENERAL FUND
PERCENT OF TOTAL BUDGET

Fringe Benefits:

Year	BUDGET	Non-Cert		Cert FICA		Total FICA		TRF - Old		TRF - New		Total TRF		PERF		401a		Worker		Group		Unemplo		Total Fringe	
		FICA	Pct Inc.					Fund	Pct Inc.	Fund	Pct Inc.					Annuity	Pct Inc.	Comp	Pct Inc.	Insurance	Pct Inc.	yment	Pct Inc.	Benefits	Pct Inc.
1990	22,855,000	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	141,831	0.6%	-	0.0%	18,716	0.1%	669,421	2.9%	2,902	0.0%	832,870	3.6%
1991	25,230,000	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	139,093	0.6%	-	0.0%	-	0.0%	846,144	3.4%	608	0.0%	985,845	3.9%
1992	28,312,718	177,839	0.6%	1,364,474	4.8%	1,542,313	5.4%	177,242	0.6%	-	0.0%	177,242	0.6%	144,388	0.5%	-	0.0%	80,163	0.3%	926,215	3.3%	7,695	0.0%	2,878,016	10.2%
1993	29,249,319	191,176	0.7%	1,376,493	4.7%	1,567,669	5.4%	542,490	1.9%	-	0.0%	542,490	1.9%	147,301	0.5%		0.0%	76,819	0.3%	1,093,278	3.7%	6,633	0.0%	3,434,190	11.7%
1994	29,851,626	200,176	0.7%	1,423,016	4.8%	1,623,192	5.4%	558,537	1.9%	-	0.0%	558,537	1.9%	147,448	0.5%	-	0.0%	83,643	0.3%	1,229,543	4.1%	2,676	0.0%	3,645,039	12.2%
1995	31,599,353	219,299	0.7%	1,481,452	4.7%	1,700,751	5.4%	586,511	1.9%	12,968	0.0%	599,479	1.9%	142,399	0.5%	-	0.0%	84,776	0.3%	1,388,473	4.4%	20,261	0.1%	3,936,139	12.5%
1996	34,343,881	234,963	0.7%	1,577,348	4.6%	1,812,311	5.3%	618,939	1.8%	89,326	0.3%	708,265	2.1%	151,921	0.4%	-	0.0%	65,866	0.2%	1,598,519	4.7%	3,062	0.0%	4,339,944	12.6%
1997	38,464,313	261,713	0.7%	1,656,295	4.3%	1,918,008	5.0%	653,422	1.7%	187,924	0.5%	841,346	2.2%	162,711	0.4%	-	0.0%	57,357	0.1%	1,773,874	4.6%	15,594	0.0%	4,768,890	12.4%
1998	43,265,132	290,505	0.7%	1,874,161	4.3%	2,164,666	5.0%	735,182	1.7%	322,888	0.7%	1,058,070	2.4%	175,590	0.4%	-	0.0%	58,765	0.1%	2,154,129	5.0%	9,638	0.0%	5,620,858	13.0%
1999	48,455,178	351,759	0.7%	2,022,136	4.2%	2,373,895	4.9%	791,065	1.6%	491,268	1.0%	1,282,333	2.6%	214,817	0.4%	-	0.0%	61,530	0.1%	2,578,690	5.3%	6,616	0.0%	6,517,881	13.5%
2000	50,410,660	390,283	0.8%	2,217,795	4.4%	2,608,078	5.2%	799,430	1.6%	736,721	1.5%	1,536,151	3.0%	209,589	0.4%	-	0.0%	73,833	0.1%	3,321,820	6.6%	2,101	0.0%	7,751,572	15.4%
2001	53,326,809	415,527	0.8%	2,325,244	4.4%	2,740,771	5.1%	630,858	1.2%	1,104,021	2.1%	1,734,879	3.3%	207,648	0.4%	928,515	1.7%	112,530	0.2%	3,614,177	6.8%	20,464	0.0%	9,358,984	17.6%
2002	53,700,849	415,755	0.8%	2,318,236	4.3%	2,733,991	5.1%	609,873	1.1%	1,232,392	2.3%	1,842,265	3.4%	325,989	0.6%	368,047	0.7%	157,122	0.3%	3,874,078	7.2%	16,688	0.0%	9,318,180	17.4%
2003	55,127,004	407,508	0.7%	2,295,739	4.2%	2,703,247	4.9%	597,522	1.1%	1,232,998	2.2%	1,830,520	3.3%	325,590	0.6%	393,521	0.7%	177,839	0.3%	3,756,492	6.8%	23,923	0.0%	9,211,132	16.7%
2004	57,576,772	438,437	0.8%	2,395,741	4.2%	2,834,178	4.9%	592,438	1.0%	1,261,664	2.2%	1,854,102	3.2%	348,567	0.6%	524,857	0.9%	192,732	0.3%	3,823,555	6.6%	33,093	0.1%	9,611,084	16.7%
2005	59,358,511	457,959	0.8%	2,501,307	4.2%	2,959,266	5.0%	568,112	1.0%	1,452,973	2.4%	2,021,085	3.4%	355,843	0.6%	553,789	0.9%	208,873	0.4%	4,498,095	7.6%	24,983	0.0%	10,621,934	17.9%
2006	64,045,875	480,836	0.8%	2,613,348	4.1%	3,094,184	4.8%	558,271	0.9%	1,650,872	2.6%	2,209,143	3.4%	370,831	0.6%	575,153	0.9%	200,130	0.3%	5,103,820	8.0%	63,653	0.1%	11,616,914	18.1%
2007	68,064,403	508,761	0.7%	2,741,943	4.0%	3,250,704	4.8%	540,714	0.8%	1,894,111	2.8%	2,434,825	3.6%	418,923	0.6%	617,292	0.9%	184,726	0.3%	5,874,783	8.6%	17,618	0.0%	12,798,871	18.8%
2008	70,161,197	556,681	0.8%	2,916,827	4.2%	3,473,508	5.0%	516,536	0.7%	2,216,284	3.2%	2,732,820	3.9%	474,327	0.7%	588,139	0.8%	195,541	0.3%	6,697,861	9.5%	22,992	0.0%	14,185,188	20.2%
2009	82,369,918	602,583	0.7%	3,023,634	3.7%	3,626,218	4.4%	506,644	0.6%	2,373,684	2.9%	2,880,328	3.5%	521,366	0.6%	647,590	0.8%	157,385	0.2%	7,644,430	9.3%	42,525	0.1%	15,519,841	18.8%
2010	72,110,776	594,429	0.8%	2,945,683	4.1%	3,540,112	4.9%	472,169	0.7%	2,386,392	3.3%	2,858,561	4.0%	510,329	0.7%	601,953	0.8%	185,559	0.3%	6,700,573	9.3%	282,222	0.4%	14,679,309	20.4%
2011	69,707,686	589,495	0.8%	2,638,028	3.8%	3,227,523	4.6%	436,627	0.6%	2,275,358	3.3%	2,711,985	3.9%	481,842	0.7%	531,966	0.8%	166,182	0.2%	7,193,476	10.3%	118,223	0.2%	14,431,197	20.7%
2012	72,704,211	615,067	0.8%	2,767,222	3.8%	3,382,288	4.7%	406,346	0.6%	2,361,044	3.2%	2,767,390	3.8%	527,180	0.7%	549,244	0.8%	93,965	0.1%	7,825,014	10.8%	27,849	0.0%	15,172,929	20.9%
2013	78,003,650	663,279	0.9%	2,823,267	3.6%	3,486,546	4.5%	368,766	0.5%	2,632,953	3.4%	3,001,720	3.8%	647,158	0.8%	560,414	0.7%	167,519	0.2%	7,955,475	10.2%	8,073	0.0%	15,826,904	20.3%
2014	79,244,658	685,101	0.9%	2,871,085	3.6%	3,556,186	4.5%	332,114	0.4%	2,843,219	3.6%	3,175,333	4.0%	778,606	1.0%	575,129	0.7%	349,449	0.4%	8,366,137	10.6%	14,114	0.0%	16,814,954	21.2%
2015	80,649,229	714,885	0.9%	2,920,953	3.6%	3,635,838	4.5%	291,623	0.4%	3,070,300	3.8%	3,361,923	4.2%	816,732	1.0%	591,392	0.7%	130,820	0.2%	8,448,959	10.5%	330	0.0%	16,985,993	21.1%
2016	85,411,388	737,296	0.9%	2,987,575	3.5%	3,724,871	4.4%	270,365	0.3%	3,280,061	3.8%	3,550,426	4.2%	868,035	1.0%	621,886	0.7%	307,940	0.4%	8,882,304	10.4%	4,819	0.0%	17,960,281	21.0%
2017	88,447,443	789,486	0.9%	3,085,245	3.5%	3,874,731	4.4%	248,473	0.3%	3,544,306	4.0%	3,792,779	4.3%	926,849	1.0%	645,537	0.7%	331,669	0.4%	9,993,514	11.3%	2,012	0.0%	19,567,092	22.1%
2018	93,959,434	854,197	0.9%	3,133,546	3.3%	3,987,743	4.2%	228,417	0.2%	3,704,399	3.9%	3,932,815	4.2%	988,760	1.1%	667,298	0.7%	303,760	0.3%	9,943,918	10.6%	7,821	0.0%	19,832,115	21.1%
AVG	57,448,517	442,931	0.7%	2,217,165	3.8%	2,660,096	4.5%	470,300	0.9%	1,460,625	2.0%	1,930,925	3.0%	402,471	0.6%	376,490	0.5%	147,766	0.2%	4,750,923	7.3%	27,903	0.0%	10,283,591	16.3%

BENEFIT COMPARISONS - OPERATONS FUND
PERCENT INCREASE FROM PREVIOUS YEAR

Fringe Benefits:

<u>Year</u>									<u>Group</u>				<u>Total Fringe</u>	
	<u>FICA</u>	<u>Pct Inc.</u>	<u>TRF/PERF</u>	<u>Pct Inc.</u>	<u>401a Annuity</u>	<u>Pct Inc.</u>	<u>Worker Comp</u>	<u>Pct Inc.</u>	<u>Insurance</u>	<u>Pct Inc.</u>	<u>Unemployment</u>	<u>Pct Inc.</u>	<u>Benefits</u>	<u>Pct Inc.</u>
2019	713,947		964,450		21,284		268,388		1,921,532		1,834		3,891,435	
2020	757,247	6.1%	997,649	3.4%	23,888		283,146	5.5%	2,082,372	8.4%	16,260	786.6%	4,160,562	6.9%

Note: Operations Fund established in 2019

BENEFIT COMPARISONS - TRANSPORTATION FUND
PERCENT INCREASE FROM PREVIOUS YEAR

Fringe Benefits:

<u>Year</u>	<u>Non-Cert FICA</u>	<u>Pct Inc.</u>	<u>PERF</u>	<u>Pct Inc.</u>	<u>401a</u> <u>Annuity</u>	<u>Pct Inc.</u>	<u>Worker Comp</u>	<u>Pct Inc.</u>	<u>Group</u> <u>Insurance</u>	<u>Pct Inc.</u>	<u>Unemployment</u>	<u>Pct Inc.</u>	<u>Total Fringe</u> <u>Benefits</u>	<u>Pct Inc.</u>
1990	68,755		18,334		-		1,909		11,705		-		100,703	
1991	74,553		15,901	-13.3%	-		18,014	843.6%	14,303	22.2%	-		122,771	21.9%
1992	76,449		19,232	20.9%	-		32,760	81.9%	15,013	5.0%	-		143,454	16.8%
1993	85,077	11.3%	19,340	0.6%	-		29,138	-11.1%	15,911	6.0%	-		149,466	4.2%
1994	83,938	-1.3%	19,623	1.5%	-		29,484	1.2%	16,160	1.6%	-		149,205	-0.2%
1995	85,922	2.4%	19,731	0.6%	-		27,916	-5.3%	18,515	14.6%	-		152,084	1.9%
1996	91,376	6.3%	21,145	7.2%	-		21,956	-21.3%	23,853	28.8%	-		158,330	4.1%
1997	96,352	5.4%	23,009	8.8%	-		18,779	-14.5%	26,679	11.8%	-		164,819	4.1%
1998	112,801	17.1%	26,639	15.8%	-		18,384	-2.1%	33,399	25.2%	-		191,223	16.0%
1999	121,860	8.0%	28,602	7.4%	-		20,511	11.6%	38,135	14.2%	-		209,108	9.4%
2000	130,424	7.0%	26,862	-6.1%	-		24,627	20.1%	44,909	17.8%	-		226,822	8.5%
2001	135,055	3.6%	26,417	-1.7%	1,038		35,738	45.1%	50,973	13.5%	-		249,221	9.9%
2002	139,065	3.0%	42,372	60.4%	1,661	60.0%	52,374	46.5%	57,541	12.9%	-		293,013	17.6%
2003	141,947	2.1%	43,506	2.7%	1,685	1.4%	56,095	7.1%	63,836	10.9%	-		307,069	4.8%
2004	148,872	4.9%	45,179	3.8%	1,726	2.4%	60,409	7.7%	65,324	2.3%	-		321,510	4.7%
2005	152,571	2.5%	46,837	3.7%	1,746	1.2%	66,091	9.4%	70,516	7.9%	-		337,761	5.1%
2006	152,846	0.2%	47,510	1.4%	1,732	-0.8%	58,306	-11.8%	76,386	8.3%	-		336,780	-0.3%
2007	160,820	5.2%	52,792	11.1%	1,721	-0.6%	52,102	-10.6%	82,897	8.5%	-		350,332	4.0%
2008	177,767	10.5%	58,221	10.3%	1,783	3.6%	60,027	15.2%	94,020	13.4%	4,717		396,535	13.2%
2009	187,231	5.3%	59,879	2.8%	1,863	4.5%	55,116	-8.2%	111,043	18.1%	17,185	264.3%	432,317	9.0%
2010	190,205	1.6%	63,829	6.6%	1,523	-18.3%	35,973	-34.7%	127,990	15.3%	5,241	-69.5%	424,759	-1.7%
2011	193,667	1.8%	65,179	2.1%	1,624	6.6%	8,499	-76.4%	115,771	-9.5%	2,837	-45.9%	387,577	-8.8%
2012	190,233	-1.8%	68,387	4.9%	1,649	1.6%	10,790	27.0%	108,425	-6.3%	1,476	-48.0%	380,961	-1.7%
2013	197,858	4.0%	83,067	21.5%	1,703	3.3%	10,996	1.9%	143,524	32.4%	2,929	98.4%	440,077	15.5%
2014	197,714	-0.1%	93,546	12.6%	1,471	-13.6%	21,186	92.7%	187,301	30.5%	2,848	-2.7%	504,066	14.5%
2015	202,820	2.6%	102,420	9.5%	1,822	23.8%	10,812	-49.0%	191,567	2.3%	995	-65.1%	510,436	1.3%
2016	215,223	6.1%	111,235	8.6%	2,175	19.4%	101,482	838.6%	215,266	12.4%	1,037	4.2%	646,419	26.6%
2017	228,288	6.1%	122,209	9.9%	2,277	4.7%	99,793	-1.7%	289,814	34.6%	1,541	48.6%	743,922	15.1%
2018	242,787	6.4%	128,775	5.4%	2,356	3.5%	98,641	-1.2%	287,704	-0.7%	3,678	138.7%	763,941	2.7%
2019	290,010	19.5%	139,262	8.1%	2,686	14.0%	129,519	31.3%	390,198	35.6%	-	-100.0%	951,675	24.6%
2020	314,507	8.4%	140,864	1.2%	3,078	14.6%	128,562	-0.7%	527,730	35.2%	9,038	#DIV/0!	1,123,779	18.1%

2019 - Transportation and Bus Replacement Funds dissolved; expenses for transportation extracted from Operations Fund

**GROUP INSURANCE COSTS
(GENERAL/EDUCATION FUND)**

<u>YEAR</u>	<u>GENERAL FUND BUDGET</u>	<u>EDUCATION FUND BUDGET</u>	<u>GROUP INSURANCE BUDGET</u>	<u>ACTUAL EXPENDITURES</u>	<u>PCT INC</u>
1979	\$ 10,796,307		\$ 82,500	\$ 107,706	
1980	10,478,951		110,000	124,144	15.3%
1981	11,542,373		181,500	172,357	38.8%
1982	12,310,573		193,000	191,051	10.8%
1983	12,848,824		198,000	230,006	20.4%
1984	13,897,033		212,800	293,847	27.8%
1985	14,760,000		335,300	365,503	24.4%
1986	16,023,205		387,000	399,136	9.2%
1987	17,774,570		420,000	416,990	4.5%
1988	19,024,494		438,000	446,439	7.1%
1989	21,330,050		470,000	495,971	11.1%
1990	22,855,000		479,150	669,421	35.0%
1991	25,230,000		842,000	846,144	26.4%
1992	28,312,718		920,000	926,215	9.5%
1993	29,249,319		1,070,000	1,093,278	18.0%
1994	29,851,626		1,156,942	1,229,543	12.5%
1995	31,599,353		1,403,170	1,388,473	12.9%
1996	34,343,881		1,570,000	1,598,519	15.1%
1997	38,464,313		1,800,000	1,773,874	11.0%
1998	43,265,132		2,350,000	2,154,129	21.4%
1999	48,455,178		3,000,000	2,578,690	19.7%
2000	50,410,660		3,286,011	3,321,820	28.8%
2001	53,326,809		3,646,674	3,614,177	8.8%
2002	53,700,849		4,076,441	3,874,078	7.2%
2003	55,127,004		4,126,956	3,756,492	-3.0%
2004	57,576,772		3,815,772	3,823,555	1.8%
2005	59,358,511		4,340,984	4,498,095	17.6%
2006	64,045,875		5,316,875	5,103,820	13.5%
2007	68,064,403		6,129,323	5,874,783	15.1%
2008	70,161,197		6,581,248	6,697,861	14.0%
2009	82,369,918		6,245,854	7,644,430	14.1%
2010	72,110,776		5,781,121	6,700,573	-12.3%
2011	69,707,686		6,555,141	7,193,476	7.4%
2012	72,704,211		7,173,899	7,825,014	8.8%
2013	78,003,650		8,008,600	7,955,475	1.7%
2014	79,244,658		8,683,800	8,366,137	5.2%
2015	80,649,229		8,653,720	8,448,959	1.0%
2016	85,411,388		8,932,372	8,882,304	5.1%
2017	88,447,443		10,277,616	9,993,514	12.5%
2018	93,959,434		10,748,588	9,943,918	-0.5%
2019	-	92,771,990	10,802,546	8,832,614	-11.2%
2020	-	100,593,527	14,419,276	9,543,206	8.0%
2021	-	114,463,051	16,056,107	7,118,141	-25.4%

UTILITY COST COMPARISON

GENERAL & CAPITAL PROJECT FUNDS

YEAR	TELEPHONE PCT INC		NATURAL		WATER &		ELECTRIC PCT INC		TRASH		TOTAL PCT INC		GENERAL/		CPF/		TOTAL BUDGET
			GAS	PCT INC	SEWER	PCT INC			REMOVAL	PCT INC			EDUCATION	PCT INC	OPERATIONS	PCT INC	
1980	30,075		437,804		36,326		497,583		7,277		1,009,065		1,009,065		-		922,500
1981	34,528	14.81%	437,946	0.03%	31,134	-14.29%	518,445	4.19%	13,614	87.08%	1,035,667	2.64%	1,035,667	2.64%	-		1,100,000
1982	38,987	12.91%	408,924	-6.63%	33,629	8.01%	648,145	25.02%	29,960	120.07%	1,159,645	11.97%	1,159,645	11.97%	-		1,260,846
1983	37,023	-5.04%	368,167	-9.97%	36,372	8.16%	668,789	3.19%	18,040	-39.79%	1,128,391	-2.70%	1,128,391	-2.70%	-		1,303,250
1984	38,576	4.19%	444,085	20.62%	35,574	-2.19%	722,409	8.02%	16,469	-8.71%	1,257,113	11.41%	1,257,113	11.41%	-		1,393,533
1985	36,446	-5.52%	389,725	-12.24%	39,630	11.40%	739,498	2.37%	19,784	20.13%	1,225,083	-2.55%	1,225,083	-2.55%	-		1,500,500
1986	37,581	3.11%	366,368	-5.99%	41,881	5.68%	804,820	8.83%	19,008	-3.92%	1,269,658	3.64%	1,269,658	3.64%	-		1,466,738
1987	38,628	2.79%	254,863	-30.44%	45,296	8.15%	840,522	4.44%	30,172	58.73%	1,209,481	-4.74%	1,209,481	-4.74%	-		1,518,900
1988	36,024	-6.74%	311,501	22.22%	45,951	1.45%	857,896	2.07%	20,580	-31.79%	1,271,952	5.17%	1,271,952	5.17%	-		1,518,900
1989	41,931	16.40%	288,970	-7.23%	49,257	7.19%	852,222	-0.66%	22,031	7.05%	1,254,411	-1.38%	1,254,411	-1.38%	-		1,594,500
1990	40,622	-3.12%	303,007	4.86%	50,236	1.99%	865,977	1.61%	22,669	2.90%	1,282,511	2.24%	1,282,511	2.24%	-		1,611,980
1991	68,105	67.66%	205,575	-32.16%	57,634	14.73%	884,889	2.18%	25,365	11.89%	1,241,568	-3.19%	1,241,568	-3.19%	-		1,625,000
1992	55,504	-18.50%	242,403	17.91%	53,434	-7.29%	853,003	-3.60%	22,036	-13.12%	1,226,380	-1.22%	1,226,380	-1.22%	-		1,552,581
1993	61,555	10.90%	330,093	36.18%	59,244	10.87%	958,259	12.34%	21,800	-1.07%	1,430,951	16.68%	1,430,951	16.68%	-		1,390,000
1994	61,836	0.46%	386,132	16.98%	59,398	0.26%	895,876	-6.51%	20,450	-6.19%	1,423,692	-0.51%	1,423,692	-0.51%	-		1,373,939
1995	68,325	10.49%	270,500	-29.95%	59,806	0.69%	989,148	10.41%	26,652	30.33%	1,414,431	-0.65%	1,414,431	-0.65%	-		1,512,000
1996	77,032	12.74%	393,552	45.49%	53,542	-10.47%	1,025,035	3.63%	35,094	31.67%	1,584,255	12.01%	1,584,255	12.01%	-		1,637,123
1997	90,739	17.79%	425,852	8.21%	63,856	19.26%	865,457	-15.57%	27,782	-20.84%	1,473,686	-6.98%	1,473,686	-6.98%	-		1,756,637
1998	86,876	-4.26%	312,353	-26.65%	74,325	16.39%	768,011	-11.26%	27,984	0.73%	1,269,549	-13.85%	1,269,549	-13.85%	-		2,121,964
1999	103,210	18.80%	295,614	-5.36%	104,720	40.89%	893,726	16.37%	35,962	28.51%	1,433,232	12.89%	1,433,232	12.89%	-		2,279,806
2000	117,478	13.82%	386,537	30.76%	132,993	27.00%	911,318	1.97%	32,263	-10.29%	1,580,589	10.28%	1,580,589	10.28%	-		1,745,649
2001	85,441	-27.27%	601,989	55.74%	172,408	29.64%	935,777	2.68%	37,993	17.76%	1,833,608	16.01%	1,833,608	16.01%	-		2,068,135
2002	61,024	-28.58%	474,430	-21.19%	179,087	3.87%	980,575	4.79%	30,173	-20.58%	1,725,289	-5.91%	1,725,289	-5.91%	-		2,176,000
2003	54,948	-9.96%	611,858	28.97%	196,983	9.99%	1,048,821	6.96%	32,205	6.73%	1,944,815	12.72%	1,944,815	12.72%	-		2,122,000
2004	56,297	2.46%	643,626	5.19%	211,277	7.26%	1,098,030	4.69%	34,392	6.79%	2,043,622	5.08%	1,517,084	-21.99%	526,538		2,375,538
2005	52,226	-7.23%	843,831	31.11%	226,096	7.01%	1,188,423	8.23%	35,963	4.57%	2,346,539	14.82%	1,293,893	-14.71%	1,052,646	99.92%	2,135,646
2006	52,439	0.41%	858,156	1.70%	230,976	2.16%	1,306,606	9.94%	41,302	14.85%	2,489,479	6.09%	958,003	-25.96%	1,531,476	45.49%	2,731,476
2007	58,932	12.38%	979,275	14.11%	237,857	2.98%	1,291,318	-1.17%	54,095	30.97%	2,621,477	5.30%	672,282	-29.82%	1,949,195	27.28%	2,822,195
2008	74,400	26.25%	996,470	1.76%	252,496	6.15%	1,613,088	24.92%	85,764	58.54%	3,022,218	15.29%	1,073,023	59.61%	1,949,195	0.00%	3,349,569
2009	104,978	41.10%	1,164,823	16.89%	263,366	4.30%	1,603,380	-0.60%	87,453	1.97%	3,223,999	6.68%	1,274,804	18.80%	1,949,195	0.00%	3,887,843
2010	97,924	-6.72%	655,048	-43.76%	283,085	7.49%	1,852,769	15.55%	81,752	-6.52%	2,970,578	-7.86%	1,021,383	-19.88%	1,949,195	0.00%	3,219,195
2011	93,207	-4.82%	637,174	-2.73%	294,537	4.05%	1,854,113	0.07%	98,939	21.02%	2,977,970	0.25%	1,028,775	0.72%	1,949,195	0.00%	3,294,195
2012	78,727	-15.54%	524,846	-17.63%	330,676	12.27%	1,804,952	-2.65%	69,581	-29.67%	2,808,781	-5.68%	859,586	-16.45%	1,949,195	0.00%	3,279,195
2013	119,576	51.89%	553,872	5.53%	331,618	0.29%	1,922,516	6.51%	72,327	3.95%	2,999,909	6.80%	1,050,714	22.23%	1,949,195	0.00%	3,279,195
2014	123,516	3.30%	639,976	15.55%	343,405	3.55%	1,912,744	-0.51%	83,393	15.30%	3,103,034	3.44%	1,153,839	9.81%	1,949,195	0.00%	3,169,195
2015	119,231	-3.47%	551,537	-13.82%	359,764	4.76%	1,992,410	4.17%	98,152	17.70%	3,121,094	0.58%	1,171,899	1.57%	1,949,195	0.00%	3,158,110
2016	132,157	7.00%	1,102,750	72.31%	353,130	2.83%	1,253,908	-34.44%	104,087	24.82%	2,946,033	-5.06%	996,838	-13.61%	1,949,195	0.00%	3,234,557
2017	151,800	27.32%	1,138,590	106.44%	396,641	10.25%	1,263,441	-36.59%	98,524	0.38%	3,048,996	-2.31%	1,099,801	-6.15%	1,949,195	0.00%	3,477,722
2018	146,983	11.22%	503,650	-54.33%	403,947	14.39%	2,101,511	67.60%	101,172	-2.80%	3,257,263	10.56%	1,308,068	31.22%	1,949,195	0.00%	3,477,722
AVG	71,524	6.28%	532,585	7.91%	153,359	7.21%	1,104,839	2.20%	43,187	11.67%	1,905,493	3.17%	1,259,393	1.03%	646,100	13.28%	2,157,003

OPERATIONS FUND

YEAR	TELEPHONE	PCT INC	NATURAL GAS	PCT INC	WATER & SEWER	PCT INC	ELECTRIC	PCT INC	TRASH REMOVAL	PCT INC	TOTAL	PCT INC			TOTAL BUDGET
2019	165,230		446,148		404,493		2,164,071		110,255		3,290,197				3,477,722
2020	115,977	-29.81%	414,387	-7.12%	331,932	-17.94%	1,945,752	-10.09%	118,285	7.28%	2,926,332	-11.06%			3,380,909
2021	100,782	-13.10%	473,983	14.38%	226,944	-31.63%	1,340,678	-31.10%	100,552	-14.99%	2,242,938	-23.35%			2,903,655
AVG	127,330		444,839		321,123		1,816,833		109,697		1,057,433				3,254,095

Note: 2021 only shows expenditures through August.

SPECIAL EDUCATION COST COMPARISON

<u>YEAR</u>	<u>GLASS (GEN)</u>	<u>GLASS (EDUC)</u>	<u>WAGES</u>	<u>BENEFITS</u>	<u>TOTAL GENERAL/ EDUCATION</u>		<u>GLASS (TRANS)</u>	<u>PCT INC.</u>	<u>GLASS (CPF)</u>	<u>PCT INC.</u>	<u>TOTAL ALL SPECIAL EDUC</u>	<u>PCT INC.</u>	<u>TOTAL GLASS ONLY</u>	<u>PCT INC.</u>
1990	1,351,887		-	-	1,351,887		162,994		15,145		1,530,026		1,530,026	
1991	1,647,095		-	-	1,647,095	21.84%	293,664	80.17%	13,681	-9.67%	1,954,440	27.74%	1,954,440	27.74%
1992	1,748,784		-	-	1,748,784	6.17%	253,744	-13.59%	22,128	61.74%	2,024,656	3.59%	2,024,656	3.59%
1993	1,959,723		-	-	1,959,723	12.06%	386,692	52.39%	24,866	12.37%	2,371,281	17.12%	2,371,281	17.12%
1994	2,154,475		-	-	2,154,475	9.94%	424,834	9.86%	25,065	0.80%	2,604,374	9.83%	2,604,374	9.83%
1995	2,340,446		85,649	21,412	2,447,507	13.60%	446,070	5.00%	36,090	43.99%	2,929,667	12.49%	2,822,606	8.38%
1996	2,176,332		550,506	137,627	2,864,465	17.04%	569,182	27.60%	36,000	-0.25%	3,469,647	18.43%	2,781,514	-1.46%
1997	2,287,832		745,298	186,325	3,219,455	12.39%	726,468	27.63%	42,300	17.50%	3,988,223	14.95%	3,056,600	9.89%
1998	1,947,126		963,647	240,912	3,151,685	-2.11%	832,680	14.62%	101,700	140.43%	4,086,065	2.45%	2,881,506	-5.73%
1999	2,341,621		1,158,554	289,639	3,789,814	20.25%	713,182	-14.35%	101,700	0.00%	4,604,696	12.69%	3,156,503	9.54%
2000	2,350,864		1,460,030	365,008	4,175,902	10.19%	869,130	21.87%	101,700	0.00%	5,146,732	11.77%	3,321,694	5.23%
2001	2,504,175		1,684,292	421,073	4,609,540	10.38%	811,676	-6.61%	146,250	43.81%	5,567,466	8.17%	3,462,101	4.23%
2002	2,349,542		1,762,598	440,650	4,552,790	-1.23%	1,009,755	24.40%	112,500	-23.08%	5,675,045	1.93%	3,471,797	0.28%
2003	2,327,228		1,822,971	455,743	4,605,942	1.17%	955,727	-5.35%	90,000	-20.00%	5,651,669	-0.41%	3,372,955	-2.85%
2004	2,295,512		1,913,927	478,482	4,687,921	1.78%	1,004,355	5.09%	90,000	0.00%	5,782,276	2.31%	3,389,867	0.50%
2005	2,416,024		2,106,898	526,725	5,049,647	7.72%	1,031,580	2.71%	90,000	0.00%	6,171,227	6.73%	3,537,604	4.36%
2006	2,538,103		2,342,459	585,615	5,466,177	8.25%	1,023,030	-0.83%	108,000	20.00%	6,597,207	6.90%	3,669,133	3.72%
2007	2,723,673		2,627,069	656,767	6,007,509	9.90%	1,112,986	8.79%	139,500	29.17%	7,259,995	10.05%	3,976,159	8.37%
2008	2,946,217		2,930,750	665,798	6,542,765	8.91%	1,146,720	3.03%	148,500	6.45%	7,837,985	7.96%	4,241,437	6.67%
2009	2,330,609		3,169,625	759,540	6,259,773	-4.33%	1,157,760	0.96%	40,000	-73.06%	7,457,533	-4.85%	3,528,369	-16.81%
2010	2,496,637		3,273,728	766,967	6,537,331	4.43%	1,156,860	-0.08%	40,000	0.00%	7,734,191	3.71%	3,693,497	4.68%
2011	3,252,545		3,220,216	799,984	7,272,745	11.25%	1,152,810	-0.35%	40,000	0.00%	8,465,555	9.46%	4,445,355	20.36%
2012	3,542,211		3,577,544	835,901	7,955,656	9.39%	1,143,810	-0.78%	40,277	0.69%	9,139,743	7.96%	4,726,298	6.32%
2013	3,860,101		3,956,447	924,957	8,741,504	9.88%	1,150,898	0.62%	59,037	46.58%	9,951,439	8.88%	5,070,035	7.27%
2014	3,770,598		4,139,409	982,317	8,892,324	1.73%	1,162,935	1.05%	40,000	-32.25%	10,095,259	1.45%	4,973,533	-1.90%
2015	3,758,885		4,498,619	1,148,295	9,405,799	5.77%	1,279,485	10.02%	20,000	-50.00%	10,705,284	6.04%	5,058,370	1.71%
2016	4,906,573		4,269,119	1,001,703	10,177,396	14.45%	1,465,110	25.98%	40,000	0.00%	11,682,506	15.72%	6,411,683	28.92%
2017	4,064,850		4,882,412	1,241,723	10,188,985	16.56%	1,248,435	8.47%	40,000	-32.25%	11,477,420	15.33%	5,353,285	5.59%
2018	5,589,426		6,253,469	1,314,147	13,157,041	47.96%	1,520,685	30.76%	40,000	0.00%	14,717,726	45.79%	7,150,111	43.76%
2019	-	3,652,454	5,796,338	1,423,372	9,497,035	0.97%	661,658	-48.29%	146,250	631.25%	10,304,943	-3.74%	4,460,361	-11.82%
2020	-	3,654,766	6,588,905	1,587,800	9,497,035	-6.69%	62,897	-95.71%	141,525	253.81%	9,701,457	-16.96%	3,859,187	-39.81%

2019 - Phase I of GLASS Decentralization; 1 Secretary and 1 Driver for Blind/Deaf School remain w/GLASS; Overpayment in 2018 taken in 2019

2020 - Phase 2 of GLASS Decentralization; ED/ESS teachers and assistants

2021 - Phase 3 of GLASS Decentralization; Nursing staff

GLASS BUDGET COMPARISONS

YEAR	TSC				LSC				WLSC				GRAND TOTAL	PCT. INCREASE
	GEN/ ED	TRANSP/ OPS	CPF/ OPS	TOTAL	GEN	TRANSP	CPF	TOTAL	GEN	TRANSP	CPF	TOTAL		
1990	1,351,887	162,994	15,145	1,530,026	1,550,748	143,471	15,145	1,709,364	264,324	40,369	3,366	308,059	3,547,449	0
1991	1,647,095	293,664	13,681	1,954,440	1,896,344	293,664	13,681	2,203,689	337,849	65,258	3,038	406,145	4,564,274	28.66%
1992	1,748,784	253,744	22,128	2,024,656	2,066,892	253,744	22,128	2,342,764	382,058	56,388	4,917	443,363	4,810,783	5.40%
1993	1,959,723	386,692	24,866	2,371,281	2,256,558	386,692	24,866	2,668,116	418,569	85,931	5,526	510,026	5,549,423	15.35%
1994	2,154,475	424,834	25,065	2,604,374	2,567,203	424,834	25,065	3,017,102	474,956	94,407	5,570	574,933	6,196,409	11.66%
1995	2,340,446	446,070	36,090	2,822,606	2,864,695	446,070	36,090	3,346,855	515,346	99,127	8,020	622,493	6,791,954	9.61%
1996	2,176,332	569,182	36,000	2,781,514	2,790,502	569,182	36,000	3,395,684	529,276	126,621	8,200	664,097	6,841,295	0.73%
1997	2,287,832	726,468	42,300	3,056,600	2,852,492	726,468	42,300	3,621,260	538,915	161,437	9,400	709,752	7,387,612	7.99%
1998	1,947,126	832,680	101,700	2,881,506	2,623,342	832,680	101,700	3,557,722	466,054	185,040	22,600	673,694	7,112,922	-3.72%
1999	2,341,621	713,182	101,700	3,156,503	2,818,081	713,182	101,700	3,632,963	497,672	158,483	22,600	678,755	7,468,221	5.00%
2000	2,350,864	869,130	101,700	3,321,694	2,831,374	869,130	101,700	3,802,204	539,062	193,140	22,600	754,802	7,878,700	5.50%
2001	2,504,175	811,676	146,750	3,462,601	3,013,545	811,676	146,750	3,971,971	526,580	180,372	32,500	739,452	8,174,024	3.75%
2002	2,349,542	1,009,755	135,000	3,494,297	3,316,591	1,009,755	135,000	4,461,346	611,167	224,390	30,000	865,557	8,821,200	7.92%
2003	2,327,228	955,727	90,000	3,372,955	3,323,425	955,727	90,000	4,369,152	570,695	212,384	20,000	803,079	8,545,186	-3.13%
2004	2,295,512	1,004,355	90,000	3,389,867	3,217,548	1,004,355	90,000	4,311,903	510,445	223,190	20,000	753,635	8,455,405	-1.05%
2005	2,416,024	1,031,580	90,000	3,537,604	3,378,481	1,031,580	90,000	4,500,061	411,045	229,240	20,000	660,285	8,697,950	2.87%
2006	2,583,103	1,023,030	108,000	3,714,133	3,292,410	1,023,030	108,000	4,423,440	448,137	227,340	24,000	699,477	8,837,050	1.60%
2007	2,656,782	1,091,610	135,000	3,883,392	3,428,203	1,091,610	135,000	4,654,813	404,165	242,580	30,000	676,745	9,214,950	4.28%
2008	2,790,561	1,134,360	144,000	4,068,921	3,802,656	1,134,360	144,000	5,081,016	397,133	252,080	32,000	681,213	9,831,150	6.69%
2009	3,101,872	1,158,660	153,000	4,413,532	3,998,022	1,158,660	153,000	5,309,682	391,956	257,480	34,000	683,436	10,406,650	5.85%
2010	3,110,281	1,411,110	153,000	4,674,391	4,187,242	1,411,110	153,000	5,751,352	397,827	313,580	34,000	745,407	11,171,150	7.35%
2011	3,037,029	1,415,610	153,000	4,605,639	3,778,201	1,415,610	153,000	5,346,811	444,120	314,580	34,000	792,700	10,745,150	-3.81%
2012	3,142,982	1,407,510	153,000	4,703,492	3,435,186	1,407,510	153,000	4,995,696	360,681	312,780	34,000	707,461	10,406,649	-3.15%
2013	3,338,942	1,386,360	153,000	4,878,302	3,457,689	1,386,360	153,000	4,997,049	374,219	308,080	34,000	716,299	10,591,650	1.78%
2014	3,347,260	1,410,435	153,000	4,910,695	3,881,866	1,410,435	153,000	5,445,301	532,225	313,430	34,000	879,655	11,235,651	6.08%
2015	3,203,440	1,468,710	146,250	4,818,400	4,139,713	1,468,710	146,250	5,754,673	626,896	326,380	32,500	985,776	11,558,849	2.88%
2016	4,046,738	1,520,685	146,250	5,713,673	4,556,570	1,520,685	146,250	6,223,505	583,142	337,930	32,500	953,572	12,890,750	14.73%
2017	3,206,631	1,520,685	146,250	4,873,566	5,244,509	1,520,685	146,250	6,911,444	616,960	337,930	32,500	987,390	12,772,400	10.50%
2018	3,881,330	1,520,685	146,250	5,548,265	5,906,609	1,520,685	146,250	7,573,544	684,661	337,930	32,500	1,055,091	14,176,900	9.98%
2019	3,698,881	1,520,685	146,250	5,365,816	5,753,259	1,520,685	146,250	7,420,194	671,960	337,930	32,500	1,042,390	13,828,400	8.27%
2020	3,339,655	67,338	167,400	3,574,393	2,420,918	48,633	120,900	2,590,451	406,991	8,729	21,700	437,420	6,602,264	-53.43%
2021	3,382,434	69,066	167,400	3,618,900	2,481,369	49,881	120,900	2,652,150	416,297	8,953	21,700	446,950	6,718,000	-51.42%

NOTE:

1. 1990 transportation amounts reflect various credits applied.
2. Districts began hiring teachers in high incident areas in Aug. 95.
3. Districts assumed all aides in high incident areas in Jan. 96.

METHOD OF CALCULATION:

1. GLASS budgets are established in the areas of general, transportation, and capital costs.
2. State Sddtl. Pupil Count (APC) general fund \$ are calculated for each district based on 12/1 count.
3. Remaining dollars needed to fund total GLASS general fund are split among districts 45-45-10.
4. Transportation and capital costs are split among districts 45-45-10.

GENERAL/EDUCATION FUND ECA EXPENDITURES

YEAR	JAN-JUN					JUL-DEC					JAN-DEC	YEAR TOTAL	PCT. INC.
	Non-Athletic (Certified)	Non-Athletic (Classified)	Athletic (Certified)	Athletic (Classified)	6 MO. TOTAL	Non-Athletic (Certified)	Non-Athletic (Classified)	Athletic (Certified)	Athletic (Classified)	6 MO. TOTAL	Athletic Trainer		
1990	\$ 47,577	\$ 6,562	\$ 97,031	\$ 52,139	\$ 203,309	\$ 25,345	\$ 817	\$ 49,426	\$ 38,999	\$ 114,586	\$ -	\$ 317,895	
1991	51,437	6,950	97,864	60,526	216,776	25,636	3,463	48,630	47,837	125,566	-	342,342	7.69%
1992	53,306	3,696	98,892	56,421	212,314	41,264	5,378	64,853	78,404	189,900	-	402,214	17.49%
1993	66,249	6,283	113,225	63,688	249,446	31,686	7,311	58,158	79,800	176,955	-	426,400	6.01%
1994	65,328	5,623	118,485	84,410	273,847	32,965	4,020	58,685	87,078	182,749	4,376	460,971	8.11%
1995	66,830	5,338	120,454	88,129	280,751	34,467	3,831	56,967	96,050	191,314	2,214	474,279	2.89%
1996	65,360	7,295	126,898	96,461	296,014	39,160	2,786	69,217	97,626	208,789	2,316	507,118	6.92%
1997	71,895	5,551	131,228	105,089	313,763	38,745	3,105	73,389	90,894	206,132	2,360	522,255	2.98%
1998	74,386	3,072	141,245	98,847	317,550	47,021	5,417	88,132	119,368	259,938	-	577,488	10.58%
1999	81,862	6,483	157,764	104,156	350,265	50,237	5,700	92,922	113,176	262,035	-	612,300	6.03%
2000	113,455	4,509	195,462	110,412	423,837	59,765	2,697	114,572	107,309	284,342	7,425	715,605	16.87%
2001	116,834	5,021	231,464	96,682	450,000	67,033	3,695	111,821	114,126	296,675	15,000	761,675	6.44%
2002	132,675	3,877	232,122	102,519	471,193	67,343	4,577	118,935	117,160	308,015	7,500	786,707	3.29%
2003	128,229	4,750	229,555	106,041	468,575	75,248	2,147	121,278	126,205	324,878	7,500	800,953	1.81%
2004	149,081	4,477	248,298	134,836	536,691	74,979	3,563	126,397	123,998	328,938	7,500	873,129	9.01%
2005	148,814	3,751	254,451	134,982	541,998	75,080	5,007	120,834	127,104	328,025	9,000	879,024	0.68%
2006	147,548	5,787	256,680	145,629	555,645	77,836	8,457	130,478	142,172	358,943	15,180	929,768	5.77%
2007	156,626	8,155	281,273	118,728	564,781	81,447	6,159	131,464	147,320	366,390	5,644	936,815	0.76%
2008	158,074	6,235	278,423	134,810	577,541	82,537	4,038	142,419	180,398	409,391	19,505	1,006,438	7.43%
2009	131,582	1,360	240,294	141,948	515,184	89,760	1,896	167,371	110,884	369,911	-	885,094	-12.06%
2010	131,871	2,513	248,585	156,151	539,120	92,294	763	157,502	153,922	404,481	26,905	970,506	9.65%
2011	98,827	-	172,288	114,389	385,504	91,853	-	146,670	174,981	413,504	32,844	831,852	-14.29%
2012	111,537	-	167,367	128,082	406,987	93,353	3,960	144,097	164,324	405,734	31,942	844,663	1.54%
2013	122,350	2,006	183,550	127,613	435,520	109,783	2,798	170,969	166,574	450,125	24,302	909,947	7.73%
2014	122,391	1,286	198,062	120,335	442,074	119,494	1,079	172,206	156,336	449,115	24,302	915,491	0.61%
2015	130,779	1,785	203,809	131,970	468,343	124,640	1,939	181,175	152,140	459,894	24,302	952,539	4.05%
2016	114,150	2,518	186,085	130,128	432,881	102,344	328	175,436	161,285	439,392	24,302	896,576	-2.07%
2017	113,717	983	219,363	158,437	492,501	159,258	1,625	134,498	184,649	480,029	24,302	996,832	4.65%
2018	110,441	4,984	223,825	163,176	502,427	104,047	1,147	190,356	197,237	492,786	25,651	1,020,864	13.86%
2019	114,061	524	224,252	187,007	525,844	106,087	2,293	197,270	210,599	516,249	27,000	1,069,093	7.25%
2020	115,816	819	210,878	170,659	498,172	103,355	1,834	278,138	185,590	568,917	27,000	1,094,089	7.17%
2021	130,304	1,098	200,741	165,304	497,447					-		497,447	-53.47%

Note: Figures do not include benefits which would include FICA (7.65%), TRF 3 - 10.5%, and Work Comp .36%)

TSC SUBSTITUTE TEACHER COSTS*

(General/Education Fund)

<u>YEAR</u>	<u>BUDGET</u>	<u>TSC WAGES</u>	<u>TSC BENEFITS</u>	<u>TSC WAGES/ BENEFITS</u>	<u>ESS</u>	<u>TOTAL SUBSTITUTE WAGES</u>	<u>W/TCHG LICENSE</u>	<u>NO TCHG LICENSE</u>	<u>ESS RATE</u>
1973		49,995	3,985	53,980		53,980			
1974		58,170	4,637	62,807		62,807			
1975		56,276	4,486	60,762		60,762			
1976		50,902	4,057	54,959		54,959			
1977		49,124	3,916	53,040		53,040			
1978		62,279	4,964	67,243		67,243			
1979		74,195	5,914	80,109		80,109	25.00	22.00	
1980		83,094	6,623	89,717		89,717	30.00	27.00	
1981		114,549	9,130	123,679		123,679	30.00	27.00	
1982	104,731	91,260	7,274	98,534		98,534	30.00	27.00	
1983	122,007	88,757	7,074	95,831		95,831	30.00	27.00	
1984	116,608	109,824	8,753	118,577		118,577	30.00	27.00	
1985	138,958	117,924	9,399	127,323		127,323	30.00	27.00	
1986	122,762	143,252	11,418	154,670		154,670	35.00	32.00	
1987	131,724	116,820	9,311	126,131		126,131	38.00	35.00	
1988	144,788	174,051	13,872	187,923		187,923	38.00	35.00	
1989	144,788	195,366	15,571	210,937		210,937	38.00	35.00	
1990	196,506	169,116	13,479	182,595		182,595	38.00	35.00	
1991	196,506	176,039	14,031	190,070		190,070	38.00	35.00	
1992	217,020	233,738	18,629	252,367		252,367	45.00	42.00	
1993	215,940	254,919	20,318	275,237		275,237	45.00	42.00	
1994	264,527	285,745	22,774	308,519		308,519	46.00	43.00	
1995	385,777	236,621	18,859	255,480		255,480	46.00	43.00	
1996	393,011	288,634	23,005	311,639		311,639	47.00	45.00	
1997	303,396	241,314	19,233	260,547		260,547	48.00	46.00	
1998	655,378	411,290	32,780	444,070		444,070	60.00	55.00	
1999	595,995	417,989	33,314	451,303		451,303	63.00	58.00	
2000	523,655	380,462	30,323	410,785		410,785	65.00	60.00	
2001	424,323	555,797	44,298	600,095		600,095	67.00	62.00	
2002	540,930	559,079	44,559	603,638		603,638	67.00	62.00	
2003	715,842	568,485	45,309	613,794		613,794	67.00	62.00	
2004	613,270	624,998	49,813	674,811		674,811	67.00	62.00	
2005	679,132	706,380	56,299	762,679		762,679	67.00	62.00	
2006	751,472	640,596	51,056	691,652		691,652	67.00	62.00	
2007	723,399	729,548	58,145	787,693		787,693	67.00	62.00	
2008	697,487	754,592	60,141	814,733		814,733	68.00	63.00	
2009	796,819	707,475	56,386	763,861		763,861	68.00	63.00	
2010	941,499	713,793	56,890	770,683		770,683	68.00	63.00	
2011	809,775	666,698	53,136	719,834		719,834	68.00	63.00	
2012	791,960	637,634	50,820	688,454		688,454	68.00	63.00	
2013	788,721	545,999	43,517	589,516		589,516	68.00	63.00	
2014	806,536	581,902	46,378	628,280		628,280	75.00	70.00	
2015	703,965	637,021	50,771	687,792		687,792	75.00	70.00	
2016	944,478	690,273	55,015	745,288		745,288	75.00	70.00	
2017	944,478	762,087	60,739	822,826		822,826	85.00	72.00	
2018	944,478	704,305	56,134	760,439		760,439	85.00	72.00	
2019	872,542	411,782	32,820	444,602	314,569	759,171	86.50	73.50	29.25%
2020	872,542	0	0	0	700,094	700,094	93.00	80.00	29.25%
2021	972,526	0	0	0	454,722	454,722			29.25%

Notes:

Amounts are only reflective of wages and does not include the costs of any benefits.

Beginning in 2014 - The higher amount is for retired TSC teachers that come back to substitute.

Benefits - FICA (7.65%) plus Work Comp (.32%) - Estimates only

**TSC SUBSTITUTE TEACHER COSTS
(General/Education Fund)**

	TSC			ESS			<u>GRAND</u>	
<u>YEAR</u>	<u>JUL-DEC</u>	<u>JAN-JUN</u>	<u>TOTAL</u>	<u>JUL-DEC</u>	<u>JAN-JUN</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>PCT. INCREASE</u>
1980-81	28,830	77,251	106,081			0	106,081	
1981-82	46,427	68,937	115,364			0	115,364	8.75%
1982-83	29,597	74,718	104,315			0	104,315	-9.58%
1983-84	21,113	83,473	104,586			0	104,586	0.26%
1984-85	35,103	80,302	115,405			0	115,405	10.34%
1985-86	47,020	121,948	168,968			0	168,968	46.41%
1986-87	32,720	85,323	118,043			0	118,043	-30.14%
1987-88	40,808	117,519	158,328			0	158,328	34.13%
1988-89	70,404	132,450	202,854			0	202,854	28.12%
1989-90	78,487	128,742	207,229			0	207,229	2.16%
1990-91	53,852	127,860	181,712			0	181,712	-12.31%
1991-92	62,209	149,054	211,263			0	211,263	16.26%
1992-93	103,313	179,909	283,222			0	283,222	34.06%
1993-94	95,326	207,497	302,824			0	302,824	6.92%
1994-95	101,021	172,539	273,560			0	273,560	-9.66%
1995-96	82,941	176,225	259,166			0	259,166	-5.26%
1996-97	135,413	146,184	281,597			0	281,597	8.65%
1997-98	114,363	302,007	416,370			0	416,370	47.86%
1998-99	142,068	310,917	452,985			0	452,985	8.79%
1999-00	140,386	261,960	402,346			0	402,346	-11.18%
2000-01	148,825	362,545	511,370			0	511,370	27.10%
2001-02	237,549	354,639	592,188			0	592,188	15.80%
2002-03	248,999	376,169	625,168			0	625,168	5.57%
2003-04	237,624	414,648	652,272			0	652,272	4.34%
2004-05	260,163	500,302	760,465			0	760,465	16.59%
2005-06	262,377	440,090	702,467			0	702,467	-7.63%
2006-07	251,561	516,739	768,300			0	768,300	9.37%
2007-08	270,954	485,325	756,279			0	756,279	-1.56%
2008-09	329,409	468,739	798,148			0	798,148	5.54%
2009-10	295,122	496,492	791,614			0	791,614	-0.82%
2010-11	274,190	438,211	712,401			0	712,401	-10.01%
2011-12	281,622	435,132	716,755			0	716,755	0.61%
2012-13	253,321	384,108	637,429			0	637,429	-11.07%
2013-14	205,408	387,771	593,179			0	593,179	-6.94%
2014-15	240,509	390,949	631,458			0	631,458	6.45%
2015-16	296,842	391,184	688,026			0	688,026	8.96%
2016-17	263,088	470,384	733,473			0	733,473	6.61%
2017-18	351,392	543,198	894,590			0	894,590	21.97%
2018-19	306,508	399,390	705,898			0	705,898	-21.09%
2019-20	2,381	0	2,381	314,569	364,032	678,601	2,381	-99.66%
2020-21	0	0	0	336,061	454,722	790,783	0	-100.00%

Notes:

2019-2020 - YEAR 1 for ESS Substitute Outsourcing

2019-2020 - Mandatory State School Closure beginning March 16th - end of school year

Costs assume 7.97% for benefits - FICA (7.65%) and Work Comp (.32%)

EXPENDITURE COMPARISONS - TRANSPORTATION FUND
PERCENT INCREASE FROM PREVIOUS YEAR

<u>Year</u>	<u>WAGES</u>	<u>BENEFITS</u>	<u>SPECIAL ED</u>	<u>SERVICES</u>	<u>SUPPLIES</u>	<u>BUS</u> <u>PURCHASES</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>	<u>Pct Inc.</u>
1981	476,747	42,047	41,274	39,307	494,714	-	-	1,094,089	
1982	517,272	46,567	56,978	57,517	376,286	-	-	1,054,620	-3.6%
1983	546,111	55,858	58,864	54,330	304,063	-	-	1,019,226	-3.4%
1984	560,947	61,811	69,477	44,309	321,249	-	-	1,057,793	3.8%
1985	596,366	71,485	68,804	77,255	304,376	336,223	4,960	1,459,469	38.0%
1986	644,877	71,286	74,166	90,230	276,183	346,780	22,721	1,526,243	4.6%
1987	667,775	83,610	93,410	117,326	251,573	382,162	7,971	1,603,827	5.1%
1988	744,737	87,645	80,518	134,973	290,496	354,835	33,183	1,726,387	7.6%
1989	829,142	94,793	231,784	128,140	327,284	366,067	46,874	2,024,084	17.2%
1990	903,696	100,703	199,448	118,842	318,896	345,519	77,483	2,064,587	2.0%
1991	979,222	122,771	220,248	136,654	379,208	433,621	124,486	2,396,210	16.1%
1992	1,002,111	143,453	350,417	150,651	298,996	442,153	84,116	2,471,897	3.2%
1993	1,115,922	149,466	393,190	154,053	339,435	470,000	15,622	2,637,688	6.7%
1994	1,100,198	149,205	425,252	171,470	330,518	565,427	45,306	2,787,376	5.7%
1995	1,125,905	152,085	504,747	155,456	333,693	655,555	25,998	2,953,439	6.0%
1996	1,198,699	158,329	598,413	149,846	334,003	486,327	18,440	2,944,057	-0.3%
1997	1,263,612	164,818	763,112	166,057	364,773	681,269	84,988	3,488,629	18.5%
1998	1,486,827	191,223	845,168	163,005	306,492	717,398	9,582	3,719,695	6.6%
1999	1,598,118	209,108	895,008	145,886	389,726	735,860	78,599	4,052,305	8.9%
2000	1,711,247	226,822	935,682	170,789	538,683	700,454	54,091	4,337,768	7.0%
2001	1,772,441	249,222	859,376	177,466	531,785	784,475	16,060	4,390,825	1.2%
2002	1,830,793	293,014	1,024,369	195,891	488,187	663,736	79,380	4,575,370	4.2%
2003	1,884,692	307,070	965,810	236,560	572,237	912,066	97,408	4,975,843	8.8%
2004	1,982,526	321,511	1,031,282	280,756	659,344	1,101,038	20,067	5,396,524	8.5%
2005	2,031,201	337,761	1,027,305	291,216	812,231	1,257,970	44,493	5,802,177	7.5%
2006	2,073,380	340,064	1,068,782	313,656	991,850	852,145	32,306	5,672,183	-2.2%
2007	2,218,952	356,700	1,112,986	355,848	1,156,702	1,168,645	109,949	6,479,782	14.2%
2008	2,452,560	403,228	1,146,720	310,720	1,278,559	1,173,846	111,301	6,876,934	6.1%
2009	2,479,546	432,317	1,343,340	121,585	1,258,332	1,305,642	95,879	7,036,641	2.3%
2010	2,607,459	424,759	1,411,112	98,793	1,380,946	1,288,516	52,823	7,264,409	3.2%
2011	2,558,763	387,577	1,411,560	97,167	1,917,321	1,318,669	135,321	7,826,378	7.7%
2012	2,511,190	381,567	1,402,560	54,663	1,628,403	1,000,451	9,881	6,988,716	-10.7%
2013	2,609,796	440,077	1,522,148	76,246	1,722,202	1,302,960	10,217	7,683,645	9.9%
2014	2,623,282	504,066	1,410,435	73,417	1,919,951	1,159,852	16,151	7,707,154	0.3%
2015	2,703,516	510,436	1,679,628	46,263	1,573,298	1,202,206	140,193	7,855,539	1.9%
2016	2,895,742	646,419	1,465,110	35,855	1,677,091	1,524,172	145,160	8,389,549	6.8%
2017	3,088,018	744,169	1,248,435	36,527	2,118,684	1,654,037	68,062	8,957,932	66.0%
2018	3,272,061	763,941	1,520,685	211,960	1,693,733	1,285,042	94,684	8,842,107	52.4%
2019	3,927,954	951,676	(98,675)	279,346	2,003,607	1,482,717	16,250	8,562,875	51.0%
2020	4,252,387	1,123,779	62,897	272,548	1,791,072	1,734,554	-	9,237,237	42.6%

2019 - Transportation/Bus Replacement Fund Dissolved; Expenses extracted from Operations Fund

2019 - GLASS Decentralization - Phase 1 - Transportation Expenses moved to TSC; 1 Secretary and 1 Driver remain with GLASS

GENERAL FUND PER PUPIL EXPENDITURES - COMPARISON

	<u>93-94</u>	<u>94-95</u>	<u>95-96</u>	<u>96-97</u>	<u>97-98</u>	<u>98-99</u>	<u>99-00</u>	<u>00-01</u>	<u>01-02</u>	<u>02-03</u>
<u>TSC</u>										
ADM	7,702.00	7,939.00	8,266.00	8,522.00	8,836.00	9,093.00	9,252.50	9,452.50	9,615.55	9,826.00
Cost/ADM	3,774.12	3,823.29	3,754.22	4,088.70	4,154.30	4,654.58	5,108.98	5,412.46	5,263.65	5,283.28
State Rank	182	226	285	248	271	178	107	109	210	243
Cost/ADM Diff. From TSC	-	-	-	-	-	-	-	-	-	-
Addtl. TSC Expend for Equity	-	-	-	-	-	-	-	-	-	-
<u>State Avg.</u>										
ADM	3,181.70	3,193.70	3,219.00	3,239.70	3,257.70	3,261.00	3,279.46	3,273.86	3,287.48	3,194.70
Cost/ADM	4,133.60	4,253.76	4,352.48	4,583.00	4,762.05	4,977.99	5,203.28	5,468.38	5,629.56	5,746.05
State Rank	-	-	-	-	-	-	-	-	-	-
Cost/ADM Diff. From TSC	359.48	430.47	598.26	494.30	607.75	323.41	94.30	55.92	365.91	462.77
Addtl. TSC Expend for Equity	2,768,715	3,417,501	4,945,217	4,212,425	5,370,079	2,940,767	872,511	528,584	3,518,426	4,547,178
<u>LSC</u>										
ADM	7,122.00	7,187.00	7,262.00	7,311.50	7,319.00	7,176.00	7,226.00	7,113.00	7,111.38	7,087.00
Cost/ADM	4,562.82	4,702.12	4,975.27	4,917.69	5,023.81	5,562.68	5,558.19	5,859.86	5,907.90	5,959.65
State Rank	42	37	19	42	52	26	47	42	54	65
Cost/ADM Diff. From TSC	788.70	878.83	1,221.05	828.99	869.51	908.10	449.21	447.40	644.25	676.37
Addtl. TSC Expend for Equity	6,074,567	6,977,031	10,093,199	7,064,653	7,682,990	8,257,353	4,156,316	4,229,049	6,194,818	6,646,012
<u>WLSC</u>										
ADM	2,118.50	2,100.00	2,089.50	2,010.50	1,989.50	1,955.50	1,883.50	1,819.00	1,890.50	1,924.00
Cost/ADM	4,732.09	5,182.49	5,477.26	5,919.49	5,984.08	6,014.36	6,066.47	6,362.18	6,225.39	6,700.02
State Rank	21	13	4	3	5	11	16	18	33	21
Cost/ADM Diff. From TSC	957.97	1,359.20	1,723.04	1,830.79	1,829.78	1,359.78	957.49	949.72	961.74	1,416.74
Addtl. TSC Expend for Equity	7,378,285	10,790,689	14,242,649	15,601,992	16,167,936	12,364,480	8,859,176	8,977,228	9,247,659	13,920,887

GENERAL FUND PER PUPIL EXPENDITURES - COMPARISON

	<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>
<u>TSC</u>										
ADM	10,091.30	10,388.01	10,841.75	11,137.66	11,353.49	11,558.98	11,589.77	11,620.03	11,645.26	11,951.27
Cost/ADM	5,452.98	5,503.47	5,495.21	5,520.82	5,875.02	5,741.39	5,941.09	5,576.60	5,794.14	5,814.32
State Rank	217	246	263	280	250	277	232	288	270	292
Cost/ADM Diff. From TSC	-	-	-	-	-	-	-	-	-	-
Addtl. TSC Expend for Equity	-	-	-	-	-	-	-	-	-	-
<u>State Avg.</u>										
ADM	3,104.91	3,114.68	3,092.01	3,029.58	3,009.47	999,744.08	996,873.38	996,876.65	991,382.05	989,106.44
Cost/ADM	5,815.94	5,978.22	6,035.91	6,138.13	6,297.60	6,359.74	6,323.97	6,291.15	6,473.12	6,516.36
State Rank	-	-	-	-	-	-	-	-	-	-
Cost/ADM Diff. From TSC	362.96	474.75	540.70	617.31	422.58	618.35	382.88	714.55	678.98	702.04
Addtl. TSC Expend for Equity	3,662,738	4,931,708	5,862,134	6,875,389	4,797,758	7,147,495	4,437,491	8,303,092	7,906,899	8,390,270
<u>LSC</u>										
ADM	7,071.63	7,098.63	6,934.40	7,026.02	7,046.22	6,973.61	6,834.16	6,655.93	6,563.48	6,625.98
Cost/ADM	6,498.18	6,257.45	6,539.31	6,734.02	6,177.30	7,155.28	6,886.29	7,063.26	6,901.74	7,799.30
State Rank	35	77	60	64	175	44	64	61	82	21
Cost/ADM Diff. From TSC	1,045.20	753.98	1,044.10	1,213.20	302.28	1,413.89	945.20	1,486.66	1,107.60	1,984.98
Addtl. TSC Expend for Equity	10,547,427	7,832,352	11,319,871	13,512,209	3,431,933	16,343,126	10,954,651	17,275,034	12,898,290	23,723,032
<u>WLSC</u>										
ADM	1,892.00	1,882.50	1,890.00	1,839.50	1,886.07	1,897.00	1,947.00	1,985.50	1,973.00	2,014.00
Cost/ADM	7,113.93	7,179.75	7,004.19	7,274.58	6,917.27	6,668.21	6,278.81	6,261.82	6,826.04	6,979.06
State Rank	16	21	39	34	60	91	153	164	96	80
Cost/ADM Diff. From TSC	1,660.95	1,676.28	1,508.98	1,753.76	1,042.25	926.82	337.72	685.22	1,031.90	1,164.74
Addtl. TSC Expend for Equity	16,761,145	17,413,213	16,359,984	19,532,783	11,833,175	10,713,094	3,914,097	7,962,277	12,016,744	13,920,122

GENERAL FUND PER PUPIL EXPENDITURES - COMPARISON

	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
<u>TSC</u>										
ADM	12,037.92	12,144.40	12,937.27	13,323.35	13,524.36	13,661.27				
Cost/ADM	5,904.24	6,108.81	6,094.53	6,490.91						
State Rank	289	256	247							
Cost/ADM Diff. From TSC	-	-	-	-						
Addtl. TSC Expend for Equity	-	-	-	-						
<u>State Avg.</u>										
ADM	988,914.28	983,961.52	1,022,461.00	1,027,134.65	1,030,851.32					
Cost/ADM	6,380.41	6,593.37	6,521.36	6,723.72						
State Rank										
Cost/ADM Diff. From TSC	476.17	484.56	426.83	232.81						
Addtl. TSC Expend for Equity	5,732,096	5,884,690	5,522,015	3,101,846						
<u>LSC</u>										
ADM	6,720.46	6,873.50	7,279.00	7,229.75	7,445.17					
Cost/ADM	7,300.98	7,588.00	7,189.08	7,458.86						
State Rank	49	31	48							
Cost/ADM Diff. From TSC	1,396.74	1,479.19	1,094.55	967.94						
Addtl. TSC Expend for Equity	16,813,844	17,963,875	14,160,489	12,896,247						
<u>WLSC</u>										
ADM	2,051.00	2,061.50	2,181.25	2,262.00	2,317.50					
Cost/ADM	6,769.81	6,941.02	6,846.80	6,212.33						
State Rank	122	92	87							
Cost/ADM Diff. From TSC	865.57	832.21	752.27	(278.59)						
Addtl. TSC Expend for Equity	10,419,662	10,106,691	9,732,320	-3,711,694						

TSC PRIME TIME ENROLLMENT HISTORY

	1983-1984				1984-1985				1985-1986				1986-1987			
	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio
Kindergarten	269.50	11.50	-	23.43	240.50	11.00	-	21.86	298.50	13.00	-	22.96	262.50	12.00	-	21.88
Grade 1	605.00	23.50	2.00	23.73	580.00	31.73	1.00	17.72	501.00	26.90	-	18.62	629.00	34.00	-	18.50
Grade 2	517.00	22.50	-	22.98	552.00	22.87	-	24.14	548.00	27.60	-	19.86	464.00	25.00	-	18.56
Grade 3	551.00	21.50	-	25.63	509.00	18.40	-	27.66	546.00	21.20	-	25.75	560.00	28.00	-	20.00
Grade 4	518.00	20.00	-	25.9	531.00	20.00	-	26.55	491.00	18.80	-	26.12	568.00	21.00	-	27.05
Grade 5	530.00	22.30	-	23.77	506.00	18.92	-	26.74	538.00	20.50	-	26.24	490.00	20.00	-	24.50
Grade 6	610.00	19.00	-	32.11	521.00	20.08	-	25.95	512.00	19.00	-	26.95	539.00	21.00	-	25.67
NonGr	55.00	-	-	n/a	86.00	-	-	n/a	57.00	6.50	3.00	6	69.00	41.83	3.00	1.54
Totals	3,655.50	140.30	2.00	26.05	3,525.50	143.00	1.00	24.65	3,491.50	153.50	3.00	22.75	3,581.50	202.83	3.00	17.66

	1987-1988				1988-1989				1989-1990				1990-1991			
	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio
Kindergarten	288.50	16.00	-	18.03	271.50	16.00	-	16.97	306.00	17.00	-	18.00	279.00	16.00	-	17.44
Grade 1	605.00	33.00	-	18.33	634.00	34.00	-	18.65	601.00	33.00	3.00	16.69	681.00	37.00	-	18.41
Grade 2	577.00	30.00	-	19.23	565.00	30.00	-	18.83	588.00	31.00	-	18.97	598.00	30.00	-	19.93
Grade 3	492.00	24.40	-	20.16	558.00	29.00	-	19.24	567.00	30.00	-	18.90	612.00	31.00	-	19.74
Grade 4	574.00	23.60	-	24.32	511.00	19.50	-	26.21	569.00	23.00	1.00	23.71	607.00	24.00	-	25.29
Grade 5	560.00	21.00	-	26.67	587.00	22.50	-	26.09	536.00	21.00	-	25.52	604.00	24.00	2.00	23.23
Grade 6	505.00	20.00	-	25.25	587.00	22.00	-	26.68	596.00	22.00	-	27.09	572.00	22.00	-	26.00
NonGr	56.00	42.00	3.00	1.24	-	-	-	-	-	-	-	-	-	-	-	-
Totals	3,657.50	210.00	3.00	17.42	3,713.50	173.00	-	21.47	3,763.00	177.00	4.00	21.26	3,953.00	184.00	2.00	21.48

	1991-1992				1992-1993				1993-1994				1994-1995			
	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio
Kindergarten	264.50	15.50	-	17.06	303.00	11.00	-	27.55	293.00	17.00	-	17.24	360.00	20.00	-	18.00
Grade 1	612.00	35.00	-	17.49	586.00	31.73	1.00	17.90	647.00	34.00	-	19.03	636.00	34.00	-	18.71
Grade 2	642.00	33.00	-	19.45	597.00	22.87	-	26.10	564.00	30.00	-	18.80	641.00	34.00	-	18.85
Grade 3	609.00	31.00	-	19.65	633.00	18.40	-	34.40	589.00	31.00	-	19.00	611.00	31.00	-	19.71
Grade 4	625.00	24.00	-	26.04	629.00	20.00	-	31.45	634.00	24.00	-	26.42	607.00	23.50	-	25.83
Grade 5	617.00	24.00	-	25.71	635.00	18.92	-	33.56	632.00	24.00	-	26.33	626.00	23.50	-	26.64
Grade 6	620.00	26.00	-	23.85	618.00	24.00	-	25.75	637.00	25.00	-	25.48	637.00	24.00	-	26.54
NonGr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	3,989.50	188.50	-	21.16	4,001.00	146.92	1.00	27.23	3,996.00	185.00	-	21.60	4,118.00	190.00	-	21.67

	1995-1996				1996-1997				1997-1998				1998-1999			
	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio
Kindergarten	357.50	20.00	-	17.88	379.00	21.00	-	18.05	365.50	20.00	2.00	16.61	374.50	20.25	4.00	15.44
Grade 1	760.00	42.00	-	18.10	806.00	44.00	3.00	17.15	804.00	44.00	3.00	17.11	807.00	42.00	3.00	17.93
Grade 2	649.00	33.00	-	19.67	761.00	37.00	4.00	18.56	798.00	40.00	1.00	19.46	796.00	40.37	-	19.72
Grade 3	655.00	33.00	-	19.85	645.00	33.00	-	19.55	752.00	36.00	3.00	19.28	784.00	38.63	-	20.30
Grade 4	640.00	23.50	-	27.23	674.00	25.50	-	26.43	633.00	24.50	-	25.84	745.00	29.50	-	25.25
Grade 5	610.00	22.50	-	27.11	646.00	24.50	-	26.37	695.00	26.50	-	26.23	645.00	25.50	-	25.29
Grade 6	670.00	25.00	-	26.80	640.00	26.00	-	24.62	637.00	26.00	-	24.50	706.00	27.00	-	26.15
NonGr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	4,341.50	199.00	-	21.82	4,551.00	211.00	7.00	21.57	4,684.50	217.00	9.00	21.59	4,857.50	223.25	7.00	21.76

	1999-2000															
	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio	Students	Teachers	Aides	P/T Ratio
Kindergarten	371.50	20.50	-	18.12				#DIV/0!				#DIV/0!				#DIV/0!
Grade 1	806.00	45.00	-	17.91				#DIV/0!				#DIV/0!				#DIV/0!
Grade 2	799.00	42.00	-	19.02				#DIV/0!				#DIV/0!				#DIV/0!
Grade 3	803.00	43.00	-	18.67				#DIV/0!				#DIV/0!				#DIV/0!
Grade 4	805.00	35.50	-	22.68				#DIV/0!				#DIV/0!				#DIV/0!
Grade 5	738.00	29.00	-	25.45				#DIV/0!				#DIV/0!				#DIV/0!
Grade 6	-	-	-	-				#DIV/0!				#DIV/0!				#DIV/0!
NonGr	-	-	-	-				-				-				-
Totals	4,322.50	215.00	-	20.1	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!

MISCELLANEOUS

Assessed Valuation
Property Tax Rates
Cash Balances
Enrollment
Pupil/Teacher Ratio
TEA Proportionate Share



ASSESSED VALUATION IN TSC

<u>YEAR PAYABLE</u>	<u>TOTAL ASSESSMENT</u>	<u>PERCENT INCREASE</u>
1963	60,277,670	
1964	61,293,190	1.68%
1965	64,597,900	5.39%
1966	67,822,210	4.99%
1967	69,172,310	1.99%
1968	74,711,775	8.01%
1969	78,007,705	4.41%
1970	97,758,959	25.32%
1971	98,441,365	0.70%
1972	100,320,250	1.91%
1973	106,316,185	5.98%
1974	112,249,235	5.58%
1975	122,270,300	8.93%
1976	132,492,300	8.36%
1977	145,605,790	9.90%
1978	151,280,690	3.90%
1979	170,635,865	12.79%
1980	239,114,999	40.13%
1981	253,280,945	5.92%
1982	261,046,075	3.07%
1983	275,575,740	5.57%
1984	285,271,975	3.52%
1985	283,840,520	-0.50%
1986	283,908,035	0.02%
1987	288,750,710	1.71%
1988	299,023,155	3.56%
1989	306,047,935	2.35%
1990	368,042,315	20.26%
1991	408,222,590	10.92%
1992	436,805,475	7.00%
1993	465,546,875	6.58%
1994	467,282,625	0.37%
1995	458,162,765	-1.95%
1996	557,037,095	21.58%
1997	593,529,000	6.55%
1998	728,580,735	22.75%
1999	750,310,955	2.98%
2000	766,919,165	2.21%
2001	797,687,465	4.01%
2002	2,528,922,130	217.03%
2003	3,533,714,150	39.73%
2004	3,587,802,565	1.53%
2005	3,672,042,660	2.35%
2006	3,890,294,060	5.94%
2007	3,902,754,460	0.32%
2008	4,184,628,365	7.22%
2009	3,558,176,640	-14.97%
2010	3,475,170,444	-2.33%
2011	3,411,858,940	-1.82%
2012	3,389,663,490	-0.65%
2013	3,440,774,984	1.51%
2014	3,644,380,959	5.92%
2015	3,863,999,726	6.03%
2016	3,993,360,311	3.35%

Note:
Reassessment conducted in 1970, 1980, 1990, 1996, and 2003.
Property from SIA plant came off TIF in 1998.
Assessed valuation changed from a 1/3 to a 100% true tax value system in 2002.
The elimination of inventory tax and the "trending" method began in 2007.
2009 - Assessment included supplemental homestead credit
2009 - Property Tax Caps Started

TSC TAX RATES BY FUND

<u>YEAR</u>	<u>GENERAL</u>	<u>DEBT</u> <u>SERVICE</u>	<u>OPERATIONS</u>	<u>CPF</u>	<u>TRANSPORTATION</u> <u>(OPERATING)</u>	<u>(BUS REPLACE)</u>	<u>PRE-SCHOOL</u> <u>SPECIAL ED</u>	<u>2013 STATE LOAN</u>	<u>TOTAL</u>
1963	2.4900			0.5000					2.9900
1964	2.4400			0.5000					2.9400
1965	2.6000			0.5000					3.1000
1966	2.8100			0.3500					3.1600
1967	2.8000			0.7500					3.5500
1968	3.5600			0.7500					4.3100
1969	4.0800			0.7500					4.8300
1970	3.5900	0.2600		0.7500					4.6000
1971	4.5100	0.5300		0.7500					5.7900
1972	4.4300	0.5600		0.7500					5.7400
1973	4.3900	0.5800		0.7500					5.7200
1974	4.1400	0.5800		0.7500					5.4700
1975	3.8300	0.5500		0.7500					5.1300
1976	3.5800	0.6000		0.7500					4.9300
1977	3.3100	0.5700		0.7500					4.6300
1978	3.3300	0.8700		1.0000					5.2000
1979	2.9650	0.6550		1.0000					4.6200
1980	1.9860	0.5930		0.7140	0.1770				3.4700
1981	1.9130	0.5670		0.7140	0.2660				3.4600
1982	2.0514	0.6087		0.5640	0.2935				3.5176
1983	2.0683	0.6871		0.6000	0.2386				3.5940
1984	2.2024	0.7709		0.6000	0.2029				3.7762
1985	2.3593	0.7323		0.6000	0.3192				4.0108
1986	2.5167	0.7550		0.6000	0.4144				4.2861
1987	2.6447	0.5577		0.6000	0.4788				4.2812
1988	2.6670	0.5100		0.9680	0.4462				4.5912
1989	2.7247	0.5040		0.9548	0.4548				4.6383
1990									0.0000
1991	2.3485	0.4172		1.0313	0.4763				4.2733
1992	2.3517	0.3738		1.1174	0.4577		0.0100		4.3106
1993	2.5854	0.3224		1.0799	0.4413		0.0100		4.4390
1994	2.6583	0.4085		1.2500	0.5111		0.0100		4.8379
1995	2.6955	0.9323		0.5918	0.5279		0.0100		4.7575
1996	2.2562	0.8076		0.6173	0.4740		0.0100		4.1651
1997	2.2639	0.9748		1.0424	0.4960		0.0100		4.7871
1998	2.5474	0.7855		0.9851	0.4181		0.0100		4.7461
1999	2.7122	0.8561		1.0424	0.4358		0.0100		5.0565
2000	2.7289	1.0585		1.0424	0.4595		0.0100		5.2993
2001	2.7792	1.0619		1.0159	0.3684	0.0935	0.0100		5.3289
2002	0.9343	0.3493		0.3353	0.1376	0.0230	0.0033		1.7828
2003	0.6873	0.3248		0.2161	0.1032	0.0289	0.0033		1.3636
2004	0.7311	0.2415		0.2844	0.1064	0.0308	0.0024		1.3966
2005	0.7023	0.3254		0.2984	0.1108	0.0388	0.0024		1.4781
2006	0.6947	0.3181		0.3091	0.1083	0.0225	0.0024		1.4551
2007	0.7270	0.2568		0.3174	0.1143	0.0309	0.0024		1.4488
2008	0.7032	0.3265		0.3029	0.1105	0.0360	0.0023		1.4814
2009	0.0036	0.4145		0.3112	0.1358	0.0424	0.0000		0.9075
2010	0.0000	0.4887		0.3121	0.1437	0.0486	0.0000		0.9931
2011	0.0000	0.5340		0.3131	0.1451	0.0500	0.0000		1.0422
2012	0.0000	0.5432		0.2996	0.1560	0.0419	0.0000		1.0407
2013	0.0000	0.5066		0.3088	0.1580	0.0424	0.0000	0.0125	1.0283
2014	0.0000	0.4590		0.2916	0.1530	0.0411	0.0000		0.9447
2015	0.0000	0.4124		0.2798	0.1482	0.0398	0.0000		0.8802
2016	0.0000	0.4600		0.2782	0.1469	0.0395	0.0000		0.9246
2017	0.0000	0.4107		0.2766	0.1477	0.0397	0.0000		0.8747
2018	0.0000	0.3920		0.2755	0.1500	0.0403	0.0000		0.8578
2019	0.0000	0.3842	0.4720	0.0000	0.0000	0.0000	0.0000		0.8562
2020	0.0000	0.4026	0.4907	0.0000	0.0000	0.0000	0.0000		0.8933
2021	0.0000	0.4065	0.4881	0.0000	0.0000	0.0000	0.0000		0.8946

Note:

Reassessment conducted in 1970, 1980, 1990, 1996, and 2003.

Property from SIA plant came off TIF in 1998.

Assessed valuation changed from a 1/3 to a 100% true tax value system in 2002.

The elimination of inventory tax and the "trending" method began in 2007.

DLGF erred in calculating budgets for CPF in 2012, thus allowing districts to levy the additional dollars the following calendar year

The State took over the GF and Pre-K tax levies beginning in 2009.

PROPERTY TAX RATE COMPARISON

TAX YEAR PAYABLE	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>LAFAYETTE SCHOOL CORP</u>												
School Operations	0.5268	0.5240	0.5146	-	-	-	-	-	-	-	-	-
School Capital Projects	-	-	-	0.2904	0.2906	0.2954	0.2957	0.2977	0.3022	0.3028	0.3187	0.3129
School Debt Service	0.4380	0.4374	0.4829	0.4125	0.4500	0.3700	0.5156	0.4919	0.5195	0.5308	0.5085	0.4870
School Transportation	-	-	-	0.1692	0.1632	0.1618	0.1585	0.1580	0.1577	0.1605	0.1503	0.1405
Pre-School Special Ed	-	-	-	-	-	-	-	-	-	-	-	-
Bus Replacement	-	-	-	0.0501	0.0483	0.0456	0.0469	0.0468	0.0467	0.0475	0.0545	0.0473
Referendum	-	-	-	-	-	-	-	-	-	-	-	-
State OMB Loan	-	-	-	-	-	-	-	-	0.1420	-	-	-
Total	0.9648	0.9614	0.9975	0.9222	0.9521	0.8728	1.0167	0.9944	1.1681	1.0416	1.0320	0.9877
<u>TIPPECANOE SCHOOL CORP</u>												
School Operations	0.4881	0.4907	0.4720	-	-	-	-	-	-	-	-	-
School Capital Projects	-	-	-	0.2755	0.2766	0.2782	0.2798	0.2916	0.3088	0.2996	0.3131	0.3121
School Debt Service	0.4065	0.4026	0.3842	0.3920	0.4107	0.4600	0.4124	0.4590	0.5066	0.5432	0.5340	0.4887
School Transportation	-	-	-	0.1500	0.1477	0.1469	0.1482	0.1530	0.1580	0.1560	0.1451	0.1437
Pre-School Special Ed	-	-	-	-	-	-	-	-	-	0.0419	-	-
Bus Replacement	-	-	-	0.0403	0.0397	0.0395	0.0398	0.0411	0.0424	-	0.0500	0.0486
State OMB Loan	-	-	-	-	-	-	-	-	0.0125	-	-	-
Total	0.8946	0.8933	0.8562	0.8578	0.8747	0.9246	0.8802	0.9447	1.0283	1.0407	1.0422	0.9931
<u>WEST LAFAYETTE SCHOOL CORP</u>												
School Operations	0.3712	0.3681	0.3687	-	-	-	-	-	-	-	-	-
School Capital Projects	-	-	-	0.2375	0.2350	0.2376	0.2440	0.2512	0.2517	0.2431	0.2479	0.2565
School Debt Service	0.5375	0.5375	0.5375	0.5375	0.4905	0.5375	0.5322	0.5324	0.4913	0.5125	0.4611	0.5338
School Transportation	-	-	-	0.0810	0.0738	0.0736	0.0753	0.0761	-	0.0730	0.0666	0.0695
School Playground (WL City Only)	-	-	-	-	-	-	-	0.0067	0.0090	0.0093	0.0094	0.0062
Pre-School Special Ed	-	-	-	-	-	-	-	-	-	-	-	-
Bus Replacement	-	-	-	0.0439	0.0400	0.0399	0.0408	0.0413	-	0.0361	0.0381	0.0222
School Pension Debt	-	-	-	-	-	-	-	-	-	-	-	0.0012
Referendum	0.3700	0.3700	0.3700	0.3700	0.3700	-	0.3700	0.3700	0.3700	0.3700	0.3700	-
State OMB Loan	-	-	-	-	-	-	-	-	0.0085	-	-	-
Total	1.2787	1.2756	1.2762	1.2699	1.2093	0.8886	1.2623	1.2777	1.1305	1.2440	1.1931	0.8894

PROPERTY TAX RATE COMPARISON

TAX YEAR PAYABLE	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<u>LAFAYETTE SCHOOL CORP</u>												
School General	0.0109	0.7002	0.7489	0.7198	0.6975	0.7154	0.6624	0.9915	2.9905	3.0219	3.0683	2.9800
School Capital Projects	0.3132	0.3048	0.2151	0.1968	0.2268	0.2277	0.2050	0.3579	1.0180	1.0735	1.0710	1.0600
School Debt Service	0.5163	0.3166	0.2016	0.2341	0.1936	0.1637	0.1724	0.2813	0.6982	0.6970	0.6252	0.6400
School Transportation	0.1326	0.1113	0.1102	0.0990	0.0939	0.0902	0.0837	0.1219	0.3415	0.4005	0.4050	0.3892
Pre-School Special Ed	-	0.0021	0.0022	0.0022	0.0022	0.0022	0.0033	0.0033	0.0100	0.0100	0.0100	0.0100
Bus Replacement	0.0373	0.0234	0.0240	0.0150	0.0140	0.0156	0.0144	0.0318	0.0592	-	-	-
Referendum	-	0.0232	0.0803	0.0865	0.0893	0.0766	0.0972	-	-	-	-	-
State OMB Loan	-	-	-	-	-	-	-	-	-	-	-	-
Total	1.0103	1.4816	1.3823	1.3534	1.3173	1.2914	1.2384	1.7877	5.1174	5.2029	5.1795	5.0792
<u>TIPPECANOE SCHOOL CORP</u>												
School General	0.0036	0.7032	0.7270	0.6947	0.7023	0.7311	0.6873	0.9343	2.7792	2.7289	2.7122	2.5474
School Capital Projects	0.3112	0.3029	0.3174	0.3091	0.2984	0.2844	0.2161	0.3353	1.0159	1.0424	1.0424	0.9851
School Debt Service	0.4145	0.3265	0.2568	0.3181	0.3254	0.2415	0.3248	0.3490	1.0619	1.0585	0.8561	0.7855
School Transportation	0.1358	0.1105	0.1143	0.1083	0.1108	0.1064	0.1032	0.1376	0.3684	0.4595	0.4358	0.4181
Pre-School Special Ed	-	0.0023	0.0024	0.0024	0.0024	0.0024	0.0033	0.0033	0.0100	0.0100	0.0100	0.0100
Bus Replacement	0.0424	0.0360	0.0309	0.0225	0.0388	0.0308	0.0289	0.0230	0.0935	-	-	-
School Pension Debt	-	-	-	-	-	-	-	0.0003	-	-	-	-
State OMB Loan	0.9075	1.4814	-	-	-	-	-	-	-	-	-	-
Total			0.7218	0.7604	0.7758	0.6655	0.6763	0.8485	2.5497	2.5704	2.3443	2.1987
<u>WEST LAFAYETTE SCHOOL CORP</u>												
	-	0.9605										
School General	0.2673	0.2565	0.9622	0.9921	0.9600	0.9075	0.8540	1.3105	3.8932	3.7117	3.5311	3.3728
School Capital Projects	0.4747	0.3340	0.2526	0.2578	0.2234	0.2122	0.2290	0.3532	1.0554	1.0584	1.0595	1.0595
School Debt Service	0.0687	0.0556	0.3029	0.3100	0.3061	0.3050	0.2822	0.4800	1.4359	1.4977	1.4974	1.2958
School Transportation	0.0069	0.0036	0.0564	0.0556	0.0524	0.0499	0.0478	0.0708	0.2050	0.2419	0.2446	0.1441
School Playground (WL City Only)	-	0.0019	0.0041	0.0043	0.0006	0.0042	0.0044	0.0067	0.0200	-	-	-
Pre-School Special Ed	0.0279	0.0022	0.0020	0.0021	0.0021	-	0.0033	0.0033	0.0100	0.0100	0.0100	0.0100
Bus Replacement	0.0049	0.0086	0.0116	0.0070	0.0035	0.0110	0.0039	0.0075	0.0575	-	-	-
School Pension Debt	-	-	0.0080	0.0093	0.0093	0.0100	-	-	-	-	-	-
State OMB Loan	-	-	-	-	-	-	-	-	-	-	-	-
Total	0.8504	1.6229	1.5998	1.6382	1.5574	1.4998	1.4246	2.2320	6.6770	6.5197	6.3426	5.8822

PROPERTY TAX RATE COMPARISON

TAX YEAR PAYABLE	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988
<u>LAFAYETTE SCHOOL CORP</u>										
School General	3.2571	3.2247	3.7009	3.6717	3.7198	3.4834	3.3691	3.2809	3.8155	3.8662
School Capital Projects	1.0047	0.9855	1.0838	1.1626	1.1496	1.1314	1.1535	0.6629	0.7762	0.6000
School Debt Service	0.6101	0.6904	0.7035	0.6760	0.7098	0.6935	0.2750	0.3145	0.2550	0.5046
School Transportation	0.3609	0.3306	0.3146	0.2777	0.2245	0.2692	0.2701	0.2543	0.2409	0.2104
Pre-School Special Ed	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	-	-	-	-
Total	5.2428	5.2412	5.8128	5.7980	5.8137	5.5875	5.0677	4.5126	5.0876	5.1812
<u>TIPPECANOE SCHOOL CORP</u>										
School General	2.2639	2.2562	2.6955	2.6583	2.5854	2.3517	2.3485	2.4265	2.7247	2.6670
School Capital Projects	1.0424	0.6173	0.5918	1.2500	1.0799	1.1174	1.0313	0.7940	0.9548	0.9680
School Debt Service	0.9748	0.8076	0.9323	0.4085	0.3224	0.3738	0.4172	0.4627	0.5040	0.5101
School Transportation	0.4960	0.4740	0.5279	0.5111	0.4413	0.4577	0.4763	0.4362	0.4548	0.4462
Pre-School Special Ed	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	-	-	-	-
Total	4.7871	4.1651	4.7575	4.8379	4.4390	4.3106	4.2733	4.1194	4.6383	4.5913
<u>WEST LAFAYETTE SCHOOL CORP</u>										
School General	2.9295	2.9048	3.4141	3.2249	3.1200	2.7610	2.7167	2.7453	3.5719	3.4607
School Capital Projects	1.0595	1.0595	0.2247	1.2359	1.2500	1.0707	0.7065	0.8861	0.5000	0.5000
School Debt Service	1.4372	1.2109	0.0396	0.1511	0.1543	0.1082	0.2300	0.0515	0.2329	-
School Transportation	0.1210	0.1172	0.1332	0.1548	0.1202	0.1033	0.1120	0.1240	0.0521	0.1244
Pre-School Special Ed	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	-	-	-	-
Total	5.5572	5.3024	3.8216	4.7767	4.6545	4.0532	3.7652	3.8069	4.3569	4.0851

PROPERTY TAX RATE COMPARISON

TAX YEAR PAYABLE	1987	1986	1985	1984
<u>LAFAYETTE SCHOOL CORP</u>				
School General	3.7076	3.5792	2.8147	2.9018
School Capital Projects	0.6000	0.6000	0.6000	0.6000
School Debt Service	0.5138	0.5363	0.5286	0.5221
School Transportation	0.1943	0.1798	0.1287	0.0984
Total	5.0157	4.8953	4.0720	4.1223
<u>TIPPECANOE SCHOOL CORP</u>				
School General	2.6447	2.5167	2.3593	2.2024
School Capital Projects	0.6000	0.6000	0.6000	0.6000
School Debt Service	0.5577	0.7550	0.7323	0.7709
School Transportation	0.4788	0.4144	0.3192	0.2029
Total	4.2812	4.2861	4.0108	3.7762
<u>WEST LAFAYETTE SCHOOL CORP</u>				
School General	3.4303	3.2884	3.1858	3.2450
School Capital Projects	0.5000	0.5000	0.5000	0.5000
School Debt Service	-	0.2073	0.5241	0.5069
School Transportation	0.1684	0.1171	0.0334	0.0140
Total	4.0987	4.1128	4.2433	4.2659

Notes:

1988 was the final year for the Cumulative Building fund, 1989 - switched over to the Capital Projects Fund

1992 - The first year for Pre-School Special Education Fund

2009 - The State took over the General Fund and Pre-School Property Tax Levies

Tippecanoe School Corporation
Proportionate Share - Teaching Staff / Members of TEA

SY	No. Members	No. Teachers	
2000-2001		616	0.00%
2001-2002		621	0.00%
2002-2003		617	0.00%
2003-2004		635	0.00%
2004-2005		651	0.00%
2005-2006		667	0.00%
2006-2007		683	0.00%
2007-2008		712	0.00%
2008-2009		734	0.00%
2009-2010		733	0.00%
2010-2011		623	0.00%
2011-2012	420	627	66.99%
2012-2013	400	645	62.02%
2013-2014	341	666	51.20%
2014-2015	310	679	45.66%
2015-2016	295	698	42.26%
2016-2017	288	709	40.62%
2017-2018	291	727	40.03%
2018-2019	267	742	35.98%
2019-2020	294	763	38.53%
2020-2021	320	784	40.82%
2021-2022	313	812.86	38.51%
2022-2023		825	0.00%

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TIPPECANOE SCHOOL CORPORATION

GENERAL FUND/EDUCATION FUND CASH BALANCE COMPARISON

<u>DATE</u>	<u>CASH</u> <u>BALANCE</u>	<u>OUTSTANDING</u> <u>ENCUMBRANCES</u>	<u>UNENCUMBERED</u> <u>CASH BALANCE</u>	<u>INCREASE OR DECREASE</u>	
12/31/1969	\$ 713,410	\$ 44,840	\$ 668,570		
12/31/1970	\$ 521,775	\$ 52,329	\$ 469,446	\$ (199,124)	-29.78%
12/31/1971	\$ 908,123	\$ 80,523	\$ 827,600	\$ 358,154	76.29%
12/31/1972	\$ 1,033,040	\$ 99,134	\$ 933,907	\$ 106,306	12.85%
12/31/1973	\$ 998,666	\$ 198,683	\$ 799,983	\$ (133,923)	-14.34%
12/31/1974	\$ 967,546	\$ 85,852	\$ 881,694	\$ 81,711	10.21%
12/31/1975	\$ 801,723	\$ 59,788	\$ 741,936	\$ (139,759)	-15.85%
12/31/1976	\$ 780,631	\$ 139,844	\$ 640,787	\$ (101,149)	-13.63%
12/31/1977	\$ 535,717	\$ 57,901	\$ 477,816	\$ (162,971)	-25.43%
12/31/1978	\$ 617,885	\$ 223,581	\$ 394,304	\$ (83,512)	-17.48%
12/31/1979	\$ 283,372	\$ 20,050	\$ 263,321	\$ (130,983)	-33.22%
12/31/1980	\$ 372,851	\$ 86,781	\$ 286,070	\$ 22,749	8.64%
12/31/1981	\$ 400,000	\$ 81,835	\$ 318,165	\$ 32,094	11.22%
12/31/1982	\$ 491,524	\$ 211,983	\$ 279,542	\$ (38,623)	-12.14%
12/31/1983 (a)	\$ 255,126	\$ 143,221	\$ 111,906	\$ (167,636)	-59.97%
12/31/1983 (b)	\$ 479,099	\$ 143,221	\$ 335,878	\$ 223,973	200.14%
12/31/1984	\$ 557,077	\$ 59,502	\$ 497,575	\$ 161,697	48.14%
12/31/1985	\$ 880,954	\$ 176,001	\$ 704,953	\$ 207,378	41.68%
12/31/1986	\$ 1,444,478	\$ 382,535	\$ 1,061,943	\$ 356,989	50.64%
12/31/1987	\$ 1,462,210	\$ 318,946	\$ 1,143,264	\$ 81,321	7.66%
12/31/1988	\$ 1,898,114	\$ 260,425	\$ 1,637,689	\$ 494,425	43.25%
12/31/1989	\$ 2,277,382	\$ 395,692	\$ 1,881,690	\$ 244,001	14.90%
12/31/1990	\$ 1,715,684	\$ 407,943	\$ 1,307,741	\$ (573,948)	-30.50%
12/31/1991	\$ 1,774,726	\$ 440,423	\$ 1,334,303	\$ 26,562	2.03%
12/31/1992	\$ 1,028,249	\$ 359,376	\$ 668,873	\$ (665,431)	-49.87%
12/31/1993	\$ 881,027	\$ 379,529	\$ 501,498	\$ (167,374)	-25.02%
12/31/1994	\$ 1,151,870	\$ 440,832	\$ 711,038	\$ 209,539	41.78%
12/31/1995	\$ 1,135,257	\$ 441,052	\$ 694,204	\$ (16,833)	-2.37%
12/31/1996	\$ 1,761,672	\$ 325,100	\$ 1,436,571	\$ 742,367	106.94%
12/31/1997	\$ 3,061,927	\$ 517,701	\$ 2,544,226	\$ 1,107,655	77.10%
12/31/1998	\$ 4,915,582	\$ 566,567	\$ 4,349,015	\$ 1,804,789	70.94%
12/31/1999	\$ 5,645,803	\$ 935,423	\$ 4,710,380	\$ 361,365	8.31%
12/31/2000	\$ 4,175,263	\$ 827,213	\$ 3,348,050	\$ (1,362,330)	-28.92%
12/31/2001	\$ 2,241,462	\$ 965,182	\$ 1,276,279	\$ (2,071,771)	-61.88%
12/31/2002	\$ 2,223,844	\$ 1,286,776	\$ 937,068	\$ (339,211)	-26.58%
12/31/2003	\$ 2,433,548	\$ 1,554,058	\$ 879,491	\$ (57,577)	-6.14%
12/31/2004	\$ 2,900,203	\$ 1,694,295	\$ 1,205,908	\$ 326,418	37.11%
12/31/2005	\$ 3,501,651	\$ 1,753,319	\$ 1,748,332	\$ 542,424	44.98%
12/31/2006	\$ 5,203,790	\$ 2,200,926	\$ 3,002,864	\$ 1,254,533	71.76%
12/31/2007 (c)	\$ 6,669,471	\$ 2,372,573	\$ 4,296,898	\$ 1,294,033	43.09%
12/31/2008 (d)	\$ 5,167,754	\$ 1,876,788	\$ 3,290,965	\$ (1,005,933)	-23.41%
12/31/2009	\$ 3,047,977	\$ 1,351,586	\$ 1,696,391	\$ (1,594,574)	-48.45%
12/31/2010	\$ 986,736	\$ 1,645,466	\$ (658,730)	\$ (2,355,121)	-138.83%
12/31/2011	\$ 3,392,686	\$ 2,242,170	\$ 1,150,516	\$ 1,809,247	-274.66%
12/31/2012	\$ 6,465,764	\$ 2,396,838	\$ 4,068,926	\$ 2,918,410	253.66%
12/31/2013	\$ 9,291,352	\$ 2,724,150	\$ 6,567,202	\$ 2,498,276	61.40%
12/31/2014	\$ 12,454,847	\$ 3,365,844	\$ 9,089,002	\$ 2,521,800	38.40%
12/31/2015	\$ 15,990,893	\$ 2,866,736	\$ 13,124,157	\$ 4,035,154	44.40%
12/31/2016	\$ 19,508,472	\$ 1,502,395	\$ 18,006,076	\$ 4,881,920	37.20%
12/31/2017	\$ 20,013,898	\$ 2,856,910	\$ 17,156,988	\$ (849,088)	-4.72%
12/31/2018	\$ 23,060,230	\$ 51,971	\$ 23,008,259	\$ 5,851,271	34.10%
12/31/2019	\$ 21,444,273	\$ 700,129	\$ 20,744,144	\$ (2,264,115)	-9.84%
12/31/2020	\$ 21,038,124	\$ 642,549	\$ 20,395,575	\$ (348,569)	-1.68%

Notes:

(a) Does not include retro-active pay (285,891)

(b) Includes final tax draw (223,972.50)

(c) Includes final tax draw (377,574.65)

(d) Includes tax draws through Feb. 2009 (6,204,721.74)

TSC UNENCUMBERED CASH BALANCE

<u>YEAR</u>	<u>GENERAL/ EDUCATION FUND BUDGET</u>	<u>UNENCUMBERED CASH BALANCE</u>	<u>PERCENT OF BUDGET</u>
1980	10,478,851	286,070	2.73%
1981	11,542,373	318,165	2.76%
1982	12,310,573	279,542	2.27%
1983	12,848,824	335,878	2.61%
1984	13,897,033	497,575	3.58%
1985	14,760,000	704,953	4.78%
1986	16,023,205	1,061,943	6.63%
1987	17,774,570	1,143,264	6.43%
1988	19,024,494	1,637,689	8.61%
1989	21,330,050	1,881,690	8.82%
1990	22,855,000	1,307,741	5.72%
1991	25,230,000	1,334,303 (a)	5.29%
1992	28,312,718	668,873	2.36%
1993	29,249,319	501,498	1.71%
1994	29,851,626	711,038	2.38%
1995	31,599,353	694,204	2.20%
1996	34,343,881	1,436,571	4.18%
1997	38,464,313	2,544,226 (b)	6.61%
1998	43,265,132	4,349,015	10.05%
1999	48,455,178	4,710,380	9.72%
2000	50,410,660	3,348,050	6.64%
2001	53,326,809	1,276,279	2.39%
2002	53,700,849	937,068	1.74%
2003	55,127,004	879,491	1.60%
2004	57,576,772	1,205,908	2.09%
2005	59,358,511	1,748,332	2.95%
2006	64,045,875	3,002,864	4.69%
2007	68,064,403	4,296,898 (c)	6.31%
2008	70,161,197	3,290,965 (d)	4.69%
2009	75,180,043	1,696,391	2.26%
2010	72,331,603	1,696,391	2.35%
2011	68,062,220	-658,730	-0.97%
2012	70,462,041	1,150,516	1.63%
2013	75,606,812	4,068,926	5.38%
2014	76,520,508	6,567,202	8.58%
2015	77,283,385	9,089,002	11.76%
2016	85,411,388	18,006,076	21.08%
2017	88,447,443	17,156,988	19.40%
2018	93,959,434	23,008,259	24.49%
2019	92,771,990	20,744,144	22.36%
2020	100,593,527	20,395,575	20.28%
2021	114,463,051	0	0.00%

(a) 1991 cash balance contained \$283,511 which was later used for retroactive salary, TRF, and FICA payments.

(b) 1997 cash balance contained appx. \$406,000 which was later used for retroactive salary, TRF, and FICA payments.

(c) 2007 cash balance contained \$377,575 of final tax draw that was received in 2008.

(d) 2008 cash balance contained \$6,204,722 of final tax draw that was received through Feb/ 2009 (less loan repayment of \$5,500,000).

TSC ADM COMPARISON

<u>Elementary Schools</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Battle Ground	418.00	398.50	359.50	360.00	351.00	313.00	327.50	318.50	350.50	370.50	375.00
Cole	276.00	279.00	267.50	250.50	266.50	265.50	269.00	255.00	236.00	224.50	207.50
Dayton	391.50	413.00	402.00	426.50	417.00	461.00	478.50	474.00	473.50	426.00	481.00
Hershey	686.00	654.00	661.00	669.00	659.50	660.50	676.50	696.50	682.50	706.00	715.00
Klondike	856.06	785.13	716.21	737.50	806.50	807.00	790.50	853.00	874.50	848.50	894.50
Mayflower Mill	603.50	620.00	639.50	627.00	615.50	590.00	624.00	650.50	626.00	551.00	529.00
Mintonye	448.00	405.50	420.00	395.00	328.50	324.00	367.50	367.16	379.00	375.00	372.50
Wea Ridge	434.00	469.00	482.50	535.50	571.00	679.00	759.08	812.50	916.50	633.00	614.50
Burnett Creek	304.50	404.00	448.50	439.50	454.50	462.00	479.00	472.00	433.00	431.00	424.00
Woodland	-	-	-	-	-	-	-	-	-	467.00	475.00
Wyandotte	-	-	-	-	-	-	-	-	-	-	-
Elementary Totals	4,417.56	4,428.13	4,396.71	4,440.50	4,470.00	4,562.00	4,771.58	4,899.16	4,971.50	5,032.50	5,088.00
<u>Middle Schools</u>											
Battle Ground	236.18	248.00	256.00	289.00	335.00	377.00	399.00	428.00	442.00	462.62	456.00
East Tipp	377.00	387.35	391.00	399.00	398.00	413.00	413.61	390.61	386.57	368.00	401.00
Klondike	460.06	495.94	505.05	528.18	515.70	484.98	465.06	430.93	404.48	407.16	416.53
Southwestern	482.00	480.00	528.00	533.00	299.00	291.00	305.53	352.00	387.81	442.44	416.00
Wainwright	516.00	550.00	602.00	665.00	372.00	355.00	389.00	390.00	406.00	384.00	370.00
Wea Ridge	-	-	-	-	610.00	645.18	640.00	600.70	577.00	634.00	629.00
Middle School Totals	2,071.24	2,161.29	2,282.05	2,414.18	2,529.70	2,566.16	2,612.20	2,592.24	2,603.86	2,698.22	2,688.53
<u>High Schools</u>											
Harrison	1,443.18	1,449.88	1,428.70	1,412.11	1,466.00	1,532.00	1,597.15	1,634.26	1,674.13	1,672.26	1,656.45
McCutcheon	1,234.23	1,288.53	1,337.59	1,359.00	1,408.18	1,505.35	1,612.32	1,723.00	1,814.00	1,836.00	1,876.29
High School Totals	2,677.41	2,738.41	2,766.29	2,771.11	2,874.18	3,037.35	3,209.47	3,357.26	3,488.13	3,508.26	3,532.74
Other	82.00	129.00	170.50	202.50	217.42	222.50	248.50	289.00	290.00	321.00	280.50
TOTAL	9,248.21	9,456.83	9,615.55	9,828.29	10,091.30	10,388.01	10,841.75	11,137.66	11,353.49	11,559.98	11,589.77
Increase/Decrease	155.21	208.62	158.72	212.74	263.01	296.71	453.74	295.91	215.83	206.49	29.79

TSC ADM COMPARISON

<u>Elementary Schools</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
Battle Ground	422.00	411.50	437.50	461.50	501.50	603.00	630.00	637.50	606.50	638.00	620.00
Cole	198.00	193.00	209.50	213.00	219.50	257.00	278.00	292.00	295.00	281.00	270.00
Dayton	447.00	350.00	340.50	353.00	352.50	375.00	423.00	402.00	401.00	390.00	368.00
Hershey	727.50	534.50	530.50	535.00	508.50	542.00	563.00	596.00	597.00	592.00	577.00
Klondike	947.50	971.50	1,005.00	881.00	864.50	926.50	975.00	990.00	1,001.00	1,004.00	977.00
Mayflower Mill	501.50	491.50	489.00	461.00	488.50	618.00	617.00	634.00	621.00	626.00	624.00
Mintonye	386.00	383.50	407.50	417.00	412.00	443.00	438.00	457.00	481.00	479.00	497.00
Wea Ridge	621.50	614.00	632.00	604.50	590.50	663.00	611.00	599.00	623.00	586.00	563.00
Burnett Creek	418.50	435.00	460.00	581.50	638.50	738.00	762.00	729.00	714.00	741.00	697.00
Woodland	483.50	482.50	524.00	494.00	529.00	599.00	633.00	643.00	608.00	625.00	648.00
Wyandotte	-	287.50	296.00	349.50	384.50	469.00	477.00	496.00	514.00	534.00	511.00
Elementary Totals	5,153.00	5,154.50	5,331.50	5,351.00	5,489.50	6,233.50	6,407.00	6,475.50	6,461.50	6,496.00	6,352.00
<u>Middle Schools</u>											
Battle Ground	440.00	443.00	484.00	594.00	579.00	594.00	594.00	643.00	704.00	778.00	786.00
East Tipp	406.00	468.00	471.00	483.00	465.00	479.00	510.00	501.00	535.00	552.00	539.00
Klondike	417.45	429.56	435.00	408.00	457.51	446.00	463.48	457.00	450.14	454.56	431.00
Southwestern	421.00	418.00	440.00	423.00	449.00	452.00	447.00	448.00	461.00	460.00	494.00
Wainwright	362.00	322.00	322.00	321.00	316.00	299.00	275.00	276.00	273.00	297.00	283.00
Wea Ridge	622.13	627.00	645.00	659.65	625.13	640.13	650.00	678.00	710.00	730.00	723.00
Middle School Totals	2,668.58	2,707.56	2,797.00	2,888.65	2,891.64	2,910.13	2,939.48	3,003.00	3,133.14	3,271.56	3,256.00
<u>High Schools</u>											
Harrison	1,662.87	1,674.13	1,734.27	1,728.27	1,767.62	1,843.88	1,904.00	1,980.66	1,981.32	1,983.93	2,041.99
McCutcheon	1,830.58	1,815.57	1,803.00	1,760.00	1,711.14	1,710.33	1,767.87	1,774.20	1,785.28	1,776.46	1,797.34
High School Totals	3,493.45	3,489.70	3,537.27	3,488.27	3,478.76	3,554.21	3,671.87	3,754.86	3,766.60	3,760.39	3,839.33
Other	305.00	293.50	286.50	310.00	284.50	296.00	305.00	291.00	300.00	282.00	369.00
TOTAL	11,620.03	11,645.26	11,952.27	12,037.92	12,144.40	12,993.84	13,323.35	13,524.36	13,661.24	13,809.95	13,816.33
Increase/Decrease	30.26	25.23	307.01	85.65	106.48	849.44	329.51	201.01	136.88	148.71	6.38

Note: 2015-2016 FDK counted as 1 ADM; FDK grant was eliminated

TSC PUPIL/TEACHER RATIOS

YEAR	ADM	TEACHERS	ADM PER TEACHER	NON- CLSSRM	TOTAL	ADM PER
				CERTIFIED	CERTIFIED	CERTIFIED
1964-65	5,894.0	242.17	24.3	26.05	268.22	22.0
1965-66	(a) 5,933.0	258.47	23.0	27.53	286.00	20.7
1966-67	6,134.0	272.17	22.5	33.53	305.70	20.1
1967-68	(b) 6,312.0	284.59	22.2	39.32	323.91	19.5
1968-69	(c) 6,832.0	308.76	22.1	36.84	345.60	19.8
1969-70	7,052.0	316.03	22.3	37.00	353.03	20.0
1970-71	(d) 7,282.0	330.17	22.1	51.00	381.17	19.1
1971-72	(e) 7,412.0	339.14	21.9	52.10	391.24	18.9
1972-73	7,452.0	339.50	21.9	54.50	394.00	18.9
1973-74	7,384.0	343.97	21.5	53.05	397.02	18.6
1974-75	7,450.5	346.93	21.5	54.79	401.72	18.5
1975-76	(f) 7,573.5	345.50	21.9	55.60	401.10	18.9
1976-77	7,742.5	342.97	22.6	57.10	400.07	19.4
1977-78	7,758.0	345.27	22.5	57.35	402.62	19.3
1978-79	(g) 7,704.0	350.14	22.0	56.15	406.29	19.0
1979-80	(h) 7,646.0	350.04	21.8	57.75	407.79	18.7
1980-81	7,548.0	348.77	21.6	56.00	404.77	18.6
1981-82	7,489.0	345.77	21.7	56.00	401.77	18.6
1982-83	7,422.5	345.67	21.5	56.67	402.34	18.4
1983-84	7,344.0	346.88	21.2	55.17	402.05	18.3
1984-85	(i) 7,187.5	340.56	21.1	56.17	396.73	18.1
1985-86	(j) 7,134.5	340.12	21.0	59.00	399.12	17.9
1986-87	7,109.5	355.58	20.0	58.50	414.08	17.2
1987-88	(k) 7,141.5	363.79	19.6	60.50	424.29	16.8
1988-89	7,098.5	369.61	19.2	62.00	431.61	16.4
1989-90	7,230.0	379.44	19.1	62.00	441.44	16.4
1990-91	(l) 7,473.0	395.73	18.9	62.70	458.43	16.3
1991-92	7,522.5	401.82	18.7	63.70	465.52	16.2
1992-93	7,688.0	407.24	18.9	64.80	472.04	16.3
1993-94	7,702.0	406.20	19.0	64.80	471.00	16.4
1994-95	7,939.0	412.05	19.3	66.20	478.25	16.6
1995-96	(m) 8,266.0	427.87	19.3	67.70	495.57	16.7
1996-97	8,522.0	446.91	19.1	68.10	515.01	16.5
1997-98	8,836.0	465.84	19.0	68.20	534.04	16.5
1998-99	9,093.0	490.00	18.6	68.50	558.50	16.3
1999-00	(n) 9,252.5	530.81	17.4	75.90	606.71	15.3
2000-01	9,456.8	554.50	17.1	79.10	633.60	14.9
2001-02	(o) 9,615.6	560.50	17.2	83.60	644.10	14.9
2002-03	9,828.3	554.09	17.7	86.10	640.19	15.4
2003-04	(p) 10,091.3	567.22	17.8	89.30	656.52	15.4
2004-05	10,388.0	591.13	17.6	87.20	678.33	15.3
2005-06	10,841.8	605.55	17.9	86.90	692.45	15.7
2006-07	11,137.7	623.56	17.9	87.20	710.76	15.7
2007-08	(q) 11,353.5	656.31	17.3	92.70	749.01	15.2
2008-09	(r) 11,560.0	670.87	17.2	95.10	765.97	15.1
2009-10	11,589.8	669.63	17.3	89.70	759.33	15.3
2010-11	(s) 11,620.0	604.28	19.2	62.00	666.28	17.4
2011-12	(t) 11,645.3	599.15	19.4	60.00	659.15	17.7
2012-13	11,951.3	618.85	19.3	64.00	682.85	17.5
2013-14	12,037.9	634.00	19.0	68.00	702.00	17.1
2014-15	12,144.4	645.00	18.8	69.00	714.00	17.0
2015-16	(u) 12,993.8	666.50	19.5	70.00	736.50	17.6
2016-17	13,323.4	675.50	19.7	74.00	749.50	17.8
2017-18	13,524.4	727.00	18.6	74.00	801.00	16.9
2018-19	13,661.2	742.00	18.4	74.00	816.00	16.7
2019-20	13,810.0	721.00	19.2	91.00	812.00	17.0
2020-21	13,816.3	730.00	18.9	92.00	822.00	16.8
2021-22				104.00		

Admin - 49

Admin - 49

Admin - 50

(a) Wainwright opened
 (b) Hershey & Mintonye opened
 (c) Kindergarten program started
 (d) Harrison opened
 (e) Mayflower Mill opened
 (f) McCutcheon opened
 (g) Klondike MS opened
 (h) Battle Ground MS opened

(i) Prime Time program started
 (j) Buildings reorganized into K-5, 6-8, 9-12
 (k) Gifted/Talented personnel added to MS
 (l) HS 7 period day started
 (m) Began hiring of high incident sped tchrs
 (n) Wea Ridge Elem & Burnett Creek opened
 G/T expanded to Mayflower Mill
 Alternative School sites opened at HHS/MHS
 Admin Intern positions created

(o) Full Day Kindergarten started
 (p) Wea Ridge Middle opened
 (q) Elston Ed Ctr opened
 (r) Woodland Elem & Battle Ground MS opened
 old BGM converted to Elementary
 (s) Budget cuts requiring large RIF of teaches
 (t) Wyandotte Elem opened
 (u) Battle Ground Intermediate opened

2007-2008							
WLSC			TSC			DIFFERENCE	
KDG	\$	3,440.84	KDG	\$	3,832.42		\$ (391.58)
1st - 5th	\$	6,881.67	1st - 5th	\$	4,963.38		\$ 1,918.29
6th	\$	6,881.67	6th	\$	5,485.86		\$ 1,395.81
7th - 8th	\$	6,885.59	7th - 8th	\$	5,485.86		\$ 1,399.73
7th - 12th	\$	6,881.41	9th -12th	\$	4,986.61		\$ 1,894.80
2008-2009							
WLSC			TSC			DIFFERENCE	
KDG	\$	3,313.20	KDG	\$	4,615.03		\$ (1,301.83)
1st - 5th	\$	6,626.40	1st - 5th	\$	5,153.19		\$ 1,473.21
7th - 8th	\$	6,616.29	6th - 8th	\$	5,662.29		\$ 954.00
9th - 12th	\$	6,625.26	9th -12th	\$	5,299.16		\$ 1,326.10
2009 - 2010							
WLSC			TSC			DIFFERENCE	
KDG	\$	2,909.96	KDG	\$	2,610.66		\$ 299.30
1st - 6th	\$	5,819.92	1st - 6th	\$	5,238.78		\$ 581.14
7th - 12th	\$	6,366.55	7th - 8th	\$	5,780.42		\$ 586.13
7th - 12th	\$	6,366.55	9th -12th	\$	5,565.67		\$ 800.88
2010 - 2011							
WLSC			TSC			DIFFERENCE	
KDG	\$	2,853.51	KDG	\$	2,636.59		\$ 216.92
1st - 6th	\$	5,709.91	1st - 6th	\$	4,663.28		\$ 1,046.63
7th - 12th	\$	5,979.53	7th - 8th	\$	5,245.76		\$ 733.77
7th - 12th	\$	5,979.53	9th - 12th	\$	5,138.60		\$ 840.93
2011 - 2012							
WLSC			TSC			DIFFERENCE	
KDG	\$	3,401.20	KDG	\$	2,872.83		\$ 528.37
1st - 6th	\$	6,847.66	1st - 6th	\$	4,587.87		\$ 2,259.79
7th - 12th	\$	7,191.07	7th - 8th	\$	4,977.99		\$ 2,213.08
7th - 12th	\$	7,191.07	9th - 12th	\$	5,007.47		\$ 2,183.60
2012 - 2013							
WLSC			TSC			DIFFERENCE	
KDG	\$	6,715.91	KDG	\$	5,180.18		\$ 1,535.73
1st - 6th	\$	7,087.02	1st - 6th	\$	4,575.96		\$ 2,511.06
7th - 12th	\$	7,627.15	7th - 8th	\$	4,783.09		\$ 2,844.06
7th - 12th	\$	7,627.15	9th - 12th	\$	4,793.06		\$ 2,834.09
2013 - 2014							
WLSC			TSC			DIFFERENCE	
KDG	\$	7,025.93	KDG	\$	5,233.46		\$ 1,792.47
1st - 6th	\$	6,971.36	1st - 6th	\$	4,701.73		\$ 2,269.63
7th - 12th	\$	7,441.84	7th - 8th	\$	4,682.24		\$ 2,759.60
7th - 12th	\$	7,441.84	9th - 12th	\$	4,887.85		\$ 2,553.99
2014 - 2015							
WLSC			TSC			DIFFERENCE	
KDG	\$	7,033.88	KDG	\$	4,715.03	KDG	\$ 2,318.85
1st - 5th	\$	6,909.75	1st - 5th	\$	4,946.59	1st - 5th	\$ 1,963.16
6th	\$	6,909.75	6th	\$	5,185.70	6th	\$ 1,724.05
7th - 8th	\$	7,815.32	7th - 8th	\$	5,185.70	7th - 8th	\$ 2,629.62
9th - 12th	\$	7,815.32	9th - 12th	\$	5,358.87	9th - 12th	\$ 2,456.45
2015 - 2016							
WLSC			TSC			DIFFERENCE	
KDG	\$	6,179.88	KDG	\$	5,703.69	KDG	\$ 476.19
1st - 5th	\$	7,369.00	1st - 5th	\$	5,879.27	1st - 5th	\$ 1,489.73
6th	\$	7,369.00	6th	\$	6,100.17	6th	\$ 1,268.83
7th - 8th	\$	7,799.41	7th - 8th	\$	6,100.17	7th - 8th	\$ 1,699.24
9th - 12th	\$	7,799.41	9th - 12th	\$	6,465.83	9th - 12th	\$ 1,333.58
2016-2017							
WLSC			TSC			DIFFERENCE	
KDG	\$	7,077.96	KDG	\$	6,075.99	KDG	\$ 1,001.97
1st - 5th	\$	7,077.96	1st - 5th	\$	5,765.27	1st - 5th	\$ 1,312.69
6th	\$	7,077.96	6th	\$	5,988.23	6th	\$ 1,089.73
7th - 8th	\$	7,441.61	7th - 8th	\$	5,988.23	7th - 8th	\$ 1,453.38
9th - 12th	\$	7,441.61	9th - 12th	\$	6,705.24		

TSC TEACHER ABSENTEEISM

FTE of teachers who were absent more than 10 days of the school year

	2011-2012			2012-2013			2013-2014			2014-2015			2015-2016			2016-2017		
	# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %		
BGE	17	23	73.91%	10	23	43.48%	7	24	29.17%	9	27	33.33%	4	33	12.12%	13	33	39.39%
BCE	9	25	36.00%	12	29	41.38%	15	33	45.45%	11	38	28.95%	12	40	30.00%	12	45	26.67%
CES	7	12	58.33%	3	11	27.27%	3	12	25.00%	4	12	33.33%	2	13	15.38%	4	12	33.33%
DES	12	19	63.16%	6	20	30.00%	7	20	35.00%	6	21	28.57%	4	22	18.18%	9	24	37.50%
HES	16	28	57.14%	16	29	55.17%	11	29	37.93%	13	29	44.83%	14	30	46.67%	12	28	42.86%
KES	35	51	68.63%	23	57	40.35%	19	53	35.85%	18	52	34.62%	12	51	23.53%	26	51	50.98%
MME	20	32	62.50%	12	35	34.29%	10	33	30.30%	11	31	35.48%	13	39	33.33%	18	40	45.00%
MES	10	20	50.00%	9	21	42.86%	3	23	13.04%	7	24	29.17%	9	25	36.00%	10	24	41.67%
WRE	11	35	31.43%	14	35	40.00%	11	37	29.73%	10	35	28.57%	14	35	40.00%	20	31	64.52%
WES	19	31	61.29%	18	31	58.06%	10	31	32.26%	16	34	47.06%	19	35	54.29%	19	37	51.35%
WYE	7	21	33.33%	4	21	19.05%	5	23	21.74%	9	25	36.00%	15	24	62.50%	11	28	39.29%
Total Elementary	163	297	54.88%	127	312	40.71%	101	318	31.76%	114	328	34.76%	118	347	34.01%	154	353	43.63%
BGM	12	22	54.55%	10	23	43.48%	10	30	33.33%	14	30	46.67%	12	28	42.86%	16	28	57.14%
ETM	13	23	56.52%	9	22	40.91%	6	25	24.00%	7	25	28.00%	9	24	37.50%	9	23	39.13%
KMS	10	20	50.00%	6	21	28.57%	7	21	33.33%	9	22	40.91%	7	23	30.43%	10	22	45.45%
SMS	11	22	50.00%	5	23	21.74%	8	24	33.33%	8	24	33.33%	10	25	40.00%	7	23	30.43%
WMS	13	20	65.00%	12	19	63.16%	13	18	72.22%	8	20	40.00%	10	19	52.63%	9	19	47.37%
WRM	19	32	59.38%	15	34	44.12%	12	33	36.36%	18	33	54.55%	15	35	42.86%	19	37	51.35%
Total Middle	78	139	56.12%	57	142	40.14%	56	151	37.09%	64	154	41.56%	63	154	40.91%	70	152	46.05%
HHS	62	96	64.58%	51	96	53.13%	45	99	45.45%	40	100	40.00%	49	105	46.67%	52	108	48.15%
MHS	57	100	57.00%	63	103	61.17%	48	106	45.28%	57	108	52.78%	65	107	60.75%	64	106	60.38%
Total High	119	196	60.71%	114	199	57.29%	93	205	45.37%	97	208	46.63%	114	212	53.77%	116	214	54.21%
Other	8	21	38.10%	0	1	0.00%	1	2	50.00%	0	2	0.00%	1	3	33.33%	2	3	66.67%
Totals	368	653	56.36%	298	654	45.57%	251	676	37.13%	275	692	39.74%	296	716	41.34%	342	722	47.37%

exc. Jury Duty, Staff Development, Work Comp

	2017-2018			2018-2019			2019-2020			2020-2021			2021-2022			2022-2023		
	# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %			# FTE w/> 10 days # EE's %		
BGE	16	34	47.06%	10	32	31.25%	8	32	25.00%	13	33	39.39%			#DIV/0!			#DIV/0!
BCE	18	45	40.00%	13	42	30.95%	7	40	17.50%	12	40	30.00%			#DIV/0!			#DIV/0!
CES	2	15	13.33%	7	14	50.00%	2	16	12.50%	3	16	18.75%			#DIV/0!			#DIV/0!
DES	10	24	41.67%	4	24	16.67%	3	19	15.79%	2	23	8.70%			#DIV/0!			#DIV/0!
HES	14	30	46.67%	9	30	30.00%	5	30	16.67%	8	33	24.24%			#DIV/0!			#DIV/0!
KES	25	55	45.45%	26	55	47.27%	17	55	30.91%	26	58	44.83%			#DIV/0!			#DIV/0!
MME	21	40	52.50%	15	38	39.47%	8	38	21.05%	18	38	47.37%			#DIV/0!			#DIV/0!
MES	9	24	37.50%	11	23	47.83%	9	25	36.00%	9	27	33.33%			#DIV/0!			#DIV/0!
WRE	20	37	54.05%	18	37	48.65%	5	36	13.89%	11	37	29.73%			#DIV/0!			#DIV/0!
WES	23	39	58.97%	22	37	59.46%	10	36	27.78%	15	39	38.46%			#DIV/0!			#DIV/0!
WYE	14	29	48.28%	11	29	37.93%	6	30	20.00%	12	31	38.71%			#DIV/0!			#DIV/0!
Total Elementary	172	372	46.24%	146	361	40.44%	80	357	22.41%	129	375	34.40%	0	0	#DIV/0!	0	0	#DIV/0!
BGM	21	37	56.76%	12	36	33.33%	12	35	34.29%	20	40	50.00%			#DIV/0!			#DIV/0!
ETM	11	23	47.83%	14	24	58.33%	5	23	21.74%	8	24	33.33%			#DIV/0!			#DIV/0!
KMS	11	23	47.83%	8	24	33.33%	4	24	16.67%	5	24	20.83%			#DIV/0!			#DIV/0!
SMS	11	22	50.00%	7	22	31.82%	5	23	21.74%	6	26	23.08%			#DIV/0!			#DIV/0!
WMS	9	19	47.37%	9	19	47.37%	5	18	27.78%	5	16	31.25%			#DIV/0!			#DIV/0!
WRM	18	38	47.37%	22	37	59.46%	9	40	22.50%	15	41	36.59%			#DIV/0!			#DIV/0!
Total Middle	81	162	50.00%	72	162	44.44%	40	163	24.54%	59	171	34.50%	0	0	#DIV/0!	0	0	#DIV/0!
HHS	49	111	44.14%	52	114	45.61%	25	114	21.93%	38	118	32.20%			#DIV/0!			#DIV/0!
MHS	56	105	53.33%	56	107	52.34%	30	107	28.04%	53	111	47.75%			#DIV/0!			#DIV/0!
GLCA							0	4	0.00%	0	5	0.00%			#DIV/0!			#DIV/0!
Total High	105	216	48.61%	108	221	48.87%	55	225	24.44%	91	234	38.89%	0	0	#DIV/0!	0	0	#DIV/0!
Other	1	4	25.00%	1	7	14.29%	1	10	10.00%	1	14	7.14%			#DIV/0!			#DIV/0!
Totals	359	754	47.61%	327	751	43.54%	176	755	23.31%	280	794	35.26%	0	0	#DIV/0!	0	0	#DIV/0!

Note: 2019-2020 - School was on remote learning from 3/16/19 to end of school year.