

WEST LAFAYETTE SCHOOLS

FISCAL PLAN

Revised September 8, 2025 [draft]

Dr. Shawn Greiner, Superintendent

WEST LAFAYETTE SCHOOLS

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Fiscal Plan

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WEST LAFAYETTE SCHOOLS
010 General/Education Fund
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BEGINNING CASH BALANCE	\$2,456,894	\$1,870,970	\$2,205,697	\$2,756,231	\$5,030,498	\$7,596,171	\$7,668,983	\$7,174,165	\$6,010,809
REVENUES:									
State and federal sources	14,686,590	14,996,682	15,779,628	16,498,782	16,814,565	17,012,797	17,045,183	16,893,171	16,806,998
Other revenues	594,101	739,304	421,192	2,360,617	2,168,316	2,106,561	1,960,000	1,915,000	1,874,500
Total revenues	15,280,691	15,735,986	16,200,820	18,859,399	18,982,881	19,119,358	19,005,183	18,808,171	18,681,498
EXPENDITURES:									
Instruction - Regular programs	11,246,390	11,764,587	12,175,597	8,432,315	8,395,698	9,311,091	9,247,860	9,472,983	9,704,626
Instruction - Special programs	1,733,115	1,850,354	1,953,918	2,147,523	2,206,858	2,650,984	2,602,180	2,668,142	2,736,124
Instruction - Adult education	0	0	0	0	0	0	0	0	0
Instruction - Summer school	32,550	22,835	9,685	56,278	4,565	57,000	16,330	16,658	16,992
Instruction - Enrichment programs	310	0	236	0	0	0	0	0	0
Instruction - Remediation programs	0	0	0	0	0	0	0	0	0
Payments to Other Governmental Units Within the State	564,499	392,436	360,860	623,489	375,570	550,000	550,000	577,500	606,375
Support services - Students	898,780	915,994	890,895	996,708	1,162,241	1,541,900	1,938,780	1,981,715	2,025,729
Support services - Instruction	1,255,246	1,303,004	1,199,589	1,520,216	1,711,403	1,821,064	1,681,420	1,718,416	1,756,338
Support services - General administration	0	0	0	0	0	0	0	0	0
Support services - School administration	1,906,823	2,044,234	2,053,183	2,206,118	2,265,625	2,253,507	2,324,940	2,374,858	2,425,950
Support services - Central Services	0	0	0	160	162	425,000	523,000	533,460	544,129
Support services - Operation and Maint of Plant Services	0	0	0	0	0	0	0	0	0
Support services - Other	0	0	0	0	0	0	0	0	0
Food Service Operation	0	0	0	0	0	0	0	0	0
Community services	479,312	506,958	506,323	602,325	621,574	436,000	615,490	627,795	640,354
Facilities acquisition and improvement	0	0	0	0	0	0	0	0	0
Debt services	0	0	0	0	0	0	0	0	0
Projected unused appropriation	0	0	0	0	0	0	0	0	0
Total expenditures	18,117,025	18,800,402	19,150,286	16,585,132	16,743,696	19,046,546	19,500,000	19,971,527	20,456,617
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(2,836,334)	(3,064,416)	(2,949,466)	2,274,267	2,239,185	72,812	(494,818)	(1,163,356)	(1,775,120)
Transfer in	2,436,615	3,399,143	3,500,000	0	326,488	0	0	0	0
Transfer out	(186,205)	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$1,870,970	\$2,205,697	\$2,756,231	\$5,030,498	\$7,596,171	\$7,668,983	\$7,174,165	\$6,010,809	\$4,235,690

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WEST LAFAYETTE SCHOOLS
020 Debt Service Fund
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BEGINNING CASH BALANCE	\$457,040	\$652,005	\$143,808	\$126,013	\$1,216	\$111,285	\$955,990	\$935,187	\$951,627
REVENUES:									
Property tax	5,202,204	5,375,320	5,701,508	6,279,015	6,199,020	6,870,137	6,981,507	6,981,507	6,981,507
Loss from circuit breaker/shortfall	(515,616)	(529,424)	(735,322)	(661,725)	(287,059)	149,868	0	0	0
Loss from property tax credit	0	0	0	0	0	0	(119,200)	(122,600)	(126,000)
Financial institutions tax	84,655	104,325	118,463	103,271	81,852	68,280	0	0	0
Excise tax	223,499	215,486	208,725	219,215	210,137	221,242	213,587	202,908	192,763
CVET	1,904	1,944	2,019	2,127	2,011	2,064	0	0	0
2017 Bond proceeds	0	0	100,000	0	0	2,853,362	0	0	0
Foundation donation	0	0	0	0	0	0	0	0	0
Miscellaneous	750,000	250,000	0	0	0	0	0	0	0
Total revenues	5,746,646	5,417,651	5,395,393	5,941,903	6,205,961	10,164,953	7,075,894	7,061,815	7,048,270
EXPENDITURES:									
Debt services	5,551,681	5,925,848	5,413,188	6,124,495	6,095,892	9,320,248	7,096,697	7,045,375	7,043,250
Projected unused appropriation						0	0	0	0
Total expenditures	5,551,681	5,925,848	5,413,188	6,124,495	6,095,892	9,320,248	7,096,697	7,045,375	7,043,250
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	194,965	(508,197)	(17,795)	(182,592)	110,069	844,705	(20,803)	16,440	5,020
Transfer in	0	0	0	57,795	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$652,005	\$143,808	\$126,013	\$1,216	\$111,285	\$955,990	\$935,187	\$951,627	\$956,647

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WEST LAFAYETTE SCHOOLS
0292 Debt Service (Exempt) Fund
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES:									
Property tax	0	0	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	0	0	0	0	0	0	0	0	0
Loss from property tax credit	0	0	0	0	0	0	0	0	0
Financial institutions tax	0	0	0	0	0	0	0	0	0
Excise tax	0	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0	0	0	0
EXPENDITURES:									
Debt service	0	0	0	0	0	0	0	0	0
Total expenditures	0	0	0	0	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	0	0	0	0	0	0	0	0
Transfer in			0	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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WEST LAFAYETTE SCHOOLS
3300 Operations Fund
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BEGINNING CASH BALANCE	\$1,912,006	\$2,058,425	\$2,331,716	\$2,660,378	\$2,662,979	\$2,606,331	\$1,388,210	\$524,053	(\$472,240)
REVENUES:									
Property tax	3,562,663	3,712,221	3,871,722	4,065,297	4,228,255	4,396,888	4,573,280	4,843,104	5,104,632
Loss from circuit breaker/shortfall	(495,042)	(543,930)	(581,482)	(460,215)	(404,918)	(892,119)	(1,031,275)	(1,331,854)	(1,620,721)
Loss from property tax credit	0	0	0	0	0	0	(179,100)	(171,100)	(175,000)
Financial institutions tax	57,975	72,047	80,445	66,862	55,824	43,700	120,827	121,558	121,716
Excise tax	153,060	148,816	141,739	141,929	143,316	141,580	139,897	140,743	140,926
CVET	1,304	1,343	1,371	1,377	1,371	1,322	4,808	4,837	4,843
Student fees-other	4,816	4,022	8,045	11,859	11,513	0	0	0	0
Rental	2,899	15,171	51,554	77,338	54,563	50,000	50,000	50,000	50,000
Misc./other	0	1,853	1,722	913	31,582	5,000	5,000	5,000	5,000
Misc.-other overpayments and reimbursements	80,910	29,106	10,038	242,378	112,113	40,000	40,000	40,000	40,000
Congressional interest	57	111	107	106	103	106	106	106	106
Unrestricted grants-secured school safety	0	0	0	0	0	0	0	0	0
WVEC	0	0	0	0	0	15,000	15,000	15,000	15,000
Sale of property	0	0	4,598	994	229	0	0	0	0
Total revenues	3,368,642	3,440,760	3,589,859	4,148,838	4,233,951	3,801,477	3,738,543	3,717,394	3,686,502
EXPENDITURES:									
Instructional - Regular Programs	0	0	14,978	0	0	0	0	0	0
Support Services - Instruction 22000	0	0	0	0	0	0	0	0	0
Support Services General Administration 23000	741,585	548,232	544,769	574,037	560,676	599,000	595,900	608,574	621,541
Central Services 25000	404,088	533,404	655,908	710,167	653,686	734,251	653,800	668,396	683,358
Operation and Maintenance of Plant 26000	3,110,338	3,425,291	3,910,294	1,967,206	2,624,260	3,104,743	2,833,800	2,905,955	2,980,017
Student Transportation 27000	1,019,060	1,099,737	842,667	64,575	25,176	18,364	98,300	101,066	103,912
Food Services Operations 31000	80,628	83,759	89,529	84,439	88,700	101,000	46,400	47,329	48,275
Community Service Operations 33000	78,252	92,758	99,179	127,594	140,599	151,000	144,500	147,767	151,120
Land Aquisition and Development 41000	32,599	20,872	14,847	0	0	150,000	100,000	102,000	104,040
Professional services 43000	260,082	323,187	254,497	134,462	31,736	125,000	50,000	51,000	52,020
Building Acquisition, Construction and Improvement 45000	106,951	139,506	193,122	447,705	146,654	846,660	30,000	30,600	31,212
Purchase of Mobile or Fixed Equipment 46000	0	0	0	18,592	0	0	0	0	0
Purchase of Mobile or Fixed Equipment 47000	182,336	171,915	141,340	17,460	19,112	89,580	50,000	51,000	52,020
Other Facilities Acquisition and Construction 49000	0	0	67	0	0	0	0	0	0
Projected unused appropriation						(900,000)	0	0	0
Total expenditures	6,015,919	6,438,661	6,761,197	4,146,237	4,290,599	5,019,598	4,602,700	4,713,687	4,827,515
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(2,647,277)	(2,997,901)	(3,171,338)	2,601	(56,648)	(1,218,121)	(864,157)	(996,293)	(1,141,013)
Transfer in	2,800,200	3,271,192	3,500,000	0	0	0	0	0	0
Transfer out	(6,504)	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$2,058,425	\$2,331,716	\$2,660,378	\$2,662,979	\$2,606,331	\$1,388,210	\$524,053	(\$472,240)	(\$1,613,253)

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WEST LAFAYETTE SCHOOLS
061 Rainy Day Fund
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027
BEGINNING CASH BALANCE	\$1,332,962	\$1,232,020	\$1,038,135	\$1,389,536	\$1,261,033	\$1,206,105	\$1,035,325	\$965,325	\$965,325
REVENUES:									
Miscellaneous	0	0	450,477	0	0	0	0	0	0
Total revenues	0	0	450,477	0	0	0	0	0	0
EXPENDITURES:									
Support Services - Instruction 11000	0	0	0	0	0	0	0	0	0
Office of the business manager 25000	156,942	193,885	99,076	128,503	54,928	170,780	800,000	800,000	800,000
Projected unused appropriation							(730,000)	(800,000)	(800,000)
Total expenditures	156,942	193,885	99,076	128,503	54,928	170,780	70,000	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(156,942)	(193,885)	351,401	(128,503)	(54,928)	(170,780)	(70,000)	0	0
Transfer in	56,000	0	0	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$1,232,020	\$1,038,135	\$1,389,536	\$1,261,033	\$1,206,105	\$1,035,325	\$965,325	\$965,325	\$965,325

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WEST LAFAYETTE SCHOOLS
025 Pension Bond Repayment Fund
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES:									
Property tax	0	0	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	0	0	0	0	0	0	0	0	0
Loss from property tax credit	0	0	0	0	0	0	0	0	0
Financial institutions tax	0	0	0	0	0	0	0	0	0
Excise tax	0	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0	0
Miscellaneous/ Unused Bond Proceeds	0	0	0	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0	0	0	0
EXPENDITURES:									
Debt service	0	0	0	0	0	0	0	0	0
Total expenditures	0	0	0	0	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	0	0	0	0	0	0	0	0
Transfer in	0	0	0	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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WEST LAFAYETTE SCHOOLS
016 Referendum Fund
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BEGINNING CASH BALANCE	\$6,202,373	\$6,801,219	\$7,098,898	\$6,835,145	\$6,222,356	\$6,209,974	\$5,475,859	\$4,923,042	\$3,588,428
REVENUES:									
Property tax	5,409,770	6,094,860	6,515,946	7,072,079	7,988,537	8,143,507	8,720,740	8,247,510	7,923,760
Loss from circuit breaker/shortfall	(24,360)	31,331	(6,317)	(15,546)	(104,335)	96,472	0	0	0
Loss from property tax credit	0	0	0	0	0	0	0	0	0
Financial institutions tax	58,274	71,815	81,547	71,089	61,693	47,002	0	0	0
Excise tax	153,851	148,335	143,681	150,901	158,384	153,384	156,043	140,197	127,959
CVET	1,311	1,338	1,390	1,464	1,516	1,420	0	0	0
Miscellaneous	0	0	0	762	0	0	0	0	0
Total revenues	5,598,846	6,347,679	6,736,247	7,280,749	8,105,795	8,441,785	8,876,783	8,387,707	8,051,719
EXPENDITURES:									
Instruction - regular programs 11000	0	0	0	4,408,251	5,119,842	5,517,600	6,526,700	6,674,227	6,825,840
Instruction - special programs 12000	0	0	0	0	0	0	0	0	0
Support services - attendance social work services 21000	0	0	0	0	0	0	0	0	0
Support services - guidance services 21000	0	0	0	0	0	0	0	0	0
Support services - central 25000	0	0	0	0	0	0	0	0	0
Support services - office of the principal 24000	0	0	0	0	0	0	0	0	0
Support services - maintenance of building 26000	0	0	0	2,087,088	1,842,637	2,565,300	2,221,100	2,261,583	2,303,291
Support services - student transportation 27000	0	0	0	1,374,814	1,155,698	1,643,000	1,231,800	1,336,511	2,133,726
Community services - community recreation 33000	0	0	0	0	0	0	0	0	0
Community services - athletic coaches 33000	0	0	0	0	0	0	0	0	0
Community services - other 33000	0	0	0	0	0	0	0	0	0
Purchase of Mobile or Fixed Equipment 47000	0	0	0	23,385	0	0	0	0	0
Projected unused appropriation						(550,000)	(550,000)	(550,000)	(550,000)
Total expenditures	0	0	0	7,893,538	8,118,177	9,175,900	9,429,600	9,722,321	10,712,857
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	5,598,846	6,347,679	6,736,247	(612,789)	(12,382)	(734,115)	(552,817)	(1,334,614)	(2,661,138)
Transfer in	0	0	0	0	0	0	0	0	0
Transfer out	(5,000,000)	(6,050,000)	(7,000,000)	0	0	0	0	0	0
ENDING CASH BALANCE	\$6,801,219	\$7,098,898	\$6,835,145	\$6,222,356	\$6,209,974	\$5,475,859	\$4,923,042	\$3,588,428	\$927,290

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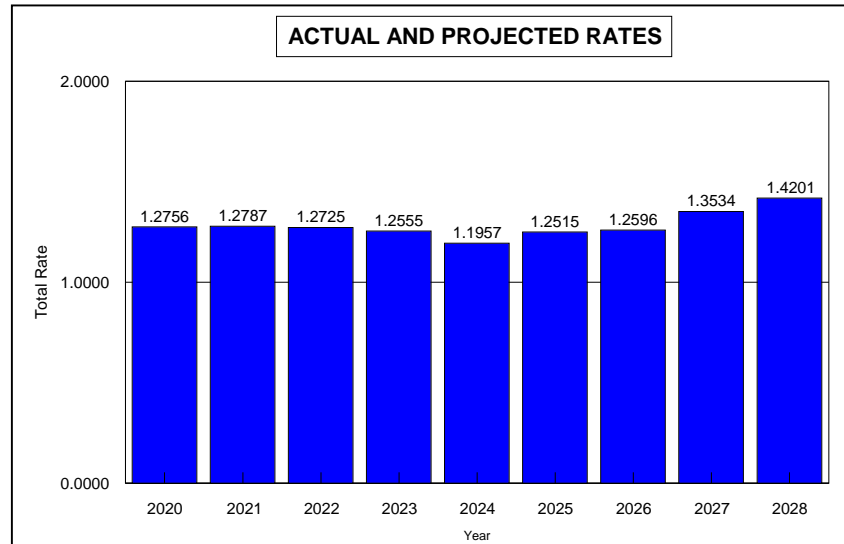
WEST LAFAYETTE SCHOOLS
Combined Funds
Projected Revenues and Expenditures
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BEGINNING CASH BALANCE	\$12,260,333	\$12,420,754	\$13,169,655	\$13,638,800	\$15,123,154	\$17,559,086	\$16,454,367	\$14,521,772	\$11,043,949
REVENUES:									
Property tax	14,174,637	15,182,401	16,089,176	17,416,391	18,415,812	19,410,532	20,275,527	20,072,121	20,009,899
Loss from circuit breaker/shortfall	(1,035,018)	(1,042,023)	(1,323,121)	(1,137,486)	(796,312)	(645,779)	(1,031,275)	(1,331,854)	(1,620,721)
Loss from property tax credit	0	0	0	0	0	0	(298,300)	(293,700)	(301,000)
Financial institutions tax	200,904	248,187	280,455	241,222	199,369	158,982	120,827	121,558	121,716
Excise tax	530,410	512,637	494,145	512,045	511,837	516,206	509,527	483,848	461,648
CVET	4,519	4,625	4,780	4,968	4,898	4,806	4,808	4,837	4,843
State and federal sources	14,686,590	14,996,682	15,779,628	16,498,782	16,814,565	17,012,797	17,045,183	16,893,171	16,806,998
Other revenues	1,432,783	1,490,044	597,256	2,694,967	2,378,419	5,070,029	2,070,106	2,025,106	1,984,606
Total revenues	29,994,825	31,392,553	31,922,319	36,230,889	37,528,588	41,527,573	38,696,403	37,975,087	37,467,989
EXPENDITURES:									
Instruction - Regular programs 11000	11,246,390	11,764,587	12,190,575	12,840,566	13,515,540	14,828,691	15,774,560	16,147,210	16,530,466
Instruction - Special programs 12000	1,733,115	1,850,354	1,953,918	2,147,523	2,206,858	2,650,984	2,602,180	2,668,142	2,736,124
Instruction - Adult education 13000	0	0	0	0	0	0	0	0	0
Instruction - Summer school 14000	32,550	22,835	9,685	56,278	4,565	57,000	16,330	16,658	16,992
Instruction - Enrichment programs 15000	310	0	236	0	0	0	0	0	0
Instruction - Remediation programs 16000	0	0	0	0	0	0	0	0	0
Payments to Other Governmental Units Within the State 1:	564,499	392,436	360,860	623,489	375,570	550,000	550,000	577,500	606,375
Support services - Pupils 21000	898,780	915,994	890,895	996,708	1,162,241	1,541,900	1,938,780	1,981,715	2,025,729
Support services - Instruction staff 22000	1,255,246	1,303,004	1,199,589	1,520,216	1,711,403	1,821,064	1,681,420	1,718,416	1,756,338
Support services - General administration 23000	741,585	548,232	544,769	574,037	560,676	599,000	595,900	608,574	621,541
Support services - School administration 24000	1,906,823	2,044,234	2,053,183	2,206,118	2,265,625	2,253,507	2,324,940	2,374,858	2,425,950
Support services - Business 25000	597,973	632,480	784,411	765,255	824,628	1,959,251	1,976,800	2,001,856	2,027,487
Support services - Central 26000	3,110,338	3,425,291	3,910,294	4,054,294	4,466,897	5,670,043	5,054,900	5,167,538	5,283,308
Support services - Transportation 27000	1,019,060	1,099,737	842,667	1,439,389	1,180,874	1,661,364	1,330,100	1,437,577	2,237,638
Support services - Food Service 31000	80,628	83,759	89,529	84,439	88,700	101,000	46,400	47,329	48,275
Community services 33000	557,564	599,716	605,502	729,919	762,173	587,000	759,990	775,562	791,474
Non-programmed charges 40000	581,968	655,480	603,873	641,604	197,502	1,211,240	230,000	234,600	239,292
Debt services 50000	5,551,681	5,925,848	5,413,188	6,124,495	6,095,892	9,320,248	7,096,697	7,045,375	7,043,250
Projected unused appropriation						(2,180,000)	(1,350,000)	(1,350,000)	(1,350,000)
Total expenditures	29,878,510	31,263,987	31,453,174	34,804,330	35,419,144	42,632,292	40,628,997	41,452,910	43,040,239
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	116,315	128,566	469,145	1,426,559	2,109,444	(1,104,720)	(1,932,595)	(3,477,823)	(5,572,251)
Transfer in	5,236,815	6,670,335	7,000,000	57,795	326,488	0	0	0	0
Transfer out	(5,192,709)	(6,050,000)	(7,000,000)	0	0	0	0	0	0
ENDING CASH BALANCE	\$12,420,754	\$13,169,655	\$13,638,800	\$15,123,154	\$17,559,086	\$16,454,367	\$14,521,772	\$11,043,949	\$5,471,699

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
Projected Property Tax Rates
(Payable Year)
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
Pre-School Special Education	0.0000	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	0.0000
Referendum Fund	0.3700	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	0.4909	0.5375	0.5375	0.5806	0.6066
Debt Service (Exempt) Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Capital Projects Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Transportation Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Bus Replacement	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Operations Fund	0.3681	0.3712	0.3650	0.3480	0.3348	0.3440	0.3521	0.4028	0.4435
Pension Bond Repayment Fund	0.0000	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	0.0000
Total rate	1.2756	1.2787	1.2725	1.2555	1.1957	1.2515	1.2596	1.3534	1.4201
Rate Increase (decrease)	(0.0006)	0.0031	(0.0062)	(0.0170)	(0.0598)	0.0558	0.0081	0.0938	0.0667
Percent Increase (decrease)	-0.05%	0.24%	-0.48%	-1.34%	-4.76%	4.67%	0.65%	7.45%	4.93%



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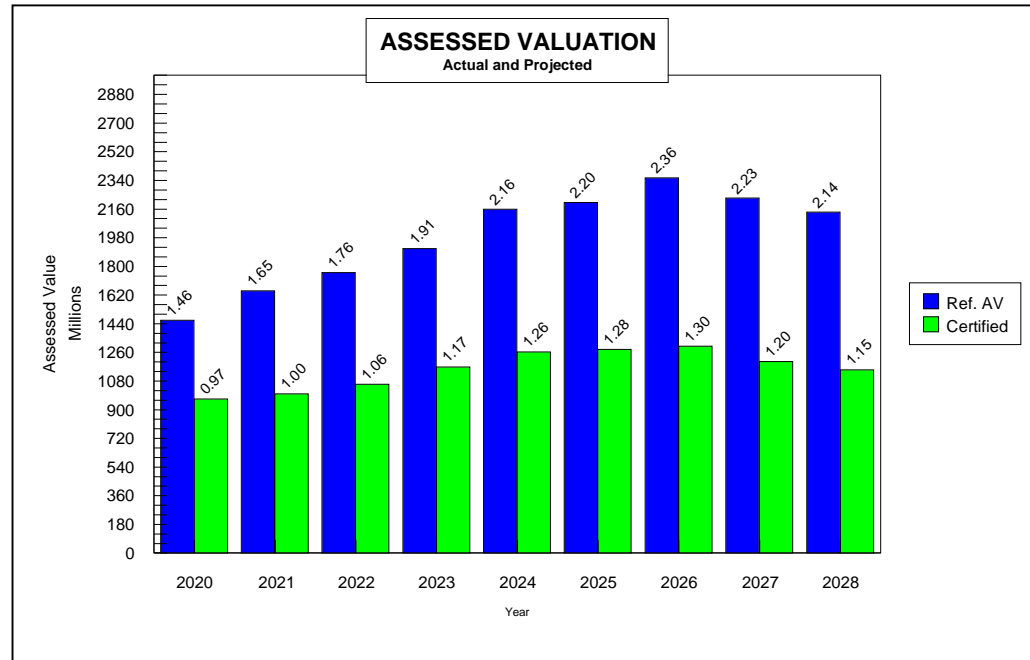
WEST LAFAYETTE SCHOOLS

Assessed Values

(Payable Year)

Revised September 8, 2025 [draft]

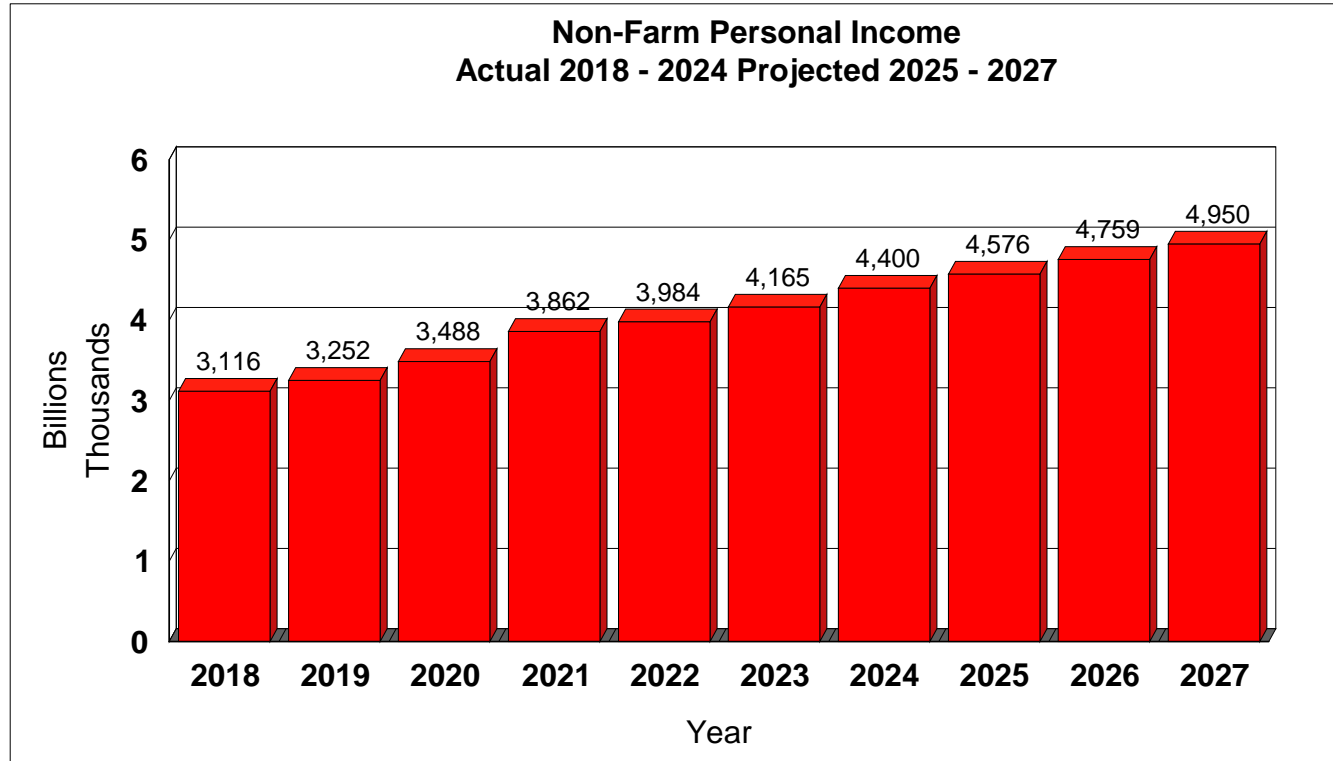
	Certified 2020	Certified 2021	Certified 2022	Certified 2023	Certified 2024	CERTIFIED 2025	CERTIFIED 2026	Projected 2027	Projected 2028
Certified Assessed Value	967,851,887	1,000,059,468	1,060,745,758	1,168,188,843	1,262,786,660	1,278,165,060	1,298,885,086	1,202,485,086	1,150,885,086
Referendum Assessed Value	1,462,099,936	1,647,259,378	1,761,066,397	1,911,372,791	2,159,064,140	2,200,947,915	2,356,956,799	2,229,056,799	2,141,556,799
Certified Annual Increase Percent	3.67%	3.33%	6.07%	10.13%	8.10%	1.22%	1.62%	-7.42%	-4.29%
Referendum Annual Increase Percent	8.58%	12.66%	6.91%	8.53%	12.96%	1.94%	7.09%	-5.43%	-3.93%
Certified Annual Increase	34,243,842	32,207,581	60,686,290	107,443,085	94,597,817	15,378,400	20,720,026	(96,400,000)	(51,600,000)
Referendum Annual Increase	115,593,750	185,159,442	113,807,019	150,306,394	247,691,349	41,883,775	156,008,884	(127,900,000)	(87,500,000)



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WEST LAFAYETTE SCHOOLS
Non-Farm Personal Income
Growth Factor
 Revised September 8, 2025 [draft]

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Projected 2026	Projected 2027
State of Indiana										
Non-Farm Personal Income	311,575,880,000	325,214,680,000	348,752,350,000	386,156,600,000	398,363,250,000	416,489,750,000	440,022,080,000	457,622,963,200	475,927,881,728	494,964,996,997
Annual Increase Percent	5.1%	4.4%	7.2%	10.7%	3.2%	4.6%	5.7%	4.0%	4.0%	4.0%
Annual Increase	15,151,050,000	13,638,800,000	23,537,670,000	37,404,250,000	12,206,650,000	18,126,500,000	23,532,330,000	17,600,883,200	18,304,918,528	19,037,115,269
Prior six year average growth factor (Cannot be greater than 1.06) (80% for 2024 & 2025, but not more than 4%)	1.034	1.035	1.042	1.043	1.050	80% 1.041	80% 1.044	1.060	1.059	1.054



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WEST LAFAYETTE SCHOOLS
Levy Excess Calculations
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
BUDGET LEVY									
0160 Referendum Fund	5,409,770	6,094,860	6,515,946	7,072,079	7,988,537	8,143,507	8,720,740	8,247,510	7,923,760
0200 Debt Service Fund	5,202,204	5,375,320	5,701,508	6,279,015	6,199,020	6,870,137	6,981,507	6,981,628	6,981,269
0292 Debt Service (Exempt) Fund	0	0	0	0	0	0	0	0	0
0350 Capital Projects Fund	0	0	0	0	0	0	0	0	0
0410 Transportation Fund	0	0	0	0	0	0	0	0	0
0420 Bus Replacement Fund	0	0	0	0	0	0	0	0	0
0300 Operations Fund	3,562,663	3,712,221	3,871,722	4,065,297	4,227,810	4,396,888	4,573,374	4,843,610	5,104,175
0620 Pension Bond Repayment Fund	0	0	0	0	0	0	0	0	0
Total	\$14,174,637	\$15,182,401	\$16,089,176	\$17,416,391	\$18,415,367	\$19,410,532	\$20,275,621	\$20,072,748	\$20,009,204

ACTUAL SETTLEMENT									
0160 Referendum Fund	5,385,410	6,126,191	6,509,629	7,056,533	7,884,202	8,239,979	8,720,740	8,247,510	7,923,760
0200 Debt Service Fund	4,686,588	4,845,896	4,966,186	5,617,290	5,911,961	7,020,005	6,981,507	6,981,507	6,981,507
0292 Debt Service (Exempt) Fund	0	0	0	0	0	0	0	0	0
0350 Capital Projects Fund	0	0	0	0	0	0	0	0	0
0410 Transportation Fund	0	0	0	0	0	0	0	0	0
0420 Bus Replacement Fund	0	0	0	0	0	0	0	0	0
0300 Operations Fund	3,562,663	3,712,221	3,871,722	4,065,297	4,228,255	4,396,888	4,573,280	4,843,104	5,104,632
0620 Pension Bond Repayment Fund	0	0	0	0	0	0	0	0	0
Total	\$13,634,661	\$14,684,308	\$15,347,537	\$16,739,120	\$18,024,418	\$19,656,872	\$20,275,527	\$20,072,121	\$20,009,899

OVER OR (UNDER) COLLECTED									
0160 Referendum Fund	(24,360)	31,331	(6,317)	(15,546)	(104,335)	96,472	0	0	0
0200 Debt Service Fund	(515,616)	(529,424)	(735,322)	(661,725)	(287,059)	149,868	0	(121)	238
0292 Debt Service (Exempt) Fund	0	0	0	0	0	0	0	0	0
0350 Capital Projects Fund	0	0	0	0	0	0	0	0	0
0410 Transportation Fund	0	0	0	0	0	0	0	0	0
0420 Bus Replacement Fund	0	0	0	0	0	0	0	0	0
0300 Operations Fund	0	0	0	0	445	0	(94)	(506)	457
0620 Pension Bond Repayment Fund	0	0	0	0	0	0	0	0	0
Total	(\$539,976)	(\$498,093)	(\$741,639)	(\$677,271)	(\$390,949)	\$246,340	(\$94)	(\$627)	\$695

LEVY EXCESS									
0160 Referendum Fund	0	31,331	0	0	0	96,472	0	0	0
0200 Debt Service Fund	0	0	0	0	0	149,868	0	0	238
0292 Debt Service (Exempt) Fund	0	0	0	0	0	0	0	0	0
0350 Capital Projects Fund	0	0	0	0	0	0	0	0	0
0410 Transportation Fund	0	0	0	0	0	0	0	0	0
0420 Bus Replacement Fund	0	0	0	0	0	0	0	0	0
0300 Operations Fund	0	0	0	0	445	0	0	0	457
0620 Pension Bond Repayment Fund	0	0	0	0	0	0	0	0	0
Total levy excess	\$0	\$31,331	\$0	\$0	\$445	\$246,340	\$0	\$0	\$695

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS

Tuition Support and Maximum Levy Input
Revised September 8, 2025 [draft]

Maximum Normal Levy Worksheet

Line #	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
1 Adjusted base levy	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1a Maximum Levy	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Current New facility appeal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2a Previous year new facility appeal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Referendum appeal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3a Previous year referendum appeal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3b Referendum appeals approved before 2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 P.L. 874 Loss	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4a Previous year P.L. Loss	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5 Prior year assessed valuation	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6 Prior year A.V. except the year of reassessment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7 Two years prior A.V. except the year of reassessment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8 Three years prior A.V. except the year of reassessment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9 1992 P.L. 874 Loss	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10 Excessive levy - Shortfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Excessive levy - Emergency Financial Relief	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Excessive levy - Transfer Tuition Appeal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Previous year P.L. 874, referendum, and new facility app.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14 Previous year tuition support reduction	N/A	N/A	N/A	N/A	N/A	N/A	N/A

DOE Data Information Sheet

SPECIAL ED, VOCATION ED, AND AT-RISK FUNDING

1 Special education additional pupil count	N/A	N/A	N/A	N/A	N/A	N/A	N/A
a. Special Ed Severe Disabilities Pupil Count	55.00	59.00	68.00	68.00	68.00	68.00	68.00
b. Special Ed Mild and Moderate Disabilities Pupil Count	130.00	103.00	101.00	101.00	101.00	101.00	101.00
c. Sp Ed Communication and Homebound Pupil Count	114.00	126.00	129.00	129.00	129.00	129.00	129.00
2 Special vocational additional pupil count	N/A	N/A	N/A	N/A	N/A	N/A	N/A
a. More than Moderate Labor Market Need and High Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
b. More than Moderate Labor Market Need and Moderate Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
c. More than Moderate Labor Market Need and Less Than Moderate Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d. Moderate Labor Market Need and High Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
e. Moderate Labor Market Need and Moderate Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
f. Moderate Labor Market Need and Less Than Moderate Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
g. Less Than Moderate Labor Market Need and High Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
h. Less Than Moderate Labor Market Need and Moderate Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
i. Less Than Moderate Labor Market Need and Less Than Moderate Wage	N/A	N/A	N/A	N/A	N/A	N/A	N/A
j. All Other Vocational Education Programs	N/A	N/A	N/A	N/A	N/A	N/A	N/A
k. Apprenticeship, coop ed. or work based learning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Work based learning	2.00	1.00	6.00	6.00	6.00	6.00	6.00
l. Introductory CTE	55.00	41.00	66.00	66.00	66.00	66.00	66.00
m. Foundational CTE	22.00	25.00	0.00	0.00	0.00	0.00	0.00
n. Area Participation	31.00	34.00	33.00	33.00	33.00	33.00	33.00
2 Categories 4-5 Vocational	161.00	115.00	184.00	184.00	184.00	184.00	184.00
2a High value Level 2	2.00	0.00	1.00	1.00	1.00	1.00	1.00
3 Moderate value	197.00	182.00	152.00	152.00	152.00	152.00	152.00
3a Moderate value Level 2	3.00	3.00	2.00	2.00	2.00	2.00	2.00
4 Less than moderate value	3.00	29.00	0.00	0.00	0.00	0.00	0.00
4a Less than moderate value Level 2	3.00	0.00	0.00	0.00	0.00	0.00	0.00
5 At-Risk Index	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Career Completion Count	N/A	0.00	1.00	1.00	1.00	1.00	1.00
CCC as CSA participating entity	N/A	0.00	0.00	0.00	0.00	0.00	0.00
Career Completion Amount	N/A	\$0	\$0	\$0	\$0	\$0	\$0

PREVIOUS YEAR REVENUE

1 Total basic grant	14,136,524.00	14,783,279.00	15,254,139.00	15,185,850.00	15,467,320.00	15,254,571.00	15,157,183.00
2 Special education grant	938,633.00	1,053,325.00	1,081,416.00	1,228,581.00	1,221,525.00	1,226,002.00	1,226,002.00
3 Vocational education grant	127,170.00	219,070.00	184,160.00	222,697.00	221,459.00	222,100.00	222,100.00
3a 2001 Vocational education grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4 At-Risk grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4a Enrollment growth grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4b Academic honors grant	125,800.00	151,800.00	159,680.00	136,500.00	135,753.00	136,251.00	136,749.00
4c Primetime grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4d Complexity grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4e Full Day Kingergarten grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4f 1999 Primetime grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4g Restoration Grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4h Funding Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4i Small Schools Grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5 Supplemental tuition support grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6 Reduction for overstatement of APC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7 FICA reimbursement	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8 3 yrs. prior general fund motor vehicle excise tax	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9 3 yrs. prior general fund Bldg. Bk. Loan/F.I.T.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10 Previous year revenue	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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WEST LAFAYETTE SCHOOLS

Tuition Support and Maximum Levy Input

Revised September 8, 2025 [draft]

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
RESIDENT ADM							
1 Current year resident ADM K-12 September	2,276.00	2,210.00	2,185.00	2,139.00	2,080.00	2,028.00	1,980.00
1A Current year resident ADM K-12 February	2,248.00	2,208.00	2,154.00	2,108.00	2,049.00	1,997.00	1,949.00
Current year resident Virtual ADM K-12 September	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current year resident Virtual ADM K-12 February	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1B Full Day Kindergarten Sept Count	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1C Full Day Kindergarten Feb Count	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1D Current year resident ADM K-12 (Form 30A, column 7)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Previous year resident ADM K-12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2A Previous year resident ADM K-12 February	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2B Previous year resident ADM K-12 (Sept. 17 count)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2C Previous year resident ADM K-12 (Sept. 17 count, col 7)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3 Two years prior resident ADM K-12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4 Three years prior resident ADM K-12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5 Four years prior resident ADM K-12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6 Five years prior resident ADM K-12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Actual increase ADM K-12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7 Current year revised ADM K-3	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7A Previous year revised ADM K-3	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8 Previous Year Adjusted ADM	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9 % of school corp. population 25 years of age with less than 12th grade education	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10 % of school corp. students eligible for free lunch in 2002-2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11 % of school corp. students classified as limited English proficient in 2002-2003	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12 % of families in the school corp. with a single parent	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13 % of families in the school with children less than 18 who have family income below the poverty level	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14 % of prior year ISTEP+ tests scored below the passing score	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15 % of sch corp. students eligible for free lunch 2006-2007 after 2013, 2012-2013	6.5200%	6.5200%	6.5200%	6.5200%	6.5200%	6.5200%	6.5200%
16 FY percent of SNAP, TANF and Foster Care students	7.9200%	7.9200%	7.9200%	7.9200%	7.9200%	7.9200%	7.9200%
17 FY percent of ELL students for traditional public school corporations	6.9200%	6.9200%	6.9200%	6.9200%	6.9200%	6.9200%	6.9200%
TUITION SUPPORT							
1 2 yrs. prior general fund motor vehicle excise tax	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 2 yrs. prior general fund CVET	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3 2 yrs. prior general fund financial institution tax	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4 Current year estimated excise	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5 Current year CVET	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6 Current year estimated FIT	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENT ADA							
1 Resident ADA 1-12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Special education pre-school pupil count	20.00	20.00	18.00	18.00	18.00	18.00	18.00
TRANSPORTATION							
1 Transportation appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CHARTER SCHOOL LEVY ADJUSTMENT							
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NUMBER OF STUDENTS WHO RECEIVED AN							
ACADEMIC HONORS DIPLOMA w/o SNAP, TANF, Foster Care	137	107	115	115	115	115	115
CORE 40 Diploma not rec. SNAP, TANF or Foster Care	1	0	5	5	5	5	5
ACADEMIC HONORS DIPLOMA Students rec. SNAP, TANF, Foster Care	0	0	0	0	0	0	0
CORE 40 Diploma Students rec SNAP, TANF or Foster Care	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
Tuition Support Worksheet
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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 2022-2023	Actual 2023-2024	Actual 2024-2025	BUDGET 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
2,276.00	2,210.00	2,185.00	2,139.00	2,080.00	2,028.00	1,980.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,276.00	2,210.00	2,185.00	2,139.00	2,080.00	2,028.00	1,980.00
2,248.00	2,208.00	2,154.00	2,108.00	2,049.00	1,997.00	1,949.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,248.00	2,208.00	2,154.00	2,108.00	2,049.00	1,997.00	1,949.00

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

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
1. FY Foundation Amount	\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,590.00	\$6,681.00	\$6,967.00	\$7,071.00	\$7,212.42	\$7,356.67	multiplied by
				5.69%	1.38%	4.28%	1.49%	2.00%	2.00%		Section A, Line 1 Non-Virtual ADM
											divided by 2
2. FY Foundation Amount	\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,590.00	\$6,681.00	\$6,967.00	\$7,071.00	\$7,212.42	\$7,356.67	multiplied by
											0.85
3. Section B, Line 2											multiplied by
											Section A, Line 2 Virtual ADM
											divided by 2
4. Section B, Line 1											Plus
											Section B, Line 3
5. FY Foundation Amount	\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,590.00	\$6,681.00	\$6,967.00	\$7,071.00	\$7,212.42	\$7,356.67	multiplied by
											Section A, Line 4 Non-Virtual ADM
											divided by 2
6. FY Foundation Amount	\$5,548.00	\$5,703.00	\$5,995.00	\$6,235.00	\$6,590.00	\$6,681.00	\$6,967.00	\$7,071.00	\$7,212.42	\$7,356.67	multiplied by
											0.85
7. Section B, Line 2											multiplied by
											Section A, Line 5 Virtual ADM
											divided by 2
8. Section B, Line 1											plus
											Section B, Line 3
9. Section B, Line 4 amount											plus
											Section B, Line 8 amount

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
FY Basic Tuition Support Grant	\$7,095,430.00	\$7,281,950.00	\$7,298,993.00	\$7,451,207.00	\$7,353,840.00	\$7,313,394.00	\$7,283,102.00			
Virtual Foundation	\$5,299.75	\$5,601.50	\$5,678.85	\$5,921.95	\$6,010.35	\$6,130.56	\$6,253.17			
FY Basic Tuition Support Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Virtual Foundation	\$7,095,430.00	\$7,281,950.00	\$7,298,993.00	\$7,451,207.00	\$7,353,840.00	\$7,313,394.00	\$7,283,102.00			
FY Basic Tuition Support Grant	\$7,008,140.00	\$7,275,360.00	\$7,195,437.00	\$7,343,218.00	\$7,244,240.00	\$7,201,601.00	\$7,169,073.00			
Virtual Foundation	\$5,299.75	\$5,601.50	\$5,678.85	\$5,921.95	\$6,010.35	\$6,130.56	\$6,253.17			
FY Basic Tuition Support Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Virtual Foundation	\$7,008,140.00	\$7,275,360.00	\$7,195,437.00	\$7,343,218.00	\$7,244,240.00	\$7,201,601.00	\$7,169,073.00			
Foundation Total	\$14,103,570.00	\$14,557,310.00	\$14,494,430.00	\$14,794,425.00	\$14,598,080.00	\$14,514,995.00	\$14,452,175.00			

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WEST LAFAYETTE SCHOOLS
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		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	BUDGET 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029			
Complexity											
10.	October 1, 2018 percent of SNAP, TANF or Foster Care students	7.9600%	7.9200%	7.9200%	7.9200%	7.9200%	7.9200%	7.9200%			
		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			
11.	2019 Complexity index	5.8600%	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	3.3600%	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	7.9600%	7.9200%	7.9200%	7.9200%	7.9200%	7.9200%	7.9200%			
		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			
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 \$3,983.00	2024-2025 \$4,024.00	2025-2026 \$4,001.00	2026-2027 \$4,015.00	2027-2028 \$4,029.00	2028-2029 \$4,043.00
Section B, Line 13		5.51%	1.03%	-0.57%	0.35%						
15.	_____ multiplied by _____ divided by 2	\$341,957.62	\$348,572.25	\$348,179.75	\$338,903.16	\$330,709.60	\$323,567.40	\$317,007.90			
Section B, Line 14 amount		Sept. Total ADM Section A, Line 3	July - December	July - December	July - December	July - December	July - December	July - December			
16.	_____ multiplied by _____ divided by 2	\$337,751.00	\$348,257.00	\$343,240.00	\$333,992.00	\$325,781.00	\$318,621.00	\$312,045.00			
Section B, Line 14 amount		Feb. Total ADM Section A, Line 6	January - June	January - June	January - June	January - June	January - June	January - June			
17.	_____ plus _____	\$679,708.62	\$696,829.25	\$691,419.75	\$672,895.16	\$656,490.60	\$642,188.40	\$629,052.90			
Section B, Line 15 amount		Section B, Line 16 amount	Complexity total	Complexity total	Complexity total	Complexity total	Complexity total	Complexity total			
English Language Learners (ELL)											
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 1 1 1	22.0900%	21.4700%	21.4700%	21.4700%	21.4700%	21.4700%	21.4700%			
Section B, Line 13		Section B, Line 19	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places	Round to 4 places			
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	2026-2027 \$128.00	2027-2028 \$128.00	2028-2029 \$128.00
Section A, Line 3		July - December	July - December	July - December	July - December	July - December	July - December	July - December			
22.	_____ multiplied by _____	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Section A, Line 6		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		Section B, Line 22 amount	ELL Total	ELL Total	ELL Total	ELL Total	ELL Total	ELL Total			
24.	_____ plus _____ plus _____	\$14,783,279.00	\$15,254,139.00	\$15,185,850.00	\$15,467,320.00	\$15,254,571.00	\$15,157,183.00	\$15,081,228.00			
Section B, Line 9 amount		Section B, Line 17 amount	Section B, Line 23 amount	FY Basic Grant	FY Basic Grant	FY Basic Grant	FY Basic Grant	FY Basic Grant			

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WEST LAFAYETTE SCHOOLS
Tuition Support Worksheet
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	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	BUDGET 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
Section C Honors Diploma Grant IC 20-43-10-2							
Unduplicated Count							
Section C applies to school corporations, charter schools and virtual charter schools. Unless otherwise noted, all calculations round to 2 places.							
1. _____ multiplied by _____	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
Number of students who received an Academic Honors diploma in FY2016-2017 and were not receiving SNAP, TANF, or Foster Care assistance	\$150,700.00	\$117,700.00	\$126,500.00	\$125,810.00	\$126,270.00	\$126,730.00	\$127,190.00
2. _____ multiplied by _____	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
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	\$0.00	\$5,500.00	\$5,470.00	\$5,490.00	\$5,510.00	\$5,530.00
3. _____ multiplied by _____	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Number of students who received an Academic Honors diploma in FY2016-2017 and who were receiving SNAP, TANF, or Foster Care assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. _____ multiplied by _____	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Add Lines 1, 2, 3 and 4	\$151,800.00	\$117,700.00	\$132,000.00	\$131,280.00	\$131,760.00	\$132,240.00	\$132,720.00
	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant	Honors Diploma Grant
6. _____ multiplied by _____	N/A	N/A	N/A	N/A	\$40.00	\$40.00	\$40.00
Number of credit hours (dual credit or dual enrollment)	N/A	\$32,980.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. _____ multiplied by _____	N/A	N/A	N/A	N/A	\$1,500.00	\$1,500.00	\$1,491.00
Number of students who completed College Core 30	N/A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. _____ multiplied by _____	N/A	N/A	N/A	N/A	\$2,500.00	\$2,500.00	\$2,486.00
Number of students who completed requirements	N/A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9. _____ multiplied by _____	N/A	N/A	N/A	N/A	\$1,500.00	\$1,500.00	\$1,491.00
Number of mid-year graduates	N/A	\$9,000.00	\$4,500.00	\$4,473.00	\$4,491.00	\$4,509.00	\$4,527.00
10. Sum 5, 6, 7, 8, and 9	N/A	\$159,680.00	\$136,500.00	\$135,753.00	\$136,251.00	\$136,749.00	\$137,247.00
Academic Performance Grant							
Section D Special Education Grant IC 20-43-7-1 to 6							
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.							
1. _____ multiplied by _____	\$9,156.00	\$9,156.00	\$9,614.00	\$10,575.00	\$11,104.00	\$11,659.00	\$11,592.00
Dec. Severe Disabilities pupil count	\$581,625.00	\$655,136.00	\$792,812.00	\$788,256.00	\$791,112.00	\$791,112.00	\$791,112.00
2. _____ multiplied by _____	\$2,300.00	\$2,300.00	\$2,415.00	\$2,657.00	\$2,790.00	\$2,930.00	\$2,913.00
Dec. Mild and Moderate Disabilities pupil count	\$345,410.00	\$287,370.00	\$295,930.00	\$294,213.00	\$295,324.00	\$295,324.00	\$295,324.00
3. _____ multiplied by _____	\$500.00	\$500.00	\$500.00	\$525.00	\$551.00	\$548.00	\$550.00
Dec. Communications/Homebound pupil count	\$57,000.00	\$66,150.00	\$71,079.00	\$70,692.00	\$70,950.00	\$70,950.00	\$70,950.00
4. _____ multiplied by _____	\$2,875.00	\$3,000.00	\$3,150.00	\$3,465.00	\$3,638.00	\$3,820.00	\$3,798.00
Dec. Preschool Special Education pupil count	\$69,300.00	\$72,760.00	\$68,760.00	\$68,364.00	\$68,616.00	\$68,616.00	\$68,616.00
5. FY Special Education Grant	\$1,053,335.00	\$1,081,416.00	\$1,228,581.00	\$1,221,525.00	\$1,226,002.00	\$1,226,002.00	\$1,226,002.00
Add Lines 1, 2, 3, and 4							

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WEST LAFAYETTE SCHOOLS
Tuition Support Worksheet
 Revised September 8, 2025 (draft)

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	2026-2027	2027-2028	2028-2029	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	BUDGET 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
1. High Value _____ multiplied by _____	\$680.00	\$680.00	\$680.00	\$680.00	\$714.00	\$714.00	\$710.00	\$712.00	\$712.00	\$712.00	\$109,480.00	\$82,110.00	\$131,376.00	\$130,640.00	\$131,008.00	\$131,008.00	\$131,008.00
2. High Value Level 2 _____ multiplied by _____	\$0.00	\$1,020.00	\$1,020.00	\$1,020.00	\$1,071.00	\$1,071.00	\$1,065.00	\$1,069.00	\$1,069.00	\$1,069.00	\$2,040.00	\$0.00	\$1,071.00	\$1,065.00	\$1,069.00	\$1,069.00	\$1,069.00
3. Moderate Value _____ multiplied by _____	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$398.00	\$399.00	\$399.00	\$399.00	\$78,800.00	\$72,800.00	\$60,800.00	\$60,496.00	\$60,648.00	\$60,648.00	\$60,648.00
4. Moderate Value Level 2 _____ multiplied by _____	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$597.00	\$599.00	\$599.00	\$599.00	\$1,800.00	\$1,800.00	\$1,200.00	\$1,194.00	\$1,198.00	\$1,198.00	\$1,198.00
5. Less Than Moderate Value _____ multiplied by _____	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$199.00	\$200.00	\$200.00	\$200.00	\$600.00	\$5,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6. Less Than Moderate Value Level 2 _____ multiplied by _____	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$298.00	\$299.00	\$299.00	\$299.00	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Introductory CTE course _____ multiplied by _____ Number of pupils enrolled	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$298.00	\$299.00	\$299.00	\$299.00	\$16,500.00	\$12,300.00	\$19,800.00	\$19,668.00	\$19,734.00	\$19,734.00	\$19,734.00
8. Apprenticeship program _____ multiplied by _____ Number of pupils enrolled	\$150.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$497.00	\$499.00	\$499.00	\$499.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9. Worked base learning _____ multiplied by _____ Number of pupils enrolled	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$497.00	\$499.00	\$499.00	\$499.00	\$1,000.00	\$500.00	\$3,000.00	\$2,982.00	\$2,994.00	\$2,994.00	\$2,994.00
10. Planning for college _____ multiplied by _____ Number of pupils enrolled	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$149.00	\$150.00	\$150.00	\$150.00	\$3,300.00	\$3,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11. Area participation _____ multiplied by _____	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$149.00	\$150.00	\$150.00	\$150.00	\$4,650.00	\$5,100.00	\$4,950.00	\$4,917.00	\$4,950.00	\$4,950.00	\$4,950.00
12. Add Lines 1 to 11 Add Lines 1 to 11											\$219,070.00	\$184,160.00	\$222,197.00	\$220,962.00	\$221,601.00	\$221,601.00	\$221,601.00
Career Credential Completion																	
13. _____ multiplied by _____ Number of Students	N/A	N/A	N/A	N/A	\$500.00	\$500.00	\$497.00	\$499.00	\$499.00	\$499.00	N/A	\$0.00	\$500.00	\$497.00	\$499.00	\$499.00	\$499.00
14. _____ multiplied by _____ CCC as CSA participating entity	N/A	N/A	N/A	N/A	\$500.00	\$500.00	\$497.00	\$499.00	\$499.00	\$499.00	N/A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15. _____ plus _____ Line 13											N/A	\$0.00	\$500.00	\$497.00	\$499.00	\$499.00	\$499.00
16. _____ minus _____ Line 15											N/A	\$0.00	\$500.00	\$497.00	\$499.00	\$499.00	\$499.00
17. _____ plus _____ Line 12											N/A	\$184,160.00	\$222,697.00	\$221,459.00	\$222,100.00	\$222,100.00	\$222,100.00

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
Tuition Support Worksheet
 Revised September 8, 2025 (draft)

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	BUDGET 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
Section F							
FY State Tuition Support							
1. Basic Tuition Support Grant	\$14,783,279.00	\$15,254,139.00	\$15,185,850.00	\$15,467,320.00	\$15,254,571.00	\$15,157,183.00	\$15,081,228.00
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	Section B, Line 1
2. Honors Diploma Grant	\$151,800.00	\$159,680.00	\$136,500.00	\$135,753.00	\$136,251.00	\$136,749.00	\$137,247.00
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	Section C, Line 5
3. Special Education Grant	\$1,053,335.00	\$1,081,416.00	\$1,228,581.00	\$1,221,525.00	\$1,226,002.00	\$1,226,002.00	\$1,226,002.00
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	Section D, Line 5
4. Career and Technical Education Grant	\$219,070.00	\$184,160.00	\$222,697.00	\$221,459.00	\$222,100.00	\$222,100.00	\$222,100.00
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	Section E, Line 14
5. Non-English Speaking Grant (NESP)	N/A	\$87,268.00	\$98,216.00	\$97,692.00	\$97,692.00	\$97,692.00	\$97,692.00
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	Section F, Line 7
6. Total State Tuition Support Funding Add Lines 1, 2, 3, 4, and 5	\$16,207,484.00	\$16,766,663.00	\$16,871,844.00	\$17,143,749.00	\$16,936,616.00	\$16,839,726.00	\$16,764,269.00
Section G							
Funding Increase from prior year							
State Support							
1. Basic Tuition Support Grant Section B, Line 1	\$646,755.00	\$470,860.00	(\$68,289.00)	\$281,470.00	(\$212,749.00)	(\$97,388.00)	(\$75,955.00)
2. Honors Diploma Grant Section C, Line 5	\$26,000.00	\$7,880.00	(\$23,180.00)	(\$747.00)	\$498.00	\$498.00	\$498.00
3. Special Education Grant Section D, Line 5	\$114,702.00	\$28,081.00	\$147,165.00	(\$7,056.00)	\$4,477.00	\$0.00	\$0.00
4. Career and Tech. Educ. Grant Section E, Line 14	\$91,900.00	(\$34,910.00)	\$38,537.00	(\$1,238.00)	\$641.00	\$0.00	\$0.00
5. Non-English Speaking Grant (NESP) Section F, Line 7	N/A	\$87,268.00	\$10,948.00	(\$524.00)	\$0.00	\$0.00	\$0.00
6. \$ Add Lines 1, 2, 3, 4, and 5	\$879,357.00	\$559,179.00	\$105,181.00	\$271,905.00	(\$207,133.00)	(\$96,890.00)	(\$75,457.00)

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
Maximum Levy Calculations
Operations Fund
 Revised September 8, 2025 [draft]

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
Prior maximum levy	\$3,442,280	\$3,562,760	\$3,712,396	\$3,872,029	\$4,065,630	\$4,228,255	\$4,397,385	\$4,573,280	\$4,843,104
Adjustment for levy over max	0	0	0	0	0	0	0	0	0
Sub-total	3,442,280	3,562,760	3,712,396	3,872,029	4,065,630	4,228,255	4,397,385	4,573,280	4,843,104
Factor for increase in assessed value	1.0350	1.0420	1.0430	1.0500	not more than 4% 1.0400	not more than 4% 1.0400	not more than 4% 1.0400	1.0590	1.0540
Adjusted prior maximum	3,562,760	3,712,396	3,872,029	4,065,630	4,228,255	4,397,385	4,573,280	4,843,104	5,104,632
Commercial vehicles Appeals									
DLGF adjustment	0	0	0	0	0	0	0	0	0
Growth factor	0	0	0	0	0	0	0	0	0
MAXIMUM LEVY	3,562,760	3,712,396	3,872,029	4,065,630	4,228,255	4,397,385	4,573,280	4,843,104	5,104,632
Minus levy excess	0	0	0	0	0	0	0	0	0
Over (under) maximum levy	(97)	(175)	(307)	(333)	0	(497)	0	0	0
Budget levy for operating	\$3,562,663	\$3,712,221	\$3,871,722	\$4,065,297	\$4,228,255	\$4,396,888	\$4,573,280	\$4,843,104	\$5,104,632

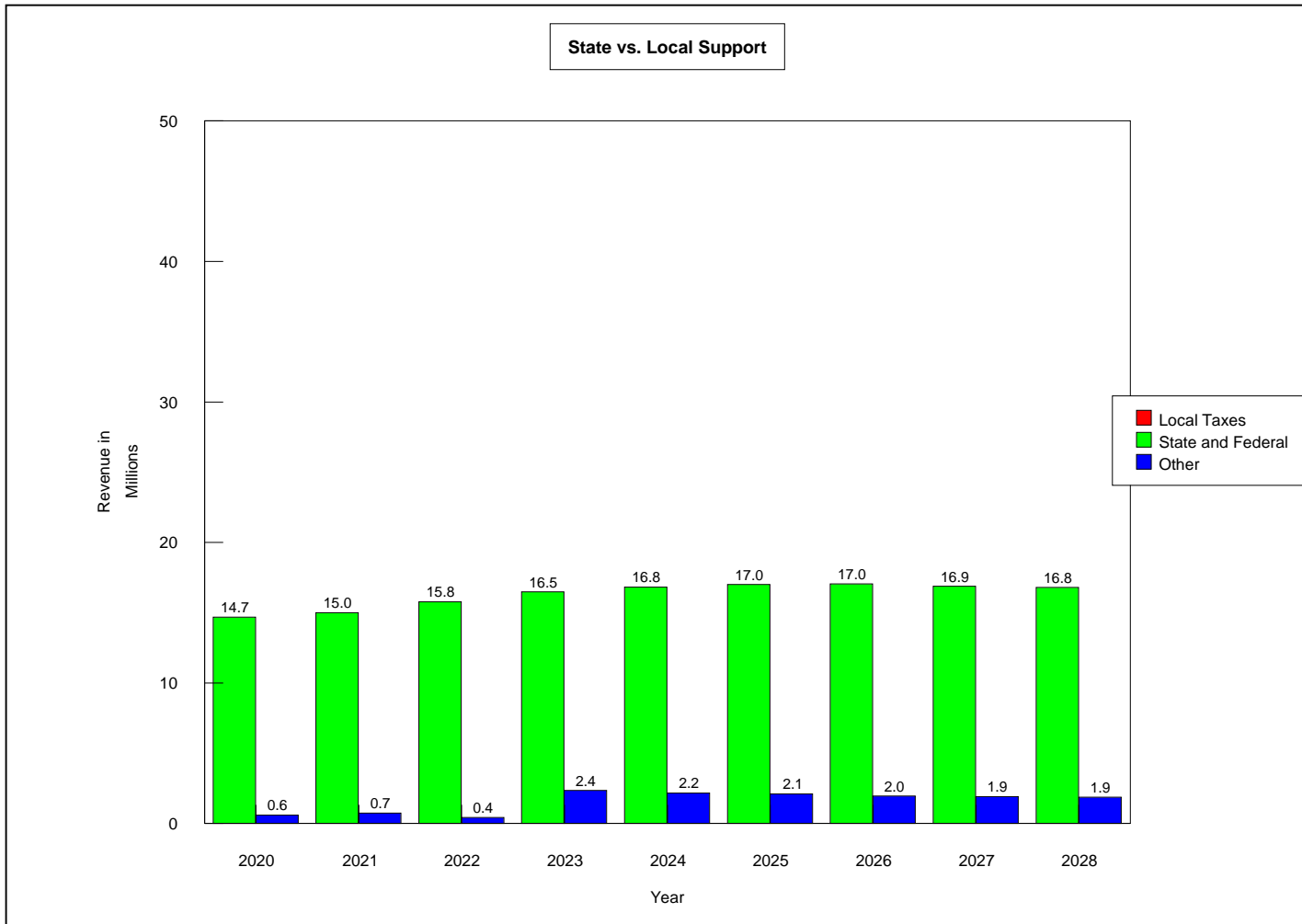
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WEST LAFAYETTE SCHOOLS
0101 General/Education Fund
Revenue Detail
 Revised September 8, 2025 [draft]

REVENUES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
State and Federal Sources									
Basic grant	14,357,954	14,655,307	15,483,685	16,210,749	16,661,615	16,888,802	17,002,361	16,888,171	16,801,998
Common school	295,499	305,373	255,714	252,145	150,042	118,995	37,822	0	0
Summer school	33,137	36,002	40,229	35,888	2,908	5,000	5,000	5,000	5,000
Textbook reimbursement	0	0	0	0	0	0	0	0	0
Medicaid Reimbursement	0	0	0	0	0	0	0	0	0
Performance grant	0	0	0	0	0	0	0	0	0
Sub-total	14,686,590	14,996,682	15,779,628	16,498,782	16,814,565	17,012,797	17,045,183	16,893,171	16,806,998
Other Revenues									
Congressional interest	0	0	0	0	0	0	0	0	0
Transfer tuition-Individuals	800	1,043	0	0	0	0	0	0	0
Transfer tuition-Other schools	362,169	551,694	178,266	1,597,815	1,407,859	1,190,319	1,200,000	1,200,000	1,200,000
Interest	145,362	93,465	154,381	597,112	620,270	520,655	450,000	405,000	364,500
Fees students and adults	0	0	0	72,438	30,305	131,901	100,000	100,000	100,000
Curricular materials sales	0	0	0	0	0	75,638	100,000	100,000	100,000
Rent of property	0	0	0	0	251	0	0	0	0
Misc.-other Indiana school corporations	3,900	5,001	5,000	5,000	5,000	0	5,000	5,000	5,000
Misc.-other overpayments and reim.	80,420	84,175	75,683	77,486	102,151	127,105	100,000	100,000	100,000
Misc.-Other	1,450	3,926	7,862	10,766	2,480	60,943	5,000	5,000	5,000
Sub-total	594,101	739,304	421,192	2,360,617	2,168,316	2,106,561	1,960,000	1,915,000	1,874,500
Total revenue	\$15,280,691	\$15,735,986	\$16,200,820	\$18,859,399	\$18,982,881	\$19,119,358	\$19,005,183	\$18,808,171	\$18,681,498

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WEST LAFAYETTE SCHOOLS
0101 General Fund
Funding Formula
Revised September 8, 2025 [draft]



For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
10000 INSTRUCTION									
11000 Regular Programs									
11025 Non Spec Ed Preschool	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11050 Full Day Kindergarten	635,114	671,408	711,176	440,564	348,055	384,000	384,890	394,194	403,764
11100 Elementary	4,900,205	5,173,259	5,391,506	3,881,779	3,831,228	4,431,882	4,255,970	4,360,385	4,467,857
11200 Middle/Junior High	1,172,060	1,212,409	1,230,071	604,899	607,698	655,700	683,240	699,898	717,039
11300 High School	3,215,981	3,322,238	3,404,084	2,010,012	2,089,223	2,372,709	2,466,630	2,524,142	2,583,211
11350 Academic Honors Diploma	0	0	0	0	0	0	0	0	0
11355 Academic Honors High Ability Student Programs	1,179,102	1,231,983	1,273,481	1,317,339	1,318,665	1,234,000	1,237,340	1,269,080	1,301,804
11400 Vocational Education									
11410 Agricultural A	0	0	0	0	0	0	0	0	0
11420 Agricultural B	0	0	0	0	0	0	0	0	0
11430 Distributive Education	0	0	0	0	0	0	0	0	0
11440 Health Occupations	0	0	0	0	0	0	0	0	0
11450 Consumer and Homemaking	143,928	153,290	165,279	177,722	200,829	232,800	219,790	225,284	230,951
11460 Occupational Home Economics	0	0	0	0	0	0	0	0	0
11470 Business Education	0	0	0	0	0	0	0	0	0
11480 Industrial Education A	0	0	0	0	0	0	0	0	0
11490 Industrial Education B	0	0	0	0	0	0	0	0	0
11500 Vocational Education									
11510 Cooperative Education	0	0	0	0	0	0	0	0	0
11520 Area School Participation	0	0	0	0	0	0	0	0	0
11590 Other Vocational Education	0	0	0	0	0	0	0	0	0
11600 Alternative Education Programs									
11610 Elementary	0	0	0	0	0	0	0	0	0
11620 Middle/Junior High	0	0	0	0	0	0	0	0	0
11630 High School	0	0	0	0	0	0	0	0	0
11900 Other Regular Programs	0	0	0	0	0	0	0	0	0
11910 Competency Testing	0	0	0	0	0	0	0	0	0
11920 Project 4R's	0	0	0	0	0	0	0	0	0
Total Instruction - Regular Programs	11,246,390	11,764,587	12,175,597	8,432,315	8,395,698	9,311,091	9,247,860	9,472,983	9,704,626
12000 Special Programs									
12110 Gifted and Talented	0	0	0	0	0	0	0	0	0
12150 High Ability Student Programs	0	0	0	0	0	0	0	0	0
12200 Mental Disabilities									
12210 Mild Mental Disabilities	1,677,302	1,818,729	1,943,419	2,137,023	2,155,258	2,620,984	2,552,180	2,617,142	2,684,104
12220 Moderate Mental Disabilities	0	0	0	0	0	0	0	0	0
12230 Mental Disabilities	0	0	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
12300 Physical Impairment									
12310 Orthopedic Impairment	0	0	0	0	0	0	0	0	0
12320 Multiple Disabilities	0	0	0	0	0	0	0	0	0
12330 Visual Impairment	0	0	0	0	0	0	0	0	0
12340 Hearing Impairment	0	0	0	0	0	0	50,000	51,000	52,020
12350 Homebound	0	0	0	0	0	0	0	0	0
12400 Emotional Disabilities									
12410 Emotional Disabilities - Full Time	0	0	0	0	0	0	0	0	0
12420 Emotional Disabilities - All Others	0	0	0	0	0	0	0	0	0
12500 Culturally Different									
12510 Communication Disorders	0	0	0	0	0	0	0	0	0
12520 Compensatory	0	0	0	0	0	0	0	0	0
12600 Learning Disability									
12610 Learning Disability - Full Time	0	0	0	0	0	0	0	0	0
12700 Equal Opportunity at Risk									
12710 Equal Opportunity at Risk	0	0	0	0	0	0	0	0	0
12800 Special Education Preschool									
12810 Special Education Preschool	55,813	31,625	10,499	10,500	0	30,000	0	0	0
12900 Other Special programs	0	0	0	0	51,600	0	0	0	0
Total Instruction - Special Programs	1,733,115	1,850,354	1,953,918	2,147,523	2,206,858	2,650,984	2,602,180	2,668,142	2,736,124
13000 Instruction - Adult/Continuing Education Programs									
13100 Adult Basic Education	0	0	0	0	0	0	0	0	0
13200 Advanced Adult Education	0	0	0	0	0	0	0	0	0
13300 Occupational Programs	0	0	0	0	0	0	0	0	0
13600 Special Interest Programs	0	0	0	0	0	0	0	0	0
13900 Other Adult/Continuing Education Programs	0	0	0	0	0	0	0	0	0
Total Instruction - Adult/Continuing Education	0	0	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
14000 Summer School Programs									
14100 Elementary	0	0	0	2,130	0	23,500	7,330	7,477	7,627
14200 Middle/School Junior High School	0	0	0	0	0	0	0	0	0
14300 High School	32,550	22,835	9,685	54,148	4,565	33,500	9,000	9,181	9,365
Total Instruction - Summer School Programs	32,550	22,835	9,685	56,278	4,565	57,000	16,330	16,658	16,992
15000 Enrichment Programs									
15100 Non-Credit	310	0	236	0	0	0	0	0	0
Total Enrichment Programs	310	0	236	0	0	0	0	0	0
16000 Remediation Programs									
16100 Remediation Testing	0	0	0	0	0	0	0	0	0
16200 Preventative Remediation	0	0	0	0	0	0	0	0	0
Total Remediation Programs	0	0	0	0	0	0	0	0	0
17000 Payments to Other Governmental Units Within State									
17100 Transfer Tuition	13,000	2,040	50,575	9,574	0	0	0	0	0
17300 Area Vocational School (Participating Share)	113,684	119,739	107,384	613,915	132,795	150,000	150,000	157,500	165,375
17400 Joint Services and Supply - Special Education	0	0	0	0	0	0	0	0	0
17500 Special Education Interlocal Agreements	437,815	270,657	202,901	0	242,775	400,000	400,000	420,000	441,000
17600 Joint Services and Supply - Other	0	0	0	0	0	0	0	0	0
17700 Interlocal Agreements - Other	0	0	0	0	0	0	0	0	0
17800 Payments to Charter Schools	0	0	0	0	0	0	0	0	0
17900 Other	0	0	0	0	0	0	0	0	0
Total Payments to Other Governmental Units Within State	564,499	392,436	360,860	623,489	375,570	550,000	550,000	577,500	606,375
18000 Payments to Other Governmental Units Outside State									
18000 Payments to Other Governmental Units Outside State	0	0	0	0	0	0	0	0	0
Total Payments to Other Governmental Units Outside State	0	0	0	0	0	0	0	0	0
20000 SUPPORT SERVICES									
21000 Support Services - Students									
21100 Attendance and Social Work Services									
21110 Service Area Direction	0	0	0	0	0	0	0	0	0
21120 Attendance Services	0	0	0	0	0	0	0	0	0
21130 Social Work Services	365,591	352,772	336,443	349,239	281,463	303,500	299,460	306,550	313,840
21140 Pupil Accounting	0	0	0	0	0	0	0	0	0
21190 Other Attend. and Social Work Services	0	0	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
21200 Guidance Services									
21210 Service Area Direction	0	0	0	0	0	0	0	0	0
21220 Counseling Services	356,745	382,867	376,351	472,718	598,631	754,900	650,290	666,254	682,688
21230 Appraisal Services	0	0	0	0	0	0	0	0	0
21240 Information Services	0	0	0	0	0	0	0	0	0
21250 Records Maintenance	0	0	0	0	0	0	0	0	0
21290 Other Guidance Services	0	0	0	0	0	0	0	0	0
21300 Health Services									
21310 Service Area Direction	0	0	0	0	0	0	0	0	0
21320 Medical Services	0	0	0	0	0	0	0	0	0
21330 Dental Services	0	0	0	0	0	0	0	0	0
21340 Nurse Services	176,444	180,355	178,101	174,751	198,564	246,500	236,460	241,195	246,031
21390 Other Health Services	0	0	0	0	0	0	0	0	0
21400 Psychological Services									
21410 Service Area Direction	0	0	0	0	0	0	0	0	0
21420 Psychological Testing	0	0	0	0	0	0	100,000	102,000	104,040
21430 Psychological Counseling	0	0	0	0	0	0	0	0	0
21490 Other Psychological Services	0	0	0	0	0	0	0	0	0
21500 Speech Pathology and Audiology Services									
21510 Service Area Direction	0	0	0	0	0	0	0	0	0
21520 Speech Pathology Services	0	0	0	0	0	0	224,200	228,684	233,258
21530 Audiology Services	0	0	0	0	0	0	0	0	0
21590 Other Speech Path. & Audiology Services	0	0	0	0	0	0	0	0	0
21600 Occupational Therapy - Related Services									
21610 Service Area Direction	0	0	0	0	0	0	0	0	0
21620 Occupational Therapy Services	0	0	0	0	0	0	100,000	102,000	104,040
21700 Physical Therapy Services									
21710 Service Area Direction	0	0	0	0	0	0	0	0	0
21720 Physical Therapy Services	0	0	0	0	0	0	100,000	102,000	104,040
21800 Special Education Administration							0		
21810 Service Area Direction	0	0	0	0	83,583	237,000	228,370	233,032	237,792
21890 Other Special Education Administration	0	0	0	0	0	0	0	0	0
21900 Other Support Services - Students									
21910 Service Area Direction	0	0	0	0	0	0	0	0	0
21990 Other Student Services	0	0	0	0	0	0	0	0	0
Total Support Services - Students	898,780	915,994	890,895	996,708	1,162,241	1,541,900	1,938,780	1,981,715	2,025,729
22000 Support Services - Instruction									
22100 Improvement of Instruction									
22110 Service Area Direction	147,989	146,950	87,414	289,633	251,748	371,200	309,500	316,422	323,520
22120 Instruction and Curriculum Development	0	0	0	0	0	0	0	0	0
22130 Instructional Staff Training	0	0	0	0	0	0	0	0	0
22190 Other Improvement of Instruction Services	0	0	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
22200 Library / Media Services									
22210 Service Area Direction	0	0	0	0	0	0	0	0	0
22220 School Library	364,430	374,868	402,927	408,586	427,953	509,310	497,540	508,430	519,595
22230 Audiovisual	0	0	0	0	0	0	0	0	0
22240 Educational Television	0	0	0	0	0	0	0	0	0
22250 Computer Assisted Instruction Services	0	0	0	0	0	0	0	0	0
22290 Other Educational Media Services	0	0	0	0	0	0	0	0	0
22300 Instruction - Related Technology									
22310 Technology Service Supervision and Administration	415,150	432,074	391,898	435,127	453,224	489,500	480,730	492,041	503,669
22320 Student Learning Centers	0	0	0	0	0	0	0	0	0
22330 Systems Analysis and Planning	0	0	0	0	0	0	0	0	0
22340 Systems Application Development	0	0	0	0	0	0	0	0	0
22350 Systems Operations	0	0	0	0	0	0	0	0	0
22360 Network Support	0	0	0	0	0	0	0	0	0
22370 Hardware Maintenance and Support	325,919	344,942	314,194	291,913	481,272	319,054	287,500	293,250	299,115
22380 Prof Dev for Instruction - Focused Technology Personr	1,758	4,170	3,156	1,351	1,158	5,000	2,000	2,040	2,081
22400 Academic Student Assessment	0	0	0	0	0	0	0	0	0
22900 Other Support Service - Instructional Staff	0	0	0	93,606	96,048	127,000	104,150	106,233	108,358
Total Support Services - Instruction	1,255,246	1,303,004	1,199,589	1,520,216	1,711,403	1,821,064	1,681,420	1,718,416	1,756,338
23000 Support Services - General Administration									
23100 Board of Education									
23110 Service Area Direction	0	0	0	0	0	0	0	0	0
23120 Service Area Assistants	0	0	0	0	0	0	0	0	0
23150 Legal Services	0	0	0	0	0	0	0	0	0
23160 Promotion Expenses	0	0	0	0	0	0	0	0	0
23190 Other Governing Body Services	0	0	0	0	0	0	0	0	0
23200 Executive Administration									
23210 Office of the Superintendent	0	0	0	0	0	0	0	0	0
23220 Community Relations	0	0	0	0	0	0	0	0	0
23230 Staff Relations and Negotiations	0	0	0	0	0	0	0	0	0
23290 Other Executive Administration Services	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	0	0	0	0	0	0	0	0	0

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
24000 Support Services - School Administration									
24100 Office of the Principal	1,906,823	2,044,234	2,053,183	2,206,118	2,265,625	2,253,507	2,324,940	2,374,858	2,425,950
24900 Other Support Services - School Administration	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	1,906,823	2,044,234	2,053,183	2,206,118	2,265,625	2,253,507	2,324,940	2,374,858	2,425,950
25000 Central Services									
25100 Fiscal Services									
25110 Office of the Business Manager	0	0	0	0	0	0	0	0	0
25120 Service Area Direction	0	0	0	0	0	0	0	0	0
25130 Budgeting	0	0	0	0	0	0	0	0	0
25140 Receiving and Disbursing Funds	0	0	0	0	0	0	0	0	0
25150 Payroll Services	0	0	0	0	0	0	0	0	0
25160 Financial Accounting	0	0	0	0	0	0	0	0	0
25170 Internal Auditing	0	0	0	0	0	0	0	0	0
25180 Property Accounting	0	0	0	0	0	0	0	0	0
25190 Other Fiscal Services									
25191 Refund of Revenue	0	0	0	0	0	0	0	0	0
25193 Printed Forms	0	0	0	0	0	0	0	0	0
25195 Bank Accts. Service Charge	0	0	0	0	0	0	0	0	0
25196 Cash Change	0	0	0	0	0	0	0	0	0
25199 Other	0	0	0	0	0	0	0	0	0
25200 Purchasing, Warehousing, and Distribution Services									
25210 Service Area Direction	0	0	0	0	0	0	0	0	0
25220 Purchasing	0	0	0	0	0	0	0	0	0
25230 Warehousing and Distributing	0	0	0	0	0	0	0	0	0
25300 Printing, Publishing and Duplicating Services	0	0	0	0	0	0	0	0	0
25400 Planning, Research, Development and Evaluation	0	0	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
25500 Textbooks for Rent or Resale									
25550 Direction of Resale Service	0	0	0	160	162	425,000	523,000	533,460	544,129
25560 Textbooks and Workbooks	0	0	0	0	0	0	0	0	0
25570 Materials and Supplies	0	0	0	0	0	0	0	0	0
25590 Other Textbook Resale Services	0	0	0	0	0	0	0	0	0
25600 Public Information Services	0	0	0	0	0	0	0	0	0
25700 Personnel Services									
25710 Supervision of Personnel Services	0	0	0	0	0	0	0	0	0
25720 Recruitment and Placement	0	0	0	0	0	0	0	0	0
25730 Personnel Services	0	0	0	0	0	0	0	0	0
25740 Noninstructional Personnel Training	0	0	0	0	0	0	0	0	0
25750 Health Services	0	0	0	0	0	0	0	0	0
25790 Other Personnel Services	0	0	0	0	0	0	0	0	0
25800 Administrative Technology Services									
25810 Technology Services Supervision and Administration	0	0	0	0	0	0	0	0	0
25820 Systems Analysis and Planning	0	0	0	0	0	0	0	0	0
25830 Systems Application Development	0	0	0	0	0	0	0	0	0
25840 Systems Operations	0	0	0	0	0	0	0	0	0
25850 Network Support	0	0	0	0	0	0	0	0	0
25860 Hardware Maintenance and Support	0	0	0	0	0	0	0	0	0
25870 Prof Dev Costs for Administrative Technology Personn	0	0	0	0	0	0	0	0	0
25890 Other Technology Services	0	0	0	0	0	0	0	0	0
25900 Other Support Services									
25910 Judgments	0	0	0	0	0	0	0	0	0
25920 Ditch Assessments	0	0	0	0	0	0	0	0	0
25930 Easements	0	0	0	0	0	0	0	0	0
25940 Settlements	0	0	0	0	0	0	0	0	0
25950 Other Assessments	0	0	0	0	0	0	0	0	0
25990 Other Support Services - Central	0	0	0	0	0	0	0	0	0
Total Support Services - Central	0	0	0	160	162	425,000	523,000	533,460	544,129

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
26000 Operation and Maintenance of Plant Services									
26100 Service Area Direction	0	0	0	0	0	0	0	0	0
26200 Maintenance of Buildings	0	0	0	0	0	0	0	0	0
26300 Maintenance of Grounds	0	0	0	0	0	0	0	0	0
26400 Maintenance of Equipment	0	0	0	0	0	0	0	0	0
26500 Vehicle Maintenance (not buses)	0	0	0	0	0	0	0	0	0
26600 Security Services	0	0	0	0	0	0	0	0	0
26700 Insurance (not buses)	0	0	0	0	0	0	0	0	0
26800 Other Operation and Maintenance of Plant	0	0	0	0	0	0	0	0	0
Total Support Services - Operation and Maint of Plant Service	0	0	0	0	0	0	0	0	0
27000 Student Transportation									
27010 Service Area Direction	0	0	0	0	0	0	0	0	0
27100 Vehicle Operation	0	0	0	0	0	0	0	0	0
27200 Monitoring Services	0	0	0	0	0	0	0	0	0
27300 Vehicle Servicing and Maintenance	0	0	0	0	0	0	0	0	0
27400 Purchase of School Buses	0	0	0	0	0	0	0	0	0
27500 Insurance on Buses	0	0	0	0	0	0	0	0	0
27600 Insurance on Pupils	0	0	0	0	0	0	0	0	0
27700 Contracted Transportation Services	0	0	0	0	0	0	0	0	0
27900 Other Student Transportation Services	0	0	0	0	0	0	0	0	0
27910 Bus Driver Training	0	0	0	0	0	0	0	0	0
Total Support Services - Student Transportation	0	0	0	0	0	0	0	0	0
30000 OPERATION OF NONINSTRUCTIONAL SERVICES									
31000 Food Services Operations	0	0	0	0	0	0	0	0	0
31100 Service Area Direction	0	0	0	0	0	0	0	0	0
31200 Food Preparation and Dispensing	0	0	0	0	0	0	0	0	0
31300 Food Delivery	0	0	0	0	0	0	0	0	0
31400 Food Purchases	0	0	0	0	0	0	0	0	0
31900 Other Food Services	0	0	0	0	0	0	0	0	0
Total Food Services Operations	0	0	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
33000 Community Services Operations							0		
33100 Direction of Community Services	0	0	0	0	0	0	0	0	0
33200 Community Recreation	0	0	0	0	0	0	0	0	0
33300 Civic Services	0	0	0	0	0	0	0	0	0
33400 Athletic Coaches	479,312	506,958	407,766	477,301	501,320	311,500	480,830	490,446	500,256
33500 Welfare Activities Services	0	0	0	0	0	0	0	0	0
33600 Nonpublic School Pupil Services	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Total Community Services Operations	479,312	506,958	407,766	477,301	501,320	311,500	480,830	490,446	500,256
33900 Other Community Services									
33910 Band Uniforms	0	0	0	0	0	0	0	0	0
33920 Contributions to Historical Societies	0	0	0	0	0	0	0	0	0
33930 Latch Key Kids Program	0	0	0	0	0	0	0	0	0
33990 Other	0	0	98,557	125,024	120,254	124,500	134,660	137,349	140,098
Total Community Services	0	0	98,557	125,024	120,254	124,500	134,660	137,349	140,098
40000 FACILITIES ACQUISITION AND CONSTRUCTION									
40100 Service Area Direction	0	0	0	0	0	0	0	0	0
41000 Land Acquisition and Development	0	0	0	0	0	0	0	0	0
43000 Professional Services	0	0	0	0	0	0	0	0	0
44000 Educational Specifications Development	0	0	0	0	0	0	0	0	0
45000 Building Acquisition, Construction and Improvements									
45100 Building Acquisition, Construction and Improvements	0	0	0	0	0	0	0	0	0
45200 Energy Savings Contracts	0	0	0	0	0	0	0	0	0
45300 Skilled Craft Employees	0	0	0	0	0	0	0	0	0
45400 Sports Facilities	0	0	0	0	0	0	0	0	0
45500 Rent of Buildings, Facilities, and Equipment	0	0	0	0	0	0	0	0	0
46000 Purchase of Moveable Equipment	0	0	0	0	0	0	0	0	0
49000 Other Facilities Acquisition and Construction	0	0	0	0	0	0	0	0	0
Total 40000 FACILITIES ACQUISITION AND CONSTRUCTION	0	0	0	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS
3101 Education/General Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
50000 DEBT SERVICES									
51000 Principal of Debt									
51100 Bonds	0	0	0	0	0	0	0	0	0
51200 Temporary Loans	0	0	0	0	0	0	0	0	0
51300 Emergency Loans	0	0	0	0	0	0	0	0	0
51400 School Bus Loans	0	0	0	0	0	0	0	0	0
51600 Other D.L.G.F. Approved Debt	0	0	0	0	0	0	0	0	0
52000 Interest on Debt									
52100 Bonds	0	0	0	0	0	0	0	0	0
52200 Temporary Loans	0	0	0	0	0	0	0	0	0
52300 Emergency Loans	0	0	0	0	0	0	0	0	0
52400 School Bus Loans	0	0	0	0	0	0	0	0	0
52600 Other D.L.G.F. Approved Debt	0	0	0	0	0	0	0	0	0
53000 Lease Rental									
53100 Lease Rental Buildings-Principal	0	0	0	0	0	0	0	0	0
53150 Lease Rental Buildings-Interest	0	0	0	0	0	0	0	0	0
53200 Lease Rental Equipment-Principal	0	0	0	0	0	0	0	0	0
53250 Lease Rental Equipment-Interest	0	0	0	0	0	0	0	0	0
53400 Lease Rental Other-Principal	0	0	0	0	0	0	0	0	0
53450 Lease Rental Other-Interest	0	0	0	0	0	0	0	0	0
Total 50000 DEBT SERVICES	0	0	0	0	0	0	0	0	0
60000 NONPROGRAMMED CHARGES									
60100 Transfers from One Fund to Another	0	0	0	0	0	0	0	0	0
60120 Self Insurance	0	0	0	0	0	0	0	0	0
60200 Loans from One Fund to Another	0	0	0	0	0	0	0	0	0
60300 Securities Purchased	0	0	0	0	0	0	0	0	0
60400 FICA Transfers - Co-ops	0	0	0	0	0	0	0	0	0
Total 60000 NONPROGRAMMED CHARGES	0	0	0	0	0	0	0	0	0
<u>9999</u> Total General Fund	<u>\$18,117,025</u>	<u>\$18,800,402</u>	<u>\$19,150,286</u>	<u>\$16,585,132</u>	<u>\$16,743,696</u>	<u>\$19,046,546</u>	<u>\$19,500,000</u>	<u>\$19,971,527</u>	<u>\$20,456,617</u>

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WEST LAFAYETTE SCHOOLS

3300 Operations Fund

Expenditure Detail

Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Budget 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
10000 INSTRUCTIONAL									
17000 Payments to Other Governmental Units Within State									
17100 Transfer Tuition	0	0	14,978	0	0	0	0	0	0
17300 Area Vocational School (Participating Share)	0	0	0	0	0	0	0	0	0
Total Instructional - Instruction	0	0	14,978	0	0	0	0	0	0
20000 SUPPORT SERVICES									
22000 Support Services - General Administration									
22300 Instruction - Related Technology									
22310 Technology Service Supervision and Administration	0	0	0	0	0	0	0	0	0
22350 Systems Operations	0	0	0	0	0	0	0	0	0
22370 Hardware Maintenance and Support	0	0	0	0	0	0	0	0	0
Total Support Services - Instruction	0	0	0	0	0	0	0	0	0
23000 Support Services - General Administration									
23100 Board of Education									
23110 Service Area Direction	28,852	40,969	42,559	77,802	55,999	19,000	19,000	19,401	19,811
23150 Legal Services	211,657	224,849	122,071	52,140	47,156	52,000	51,000	52,020	53,060
23160 Promotion Expenses	2,990	705	1,253	994	256	1,000	5,000	5,100	5,202
23180 Other Governing Body Services	0	0	0	0	0	0	0	0	0
23200 Executive Administration									
23210 Office of the Superintendent	498,086	281,709	378,886	443,101	457,265	527,000	520,900	532,053	543,468
23220 Community Relations	0	0	0	0	0	0	0	0	0
23200 Human Relations	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	741,585	548,232	544,769	574,037	560,676	599,000	595,900	608,574	621,541
25000 Central Services									
25100 Fiscal Services									
25110 Office of the Business Manager	337,724	453,792	576,055	590,021	550,587	587,000	533,800	545,976	558,469
25120 Service Area Direction	0	0	0	0	0	0	0	0	0
25190 Other Fiscal Services									
25191 Refund of Revenue	0	0	0	0	0	0	0	0	0
25193 Printed Forms	0	0	0	0	0	0	0	0	0
25195 Bank Accts. Service Charge	28,488	26,023	35,936	34,892	35,708	25,000	50,000	51,000	52,020
25200 Purchasing, Warehousing, and Distribution Services	25,144	27,381	5,690	35,842	8,570	2,000	2,000	2,060	2,122
25400 Planning, Research, Development and Evaluation	0	0	0	0	0	0	0	0	0
25700 Personnel Services									
25710 Supervision of Personnel Services	12,732	11,408	0	28,331	21,671	25,000	10,000	10,200	10,404
25790 Other Personnel Services	0	0	0	0	0	0	0	0	0
25800 Administrative Technology Services									
25840 Systems Operations	0	0	0	0	0	0	0	0	0
25850 Network Support	0	0	0	0	0	0	0	0	0
25860 Operational computer hardware, software and support	0	14,800	38,227	21,281	36,950	95,251	58,000	59,160	60,343
25900 Other Support Services									
25920 Ditch Assessments	0	0	0	0	0	0	0	0	0
25930 Easements	0	0	0	0	0	0	0	0	0
25940 Settlements	0	0	0	0	0	0	0	0	0
25950 Other Assessments	0	0	0	0	0	0	0	0	0
Total Support Services - Central Services	404,088	533,404	655,908	710,167	653,686	734,251	653,800	668,396	683,358
26000 Operation and Maintenance of Plant Services									
26100 Service Area Direction	527,365	453,561	427,631	21,503	27,293	46,000	2,500	2,571	2,644
26200 Maintenance of Buildings	1,971,797	2,260,954	2,625,332	1,199,928	1,492,729	1,738,710	1,508,100	1,551,240	1,594,581
26300 Maintenance of Grounds	137,062	165,995	156,609	41,161	59,185	141,433	43,000	43,860	44,737
26400 Maintenance of Equipment	225,063	273,384	432,172	439,489	691,134	795,600	838,000	854,760	871,855
26500 Vehicle Maintenance (not buses)	10,258	21,428	24,861	17,213	22,567	23,000	37,000	37,740	38,495
26600 Security Services	42,709	45,665	47,865	(321)	30,644	60,000	54,200	55,284	56,390
26700 Insurance (not buses)	196,084	204,274	195,804	248,233	300,708	300,000	350,000	360,500	371,315
26800 Other Operation and Maintenance of Plant	0	0	0	0	0	0	0	0	0
Total Support Services - Operation and Maint of Plant Services	3,110,338	3,425,291	3,910,294	1,967,206	2,624,260	3,104,743	2,833,800	2,905,955	2,980,017
27000 Student Transportation									
27100 Service Area Direction	143,890	149,536	155,937	33,485	6,116	7,364	1,500	1,530	1,561
27100 Vehicle Operation	323,299	379,371	463,880	16,713	9,515	10,000	4,000	4,080	4,162
27200 Monitoring Services	0	0	0	0	0	0	0	0	0
27300 Vehicle Servicing and Maintenance	59,846	80,539	93,078	1,519	9,523	1,000	2,000	2,040	2,081
27400 Purchase of Buses	166,537	199,856	0	0	0	0	0	0	0
27500 Insurance on Buses	10,809	11,003	9,056	0	0	0	80,000	82,400	84,872
27600 Insurance on Pupils	0	0	0	0	0	0	0	0	0
27700 Contracted Transportation Services	314,679	279,432	120,716	12,858	22	0	0	0	0
27900 Other Student Transportation Services	0	0	0	0	0	0	10,800	11,016	11,236
27910 Bus Driver Training	0	0	0	0	0	0	0	0	0
Total Support Services - Student Transportation	1,019,060	1,099,737	842,667	64,575	25,176	18,364	98,300	101,066	103,912
30000 OPERATION OF NONINSTRUCTIONAL SERVICES									
31200 Food Preparation and dispensing	80,628	83,759	89,529	84,439	88,700	101,000	46,400	47,329	48,275
31900 Other Food Services	0	0	0	0	0	0	0	0	0
Total Food Services Operations	80,628	83,759	89,529	84,439	88,700	101,000	46,400	47,329	48,275

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WEST LAFAYETTE SCHOOLS

3300 Operations Fund
Expenditure Detail
Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Budget 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
33000 Community Services Operations									
33100 Direction of Community Services	0	0	0	0	0	0	0	0	0
33200 Community Recreation	78,252	92,758	99,179	127,594	140,599	151,000	144,500	147,767	151,120
33300 Civic Services	0	0	0	0	0	0	0	0	0
33910 Band Uniforms	0	0	0	0	0	0	0	0	0
33990 Other	0	0	0	0	0	0	0	0	0
Total Community Services	78,252	92,758	99,179	127,594	140,599	151,000	144,500	147,767	151,120
40000 FACILITIES ACQUISITION AND CONSTRUCTION									
41000 Land Acquisition and Development	32,599	20,872	14,847	0	0	150,000	100,000	102,000	104,040
Total Land Acquisition and Development	32,599	20,872	14,847	0	0	150,000	100,000	102,000	104,040
43000 Professional Services	260,082	323,187	254,497	134,462	31,736	125,000	50,000	51,000	52,020
Total Professional Services	260,082	323,187	254,497	134,462	31,736	125,000	50,000	51,000	52,020
45000 Building Acquisition, Construction and Improvements									
45100 Building Acquisition, Construction and Improvements	83,644	100,428	159,947	372,784	97,590	576,660	0	0	0
45200 Energy Savings Contracts	0	0	0	0	0	0	0	0	0
45300 Silled Craft Employees	0	0	0	0	0	0	0	0	0
45400 Sports Facilities	23,307	38,078	31,565	73,035	48,652	270,000	30,000	30,600	31,212
45500 Rent of Buildings, Facilities, and Equipment	0	0	1,610	1,886	412	0	0	0	0
Total Facilities Acquisition and Construction	106,951	139,506	193,122	447,705	146,654	846,660	30,000	30,600	31,212
46000 Purchase of Moveable Equipment	0	0	0	18,592	0	0	0	0	0
Total Purchase of Moveable Equipment	0	0	0	18,592	0	0	0	0	0
47000 Purchase of Mobile or Fixed Equipment	182,336	171,915	141,340	17,460	19,112	89,580	50,000	51,000	52,020
Total Purchase of Mobile or Fixed Equipment	182,336	171,915	141,340	17,460	19,112	89,580	50,000	51,000	52,020
49000 Other Facilities Acquisition and Construction	0	0	67	0	0	0	0	0	0
Total Other Facilities Acquisition and Construction	0	0	67	0	0	0	0	0	0
50000 DEBT SERVICES									
51000 Principal of Debt									
51200 Temporary Loans	0	0	0	0	0	0	0	0	0
51300 Emergency Loans	0	0	0	0	0	0	0	0	0
Total Principal of Debt	0	0	0	0	0	0	0	0	0
52000 Interest on Debt									
52200 Temporary Loans	0	0	0	0	0	0	0	0	0
52300 Emergency Loans	0	0	0	0	0	0	0	0	0
Total Interest on Debt	0	0	0	0	0	0	0	0	0
60000 NONPROGRAMMED CHARGES									
60100 Transfers from One Fund to Another	0	0	0	0	0	0	0	0	0
60120 Self Insurance	0	0	0	0	0	0	0	0	0
60200 Loans from One Fund to Another	0	0	0	0	0	0	0	0	0
60400 FICA Transfers - Co-ops	0	0	0	0	0	0	0	0	0
Total Nonprogrammed Charges	0	0	0	0	0	0	0	0	0
Total Operations Fund	\$6,015,919	\$6,438,661	\$6,746,219	\$4,146,237	\$4,290,599	\$5,919,598	\$4,602,700	\$4,713,687	\$4,827,515

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
0160 Referendum Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Budget 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
10000 INSTRUCTION									
11000 Regular Programs									
11050 Kindergarten	0	0	0	69,630	187,802	216,600	182,900	187,282	191,799
11100 Elementary	0	0	0	2,021,354	2,378,956	2,537,000	3,199,100	3,270,599	3,344,038
11200 Middle/Junior High	0	0	0	672,656	697,287	800,000	714,900	731,952	749,522
11300 High School	0	0	0	1,644,611	1,855,797	1,964,000	2,429,800	2,484,394	2,540,481
11400 Vocational Education									
11450 Consumer and Homemaking	0	0	0	0	0	0	0	0	0
Total Instruction - Regular Programs	0	0	0	4,408,251	5,119,842	5,517,600	6,526,700	6,674,227	6,825,840
12000 Special Programs									
12200 Mental Disabilities	0	0	0	0	0	0	0	0	0
Total Special Programs	0	0	0	0	0	0	0	0	0
17000 Payments to Other Governmental Units Within State									
17300 Area Vocational School (Participating Share)	0	0	0	0	0	0	0	0	0
Total Payments to Other Governmental Units Within State	0	0	0	0	0	0	0	0	0
20000 SUPPORT SERVICES									
21000 Support Services - Students									
21100 Attendance and Social Work Services									
21130 Social Work Services	0	0	0	0	0	0	0	0	0
21200 Guidance Services									
21220 Counseling Services	0	0	0	0	0	0	0	0	0
21800 Special Education Administration									
21810 Service Area Direction	0	0	0	0	0	0	0	0	0
Total Support Services - Students	0	0	0	0	0	0	0	0	0
22000 Support Services - Instruction									
22300 Instruction - Related Technology									
22360 Network Support	0	0	0	0	0	0	0	0	0
Total Support Services - Instruction	0	0	0	0	0	0	0	0	0

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
0160 Referendum Fund
Expenditure Detail
 Revised September 8, 2025 [draft]

EXPENDITURES:	Actual 2020	Actual 2021	Budget 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	Projected 2027	Projected 2028
23000 Support Services - General Administration									
23100 Board of Education									
23110 Service Area Direction	0	0	0	0	0	0	0	0	0
23120 Service Area Assistants	0	0	0	0	0	0	0	0	0
23150 Legal Services	0	0	0	0	0	0	0	0	0
23160 Promotion Expenses	0	0	0	0	0	0	0	0	0
23190 Other Governing Body Services	0	0	0	0	0	0	0	0	0
23200 Executive Administration									
23210 Office of the Superintendent	0	0	0	0	0	0	0	0	0
23220 Community Relations	0	0	0	0	0	0	0	0	0
23230 Staff Relations and Negotiations	0	0	0	0	0	0	0	0	0
23290 Other Executive Administration Services	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	0	0	0	0	0	0	0	0	0
24000 Support Services - School Administration									
24100 Office of the Principal	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	0	0	0	0	0	0	0	0	0
25000 Support Services - Central Services									
25400 Planning, Research, Development and Evaluation	0	0	0	0	0	0	0	0	0
Total Support Services - Central Services	0	0	0	0	0	0	0	0	0
26000 Operation and Maintenance of Plant Services									
26100 Service area direction	0	0	0	385,357	419,448	431,000	553,900	564,468	575,247
26200 Maintenance of Building	0	0	0	1,446,552	1,245,036	1,837,300	1,471,200	1,496,532	1,522,742
26300 Maintenance of Grounds	0	0	0	214,635	174,687	191,000	196,000	200,583	205,302
26400 Maintenance of Equipment	0	0	0	0	0	0	0	0	0
26600 Security Services	0	0	0	40,544	3,466	106,000	0	0	0
Total Support Services - Operations and Maint.	0	0	0	2,087,088	1,842,637	2,565,300	2,221,100	2,261,583	2,303,291
27000 Student Transportation									
27100 Vehicle Operation	0	0	0	759,859	865,757	1,049,000	996,800	1,019,561	1,042,983
27300 Vehicle Servicing and Maintenance	0	0	0	136,323	289,941	394,000	235,000	239,700	244,493
27400 Purchase of Buses	0	0	0	288,411	0	200,000	0	77,250	846,250
27500 Insurance on Buses	0	0	0	13,871	0	0	0	0	0
27700 Contracted Transportation Services	0	0	0	176,350	0	0	0	0	0
27910 Bus Driver Training	0	0	0	0	0	0	0	0	0
Total Support Services - Transportation	0	0	0	1,374,814	1,155,698	1,643,000	1,231,800	1,336,511	2,133,726
30000 OPERATION OF NONINSTRUCTIONAL SERVICES									
33200 Community Recreation	0	0	0	0	0	0	0	0	0
33400 Athletic Coaches	0	0	0	0	0	0	0	0	0
33900 Other Community Services	0	0	0	0	0	0	0	0	0
Total Community Services	0	0	0	0	0	0	0	0	0
40000 FACILITIES ACQUISITION AND CONSTRUCTION									
41000 Land purchase	0	0	0	0	0	0	0	0	0
45100 Building Acquisition, Construction and Improvements	0	0	0	0	0	0	0	0	0
47000 Purchase of Mobile or Fixed Equipment	0	0	0	23,385	0	0	0	0	0
Total Facilities Acquisition and Construction	0	0	0	23,385	0	0	0	0	0
Total Referendum Fund	\$0	\$0	\$0	\$7,893,538	\$8,118,177	\$9,725,900	\$9,979,600	\$10,272,321	\$11,262,857

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS

Bus Plan

Bus Replacement Fund

Revised September 8, 2025 [draft]

REPLACEMENT COST OF BUS/VEHICLE DURING SPECIFIED YEAR

Number of Buses	Make and Model	Bus Number	Corp ID	Owned or Leased	BUDGET 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected Total
1	Thomas HDX transit	2512	D-84/2014	Owned	175,000					175,000
2	IC/CE300	3211	C-32/2011	Owned		155,000				155,000
3	IC/CE300	3414	C-28/2014	Owned			162,750			162,750
4	Thomas HDX transit	2614	D-84-2014	Owned				201,250		201,250
5	Chevy Starcraft	8	A-14-2015	Owned				75,000		75,000
6	Chevy Starcraft	9	A-14-2015	Owned					77,250	77,250
7										0
8										0
9										0
10										0
11										0
12										0
13										0
14										0
15										0
16										0
17										0
18										0

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
Bus Plan
Bus Replacement Fund
 Revised September 8, 2025 [draft]

REPLACEMENT COST OF BUS/VEHICLE DURING SPECIFIED YEAR

Number of Buses	Make and Model	Bus Number	Corp ID	Owned or Leased	BUDGET 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected Total
										0
										0
										0
Replacement Cost Total Accumulated for Future Years					\$175,000	\$155,000	\$162,750	\$276,250	\$77,250	\$846,250

ADDITIONAL BUSES NEEDED

# of Buses Each Year	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Total
1						0
2						0
3						0
4						0
5						0
6						0
7						0
8						0
Total Additional Bus Cost	\$0	\$0	\$0	\$0	\$0	\$0
Total Replacement Cost	\$175,000	\$155,000	\$162,750	\$276,250	\$77,250	\$846,250
Total Additional Bus Cost	0	0	0	0	0	0
Total Appropriation Needed	\$175,000	\$155,000	\$162,750	\$276,250	\$77,250	\$846,250

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS

Amortization Schedule

Revised September 8, 2025 [draft]

	Budget 2025	Budget 2026	Projected 2027	Projected 2028
<u>Non-Exempt Debt</u>				
Ad Val Property Tax First Mortgage Bonds, Series 2017	4,003,000	4,008,000	4,007,000	4,005,000
Ad Val Property Tax First Mortgage Bonds, Series 2018	1,097,000	1,147,000	1,203,000	1,259,000
Ad Val Property Tax First Mortgage Bonds, Series 2019	680,000	690,000	713,000	735,000
Ad Val Property Tax First Mortgage Bonds, Series 2020	232,000	242,000	394,000	391,000
GO Bond 2024A	3,179,253	961,875	718,375	643,250
Common School Loan #20	0	0	0	0
Common School Loan #22	0	0	0	0
Common School Loan #23	0	0	0	0
Common School Loan #24	20,804	0	0	0
Common School Loan #25	20,238	0	0	0
Common School Loan #26	39,756	0	0	0
Common School Loan #27	38,197	37,822	0	0
Unreimbursed Textbook Rental	0	0	0	0
Fees	10,000	10,000	10,000	10,000
Temporary Loan Interest	0	0	0	0
Total existing debt	9,320,248	7,096,697	7,045,375	7,043,250
<u>Future Debt (Non-Exempt Debt)</u>				
None	0	0	0	0
Total future debt	0	0	0	0
Total Non-Exempt Debt Service Fund	\$9,320,248	\$7,096,697	\$7,045,375	\$7,043,250
<u>Exempt Debt Service Fund - 0292</u>				
None	0	0	0	0
Total Exempt Debt Service Fund	0	0	0	0
Total Non-Exempt and Exempt Debt	9,320,248	7,096,697	7,045,375	7,043,250
<u>Pension Bond Fund</u>				
<u>New Debt</u>				
Pension Bonds "2003"	0	0	0	0
Total Pension Bond Fund	0	0	0	0

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS

Amortization Schedule

Revised September 8, 2025 [draft]

	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033
<u>Non-Exempt Debt</u>					
Ad Val Property Tax First Mortgage Bonds, Series 2017	4,007,000	4,002,000	4,005,000	4,005,000	4,009,000
Ad Val Property Tax First Mortgage Bonds, Series 2018	1,317,000	1,380,000	1,433,000	1,491,000	1,549,000
Ad Val Property Tax First Mortgage Bonds, Series 2019	749,000	768,000	792,000	816,000	836,000
Ad Val Property Tax First Mortgage Bonds, Series 2020	392,000	392,000	390,000	394,000	397,000
GO Bond 2024A	575,250	504,250	0	0	0
Common School Loan #20	0	0	0	0	0
Common School Loan #22	0	0	0	0	0
Common School Loan #23	0	0	0	0	0
Common School Loan #24	0	0	0	0	0
Common School Loan #25	0	0	0	0	0
Common School Loan #26	0	0	0	0	0
Common School Loan #27	0	0	0	0	0
Unreimbursed Textbook Rental	0	0	0	0	0
Fees	10,000	10,000	10,000	10,000	10,000
Temporary Loan Interest	0	0	0	0	0
Total existing debt	7,050,250	7,056,250	6,630,000	6,716,000	6,801,000
<u>Future Debt (Non-Exempt Debt)</u>					
None	0	0	0	0	0
Total future debt	0	0	0	0	0
Total Non-Exempt Debt Service Fund	\$7,050,250	\$7,056,250	\$6,630,000	\$6,716,000	\$6,801,000
<u>Exempt Debt Service Fund - 0292</u>					
None	0	0	0	0	0
Total Exempt Debt Service Fund	0	0	0	0	0
Total Non-Exempt and Exempt Debt	7,050,250	7,056,250	6,630,000	6,716,000	6,801,000
<u>Pension Bond Fund</u>					
<u>New Debt</u>					
Pension Bonds "2003"	0	0	0	0	0
Total Pension Bond Fund	0	0	0	0	0

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS

Amortization Schedule

Revised September 8, 2025 [draft]

	Projected 2034	Projected 2035	Projected 2036	Projected 2037	Projected 2038	Projected 2039
<u>Non-Exempt Debt</u>						
Ad Val Property Tax First Mortgage Bonds, Series 2017	4,010,000	4,001,000	4,006,000	0	0	0
Ad Val Property Tax First Mortgage Bonds, Series 2018	1,607,000	1,678,000	1,738,000	3,544,000	0	0
Ad Val Property Tax First Mortgage Bonds, Series 2019	871,000	905,000	938,000	3,237,000	4,662,000	2,365,000
Ad Val Property Tax First Mortgage Bonds, Series 2020	402,000	376,000	282,000	194,000	2,305,000	3,291,000
GO Bond 2024A	0	0	0	0	0	0
Common School Loan #20	0	0	0	0	0	0
Common School Loan #22	0	0	0	0	0	0
Common School Loan #23	0	0	0	0	0	0
Common School Loan #24	0	0	0	0	0	0
Common School Loan #25	0	0	0	0	0	0
Common School Loan #26	0	0	0	0	0	0
Common School Loan #27	0	0	0	0	0	0
Unreimbursed Textbook Rental Fees	10,000	10,000	10,000	10,000	10,000	10,000
Temporary Loan Interest	0	0	0	0	0	0
Total existing debt	6,900,000	6,970,000	6,974,000	6,985,000	6,977,000	5,666,000
<u>Future Debt (Non-Exempt Debt)</u>						
None	0	0	0	0	0	0
Total future debt	0	0	0	0	0	0
Total Non-Exempt Debt Service Fund	\$6,900,000	\$6,970,000	\$6,974,000	\$6,985,000	\$6,977,000	\$5,666,000
<u>Exempt Debt Service Fund - 0292</u>						
None	0	0	0	0	0	0
Total Exempt Debt Service Fund	0	0	0	0	0	0
Total Non-Exempt and Exempt Debt	6,900,000	6,970,000	6,974,000	6,985,000	6,977,000	5,666,000
<u>Pension Bond Fund</u>						
<u>New Debt</u>						
Pension Bonds "2003"	0	0	0	0	0	0
Total Pension Bond Fund	0	0	0	0	0	0

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WEST LAFAYETTE SCHOOLS

0101 General Fund

Certified and Non-Certified New Hires

Revised September 8, 2025 [draft]

	Contract Year 2025-2026	Contract Year 2026-2027	Contract Year 2027-2028	Contract Year 2028-2029
Certified Salaries - New Hires 2025-2026				
Account 010 11100 Elementary teachers	0	0	0	0
Account 010 11200 Middle teachers	0	0	0	0
Account 010 11300 High teachers	0	0	0	0
Account 010 12100 Gifted and Talented teachers	0	0	0	0
Account 010 12210 Special education teachers	0	0	0	0
Account 010 21210 Counselor	0	0	0	0
Account 010 22220 Librarians	0	0	0	0
Account 030 23210 Central administrator	0	0	0	0
Account 010 24100 Principals	0	0	0	0
Certified Salaries - New Hires 2026-2027				
Account 010 11100 Elementary teachers		0	0	0
Account 010 11200 Middle teachers		0	0	0
Account 010 11300 High teachers		0	0	0
Account 010 12100 Gifted and Talented teachers		0	0	0
Account 010 12210 Special education teachers		0	0	0
Account 010 21210 Counselor		0	0	0
Account 010 22220 Librarians		0	0	0
Account 030 23210 Central administrator		0	0	0
Account 010 24100 Principals		0	0	0
Certified Salaries - New Hires 2027-2028				
Account 010 11100 Elementary teachers			0	0
Account 010 11200 Middle teachers			0	0
Account 010 11300 High teachers			0	0
Account 010 12100 Gifted and Talented teachers			0	0
Account 010 12210 Special education teachers			0	0
Account 010 21210 Counselor			0	0
Account 010 22220 Librarians			0	0
Account 030 23210 Central administrator			0	0
Account 010 24100 Principals			0	0
Certified Salaries - New Hires 2028-2029				
Account 010 11100 Elementary teachers				0
Account 010 11200 Middle teachers				0
Account 010 11300 High teachers				0
Account 010 12100 Gifted and Talented teachers				0
Account 010 12210 Special education teachers				0
Account 010 21210 Counselor				0
Account 010 22220 Librarians				0
Account 030 23210 Central administrator				0
Account 010 24100 Principals				0

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WEST LAFAYETTE SCHOOLS

0101 General Fund

Certified and Non-Certified New Hires

Revised September 8, 2025 [draft]

	Contract Year 2025-2026	Contract Year 2026-2027	Contract Year 2027-2028	Contract Year 2028-2029
Certified Salaries - Total New Hires 2025-2029				
Account 010 11100 Elementary teachers	0	0	0	0
Account 010 11200 Middle teachers	0	0	0	0
Account 010 11300 High teachers	0	0	0	0
Account 010 12100 Gifted and Talented teachers	0	0	0	0
Account 010 12210 Special education teachers	0	0	0	0
Account 010 21210 Counselor	0	0	0	0
Account 010 22220 Librarians	0	0	0	0
Account 030 23210 Central administrator	0	0	0	0
Account 010 24100 Principals	0	0	0	0
Total Certified Salaries - New Hires	\$0	\$0	\$0	\$0
Non-Certified New Hires 2025-2026				
Account 010 11050 Instructional assistants - Elementary	0	0	0	0
Account 010 11200 Instructional assistants - Middle	0	0	0	0
Account 010 11300 Instructional assistants - High	0	0	0	0
Account 010 12210 Instructional assistants - Sp. education	0	0	0	0
Account 010 22210 Media support	0	0	0	0
Account 030 23210 Support staff	0	0	0	0
Account 010 24100 Support staff	0	0	0	0
Account 030 26200 Custodians	0	0	0	0
Account 030 25850 Technology maintenance staff	0	0	0	0
Non-Certified New Hires 2026-2027				
Account 010 11050 Instructional assistants - Elementary		0	0	0
Account 010 11200 Instructional assistants - Middle		0	0	0
Account 010 11300 Instructional assistants - High		0	0	0
Account 010 12210 Instructional assistants - Sp. education		0	0	0
Account 010 22210 Media support		0	0	0
Account 030 23210 Support staff		0	0	0
Account 010 24100 Support staff		0	0	0
Account 030 26200 Custodians		0	0	0
Account 030 25850 Technology maintenance staff		0	0	0
Non-Certified New Hires 2027-2028				
Account 010 11050 Instructional assistants - Elementary			0	0
Account 010 11200 Instructional assistants - Middle			0	0
Account 010 11300 Instructional assistants - High			0	0
Account 010 12210 Instructional assistants - Sp. education			0	0
Account 010 22210 Media support			0	0
Account 030 23210 Support staff			0	0
Account 010 24100 Support staff			0	0
Account 030 26200 Custodians			0	0
Account 030 25850 Technology maintenance staff			0	0

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
0101 General Fund
Certified and Non-Certified New Hires
 Revised September 8, 2025 [draft]

	Contract Year 2025-2026	Contract Year 2026-2027	Contract Year 2027-2028	Contract Year 2028-2029
Non-Certified New Hires 2028-2029				
Account 010 11050				0
Account 010 11200				0
Account 010 11300				0
Account 010 12210				0
Account 010 22210				0
Account 030 23210				0
Account 010 24100				0
Account 030 26200				0
Account 030 25850				0
Total by Account Non-Certified New Hires 2025-2029				
Account 010 11050	0	0	0	0
Account 010 11200	0	0	0	0
Account 010 11300	0	0	0	0
Account 010 12210	0	0	0	0
Account 010 22210	0	0	0	0
Account 030 23210	0	0	0	0
Account 010 24100	0	0	0	0
Account 030 26200	0	0	0	0
Account 030 25850	0	0	0	0
Total Non-Certified New Hires	\$0	\$0	\$0	\$0

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS

Revised September 8, 2025 [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	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Actual 9-2-25 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
Kind. (FTE)	152.5	163.0	191.5	187.0	165.5	156.0	154.0	154.0	159.0	132.0	133.0	133.0	133.0	133.0
1st	169	176	161	182	193	170	171	179	157	159	137	133	133	133
2nd	148	171	185	158	184	178	170	173	170	162	152	133	131	129
3rd	183	170	160	201	160	178	174	174	168	172	166	152	135	133
4th	163	184	165	174	204	160	186	189	158	164	174	160	149	133
5th	152	179	188	171	187	180	155	179	186	161	158	169	160	148
6th	191	161	180	180	162	179	190	180	180	186	155	152	164	157
7th	164	194	168	184	183	161	170	193	165	185	198	158	152	160
8th	187	172	198	171	191	180	163	172	176	167	174	196	161	152
9th	191	184	185	188	184	190	173	168	180	174	170	177	197	163
10th	148	195	186	184	191	179	186	177	165	184	169	169	176	195
11th	167	150	191	181	165	184	168	174	178	165	181	168	168	174
12th	160	161	157	177	169	158	185	162	167	174	172	180	169	170
12+	0	2	2	3	4	2	2	2	0	0	0	0	0	0
Total	2,175.5	2,262.0	2,317.5	2,341.0	2,342.5	2,255.0	2,247.0	2,276.0	2,209.0	2,185.0	2,139.0	2,080.0	2,028.0	1,980.0
Increase		87	56	24	2	(88)	(8)	29	(67)	(24)	(46)	(59)	(52)	(48)
Percent Increase		3.98%	2.45%	1.01%	0.06%	-3.74%	-0.35%	1.29%	-2.94%	-1.09%	-2.11%	-2.76%	-2.50%	-2.37%
K - 4th	816	864	859	886	928	866	856	894	839	818	787	747	708	676
Increase		49	(5)	27	42	(62)	(10)	38	(55)	(21)	(31)	(40)	(39)	(32)
Percent Increase		5.95%	-0.58%	3.14%	4.74%	-6.68%	-1.15%	4.44%	-6.15%	-2.50%	-3.79%	-5.08%	-5.22%	-4.52%
K - 5th	1,006	1,041	1,039	1,066	1,090	1,045	1,046	1,074	998	950	920	880	841	809
Increase		35	(2)	27	24	(45)	1	28	(76)	(48)	(30)	(40)	(39)	(32)
Percent Increase		3.48%	-0.19%	2.60%	2.25%	-4.13%	0.10%	2.68%	-7.08%	-4.81%	-3.16%	-4.35%	-4.43%	-3.80%
6th - 8th	542	527	546	535	536	520	523	545	521	538	527	506	477	469
Increase		(15)	19	(11)	1	(16)	3	22	(24)	17	(11)	(21)	(29)	(8)
Percent Increase		-2.77%	3.61%	-2.01%	0.19%	-2.99%	0.58%	4.21%	-4.40%	3.26%	-2.04%	-3.98%	-5.73%	-1.68%
5th - 6th	343	340	348	364	345	340	360	373	345	371	353	310	316	317
Increase		(3)	8	16	(19)	(5)	20	13	(28)	26	(18)	(43)	6	1
Percent Increase		-0.87%	2.35%	4.60%	-5.22%	-1.45%	5.88%	3.61%	-7.51%	7.54%	-4.85%	-12.18%	1.94%	0.32%
7th - 8th	378	356	383	359	375	370	336	340	356	341	372	354	313	312
Increase		(22)	27	(24)	16	(5)	(34)	4	16	(15)	31	(18)	(41)	(1)
Percent Increase		-5.82%	7.58%	-6.27%	4.46%	-1.33%	-9.19%	1.19%	4.71%	-4.21%	9.09%	-4.84%	-11.58%	-0.32%
9th - 12th	475	690	719	730	709	711	712	681	690	697	692	694	710	702
Increase		215	29	11	(21)	2	1	(31)	9	7	(5)	2	16	(8)
Percent Increase		45.26%	4.20%	1.53%	-2.88%	0.28%	0.14%	-4.35%	1.32%	1.01%	-0.72%	0.29%	2.31%	-1.13%

For internal management use only. See assumptions. Actual results may vary and the differences may be material.

WEST LAFAYETTE SCHOOLS
Property Tax Impact - Samples
 Revised September 8, 2025 [draft]

Assumptions:
 True Tax Value will be 100% of Market Value

	2025	2026	2027	2028
Sample Calculation				
Market Value of Home \$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Times: Multiplier	100.00%	100.00%	100.00%	100.00%
Equals: True Tax Value	200,000	200,000	200,000	200,000
Less: Mortgage Deduction	0	0	0	0
Less: Homestead Deduction	(48,000)	(40,000)	(30,000)	(20,000)
Less: Supplemental Homestead Deduction	(57,000)	(64,000)	(78,200)	(93,600)
Equals: Net True Tax Value	<u>\$95,000</u>	<u>\$96,000</u>	<u>\$91,800</u>	<u>\$86,400</u>
True Tax Value divided by \$100	950	960	918	864
School Rate	1,2515	1,2596	1,3534	1,4201
Gross Tax Due	1,189	1,209	1,242	1,227
Estimated Homestead Credit Estimate	0	0	0	0
Estimated Additional Homestead Credit Estimate	0	0	0	0
Estimated Property Tax Replacement Credit	0	0	0	0
Net Tax Liability	<u>\$1,189</u>	<u>\$1,209</u>	<u>\$1,242</u>	<u>\$1,227</u>
Increase		\$20	\$33	(\$15)

	2025	2026	2027	2028
Sample Calculation				
Market Value of Home \$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Times: Multiplier	100.00%	100.00%	100.00%	100.00%
Equals: True Tax Value	300,000	300,000	300,000	300,000
Less: Mortgage Deduction	0	0	0	0
Less: Homestead Deduction	(48,000)	(40,000)	(30,000)	(20,000)
Less: Supplemental Homestead Deduction	(94,500)	(104,000)	(124,200)	(145,600)
Equals: Net True Tax Value	<u>\$157,500</u>	<u>\$156,000</u>	<u>\$145,800</u>	<u>\$134,400</u>
True Tax Value divided by \$100	1,575	1,560	1,458	1,344
School Rate	1,2515	1,2596	1,3534	1,4201
Gross Tax Due	1,971	1,965	1,973	1,909
Estimated Homestead Credit Estimate	0	0	0	0
Estimated Additional Homestead Credit Estimate	0	0	0	0
Estimated Property Tax Replacement Credit	0	0	0	0
Net Tax Liability	<u>\$1,971</u>	<u>\$1,965</u>	<u>\$1,973</u>	<u>\$1,909</u>
Increase		(\$6)	\$8	(\$64)

	2025	2026	2027	2028
Sample Calculation				
Market Value of Home \$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Times: Multiplier	100.00%	100.00%	100.00%	100.00%
Equals: True Tax Value	400,000	400,000	400,000	400,000
Less: Mortgage Deduction	0	0	0	0
Less: Homestead Deduction	(48,000)	(40,000)	(30,000)	(20,000)
Less: Supplemental Homestead Deduction	(132,000)	(144,000)	(170,200)	(197,600)
Equals: Net True Tax Value	<u>\$220,000</u>	<u>\$216,000</u>	<u>\$199,800</u>	<u>\$182,400</u>
True Tax Value divided by \$100	2,200	2,160	1,998	1,824
School Rate	1,2515	1,2596	1,3534	1,4201
Gross Tax Due	2,753	2,721	2,704	2,590
Estimated Homestead Credit Estimate	0	0	0	0
Estimated Additional Homestead Credit Estimate	0	0	0	0
Estimated Property Tax Replacement Credit	0	0	0	0
Net Tax Liability	<u>\$2,721</u>	<u>\$2,704</u>	<u>\$2,590</u>	<u>\$2,573</u>
Increase		(\$17)	(\$114)	(\$17)