

**WEST LAFAYETTE SCHOOLS**

**FISCAL PLAN**

Revised September 21, 2022 [draft]

*Dr. Shawn Greiner, Superintendent*

WEST LAFAYETTE SCHOOLS

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Fiscal Plan

Revised September 21, 2022 [draft]

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WEST LAFAYETTE SCHOOLS  
**010 General/Education Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$1,670,616	\$1,608,217	\$2,456,894	\$1,870,970	\$2,205,697	\$2,458,188	\$3,393,728	\$4,330,836
<b>REVENUES:</b>								
State and federal sources	14,365,475	14,730,818	14,686,590	14,996,682	15,691,540	16,271,148	16,782,824	17,355,895
Other revenues	691,560	648,384	594,101	739,304	808,157	1,178,806	1,103,806	1,103,806
<b>Total revenues</b>	<b>15,057,035</b>	<b>15,379,202</b>	<b>15,280,691</b>	<b>15,735,986</b>	<b>16,499,697</b>	<b>17,449,954</b>	<b>17,886,630</b>	<b>18,459,701</b>
<b>EXPENDITURES:</b>								
Instruction - Regular programs	8,205,225	8,111,012	11,246,390	11,764,587	12,902,726	8,756,838	8,988,909	9,226,675
Instruction - Special programs	1,239,142	1,184,517	1,733,115	1,850,354	2,120,300	2,310,340	2,368,864	2,428,443
Instruction - Adult education	0	0	0	0	0	0	0	0
Instruction - Summer school	69,075	54,520	32,550	22,835	63,600	63,600	64,872	66,169
Instruction - Enrichment programs	1,884	1,965	310	0	2,500	2,500	2,600	2,678
Instruction - Remediation programs	0	0	0	0	4,800	4,800	4,901	4,999
Payments to Other Governmental Units Within the State	744,629	743,653	564,499	392,436	640,000	720,000	756,000	793,801
Support services - Students	780,593	516,330	898,780	915,994	1,138,300	1,137,175	1,165,138	1,193,673
Support services - Instruction	446,199	920,608	1,255,246	1,303,004	1,735,398	1,720,672	1,766,436	1,807,020
Support services - General administration	692,977	0	0	0	0	0	0	0
Support services - School administration	1,646,519	1,643,623	1,906,823	2,044,234	2,203,225	2,184,265	2,230,911	2,278,539
Support services - Central Services	345,124	0	0	0	0	0	0	0
Support services - Operation and Maint of Plant Services	2,344,948	0	0	0	0	0	0	0
Support services - Other	0	0	0	0	0	0	0	0
Food Service Operation	0	0	0	0	0	0	0	0
Community services	99,357	1,015	479,312	506,958	653,505	668,335	682,775	696,584
Facilities acquisition and improvement	3,762	0	0	0	0	0	0	0
Debt services	0	0	0	0	0	0	0	0
Projected unused appropriation					(1,717,148)	(1,054,112)	(1,081,884)	(1,109,915)
<b>Total expenditures</b>	<b>16,619,434</b>	<b>13,177,243</b>	<b>18,117,025</b>	<b>18,800,402</b>	<b>19,747,206</b>	<b>16,514,414</b>	<b>16,949,522</b>	<b>17,388,666</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(1,562,399)</b>	<b>2,201,959</b>	<b>(2,836,334)</b>	<b>(3,064,416)</b>	<b>(3,247,509)</b>	<b>935,540</b>	<b>937,108</b>	<b>1,071,035</b>
Transfer in	1,500,000	46,718	2,436,615	3,399,143	3,500,000	0	0	0
Transfer out	0	(1,400,000)	(186,205)	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$1,608,217</b>	<b>\$2,456,894</b>	<b>\$1,870,970</b>	<b>\$2,205,697</b>	<b>\$2,458,188</b>	<b>\$3,393,728</b>	<b>\$4,330,836</b>	<b>\$5,401,871</b>

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WEST LAFAYETTE SCHOOLS  
**020 Debt Service Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$1,654,427	\$296,192	\$457,040	\$652,005	\$143,808	\$168,299	\$186,439	\$890,730
<b>REVENUES:</b>								
Property tax	4,935,549	5,018,143	5,202,204	5,375,320	5,701,508	6,279,015	6,467,385	6,661,407
Loss from circuit breaker/shortfall	(552,303)	(533,479)	(515,616)	(529,424)	(748,071)	(828,631)	0	0
Financial institutions tax	59,982	77,925	84,655	104,325	134,414	140,627	137,604	134,646
Excise tax	226,478	210,255	223,499	215,486	217,134	227,171	222,287	217,508
CVET	1,652	2,002	1,904	1,944	2,020	2,113	2,068	2,024
2017 Bond proceeds	0	0	0	0	800,000	350,000	0	0
Foundation donation	0	0	0	0	0	0	0	0
Miscellaneous	0	500,000	750,000	250,000	0	0	0	0
<b>Total revenues</b>	<b>4,671,358</b>	<b>5,274,846</b>	<b>5,746,646</b>	<b>5,417,651</b>	<b>6,107,005</b>	<b>6,170,295</b>	<b>6,829,344</b>	<b>7,015,585</b>
<b>EXPENDITURES:</b>								
Debt services	6,029,593	5,413,998	5,551,681	5,925,848	6,582,514	6,152,155	6,125,053	6,163,005
Projected unused appropriation					(500,000)	0	0	0
<b>Total expenditures</b>	<b>6,029,593</b>	<b>5,413,998</b>	<b>5,551,681</b>	<b>5,925,848</b>	<b>6,082,514</b>	<b>6,152,155</b>	<b>6,125,053</b>	<b>6,163,005</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(1,358,235)</b>	<b>(139,152)</b>	<b>194,965</b>	<b>(508,197)</b>	<b>24,491</b>	<b>18,140</b>	<b>704,291</b>	<b>852,580</b>
Transfer in	0	300,000	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$296,192</b>	<b>\$457,040</b>	<b>\$652,005</b>	<b>\$143,808</b>	<b>\$168,299</b>	<b>\$186,439</b>	<b>\$890,730</b>	<b>\$1,743,310</b>

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WEST LAFAYETTE SCHOOLS  
**0292 Debt Service (Exempt) Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>REVENUES:</b>								
Property tax	0	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	0	0	0	0	0	0	0	0
Financial institutions tax	0	0	0	0	0	0	0	0
Excise tax	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0	0	0
<b>EXPENDITURES:</b>								
Debt service	0	0	0	0	0	0	0	0
Total expenditures	0	0	0	0	0	0	0	0
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	0	0	0	0	0	0	0	0
Transfer in					0	0	0	0
Transfer out	0	0	0	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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WEST LAFAYETTE SCHOOLS  
**035 Capital Projects Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$1,546,482	\$1,508,890	\$0	\$0	\$0	\$0	\$0	\$0
<b>REVENUES:</b>								
Property tax	2,180,824	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	(265,784)	0	0	0	0	0	0	0
Financial institutions tax	26,504	0	0	0	0	0	0	0
Excise tax	100,072	0	0	0	0	0	0	0
CVET	730	0	0	0	0	0	0	0
Sale of property	0	0	0	0	0	0	0	0
Loan proceeds - energy savings	0	0	0	0	0	0	0	0
Miscellaneous	67,820	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>2,110,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>								
Support services								
Support Services - related technology	590,587	0	0	0	0	0	0	0
Support Services - maintenance of buildings	363,000	0	0	0	0	0	0	0
Support Services - maintenance of equipment	312,052	0	0	0	0	0	0	0
Support Services - Insurance	80,000	0	0	0	0	0	0	0
Facilities Acquisition and Construction								
Land acquisition and development	27,434	0	0	0	0	0	0	0
Professional services	228,339	0	0	0	0	0	0	0
Building acquisition	158,379	0	0	0	0	0	0	0
Sports facilities	69,299							
Rent of building, facilities, and equipment	5,993							
Purchase of Mobile Fixed Equipment	312,675	0	0	0	0	0	0	0
Projected unused appropriation					0	0	0	0
<b>Total expenditures</b>	<b>2,147,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(37,592)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer in	0	0	0	0	0	0	0	0
Transfer out	0	(1,508,890)	0	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$1,508,890</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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WEST LAFAYETTE SCHOOLS  
**041 Transportation Operating Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$239,899	\$294,506	\$0	\$0	\$0	\$0	\$0	\$0
<b>REVENUES:</b>								
Property tax	743,776	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	(83,231)	0	0	0	0	0	0	0
Financial institutions tax	9,039	0	0	0	0	0	0	0
Excise tax	34,130	0	0	0	0	0	0	0
CVET	249	0	0	0	0	0	0	0
Miscellaneous	3,523	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>707,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>								
Support services - Transportation 27000								
Vehicle operations	176,996	0	0	0	0	0	0	0
Vehicle servicing and maintenance	89,424	0	0	0	0	0	0	0
Insurance on buses	12,391	0	0	0	0	0	0	0
Contracted transportation services	330,140	0	0	0	0	0	0	0
Other student transportation services	43,928	0	0	0	0	0	0	0
Projected unused appropriation					0	0	0	0
<b>Total expenditures</b>	<b>652,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>54,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer in	0	0	0	0	0	0	0	0
Transfer out	0	(294,506)	0	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$294,506</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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WEST LAFAYETTE SCHOOLS  
**042 Transportation Bus**  
**Replacement Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$100,148	\$150,629	\$0	\$0	\$0	\$0	\$0	\$0
<b>REVENUES:</b>								
Property tax	403,108	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	(45,109)	0	0	0	0	0	0	0
Financial institutions tax	4,899	0	0	0	0	0	0	0
Excise tax	18,497	0	0	0	0	0	0	0
CVET	135	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Total revenues	381,530	0	0	0	0	0	0	0
<b>EXPENDITURES:</b>								
Support services - Transportation 27000								
Purchase of school buses	101,078	0	0	0	0	0	0	0
Contracted transportation services	229,971	0	0	0	0	0	0	0
Projected unused appropriation					0	0	0	0
Total expenditures	331,049	0	0	0	0	0	0	0
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	50,481	0	0	0	0	0	0	0
Transfer in	0	0	0	0	0	0	0	0
Transfer out	0	(150,629)	0	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	\$150,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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WEST LAFAYETTE SCHOOLS  
**3300 Operations Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$0	\$0	\$1,912,006	\$2,058,425	\$2,331,716	\$2,824,214	\$2,795,525	\$1,606,988
<b>REVENUES:</b>								
Property tax	0	3,442,213	3,562,663	3,712,221	3,871,722	4,065,630	4,293,305	4,533,730
Loss from circuit breaker/shortfall	0	(379,285)	(495,042)	(543,930)	(474,645)	(525,759)	(1,430,236)	(1,510,329)
Financial institutions tax	0	53,453	57,975	72,047	91,276	91,055	91,346	91,638
Excise tax	0	144,226	153,060	148,816	147,450	147,093	147,564	148,036
CVET	0	1,373	1,304	1,343	1,372	1,369	1,373	1,377
Student fees-other	0	815	4,816	4,022	0	0	0	0
Rental	0	9,995	2,899	15,171	54,144	50,000	50,000	50,000
Misc.-refunds	0	57,291	0	1,853	483	483	483	483
Misc.-other overpayments and reimbursements	0	67,289	80,910	29,106	19,531	18,000	18,000	18,000
Congressional interest	0	235	57	111	108	100	100	100
Unrestricted grants-secured school safety	0	20,250	0	0	0	0	0	0
Erate reim	0	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>0</b>	<b>3,417,855</b>	<b>3,368,642</b>	<b>3,440,760</b>	<b>3,711,441</b>	<b>3,847,971</b>	<b>3,171,935</b>	<b>3,333,035</b>
<b>EXPENDITURES:</b>								
Support Services - Instruction 22000	0	217,016	0	0	0	0	0	0
Support Services General Administration 23000	0	696,864	741,585	548,232	825,620	921,720	943,297	963,435
Central Services 25000	0	606,085	404,088	533,404	675,925	690,560	707,848	723,981
Operation and Maintenance of Plant 26000	0	3,200,745	3,110,338	3,425,291	3,952,670	2,870,650	2,966,161	3,042,475
Student Transportation 27000	0	773,229	1,019,060	1,099,737	1,383,770	0	309,329	0
Food Services Operations 31000	0	94,346	80,628	83,759	109,700	112,750	115,005	117,304
Community Service Operations 33000	0	0	78,252	92,758	87,700	92,680	94,883	97,146
Land Aquisition and Development 41000	0	21,213	32,599	20,872	135,000	135,000	139,050	141,831
Professional services 43000	0	249,618	260,082	323,187	213,000	213,000	219,390	223,778
Building Acquisition, Construction and Improvement 45000	0	116,375	106,951	139,506	330,728	325,000	334,750	341,445
Purchase of Mobile or Fixed Equipment 46000	0	0	0	0	0	0	0	0
Purchase of Mobile or Fixed Equipment 47000	0	226,729	182,336	171,915	454,830	465,300	479,259	488,844
Other Facilities Acquisition and Construction 49000	0	1,654	0	0	50,000	50,000	51,500	52,530
Projected unused appropriation					(1,500,000)	(2,000,000)	(2,000,000)	(2,000,000)
<b>Total expenditures</b>	<b>0</b>	<b>6,203,874</b>	<b>6,015,919</b>	<b>6,438,661</b>	<b>6,718,943</b>	<b>3,876,660</b>	<b>4,360,472</b>	<b>4,192,769</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(2,786,019)</b>	<b>(2,647,277)</b>	<b>(2,997,901)</b>	<b>(3,007,502)</b>	<b>(28,689)</b>	<b>(1,188,537)</b>	<b>(859,734)</b>
Transfer in	0	4,754,025	2,800,200	3,271,192	3,500,000	0	0	0
Transfer out	0	(56,000)	(6,504)	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$0</b>	<b>\$1,912,006</b>	<b>\$2,058,425</b>	<b>\$2,331,716</b>	<b>\$2,824,214</b>	<b>\$2,795,525</b>	<b>\$1,606,988</b>	<b>\$747,254</b>

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WEST LAFAYETTE SCHOOLS  
**061 Rainy Day Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$1,332,962	\$1,332,962	\$1,232,020	\$1,038,135	\$1,389,536	\$1,289,536	\$1,189,536	\$1,189,536
<b>REVENUES:</b>								
Miscellaneous	0	0	0	450,477	0	0	0	0
Total revenues	0	0	0	450,477	0	0	0	0
<b>EXPENDITURES:</b>								
Support Services - Instruction 11000	0	0	0	0	0	0	0	0
Office of the business manager 25000	0	156,942	193,885	99,076	1,375,000	1,200,000	1,100,000	1,100,000
Projected unused appropriation					(1,275,000)	(1,100,000)	(1,100,000)	(1,100,000)
Total expenditures	0	156,942	193,885	99,076	100,000	100,000	0	0
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	0	(156,942)	(193,885)	351,401	(100,000)	(100,000)	0	0
Transfer in	0	56,000	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	\$1,332,962	\$1,232,020	\$1,038,135	\$1,389,536	\$1,289,536	\$1,189,536	\$1,189,536	\$1,189,536

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WEST LAFAYETTE SCHOOLS  
**025 Pension Bond Repayment Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>REVENUES:</b>								
Property tax	0	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	0	0	0	0	0	0	0	0
Financial institutions tax	0	0	0	0	0	0	0	0
Excise tax	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0
Miscellaneous/ Unused Bond Proceeds	0	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>								
Debt service	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer in	0	0	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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WEST LAFAYETTE SCHOOLS  
**016 Referendum Fund**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$7,073,384	\$6,808,212	\$6,202,373	\$6,801,219	\$7,098,898	\$6,859,414	\$5,954,951	\$4,955,137
<b>REVENUES:</b>								
Property tax	4,840,876	4,982,073	5,409,770	6,094,860	6,515,946	7,072,079	7,284,242	7,502,769
Loss from circuit breaker/shortfall	(54,097)	174,012	(24,360)	31,331	0	0	0	0
Financial institutions tax	41,290	53,641	58,274	71,815	92,526	95,402	93,351	91,344
Excise tax	155,901	144,734	153,851	148,335	150,654	155,337	151,997	148,729
CVET	1,138	1,378	1,311	1,338	1,390	1,433	1,402	1,372
Miscellaneous	0	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>4,985,108</b>	<b>5,355,838</b>	<b>5,598,846</b>	<b>6,347,679</b>	<b>6,760,516</b>	<b>7,324,251</b>	<b>7,530,992</b>	<b>7,744,214</b>
<b>EXPENDITURES:</b>								
Instruction - regular programs 11000	2,573,336	2,825,675	0	0	0	5,250,000	5,379,553	5,512,924
Instruction - special programs 12000	194,307	342,964	0	0	0	0	0	0
Support services - attendance social work services 21000	62,950	321,379	0	0	0	0	0	0
Support services - guidance services 21000	51,866	16,878	0	0	0	0	0	0
Support services - central 25000	0	0	0	0	0	0	0	0
Support services - office of the principal 24000	335,198	340,409	0	0	0	0	0	0
Support services - maintenance of building 26000	13,287	496	0	0	0	1,487,872	1,525,429	1,564,126
Support services - student transportation 27000	54,682	141,698	0	0	0	1,490,842	1,625,824	1,347,199
Community services - community recreation 33000	0	21,265	0	0	0	0	0	0
Community services - athletic coaches 33000	380,906	421,811	0	0	0	0	0	0
Community services - other 33000	83,748	129,102	0	0	0	0	0	0
Projected unused appropriation					0	0	0	0
<b>Total expenditures</b>	<b>3,750,280</b>	<b>4,561,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,228,714</b>	<b>8,530,806</b>	<b>8,424,249</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>1,234,828</b>	<b>794,161</b>	<b>5,598,846</b>	<b>6,347,679</b>	<b>6,760,516</b>	<b>(904,463)</b>	<b>(999,814)</b>	<b>(680,035)</b>
Transfer in	0	0	0	0	0	0	0	0
Transfer out	(1,500,000)	(1,400,000)	(5,000,000)	(6,050,000)	(7,000,000)	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$6,808,212</b>	<b>\$6,202,373</b>	<b>\$6,801,219</b>	<b>\$7,098,898</b>	<b>\$6,859,414</b>	<b>\$5,954,951</b>	<b>\$4,955,137</b>	<b>\$4,275,102</b>

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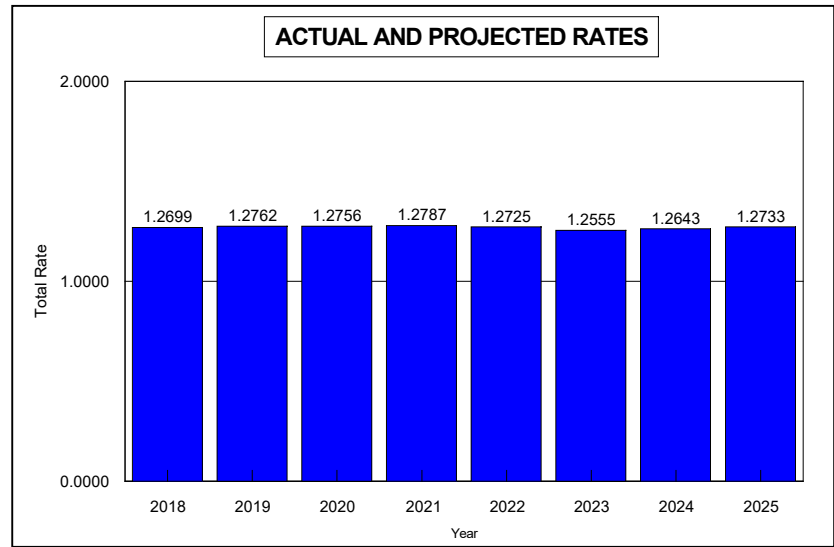
WEST LAFAYETTE SCHOOLS  
**Combined Funds**  
**Projected Revenues and Expenditures**  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
<b>BEGINNING CASH BALANCE</b>	\$13,617,918	\$11,999,608	\$12,260,333	\$12,420,754	\$13,169,655	\$13,599,651	\$13,520,179	\$12,973,227
<b>REVENUES:</b>								
Property tax	13,104,133	13,442,429	14,174,637	15,182,401	16,089,176	17,416,724	18,044,932	18,697,906
Loss from circuit breaker/shortfall	(1,000,524)	(738,752)	(1,035,018)	(1,042,023)	(1,222,716)	(1,354,390)	(1,430,236)	(1,510,329)
Financial institutions tax	141,714	185,019	200,904	248,187	318,216	327,084	322,301	317,628
Excise tax	535,078	499,215	530,410	512,637	515,238	529,601	521,848	514,273
CVET	3,904	4,753	4,519	4,625	4,782	4,915	4,843	4,773
State and federal sources	14,365,475	14,730,818	14,686,590	14,996,682	15,691,540	16,271,148	16,782,824	17,355,895
Other revenues	762,903	1,304,259	1,432,783	1,490,044	1,682,423	1,597,389	1,172,389	1,172,389
<b>Total revenues</b>	<b>27,912,683</b>	<b>29,427,741</b>	<b>29,994,825</b>	<b>31,392,553</b>	<b>33,078,659</b>	<b>34,792,471</b>	<b>35,418,901</b>	<b>36,552,535</b>
<b>EXPENDITURES:</b>								
Instruction - Regular programs 11000	10,778,561	10,936,687	11,246,390	11,764,587	12,902,726	14,006,838	14,368,462	14,739,599
Instruction - Special programs 12000	1,433,449	1,527,481	1,733,115	1,850,354	2,120,300	2,310,340	2,368,864	2,428,443
Instruction - Adult education 13000	0	0	0	0	0	0	0	0
Instruction - Summer school 14000	69,075	54,520	32,550	22,835	63,600	63,600	64,872	66,169
Instruction - Enrichment programs 15000	1,884	1,965	310	0	2,500	2,500	2,600	2,678
Instruction - Remediation programs 16000	0	0	0	0	4,800	4,800	4,901	4,999
Payments to Other Governmental Units Within the State 1	744,629	743,653	564,499	392,436	640,000	720,000	756,000	793,801
Support services - Pupils 21000	895,409	854,587	898,780	915,994	1,138,300	1,137,175	1,165,138	1,193,673
Support services - Instruction staff 22000	1,036,786	1,137,624	1,255,246	1,303,004	1,735,398	1,720,672	1,766,436	1,807,020
Support services - General administration 23000	692,977	696,864	741,585	548,232	825,620	921,720	943,297	963,435
Support services - School administration 24000	1,981,717	1,984,032	1,906,823	2,044,234	2,203,225	2,184,265	2,230,911	2,278,539
Support services - Business 25000	345,124	763,027	597,973	632,480	2,050,925	1,890,560	1,807,848	1,823,981
Support services - Central 26000	3,113,287	3,201,241	3,110,338	3,425,291	3,952,670	4,358,522	4,491,590	4,606,601
Support services - Transportation 27000	1,038,610	914,927	1,019,060	1,099,737	1,383,770	1,490,842	1,935,153	1,347,199
Support services - Food Service 31000	0	94,346	80,628	83,759	109,700	112,750	115,005	117,304
Community services 33000	564,011	573,193	557,564	599,716	741,205	761,015	777,658	793,730
Non-programmed charges 40000	805,881	615,589	581,968	655,480	1,183,558	1,188,300	1,223,949	1,248,428
Debt services 50000	6,029,593	5,413,998	5,551,681	5,925,848	6,582,514	6,152,155	6,125,053	6,163,005
Projected unused appropriation					(4,992,148)	(4,154,112)	(4,181,884)	(4,209,915)
<b>Total expenditures</b>	<b>29,530,993</b>	<b>29,513,734</b>	<b>29,878,510</b>	<b>31,263,987</b>	<b>32,648,663</b>	<b>34,871,943</b>	<b>35,965,853</b>	<b>36,168,689</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(1,618,310)</b>	<b>(85,993)</b>	<b>116,315</b>	<b>128,566</b>	<b>429,996</b>	<b>(79,473)</b>	<b>(546,952)</b>	<b>383,846</b>
Transfer in	1,500,000	5,156,743	5,236,815	6,670,335	7,000,000	0	0	0
Transfer out	(1,500,000)	(4,810,025)	(5,192,709)	(6,050,000)	(7,000,000)	0	0	0
<b>ENDING CASH BALANCE</b>	<b>\$11,999,608</b>	<b>\$12,260,333</b>	<b>\$12,420,754</b>	<b>\$13,169,655</b>	<b>\$13,599,651</b>	<b>\$13,520,179</b>	<b>\$12,973,227</b>	<b>\$13,357,073</b>

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WEST LAFAYETTE SCHOOLS  
**Projected Property Tax Rates**  
 (Payable Year)  
 Revised September 21, 2022 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Projected 2024	Projected 2025
Pre-School Special Education	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
General Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Referendum Fund	0.3700	0.3700	0.3700	0.3700	0.3700	0.3700	0.3700	0.3700
Debt Service Fund	0.5375	0.5375	0.5375	0.5375	0.5375	0.5375	0.5375	0.5375
Debt Service (Exempt) Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Capital Projects Fund	0.2375	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Transportation Fund	0.0810	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Bus Replacement	0.0439	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Operations Fund	0.0000	0.3687	0.3681	0.3712	0.3650	0.3480	0.3568	0.3658
Pension Bond Repayment Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cumulative Building	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Total rate</b>	<b>1.2699</b>	<b>1.2762</b>	<b>1.2756</b>	<b>1.2787</b>	<b>1.2725</b>	<b>1.2555</b>	<b>1.2643</b>	<b>1.2733</b>
Rate Increase (decrease)	1.2699	0.0063	(0.0006)	0.0031	(0.0062)	(0.0170)	0.0088	0.0090
Percent Increase (decrease)		0.50%	-0.05%	0.24%	-0.48%	-1.34%	0.70%	0.71%



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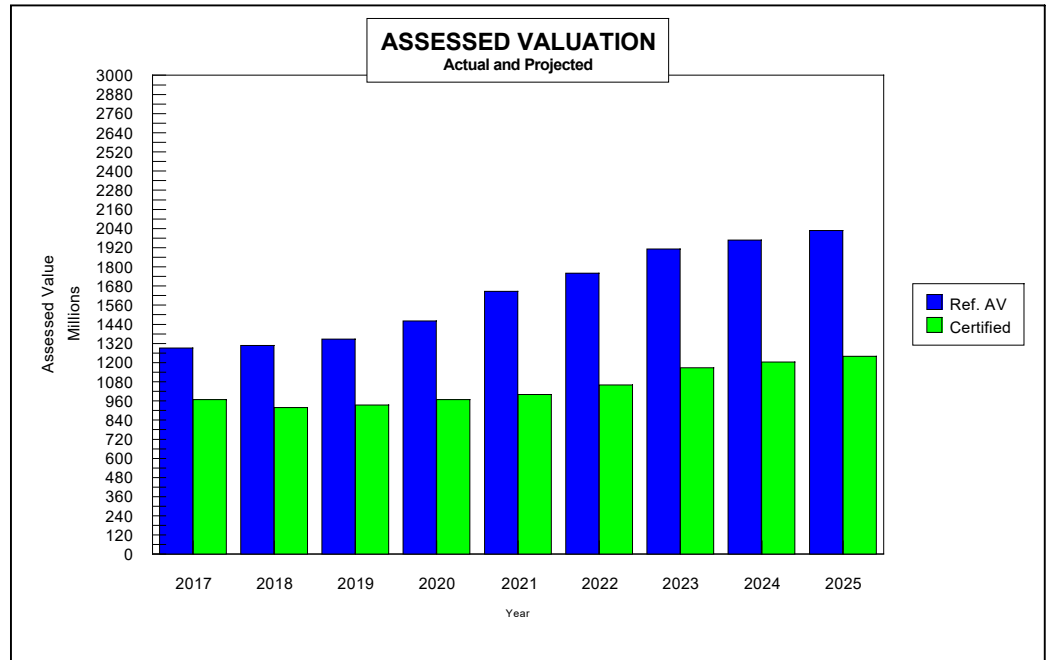
WEST LAFAYETTE SCHOOLS

**Assessed Values**

(Payable Year)

Revised September 21, 2022 [draft]

	Certified 2017	Certified 2018	Certified 2019	Certified 2020	Certified 2021	<b>CERTIFIED 2022</b>	<b>CERTIFIED 2023</b>	Projected 2024	Projected 2025
<b>Certified Assessed Value</b>	968,921,871	918,241,624	933,608,045	967,851,887	1,000,059,468	1,060,745,758	1,168,188,843	1,203,234,508	1,239,331,543
<b>Referendum Assessed Value</b>	1,290,574,452	1,308,344,981	1,346,506,186	1,462,099,936	1,647,259,378	1,761,066,397	1,911,372,791	1,968,713,975	2,027,775,394
<b>Certified Annual Increase Percent</b>	3.57%	-5.23%	1.67%	3.67%	3.33%	6.07%	10.13%	3.00%	3.00%
<b>Referendum Annual Increase Percent</b>		1.38%	2.92%	8.58%	12.66%	6.91%	8.53%	3.00%	3.00%
<b>Certified Annual Increase</b>	33,397,844	(50,680,247)	15,366,421	34,243,842	32,207,581	60,686,290	107,443,085	35,045,665	36,097,035
<b>Referendum Annual Increase</b>	54,669,865	17,770,529	38,161,205	115,593,750	185,159,442	113,807,019	150,306,394	57,341,184	59,061,419



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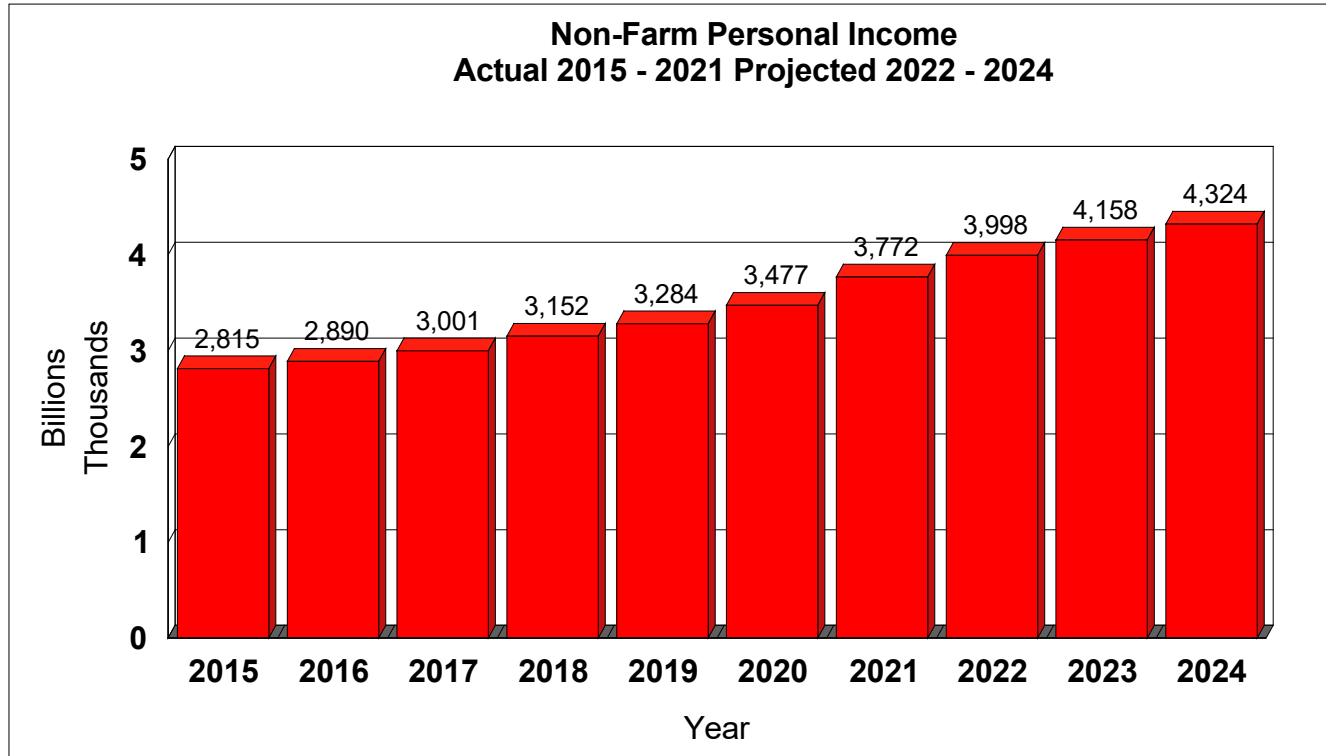
WEST LAFAYETTE SCHOOLS

**Non-Farm Personal Income**

**Growth Factor**

Revised September 21, 2022 [draft]

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Projected 2023	Projected 2024
<b>State of Indiana</b>										
Non-Farm Personal Income	281,530,880,000	289,030,630,000	300,083,400,000	315,200,800,000	328,411,050,000	347,673,100,000	377,178,150,000	399,808,839,000	415,801,192,560	432,433,240,262
Annual Increase Percent	5.0%	2.7%	3.8%	5.0%	4.2%	5.9%	8.5%	6.0%	4.0%	4.0%
Annual Increase	13,497,430,000	7,499,750,000	11,052,770,000	15,117,400,000	13,210,250,000	19,262,050,000	29,505,050,000	22,630,689,000	15,992,353,560	16,632,047,702
Prior six year average growth factor (Cannot be greater than 1.06)	1.026	1.038	1.040	1.034	1.035	1.042	1.043	1.050	1.056	1.056





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WEST LAFAYETTE SCHOOLS  
**Tuition Support Worksheet**  
 Revised September 21, 2022 [draft]

**Section A** **ADM**  
**IC 20-43-4-2**  
 Section A applies to school corporations, charter schools and virtual charter schools. Unless otherwise noted, all calculations round to two (2) places.

1. September Non-Virtual ADM
2. September Virtual ADM
3. Total September ADM (Section A, Line 1 plus line 2)
4. February Non-Virtual ADM
5. February Virtual ADM
6. Total February ADM (Section A, Lines 4 plus line 5)

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	<b>BUDGET</b> <b>2022-2023</b>	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026
	2,342.50	2,255.00	2,248.00	2,254.00	2,265.00	2,274.00	2,299.00
	0.00	3.00	3.00	0.00	0.00	0.00	0.00
	2,342.50	2,258.00	2,251.00	2,254.00	2,265.00	2,274.00	2,299.00
	2,302.00	2,252.00	2,237.00	2,243.00	2,254.00	2,263.00	2,288.00
	0.00	1.00	4.00	0.00	0.00	0.00	0.00
	2,302.00	2,253.00	2,241.00	2,243.00	2,254.00	2,263.00	2,288.00

**Section B** **Basic Tuition Support Grant**  
**Foundation Revenue**  
**IC 20-43-3-8 and IC 20-43-6-3**

1. 

2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,390.88	\$6,550.65	\$6,714.41

 multiplied by \_\_\_\_\_ divided by 2  
 FY Foundation Amount Section A, Line 1 Non-Virtual ADM
2. 

2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,390.88	\$6,550.65	\$6,714.41

 multiplied by 0.85
3. \_\_\_\_\_ multiplied by \_\_\_\_\_ divided by 2  
 Section B, Line 2 Section A, Line 2 Virtual ADM
4. \_\_\_\_\_ Plus \_\_\_\_\_  
 Section B, Line 1 Section B, Line 3
5. 

2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,390.88	\$6,550.65	\$6,714.41

 multiplied by \_\_\_\_\_ divided by 2  
 FY Foundation Amount Section A, Line 4 Non-Virtual ADM
6. 

2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,390.88	\$6,550.65	\$6,714.41

 multiplied by 0.85
7. \_\_\_\_\_ multiplied by \_\_\_\_\_ divided by 2  
 Section B, Line 2 Section A, Line 5 Virtual ADM
8. \_\_\_\_\_ plus \_\_\_\_\_  
 Section B, Line 1 Section B, Line 3
9. \_\_\_\_\_ plus \_\_\_\_\_  
 Section B, Line 4 amount Section B, Line 8 amount

	\$6,498,095.00	\$6,430,133.00	\$6,738,380.00	\$7,026,845.00	\$7,237,666.00	\$7,448,085.00	\$7,718,218.00
FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant
Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation
	\$4,715.80	\$4,847.55	\$5,095.75	\$5,299.75	\$5,432.24	\$5,568.05	\$5,707.25
FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant
Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation
	\$0.00	\$7,271.00	\$7,644.00	\$0.00	\$0.00	\$0.00	\$0.00
FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant
July - December	July - December	July - December	July - December	July - December	July - December	July - December	July - December
	\$6,498,095.00	\$6,437,404.00	\$6,746,024.00	\$7,026,845.00	\$7,237,666.00	\$7,448,085.00	\$7,718,218.00
FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant
Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation
	\$6,385,748.00	\$6,421,578.00	\$6,705,408.00	\$6,992,553.00	\$7,202,516.00	\$7,412,057.00	\$7,681,289.00
FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant
Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation
	\$4,715.80	\$4,847.55	\$5,095.75	\$5,299.75	\$5,432.24	\$5,568.05	\$5,707.25
FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant
Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation	Virtual Foundation
	\$0.00	\$2,424.00	\$10,191.50	\$0.00	\$0.00	\$0.00	\$0.00
FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant	FY Basic Tuition Support Grant
January - June	January - June	January - June	January - June	January - June	January - June	January - June	January - June
	\$6,385,748.00	\$6,424,002.00	\$6,715,599.50	\$6,992,553.00	\$7,202,516.00	\$7,412,057.00	\$7,681,289.00
Foundation Total	Foundation Total	Foundation Total	Foundation Total	Foundation Total	Foundation Total	Foundation Total	Foundation Total
	\$12,883,843.00	\$12,861,406.00	\$13,461,623.50	\$14,019,398.00	\$14,440,182.00	\$14,860,142.00	\$15,399,507.00

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WEST LAFAYETTE SCHOOLS  
**Tuition Support Worksheet**  
 Revised September 21, 2022 [draft]

		Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	BUDGET 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026
<b>Complexity</b>								
10.	October 1, 2018 percent of SNAP, TANF or Foster Care students	5.8600%	5.8600%	7.9600%	7.9600%	7.9600%	7.9600%	7.9600%
		Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places
11.	2019 Complexity index	7.1200%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%
		Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places
12.	_____ minus _____ 0.025	4.6200%	3.3600%	3.3600%	3.3600%	3.3600%	3.3600%	3.3600%
Section B, Line 11		Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places
13.	Greater of Line 10 or Line 12	5.8600%	5.8600%	7.9600%	7.9600%	7.9600%	7.9600%	7.9600%
		Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places
14.	_____ multiplied by _____	2019-2020 \$3,650.00	2020-2021 \$3,675.00	2021-2022 \$3,775.00	2022-2023 \$3,775.00	2023-2024 \$3,775.00	2024-2025 \$3,775.00	2025-2026 \$3,775.00
Section B, Line 13		\$213.89	\$215.36	\$300.49	\$300.49	\$300.49	\$300.49	\$300.49
15.	_____ multiplied by _____ divided by 2	\$250,518.66	\$243,141.44	\$338,201.50	\$338,652.23	\$340,304.93	\$341,657.13	\$345,413.26
Section B, Line 14 amount		July - December	July - December	July - December	July - December	July - December	July - December	July - December
16.	_____ multiplied by _____ divided by 2	\$246,187.00	\$242,603.00	\$336,699.00	\$337,000.00	\$338,652.00	\$340,004.00	\$343,761.00
Section B, Line 14 amount		January - June	January - June	January - June	January - June	January - June	January - June	January - June
17.	_____ plus _____	\$496,705.66	\$485,744.44	\$674,900.50	\$675,652.23	\$678,956.93	\$681,661.13	\$689,174.26
Section B, Line 15 amount		Complexity total	Complexity total	Complexity total	Complexity total	Complexity total	Complexity total	Complexity total
<b>English Language Learners (ELL)</b>								
18.	Previous year English Language Learners (ELL) students	6.9200%	6.9200%	6.9200%	6.9200%	6.9200%	6.9200%	6.9200%
		Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places
19.	2017 complexity index	6.5200%	6.5200%	6.5200%	6.5200%	6.5200%	6.5200%	6.5200%
		Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places
20.	_____ divided by _____ minus _____ 1 1 1	-10.1200%	-10.1200%	22.0900%	22.0900%	22.0900%	22.0900%	22.0900%
Section B, Line 13		Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places
Section B, Line 19		Section B, Line 19						
If Section B, Line 18 is at least eighteen percent (18%) and if the Section B, Line 20 percentage decrease is at least forty-five percent (45%) then complete Section B, Lines 21-23. Otherwise Lines 21-23 are zero.								
21.	_____ multiplied by _____	2019-2020 \$128.00	2020-2021 \$128.00	2021-2022 \$128.00	2022-2023 \$128.00	2023-2024 \$128.00	2024-2025 \$128.00	2025-2026 \$128.00
Section A, Line 3		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		July - December	July - December	July - December	July - December	July - December	July - December	July - December
22.	_____ multiplied by _____	2019-2020 \$128.00	2020-2021 \$128.00	2021-2022 \$128.00	2022-2023 \$128.00	2023-2024 \$128.00	2024-2025 \$128.00	2025-2026 \$128.00
Section A, Line 6		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		January - June	January - June	January - June	January - June	January - June	January - June	January - June
23.	_____ plus _____	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Section B, Line 21 amount		ELL Total	ELL Total	ELL Total	ELL Total	ELL Total	ELL Total	ELL Total
Section B, Line 22 amount								
24.	_____ plus _____ plus _____	\$13,380,549.00	\$13,347,150.00	\$14,136,524.00	\$14,695,050.00	\$15,119,139.00	\$15,541,803.00	\$16,088,681.00
Section B, Line 9 amount		FY Basic Grant	FY Basic Grant	FY Basic Grant	FY Basic Grant	FY Basic Grant	FY Basic Grant	FY Basic Grant
Section B, Line 17 amount								
Section B, Line 23 amount								

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WEST LAFAYETTE SCHOOLS  
**Tuition Support Worksheet**  
 Revised September 21, 2022 [draft]

		Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	BUDGET 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026
<b>Section C Honors Diploma Grant</b>								
<b>IC 20-43-10-2</b>								
<b>Unduplicated Count</b>								
<b>Section C applies to school corporations, charter schools and virtual charter schools. Unless otherwise noted, all calculations round to 2 places.</b>								
1.	_____ multiplied by Number of students who received an Academic Honors diploma in FY2016-2017 and were not receiving SNAP, TANF, or Foster Care assistance	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
		\$146,300.00	\$137,500.00	\$123,200.00	\$123,200.00	\$123,200.00	\$123,200.00	\$123,200.00
2.	_____ multiplied by Number of students who received a Core 40 with Technical Honors diploma in FY2016-2017 and were not receiving SNAP, TANF, or Foster Care assistance	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
		\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
3.	_____ multiplied by Number of students who received an Academic Honors diploma in FY2016-2017 and who were receiving SNAP, TANF, or Foster Care assistance	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
		\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
4.	_____ multiplied by Number of students who received a Core 40 with Technical Honors diploma in FY2016-2017 and who were receiving SNAP, TANF, or Foster Care assistance	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5.	Honors Diploma Grant	\$147,400.00	\$138,600.00	\$125,800.00	\$125,800.00	\$125,800.00	\$125,800.00	\$125,800.00
	Add Lines 1, 2, 3 and 4	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Section D Special Education Grant</b>								
<b>IC 20-43-7-1 to 6</b>								
<b>Section D applies to school corporations, charter schools and virtual charter schools using the December 2017 special education counts. Unless otherwise noted, all calculations round to 2 places.</b>								
1.	_____ multiplied by Dec. Severe Disabilities pupil count	\$9,156.00	\$9,156.00	\$9,614.00	\$10,575.00	\$11,536.00	\$12,497.00	\$13,458.00
		\$659,232.00	\$576,828.00	\$547,998.00	\$602,775.00	\$657,552.00	\$712,329.00	\$767,106.00
2.	_____ multiplied by Dec. Mild and Moderate Disabilities pupil count	\$2,300.00	\$2,300.00	\$2,415.00	\$2,657.00	\$2,899.00	\$3,141.00	\$3,383.00
		\$296,700.00	\$319,700.00	\$287,385.00	\$316,183.00	\$344,981.00	\$373,779.00	\$402,577.00
3.	_____ multiplied by Dec. Communications/Homebound pupil count	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
		\$73,500.00	\$67,000.00	\$56,000.00	\$56,000.00	\$56,000.00	\$56,000.00	\$56,000.00
4.	_____ multiplied by Dec. Preschool Special Education pupil count	\$2,875.00	\$3,000.00	\$3,150.00	\$3,465.00	\$3,780.00	\$4,095.00	\$4,410.00
		\$31,625.00	\$21,000.00	\$47,250.00	\$51,975.00	\$56,700.00	\$61,425.00	\$66,150.00
5.	FY Special Education Grant	\$1,061,057.00	\$984,528.00	\$938,633.00	\$1,026,933.00	\$1,115,233.00	\$1,203,533.00	\$1,291,833.00
	Add Lines 1, 2, 3, and 4							

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WEST LAFAYETTE SCHOOLS  
**Tuition Support Worksheet**  
 Revised September 21, 2022 [draft]

Actual                      Actual                      Actual                      **BUDGET**                      Projected                      Projected                      Projected  
 2019-2020                      2020-2021                      2021-2022                      **2022-2023**                      2023-2024                      2024-2025                      2025-2026

**Section E**                                              **Career and Technical Education Grant**  
**IC 20-43-8-15**

**Section E applies to school corporations, charter schools and virtual charter schools using the fall Career and Technical Education Counts. Unless otherwise noted, all calculations round to 2 places.**

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026							
1. High Value _____ multiplied by	\$680.00	\$680.00	\$680.00	\$680.00	\$680.00	\$680.00	\$680.00		\$68,680.00	\$31,960.00	\$52,360.00	\$52,360.00	\$52,360.00	\$52,360.00
1a. High Value Level 2 _____ multiplied by	\$0.00	\$1,020.00	\$1,020.00	\$1,020.00	\$1,020.00	\$1,020.00	\$1,020.00		\$0.00	\$4,080.00	\$3,060.00	\$3,060.00	\$3,060.00	\$3,060.00
2. Moderate Value _____ multiplied by	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00		\$2,400.00	\$7,200.00	\$30,800.00	\$30,800.00	\$30,800.00	\$30,800.00
2a. Moderate Value Level 2 _____ multiplied by	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00		\$0.00	\$1,800.00	\$6,600.00	\$6,600.00	\$6,600.00	\$6,600.00
3. Less Than Moderate Value _____ multiplied by	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00		\$6,400.00	\$4,600.00	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00
3a. Less Than Moderate Value Level 2 _____ multiplied by	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00		\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00
4. Introductory CTE course _____ multiplied by Number of pupils enrolled	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00		\$54,600.00	\$40,200.00	\$16,800.00	\$16,800.00	\$16,800.00	\$16,800.00
5. Foundational CTE course _____ multiplied by Number of pupils enrolled	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00		\$10,500.00	\$0.00	\$3,450.00	\$3,450.00	\$3,450.00	\$3,450.00
6. Apprenticeship, cooperative edca. program or work learn _____ multiplied by Number of pupils enrolled	\$150.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
7. Area participation _____ multiplied by	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00		\$4,350.00	\$2,550.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
14. Career and technical education grant Add Lines 1 to 7									\$146,930.00	\$92,890.00	\$127,170.00	\$127,170.00	\$127,170.00	\$127,170.00

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WEST LAFAYETTE SCHOOLS  
**Tuition Support Worksheet**  
 Revised September 21, 2022 [draft]

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	<b>BUDGET 2022-2023</b>	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026
<b>Section F</b>	<b>FY State Tuition Support</b>						
1. Basic Tuition Support Grant	\$13,380,549.00	\$13,347,150.00	\$14,136,524.00	\$14,695,050.00	\$15,119,139.00	\$15,541,803.00	\$16,088,681.00
	Section B, Line 1	Section B, Line 1	Section B, Line 1	Section B, Line 1	Section B, Line 1	Section B, Line 1	Section B, Line 1
2. Honors Diploma Grant	\$147,400.00	\$138,600.00	\$125,800.00	\$125,800.00	\$125,800.00	\$125,800.00	\$125,800.00
	Section C, Line 5	Section C, Line 5	Section C, Line 5	Section C, Line 5	Section C, Line 5	Section C, Line 5	Section C, Line 5
3. Special Education Grant	\$1,061,057.00	\$984,528.00	\$938,633.00	\$1,026,933.00	\$1,115,233.00	\$1,203,533.00	\$1,291,833.00
	Section D, Line 5	Section D, Line 5	Section D, Line 5	Section D, Line 5	Section D, Line 5	Section D, Line 5	Section D, Line 5
4. Career and Technical Education Grant	\$146,930.00	\$92,890.00	\$127,170.00	\$127,170.00	\$127,170.00	\$127,170.00	\$127,170.00
	Section E, Line 14	Section E, Line 14	Section E, Line 14	Section E, Line 14	Section E, Line 14	Section E, Line 14	Section E, Line 14
5. Complexity Grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Section F, Line 7	Section F, Line 7	Section F, Line 7	Section F, Line 7	Section F, Line 7	Section F, Line 7	Section F, Line 7
6. Total State Tuition Support Funding Add Lines 1, 2, 3, 4, and 5	\$14,735,936.00	\$14,563,168.00	\$15,328,127.00	\$15,974,953.00	\$16,487,342.00	\$16,998,306.00	\$17,633,484.00

<b>Section G</b>	<b>Funding Increase from prior year</b>						
<b>State Support</b>							
1. Basic Tuition Support Grant Section B, Line 1		(\$33,399.00)	\$789,374.00	\$558,526.00	\$424,089.00	\$422,664.00	\$546,878.00
2. Honors Diploma Grant Section C, Line 5		(\$8,800.00)	(\$12,800.00)	\$0.00	\$0.00	\$0.00	\$0.00
3. Special Education Grant Section D, Line 5		(\$76,529.00)	(\$45,895.00)	\$88,300.00	\$88,300.00	\$88,300.00	\$88,300.00
4. Career and Tech. Educ. Grant Section E, Line 14		(\$54,040.00)	\$34,280.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Complexity Grant Section F, Line 7		N/A	N/A	N/A	N/A	N/A	N/A
6. \$ Add Lines 1, 2, 3, 4, and 5		(\$172,768.00)	\$764,959.00	\$646,826.00	\$512,389.00	\$510,964.00	\$635,178.00

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**WEST LAFAYETTE SCHOOLS**

Revised September 21, 2022 [draft]

**Based on Fall ADM Count Date**

**Current Grade Configuration:**

Kindergarten

Elementary/Middle School - 1st grade through 6th grade

Junior/High School - 7th grade through 12th grade

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
Kind. (FTE)	152.5	163.0	191.5	187.0	165.5	156.0	154.0	149.0	149.0	149.0	149.0	149.0
1st	169	176	161	182	193	170	171	178	173	173	173	173
2nd	148	171	185	158	184	178	170	173	179	174	174	174
3rd	183	170	160	201	160	178	174	166	169	175	170	170
4th	163	184	165	174	204	160	186	187	177	180	187	181
5th	152	179	188	171	187	180	155	178	180	178	183	190
6th	191	161	180	180	162	179	190	177	194	185	182	188
7th	164	194	168	184	183	161	170	193	174	199	189	183
8th	187	172	198	171	191	180	163	171	195	179	207	199
9th	191	184	185	188	184	190	173	168	170	194	180	207
10th	148	195	186	184	191	179	186	176	167	169	194	179
11th	167	150	191	181	165	184	168	175	165	156	158	183
12th	160	161	157	177	169	158	185	163	173	163	153	156
12+	0	2	2	3	4	2	2	0	0	0	0	0
<b>Total</b>	<b>2,175.5</b>	<b>2,262.0</b>	<b>2,317.5</b>	<b>2,341.0</b>	<b>2,342.5</b>	<b>2,255.0</b>	<b>2,247.0</b>	<b>2,254.0</b>	<b>2,265.0</b>	<b>2,274.0</b>	<b>2,299.0</b>	<b>2,332.0</b>

Increase		87	56	24	2	(88)	(8)	7	11	9	25	33
Percent Increase		3.98%	2.45%	1.01%	0.06%	-3.74%	-0.35%	0.31%	0.49%	0.40%	1.10%	1.44%

<b>K - 4th</b>	816	864	859	886	928	866	856	882	878	880	887	888
Increase		49	(5)	27	42	(62)	(10)	26	(4)	2	7	1
Percent Increase		5.95%	-0.58%	3.14%	4.74%	-6.68%	-1.15%	3.04%	-0.45%	0.23%	0.80%	0.11%

<b>K - 5th</b>	1,006	1,041	1,039	1,066	1,090	1,045	1,046	1,059	1,027	1,029	1,036	1,037
Increase		35	(2)	27	24	(45)	1	13	(32)	2	7	1
Percent Increase		3.48%	-0.19%	2.60%	2.25%	-4.13%	0.10%	1.24%	-3.02%	0.19%	0.68%	0.10%

<b>6th - 8th</b>	542	527	546	535	536	520	523	541	563	563	578	570
Increase		(15)	19	(11)	1	(16)	3	18	22	0	15	(8)
Percent Increase		-2.77%	3.61%	-2.01%	0.19%	-2.99%	0.58%	3.44%	4.07%	0.00%	2.66%	-1.38%

<b>5th - 6th</b>	343	340	348	364	345	340	360	370	368	384	371	371
Increase		(3)	8	16	(19)	(5)	20	10	(2)	16	(13)	0
Percent Increase		-0.87%	2.35%	4.60%	-5.22%	-1.45%	5.88%	2.78%	-0.54%	4.35%	-3.39%	0.00%

<b>7th - 8th</b>	378	356	383	359	375	370	336	339	365	373	396	382
Increase		(22)	27	(24)	16	(5)	(34)	3	26	8	23	(14)
Percent Increase		-5.82%	7.58%	-6.27%	4.46%	-1.33%	-9.19%	0.89%	7.67%	2.19%	6.17%	-3.54%

<b>9th - 12th</b>	475	690	719	730	709	711	712	682	675	682	685	725
Increase		215	29	11	(21)	2	1	(30)	(7)	7	3	40
Percent Increase		45.26%	4.20%	1.53%	-2.88%	0.28%	0.14%	-4.21%	-1.03%	1.04%	0.44%	5.84%