

Muncie Community Schools

Fiscal Projections & Recommendations

December 6, 2017

Since July 2015, MCS has been working diligently to address its fiscal situation at both the Board and the administrative level. It was clear to the new administrative team and the Board that the financial situation was not where it needed to be by the middle of July 2015. The financial issues raised in the fall of 2014 appeared to be genuine and needed to be addressed. MCS met with staff from a number of state agencies over the next several months to try to determine the best way to begin to address its poor fiscal situation. When a number of stakeholder groups began to openly question the rising fiscal concerns, MCS offered to partner with the MTA to conduct a third party independent audit of the corporation's finances. The MTA refused to participate in that process. In the end, MCS contracted with Michael Reuter to conduct a financial projection across all taxing funds for MCS. That was completed in March 2016 and presented to the MTA and the MCS Board at that time. The entire document was shared with the community via the MCS website. The State Board of Accounts (SBoA) audit released in April 2016 supported the projections made by Reuter as well and underscored the need to address the fiscal situation in MCS. In April 2016, MCS staff met with representative from the SBoA and the IDOE to try to determine a path forward for MCS. Some initial meetings were held with an outside financial consultant, but a funding stream for supporting a more in depth review of finances wasn't able to be secured at that time. See Appendix A: 2016 Financial Projections.

MCS has embraced a new vision encompassed by the following:

MCS with our community partners will provide each child an individualized, inclusive, digitally rich education within the scope of being full service community schools.

The MCS Board identified the need for a new direction for the corporation and embarked on the development of a community-based strategic plan to provide vision and direction for the future. The final version of the plan was approved by the Board in June 2016. It was announced that MCS would not make any major decisions in the fall of 2015 until the Strategic Plan was completed. Beginning in January 2016, as sections of the strategic plan were developed, MCS began to take action to align revenues with expenses. The first set of these reductions were for the most part, those identified in the fall of 2014 as potential reductions to be made. These included privatization of food service and custodial services.

At this time, a number of the goals and objectives of the strategic plan have been completed. One of the primary objectives was to *Address our fiscal and facilities issues*. One of the primary objectives was to address our fiscal issues which continues to remain a priority for 2018. The first goal under the financial section of the plan is:

- Develop a comprehensive budget that creates positive cash flow for the district and builds adequate cash reserves.

MCS has a balanced budget for 2018 and positive cash flow projections for calendar years 2017, 2018, and 2019 without considering the pending sale of MCS real estate or the pending intergovernmental agreement for support of elementary building improvement with the City of Muncie. See Appendix B: MCS Strategic Plan Goals.

Under the facilities section, the primary goals include:

- Create a long-term, cost-effective action plan that ensures every building meets or exceeds capacity and programming needs.
- Develop a Sustainability and Energy efficiency program for all buildings and infrastructure systems.

MCS convened a Facilities Planning Committee in October 2016 to begin addressing MCS's need to reevaluate the physical footprint of MCS schools. The committee's final report was presented to the Board in the spring of 2017. At that time, the Board took action to close three elementary schools for the 2017-2018 School Year. The Board is currently planning to vote to close Northside Middle School for the fall of 2018, based upon the pending sale of the building by the Emergency Manager. MCS is currently working on the transition to a new middle school service approach of a single traditional middle school, an honors middle school program inclusive of an early high school option, and an innovative blended instructional middle school program. The complete details to be worked out through public discourse in early 2018. See Appendix C: Facilities Committee Report.

MCS staff met with legislative leaders and the IDOE in March 2017 to review the fiscal situation and ask for further direction. At that time, MCS was added to SB 567 which had originally been developed for the Gary Community Schools.

In October 2017, the MCS Board approved the refinancing of some of the 2015 Bond Issue in order to provide relief for the property tax based funds. That refinancing should be completed shortly. See Appendix D: Bond Refinancing Presentation.

MCS has been working with Fifth Third Bank, state legislators and others to address the funding needs tied to the misuse of the cash from the 2014 General Obligation Bonds by the former administrative team. Jane Herndon of ICE Miller has drafted potential legislation to allow MCS to finance the necessary cash to address the situation and still keep MCS on a balanced financial path going forward.

Enrollment Projections

Currently MCS has approximately 5100 students. We anticipate a loss of 250 to 300 students next year as has been the annual trend since 2012. We will continue to use Michael Reuter's March 2016 enrollment projections going forward. Dr. Hicks at BSU is updating his April 2016 projections as well. See Appendix E: BSU Enrollment Projections.

Instructional staffing is (in best practice) usually projected at 85% capacity. Last year, we staffed at 105% of capacity as we expected to absorb losses based upon school closings and SB 567. In August, MCS had the appropriate staffing to accommodate enrollment. We didn't have extra staff nor were we required to add additional positions beyond those tied to specific special education student programming. MCS does not have, nor does it intend to have, problems with

overstaffing. The MCS Board approved appropriate reductions in staff in May and June 2017 and is intent on staffing appropriately going forward.

The 2017 Facilities Committee Report provides several options for future reductions if necessary. Additionally, if MCS continues to see the projected enrollment declines materialize, the vocational programming at the Muncie Area Career Center (MACC) will be moved to shared space with either Ivy Tech or Muncie Central. Some other programming may be collocated at the MadJax Maker Space project in conjunction with the City of Muncie.

Academic Programming

MCS continues to provide excellent academic programs for the children enrolled in its schools. MCS's high school graduation rate reached an all-time high in 2017. Student enrollment in dual-credit courses, in partnership with Ivy Tech and Ball State University, is up nearly 900% over the past five years. Three-hundred and seventy-one students earned 2,368 college credits in 2017. MCS will see its first Ivy Tech associates' degrees earned in the spring of 2018. Our student growth as measured by Indiana DOE's ISTEP+ and NWEA's MAP is well above average. MCS expanded its preschool programming and added a dual language elementary program beginning in 2017. MCS is in partnership with Ball State to become the first district-wide implementation of the Teachers' College's Professional Development Network. MCS has expanded computer science offerings at the elementary level as well. Our fine arts programs rival anything in the state.

Socio-emotional learning has been addressed by partnerships with Meridian Services and Centerstone Mental Health. That partnership which was a direct result of MCS's strategic planning efforts is key to addressing students and family issues which impact student achievement. This is key to supporting MCS's vision for the future. IU Health is underwriting the cost of MCS's athletic trainer. Significant student discipline issues are down over 33% from 2015.

For a more complete summary of MCS's academic and extra-curricular programming, see the 2017 State of the Schools Address. See Appendix F: 2017 MCS State of the Schools Address.

Partnerships

MCS has significantly changed its approach to working in partnership with other community organizations over the past three years. MCS is now embracing partnerships with a number of other organizations including, but not limited to, Ball State University, Boys & Girls Club of Muncie, City of Muncie, IU Health/Ball Memorial Hospital, Ivy Tech, Meridian Services, Muncie Public Library, Open Door Health, Second Harvest, and the YMCA. Most of these partnerships are either new or have greatly expanded in the past three years. MCS is currently working on

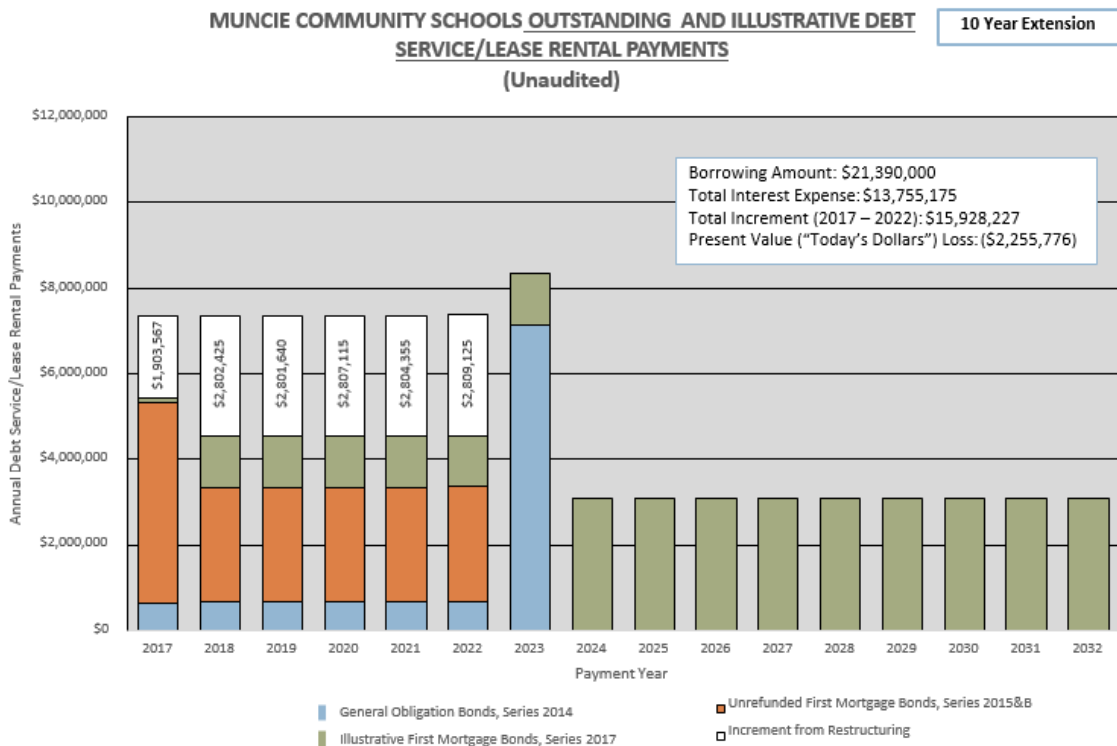
further expanding its partnership with the Muncie Indiana Transit System (MITS) for the 2018-2019 School Year.

MCS staff have embraced the need to secure outside funding and have brought in more than 200 competitive grants over the last two years totaling over \$2.2 million. BSU has offered some grant writing workshops for our staff through its Professional Development Network and the Office of Supported Projects.

Finances

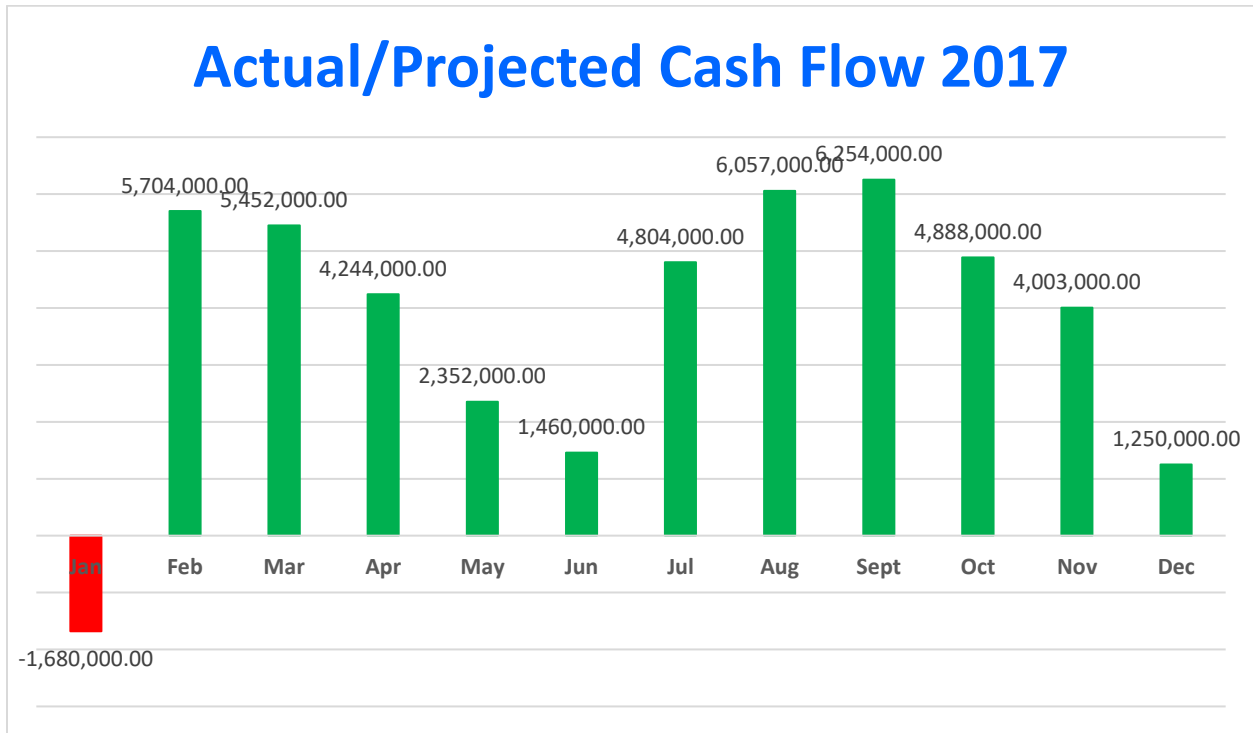
The MCS Board has reduced more than \$8 million in annualized reductions before the implementation of SB 567. Additionally, the MCS Board approved more than \$500,000 in reductions in June 2017 related to privatized services with SSC and Chartwells.

As mentioned above, the MCS Board refinanced a portion of its 2015A/2015B Bonds in October 2017 to provide relief to the remaining property tax based funds. The chart below shows the impact on the other taxing funds. The complete bond refinancing presentation presented to the Board is attached. See Appendix D: Bond Refinancing.

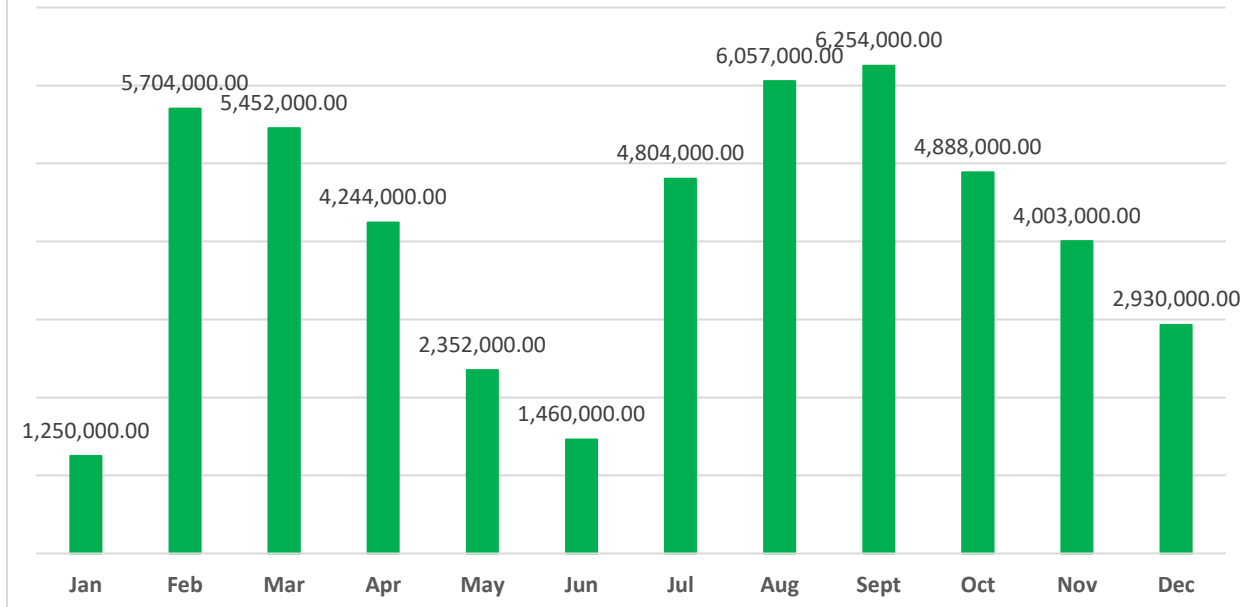


Cash Flow

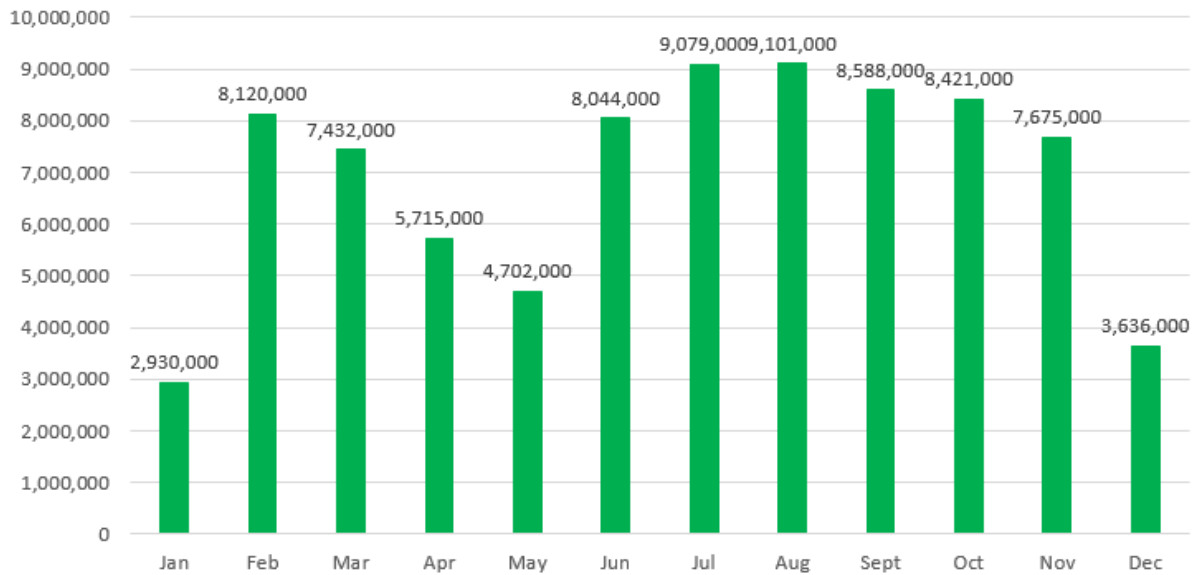
MCS is projecting a positive cash flow for 2017 as well as for 2018 and 2019 not considering the pending sale of real property or any of the projects currently in progress which have not yet been voted on by the Board of Education. Prior to reductions instituted for the 2017-2018 School Year, MCS projected a nearly \$6 million deficit in cash before the end of the calendar year. Currently, MCS is projecting a \$1.2 million surplus in December 2017. Cash flow projections for 2018 and 2019 both show similar positive trends.



Projected Cash Flow 2018



Projected Cash Flow 2019



Complete cash flow statements are attached as Appendix G: Cash Flow Statements. A summary of End of Year Cash Balances are listed in the table below:

Indicator	Cash Balance Across all Funds
Cash Balance 12/31/2016	(3,431,000)
Projected Cash Balance 12/31/2017	1,250,000
Projected Cash Balance 12/31/2018	2,930,000
Projected Cash Balance 12/31/2019	3,636,000

MCS plans to continue the work started over the last 30 months of maintaining the most efficient and effective school corporation possible. The Board and administrative team will continue to review programming to ensure reductions in staffing and programming as removed as far from the students as possible. The progress MCS has made in addressing its fiscal issues can be seen in part by reviewing the indicators in the table below.

Indicator	2014-2015	Projected 2017-2018	Actual 2017-2018	Projected 2018-2019
Space Utilization Rate	71%	80%	86%	95%
Student:Teacher Ratio	13:1	14.77:1	14.33	14.5
Number of Administrators	49	28-29*	33	31
Number of Teachers	467	365	359	340

**Projections included closing Northside Middle School*

Additional Support Needed

MCS is currently working on drafting some potential legislation to address the remaining unfunded liabilities identified by the district and the SBoA in its April 2016 and September 2017 audit reports. MCS is considering a bond option that seems to require legislative assistance.

MCS has discussed this issue with Senator Taylor, Representatives Brown and Errington, Jane Herndon from ICE Miller, and Fifth Third Bank loan staff to develop an appropriate amortization schedule to address the need for obtaining the \$9.3 million in cash necessary to complete the facilities work outlined in April 2014. Fifth Third is willing to work with local Delaware County financial institutions as they put a final package together.

This bond option would allow MCS to complete that work and remain on a solid fiscal footing going forward. The necessary work would be completed in several phases. MCS is seeking assistance from the SBoA to file an insurance claim against the 2013-2014 Administrative

Performance Bond of the previous CFO. A draft of the proposed legislation from ICE Miller is attached. See Appendix H: Proposed legislation for MCS.

Assuming this legislation can be completed, MCS has worked with the emergency management team, SSC (maintenance contractor), bond counsel, and its architectural firm to draft the appropriate scope of projects in a timely manner to meet MCS's obligations under the 2014 General Obligation Bond issue. The scope of work is attached. Appendix I: Summary of Facilities Work under the Scope of the 2014 General Obligation Bonds.

If you have questions or need additional information, please feel free to contact:

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Muncie Community Schools

Fiscal Projections & Recommendations

Appendix A: 2016 Financial Projections

MUNCIE COMMUNITY SCHOOLS

FISCAL PLAN

Revised March 9, 2016 [Draft]

Dr. Steven Baule, Superintendent

MUNCIE COMMUNITY SCHOOLS
Table of Contents
Fiscal Plan
Revised March 9, 2016 [Draft]

	PAGE
REVENUES AND EXPENDITURES THROUGH 2019	
010 General Fund	1
020 Debt Service Fund	2
035 Capital Projects Fund	3
041 Transportation Operating Fund	4
042 Transportation Bus Replacement Fund	5
060 Pre-School Special Education Fund	6
061 Rainy Day Fund	7
025 Pension Bond Repayment Fund	8
016 Referendum Fund	9
000 Combined Funds (All Funds Listed Above)	10
PROPERTY TAX DETAIL	
Rates	11
Assessed Values	12
Non-Farm Personal Income	13
Levy Excess Calculations	14
TUITION SUPPORT AND MAXIMUM LEVY HISTORY	15
TUITION SUPPORT AND MAXIMUM LEVY WORKSHEET	
Worksheet - General Fund	17
Worksheet - Transportation Fund	24
Worksheet - Capital Projects Fund	25
GENERAL FUND DETAIL	
Revenues	26
Graph - General Fund	27
Expenditures by Account	28
TRANSPORTATION FUND	
Expenditure by Account	36
CAPITAL PROJECTS PLAN	37
BUS REPLACEMENT PLAN	45
AMORTIZATION SCHEDULE	46
SALARY TABLE - CERTIFIED PERSONNEL	48

MUNCIE COMMUNITY SCHOOLS
Table of Contents
Fiscal Plan
Revised March 9, 2016 [Draft]

	PAGE
SALARY SCHEDULE	
Contract Year - Certified	50
Contract Year - New Hires	61
STUDENT ENROLLMENT	64
SAMPLES	65
ECONOMIC AND POLICY ASSUMPTIONS	66

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MUNCIE COMMUNITY SCHOOLS
010 General Fund
Projected Revenues and Expenditures
Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$2,494,250	\$77,911	\$357,366	\$66,190	\$301,031	(\$7,261,135)	(\$11,058,490)	(\$16,650,966)
REVENUES:								
Property tax	0	0	0	0	0	0	0	0
Loss from circuit breaker	0	0	0	0	0	0	0	0
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institutions tax	0	0	0	0	0	0	0	0
Excise tax	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0
State and federal sources	48,535,590	46,316,708	44,714,278	42,773,644	42,671,284	42,381,606	41,536,009	40,700,631
Other revenues	329,593	358,932	678,178	2,470,584	169,000	169,000	169,000	169,000
Total revenues	48,865,183	46,675,641	45,392,456	45,244,228	42,840,284	42,550,606	41,705,009	40,869,631
EXPENDITURES:								
Instruction - Regular programs	32,052,353	30,473,371	30,547,534	28,464,221	27,857,046	26,829,377	27,588,377	28,423,277
Instruction - Special programs	666,307	811,991	796,215	551,293	823,000	712,272	712,272	712,272
Instruction - Adult education	24,323	7,734	0	0	0	0	0	0
Instruction - Summer school	79,144	90,254	77,095	57,312	69,000	67,284	67,284	67,284
Instruction - Enrichment programs	0	0	0	0	0	0	0	0
Instruction - Remediation programs	154,983	153,396	157,086	135,402	151,000	111,588	111,588	111,588
Payments to other governmental units	6,283,064	6,454,671	3,172,216	5,684,104	7,500,127	7,620,000	7,742,400	7,867,248
Support services - Pupils	1,594,887	1,568,043	1,806,964	1,472,599	1,566,306	1,426,833	1,426,833	1,426,833
Support services - Instruction staff	1,615,579	1,410,761	1,294,355	1,011,383	1,148,848	1,086,231	1,086,231	1,086,231
Support services - General administration	457,954	526,408	519,839	530,861	559,637	549,355	549,355	549,355
Support services - School administration	2,657,041	2,655,409	2,642,018	2,449,231	2,475,000	2,470,650	2,470,650	2,470,650
Support services - Business	834,887	681,561	722,403	684,568	690,438	690,200	690,200	690,200
Operation and Maintenance of plant services	5,299,970	4,869,268	5,225,480	4,118,343	4,565,634	4,508,663	4,576,786	4,638,317
Student transportation	0	0	0	0	0	0	0	0
Support services - Central	0	0	0	0	0	0	0	0
Support services - Other	0	0	0	0	0	0	0	0
Community services	323,674	311,028	269,204	216,014	278,594	275,508	275,508	275,508
Non-programmed charges	3,265	8,774	5,212	124	0	0	0	0
Debt services	0	0	0	0	0	0	0	0
DLGF Budget Cut					(7,565,580)	0	0	0
Projected additional appropriation					0	0	0	0
Projected unused appropriation					0	0	0	0
Total expenditures	52,047,431	50,022,670	47,235,621	45,375,455	40,119,050	46,347,961	47,297,484	48,318,763
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(3,182,248)	(3,347,029)	(1,843,165)	(131,227)	2,721,234	(3,797,356)	(5,592,476)	(7,449,133)
Examination of records	0	0	0	0	0	0	0	0
Unfunded Obligations					(10,283,400)	0	0	0
Net interfund transfers/adjustments	765,909	3,626,485	1,551,989	366,068	0	0	0	0
ENDING CASH BALANCE	\$77,911	\$357,366	\$66,190	\$301,031	(\$7,261,135)	(\$11,058,490)	(\$16,650,966)	(\$24,100,098)
Percent of expenditures	0.15%	0.71%	0.14%	0.66%	-18.10%	-23.86%	-35.20%	-49.88%

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MUNCIE COMMUNITY SCHOOLS
 020 Debt Service Fund
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	(\$750,597)	(\$397,819)	(\$1,064,850)	\$0	(\$810,364)	(\$3,994,036)	(\$6,991,391)	(\$10,043,896)
REVENUES:								
Property tax	9,382,639	9,213,143	8,023,506	11,051,452	6,831,686	7,121,398	7,121,398	7,121,398
Loss from circuit breaker/shortfall	(2,856,584)	(3,593,728)	(3,339,770)	(4,736,250)	(3,005,942)	(3,133,415)	(3,133,415)	(3,133,415)
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institutions tax	82,420	115,935	138,265	176,027	139,370	145,280	145,280	145,280
Excise tax	454,965	366,187	335,697	429,251	324,510	338,272	338,272	338,272
CVET	42,751	40,753	35,990	48,528	36,683	38,239	38,239	38,239
Revenue in lieu of taxes	57	0	0	0	0	0	0	0
ADA Flat grant	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Other revenues	0	0	431,512	0	0	0	0	0
Total revenues	7,106,247	6,142,291	5,625,200	6,969,008	4,326,307	4,509,774	4,509,774	4,509,774
EXPENDITURES:								
Support services - Business	84,641	82,621	70,190	67,256	0	0	0	0
Debt services	7,014,458	7,124,521	7,025,655	7,712,116	7,584,979	7,582,129	7,637,279	7,591,229
Projected unused appropriation					(75,000)	(75,000)	(75,000)	(75,000)
Total expenditures	7,099,099	7,207,141	7,095,845	7,779,372	7,509,979	7,507,129	7,562,279	7,516,229
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	7,148	(1,064,850)	(1,470,645)	(810,364)	(3,183,672)	(2,997,355)	(3,052,505)	(3,006,455)
Interfund transfers	345,631	397,819	2,535,495	0	0	0	0	0
ENDING CASH BALANCE	(\$397,819)	(\$1,064,850)	\$0	(\$810,364)	(\$3,994,036)	(\$6,991,391)	(\$10,043,896)	(\$13,050,351)

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MUNCIE COMMUNITY SCHOOLS
035 Capital Projects Fund
Projected Revenues and Expenditures
Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$151,167	(\$677,356)	(\$1,456,604)	\$307,495	\$33,876	(\$1,574,455)	(\$6,990,530)	(\$12,406,605)
REVENUES:								
Property tax	6,020,971	6,028,949	6,028,472	6,020,410	6,077,466	6,077,466	6,077,466	6,075,847
Loss from circuit breaker/shortfall	(1,760,193)	(2,351,685)	(2,509,341)	(2,580,125)	(2,674,085)	(2,674,085)	(2,674,085)	(2,673,373)
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institutions tax	52,890	75,866	103,886	95,893	96,802	96,802	96,802	96,776
Excise tax	300,504	239,628	252,226	233,839	236,055	236,055	236,055	235,992
CVET	27,434	26,668	27,041	26,436	26,687	26,687	26,687	26,680
Revenue in lieu of taxes	54	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Other revenues	1,706	1,543	1,487,527	34,471	0	0	0	0
Total revenues	4,643,366	4,020,970	5,389,811	3,830,924	3,762,925	3,762,925	3,762,925	3,761,922
EXPENDITURES:								
Support services - Business								
Land acquisition and development	0	0	0	0	0	0	0	0
Professional services	0	0	0	0	0	0	0	0
Education specifications development	0	0	0	0	0	0	0	0
Building acquisition, construction and improvements (includes 45200 & 4531)	2,230,249	1,500,359	710,721	1,032,235	2,511,137	2,480,000	2,480,000	2,480,000
Rental of buildings, facilities and equip.	0	0	0	0	0	0	0	0
Purchase of mobile or fixed equipment	136,075	16,015	1,081	43,438	450,045	450,000	450,000	450,000
Other facilities acquisition and development (Emergency Allocation)	0	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000
Utilities (Maintenance of Buildings)	0	0	0	0	1,885,086	1,883,000	1,883,000	1,883,000
Maintenance of equipment	218,701	175,747	186,234	156,123	360,409	360,000	360,000	360,000
Sports Facility	54,979	52,991	100	3,319	350,000	350,000	350,000	350,000
Property and casualty insurance	0	0	0	0	0	0	0	0
Other Operation and Maintenance of Plant	1,702,629	1,708,248	1,204,084	1,399,321	0	0	0	0
Technology	1,129,256	1,346,858	1,276,906	1,633,707	1,658,532	1,656,000	1,656,000	1,656,000
Unused appropriation					(3,843,953)	0	0	0
Total expenditures	5,471,889	4,800,218	3,379,126	4,268,143	5,371,256	9,179,000	9,179,000	9,179,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(828,523)	(779,248)	2,010,684	(437,219)	(1,608,331)	(5,416,075)	(5,416,075)	(5,417,078)
Interfund transfers	0	0	(246,586)	163,600	0	0	0	0
ENDING CASH BALANCE	(\$677,356)	(\$1,456,604)	\$307,495	\$33,876	(\$1,574,455)	(\$6,990,530)	(\$12,406,605)	(\$17,823,683)

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MUNCIE COMMUNITY SCHOOLS
 041 Transportation Operating Fund
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$1,266,459	\$394,106	(\$483,785)	\$745,247	\$1,455,555	\$2,109,207	\$2,757,666	\$3,411,208
REVENUES:								
Property tax	2,964,468	3,782,107	3,880,839	4,028,720	4,334,342	4,494,416	4,673,704	4,846,179
Loss from circuit breaker/shortfall	(828,363)	(1,475,269)	(1,615,393)	(1,726,559)	(1,907,110)	(1,977,543)	(2,056,430)	(2,132,319)
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institutions tax	26,041	47,593	66,877	64,169	69,037	71,587	74,443	77,190
Excise tax	151,832	150,324	162,371	156,480	168,351	174,568	181,532	188,231
CVET	13,507	16,730	17,408	17,690	19,032	19,735	20,522	21,279
Revenue in lieu of taxes	35	0	0	0	0	0	0	0
Transportation (From state)	0	0	0	0	0	0	0	0
Transportation (From transfer)	0	0	0	0	0	0	0	0
Fees	23,217	33,879	515,890	39,722	30,000	30,000	30,000	30,000
Total revenues	2,350,737	2,555,364	3,027,991	2,580,222	2,713,652	2,812,763	2,923,771	3,030,560
EXPENDITURES:								
Support services - General	0	0	0	0	0	0	0	0
Support services - Transportation	2,823,090	3,039,148	1,798,960	1,869,914	5,060,000	5,164,304	5,270,229	5,378,539
Non-programmed charges	0	0	0	0	0	0	0	0
Debt services	0	0	0	0	0	0	0	0
Projected unused appropriation					(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Total expenditures	2,823,090	3,039,148	1,798,960	1,869,914	2,060,000	2,164,304	2,270,229	2,378,539
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(472,353)	(483,784)	1,229,031	710,308	653,652	648,459	653,542	652,021
Interfund transfers	(400,000)	(394,106)	0	0	0	0	0	0
ENDING CASH BALANCE	\$394,106	(\$483,785)	\$745,247	\$1,455,555	\$2,109,207	\$2,757,666	\$3,411,208	\$4,063,229

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

MUNCIE COMMUNITY SCHOOLS
 042 Transportation Bus
 Replacement Fund
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$138,313	\$94,221	\$32,706	\$70,138	\$105,414	\$143,765	\$183,536	\$224,898
REVENUES:								
Property tax	54,898	56,054	57,827	59,913	61,503	63,783	66,334	68,788
Loss from circuit breaker/shortfall	(10,771)	(21,865)	(24,071)	(25,681)	(27,061)	(28,064)	(29,187)	(30,267)
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institutions tax	482	705	997	954	1,060	1,099	1,143	1,185
Excise tax	3,310	2,228	2,419	2,327	2,573	2,668	2,775	2,878
CVET	250	248	259	263	276	286	297	308
Revenue in lieu of taxes	2	0	0	0	0	0	0	0
Other revenues	0	0	0	0	0	0	0	0
Total revenues	48,171	37,370	37,431	37,776	38,351	39,772	41,362	42,892
EXPENDITURES:								
Support services - Business	3,135	10,675	0	2,500	100,000	0	0	0
Unused appropriation					(100,000)	0	0	0
Total expenditures	3,135	10,675	0	2,500	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	45,036	26,695	37,431	35,276	38,351	39,772	41,362	42,892
Interfund transfers	(89,128)	(88,210)	0	0	0	0	0	0
ENDING CASH BALANCE	\$94,221	\$32,706	\$70,138	\$105,414	\$143,765	\$183,536	\$224,898	\$267,791

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MUNCIE COMMUNITY SCHOOLS
 060 Pre-School Special Education Fund
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES:								
Property tax	0	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	0	0	0	0	0	0	0	0
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institutions tax	0	0	0	0	0	0	0	0
Excise tax	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0
Distribution from state	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0	0	0
EXPENDITURES:								
Instructions - Special programs	0	0	0	0	0	0	0	0
Support Services - Central	0	0	0	0	0	0	0	0
Non-programmed charges	0	0	0	0	0	0	0	0
Total expenditures	0	0	0	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	0	0	0	0	0	0	0
Interfund transfers	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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MUNCIE COMMUNITY SCHOOLS
 061 Rainy Day Fund
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$4,100,000	\$4,025,160	\$3,274,458	\$0	\$0	\$0	\$0	\$0
REVENUES:								
Transfer	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0	0	0
EXPENDITURES:								
Support services - Instruction	74,840	750,702	259,722	0	0	0	0	0
Operations and Maintenance of Plant Services	0	0	0	0	0	0	0	0
Facilities Acquisition and Construction	0	0	0	0	0	0	0	0
Total expenditures	74,840	750,702	259,722	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(74,840)	(750,702)	(259,722)	0	0	0	0	0
Net interfund transfers	0	0	(3,014,736)	0	0	0	0	0
ENDING CASH BALANCE	\$4,025,160	\$3,274,458	\$0	\$0	\$0	\$0	\$0	\$0

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MUNCIE COMMUNITY SCHOOLS
 025 Pension Bond Repayment Fund
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	(\$44,708)	(\$84,497)	(\$170,049)	\$0	\$0	\$0	\$0	\$0
REVENUES:								
Property tax	930,029	890,640	454,585	0	0	0	0	0
Loss from circuit breaker/shortfall	(281,031)	(347,408)	(189,222)	0	0	0	0	0
Overpayment/late settlement of property tax	0	0	0	0	0	0	0	0
Financial institutions tax	8,170	11,208	7,834	0	0	0	0	0
Excise tax	45,328	35,400	19,019	0	0	0	0	0
CVET	4,238	3,940	2,039	0	0	0	0	0
Revenue in lieu of taxes	6	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Total revenues	706,740	593,779	294,255	0	0	0	0	0
EXPENDITURES:								
Debt service	761,485	763,829	659,945	0	0	0	0	0
Total expenditures	761,485	763,829	659,945	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(54,745)	(170,050)	(365,690)	0	0	0	0	0
Net interfund transfers	14,957	84,497	535,740	0	0	0	0	0
ENDING CASH BALANCE	(\$84,497)	(\$170,049)	\$0	\$0	\$0	\$0	\$0	\$0

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

MUNCIE COMMUNITY SCHOOLS
 016 Referendum Fund
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES:								
Property tax	0	0	0	0	0	0	0	0
Loss from circuit breaker/shortfall	0	0	0	0	0	0	0	0
Overpayment/late settlement of property tax	0	0	0	0	0	0	0	0
Financial institutions tax	0	0	0	0	0	0	0	0
Excise tax	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Total revenues	0	0	0	0	0	0	0	0
EXPENDITURES:								
Support services - Operation and Maint of Plant	0	0	0	0	0	0	0	0
Projected unused appropriation					0	0	0	0
Total expenditures	0	0	0	0	0	0	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	0	0	0	0	0	0	0
Net interfund transfers	0	0	0	0	0	0	0	0
ENDING CASH BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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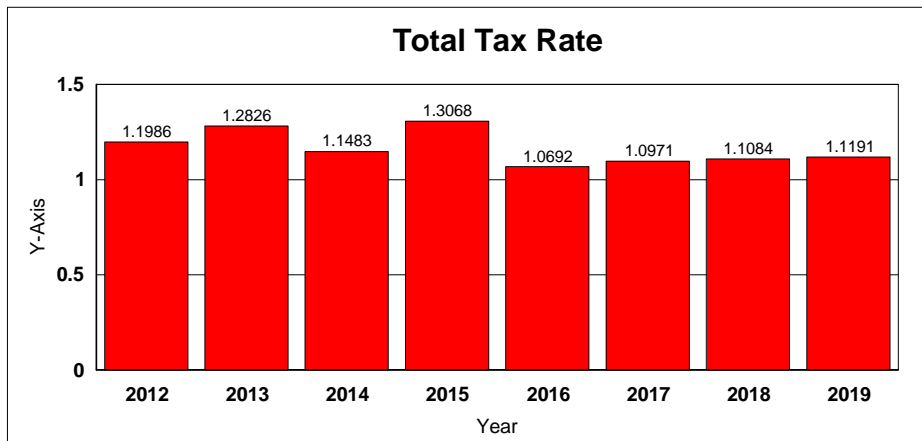
MUNCIE COMMUNITY SCHOOLS
 Combined Funds
 Projected Revenues and Expenditures
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BEGINNING CASH BALANCE	\$7,354,884	\$3,431,727	\$489,243	\$1,189,069	\$1,085,511	(\$10,576,655)	(\$22,099,209)	(\$35,465,361)
REVENUES:								
Property tax	19,353,005	19,970,893	18,445,229	21,160,495	17,304,997	17,757,063	17,938,902	18,112,212
Loss from circuit breaker/shortfall	(5,736,942)	(7,789,955)	(7,677,797)	(9,068,615)	(7,614,198)	(7,813,107)	(7,893,117)	(7,969,374)
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institutions tax	170,003	251,308	317,858	337,043	306,269	314,768	317,668	320,431
Excise tax	955,939	793,767	771,733	821,897	731,489	751,563	758,634	765,373
CVET	88,179	88,339	82,737	92,917	82,678	84,947	85,745	86,506
Revenue in lieu of taxes	153	0	0	0	0	0	0	0
State and federal sources	48,535,590	46,316,708	44,714,278	42,773,644	42,671,284	42,381,606	41,536,009	40,700,631
Other revenues	354,516	394,354	3,113,106	2,544,777	199,000	199,000	199,000	199,000
Total revenues	63,720,443	60,025,414	59,767,144	58,662,158	53,681,519	53,675,839	52,942,841	52,214,779
EXPENDITURES:								
Instruction - Regular programs	32,052,353	30,473,371	30,547,534	28,464,221	27,857,046	26,829,377	27,588,377	28,423,277
Instruction - Special programs	666,307	811,991	796,215	551,293	823,000	712,272	712,272	712,272
Instruction - Adult education	24,323	7,734	0	0	0	0	0	0
Instruction - Summer school	79,144	90,254	77,095	57,312	69,000	67,284	67,284	67,284
Instruction - Enrichment programs	0	0	0	0	0	0	0	0
Instruction - Remediation programs	154,983	153,396	157,086	135,402	151,000	111,588	111,588	111,588
Payments to other governmental units	6,283,064	6,454,671	3,172,216	5,684,104	7,500,127	7,620,000	7,742,400	7,867,248
Support services - Pupils	1,594,887	1,568,043	1,806,964	1,472,599	1,566,306	1,426,833	1,426,833	1,426,833
Support services - Instruction staff	1,615,579	1,410,761	1,294,355	1,011,383	1,148,848	1,086,231	1,086,231	1,086,231
Support services - General administration	457,954	526,408	519,839	530,861	559,637	549,355	549,355	549,355
Support services - School administration	2,657,041	2,655,409	2,642,018	2,449,231	2,475,000	2,470,650	2,470,650	2,470,650
Support services - Business	3,637,506	3,270,670	1,950,450	1,989,439	8,347,115	8,213,200	8,213,200	8,213,200
Support services - Transportation	2,823,090	3,039,148	1,798,960	1,869,914	5,060,000	5,164,304	5,270,229	5,378,539
Operation and Maintenance of plant services	7,002,599	6,577,516	6,429,565	5,517,664	4,565,634	4,508,663	4,576,786	4,638,317
Student transportation	0	0	0	0	0	0	0	0
Support services - Other	0	0	0	0	0	0	0	0
Community services	323,674	311,028	269,204	216,014	278,594	275,508	275,508	275,508
Non-programmed charges	3,265	8,774	5,212	124	0	0	0	0
Debt services	7,775,943	7,888,350	7,685,600	7,712,116	7,584,979	7,582,129	7,637,279	7,591,229
Technology	1,129,256	1,346,858	1,276,906	1,633,707	1,658,532	1,656,000	1,656,000	1,656,000
DLGF Budget Cut					(7,565,580)	0	0	0
Projected unused/additional appropriation					(7,018,953)	(3,075,000)	(3,075,000)	(3,075,000)
Total expenditures	68,280,969	66,594,383	60,429,220	59,295,384	55,060,285	65,198,394	66,308,992	67,392,531
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(4,560,526)	(6,568,969)	(662,076)	(633,226)	(1,378,766)	(11,522,555)	(13,366,151)	(15,177,752)
Examination of records	0	0	0	0	0	0	0	0
Unfunded obligations	0	0	0	0	(10,283,400)	0	0	0
Net interfund transfers	637,369	3,626,485	1,361,902	529,668	0	0	0	0
ENDING CASH BALANCE	\$3,431,727	\$489,243	\$1,189,069	\$1,085,511	(\$10,576,655)	(\$22,099,209)	(\$35,465,361)	(\$50,643,113)
Percent of expenditures	5.03%	0.73%	1.97%	1.83%	-19.21%	-33.90%	-53.48%	-75.15%

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

MUNCIE COMMUNITY SCHOOLS
Projected Property Tax Rates
(Payable Year)
 Revised March 9, 2016 [Draft]

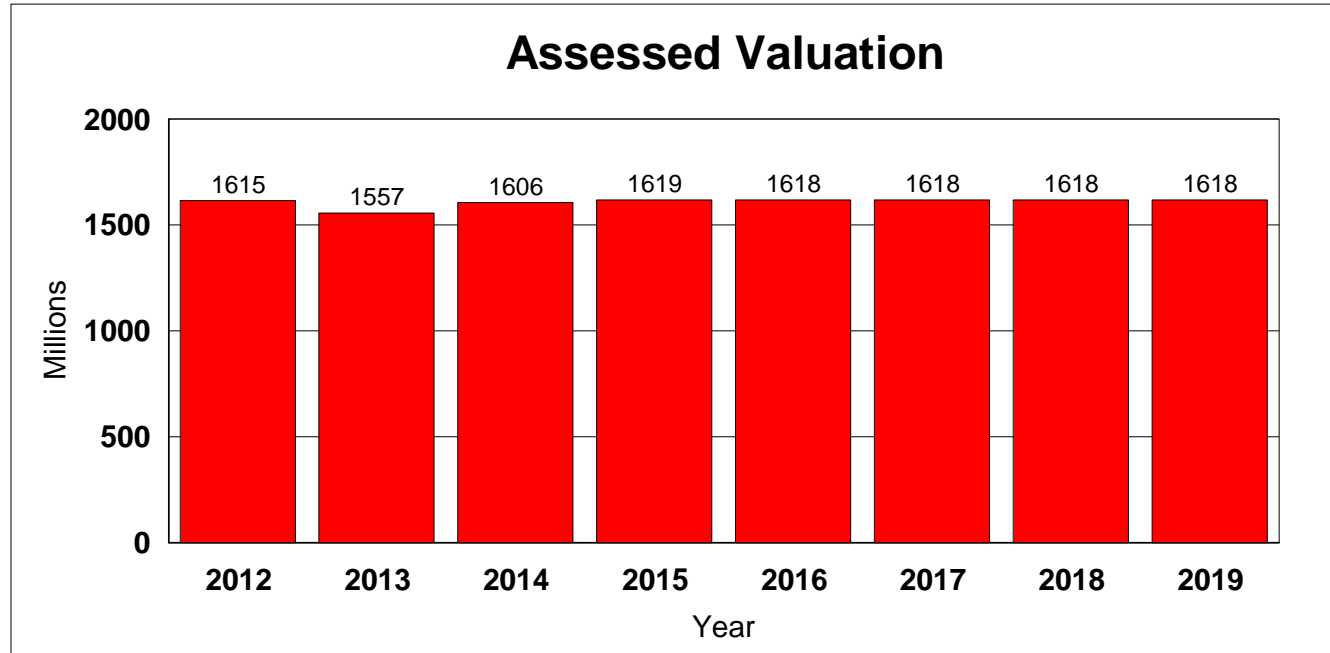
	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
060 Pre-School Special Education	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
010 General Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
016 Referendum Fund	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
020 Debt Service Fund	0.5811	0.5917	0.4995	0.6825	0.4221	0.4400	0.4400	0.4400
000 State Interest Free Loan	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
035 Capital Projects Fund	0.3729	0.3872	0.3753	0.3718	0.3755	0.3755	0.3755	0.3754
041 Transportation Fund	0.1836	0.2429	0.2416	0.2488	0.2678	0.2777	0.2888	0.2994
042 Bus Replacement Fund	0.0034	0.0036	0.0036	0.0037	0.0038	0.0039	0.0041	0.0043
062 Pension Bond Repayment Fund	0.0576	0.0572	0.0283	0.0000	0.0000	0.0000	0.0000	0.0000
Total rate	1.1986	1.2826	1.1483	1.3068	1.0692	1.0971	1.1084	1.1191
Rate Increase (decrease)	1.1986	0.0840	(0.1343)	0.1585	(0.2376)	0.0279	0.0113	0.0107
Percent Increase (decrease)		7.01%	-10.47%	13.80%	-18.18%	2.61%	1.03%	0.97%



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MUNCIE COMMUNITY SCHOOLS
 Assessed Values
 (Payable Year)
 Revised March 9, 2016 [Draft]

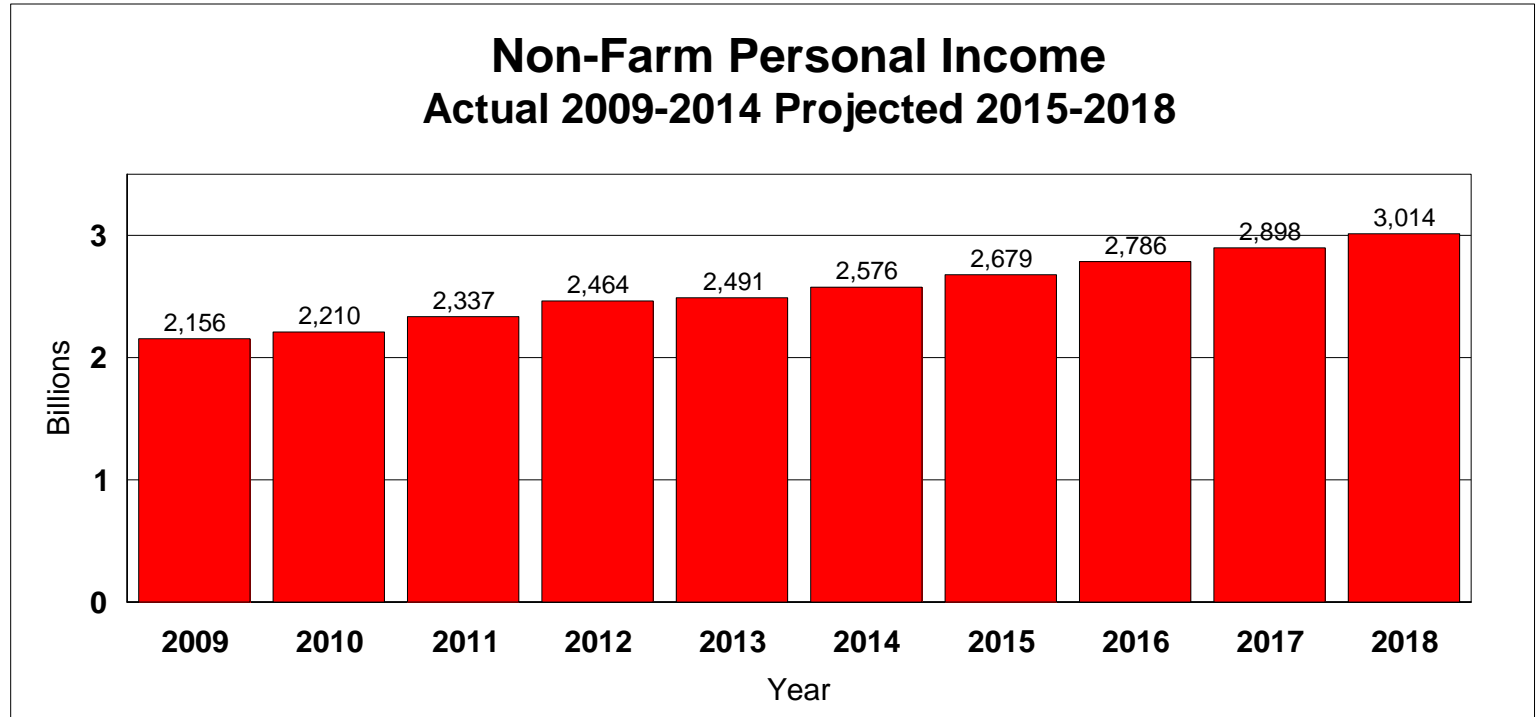
	Certified 2012	Certified 2013	Certified 2014	Certified 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
Certified Assessed Value	1,614,634,122	1,557,063,290	1,606,307,601	1,619,260,326	1,618,499,502	1,618,499,502	1,618,499,502	1,618,499,502
Referendum Assessed Value	1,614,634,122	1,557,063,290	1,606,307,601	1,619,260,326	1,618,499,502	1,618,499,502	1,618,499,502	1,618,499,502
Certified Annual Increase Percent	-1.41%	-3.57%	3.16%	0.81%	-0.05%	0.00%	0.00%	0.00%
Referendum Annual Increase Percent	-1.41%	-3.57%	3.16%	0.81%	-0.05%	0.00%	0.00%	0.00%
Certified Annual Increase	(23,035,263)	(57,570,832)	49,244,311	12,952,725	(760,824)	0	0	0
Referendum Annual Increase	(23,035,263)	(57,570,832)	49,244,311	12,952,725	(760,824)	0	0	0
Three Year Growth Factor		0.9710	0.9679	0.9940	1.0013	1.0131	1.0025	0.9998



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MUNCIE COMMUNITY SCHOOLS
 Non-Farm Personal Income
 Growth Factor
 Revised March 9, 2016 [Draft]

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
<u>State of Indiana</u>											
Non-Farm Personal Income	221,984,100,000	215,595,328,000	220,970,919,000	233,739,908,000	246,441,828,000	249,085,326,000	257,626,998,500	267,932,078,440	278,649,361,578	289,795,336,041	301,387,149,483
Annual Increase Percent	3.0%	-2.9%	2.5%	5.8%	5.4%	1.1%	3.4%	4.0%	4.0%	4.0%	4.0%
Annual Increase	6,462,954,000	(6,388,772,000)	5,375,591,000	12,768,989,000	12,701,920,000	2,643,498,000	8,541,672,500	10,305,079,940	10,717,283,138	11,145,974,463	11,591,813,442
Prior six year average growth factor (Cannot be greater than 1.06)	1.040	1.038	1.029	1.029	1.028	1.026	1.027	1.026	1.037	1.040	1.037



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MUNCIE COMMUNITY SCHOOLS
 Levy Excess Calculations
 Revised March 9, 2016 [Draft]

	Actual/c 2012	Actual/c 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
BUDGET LEVY								
060 Pre-School Special Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
010 General Fund	0	0	0	0	0	0	0	0
016 Referendum Fund	0	0	0	0	0	0	0	0
020 Debt Service Fund	9,382,639	9,213,143	8,023,506	11,051,452	6,831,686	7,121,398	7,121,398	7,121,398
000 State Interest Free Loan	0	0	0	0	0	0	0	0
035 Capital Projects Fund	6,020,971	6,028,949	6,028,472	6,020,410	6,077,466	6,077,466	6,077,466	6,075,847
041 Transportation Fund	2,964,468	3,782,107	3,880,839	4,028,720	4,334,342	4,494,416	4,673,704	4,846,179
042 Bus Replacement Fund	54,898	56,054	57,827	59,913	61,503	63,783	66,334	68,788
062 Pension Bond Repayment Fund	930,029	890,640	454,585	0	0	0	0	0
Total	\$19,353,005	\$19,970,893	\$18,445,229	\$21,160,495	\$17,304,997	\$17,757,063	\$17,938,902	\$18,112,212
ACTUAL SETTLEMENT								
060 Pre-School Special Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
010 General Fund	0	0	0	0	0	0	0	0
016 Referendum Fund	0	0	0	0	0	0	0	0
020 Debt Service Fund	6,526,055	5,619,415	4,683,736	6,315,202	3,825,744	3,987,983	3,987,983	3,987,983
000 State Interest Free Loan	0	0	0	0	0	0	0	0
035 Capital Projects Fund	4,260,778	3,677,264	3,519,131	3,440,285	3,403,381	3,403,381	3,403,381	3,402,474
041 Transportation Fund	2,136,105	2,306,838	2,265,446	2,302,161	2,427,232	2,516,873	2,617,274	2,713,860
042 Bus Replacement Fund	44,127	34,189	33,756	34,232	34,442	35,719	37,147	38,521
062 Pension Bond Repayment Fund	648,998	543,232	265,363	0	0	0	0	0
Total	\$13,616,063	\$12,180,938	\$10,767,432	\$12,091,880	\$9,690,799	\$9,943,956	\$10,045,785	\$10,142,838
OVER OR (UNDER) COLLECTED								
060 Pre-School Special Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
010 General Fund	0	0	0	0	0	0	0	0
016 Referendum Fund	0	0	0	0	0	0	0	0
020 Debt Service Fund	(2,856,584)	(3,593,728)	(3,339,770)	(4,736,250)	(3,005,942)	(3,133,415)	(3,133,415)	(3,133,415)
000 State Interest Free Loan	0	0	0	0	0	0	0	0
035 Capital Projects Fund	(1,760,193)	(2,351,685)	(2,509,341)	(2,580,125)	(2,674,085)	(2,674,085)	(2,674,085)	(2,673,373)
041 Transportation Fund	(828,363)	(1,475,269)	(1,615,393)	(1,726,559)	(1,907,110)	(1,977,543)	(2,056,430)	(2,132,319)
042 Bus Replacement Fund	(10,771)	(21,865)	(24,071)	(25,681)	(27,061)	(28,064)	(29,187)	(30,267)
062 Pension Bond Repayment Fund	(281,031)	(347,408)	(189,222)	0	0	0	0	0
Total	(\$5,736,942)	(\$7,789,955)	(\$7,677,797)	(\$9,068,615)	(\$7,614,198)	(\$7,813,107)	(\$7,893,117)	(\$7,969,374)
LEVY EXCESS								
060 Pre-School Special Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
010 General Fund	0	0	0	0	0	0	0	0
016 Referendum Fund	0	0	0	0	0	0	0	0
020 Debt Service Fund	0	0	0	0	0	0	0	0
000 State Interest Free Loan	0	0	0	0	0	0	0	0
035 Capital Projects Fund	0	0	0	0	0	0	0	0
041 Transportation Fund	0	0	0	0	0	0	0	0
042 Bus Replacement Fund	0	0	0	0	0	0	0	0
062 Pension Bond Repayment Fund	0	0	0	0	0	0	0	0
Total levy excess	\$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.

MUNCIE COMMUNITY SCHOOLS
Tuition Support and Maximum Levy Input
Revised March 9, 2016 [Draft]

Maximum Normal Levy Worksheet

Line #	Actual 2014-2015	Budget 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
1	N/A	N/A	N/A	N/A	N/A	N/A
1a	N/A	N/A	N/A	N/A	N/A	N/A
2	0.00	0.00	0.00	0.00	0.00	0.00
2a	0.00	0.00	0.00	0.00	0.00	0.00
3	0.00	0.00	0.00	0.00	0.00	0.00
3a	0.00	0.00	0.00	0.00	0.00	0.00
3b	0.00	0.00	0.00	0.00	0.00	0.00
4	N/A	N/A	N/A	N/A	N/A	N/A
4a	N/A	N/A	N/A	N/A	N/A	N/A
5	N/A	N/A	N/A	N/A	N/A	N/A
6	N/A	N/A	N/A	N/A	N/A	N/A
7	N/A	N/A	N/A	N/A	N/A	N/A
8	N/A	N/A	N/A	N/A	N/A	N/A
9	N/A	N/A	N/A	N/A	N/A	N/A
9	N/A	N/A	N/A	N/A	N/A	N/A
10	0.00	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00	0.00
12	0.00	0.00	0.00	0.00	0.00	0.00
13	N/A	N/A	N/A	N/A	N/A	N/A
14	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	N/A	N/A	N/A	N/A	N/A	N/A
a.	233.00	219.00	219.00	219.00	219.00	219.00
b.	609.00	567.00	567.00	567.00	567.00	567.00
c.	815.00	789.00	789.00	789.00	789.00	789.00
2	N/A	N/A	N/A	N/A	N/A	N/A
a.	479.00	437.00	437.00	437.00	437.00	437.00
b.	24.00	21.00	21.00	21.00	21.00	21.00
c.	0.00	0.00	0.00	0.00	0.00	0.00
d.	32.00	29.00	29.00	29.00	29.00	29.00
e.	0.00	0.00	0.00	0.00	0.00	0.00
f.	0.00	0.00	0.00	0.00	0.00	0.00
g.	25.00	39.00	39.00	39.00	39.00	39.00
h.	0.00	0.00	0.00	0.00	0.00	0.00
i.	0.00	0.00	0.00	0.00	0.00	0.00
j.	706.00	706.00	706.00	706.00	706.00	706.00
k.	N/A	0.00	0.00	0.00	0.00	0.00
l.	N/A	308.00	308.00	308.00	308.00	308.00
m.	N/A	324.00	324.00	324.00	324.00	324.00
k.	174.00	157.00	157.00	157.00	157.00	157.00
3	N/A	N/A	N/A	N/A	N/A	N/A

PREVIOUS YEAR REVENUE

1	28,224,997.00	26,533,502.00	28,870,688.00	28,067,952.00	27,427,990.00	26,951,145.00
2	4,324,026.00	4,147,080.00	3,999,800.00	3,999,800.00	3,999,800.00	3,999,800.00
3	418,825.00	446,650.00	417,250.00	417,250.00	417,250.00	417,250.00
3a	N/A	N/A	N/A	N/A	N/A	N/A
4	N/A	N/A	N/A	N/A	N/A	N/A
4a	N/A	N/A	N/A	N/A	N/A	N/A
4b	100,000.00	72,000.00	81,200.00	70,000.00	70,000.00	70,000.00
4c	0.00	N/A	N/A	N/A	N/A	N/A
4d	11,312,609.00	10,475,440.00	8,797,393.00	9,991,815.00	9,671,934.00	9,417,428.00
4e	1,436,976.00	1,265,664.00	N/A	N/A	N/A	N/A
4f	0.00	0.00	0.00	0.00	0.00	0.00
4g	N/A	N/A	N/A	N/A	N/A	N/A
4h	N/A	N/A	N/A	N/A	N/A	N/A
4i	N/A	N/A	N/A	N/A	N/A	N/A
5	N/A	N/A	N/A	N/A	N/A	N/A
6	N/A	N/A	N/A	N/A	N/A	N/A
7	N/A	N/A	N/A	N/A	N/A	N/A
8	N/A	N/A	N/A	N/A	N/A	N/A
9	N/A	N/A	N/A	N/A	N/A	N/A
10	N/A	N/A	N/A	N/A	N/A	N/A

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MUNCIE COMMUNITY SCHOOLS
Tuition Support and Maximum Levy Input
Revised March 9, 2016 [Draft]

	Actual 2014-2015	Budget 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
RESIDENT ADM						
1 Current year resident ADM K-12 (Form 30A, column 9)	5,821.00	5,865.00	5,569.00	5,318.00	5,109.00	4,880.00
1A Current year resident ADM K-12 February	5,748.00	5,760.00	5,464.00	5,213.00	5,004.00	4,775.00
1B Full Day Kindergarten Count September	504.00	N/A	N/A	N/A	N/A	N/A
1C Full Day Kindergarten Count February	520.00	N/A	N/A	N/A	N/A	N/A
1D Current year resident ADM K-12 (Form 30A, column 7)	5,821.00	5,865.00	5,569.00	5,318.00	5,109.00	4,880.00
2 Previous year resident ADM K-12	6,254.50	5,821.00	5,865.00	5,569.00	5,318.00	5,109.00
2A Previous year resident ADM K-12 February	6,100.50	5,748.00	5,760.00	5,464.00	5,213.00	5,004.00
2B Previous year resident ADM K-12 (Sept. 17 count)	6,254.50	5,821.00	5,865.00	5,569.00	5,318.00	5,109.00
2C Previous year resident ADM K-12 (Sept. 17 count, col 7)	0.00	5,821.00	5,865.00	5,569.00	5,318.00	5,109.00
3 Two years prior resident ADM K-12	0.00	6,254.50	5,821.00	5,865.00	5,569.00	5,318.00
4 Three years prior resident ADM K-12	0.00	0.00	6,254.50	5,821.00	5,865.00	5,569.00
5 Four years prior resident ADM K-12	0.00	0.00	0.00	6,254.50	5,821.00	5,865.00
6 Five years prior resident ADM K-12	0.00	0.00	0.00	0.00	6,254.50	5,821.00
Actual increase ADM K-12	(433.50)	44.00	(296.00)	(251.00)	(209.00)	(229.00)
7 Current year resident ADM K-3	1,843.00	1,752.00	1,686.00	1,657.00	1,680.00	1,680.00
7A Previous year revised ADM K-3	1,939.50	1,843.00	1,752.00	1,686.00	1,657.00	1,680.00
8 Previous Year Adjusted ADM	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 grad	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
11 % of school corp. students classified as limited English proficient in 2	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
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
14 % of prior year ISTEP+ tests scored below the passing score	N/A	N/A	N/A	N/A	N/A	N/A
15 % of school corp. students eligible for free lunch in 2006-2007	74.48%	39.48%	39.48%	39.48%	39.48%	39.48%
16 FY percent of SNAP, TANF and Foster Care students		51.1800%	51.1800%	51.1800%	51.1800%	51.1800%
17 FY percent of ELL students for traditional public school corporations		1.0100%	1.0100%	1.0100%	1.0100%	1.0100%
TUITION SUPPORT						
1 2 yrs. prior general fund motor vehicle excise tax	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
3 2 yrs. prior general fund financial institution tax	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
5 Current year CVET	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
RESIDENT ADA						
1 Resident ADA 1-12	N/A	N/A	N/A	N/A	N/A	N/A
2 Special education pre-school pupil count	141.00	136.00	136.00	136.00	136.00	136.00
TRANSPORTATION						
1 Transportation appeal	0	0	0	0	0	0
CHARTER SCHOOL LEVY ADJUSTMENT						
	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	69	70	70	70	70	70
CORE 40 Diploma not rec. SNAP, TANF or Foster Care	3	0	0	0	0	0
ACADEMIC HONORS DIPLOMA Students rec. SANP, TANF, Foster Care	N/A	8	0	0	0	0
CORE 40 Diploma Studetns rec SNAP, TANF or Foster Care	N/A	0	0	0	0	0
CURRENT YEAR BUDGET ASSESSED VALUATION	1,619,260,326	1,618,499,502	1,618,499,502	1,618,499,502	1,618,499,502	0

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

MUNCIE COMMUNITY SCHOOLS
 Tuition Support Worksheet
 Revised March 9, 2016 [Draft]

Section A **Previous Year Revenue**
IC 20-43-3-4
Section A applies to school corporations and charter schools but not to virtual charter schools. Unless otherwise noted, all calculations round to two (2) places.

1. \$ _____
 Previous Year Revenue

BUDGET 2015-2016	BUDGET 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
\$26,533,502.00	\$28,870,688.00	\$28,067,952.00	\$27,427,990.00	\$26,951,145.00

Section B **Average ADM 2015-2016**
IC 20-43-4-7
Section B applies to school corporations, charter schools and virtual charter schools. Unless otherwise noted, all calculations round to two (2) places.

1. September 2014 ADM
2. February 2015 Average ADM
3. _____ plus _____ divided by 2
 Section B, Line 1 Section B, Line 2
4. September 2015 ADM
5. February 2016 ADM

5,821.00	5,865.00	5,569.00	5,318.00	5,109.00
5,748.00	5,760.00	5,464.00	5,213.00	5,004.00
5,784.50	5,812.50	5,516.50	5,265.50	5,056.50
Avg. ADM	Avg. ADM	Avg. ADM	Avg. ADM	Avg. ADM
5,865.00	5,569.00	5,318.00	5,109.00	4,880.00
5,760.00	5,464.00	5,213.00	5,004.00	4,775.00

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MUNCIE COMMUNITY SCHOOLS
Tuition Support Worksheet
Revised March 9, 2016 [Draft]

Section C
IC 20-43-5-4 through 7; IC 20-43-6-3

Transition to Foundation Revenue

If the calculation is for a school corporation or charter school beyond the first year of operation, complete all lines.
If the calculation is for a charter school in the first year of operation, lines 1-3 do not apply. The line 4 amount is the state foundation amount. Complete lines 5-9.
If the calculation is for a virtual charter school, complete Section C1.

Unless otherwise noted, all calculations round to two (2) places.

1. _____ divided by _____
(Prev. Yr. Rev., Sec. A, Line 1) 2014-2015 Avg. ADM Sec. B, Line 3

BUDGET 2015-2016	BUDGET 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
\$4,587.00	\$4,967.00	\$5,088.00	\$5,209.00	\$5,330.00
Prev Year	Prev Year	Prev Year	Prev Year	Prev Year

2.

2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
\$4,967.00	\$5,088.00	\$5,209.00	\$5,330.00	\$5,451.00

 Foundation Amount

minus _____
Sec C, Line 1 amount

\$380.00	\$121.00	\$121.00	\$121.00	\$121.00
----------	----------	----------	----------	----------

3. If the Line 2 amount is less than \$0, complete Line 3A below.
If the Line 2 amount is greater than or equal to \$0, use Line 3B below.

A.
1. _____ divided by 3 2 1 1 1
Absolute Value of Sec. C, Line 2

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
--------	--------	--------	--------	--------

2) _____ minus _____
Sec. C, Line 1 Amount Sec. C, Line 3A1 Amount

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
--------	--------	--------	--------	--------

B.

2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
\$4,967.00	\$5,088.00	\$5,209.00	\$5,330.00	\$5,451.00

 If the Sec. C, Line 2 Amount is greater than or equal to zero

\$4,967.00	\$5,088.00	\$5,209.00	\$5,330.00	\$5,451.00
\$4,967.00	\$5,088.00	\$5,209.00	\$5,330.00	\$5,451.00

4. Select: Transition to Foundation Amount per average ADM
Section C, Line 3A2, if applicable
Section C, Line 3B, if applicable

Transition to Foundation Calculation July to December 2015
IC 20-43-5-7

5. _____ multiplied by _____
Sec. C, Line 4 Amount September 2015 ADM Sec. B, Line 4

\$29,131,455.00	\$28,335,072.00	\$27,701,462.00	\$27,230,970.00	\$26,600,880.00
-----------------	-----------------	-----------------	-----------------	-----------------

6. _____ divided by 2 July to Dec. 2015 Basic
Sec. C, Line 5 Amount

\$14,565,728.00	\$14,167,536.00	\$13,850,731.00	\$13,615,485.00	\$13,300,440.00
-----------------	-----------------	-----------------	-----------------	-----------------

Transition to Foundation Calculation January to June 2016
IC 20-43-5-7

7. _____ multiplied by _____
Sec. C, Line 4 Amount February 2016 ADM Sec. B, Line 5

\$28,609,920.00	\$27,800,832.00	\$27,154,517.00	\$26,671,320.00	\$26,028,525.00
-----------------	-----------------	-----------------	-----------------	-----------------

8. _____ divided by 2 Jan. to June 2016 Basic
Sec. C, Line 7 Amount

\$14,304,960.00	\$13,900,416.00	\$13,577,259.00	\$13,335,660.00	\$13,014,263.00
-----------------	-----------------	-----------------	-----------------	-----------------

9. _____ plus _____ \$ _____
Sec. C, Line 6 Amount Sec. C, Line 8 Amount FY2015-2016 Basic

\$28,870,688.00	\$28,067,952.00	\$27,427,990.00	\$26,951,145.00	\$26,314,703.00
-----------------	-----------------	-----------------	-----------------	-----------------

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MUNCIE COMMUNITY SCHOOLS
Tuition Support Worksheet
Revised March 9, 2016 [Draft]

BUDGET 2015-2016 **BUDGET 2016-2017** Projected 2017-2018 Projected 2018-2019 Projected 2019-2020

Section C1
IC 20-24-7-13
(to be completed by Virtual Charter Schools only)

Virtual Charter Schools

Section D
IC 20-43-10-2
Honors Diploma Unduplicated Count

Section D applies to school corporations, charter schools and virtual charter schools. Unless otherwise noted, all calculations round to 2 places.

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020					
1. _____ multiplied by _____ Number of students who received an Academic Honors diploma in FY2014-2015 and were not receiving SNAP, TANF, or Foster Care assistance	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00
2. _____ multiplied by _____ Number of students who received a Core 40 with Technical Honors diploma in FY2014-2015 and were not receiving SNAP, TANF, or Foster Care assistance	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. _____ multiplied by _____ Number of students who received an Academic Honors diploma in FY2014-2015 and who were receiving SNAP, TANF, or Foster Care assistance	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$11,200.00	\$0.00	\$0.00	\$0.00	\$0.00
4. _____ multiplied by _____ Number of students who received a Core 40 with Technical Honors diploma in FY2014-2015 and who were receiving SNAP, TANF, or Foster Care assistance	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. FY2015-2016 Honors Diploma Grant Add Lines 1, 2, 3 and 4						\$81,200.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00

Section E
IC 20-43-7-1 to 6
Special Education Grant

Section E applies to school corporations, charter schools and virtual charter schools. Unless otherwise noted, all calculations round to 2 places.

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020					
1. _____ multiplied by _____ Dec. 2015 Severe Disabilities pupil count	\$8,800.00	\$8,800.00	\$8,800.00	\$8,800.00	\$8,800.00	\$1,927,200.00	\$1,927,200.00	\$1,927,200.00	\$1,927,200.00	\$1,927,200.00
2. _____ multiplied by _____ Dec. 2015 Mild and Moderate Disabilities pupil count	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00	\$1,304,100.00	\$1,304,100.00	\$1,304,100.00	\$1,304,100.00	\$1,304,100.00
3. _____ multiplied by _____ Dec. 2015 Communications/Homebound pupil count	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$394,500.00	\$394,500.00	\$394,500.00	\$394,500.00	\$394,500.00
4. _____ multiplied by _____ Dec. 2015 Preschool Special Education pupil count	\$2,750.00	\$2,750.00	\$2,750.00	\$2,750.00	\$2,750.00	\$374,000.00	\$374,000.00	\$374,000.00	\$374,000.00	\$374,000.00
5. FY Special Education Grant Add Lines 1, 2, 3, and 4						\$3,999,800.00	\$3,999,800.00	\$3,999,800.00	\$3,999,800.00	\$3,999,800.00

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MUNCIE COMMUNITY SCHOOLS
 Tuition Support Worksheet
 Revised March 9, 2016 [Draft]

		BUDGET 2015-2016	BUDGET 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
Section F	Career and Technical Education					
IC 20-43-8-12						
Section F applies to school corporations, charter schools and virtual charter schools using the fall 2015 Career and Technical Education Counts.						
Unless otherwise noted, all calculations round to 2 places.						
1.	More than moderate labor market need/high wage multiplied by \$500	2015-2016 \$500.00	2016-2017 \$500.00	2017-2018 \$500.00	2018-2019 \$500.00	2019-2020 \$500.00
Total Student Credit Hours		\$218,500.00	\$218,500.00	\$218,500.00	\$218,500.00	\$218,500.00
2.	More than moderate labor market need/moderate wage multiplied by \$450	2015-2016 \$450.00	2016-2017 \$450.00	2017-2018 \$450.00	2018-2019 \$450.00	2019-2020 \$450.00
Total Student Credit Hours		\$9,450.00	\$9,450.00	\$9,450.00	\$9,450.00	\$9,450.00
3.	More than moderate labor market need/less than moderate wage multiplied by \$300	2015-2016 \$300.00	2016-2017 \$300.00	2017-2018 \$300.00	2018-2019 \$300.00	2019-2020 \$300.00
Total Student Credit Hours		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4.	Moderate labor market need/high wage multiplied by \$450	2015-2016 \$450.00	2016-2017 \$450.00	2017-2018 \$450.00	2018-2019 \$450.00	2019-2020 \$450.00
Total Student Credit Hours		\$13,050.00	\$13,050.00	\$13,050.00	\$13,050.00	\$13,050.00
5.	Moderate labor market need/moderate wage multiplied by \$300	2015-2016 \$300.00	2016-2017 \$300.00	2017-2018 \$300.00	2018-2019 \$300.00	2019-2020 \$300.00
Total Student Credit Hours		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6.	Moderate labor market need/less than moderate wage multiplied by \$225	2015-2016 \$225.00	2016-2017 \$225.00	2017-2018 \$225.00	2018-2019 \$225.00	2019-2020 \$225.00
Total Student Credit Hours		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7.	Less than moderate labor market need/high wage multiplied by \$300	2015-2016 \$300.00	2016-2017 \$300.00	2017-2018 \$300.00	2018-2019 \$300.00	2019-2020 \$300.00
Total Student Credit Hours		\$11,700.00	\$11,700.00	\$11,700.00	\$11,700.00	\$11,700.00

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MUNCIE COMMUNITY SCHOOLS
 Tuition Support Worksheet
 Revised March 9, 2016 [Draft]

						BUDGET 2015-2016	BUDGET 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
8.	Less than moderate labor market need/moderate wage									
	_____ multiplied by \$225	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020				
		\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Student Credit Hours									
9.	Less than moderate labor market need/less than moderate wage									
	_____ multiplied by \$150	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020				
		\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Student Credit Hours									
10.	Introductory CTE course									
	_____ multiplied by \$300	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020				
		\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$92,400.00	\$92,400.00	\$92,400.00	\$92,400.00
	Total Student Credit Hours									
11.	Foundational CTE course									
	_____ multiplied by \$150	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020				
		\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$48,600.00	\$48,600.00	\$48,600.00	\$48,600.00
	Total Student Credit Hours									
12.	Apprenticeship, cooperative education program or work based learning									
	_____ multiplied by \$300	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020				
		\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Student Credit Hours									
13.	Area participation count									
	_____ multiplied by \$150	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020				
		\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$23,550.00	\$23,550.00	\$23,550.00	\$23,550.00
14.	Career and technical education grant									
	Add Lines 1 to 13						\$417,250.00	\$417,250.00	\$417,250.00	\$417,250.00

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MUNCIE COMMUNITY SCHOOLS
Tuition Support Worksheet
Revised March 9, 2016 [Draft]

Section G
IC 20-43-13-3

Complexity Grant

BUDGET 2015-2016 **BUDGET 2016-2017** Projected 2017-2018 Projected 2018-2019 Projected 2019-2020

Section G applies to school corporations, charter schools, and virtual charter schools. Unless noted, all calculations round to 2 places.
New charter schools use the Line 1 amount for Line 6 and then complete Lines 7-12. Existing charter schools and virtual charter schools complete Lines 1-3 and 6-12.
Traditional public school corporations complete Lines 1-12.

1.	_____						0.5118	0.5118	0.5118	0.5118	0.5118
	FY2014-2015 percent of SNAP, TANF and Foster Care students						round to 4 places (not less than \$0)	round to 4 places (not less than \$0)	round to 4 places (not less than \$0)	round to 4 places (not less than \$0)	round to 4 places (not less than \$0)
2.	_____	minus	_____				0.1170	0.0000	0.0000	0.0000	0.0000
	Sec. G, Line 1 Amount		FY2014-2015 Complexity Index (Sec. G, Line 3, FY2014-2015 Worksheet)				round to 4 places	round to 4 places	round to 4 places	round to 4 places	round to 4 places
k	_____			3	3	3	3	3	3	3	3
	Sec. G, Line 2 Amount						0.0390	0.0000	0.0000	0.0000	0.0000
							round to 4 places	round to 4 places	round to 4 places	round to 4 places	round to 4 places
4.	_____						0.0101	0.0101	0.0101	0.0101	0.0101
	Percent of ELL students for traditional public school corporation (FY2014-2015 ELL/FY2014-2015 Fall ADM)						round to 4 places	round to 4 places	round to 4 places	round to 4 places	round to 4 places
Line 5 applies to traditional public school corporations only. If Sec. G, Line 4 is greater than or equal to 25% and Sec. G, Line 2, is less than negative one-tenth (-.1) percent, then complete Sec. G, Line 5.											
5.	_____	divided by	_____	4	4	4	4	4	4	4	4
	Absolute value of Sec. G, Line 2						0.0000	0.0000	0.0000	0.0000	0.0000
							ELL Complexity Ac	ELL Complexity Ac	ELL Complexity Ac	ELL Complexity Ac	ELL Complexity Ac
							round to 4 places	round to 4 places	round to 4 places	round to 4 places	round to 4 places
6.	_____	plus	_____	plus	_____		0.4338	0.5118	0.5118	0.5118	0.5118
	FY2014-2015 Complexity Index (Sec. G., Line 3, FY2014-2015 Worksheet)		Sec. G, Line 3		Sec. G, Line 5, if applicable		Complexity Index	Complexity Index	Complexity Index	Complexity Index	Complexity Index
							round to 4 places	round to 4 places	round to 4 places	round to 4 places	round to 4 places
7.	_____	multiplied by					\$3,489.00	\$3,539.00	\$3,589.00	\$3,639.00	\$3,689.00
	Sec. G, Line 6 Amount						2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Complexity Grant Calculation July to December 2015											
8.	_____	multiplied by	_____				\$8,876,853.45	\$10,086,906.94	\$9,768,368.30	\$9,515,205.96	\$9,213,586.40
	Sec. G, Line 7 Amount		Sept. 2015 ADM		Sec. B, Line 4						
9.	_____	divided by	2				\$4,438,427.00	\$5,043,453.00	\$4,884,184.00	\$4,757,603.00	\$4,606,793.00
	Sec. G, Line 8 Amount						July-Dec	July-Dec	July-Dec	July-Dec	July-Dec
Complexity Grant Calculation January to June 2016											
10.	_____	multiplied by	_____				\$8,717,932.80	\$9,896,724.64	\$9,575,499.05	\$9,319,649.76	\$9,015,343.25
	Sec. G, Line 7 Amount		Feb. 2016 ADM		Sec. B, Line 5						
11.	_____	divided by	2				\$4,358,966.00	\$4,948,362.00	\$4,787,750.00	\$4,659,825.00	\$4,507,672.00
	Sec. G, Line 10 Amount						Jan-June	Jan-June	Jan-June	Jan-June	Jan-June
12.	_____	plus	_____				\$8,797,393.00	\$9,991,815.00	\$9,671,934.00	\$9,417,428.00	\$9,114,465.00
	Sec. G, Line 9 Amount		Sec. G, Line 11 Amount								

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MUNCIE COMMUNITY SCHOOLS
Tuition Support Worksheet
Revised March 9, 2016 [Draft]

		BUDGET 2015-2016	BUDGET 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
Section H	CAPITAL PROJECTS FUND (CPF)					
IC 20-40-8-19						
Section I	FY State Tuition Support					
1.	Basic Tuition Support Section C, Line 9	\$28,870,688.00	\$28,067,952.00	\$27,427,990.00	\$26,951,145.00	\$26,314,703.00
a.	Virtual charter schools Section C1, Line 6	N/A	N/A	N/A	N/A	N/A
2.	Honors Diploma Grant Section D, Line 5	\$81,200.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00
3.	Special Education Grant Section E, Line 5	\$3,999,800.00	\$3,999,800.00	\$3,999,800.00	\$3,999,800.00	\$3,999,800.00
4.	Career and Technical Education Grant Section F, Line 14	\$417,250.00	\$417,250.00	\$417,250.00	\$417,250.00	\$417,250.00
5.	Complexity Grant Section G, Line 12	\$8,797,393.00	\$9,991,815.00	\$9,671,934.00	\$9,417,428.00	\$9,114,465.00
6.	Total State Tuition Support Funding Add Lines 1, 2, 3, 4, and 5	\$42,166,331.00	\$42,546,817.00	\$41,586,974.00	\$40,855,623.00	\$39,916,218.00
	New Money	(\$774,005.00)	\$380,486.00	(\$959,843.00)	(\$731,351.00)	(\$939,405.00)
	Percent increase	-1.80%	0.90%	-2.26%	-1.76%	-2.30%
	Student Percent Increase	0.00%	0.00%	0.00%	0.00%	0.00%
	Difference	-1.80%	0.90%	-2.26%	-1.76%	-2.30%

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MUNCIE COMMUNITY SCHOOLS
 Maximum Levy Calculations
 Transportation Fund
 Revised March 9, 2016 [Draft]

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
Prior maximum levy	\$3,779,543	\$3,889,150	\$3,998,046	\$4,101,995	\$4,212,749	\$4,322,280	\$4,482,204	\$4,661,492
DLGF adjustment	0	0	0	0	0	0	0	0
Sub-total	3,779,543	3,889,150	3,998,046	4,101,995	4,212,749	4,322,280	4,482,204	4,661,492
Factor for increase in assessed value	1.0290	1.0280	1.0260	1.0270	1.0260	1.0370	1.0400	1.0370
Adjusted prior maximum	3,889,150	3,998,046	4,101,995	4,212,749	4,322,280	4,482,204	4,661,492	4,833,967
Appeals								
DLGF adjustment	0	0	0	0	0	0	0	0
Student Growth	0	0	0	0	0	0	0	0
Growth factor	0	0	0	0	0	0	0	0
MAXIMUM LEVY	3,889,150	3,998,046	4,101,995	4,212,749	4,322,280	4,482,204	4,661,492	4,833,967
Minus Levy Excess	0	0	0	0	(150)	0	0	0
Plus FIT	7,821	8,052	7,909	13,183	12,727	12,727	12,727	12,727
Over (under) maximum levy	(932,503)	(223,991)	(229,065)	(197,212)	(515)	(515)	(515)	(515)
Budget levy for operating	\$2,964,468	\$3,782,107	\$3,880,839	\$4,028,720	\$4,334,342	\$4,494,416	\$4,673,704	\$4,846,179

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MUNCIE COMMUNITY SCHOOLS
 Calculation of New Rate
 Capital Projects Fund
 Revised March 9, 2016 [Draft]

	Budget 2016	Projected 2017	Projected 2018	Projected 2019
Step 1				
Maximum CPF Rate	0.2592	0.2592	0.2592	0.2592
Step 2				
Budget Assessed Valuation	1,618,499,502	1,618,499,502	1,618,499,502	1,618,499,502
Budget Assessed Valuation (Rounded to nearest .01%)	1,619,260,326	1,618,499,502	1,618,499,502	1,618,499,502
	-0.0005	0.0000	0.0000	0.0000
Step 3				
Three Year Growth Factor	0.0013	0.0131	0.0025	-0.0002
Step 4				
Step 2 - Step 3 (not less than 0)	0.0000	0.0000	0.0000	0.0002
Step 5				
Max rate /(1+Step 4)	\$0.2592	\$0.2592	\$0.2592	\$0.2591
Adjustment for Utilities and Insurance Step 6	\$0.1163	\$0.1163	\$0.1163	\$0.1163
Adjustment for Pension Bonds Step 7	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Total Step 8	\$0.3755	\$0.3755	\$0.3755	\$0.3754

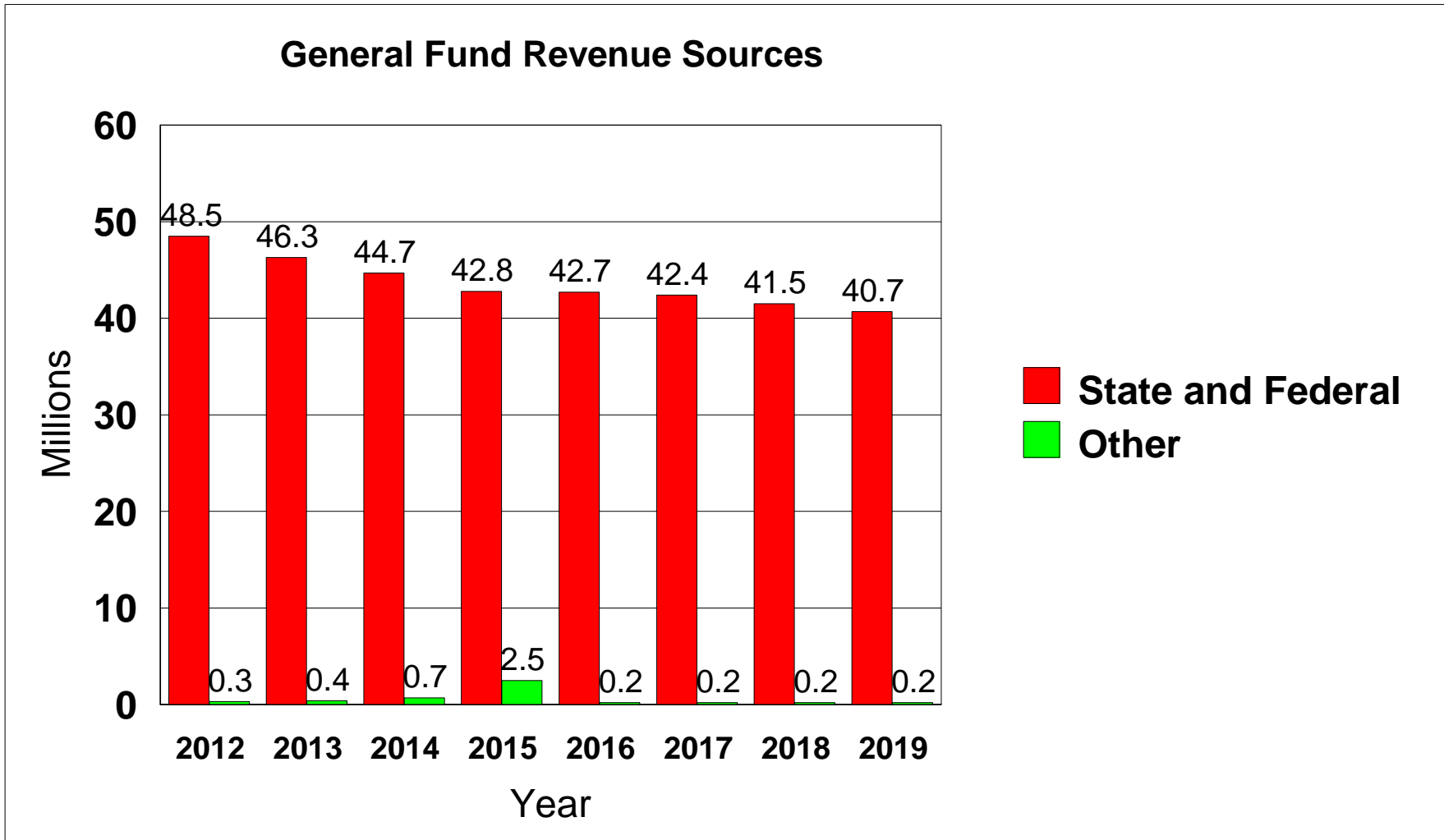
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MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Revenue Detail
 Revised March 9, 2016 [Draft]

REVENUES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
Taxes								
Property tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loss from circuit breaker	0	0	0	0	0	0	0	0
Late settlement - property tax only	0	0	0	0	0	0	0	0
Financial institution tax	0	0	0	0	0	0	0	0
License excise tax	0	0	0	0	0	0	0	0
CVET	0	0	0	0	0	0	0	0
Sub-total	0	0	0	0	0	0	0	0
State and Federal Sources								
Basic grant	46,828,818	45,995,489	44,376,429	42,651,375	42,356,574	42,066,896	41,221,299	40,385,921
Veteran Memorial Funds Withheld	0	0	0	0	0	0	0	0
Common school funds withheld	0	0	0	0	0	0	0	0
Summer school	85,610	97,755	67,490	56,967	67,000	67,000	67,000	67,000
School Choice Savings	31,473	35,812	0	0	0	0	0	0
Other	3,990	3,006	3,430	0	0	0	0	0
Remediation/Preventative Remediation Progr	66,090	65,758	61,936	60,892	65,000	65,000	65,000	65,000
Full day kindergarten grant	1,425,600	0	0	0	0	0	0	0
Vocational Ed.	0	0	0	0	0	0	0	0
Medicaid Reimb. & Special Ed.	0	0	0	0	0	0	0	0
Performance based awards	0	0	123,869	4,410	100,710	100,710	100,710	100,710
Other	94,008	118,888	81,125	0	82,000	82,000	82,000	82,000
Sub-total	48,535,590	46,316,708	44,714,278	42,773,644	42,671,284	42,381,606	41,536,009	40,700,631
Other Revenues								
Pupils and parents	0	0	0	0	0	0	0	0
Transfer tuition regular	0	0	0	0	0	0	0	0
Summer school fees	0	0	0	0	0	0	0	0
Interest	30,971	16,164	13,981	13,036	13,000	13,000	13,000	13,000
Rent of property	62,852	40,051	36,288	55,397	32,000	32,000	32,000	32,000
Donations	45,290	180,852	217,556	1,000	0	0	0	0
Fees students and adults	46,575	39,275	76,154	21,696	20,000	20,000	20,000	20,000
Other fees	0	0	3,870	14,050	0	0	0	0
Insurance claims	13,987	17,345	0	18	0	0	0	0
Insurance Premiums	21	499	0	2,092	0	0	0	0
Congressional interest	96	96	96	48	0	0	0	0
Sale of property	3,808	5,944	53,214	2,145,229	0	0	0	0
Overpayments	1,674	1,267	2,316	1,727	0	0	0	0
Other	124,319	57,440	274,703	216,291	104,000	104,000	104,000	104,000
Transfer	0	0	0	0	0	0	0	0
Sub-total	329,593	358,932	678,178	2,470,584	169,000	169,000	169,000	169,000
Total revenue	\$48,865,183	\$46,675,641	\$45,392,456	\$45,244,228	\$42,840,284	\$42,550,606	\$41,705,009	\$40,869,631

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MUNCIE COMMUNITY SCHOOLS
010 General Fund Revenue
Revised March 9, 2016 [Draft]



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MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
10000 INSTRUCTION								
11000 Regular Programs								
11050 Full Day Kindergarten	\$2,091,581	\$1,992,766	\$1,690,592	\$1,648,063	\$1,721,000	\$1,689,418	\$1,733,418	\$1,781,818
11100 Elementary	9,369,887	9,232,937	8,737,578	9,116,131	8,176,509	8,404,403	8,569,403	8,750,903
11200 Middle/Junior High	5,969,336	6,034,455	5,879,980	5,336,936	5,569,745	4,980,210	5,112,210	5,257,410
11300 High School	7,967,438	7,785,785	7,154,636	6,542,853	6,704,792	5,811,408	5,954,408	6,111,708
11350 Academic Honors	0	0	0	0	0	0	0	0
11400 Vocational Education								
11410 Agricultural A	0	0	0	0	0	0	0	0
11420 Agricultural B	0	0	0	0	0	0	0	0
11430 Distributive Education	49,121	0	0	0	0	0	0	0
11440 Health Occupations	0	0	0	0	0	0	0	0
11450 Consumer and Homemaking	0	0	0	0	0	0	0	0
11460 Occupational Home Economics	0	0	0	0	0	0	0	0
11470 Business Education	0	0	0	0	0	0	0	0
11480 Industrial Education A	0	0	0	0	0	0	0	0
11490 Industrial Education B	0	0	0	0	0	0	0	0
11500 Vocational Education								
11510 Cooperative Education	0	0	0	0	0	0	0	0
11520 Area School Participation	0	0	0	0	0	0	0	0
11590 Other Vocational Education	0	0	0	0	0	0	0	0
11600 Pupils With Learning Disabilities								
11610 Elementary	0	0	0	0	0	0	0	0
11620 Middle/Junior High	0	0	0	0	0	0	0	0
11630 High School	0	0	0	0	0	0	0	0
11900 Other Regular Programs	6,604,989	5,427,428	7,084,749	5,820,238	5,685,000	5,943,938	6,218,938	6,521,438
11910 Competency Testing	0	0	0	0	0	0	0	0
11920 Project 4R's	0	0	0	0	0	0	0	0
Total Instruction - Regular Programs	32,052,353	30,473,371	30,547,534	28,464,221	27,857,046	26,829,377	27,588,377	28,423,277
12000 Special Programs								
12100 Gifted and Talented	329,337	451,741	442,840	390,418	463,000	352,272	352,272	352,272
12200 Mentally Handicapped								
12210 Educable Mentally Retarded	0	0	0	0	0	0	0	0
12220 Trainable Mentally Retarded	0	0	0	0	0	0	0	0
12230 Severely and Profoundly Mentally Retarded	0	0	0	0	0	0	0	0

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MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
12300 Physically Handicapped								
12310 Physically Handicapped	0	0	0	0	0	0	0	0
12320 Multiple Handicapped	0	0	0	0	0	0	0	0
12330 Visually Handicapped	0	0	0	0	0	0	0	0
12340 Hearing Impaired	0	0	0	0	0	0	0	0
12350 Homebound	0	0	0	0	0	0	0	0
12400 Emotionally Disturbed								
12410 Emotionally Disturbed - Full Time	0	0	0	0	0	0	0	0
12420 Emotionally Disturbed - All Others	0	0	0	0	0	0	0	0
12500 Culturally Different								
12510 Communication Handicapped	0	0	0	0	0	0	0	0
12520 Compensatory	0	0	0	0	0	0	0	0
12600 Pupils With Learning Disabilities								
12610 Neuro. Impaired/Learning Disabled-Full Time	0	0	0	0	0	0	0	0
12620 Neuro. Impaired/Learning Disabled-All Others	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
12800 Special Education Preschool								
12810 Special Education Preschool	336,970	360,250	353,375	160,875	360,000	360,000	360,000	360,000
12900 Other Special programs	0	0	0	0	0	0	0	0
Total Instruction - Special Programs	666,307	811,991	796,215	551,293	823,000	712,272	712,272	712,272
13000 Adult/Continuing Education Programs								
13100 Adult Basic Education	0	0	0	0	0	0	0	0
13200 Advanced Adult Education	24,323	7,734	0	0	0	0	0	0
13300 Occupational Programs	0	0	0	0	0	0	0	0
13600 Special Interest Programs	0	0	0	0	0	0	0	0
13900 Other Adult/Continuing Education Programs	0	0	0	0	0	0	0	0
Total Instruction - Adult/Continuing Education	24,323	7,734	0	0	0	0	0	0
14000 Summer School Programs								
14100 Elementary	15,513	21,894	6,737	0	9,000	8,459	8,459	8,459
14200 Middle/School Junior High School	0	0	0	0	0	0	0	0
14300 High School	63,630	68,359	70,358	57,312	60,000	58,825	58,825	58,825
Total Instruction - Summer School Programs	79,144	90,254	77,095	57,312	69,000	67,284	67,284	67,284
15000 Enrichment Programs								
15100 Non-Credit	0	0	0	0	0	0	0	0
Total Enrichment Programs	0	0	0	0	0	0	0	0

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MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
16000 Remediation Programs								
16100 Remediation	154,983	153,396	157,086	135,402	151,000	111,588	111,588	111,588
16200 Preventative Remediation	0	0	0	0	0	0	0	0
Total Remediation Programs	154,983	153,396	157,086	135,402	151,000	111,588	111,588	111,588
17000 PAYMENTS TO OTHER GOVERNMENTAL UNITS WITHIN STATE								
17000 Support Services - Pupils								
17100 Transfer Tuition	1,109,878	124,342	1,000,090	9,211	1,000,127	1,000,000	1,000,000	1,000,000
17300 Area Vocational School (Participating Sahre)	534,443	497,285	463,372	0	500,000	500,000	500,000	500,000
17400 Joint Services and Supply-Special Ed	0	0	0	0	0	0	0	0
17500 Special Ed Interlocal Agreements	4,638,743	5,833,044	1,708,755	5,674,893	6,000,000	6,120,000	6,242,400	6,367,248
17600 Joint services and Supply-Other	0	0	0	0	0	0	0	0
17700 Interlocal Agreements-Other	0	0	0	0	0	0	0	0
17800 Payments to Charter Schoolc	0	0	0	0	0	0	0	0
17900 Other	0	0	0	0	0	0	0	0
Total Payments to Other Govt. Units within State	6,283,064	6,454,671	3,172,216	5,684,104	7,500,127	7,620,000	7,742,400	7,867,248
20000 SUPPORT SERVICES								
21000 Support Services - Pupils								
21100 Attendance and Social Work Services								
21110 Service Area Direction	0	0	0	0	0	0	0	0
21120 Attendance Services	0	0	0	0	0	0	0	0
21130 Social Work Services	0	0	0	0	0	0	0	0
21140 Pupil Accounting	0	0	0	0	0	0	0	0
21190 Other Attendance and Social Work Services	0	0	0	0	0	0	0	0
21200 Guidance Services								
21210 Service Area Direction	0	0	0	0	0	0	0	0
21220 Counseling Services	782,042	811,526	855,972	740,770	860,000	718,758	718,758	718,758
2122011 Stimulus	0	0	0	0	0	0	0	0
21230 Appraisal Services	0	0	0	0	0	0	0	0
21240 Information Services	0	0	0	0	0	0	0	0
21250 Records Maintenance	0	0	0	0	0	0	0	0
21290 Other Guidance Services	0	0	0	0	0	0	0	0
21300 Health Services								
21310 Service Area Direction	0	0	0	0	0	0	0	0
21320 Medical Services	36,065	40,321	35,007	31,301	36,306	36,000	36,000	36,000
21330 Dental Services	0	0	0	0	0	0	0	0
21340 Nurse Services	776,780	716,196	723,476	700,528	670,000	672,075	672,075	672,075
21390 Other Health Services	0	0	0	0	0	0	0	0

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MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
21400 Psychological Services								
21410 Service Area Direction	0	0	0	0	0	0	0	0
21420 Psychological Testing	0	0	0	0	0	0	0	0
21430 Psychological Counseling	0	0	0	0	0	0	0	0
21490 Other Psychological Services	0	0	0	0	0	0	0	0
21500 Speech Pathology and Audiology								
21510 Service Area Direction	0	0	0	0	0	0	0	0
21520 Speech Pathology Services	0	0	0	0	0	0	0	0
21530 Audiology Services	0	0	0	0	0	0	0	0
21590 Other Speech Pathology and Audiology Services	0	0	0	0	0	0	0	0
21600 Special Education Administration								
21610 Service Area Direction	0	0	0	0	0	0	0	0
21690 Other Special Education Administration	0	0	0	0	0	0	0	0
21900 Special Education Administration								
21990 Other Student Services	0	0	192,510	0	0	0	0	0
Total Support Services - Pupils	1,594,887	1,568,043	1,806,964	1,472,599	1,566,306	1,426,833	1,426,833	1,426,833
22000 Support Services - Instruction Staff								
22100 Improvement of Instruction and Curriculum								
22110 Service Area Direction	1,049,307	857,611	783,056	631,265	725,558	725,900	725,900	725,900
22120 Instruction and Curriculum Development	0	0	0	0	0	0	0	0
22130 Instructional Staff Training Services	0	0	0	0	0	0	0	0
22190 Other Improvement of Instruction Services	0	0	0	0	0	0	0	0
22200 Educational Media Services								
22210 Service Area Direction	0	0	0	0	0	0	0	0
22220 School Library	566,272	553,151	511,300	380,118	423,290	360,331	360,331	360,331
22230 Audiovisual	0	0	0	0	0	0	0	0
22240 Educational Television	0	0	0	0	0	0	0	0
22250 Computer Assisted Instruction Services	0	0	0	0	0	0	0	0
22290 Other Educational Media Services	0	0	0	0	0	0	0	0
Total Support Services - Instruction Staff	1,615,579	1,410,761	1,294,355	1,011,383	1,148,848	1,086,231	1,086,231	1,086,231
23000 Support Services - General Administration								
23100 Governing Body Services								
23110 Service Area Direction	25,438	28,960	27,107	33,257	31,000	30,765	30,765	30,765
23120 Service Assistance	0	0	0	0	0	0	0	0
23150 Legal services	22,885	37,539	49,426	66,972	50,225	50,000	50,000	50,000
23160 Promotion Expense	11,148	13,326	10,339	8,977	20,938	16,000	16,000	16,000
23190 Other Governing Body Services	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.

MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
23200 Executive Administration Services								
23210 Office of superintendent	339,885	384,915	370,815	360,252	394,474	389,765	389,765	389,765
23220 Community Relations Services	58,598	61,668	62,151	61,403	63,000	62,825	62,825	62,825
23230 Staff Relations and Negotiations	0	0	0	0	0	0	0	0
23290 Other Executive Administration Services	0	0	0	0	0	0	0	0
Total Support Services - General Administration	457,954	526,408	519,839	530,861	559,637	549,355	549,355	549,355
24000 Support Services - School Administration								
24100 Office of the Principal Services	2,657,041	2,655,409	2,642,018	2,449,231	2,475,000	2,470,650	2,470,650	2,470,650
24900 Other Support Services - School Administration	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2,657,041	2,655,409	2,642,018	2,449,231	2,475,000	2,470,650	2,470,650	2,470,650
25000 Support Services - Business								
25100 Fiscal Services								
25110 Office of the Business Manager	188,715	171,577	210,836	197,245	191,500	190,281	190,281	190,281
25120 Service Area Direction	0	0	0	0	0	0	0	0
25130 Budgeting	0	0	0	0	0	0	0	0
25140 Receiving and Disbursing Funds	0	0	0	0	0	0	0	0
25150 Payroll services	53,762	52,374	52,678	52,735	55,000	55,443	55,443	55,443
25160 Financial Accounting	103,307	101,461	101,305	101,266	103,000	103,503	103,503	103,503
25170 Internal Auditing	0	0	0	0	0	0	0	0
25180 Property Accountint	0	0	0	0	0	0	0	0
25190 Other Fiscal Services	0	0	0	0	0	0	0	0
25192 Petty Cash	0	0	0	0	0	0	0	0
25193 printed Forms	0	0	0	0	0	0	0	0
25195 Bank Accounts Service Charge	0	0	0	0	0	0	0	0
25196 Cash Change	0	0	0	0	0	0	0	0
25199 Other	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
25220 Purchasing	49,715	48,857	48,783	48,779	49,000	49,060	49,060	49,060
25230 Warehousing and Distribution	44,055	44,376	45,944	1,914	33,000	31,913	31,913	31,913
25300 Printing, Publishing and Duplicating	0	0	0	0	0	0	0	0
25400 Planning, Research, Development and Evaluation	0	0	0	0	0	0	0	0
25500 Textbooks for Rent or resale	0	0	0	0	0	0	0	0
25600 Public Information Services	0	0	0	0	0	0	0	0
25700 Personnel Services	395,333	262,917	262,857	282,629	258,938	260,000	260,000	260,000
25800 Administrative Technology Services	0	0	0	0	0	0	0	0
25900 Other Support Services	0	0	0	0	0	0	0	0
Total Support Services - Business	834,887	681,561	722,403	684,568	690,438	690,200	690,200	690,200

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

MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
26000 Operation and Maintenance of Plant Services								
26100 Service Area Direction	0	0	0	0	0	0	0	0
26200 Maintenance of Buildings	4,527,833	4,047,017	4,318,206	3,492,296	3,650,921	3,683,650	3,733,398	3,775,635
26300 Maintenance of Grounds	0	0	0	0	0	0	0	0
26400 Maintenance of Equipment	0	0	0	0	0	0	0	0
26500 Vehicle Maint. not buses	0	0	0	0	0	0	0	0
26600 Security Services	394,328	459,393	492,400	349,856	466,008	457,513	457,513	457,513
26700 Insurance not buses	377,809	362,858	414,874	276,191	448,705	367,500	385,875	405,169
26800 Other Operation and Maintenance of Plant	0	0	0	0	0	0	0	0
Total Operation and Maintenance of Plant	5,299,970	4,869,268	5,225,480	4,118,343	4,565,634	4,508,663	4,576,786	4,638,317
27000 Student Transportation								
27010 Service Area Direction	0	0	0	0	0	0	0	0
27100 Maintenance of Buildings	0	0	0	0	0	0	0	0
27200 Maintenance of Grounds	0	0	0	0	0	0	0	0
27300 Maintenance of Equipment	0	0	0	0	0	0	0	0
27400 Vehicle Maint. not buses	0	0	0	0	0	0	0	0
27500 Security Services	0	0	0	0	0	0	0	0
27600 Insurance not buses	0	0	0	0	0	0	0	0
27700 Insurance not buses	0	0	0	0	0	0	0	0
27900 Insurance not buses	0	0	0	0	0	0	0	0
27910 Other Operation and Maintenance of Plant	0	0	0	0	0	0	0	0
Total Support Services Student Transportation	0	0	0	0	0	0	0	0
30000 OPERATION OF NONINSTRUCTIONAL SERVICES								
31000 Food Service operations	0	0	0	0	0	0	0	0
31100 Service Area Direction	0	0	0	0	0	0	0	0
31200 Food Preparation and Dispensing	0	0	0	0	0	0	0	0
31300 Food Delivery	0	0	0	0	0	0	0	0
31400 Food Purchases	0	0	0	0	0	0	0	0
31900 Other Food Services	0	0	0	0	0	0	0	0
Total Food Service Operations	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.

MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
33000 Community Service Operations								
33100 Direction of Community Services	59,068	41,975	36,089	36,492	38,000	37,678	37,678	37,678
33200 Community Recreation	0	0	0	0	0	0	0	0
33300 Civic Services	0	0	0	0	0	0	0	0
33400 Athletic Coaches	261,968	268,363	233,115	178,897	237,000	236,830	236,830	236,830
33500 Welfare Activities	0	0	0	0	0	0	0	0
33600 Nonpublic School Pupil Services	0	0	0	0	0	0	0	0
Total Food Service Operations	321,036	310,337	269,204	215,389	275,000	274,508	274,508	274,508
33900 Other Community Services								
33910 Band Uniforms	2,639	691	0	625	3,594	1,000	1,000	1,000
33920 Contributions to Historical Societies	0	0	0	0	0	0	0	0
33930 Latch Key Kids Program	0	0	0	0	0	0	0	0
33990 Other	0	0	0	0	0	0	0	0
Total Community Services	2,639	691	0	625	3,594	1,000	1,000	1,000

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

MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
4000(NONPROGRAMMED CHARGES								
41000 Payments to Other Governmental Units Within State								
41100 Transfer Tuition	0	0	0	0	0	0	0	0
41300 Area Vocational Schools (Participating Share)	0	0	0	0	0	0	0	0
41400 Joint Services and Supplies - Special Education	0	0	0	0	0	0	0	0
41500 Special Education Interlocal Agreements	0	0	0	0	0	0	0	0
41600 Joint Services and Supplies - Other	0	0	0	0	0	0	0	0
41700 Interlocal Agreements - Other	0	0	0	0	0	0	0	0
42000 Payments to Other Governmental Units Outside State	0	0	0	0	0	0	0	0
43000 Interfund Transfers								
43100 Transfers From One Fund to Another	0	0	0	0	0	0	0	0
43110 To Repair and Replacement Fund	0	0	0	0	0	0	0	0
43120 To Self-Insurance Fund	0	0	0	0	0	0	0	0
43300 Tax anticipation	0	0	0	0	0	0	0	0
49000 Other Nonprogrammed Charges	0	0	0	0	0	0	0	0
Total Nonprogrammed Charges	0	0	0	0	0	0	0	0
5000(Debt								
52200 Temp Loan Interest	0	0	0	0	0	0	0	0
Total Debt	0	0	0	0	0	0	0	0
6000(Non-Programmed Charges								
60100 Transfers From One Fund to Another	0	0	0	0	0	0	0	0
60600 Non-Programmed Charges	3,265	8,774	5,212	124	0	0	0	0
Total Nonprogrammed Charges	3,265	8,774	5,212	124	0	0	0	0
<u>9999</u> Total General Fund	<u>52,047,431</u>	<u>50,022,670</u>	<u>47,235,621</u>	<u>45,375,455</u>	<u>47,684,630</u>	<u>46,347,961</u>	<u>47,297,484</u>	<u>48,318,763</u>

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

MUNCIE COMMUNITY SCHOOLS
 041 Transportation Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

EXPENDITURES:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019
20000 SUPPORT SERVICES								
23000 General Administration								
23200 General Administration								
23210 Office of the Superintendent	0	0	0	0	0	0	0	0
25000 Student Transportation								
27000 Staff Services								
27010 Service Area Direction	46,330	56,816	4,842	0	0	0	0	0
27100 Vehicle Operation	67,866	125,777	66,027	105,828	102,000	107,144	111,926	117,069
27200 Monitoring Services	0	0	4,842	0	0	0	0	0
27300 Vehicle Servicing and Maint.	153,378	154,336	72,462	62,511	155,000	158,100	161,262	164,488
27500 Insurance on Buses	2,565	0	0	0	3,000	3,060	3,121	3,183
27600 Insurance on Pupils	0	0	0	0	0	0	0	0
27700 Contracted Transportation Services	2,552,952	2,702,220	1,650,787	1,701,575	4,800,000	4,896,000	4,993,920	5,093,799
27900 Other Student Services	0	0	0	0	0	0	0	0
27910 Bus Driver Training	0	0	0	0	0	0	0	0
40000 Non Programed Charges								
45000 Non Programmed Charges								
45500 Building Acquisition, Construction	0	0	0	0	0	0	0	0
45700 Purchase of Equipment	0	0	0	0	0	0	0	0
50000 Debt Services								
50000 Debt Services								
51200 Temp Loan	0	0	0	0	0	0	0	0
45700 Temp Loan Interest	0	0	0	0	0	0	0	0
60000 Transfers								
60000 Transfers								
60100 Transfer from one fund to another	0	0	0	0	0	0	0	0
Total Support Services - Central	2,823,090	3,039,148	1,798,960	1,869,914	5,060,000	5,164,304	5,270,229	5,378,539
Total Transportation	2,823,090	3,039,148	1,798,960	1,869,914	5,060,000	5,164,304	5,270,229	5,378,539

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

MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

Original Plan

CAPITAL
 MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

SUMMARY OF CURRENT EXPENDITURES:	Original Plan 2016	2017	2018	2019
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	2,480,000	2,480,000	2,480,000	2,480,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	450,000	450,000	450,000	450,000
(7) Emergency allocation *	2,000,000	2,000,000	2,000,000	2,000,000
(8) Utility services	1,883,000	1,883,000	1,883,000	1,883,000
(9) Maintenance of equipment	360,000	360,000	360,000	360,000
(10) Sports Facilities	350,000	350,000	350,000	350,000
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Operations and Maintenance of Plants	0	0	0	0
(13) Technology				
Instruction Related Technology	1,382,670	1,382,670	1,382,670	1,382,670
Administrative Technology Service	273,330	273,330	273,330	273,330
SUBTOTAL CURRENT EXPENDITURES:	9,179,000	9,179,000	9,179,000	9,179,000
(14) Allocations for future projects	\$0	\$0	\$0	\$0
(15) Transfer to repair and replacement fund	0	0	0	0
(16) Interest transfer to general fund	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	\$9,179,000	\$9,179,000	\$9,179,000	\$9,179,000

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

MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

Muncie Area Career Center
 2600 N. Elgin Ave
 Muncie, IN 47303

Original Plan

Grades Housed: K-adult
 Current Value: \$18,596,650
 Number of Classrooms: 26
 Square Footage: 108,200

Date of occupancy: 1962
 Acreage: 20
 Student capacity: N/A
 Current capacity: 340

Five year enrollment history:	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	339	309	348	341	340

Improvements made:

Three year Capital Projects Fund plan, as it applies to this facility:

SUMMARY OF CURRENT EXPENDITURES:	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	50,000	50,000	50,000	50,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	0	0	0	0
(7) Emergency allocation *	0	0	0	0
(8) Utility services	90,000	90,000	90,000	90,000
(9) Maintenance of equipment	0	0	0	0
(10) Sports Facilities	0	0	0	0
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Staff Services	0	0	0	0
(13) Technology	0	0	0	0
SUBTOTAL CURRENT EXPENDITURES:	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
(14) Allocations for future projects	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>\$140,000</u>	<u>\$140,000</u>	<u>\$140,000</u>	<u>\$140,000</u>

*Emergency Allocation planned on a corporation-wide basis. See CPF Plan Summary page for the amount.

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MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

Central High School 801 N. Walnut St Muncie, IN 47305 Grades Housed: 9-12 Current Value: \$47,324,380 Number of Classrooms: 90 Square Footage: 320,424 Five Year Enrollment History	Original Plan Date of Occupancy: 1973 Acreage: 48 Student Capacity: 1,761 Current Capacity: 1,487	<table border="0"> <tr> <td><u>2011</u></td> <td><u>2012</u></td> <td><u>2013</u></td> <td><u>2014</u></td> <td><u>2015</u></td> </tr> <tr> <td>949</td> <td>885</td> <td>904</td> <td>919</td> <td>1,487</td> </tr> </table>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	949	885	904	919	1,487
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>								
949	885	904	919	1,487								

Improvements made:

Three year Capital Projects Fund Plan, as it applies to this facility:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	400,000	400,000	400,000	400,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	37,000	37,000	37,000	37,000
(7) Emergency allocation *	0	0	0	0
(8) Utility services	405,000	405,000	405,000	405,000
(9) Maintenance of equipment	0	0	0	0
(10) Sports Facilities	0	0	0	0
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Operations and Maintenance of Plants	0	0	0	0
(13) Technology	40,000	40,000	40,000	40,000
Instruction Related Technology	66,915	66,915	66,915	66,915
Administrative Technology Services				
SUBTOTAL CURRENT EXPENDITURES:	948,915	948,915	948,915	948,915
(14) Allocations for future projects	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	\$948,915	\$948,915	\$948,915	\$948,915

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

MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

	Original Plan				
Southside Middle School 1601 E. 26th St. Muncie, IN 47302					
Grades Housed: 6-8 Current Value: \$40,208,110 Number of Classrooms: 60 Square Footage: 254,050					
			Date of Occupancy: 1962 Acreage: 40 Student Capacity: 1,368 Current Capacity: 628		
Five Year Enrollment History	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	1,013	994	972	920	581

Improvements made:

Three year Capital Projects Fund Plan, as it applies to this facility:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	50,000	50,000	50,000	50,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	22,000	22,000	22,000	22,000
(7) Emergency allocation *	0	0	0	0
(8) Utility services	200,000	200,000	200,000	200,000
(9) Maintenance of equipment	0	0	0	0
(10) Sports Facilities	0	0	0	0
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Operations and Maintenance of Plants	0	0	0	0
(13) Technology				
Instruction Related Technology	20,000	20,000	20,000	20,000
Administrative Technology Services	28,260	28,260	28,260	28,260
SUBTOTAL CURRENT EXPENDITURES:	<u>320,260</u>	<u>320,260</u>	<u>320,260</u>	<u>320,260</u>
(14) Allocations for future projects	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>\$320,260</u>	<u>\$320,260</u>	<u>\$320,260</u>	<u>\$320,260</u>

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

MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

Northside Middle School 2400 W. Bethel Ave Muncie, IN 47304 Grades Housed: 6-8 Current Value: \$29,689,750 Number of Classrooms: Square Footage: 196,380	Original Plan Date of Occupancy: 1969 Acreage: 30 Student Capacity: 992 Current Capacity: 680
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Five Year Enrollment History	<table border="0"> <tr> <td style="text-align: center;"><u>2011</u></td> <td style="text-align: center;"><u>2012</u></td> <td style="text-align: center;"><u>2013</u></td> <td style="text-align: center;"><u>2014</u></td> <td style="text-align: center;"><u>2015</u></td> </tr> <tr> <td style="text-align: center;">767</td> <td style="text-align: center;">754</td> <td style="text-align: center;">758</td> <td style="text-align: center;">714</td> <td style="text-align: center;">662</td> </tr> </table>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	767	754	758	714	662
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>							
767	754	758	714	662							

Improvements made:

Three year Capital Projects Fund Plan, as it applies to this facility:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	50,000	50,000	50,000	50,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	22,000	22,000	22,000	22,000
(7) Emergency allocation *	0	0	0	0
(8) Utility services	150,000	150,000	150,000	150,000
(9) Maintenance of equipment	0	0	0	0
(10) Sports Facilities	0	0	0	0
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Operations and Maintenance of Plants	0	0	0	0
(13) Technology	20,000	20,000	20,000	20,000
Instruction Related Technology	29,790	29,790	29,790	29,790
Administrative Technology Services	29,790	29,790	29,790	29,790
SUBTOTAL CURRENT EXPENDITURES:	271,790	271,790	271,790	271,790
(14) Allocations for future projects	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	\$271,790	\$271,790	\$271,790	\$271,790

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

MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

	Original Plan				
East Washington Academy 1000 E. Washington St. Muncie, IN 47305					
Grades Housed: K-5 Current Value: \$9,542,950 Number of Classrooms: 26 Square Footage: 67,000					
		Date of Occupancy: 1971			
		Acreage: 10			
		Student Capacity: 516			
		Current Capacity: 397			
Five Year Enrollment History	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	374	393	400	397	379

Improvements made:

Three year Capital Projects Fund Plan, as it applies to this facility:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	40,000	40,000	40,000	40,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	10,000	10,000	10,000	10,000
(7) Emergency allocation *	0	0	0	0
(8) Utility services	85,000	85,000	85,000	85,000
(9) Maintenance of equipment	0	0	0	0
(10) Sports Facilities	0	0	0	0
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Operations and Maintenance of Plants	0	0	0	0
(13) Technology				
Instruction Related Technology	10,000	10,000	10,000	10,000
Administrative Technology Services	9,080	9,080	9,080	9,080
SUBTOTAL CURRENT EXPENDITURES:	<u>164,080</u>	<u>164,080</u>	<u>164,080</u>	<u>164,080</u>
(14) Allocations for future projects	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>\$164,080</u>	<u>\$164,080</u>	<u>\$164,080</u>	<u>\$164,080</u>

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

MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

Grissom Elementary School 3201 S. Macedonia Ave Muncie, IN 47302	Original Plan				
Grades Housed: K-5	Date of Occupancy: 1972				
Current Value: \$10,669,770	Acreage: 15				
Number of Classrooms: 32	Student Capacity: 524				
Square Footage: 70,800	Current Capacity: 435				
Five Year Enrollment History	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	532	490	495	492	423

Improvements made:

Three year Capital Projects Fund Plan, as it applies to this facility:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	75,000	75,000	75,000	75,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	13,000	13,000	13,000	13,000
(7) Emergency allocation *	0	0	0	0
(8) Utility services	85,000	85,000	85,000	85,000
(9) Maintenance of equipment	0	0	0	0
(10) Sports Facilities	0	0	0	0
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Operations and Maintenance of Plants	0	0	0	0
(13) Technology	15,000	15,000	15,000	15,000
Instruction Related Technology	21,330	21,330	21,330	21,330
Administrative Technology Services	21,330	21,330	21,330	21,330
SUBTOTAL CURRENT EXPENDITURES:	<u>209,330</u>	<u>209,330</u>	<u>209,330</u>	<u>209,330</u>
(14) Allocations for future projects	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>\$209,330</u>	<u>\$209,330</u>	<u>\$209,330</u>	<u>\$209,330</u>

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

MUNCIE COMMUNITY SCHOOLS
 1214 Capital Projects Fund
 Expenditure Detail
 Revised March 9, 2016 [Draft]

	Original Plan				
Longfellow Elementary School 1900 E. Centinnial Ave Muncie, IN 47303					
Grades Housed: K-5 Current Value: \$10,909,760 Number of Classrooms: 13 Square Footage: 62,950					
			Date of Occupancy: 1954 Acreage: 15 Student Capacity: 324 Current Capacity: 347		
Five Year Enrollment History	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	320	312	307	281	304

Improvements made:

Three year Capital Projects Fund Plan, as it applies to this facility:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(1) Land acquisition and development	\$0	\$0	\$0	\$0
(2) Professional services	0	0	0	0
(3) Education specifications development	0	0	0	0
(4) Building acquisition, construction and improvements	40,000	40,000	40,000	40,000
(5) Rental of buildings and equipment	0	0	0	0
(6) Purchase of mobile or fixed equipment	13,000	13,000	13,000	13,000
(7) Emergency allocation *	0	0	0	0
(8) Utility services	65,000	65,000	65,000	65,000
(9) Maintenance of equipment	0	0	0	0
(10) Sports Facilities	0	0	0	0
(11) Property or Casualty Insurance	0	0	0	0
(12) Other Operations and Maintenance of Plants	0	0	0	0
(13) Technology	10,000	10,000	10,000	10,000
Instruction Related Technology	14,265	14,265	14,265	14,265
Administrative Technology Services	14,265	14,265	14,265	14,265
SUBTOTAL CURRENT EXPENDITURES:	<u>142,265</u>	<u>142,265</u>	<u>142,265</u>	<u>142,265</u>
(14) Allocations for future projects	0	0	0	0
TOTAL EXPENDITURES, ALLOCATIONS AND TRANSFERS	<u>\$142,265</u>	<u>\$142,265</u>	<u>\$142,265</u>	<u>\$142,265</u>

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

MUNCIE COMMUNITY SCHOOLS
 Bus Plan
 Transportation Fund
 Revised March 9, 2016 [Draft]

REPLACEMENT COST OF BUS/VEHICLE DURING SPECIFIED YEAR

Number of Buses	Make and Model	Bus Number	Type of Bus	Owned or Leased	Budget 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Cost per Bus
1	02 Thomas 14	26	A-2	OWNED	100,000												100,000
2	07 Chevrolet 14	42	A-2	OWNED					145,000								145,000
3	07 Chevrolet 14	43	A-2	OWNED					145,000								145,000
4	09 International 78	44	D	OWNED							175,000						175,000
5	10 Collins 14	51	A-2	OWNED								160,000					160,000
6	10 Collins 14	52	A-2	OWNED								160,000					160,000
7	10 Collins 14	53	A-2	OWNED								160,000					160,000
8	10 Collins 14	54	A-2	OWNED								160,000					160,000
9	11 IC 84	55	D	OWNED									420,000				420,000
10	98 International 66	50	C	OWNED													0
																	0
																	0
																	0
																	0
Replacement Cost Total					\$100,000	\$0	\$0	\$0	\$290,000	\$0	\$175,000	\$640,000	\$420,000	\$0	\$0	\$0	\$1,625,000
Accumulated for Future Years					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ADDITIONAL BUSES NEEDED

# of Buses Each Year	Make and Model	Type of Bus	Owned or Leased	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
1					0	0	0	0	0	0	0	0	0	0	0
2					0	0	0	0	0	0	0	0	0	0	0
3					0	0	0	0	0	0	0	0	0	0	0
4					0	0	0	0	0	0	0	0	0	0	0
5					0	0	0	0	0	0	0	0	0	0	0
Total Additional Bus Cost				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Replacement Cost				\$100,000	\$0	\$0	\$0	\$290,000	\$0	\$175,000	\$640,000	\$420,000	\$0	\$0	\$0
Total Additional Bus Cost				0	0	0	0	0	0	0	0	0	0	0	
Total Appropriation Needed				\$100,000	\$0	\$0	\$0	\$290,000	\$0	\$175,000	\$640,000	\$420,000	\$0	\$0	\$0

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

MUNCIE COMMUNITY SCHOOLS
 0180 Debt Service Fund
 Amortization Schedule
 Revised March 9, 2016 [Draft]

	Budget 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
<u>Debt</u>							
Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Interest on Temporary Loans	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Unreimbursed Textbooks	81,041	81,041	81,041	81,041	81,041	81,041	81,041
First Mortgage Refunding Bonds, Series 2015A	5,078,000	5,085,000	5,109,000	2,565,500	0	0	0
First Mortgage Refunding Bonds, Series 2015B	1,620,000	1,610,000	1,639,000	4,134,500	6,700,000	6,697,000	6,700,000
General Obligation Bond of 2014	653,438	653,588	655,738	657,688	659,438	665,719	674,975
New Debt	0	0	0	0	0	0	0
Total debt service fund	<u>\$7,584,979</u>	<u>\$7,582,129</u>	<u>\$7,637,279</u>	<u>\$7,591,229</u>	<u>\$7,592,979</u>	<u>\$7,596,260</u>	<u>\$7,608,516</u>
<u>Pension Bond Fund</u>							
Fees	0	0	0	0	0	0	0
Pension Bonds	0	0	0	0	0	0	0
Total Pension Bond Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

MUNCIE COMMUNITY SCHOOLS
 0180 Debt Service Fund
 Amortization Schedule
 Revised March 9, 2016 [Draft]

	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<u>Debt</u>								
Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Interest on Temporary Loans	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Unreimbursed Textbooks	81,041	81,041	81,041	81,041	81,041	81,041	81,041	81,041
First Mortgage Refunding Bonds, Series 2015A	0	0	0	0	0	0	0	0
First Mortgage Refunding Bonds, Series 2015B	0	0	0	0	0	0	0	0
General Obligation Bond of 2014	0	0	0	0	0	0	0	0
New Debt	0	0	0	0	0	0	0	0
Total debt service fund	\$233,541	\$233,541	\$233,541	\$233,541	\$233,541	\$233,541	\$233,541	\$233,541
<u>Pension Bond Fund</u>								
Fees	0	0	0	0	0	0	0	0
Pension Bonds	0	0	0	0	0	0	0	0
Total Pension Bond Fund	\$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.

MUNCIE COMMUNITY SCHOOLS
 Salary Table - Certified Personnel
 Revised March 9, 2016 [Draft]

Years of experience	0	1	2	3	4	5	6	7	8	9	10
Fiscal year 2014-2015											
Bachelors	32,703.00	33,985.00	34,792.00	35,672.00	36,788.00	37,702.00	38,926.00	39,989.00	41,050.00	42,122.00	43,170.00
Masters	32,703.00	33,985.00	34,792.00	35,672.00	36,788.00	37,702.00	38,926.00	39,989.00	41,050.00	42,122.00	43,170.00
Fiscal year 2015-2016											
Bachelors	34,659.00	35,380.00	36,101.00	36,822.00	37,543.00	38,264.00	38,984.00	39,705.00	40,426.00	41,147.00	41,868.00
Bachelors + 15	35,352.00	36,073.00	36,794.00	37,515.00	38,236.00	38,957.00	39,677.00	40,398.00	41,119.00	41,840.00	42,561.00
Bachelors + 15 + Leadership	35,352.00	36,073.00	36,794.00	37,515.00	38,236.00	38,957.00	39,677.00	40,398.00	41,119.00	41,840.00	42,561.00
Masters	36,428.00	37,149.00	37,870.00	38,591.00	39,312.00	40,032.00	40,753.00	41,474.00	42,195.00	42,916.00	43,637.00
Masters + Leadership	36,461.00	37,543.00	38,624.00	38,705.00	40,787.00	41,868.00	42,949.00	44,031.00	45,112.00	46,194.00	47,275.00
Masters + 30	37,674.00	38,756.00	38,745.00	39,918.00	42,000.00	43,081.00	44,162.00	45,244.00	46,325.00	47,407.00	48,488.00
Masters + 30 + Leadership	37,674.00	38,756.00	39,837.00	39,918.00	42,000.00	43,081.00	44,162.00	45,244.00	46,325.00	47,407.00	48,488.00
EDS	38,194.00	39,276.00	39,958.00	40,438.00	42,520.00	43,601.00	44,682.00	45,764.00	46,845.00	47,927.00	49,008.00
EDS + Leadership	38,194.00	39,276.00	40,357.00	40,438.00	42,520.00	43,601.00	44,682.00	45,764.00	46,845.00	47,927.00	49,008.00
PHD	39,809.00	40,889.00	40,478.00	42,864.00	44,133.00	45,214.00	46,297.00	47,377.00	48,460.00	49,540.00	50,621.00
PHD + Leadership	40,620.00	41,702.00	42,783.00	42,864.00	44,946.00	46,027.00	47,108.00	48,190.00	49,271.00	50,353.00	51,434.00
Fiscal year 2016-2017											
Bachelors	34,659.00	35,380.00	36,101.00	36,822.00	37,543.00	38,264.00	38,984.00	39,705.00	40,426.00	41,147.00	41,868.00
Bachelors + 15	35,352.00	36,073.00	36,794.00	37,515.00	38,236.00	38,957.00	39,677.00	40,398.00	41,119.00	41,840.00	42,561.00
Bachelors + 15 + Leadership	35,352.00	36,073.00	36,794.00	37,515.00	38,236.00	38,957.00	39,677.00	40,398.00	41,119.00	41,840.00	42,561.00
Masters	36,428.00	37,149.00	37,870.00	38,591.00	39,312.00	40,032.00	40,753.00	41,474.00	42,195.00	42,916.00	43,637.00
Masters + Leadership	36,461.00	37,543.00	38,624.00	38,705.00	40,787.00	41,868.00	42,949.00	44,031.00	45,112.00	46,194.00	47,275.00
Masters + 30	37,674.00	38,756.00	38,745.00	39,918.00	42,000.00	43,081.00	44,162.00	45,244.00	46,325.00	47,407.00	48,488.00
Masters + 30 + Leadership	37,674.00	38,756.00	39,837.00	39,918.00	42,000.00	43,081.00	44,162.00	45,244.00	46,325.00	47,407.00	48,488.00
EDS	38,194.00	39,276.00	39,958.00	40,438.00	42,520.00	43,601.00	44,682.00	45,764.00	46,845.00	47,927.00	49,008.00
EDS + Leadership	38,194.00	39,276.00	40,357.00	40,438.00	42,520.00	43,601.00	44,682.00	45,764.00	46,845.00	47,927.00	49,008.00
PHD	39,809.00	40,889.00	40,478.00	42,864.00	44,133.00	45,214.00	46,297.00	47,377.00	48,460.00	49,540.00	50,621.00
PHD + Leadership	40,620.00	41,702.00	42,783.00	42,864.00	44,946.00	46,027.00	47,108.00	48,190.00	49,271.00	50,353.00	51,434.00
Fiscal year 2017-2018											
Bachelors	34,659.00	35,380.00	36,101.00	36,822.00	37,543.00	38,264.00	38,984.00	39,705.00	40,426.00	41,147.00	41,868.00
Masters	36,428.00	37,149.00	37,870.00	38,591.00	39,312.00	40,032.00	40,753.00	41,474.00	42,195.00	42,916.00	43,637.00
Fiscal year 2018-2019											
Bachelors	34,659.00	35,380.00	36,101.00	36,822.00	37,543.00	38,264.00	38,984.00	39,705.00	40,426.00	41,147.00	41,868.00
Masters	36,428.00	37,149.00	37,870.00	38,591.00	39,312.00	40,032.00	40,753.00	41,474.00	42,195.00	42,916.00	43,637.00
Fiscal year 2019-2020											
Bachelors	34,659.00	35,380.00	36,101.00	36,822.00	37,543.00	38,264.00	38,984.00	39,705.00	40,426.00	41,147.00	41,868.00
Masters	36,428.00	37,149.00	37,870.00	38,591.00	39,312.00	40,032.00	40,753.00	41,474.00	42,195.00	42,916.00	43,637.00

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

MUNCIE COMMUNITY SCHOOLS
Salary Table - Certified Personnel
Revised March 9, 2016 [Draft]

Years of experience	11	12	13	14	15	16	17	18	19	20	21	22
Fiscal year 2014-2015												
Bachelors	44,314.00	45,301.00	46,377.00	47,433.00	48,426.00	49,549.00	50,632.00	51,687.00	52,766.00	52,766.00	52,766.00	52,766.00
Masters	44,314.00	45,301.00	46,377.00	47,433.00	48,426.00	49,549.00	50,632.00	51,687.00	52,766.00	59,980.00	60,968.00	60,968.00
Fiscal year 2015-2016												
Bachelors	42,589.00	43,310.00	44,031.00	44,752.00	45,473.00	46,194.00	47,635.00	48,135.00	48,135.00	48,135.00	48,135.00	48,135.00
Bachelors + 15	43,282.00	44,003.00	44,724.00	45,445.00	46,166.00	46,887.00	47,287.00	47,287.00	47,287.00	47,287.00	47,287.00	47,287.00
Bachelors + 15 + Leadership	43,282.00	44,003.00	44,724.00	45,445.00	46,166.00	46,887.00	48,328.00	48,928.00	48,928.00	48,928.00	48,928.00	48,928.00
Masters	44,358.00	45,079.00	45,800.00	46,521.00	47,242.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00
Masters + Leadership	48,356.00	49,438.00	50,519.00	51,600.00	52,682.00	54,110.00	55,191.00	56,619.00	57,700.00	59,960.00	60,560.00	60,560.00
Masters + 30	49,569.00	50,651.00	51,732.00	52,813.00	53,895.00	55,323.00	56,404.00	57,832.00	58,913.00	58,913.00	58,913.00	58,913.00
Masters + 30 + Leadership	49,569.00	50,651.00	51,732.00	52,813.00	53,895.00	55,323.00	56,404.00	57,832.00	58,913.00	61,173.00	61,773.00	61,773.00
EDS	50,089.00	51,171.00	52,252.00	53,333.00	54,415.00	55,843.00	56,924.00	58,352.00	59,433.00	59,433.00	59,433.00	59,433.00
EDS + Leadership	50,089.00	51,171.00	52,252.00	53,333.00	54,415.00	55,843.00	56,924.00	58,352.00	59,433.00	61,693.00	62,293.00	62,293.00
PHD	51,704.00	52,784.00	53,865.00	54,948.00	56,546.00	57,456.00	59,055.00	59,965.00	61,859.00	61,859.00	61,859.00	61,859.00
PHD + Leadership	52,515.00	53,597.00	54,678.00	55,759.00	56,841.00	58,269.00	59,350.00	60,778.00	61,859.00	64,119.00	64,719.00	64,719.00
Fiscal year 2016-2017												
Bachelors	42,589.00	43,310.00	44,031.00	44,752.00	45,473.00	46,194.00	47,635.00	48,135.00	48,135.00	48,135.00	48,135.00	48,135.00
Bachelors + 15	43,282.00	44,003.00	44,724.00	45,445.00	46,166.00	46,887.00	47,287.00	47,287.00	47,287.00	47,287.00	47,287.00	47,287.00
Bachelors + 15 + Leadership	43,282.00	44,003.00	44,724.00	45,445.00	46,166.00	46,887.00	48,328.00	48,928.00	48,928.00	48,928.00	48,928.00	48,928.00
Masters	44,358.00	45,079.00	45,800.00	46,521.00	47,242.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00
Masters + Leadership	48,356.00	49,438.00	50,519.00	51,600.00	52,682.00	54,110.00	55,191.00	56,619.00	57,700.00	59,960.00	60,560.00	60,560.00
Masters + 30	49,569.00	50,651.00	51,732.00	52,813.00	53,895.00	55,323.00	56,404.00	57,832.00	58,913.00	58,913.00	58,913.00	58,913.00
Masters + 30 + Leadership	49,569.00	50,651.00	51,732.00	52,813.00	53,895.00	55,323.00	56,404.00	57,832.00	58,913.00	61,173.00	61,773.00	61,773.00
EDS	50,089.00	51,171.00	52,252.00	53,333.00	54,415.00	55,843.00	56,924.00	58,352.00	59,433.00	59,433.00	59,433.00	59,433.00
EDS + Leadership	50,089.00	51,171.00	52,252.00	53,333.00	54,415.00	55,843.00	56,924.00	58,352.00	59,433.00	61,693.00	62,293.00	62,293.00
PHD	51,704.00	52,784.00	53,865.00	54,948.00	56,546.00	57,456.00	59,055.00	59,965.00	61,859.00	61,859.00	61,859.00	61,859.00
PHD + Leadership	52,515.00	53,597.00	54,678.00	55,759.00	56,841.00	58,269.00	59,350.00	60,778.00	61,859.00	64,119.00	64,719.00	64,719.00
Fiscal year 2017-2018												
Bachelors	42,589.00	43,310.00	44,031.00	44,752.00	45,473.00	46,194.00	47,635.00	48,135.00	48,135.00	48,135.00	48,135.00	48,135.00
Masters	44,358.00	45,079.00	45,800.00	46,521.00	47,242.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00
Fiscal year 2018-2019												
Bachelors	42,589.00	43,310.00	44,031.00	44,752.00	45,473.00	46,194.00	47,635.00	48,135.00	48,135.00	48,135.00	48,135.00	48,135.00
Masters	44,358.00	45,079.00	45,800.00	46,521.00	47,242.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00
Fiscal year 2019-2020												
Bachelors	42,589.00	43,310.00	44,031.00	44,752.00	45,473.00	46,194.00	47,635.00	48,135.00	48,135.00	48,135.00	48,135.00	48,135.00
Masters	44,358.00	45,079.00	45,800.00	46,521.00	47,242.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00	49,038.00

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School
				% From	Years of	Salary	Year	Year	Year	Year	Year
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
0100 11050 110 1423 0030	HILL	DARLENE	MA	100%	21	0	57,700	57,700	57,700	57,700	57,700
0100 11050 110 1423 0030	MCGUIRE	KATIE	MA	100%	5	0	39,705	39,705	39,705	39,705	39,705
0100 11050 110 1470 0025	DOWNS	TONYA	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11050 110 1470 0025	EVANS	JENNIFER	BS	100%	3	0	35,380	35,380	35,380	35,380	35,380
0100 11050 110 1470 0025	GREEN	SHARI	MA	100%	31	0	59,960	59,960	59,960	59,960	59,960
0100 11050 110 1470 0025	KEEVER	HEIDI	MA	100%	17	0	52,682	52,682	52,682	52,682	52,682
0100 11050 110 1470 0025	SHROYER	JUDITH	MA	100%	5	0	39,604	39,604	39,604	39,604	39,604
0100 11050 110 1482 0031	LEACH	JENNA	MA	100%	9	0	44,031	44,031	44,031	44,031	44,031
0100 11050 110 1482 0031	MULLETT	KARISSA	MA	100%	10	0	45,112	45,112	45,112	45,112	45,112
0100 11050 110 1482 0031	SPIKER	NEENAH	BS	100%	12	0	40,267	40,267	40,267	40,267	40,267
0100 11050 110 1482 0031	WUTHRICH	ANNE	MA	100%	23	0	59,960	59,960	59,960	59,960	59,960
0100 11050 110 1482 0031	PERDUE	MACEE	BS	100%	7	0	38,264	38,264	38,264	38,264	38,264
0100 11050 110 1517 0034	BIXLER	VICTORIA	MA	100%	33	0	59,960	59,960	59,960	59,960	59,960
0100 11050 110 1485 0026	BRIDGES	SANDRA	BS+	100%	27	0	48,328	48,328	48,328	48,328	48,328
0100 11050 110 1485 0026	LASPINA	JEANNE	MA	100%	28	0	59,960	59,960	59,960	59,960	59,960
0100 11050 110 1485 0026	NECKERS	MARGARET	BS	100%	7	0	38,264	38,264	38,264	38,264	38,264
0100 11050 110 1494 0027	JOHNSON	AMY	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11050 110 1494 0027	SCHOLTES	JENNIFER	MA	100%	10	0	45,112	45,112	45,112	45,112	45,112
0100 11050 110 1496 0029	POWELL	MEREDITH	BS	100%	5	0	36,822	36,822	36,822	36,822	36,822
0100 11050 110 1496 0029	ZACHARY	NANCY	BS+	100%	3	0	36,073	36,073	36,073	36,073	36,073
0100 11050 110 1509 0032	BROWN	ROBYN	BS	100%	7	0	38,264	38,264	38,264	38,264	38,264
0100 11050 110 1509 0032	COX	JENNIFER	BS	100%	13	0	42,589	42,589	42,589	42,589	42,589
0100 11050 110 1509 0032	HARVEY	JULIE	MA	100%	18	0	54,110	54,110	54,110	54,110	54,110
0100 11050 110 1509 0032	0100 - 50% HUSER	SONYA	MA	50%	3	0	18,772	18,772	18,772	18,772	18,772
Total 11050							1,076,097	\$1,076,097	\$1,076,097	\$1,076,097	\$1,076,097
0100 11100 110 1423 0030	DAUGHERTY	CAROL	MA	100%	4	0	38,624	38,624	38,624	38,624	38,624
0100 11100 110 1423 0030	NOBLE	NAN	MA	100%	25	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1423 0030	ALLEN	AIESHA	BS	100%	7	0	38,264	38,264	38,264	38,264	38,264
0100 11100 110 1423 0030	CLAY	SUSAN	MA	100%	8	0	43,161	43,161	43,161	43,161	43,161

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School
				% From	Years of	Salary	Year	Year	Year	Year	Year
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
0100 11100 110 1423 0030	DOTSON	MELISSA	BS+	100%	5	0	37,515	37,515	37,515	37,515	37,515
0100 11100 110 1423 0030	HARSHMAN	DEANNA	BS	100%	5	0	36,822	36,822	36,822	36,822	36,822
0100 11100 110 1423 0030	JACKSON	ERIN	BS	100%	10	0	40,426	40,426	40,426	40,426	40,426
0100 11100 110 1423 0030	JEFFERS	NIC	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1423 0030	SEALE	AMANDA	MA	100%	12	0	47,275	47,275	47,275	47,275	47,275
0100 11100 110 1423 0030	SHIELDS	LAURA	BS	100%	2	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1423 0030	TOTH	KIMBERLY	MA	100%	13	0	48,356	48,356	48,356	48,356	48,356
0100 11100 110 1470 0025	BEATY	TERRI	BS+	100%	20	0	48,328	48,328	48,328	48,328	48,328
0100 11100 110 1470 0025	CUMMINS	CHRISTIAN	MA	100%	17	0	52,682	52,682	52,682	52,682	52,682
0100 11100 110 1470 0025	DIETRICH	REBECCA	MA	100%	34	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1470 0025	DORN	REBECCA	BS+	100%	16	0	45,113	45,113	45,113	45,113	45,113
0100 11100 110 1470 0025	HICKEY	ERIN	BS	100%	10	0	40,426	40,426	40,426	40,426	40,426
0100 11100 110 1470 0025	HICKS	DONNA	BS+	100%	7	0	38,957	38,957	38,957	38,957	38,957
0100 11100 110 1470 0025	HOSIER	MARY	MA	100%	17	0	52,682	52,682	52,682	52,682	52,682
0100 11100 110 1470 0025	JONES	ELIZABETH	BS+	100%	11	0	41,840	41,840	41,840	41,840	41,840
0100 11100 110 1470 0025	MAY	VANESSA	BS	100%	0	0	34,472	34,472	34,472	34,472	34,472
0100 11100 110 1470 0025	MCCRORY	MICHAEL	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1470 0025	MOTSENBOCKE	MELODEE	MA	100%	19	0	55,191	55,191	55,191	55,191	55,191
0100 11100 110 1470 0025	MULLINS	JESSICA	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1470 0025	NOLAN	ELLEN	MA	100%	12	0	47,275	47,275	47,275	47,275	47,275
0100 11100 110 1470 0025	1310 - 50%	PERESIE	CHERYL	PHD	50%	13	0	30,634	30,634	30,634	30,634
0100 11100 110 1470 0025	SIMMONS	BRITTANY	BS	100%	4	0	36,101	36,101	36,101	36,101	36,101
0100 11100 110 1470 0025	WILLIAMS	KAYLA	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1482 0031	ANDERSON	BRIAN	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438
0100 11100 110 1482 0031	BOUW	KAREN	MA	100%	0	0	36,461	36,461	36,461	36,461	36,461
0100 11100 110 1482 0031	CLEVINGER	JULIA	MA	100%	36	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1482 0031	DOZIER	BRITTANY	BS	100%	4	0	36,822	36,822	36,822	36,822	36,822
0100 11100 110 1482 0031	GAWRYS	DENISE	BS	100%	9	0	36,699	36,699	36,699	36,699	36,699
0100 11100 110 1482 0031	HAMMONS	LOVEDAS	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11100 110 1482 0031	HARDSAW	KELLY	MA	100%	17	0	52,682	52,682	52,682	52,682	52,682
0100 11100 110 1482 0031	HECKMAN	KALENE	BS	100%	3	0	35,380	35,380	35,380	35,380	35,380
0100 11100 110 1482 0031	HUFFMAN	AMANDA	BS	100%	3	0	35,380	35,380	35,380	35,380	35,380
0100 11100 110 1482 0031	JERCHA	MEGAN	BS	100%	3	0	35,380	35,380	35,380	35,380	35,380
0100 11100 110 1482 0031	JOBE	GINA	BS+	100%	13	0	43,282	43,282	43,282	43,282	43,282
0100 11100 110 1482 0031	KELLEY	CHRISTINA	BS	100%	4	0	36,822	36,822	36,822	36,822	36,822

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016 % From Fund	2015-2016 Years of Experience	Additional Salary 2015-2016	School Year 2015-2016	School Year 2016-2017	School Year 2017-2018	School Year 2018-2019	School Year 2019-2020
0100 11100 110 1482 0031	MCCOY	LISA	MA	100%	16	0	51,600	51,600	51,600	51,600	51,600
0100 11100 110 1482 0031	MOODY	NANCY	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1482 0031	MOORE	AMANDA	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1482 0031	PALMER	HEIDI	MA	100%	16	0	51,600	51,600	51,600	51,600	51,600
0100 11100 110 1482 0031	SALLEE	JON	MA	100%	41	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1482 0031	STOUT	NYSHA	MA	100%	13	0	48,356	48,356	48,356	48,356	48,356
0100 11100 110 1482 0031	THACKER	BRENDA	BS	100%	2	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1482 0031	WOODSON	JUDY	MA	100%	45	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1485 0026	ASHTON	BRADFORD	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1485 0026	BRITTEN	LEAH	MA	100%	11	0	46,194	46,194	46,194	46,194	46,194
0100 11100 110 1485 0026	CARTER	DANIELLE	BS	100%	5	0	36,822	36,822	36,822	36,822	36,822
0100 11100 110 1485 0026	COVAULT	TARA	BS	100%	16	0	44,752	44,752	44,752	44,752	44,752
0100 11100 110 1485 0026	DOWNNS	COREY	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11100 110 1485 0026	HIRONS	KENDRA	MA	100%	19	0	55,191	55,191	55,191	55,191	55,191
0100 11100 110 1485 0026	MYERS	CAROL	MA	100%	29	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1485 0026	PALMER	JON	MA	100%	10	0	45,112	45,112	45,112	45,112	45,112
0100 11100 110 1485 0026	PHELPS	DANIELLE	BS	100%	11	0	41,147	41,147	41,147	41,147	41,147
0100 11100 110 1485 0026	QUINN	LYDGIA	MA	100%	9	0	44,031	44,031	44,031	44,031	44,031
0100 11100 110 1485 0026	SERF	FAITH	MA	100%	21	0	57,700	57,700	57,700	57,700	57,700
0100 11100 110 1485 0026	STAHULAK	EMILY	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1485 0026	WALKER	SARAH	MA	100%	45	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1485 0026	WHITTEMORE	CATHERINE	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11100 110 1485 0026	YORK	KENDRICK	MA	100%	12	0	47,275	47,275	47,275	47,275	47,275
0100 11100 110 1494 0027	AMBLER	SARAH	BS+	100%	8	0	39,677	39,677	39,677	39,677	39,677
0100 11100 110 1494 0027	DAVENPORT	JENNIFER	BS	100%	0	0	33,536	33,536	33,536	33,536	33,536
0100 11100 110 1494 0027	ECKERTY	LISA	BS	100%	8	0	38,984	38,984	38,984	38,984	38,984
0100 11100 110 1494 0027	LATTIMER	JOHN	MA+	100%	38	0	61,173	61,173	61,173	61,173	61,173
0100 11100 110 1494 0027	LOWE	AMANDA	BS	100%	2	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1494 0027	MCKINNEY	JACKI	BS	100%	8	0	38,984	38,984	38,984	38,984	38,984
0100 11100 110 1494 0027	SELL	JOY	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1494 0027	STACY	JENNIFER	MA	100%	16	0	51,600	51,600	51,600	51,600	51,600
0100 11100 110 1494 0027	WRIGHT	ANITA	BS	100%	0	0	30,163	30,163	30,163	30,163	30,163
0100 11100 110 1496 0029	BURNS	JASON	MA	100%	6	0	40,787	40,787	40,787	40,787	40,787
0100 11100 110 1496 0029	CONSTANT	DELINDA	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960

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 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016 % From Fund	2015-2016 Years of Experience	Additional Salary 2015-2016	School Year 2015-2016	School Year 2016-2017	School Year 2017-2018	School Year 2018-2019	School Year 2019-2020
0100 11100 110 1496 0029	GILLENTINE	ELIZABETH	MA	100%	29	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1496 0029	GOTH	MARY	BS	100%	26	0	47,635	47,635	47,635	47,635	47,635
0100 11100 110 1496 0029	HARRIS	MICHELLE	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11100 110 1496 0029	HIRONS	BRIAN	MA	100%	22	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1496 0029	JACKSON	KARA	BS	100%	3	0	35,380	35,380	35,380	35,380	35,380
0100 11100 110 1496 0029	JACKSON	KELSEY	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1496 0029	KOON	RITA	MA	100%	19	0	55,191	55,191	55,191	55,191	55,191
0100 11100 110 1496 0029	PRICE	NICOLLE	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438
0100 11100 110 1496 0029	SCOTT	JAN	MA	100%	30	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1496 0029	VALENCIC	SUSAN	MA	100%	35	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1496 0029	WISE	LEESA	MA	100%	29	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1509 0032	BERGREN	MICHELLE	MA+	100%	30	0	61,173	61,173	61,173	61,173	61,173
0100 11100 110 1509 0032	BRAND	JILL	BS	100%	10	0	41,415	41,415	41,415	41,415	41,415
0100 11100 110 1509 0032	FOSTER	JAMES	BS	100%	2	0	36,101	36,101	36,101	36,101	36,101
0100 11100 110 1509 0032	GARDNER	ROBIN	BS	100%	10	0	41,868	41,868	41,868	41,868	41,868
0100 11100 110 1509 0032	KINSEY	CHARLES	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1509 0032	LACEY	ALISON	BS+	100%	10	0	41,119	41,119	41,119	41,119	41,119
0100 11100 110 1509 0032	MCKALIP	JOHN	BS+	100%	26	0	48,328	48,328	48,328	48,328	48,328
0100 11100 110 1509 0032	MOORE	ROBYN	MA	100%	2	0	36,461	36,461	36,461	36,461	36,461
0100 11100 110 1509 0032	OETTING	KASEY	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1509 0032	PATTERSON	KAREN	BS	100%	15	0	44,031	44,031	44,031	44,031	44,031
0100 11100 110 1509 0032	STYLES	JOHN	MA	100%	19	0	55,191	55,191	55,191	55,191	55,191
0100 11100 110 1509 0032	TREBONSKY	ELISABETH	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1509 0032	WHITE	DAISHA	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1509 0032	YORK	SANDRA	BS	100%	15	0	44,031	44,031	44,031	44,031	44,031
0100 11100 110 1513 0020	AMBLER	ERIC	BS+	100%	14	0	44,003	44,003	44,003	44,003	44,003
0100 11100 110 1513 0020	BADE	MICHELLE	MA+	100%	18	0	55,323	55,323	55,323	55,323	55,323
0100 11100 110 1513 0020	BASINGER	CARRIE	BS	100%	2	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1513 0020	BRAND	LISA	MA	100%	18	0	54,110	54,110	54,110	54,110	54,110
0100 11100 110 1513 0020	BURT	CAROL	MA	100%	23	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1513 0020	CHARLES	BRITTNEY	BS+	100%	6	0	38,236	38,236	38,236	38,236	38,236
0100 11100 110 1513 0020	DECROES	ALYSSA	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11100 110 1513 0020	HILL	JENNIFER	MA	100%	19	0	55,191	55,191	55,191	55,191	55,191
0100 11100 110 1513 0020	HOWELL	RONNIE	MA	100%	33	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1513 0020	KAHALEKOMO	LISA	BS	100%	6	0	37,543	37,543	37,543	37,543	37,543

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016 % From Fund	2015-2016 Years of Experience	Additional Salary 2015-2016	School Year 2015-2016	School Year 2016-2017	School Year 2017-2018	School Year 2018-2019	School Year 2019-2020
0100 11100 110 1513 0020	LUZADER	CRYSTAL	BS	100%	0	0	30,913	30,913	30,913	30,913	30,913
0100 11100 110 1513 0020	PARKISON	AARON	BS	100%	5	0	36,822	36,822	36,822	36,822	36,822
0100 11100 110 1513 0020	ROBERTS	KATE	BS	100%	5	0	3,102	3,102	3,102	3,102	3,102
0100 11100 110 1513 0020	WILLIAMS	COURTNEY	MA	100%	6	0	42,949	42,949	42,949	42,949	42,949
0100 11100 110 1517 0034	HYNEMAN	KASEY	BS	100%	2	0	36,101	36,101	36,101	36,101	36,101
0100 11100 110 1517 0034	BRYAN	ANGELA	BS+	100%	8	0	39,677	39,677	39,677	39,677	39,677
0100 11100 110 1517 0034	BURKS	SANDRA	MA	100%	30	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1517 0034	HUNTER	VICKI	MA	100%	39	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1517 0034	INGLES	TIFFANY	MA	100%	12	0	47,275	47,275	47,275	47,275	47,275
0100 11100 110 1517 0034	MAHAFFEY	ADRIENNE	BS	100%	3	0	36,822	36,822	36,822	36,822	36,822
0100 11100 110 1517 0034	PICKETT	APRIL	MA	100%	4	0	38,624	38,624	38,624	38,624	38,624
0100 11100 110 1517 0034	RODGERS	CHRISTOPHER	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11100 110 1517 0034	SHORT	FRANCES	MA	100%	29	0	59,960	59,960	59,960	59,960	59,960
0100 11100 110 1517 0034	SWICKARD	NANCY	MA	100%	18	0	54,110	54,110	54,110	54,110	54,110
0100 11100 110 1517 0034	TRAUB	TALIA	BS	100%	7	0	38,264	38,264	38,264	38,264	38,264
0100 11100 110 1517 0034	VANCE	RACHEL	BS	100%	11	0	41,147	41,147	41,147	41,147	41,147
0100 11100 110 1970 0000	MCKINNEY	KAREN	MA	100%	21	0	57,700	57,700	57,700	57,700	57,700
Total 11100							5,598,145	\$5,598,145	\$5,598,145	\$5,598,145	\$5,598,145
0100 11200 110 1431 0014	ABRELL	LURA	MA	100%	9	0	44,031	44,031	44,031	44,031	44,031
0100 11200 110 1431 0014	ANDERSON	SARAH	MA	100%	6	0	41,868	41,868	41,868	41,868	41,868
0100 11200 110 1431 0014	ANDRY	JESSICA	BS	100%	3	0	36,822	36,822	36,822	36,822	36,822
0100 11200 110 1431 0014	BAILEY	JULIE	BS	100%	7	0	38,984	38,984	38,984	38,984	38,984
0100 11200 110 1431 0014	BATT	KIMBERLY	MA	100%	35	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1431 0014	BAUMGARTNER	RICK	BS+	100%	35	0	48,328	48,328	48,328	48,328	48,328
0100 11200 110 1431 0014	BRUMLEY	KRISTI	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1431 0014	BUTLER	CANDY	MA	100%	36	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1431 0014	CARR	REBECCA	MA	100%	23	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1431 0014	CHOATE	EDWARD	MA	100%	32	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1431 0014	FARBER	JEFFREY	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11200 110 1431 0014	FARRIS	JEWEL	BS	100%	10	0	40,426	40,426	40,426	40,426	40,426
0100 11200 110 1431 0014	HIATT	REGINA	MA	100%	20	0	56,619	56,619	56,619	56,619	56,619
0100 11200 110 1431 0014	HIESTAND	SHERI	MA+	100%	15	0	51,732	51,732	51,732	51,732	51,732
0100 11200 110 1431 0014	HILL	SHEA	BS+	100%	2	0	35,352	35,352	35,352	35,352	35,352
0100 11200 110 1431 0014	HYTINEN	LISA	BS	100%	12	0	43,310	43,310	43,310	43,310	43,310

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School
				% From	Years of	Salary	Year	Year	Year	Year	Year
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
0100 11200 110 1431 0014	JEFFERS	VICKI	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1431 0014	KING	KARL	BS+	100%	33	0	48,328	48,328	48,328	48,328	48,328
0100 11200 110 1431 0014	LASLEY	ANGELICA	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1431 0014	MCCOY	TONYA	MA	100%	12	0	47,275	47,275	47,275	47,275	47,275
0100 11200 110 1431 0014	MILLER	RACHEL	MA	100%	9	0	44,031	44,031	44,031	44,031	44,031
0100 11200 110 1431 0014	MIZELLE	DEBORAH	MA	100%	8	0	44,031	44,031	44,031	44,031	44,031
0100 11200 110 1431 0014	MOORE	RITA	MA	100%	13	0	48,356	48,356	48,356	48,356	48,356
0100 11200 110 1431 0014	MORING	JOSEPH	BS	100%	10	0	40,426	40,426	40,426	40,426	40,426
0100 11200 110 1431 0014	NORRIS	JOANNE	BS	100%	13	0	42,589	42,589	42,589	42,589	42,589
0100 11200 110 1431 0014	PALUCH	SCOTT	MA+	100%	28	0	61,173	61,173	61,173	61,173	61,173
0100 11200 110 1431 0014	REINKE	STEVEN	BS+	100%	9	0	40,398	40,398	40,398	40,398	40,398
0100 11200 110 1431 0014	SMITH	CORY	BS	100%	14	0	43,310	43,310	43,310	43,310	43,310
0100 11200 110 1431 0014	SMITH	ERIN	MA	100%	1	0	36,461	36,461	36,461	36,461	36,461
0100 11200 110 1431 0014	SMITH	REBEKAH	BS	100%	4	0	36,101	36,101	36,101	36,101	36,101
0100 11200 110 1431 0014	SNYDER	BRITTANY	BS	100%	1	0	35,380	35,380	35,380	35,380	35,380
0100 11200 110 1431 0014	SPRADLIN	JEFFREY	BS	100%	12	0	41,868	41,868	41,868	41,868	41,868
0100 11200 110 1431 0014	SPRING JR.	ALLEN	MA+	100%	27	0	61,173	61,173	61,173	61,173	61,173
0100 11200 110 1431 0014	TINDER	WILLIAM	MA+	100%	27	0	61,173	61,173	61,173	61,173	61,173
0100 11200 110 1431 0014	TURNER	TIFFANY	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1431 0014	WELCH	ANNA	BS+	100%	4	0	38,236	38,236	38,236	38,236	38,236
0100 11200 110 1431 0014	WINGERT	BROOKE	BS+	100%	1	0	36,073	36,073	36,073	36,073	36,073
0100 11200 110 1431 0014	YOUNG	JASON	BS	100%	12	0	41,868	41,868	41,868	41,868	41,868
0100 11200 110 1437 0015	BARTON	MISTY	BS+	100%	16	0	45,445	45,445	45,445	45,445	45,445
0100 11200 110 1437 0015	BECKMAN	TARYN	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1437 0015	BRADLEY	ALAN	MA	100%	10	0	45,112	45,112	45,112	45,112	45,112
0100 11200 110 1437 0015	BRENDEL	HOLLY	MA	100%	7	0	41,868	41,868	41,868	41,868	41,868
0100 11200 110 1437 0015	BRENDEL	JOHNNIE	MA	100%	6	0	40,787	40,787	40,787	40,787	40,787
0100 11200 110 1437 0015	CARGILE	TAMRA	MA	100%	13	0	48,356	48,356	48,356	48,356	48,356
0100 11200 110 1437 0015	CHINN	LEA	BS	100%	3	0	35,380	35,380	35,380	35,380	35,380
0100 11200 110 1437 0015	CLARK	JOHN	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1437 0015	CRAFT	JERAMIAH	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1437 0015	CURTS	MATTHEW	MA+	100%	15	0	51,732	51,732	51,732	51,732	51,732
0100 11200 110 1437 0015	DECROES	JACOB	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1437 0015	DRAGOO	PAMELA	BS+	100%	21	0	48,328	48,328	48,328	48,328	48,328
0100 11200 110 1437 0015	DYER	SHERRI	MA	100%	26	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1437 0015	FALASCHETTI-T	DANETTE	BS+	100%	17	0	46,166	46,166	46,166	46,166	46,166

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School
				% From	Years of	Salary	Year	Year	Year	Year	Year
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
0100 11200 110 1437 0015	HEARD	ANTOINETTE	BS+	100%	10	0	42,561	42,561	42,561	42,561	42,561
0100 11200 110 1437 0015	KAELIN	JORDAN	BS	100%	3	0	35,380	35,380	35,380	35,380	35,380
0100 11200 110 1437 0015	KING	DEREK	MA	100%	3	0	37,543	37,543	37,543	37,543	37,543
0100 11200 110 1437 0015	KIRKMAN	DEBORAH	MA	100%	25	0	59,960	59,960	59,960	59,960	59,960
0100 11200 110 1437 0015	KREPS	KRYSTAL	BS	100%	2	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1437 0015	PATTISON	MIRANDA	BS+	100%	10	0	41,119	41,119	41,119	41,119	41,119
0100 11200 110 1437 0015	PETERS	HAYLEA	BS+	100%	0	0	35,352	35,352	35,352	35,352	35,352
0100 11200 110 1437 0015	PIECZKO	AMY	BS	100%	8	0	40,426	40,426	40,426	40,426	40,426
0100 11200 110 1437 0015	PRATER	JAYNE	MA	100%	13	0	48,356	48,356	48,356	48,356	48,356
0100 11200 110 1437 0015	RHODUS	NATASHA	BS+	100%	0	0	32,103	32,103	32,103	32,103	32,103
0100 11200 110 1437 0015	SELVEY	ROZA	BS	100%	15	0	44,031	44,031	44,031	44,031	44,031
0100 11200 110 1437 0015	SHOFNER	AMY	BS	100%	4	0	36,101	36,101	36,101	36,101	36,101
0100 11200 110 1437 0015	SHOOK	HOLLY	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1437 0015	SPINNER	ANTHONY	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11200 110 1437 0015	STOUT	SHERI	MA	100%	16	0	51,600	51,600	51,600	51,600	51,600
0100 11200 110 1437 0015	TURNER	JULIE	BS	100%	7	0	39,705	39,705	39,705	39,705	39,705
Total 11200							3,040,604	\$3,040,604	\$3,040,604	\$3,040,604	\$3,040,604
0100 11300 110 1421 0001	ABRAMS-RAINS	ANGELITA	MA+	100%	9	0	46,325	46,325	46,325	46,325	46,325
0100 11300 110 1421 0001	ALBERSON	SARA	BS+	100%	4	0	36,794	36,794	36,794	36,794	36,794
0100 11300 110 1421 0001	ANTON	ANGELO	MA	100%	3	0	39,705	39,705	39,705	39,705	39,705
0100 11300 110 1421 0001	AUGUSTYN	MARK	MA	100%	4	0	38,624	38,624	38,624	38,624	38,624
0100 11300 110 1421 0001	AYRES	LISA	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 11300 110 1421 0001	BABB	JASON	BS	100%	8	0	38,984	38,984	38,984	38,984	38,984
0100 11300 110 1421 0001	BENDES	JAY	MA	100%	3	0	38,624	38,624	38,624	38,624	38,624
0100 11300 110 1421 0001	BIMBER	JACK	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	BISHOP	IANTHE	BS+	100%	19	0	48,328	48,328	48,328	48,328	48,328
0100 11300 110 1421 0001	CLOUD	KRISTA	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11300 110 1421 0001	COLLINS	JOSEPH	BS+	100%	7	0	39,677	39,677	39,677	39,677	39,677
0100 11300 110 1421 0001	CRABTREE	KATHLEEN	MA	100%	29	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	CUNNINGHAM	ADAM	BS+	100%	0	0	35,352	35,352	35,352	35,352	35,352
0100 11300 110 1421 0001	DEETER	SUSAN	MA	100%	17	0	52,682	52,682	52,682	52,682	52,682
0100 11300 110 1421 0001	DICKERSON	JULIA	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11300 110 1421 0001	DRAPER	LINDA	BS	100%	9	0	41,147	41,147	41,147	41,147	41,147
0100 11300 110 1421 0001	FITZGERALD	BETSY	MA	100%	29	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	FRANK	MARGERY	MA	100%	27	0	34,978	34,978	34,978	34,978	34,978
0100 11300 110 1421 0001	FULTON	MASON	MA	100%	6	0	40,787	40,787	40,787	40,787	40,787

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School
				% From	Years of	Salary	Year	Year	Year	Year	Year
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
0100 11300 110 1421 0001	GIBSON	TODD	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	GILL	ROLLIN	MA	100%	21	0	57,700	57,700	57,700	57,700	57,700
0100 11300 110 1421 0001	GILL	STACEY	MA	100%	19	0	55,191	55,191	55,191	55,191	55,191
0100 11300 110 1421 0001	GREEN	RICHARD	BS+	100%	22	0	48,328	48,328	48,328	48,328	48,328
0100 11300 110 1421 0001	HABANSKY	KATHERINE	MA	100%	9	0	44,031	44,031	44,031	44,031	44,031
0100 11300 110 1421 0001	HANCOCK	CRESTA	BS+	100%	10	0	41,119	41,119	41,119	41,119	41,119
0100 11300 110 1421 0001	HARDING	JAMES	BS+	100%	30	0	48,328	48,328	48,328	48,328	48,328
0100 11300 110 1421 0001	HARRIS	MICHAEL	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11300 110 1421 0001	HAVICE	ADAM	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438
0100 11300 110 1421 0001	HITTLE	JOSHUA	BS	100%	11	0	41,147	41,147	41,147	41,147	41,147
0100 11300 110 1421 0001	HOLLOWAY	JEFFREY	MA	100%	0	0	36,461	36,461	36,461	36,461	36,461
0100 11300 110 1421 0001	2150 - 50% HOWARD	JEFFREY	BS+	50%	3	0	18,037	18,037	18,037	18,037	18,037
0100 11300 110 1421 0001	HUSMAN	BRITT	MA	100%	11	0	46,194	46,194	46,194	46,194	46,194
0100 11300 110 1421 0001	JENSEN	JENNIFER	BS	100%	0	0	34,659	34,659	34,659	34,659	34,659
0100 11300 110 1421 0001	JOHNSON	ANGELA	BS	100%	16	0	44,752	44,752	44,752	44,752	44,752
0100 11300 110 1421 0001	JONES	NATHANIAL	BS	100%	5	0	36,822	36,822	36,822	36,822	36,822
0100 11300 110 1421 0001	JORDAN	JACK	MA	100%	19	0	55,191	55,191	55,191	55,191	55,191
0100 11300 110 1421 0001	KARN	KATHERINE	BS	100%	1	0	34,659	34,659	34,659	34,659	34,659
0100 11300 110 1421 0001	KENDALL	KILEY	MA	100%	7	0	41,868	41,868	41,868	41,868	41,868
0100 11300 110 1421 0001	KIDD	ALLEN	BS+	100%	9	0	40,398	40,398	40,398	40,398	40,398
0100 11300 110 1421 0001	KNAPP	DEAN	INST	100%	8	0	35,854	35,854	35,854	35,854	35,854
0100 11300 110 1421 0001	KURTZ	MARLA	MA+	100%	31	0	61,173	61,173	61,173	61,173	61,173
0100 11300 110 1421 0001	LETSINGER	LISA	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438
0100 11300 110 1421 0001	LIPSCOMB	SARAH	BS	100%	2	0	34,659	34,659	34,659	34,659	34,659
0100 11300 110 1421 0001	LYON	THOMAS	MA	100%	26	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	LYON	WESLEY	MA	100%	37	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	MARSH	LISA	MA	100%	33	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	MCCABE	LAUREN	BS+	100%	21	0	48,328	48,328	48,328	48,328	48,328
0100 11300 110 1421 0001	MCCORD	ANTHONY	BS+	100%	15	0	44,724	44,724	44,724	44,724	44,724
0100 11300 110 1421 0001	MEERDINK	ALLISON	MA	100%	5	0	39,705	39,705	39,705	39,705	39,705
0100 11300 110 1421 0001	MERKLE	STEPHEN	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438
0100 11300 110 1421 0001	MILLER	JANE	MA	100%	38	0	59,960	59,960	59,960	59,960	59,960
0100 11300 110 1421 0001	MORRIS	JOHN ADAM	BS	100%	2	0	36,101	36,101	36,101	36,101	36,101
0100 11300 110 1421 0001	MUHIGA	FELIX	MA	100%	20	0	56,619	56,619	56,619	56,619	56,619
0100 11300 110 1421 0001	MUSCARA	TRINITY	BS	100%	1	0	35,380	35,380	35,380	35,380	35,380
0100 11300 110 1421 0001	OLIVER	AMY	MA	100%	10	0	45,112	45,112	45,112	45,112	45,112
0100 11300 110 1421 0001	RICHARDSON	ANDREW	BS+	100%	16	0	45,445	45,445	45,445	45,445	45,445

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School	
				% From	Years of	Salary	Year	Year	Year	Year	Year	
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	
0100 11300 110 1421 0001	RICHMOND	DEWAYNE	EDS	100%	21	0	59,433	59,433	59,433	59,433	59,433	
0100 11300 110 1421 0001	RILEY	LIGIA	MA	100%	16	0	51,600	51,600	51,600	51,600	51,600	
0100 11300 110 1421 0001	ROBERTS	KIMBERLY	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438	
0100 11300 110 1421 0001	RYDER	AMY	BS+	100%	17	0	46,166	46,166	46,166	46,166	46,166	
0100 11300 110 1421 0001	SAVAL	IVAN	MA+	100%	28	0	61,173	61,173	61,173	61,173	61,173	
0100 11300 110 1421 0001	SCHMALTZ	KATHLEEN	MA	100%	34	0	59,960	59,960	59,960	59,960	59,960	
0100 11300 110 1421 0001	SCHOLTES	KRISTOFER	MA	100%	9	0	44,031	44,031	44,031	44,031	44,031	
0100 11300 110 1421 0001	SCOTT	MARK	MA	100%	27	0	59,960	59,960	59,960	59,960	59,960	
0100 11300 110 1421 0001	SHEFFIELD	TIMOTHY	MA	100%	31	0	59,960	59,960	59,960	59,960	59,960	
0100 11300 110 1421 0001	SHERMETA	ANDREW	BS	100%	8	0	40,426	40,426	40,426	40,426	40,426	
0100 11300 110 1421 0001	SHERROW	ELIZABETH	MA	100%	9	0	44,031	44,031	44,031	44,031	44,031	
0100 11300 110 1421 0001	SNIDER	JULIE	MA	100%	21	0	57,700	57,700	57,700	57,700	57,700	
0100 11300 110 1421 0001	STADER	MELODY	BS	100%	7	0	38,264	38,264	38,264	38,264	38,264	
0100 11300 110 1421 0001	STOUT	JOSEPH	MA+	100%	8	0	44,162	44,162	44,162	44,162	44,162	
0100 11300 110 1421 0001	TABER	COLLEEN	MA	100%	31	0	59,960	59,960	59,960	59,960	59,960	
0100 11300 110 1421 0001	WAECHTER	HANNA	MA	100%	23	0	59,960	59,960	59,960	59,960	59,960	
0100 11300 110 1421 0001	WAFER	DONALD	BS+	100%	28	0	48,328	48,328	48,328	48,328	48,328	
0100 11300 110 1421 0001	WEYAND	LAURA	BS+	100%	5	0	37,515	37,515	37,515	37,515	37,515	
0100 11300 110 1421 0001	WIDMER	JAMES	BS	100%	12	0	43,310	43,310	43,310	43,310	43,310	
0100 11300 110 1421 0001	ZACEK	HELEN	MA	100%	11	0	46,194	46,194	46,194	46,194	46,194	
Total 11300							3,534,053	\$3,534,053	\$3,534,053	\$3,534,053	\$3,534,053	
0100 11900 130 1970	5550 - 76.2%	SMITH	CHRISTOPHER	MA	24%	18	0	12,878	12,878	12,878	12,878	12,878
Total 11900							12,878	\$12,878	\$12,878	\$12,878	\$12,878	
0100 12110 110 1970 0049	AUSTIN	JULIE	MA	100%	20	0	56,619	56,619	56,619	56,619	56,619	
0100 12110 110 1970 0049	EDEN	JUDY	BS+	100%	33	0	48,328	48,328	48,328	48,328	48,328	
0100 12110 110 1970 0049	HARTZELL	DANA	BS+	100%	10	0	41,119	41,119	41,119	41,119	41,119	
0100 12110 110 1970 0049	JACKSON	LISA	MA	100%	22	0	59,960	59,960	59,960	59,960	59,960	
0100 12110 110 1970 0049	JUDAY	REBECCA	BS+	100%	13	0	43,282	43,282	43,282	43,282	43,282	
0100 12110 110 1970 0049	STULTS	PAMELA	MA	100%	12	0	47,275	47,275	47,275	47,275	47,275	
Total 12110							296,583	\$296,583	\$296,583	\$296,583	\$296,583	
0100 16000 110 1421 0001	WICKLIFFE	KENNETH	BS+	100%	27	0	48,328	48,328	48,328	48,328	48,328	
0100 16000 110 1421 0001	WILEY	AARON	MA	100%	10	0	45,112	45,112	45,112	45,112	45,112	
Total 16000							93,440	\$93,440	\$93,440	\$93,440	\$93,440	

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

MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School
				% From	Years of	Salary	Year	Year	Year	Year	Year
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
0100 21220 110 1421 0001	GRAY	DIANA	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438
0100 21220 110 1421 0001	HANSEN	BRIAN	MA	100%	0	0	36,461	36,461	36,461	36,461	36,461
0100 21220 110 1421 0001	HENMAN	JUDITH	MA	100%	16	0	51,600	51,600	51,600	51,600	51,600
0100 21220 110 1421 0001	MCKNIGHT	SABRINA	MA	100%	5	0	40,787	40,787	40,787	40,787	40,787
0100 21220 110 1421 0001	SEBASTIAN	MICHELLE	MA	100%	14	0	49,438	49,438	49,438	49,438	49,438
0100 21220 110 1423 0030	4175 - 50% COOK	SARAH	MA	50%	5	0	19,853	19,853	19,853	19,853	19,853
0100 21220 110 1431 0014	ADDINGTON	CHRISTINE	MA+	100%	15	0	51,732	51,732	51,732	51,732	51,732
0100 21220 110 1431 0014	SHOCKEY	GRACE	MA	100%	0	0	36,461	36,461	36,461	36,461	36,461
0100 21220 110 1437 0015	CAMPBELL	MARLA	MA	100%	38	0	59,960	59,960	59,960	59,960	59,960
0100 21220 110 1437 0015	ROSE	LISA	MA	100%	1	0	36,461	36,461	36,461	36,461	36,461
0100 21220 110 1470 0025	4175 - 50% LARKINS	JAMES	MA	50%	11	0	24,178	24,178	24,178	24,178	24,178
0100 21220 110 1482 0031	4175 - 50% ELLIOTT	KAREN	MA	50%	6	0	20,394	20,394	20,394	20,394	20,394
0100 21220 110 1485 0026	4175 - 50% FOSTER	LESLIE	MA	50%	8	0	21,475	21,475	21,475	21,475	21,475
0100 21220 110 1494 0027	4175 - 50% ANDERSON	EMYLIE	MA	50%	0	0	18,231	18,231	18,231	18,231	18,231
0100 21220 110 1496 0029	4175- 50% DELICATH	RACHEL	MA	50%	7	0	20,934	20,934	20,934	20,934	20,934
0100 21220 110 1509 0032	4175 - 50% GOLDSTEIN	MELEA	MA	50%	14	0	25,800	25,800	25,800	25,800	25,800
0100 21220 110 1513 0020	4175 - 50% CASE	JENNIFER	MA+	50%	12	0	24,244	24,244	24,244	24,244	24,244
0100 21220 110 1517 0034	4175 - 50% HOFFBAUER HA	BRIDGET	MA	50%	5	0	19,853	19,853	19,853	19,853	19,853
Total 21220							607,300	\$607,300	\$607,300	\$607,300	\$607,300
0100 22220 110 1421 0001	MCDONALD	ELAINE	MA	100%	15	0	50,519	50,519	50,519	50,519	50,519
0100 22220 110 1423 0030	4175 - 50% GREEN	LIZBETH	MA	50%	5	0	19,853	19,853	19,853	19,853	19,853
0100 22220 110 1431 0014	PENDEL	JO	MA	100%	37	0	59,960	59,960	59,960	59,960	59,960

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MUNCIE COMMUNITY SCHOOLS
 Salary Schedule - Contract year - General Fund
 Certified Salaries
 Revised March 9, 2016 [Draft]

				2015-2016	2015-2016	Additional	School	School	School	School	School
				% From	Years of	Salary	Year	Year	Year	Year	Year
				Fund	Experience	2015-2016	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
0100 22220 110 1437 0015	KING	JOYCE	MA	100%	3	0	37,543	37,543	37,543	37,543	37,543
0100 22220 110 1470 0025	4175 - 50% CARR	KIMBERLY	MA	50%	19	0	27,596	27,596	27,596	27,596	27,596
0100 22220 110 1482 0031	4175- 50% LINDLEY	TERESA	BS+	50%	13	0	21,641	21,641	21,641	21,641	21,641
0100 22220 110 1485 0026	4175 - 50% CRAIN	SHARON	MA	50%	46	0	29,980	29,980	29,980	29,980	29,980
0100 22220 110 1496 0029	4175 - 50% COWAN	RHONDA	BS+	50%	15	0	22,362	22,362	22,362	22,362	22,362
0100 22220 110 1513 0020	4175 - 50% SHEFFIELD	MELINDA	MA+	50%	14	0	25,326	25,326	25,326	25,326	25,326
<u>Total 22220</u>							<u>294,780</u>	<u>\$294,780</u>	<u>\$294,780</u>	<u>\$294,780</u>	<u>\$294,780</u>

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MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Salary Schedule - Contract year
 Certified Salaries and Non-Certified New Hires
 Revised March 9, 2016 [Draft]

	Contract Year 2016-2017	Contract Year 2017-2018	Contract Year 2018-2019	Contract Year 2019-2020
Certified Salaries - New Hires 2016-2017				
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 12210 Special education teachers	0	0	0	0
Account 010 21220 Counselor	0	0	0	0
Account 010 21520 Speech and hearing persons	0	0	0	0
Account 010 22220 Librarians	0	0	0	0
Account 010 23210 Central administrator	0	0	0	0
Account 010 24100 Principals	0	0	0	0
Account 060 12210 Special education teachers	0	0	0	0
Total Certified Salaries - New Hires 2016-2017	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Certified Salaries - New Hires 2017-2018				
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 12210 Special education teachers	0	0	0	0
Account 010 21220 Counselor	0	0	0	0
Account 010 21520 Speech and hearing persons	0	0	0	0
Account 010 22220 Librarians	0	0	0	0
Account 010 23210 Central administrator	0	0	0	0
Account 010 24100 Principals	0	0	0	0
Account 060 12210 Special education teachers	0	0	0	0
Total Certified Salaries - New Hires 2017-2018	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Certified Salaries - New Hires 2018-2019				
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 12210 Special education teachers	0	0	0	0
Account 010 21220 Counselor	0	0	0	0
Account 010 21520 Speech and hearing persons	0	0	0	0
Account 010 22220 Librarians	0	0	0	0
Account 010 23210 Central administrator	0	0	0	0
Account 010 24100 Principals	0	0	0	0
Account 060 12210 Special education teachers	0	0	0	0
Total Certified Salaries - New Hires 2018-2019	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Certified Salaries - New Hires 2019-2020				
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 12210 Special education teachers	0	0	0	0
Account 010 21220 Counselor	0	0	0	0
Account 010 21520 Speech and hearing persons	0	0	0	0
Account 010 22220 Librarians	0	0	0	0
Account 010 23210 Central administrator	0	0	0	0
Account 010 24100 Principals	0	0	0	0
Account 060 12210 Special education teachers	0	0	0	0
Total Certified Salaries - New Hires 2019-2020	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Salary Schedule - Contract year
 Certified Salaries and Non-Certified New Hires
 Revised March 9, 2016 [Draft]

	Contract Year 2016-2017	Contract Year 2017-2018	Contract Year 2018-2019	Contract Year 2019-2020
Certified Salaries - Total New Hires 2016-2020				
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 12210 Special education teachers	0	0	0	0
Account 010 21220 Counselor	0	0	0	0
Account 010 21520 Speech and hearing persons	0	0	0	0
Account 010 22220 Librarians	0	0	0	0
Account 010 23210 Central administrator	0	0	0	0
Account 010 24100 Principals	0	0	0	0
Account 060 12210 Special education teachers	0	0	0	0
Total Certified Salaries - New Hires 2016-2020	\$0	\$0	\$0	\$0
Non-Certified New Hires 2016-2017				
Account 010 11100 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 21340 Nurses	0	0	0	0
Account 010 22220 Instructional assistants - Librarians	0	0	0	0
Account 010 23210 Support staff	0	0	0	0
Account 010 24100 Support staff	0	0	0	0
Total Non-Certified New Hires 2016-2017	\$0	\$0	\$0	\$0
Non-Certified New Hires 2017-2018				
Account 010 11100 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 21340 Nurses	0	0	0	0
Account 010 22220 Instructional assistants - Librarians	0	0	0	0
Account 010 23210 Support staff	0	0	0	0
Account 010 24100 Support staff	0	0	0	0
Total Non-Certified New Hires 2017-2018	\$0	\$0	\$0	\$0
Non-Certified New Hires 2018-2019				
Account 010 11100 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 21340 Nurses	0	0	0	0
Account 010 22220 Instructional assistants - Librarians	0	0	0	0
Account 010 23210 Support staff	0	0	0	0
Account 010 24100 Support staff	0	0	0	0
Total Non-Certified New Hires 2018-2019	\$0	\$0	\$0	\$0

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

MUNCIE COMMUNITY SCHOOLS
 0101 General Fund
 Salary Schedule - Contract year
 Certified Salaries and Non-Certified New Hires
 Revised March 9, 2016 [Draft]

	Contract Year 2016-2017	Contract Year 2017-2018	Contract Year 2018-2019	Contract Year 2019-2020
Non-Certified New Hires 2019-2020				
Account 010 11100 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 21340 Nurses	0	0	0	0
Account 010 22220 Instructional assistants - Librarians	0	0	0	0
Account 010 23210 Support staff	0	0	0	0
Account 010 24100 Support staff	0	0	0	0
Total Non-Certified New Hires 2019-2020	\$0	\$0	\$0	\$0
Total by Account Non-Certified New Hires 2016-2020				
Account 010 11100 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 21340 Nurses	0	0	0	0
Account 010 22220 Instructional assistants - Librarians	0	0	0	0
Account 010 23210 Support staff	0	0	0	0
Account 010 24100 Support staff	0	0	0	0
Total Non-Certified New Hires 2016-2020	\$0	\$0	\$0	\$0

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MUNCIE COMMUNITY SCHOOLS
 Student Increases
 As of September, 2015
 Revised March 9, 2016 [Draft]

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
Kindergarten	615	649	594	589	504	538	538	538	538	538	538
1st	609	600	614	565	558	500	517	519	523	520	521
2nd	539	578	579	548	506	492	436	454	455	459	456
3rd	524	505	565	532	527	491	464	415	433	432	437
4th	566	506	458	501	472	482	435	410	363	379	379
5th	550	529	482	435	482	459	442	400	375	324	342
6th	562	545	527	470	410	438	417	404	359	331	280
7th	508	529	514	507	440	408	421	390	377	324	294
8th	485	504	516	515	481	436	393	407	365	346	292
9th	521	474	517	531	489	458	413	374	395	351	324
10th	544	500	458	522	467	436	432	388	357	378	337
11th	461	490	465	431	408	376	359	338	301	271	289
12th	474	450	446	403	329	351	302	281	268	227	197
Total	6,958	6,859	6,735	6,549	6,073	5,865	5,569	5,318	5,109	4,880	4,686
Increase	(170)	(99)	(124)	(186)	(476)	(208)	(296)	(251)	(209)	(229)	(194)
Percent Increase	-2.38%	-1.42%	-1.81%	-2.76%	-7.27%	-3.42%	-5.05%	-4.51%	-3.93%	-4.48%	-3.98%
K - 6th	3,965	3,912	3,819	3,640	3,459	3,400	3,249	3,140	3,046	2,983	2,953
Increase	(83)	(53)	(93)	(179)	(181)	(59)	(151)	(109)	(94)	(63)	(30)
Percent Increase	-2.05%	-1.34%	-2.38%	-4.69%	-4.97%	-1.71%	-4.44%	-3.35%	-2.99%	-2.07%	-1.01%
7th - 8th	993	1,033	1,030	1,022	921	844	814	797	742	670	586
Increase	(49)	40	(3)	(8)	(101)	(77)	(30)	(17)	(55)	(72)	(84)
Percent Increase	-4.70%	4.03%	-0.29%	-0.78%	-9.88%	-8.36%	-3.55%	-2.09%	-6.90%	-9.70%	-12.54%
9th - 12th	2,000	1,914	1,886	1,887	1,693	1,621	1,506	1,381	1,321	1,227	1,147
Increase	(38)	(86)	(28)	1	(194)	(72)	(115)	(125)	(60)	(94)	(80)
Percent Increase	-1.86%	-4.30%	-1.46%	0.05%	-10.28%	-4.25%	-7.09%	-8.30%	-4.34%	-7.12%	-6.52%

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

MUNCIE COMMUNITY SCHOOLS

Property Tax Impact - Sample

Revised March 9, 2016 [Draft]

Assumptions:

True Tax Value will be 100% of Market Value

	2016	2017	2018	2019
Sample Calculation				
Market Value of Home \$80,000	\$75,000	\$75,000	\$75,000	\$75,000
Times: Multiplier	100.00%	100.00%	100.00%	100.00%
Equals: True Tax Value	75,000	75,000	75,000	75,000
Less: Mortgage Deduction	(3,000)	(3,000)	(3,000)	(3,000)
Less: Homestead Deduction	(45,000)	(45,000)	(45,000)	(45,000)
Less: Homestead Deduction (35% before mortgage)	(10,500)	(10,500)	(10,500)	(10,500)
Equals: Net True Tax Value	\$16,500	\$16,500	\$16,500	\$16,500
True Tax Value divided by \$100	165	165	165	165
School Rate	1.0692	1.0971	1.1084	1.1191
Gross Tax Due	176	181	183	185
Estimated Homestead Credit Estimate	0	0	0	0
Estimated Additional Homestead Credit Estimate	0	0	0	0
Net Tax Liability	\$176	\$181	\$183	\$185
Increase		\$5	\$2	\$2

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

MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

The accompanying forecasts and projections are based on the expectation that the following assumptions as to economic events and policies will be pursued. The administration is responsible for determining the appropriateness of the assumptions. THIS DOCUMENT IS FOR INTERNAL USE BY SCHOOL OFFICIALS ONLY. ACTUAL RESULTS MAY VARY AND THE DIFFERENCES MAY BE MATERIAL.

1 Actions by Various Authorities

The accompanying projections are based on the expectation that various elected and appointed officials will adopt and approve the projected appropriations, levies, and rates. These officials include the School Board, the State Board of Tax Commissioners, and the School Government Tax Control Board.

2 Assessed Value

The true tax value after 2016, is expected to increase by the following amount:

<u>2017</u>	<u>2018</u>	<u>2019</u>
0.000%	0.000%	0.000%

3 General Fund Salary Adjustments

Salaries paid from the general fund are expected to increase according to the following rates:

<u>Fiscal Year - Contracted Salaries</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
Teacher - Salary Schedule	0.000%	0.000%	0.000%	0.000%
Non-certified	0.000%	0.000%	0.000%	0.000%
Administration	0.000%	0.000%	0.000%	0.000%
Extracurricular	0.000%	0.000%	0.000%	0.000%

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

4 New Hires - Instruction

It is expected that the following new teachers will be hired in the "instruction" category in the fall of the following years:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Elementary teachers	0.0	0.0	0.0	0.0
Instructional assistants - Ele.	0.0	0.0	0.0	0.0
Middle school teachers	0.0	0.0	0.0	0.0
Instructional assistants - Mid.	0.0	0.0	0.0	0.0
High school teachers	0.0	0.0	0.0	0.0
Instructional assistants - High	0.0	0.0	0.0	0.0

5 New Hires - Special Programs

It is expected that the following new teachers will be hired in the "special programs" category in the fall of the following years:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Special education teachers - General Fund	0.0	0.0	0.0	0.0
Instructional assistants	0.0	0.0	0.0	0.0
Special education teachers - Pre-school Sp. Ed. Fund	0.0	0.0	0.0	0.0

6 New Hires - Support Services - Pupils

It is expected that the following new teachers will be hired in the "support services - pupils" category in the fall of the following years:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Counselors	0.0	0.0	0.0	0.0
Nurses	0.0	0.0	0.0	0.0
Speech and hearing persons	0.0	0.0	0.0	0.0

7 New Hires - Support Services - Instruction Staff

It is expected that the following new teachers will be hired in the "support services - instruction" category in the fall of the following years:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Librarian	0	0	0	0
Instructional assistants	0	0	0	0

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MUNCIE COMMUNITY SCHOOLS
Economic and Policy Assumptions
Revised March 9, 2016 [Draft]

8 New Hires - Support Services - General Administration

It is expected that the following new teachers will be hired in the "support services - general administration" category in the fall of the following years:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Central Administrators	0	0	0	0
Staff Positions	0	0	0	0

9 New Hires - Support Services - School Administration

It is expected that the following new teachers will be hired in the "support services - school administration" category in the fall of the following years:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Principals	0	0	0	0
Assistant Principals	0	0	0	0
Staff Positions	0	0	0	0

10 Support Services - Business

Unless otherwise noted, the support services business, operation and maintenance is expected to increase at the following annual rate:

<u>General Fund</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Sewer and Water	3.00%	3.00%	3.00%
Telephone	2.00%	2.00%	2.00%
Supplies	2.00%	2.00%	2.00%
Gas	5.00%	5.00%	5.00%
Electric	5.00%	5.00%	5.00%
Electronic security	0.00%	0.00%	0.00%
Property insurance	5.00%	5.00%	5.00%

11 Support Services - Central

The following costs are expected to increase at the following rates:

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Social Security (211+212+214)	7.65%	7.65%	7.65%
Early Retirement (213) based on previous year appropriation	0.00%	0.00%	0.00%
PERF based on prior year appropriation	0.00%	0.00%	0.00%
Teacher Retirement - Based on prior year appropriation	0.00%	0.00%	0.00%
Group Insurance - Based on prior year appropriation	10.00%	10.00%	10.00%
Workers Compensation	0.00%	0.00%	0.00%
Unemployment Compensation - Based on prior year appropriation	0.00%	0.00%	0.00%
Official Bonds - Based on Prior year appropriation	0.00%	0.00%	0.00%

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

12 Non - Programmed Charges

It is expected that the participation fee in the Special Education Coop will increase in the fall at the following rate:

<u>2017</u>	<u>2018</u>	<u>2019</u>
2%	2%	2%

13 Non - Programmed Charges

Increase in transfer tuition to the other schools is expected to increase at the following rate:

<u>2017</u>	<u>2018</u>	<u>2019</u>
0%	0%	0%

14 Average Salaries

Average salaries for new hires are expected to be as follows:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Teacher	41,690	41,690	41,690	41,690
Instructional assistant	15,693	15,693	15,693	15,693
Counselor	59,151	59,151	59,151	59,151
Nurse	31,990	31,990	31,990	31,990
Librarian	39,836	39,836	39,836	39,836
Central administrator	84,502	84,502	84,502	84,502
Support staff	27,765	27,765	27,765	27,765
Principals	64,971	64,971	64,971	64,971

15 Future Debt Service Expenditures

In addition to all existing debt payments, the following future debt is expected to be incurred:

	<u>Payments</u>			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Temporary Loan Interest	150,000	150,000	150,000	150,000
Fees	2,500	2,500	2,500	2,500
Unreimbursed Textbooks	81,041	81,041	81,041	81,041
First Mortgage Refunding Bonds, Series 2015A	5,078,000	5,085,000	5,109,000	2,565,500
First Mortgage Refunding Bonds, Series 2015B	1,620,000	1,610,000	1,639,000	4,134,500
General Obligation Bond of 2014	653,438	653,588	655,738	657,688
New Debt	0	0	0	0

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

16 Future Capital Project Fund Expenditures

Capital project fund expenditures are expected to be as follows:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Land acquisition and development	0	0	0	0
Professional services	0	0	0	0
Education specifications development	0	0	0	0
Building acquisition, construction and improvements	2,511,137	2,480,000	2,480,000	2,480,000
Energy saving contracts	0	0	0	0
Rental of buildings, grounds and equip.	0	0	0	0
Purchase of mobile or fixed equipment	450,045	450,000	450,000	450,000
Other facilities acquisition and development (Emergency Allocation)	2,000,000	2,000,000	2,000,000	2,000,000
Utilities	1,885,086	1,883,000	1,883,000	1,883,000
Maintenance of equipment	360,409	360,000	360,000	360,000
Sports	350,000	350,000	350,000	350,000
Property and casualty insurance	0	0	0	0
Support services - Central Technology	1,658,532	1,656,000	1,656,000	1,656,000

17 Other Expenditures Not Specifically Identified

Unless otherwise noted, all other categories of expenditures identified will increase at the following rate:

	<u>2017</u>	<u>2018</u>	<u>2019</u>
100 Series	0.00%	0.00%	0.00%
300 Series	0.00%	0.00%	0.00%
400 Series	0.00%	0.00%	0.00%
500 Series	0.00%	0.00%	0.00%
600 Series	0.00%	0.00%	0.00%
700 Series	0.00%	0.00%	0.00%
800 Series	0.00%	0.00%	0.00%
900 Series	0.00%	0.00%	0.00%

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

18 Transportation Fund Expenditures

Support Services

Support Services - Transportation
 Non-programmed charges

<u>2017</u>	<u>2018</u>	<u>2019</u>
2.0%	2.0%	2.0%
2.0%	2.0%	2.0%

19 Property Tax Collections

After 2015, the loss from the circuit breaker is expected to be:

The circuit breaker loss will be taken among all fund in 2013, but after 2013 it will be among all funds except the Debt Funds and Pension Bonds.

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
(7,614,198)	(7,813,107)	(7,893,117)	(7,969,374)
44.00%	44.00%	44.00%	44.00%

20 Revenue Budgets

Unless specifically noted, 2016 revenues are expected to be in accordance with estimates that were made at the time of the 2016 DLGF review. After 2016, unless specifically noted, revenues are expected to be the same as the previous year.

Transportation - Other revenue
 Rainy Day - Reimbursement from Holding Corporation
 General Fund - Performance Grant

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
30,000	30,000	30,000	30,000
0	0	0	0
100,710	100,710	100,710	100,710

21 Excise Tax, CVET, Financial Institutions Tax Revenue

Revenue is expected to remain in proportion to the previous year property tax collections for each fund, multiplied by the factor listed below.

Financial Institutions Tax
 Excise
 CVET

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

22 Tuition Support Variables

After 2015, Special Education Severe Disabilities pupil count - is expected to remain the same.
 After 2015, Sp. Education Mild and Moderate Disabilities pupil count - is expected to remain the same.
 After 2015, Special Education Communication and Homebound Disabilities pupil count - is expected to remain the same.

After 2015, Vocational Ed. counts are expected to remain the same.
 After 2015, resident ADM (K-12) including private schools - is expected to increase by the following amount:

<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
5865.0	5569.0	5318.0	5109.0	4880.0
-6.93%	0.76%	-5.05%	-4.51%	-3.93%

The Fall ADM Count is supposed to increase or decrease by the following amount:

<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
(105)	(105)	(105)	(105)	(105)

After 2015, the percent of school corp. students eligible for free lunch in prior year is expected to remain the same.
 After 2015 Sp. Ed. pre-school pupil count - expected to remain the same.

Unless otherwise noted, after 2015-2015, all tables and grant amounts are expected to be the same amount as the previous year

After 2014-2015, the number of students with academic honors is expected to be the following amount:
 After 2014-2015, the number of students with a CORE 40 diploma is expected to be the following amount:
 After 2014-2015, the number of students receiving SNAP, TANF, or Foster Care with academic honors is expected to be the following amount:
 After 2014-2015, the number of students receiving SNAF, TANF, or Foster Care with a CORE 40 diploma is expected to be the following amount:
 It is expected after 2015, the Performance grant will remain the same.

<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
70	70	70	70	70	70
0	0	0	0	0	0
8	8	8	8	8	8
0	0	0	0	0	0

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MUNCIE COMMUNITY SCHOOLS
Economic and Policy Assumptions
Revised March 9, 2016 [Draft]

23 Budget Revisions

Unless otherwise noted, 2016 budgets are expected to be in accordance with the Department of Local Government Finance certification. All 2016 budgets have been revised to account for the previous year's encumbrances and all approved transfers as of the revised date.

The following additional appropriations are expected:

24 Property Tax Rates

The rates after 2015 are expected to increase as follows:

Rate:	<u>2017</u>	<u>2018</u>	<u>2019</u>
	2.61%	1.03%	0.97%

25 Transportation Fund Maximum Levy

It is expected that the maximum permissible levy will be will be collected and appealed by the following amounts:

<u>2017</u>	<u>2018</u>	<u>2019</u>
\$0	\$0	\$0

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

26 Projected Unused Appropriation

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Projected unused appropriation - General Fund	0.00%	0.00%	0.00%	0.00%
Projected unused appropriation - Referendum	0.00%	0.00%	0.00%	0.00%

27 Capital Projects Fund Maximum Rate

It is expected that after 2015, the maximum rate will be collected. It is also expected that the rate will be adjusted for utilities and insurance, and Pension bonds by the following amounts:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Utilities and Insurance CPF levy	1,882,780	1,882,780	1,882,780	1,882,780
Utilities and Insurance CPF rate	0.1163	0.1163	0.1163	0.1163
Pension Bonds	-0.0000	-0.0000	-0.0000	-0.0000

28 Bus Replacement Plan

Unless otherwise noted, expenditures are to be in accordance with the 2016 bus replacement plan. After 2016, the fund is expected to collect the maximum levy.

29 Future Building Projects

It is expected that the following square footage will be added.

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
New Elementary	0	0	0

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

30 Projected Student Enrollments

The projected student enrollment is based on average increases or decreases of previous years.

31 Teacher Severance Pay

The levy will be reduced in Capital Projects and Bus Replacement to offset payment in the Pension Bond payment.
 The levy in Bus Replacement will be advertised in accumulations for future buses. The levies will be reduced as follows:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Capital Project Fund	\$0	\$0	\$0	\$0
Bus Replacement Fund	\$0	\$0	\$0	\$0

32 General Fund Interest Income

It is expected that the General Fund interest income will be as follows:

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$13,000	\$13,000	\$13,000	\$13,000

33 Rainy Day Fund

It is expected the following funds will transfer money to the Rainy Day Fund after December 31st.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Capital Projects	0	0	0	0
Bond Reimbursement	0	0	0	0
Transporation	0	0	0	0
Sp. Ed. Pre-school	0	0	0	0
Bus Replacement	0	0	0	0
Debt Service	0	0	0	0

It is expected the following expenditures will be made from the Rainy Day Fund:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund expenses	0	0	0	0

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MUNCIE COMMUNITY SCHOOLS
 Economic and Policy Assumptions
 Revised March 9, 2016 [Draft]

34 General Fund - Reduction in State Support

It is expected that the school's state support will be reduced by the following amounts:

General Fund	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
	0	0	0	0

It is expected that the following funds will be transferred to make up the reduction and it will be shown as a interfund transfer

Debt Service Fund	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Capital Projects	0	0	0	0
Bus Replacement	0	0	0	0

35 Non-Farm Personal Income

It is expected after 2014, the non-farm personal income will increase as follows:

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
4.00%	4.00%	4.00%	4.00%	4.00%

36 Projected Unused Appropriation

It is expected that the following amount of appropriation will be unused.

Debt	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Capital Projects Fund	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
Bus Replacement	(\$3,843,953)	\$0	\$0	\$0
Transportation	(\$100,000)	\$0	\$0	\$0
	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,000,000)

37 Projected Additional Appropriation

It is expected that the following additional appropriations will be approved.

Transportation	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Bus Replacement	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0

38 Unfunded Obligations

It is expected that the following unfunded obligations will be paid accordingly.

General Fund	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
	(\$10,283,400)	\$0	\$0	\$0

Muncie Community Schools

Fiscal Projections & Recommendations

Appendix B: MCS Strategic Plan

July 6, 2016

Mission Statement

The mission of the Muncie Community Schools is to provide a quality educational environment that allows every student to maximize his or her potential and, upon graduation, possess the skills necessary to be a positive, productive, contributing member of society.

Finance & Facilities

Finance

GOAL 1: Develop a comprehensive budget that creates positive cash flow for the district and builds adequate cash reserves

Objective 1: Build public trust through communications of the district resources

Objective 2: Explore and maximize all financial resources possible

Facilities

GOAL 1: Create a long-term, cost-effective action plan that ensures every building meets or exceeds capacity and programming needs

Objective 1: Develop a sustainable operating, maintenance and improvement program for all buildings and infrastructure systems

Objective 2: Create a prioritized Master Plan for the future development of the corporation facilities and infrastructure systems using Leadership in Energy and Environmental Design (LEED) Principles

GOAL 2: Develop a Sustainability and Energy efficiency program for all buildings and infrastructure systems

Objective 1: Include all stakeholders in planning, supporting and maintaining a sustainability program

Curriculum & Instruction

GOAL 1: Ensure a rigorous Pre K to 14 curriculum to accelerate and enrich basic standards

Objective 1: Children will enter kindergarten ready to succeed through the strengthening of early childhood education

Objective 2: Provide district wide standards based curriculum that ensures measurable and continuous improvement

Objective 3: Develop and grow programs that meet or exceed Indiana Academic and Higher Learning Standards

Objective 4: Diversity and social justice are addressed across the curriculum

Objective 5: The curriculum supports and enhances the social and emotional development of all children

GOAL 2: Ensure quality instruction

Objective 1: Implement effective instructional strategies

Objective 2: Plan and implement professional development to ensure quality instruction

Objective 3: Develop alternative school schedules

Objective 4: Stakeholders practice legal and ethical behavior with technology as it relates to understanding human, cultural and societal issues

GOAL 3: MCS stakeholders will utilize a variety of technologies to explore content, represent their knowledge in creative ways, and engage with others

Objective 1: Diversify sources from which information is gathered, in addition to books and teachers

Objective 2: Develop and present varied media to represent diverse content

Objective 3: Utilize a Learning Management System (LMS) to support curriculum and instruction at appropriate ages

GOAL 4: MCS will create and implement a sustainable and scalable technology environment for all

Objective 1: A long-term sustainability plan will be developed and agreed upon by all involved parties

Objective 2: Proactively scale the technology infrastructure to meet students' learning needs

Objective 3: Maintain a secure data environment

Student Services, Support & Safety

GOAL 1: MCS will provide a safe, nurturing, productive learning and working environment for all

Objective 1: Implement consistent physical safety and security improvements to support a safe working and learning environment in all buildings.

Objective 2: Provide high quality, on-going professional development and training for school based intervention teams to improve security and safety.

GOAL 2: MCS will provide high quality supportive services to inspire and shape students to excel and have the skills necessary to exit high school successfully

Objective 1: Provide multiple pathways and alternate programs for students to achieve success at all levels

Objective 2: Provide avenues for students and families to access health and support services to promote optimal development and readiness to learn

GOAL 3: MCS will enhance learning opportunities for all students by cultivating a collaborative, supportive and welcoming district culture

Objective 1: Strengthen community connections and utilize the partnerships to provide in school services to students and families

Objective 2: Each school will provide a positive environment for students and families; celebrating diversity, recognizing success, and promoting healthy and positive social skills

Human Resources & Professional Development

GOAL 1: MCS will elevate professional practice by investing in talented, culturally responsive, and highly effective faculty and staff in order to improve academic achievement for all students

Objective 1: Recruit, develop, support, and retain an effective, culturally competent, and diverse workforce

Objective 2: Reward and recognize highly effective faculty staff

GOAL 2: MCS will provide relevant professional development that is designed and provided to enhance employees' practice and skills and meet needs identified by the evaluation system

Objective 1: Disaggregate MCS evaluation data to determine individual professional development needs.

Objective 2: Create and implement a corporation wide professional development calendar

Objective 3: Identify highly effective teachers and encourage and utilize teacher leaders

Communications & Family Engagement

GOAL 1: Eliminate internal communication gaps among school personnel

Objective 1: Improve communication to ensure effective communication among students, faculty, staff, and administrators

GOAL 2: Generate community awareness and support via proactive communication

Objective 1: Enhance communication processes to effectively inform families and stakeholders

GOAL 3: Create a school environment where parents, staff, and families feel welcome and respected as relationships are developed

Objective 1: Create a physical environment that is safe and reflects the culture of its families and communities

Objective 2: Create a culture where relationships are encouraged, families are engaged, and constructive feedback is welcomed

GOAL4: Schools will create a collaborative relationship with families of all students

Objective 1 –Schools will provide meaningful opportunities for families

Objective 2 – Create a culture where relationships are encouraged, families are engaged, and constructive feedback is welcomed.

Strategic Planning Team Participants

Oversight Team

Dr. Steven Baule, Dr. Andrew Bowne, Dr. George Branam, Jule Halbig, Jay Julian, Ginny Nilles, Rebecca Thompson, Mayor Dennis Tyler

Team Members: (Team leaders in bold)

Mike Austin, Suzanne Crump, Jean Drumm, Eric Grimm, Charles Jamieson, Tom Jarvis, Audrey Jones, Bev Kelley, Mike Lindsey, Jim Lowe, Tom Neff, Brad Polke, Mike Schuck, Tricia Stanley, Rebecca Thompson, Deb Williams

Mark Augustyn, Lorie Bowman, **Steve Brookbank**, Samantha Callahan, Kim Carr, Dr. Pat Clark, Dr. Jon Clausen, Marilyn Cleary, Crystal Cooper, Sandy Cowgill, Randy Davis, Melissa DeWitt, Lynn Engle, **Ermalene Faulkner**, Dr. Elizabeth Jared, Vicki Jeffers, Kenna Jones, Dr. Ron Kovac, Joyce King, Qiana ONeal, Justin Oliver, Dr. June Payne, Jackie Samuels, Phil Seale, Roza Selvey, Melinda Sheffield, Drew Shermeta, **Cassandra Shipp**, Rebekah Smith, Dr. Lynne Stallings, Brittany Snyder, Pam Stults, **Robert Warrner**, Dea Young

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Strategic Planning
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Muncie Community Schools

Fiscal Projections & Recommendations

Appendix C: Facilities Committee Report

Introduction

In an effort to create a preeminent physical learning environment, the Muncie Community School Board commissioned a Facilities Planning Committee in the fall of 2016 comprised of school personnel and volunteer community leaders, business leaders, and parents. The committee was charged with recommending a long-term, cost-effective action plan to ensure that every building meets or exceeds capacity and programming needs. This was no small task considering that the school system is facing declining enrollment, excess building capacity, mounting deferred maintenance costs, and a financial crisis. However, every effort was made to ensure that recommendations were made using objective criteria and respect for stakeholders.

Evaluation Resources

The following resources were utilized by the committee in the development of the plan:

- Current and historical enrollment data
- 2016 SSC Deferred Maintenance Plan
- 2014 Performance Services Report
- 2014 Performance Services Energy Use Analysis
- 2010 Blue Ribbon Committee Report
- Tours of MCS buildings
- Indiana Department of Education enrollment data

Key Priorities

The committee developed the following priorities (in no particular order):

- Facilities must support academic programs for college readiness or technical training.
- Buildings must be brought to modern safety best practices including the elimination of open concept classrooms and improved security upgrades for all entrances where needed.
- Technology infrastructure must be sufficient to support the learning environment.
- All Elementary buildings should eventually be configured to house Pre-Kindergarten for ages 3-5.
- Building updates must increase efficiency and sustainability.
- Because of the need for community resources, ideally space would be created to accommodate health services, food pantries, and counseling services.
- Ensuring that all buildings (north, south, east, or west) have equitable learning environments.
- Consideration of geographic location and drive times to various schools.

Objective Criteria

The Muncie Community School Board surveyed its members, district administrators, and the committee members to help provide objective data for building evaluation. Building names were blinded to allow analysis without emotion for all physical locations.

The criteria were as follows:

- Maintenance Needed per SSC Deferred Maintenance Report
- Performance Services 2014 Quantitative Maintenance Score
- Enrollment Capacity per 2010 Blue Ribbon Study
- Current Student Population in Attendance
- Average Classroom Size
- Energy Efficiency per Performance Services Report

The following criteria were identified but not ranked for consideration:

- Entrance Security
- Number of Transfer Students
- Property Value

State of Current Buildings

School	Type	Capacity	Enrollment (Feb. 2017)	% Utilization	Deferred Maintenance	*Annual Required Maintenance \$1.40 sq. ft.	Annual Utility Cost
East Washington Academy	Elementary	516	420	81%	\$2,766,400	\$97,587	\$111,014
Grisson	Elementary	524	376	72%	\$2,659,688	\$103,252	\$146,914
Longfellow	Elementary	324	326	101%	\$444,477	\$77,396	\$66,706
Mitchell	Elementary	256	203	79%	\$1,184,094	\$56,772	\$35,777
North View	Elementary	300	278	93%	\$1,152,475	\$67,319	\$53,856
South View	Elementary	676	428	63%	\$2,369,310	\$106,257	\$85,666
Storer	Elementary	380	282	74%	\$3,229,130	\$101,516	\$66,491
Sutton	Elementary	500	358	72%	\$3,468,940	\$101,598	\$82,943
West View	Elementary	368	251	68%	\$1,546,197	\$75,299	\$40,129
Northside	Middle	1,055	643	61%	\$6,798,745	\$298,508	\$176,748
Southside	Middle	1,368	556	41%	\$4,569,850	\$355,670	\$258,726
Central	High School	1,761	1,433	81%	\$8,078,540	\$442,100	\$468,542
Muncie Area Career Center	Vocational High School				\$6,336,592	\$151,449	\$97,392
Total		8,028	5,554	69%	\$44,604,438	\$2,034,723	\$1,690,904

* Annual Required Maintenance is an industry benchmark. It is listed for reference only and does not represent actual expenses for MCS. That data was not available at the time of the analysis.

Committee Recommendations

East Washington Academy (81% capacity; \$2.8 million deferred maintenance plus \$2.5M - \$3.68M HVAC replacement listed below; \$111,014 utility costs)

Due to the need for a learning environment geographically located downtown, the committee recommends continuing to operate this as an elementary school.

Immediate Maintenance Needs:

- HVAC Mechanical Systems Upgrades
 - MCS may need to seek funds from other sources to complete additional repairs.
 - Estimated cost of replacing one unit: \$88,950
 - Total HVAC replacement: \$2.5M - \$3.68M

Grissom Elementary (72% capacity; \$2.7 million deferred maintenance; \$146,914 utility costs)

Due to the extensive deferred maintenance costs and the proximity to Southside which is at 40% capacity, the recommendation is to close this building for the 2018-2019 school year (and possibly the 2017-2018 year if feasible). The school will be relocated to Southside Middle School, and Southside will become a K-8 building.

Room for the pre-K program should be considered at the Southside building or moved to South View.

Permanently dispose of property which has an assessed value of \$1.8 million (not to be confused with appraised or fair market value).

Longfellow Elementary (101% capacity; \$444 thousand deferred maintenance; \$66,706 utility costs)

Due to the capacity, newer renovations, and commitment of the Whitely Neighborhood, continue to operate as an elementary school.

Future considerations would be to expand the building to house additional students if enrollment grows.

Mitchell Elementary (79% capacity; \$1.2 million deferred maintenance; \$35,777 utility costs)

While this school does not meet the criteria for being efficient due to its small size, it is at 79% capacity with a vacancy of only 53 students. The recommendation is to continue to operate as an elementary school until expansion of North View and/or West View would allow placement of 203 Mitchell students.

MCS may wish to retain the property as a north side Pre-K center or permanently dispose of property at that time. The building has capacity to absorb the preschool program currently residing at Storer.

North View Elementary (93% capacity; \$1.2 million deferred maintenance; \$53,856 utility costs)

North View is a solid school with good capacity and a connection to the Cardinal Greenway (an important community asset); therefore, it would continue to operate as an elementary school.

South View Elementary (63% capacity; \$2.4 million deferred maintenance); \$85,666 utility costs)

Due to the size of the school, room for growth, and proximity to the library, this school is an anchor for the south side. The recommendation is to continue to operate it as an elementary school.

Work will commence in the summer of 2017 using 2014 General Obligation bonds.

- 2017 HVAC mechanical systems upgrades per 2014 General Obligation bonds
- Elimination of open concept
- Additional security features

Storer Elementary (74% capacity; \$3.2 million deferred maintenance; \$66,941 utility costs)

It is recommended to close building for 2017-2018 school year. Students will remain intact as a group and be relocated to West View Elementary, which may require some expansion (including temporary classrooms) to initially accommodate the shift. This keeps the cohort of students together with the least amount of disruption possible, and hopefully mitigates outmigration to Yorktown. The property will then be used to renovate/expand the existing building to create a new Northside Middle School within 5 years.

Pre-K students could shift to Mitchell.

Sutton Elementary (72% capacity; \$3.5 million deferred maintenance; \$82,943 utility costs)

This elementary building is in the poorest condition compared to all of the elementary schools. The committee recommends closure of this building by 2018-2019 school year; however, closure could occur in 2017-2018 if financially necessary. Students would be redistricted to the new Southside/Grissom K-8 building, East Washington Academy, and/or South View.

Permanently dispose of property which has an assessed value of \$1.8 million (not to be confused with appraised or fair market value).

West View Elementary (68% capacity; \$1.5 million deferred maintenance; \$40,129 utility costs)

Continue to operate as an elementary school and absorb Storer students in 2017-2018. This may require expansion or temporary classrooms in order to make this feasible.

Northside Middle School (61% capacity; \$6.8 million deferred maintenance; \$176,748 utility expense)

It will be important to have a middle school on the north side to prevent further outmigration of students to Delta, Wes Del, and Yorktown. The building will be closed upon completion of a new middle school on the current Storer property.

Promptly dispose of property which has an assessed value of \$10 million (not to be confused with appraised or fair market value). A lease option will need to be pursued until the new middle school is finished.

Southside Middle School (41% capacity; \$4.6 million deferred maintenance; \$258,726 utility costs)

Remodel to house Grissom and redistricting efforts of surrounding elementary schools by 2018-2019 (2017-2018 if financially necessary). Reconfigured building will serve as a K-8 learning institute.

Cost of Renovations: Renovation costs were not available.

Central High School (81% capacity; \$8 million deferred maintenance; \$468,542 utility expense)

Continue to operate as district's only 9-12 high school.

Work will commence in the summer of 2017 on HVAC Mechanical Systems Upgrades per 2014 General Obligation bonds.

Muncie Area Career Center (\$6.3 million deferred maintenance; \$97,392 utility costs)

Engage partnership with Ivy Tech Community College to locate new vocational/career readiness center on shared campus.

Permanently dispose of property which has an assessed value of \$2.6 million (not to be confused with appraised or fair market value).

Muncie Fieldhouse and Stadium

Athletic structures were not evaluated with the same criteria and urgency as academic facilities by the committee.

Summary

The committee recommends closure of Storer in 2017-2018 to save \$3.2 million in deferred maintenance expense and \$66,491 in utility costs. At the same time, Northside will be marketed for sale, and will be leased by MCS until a new Northside Middle School can be reopened using the expanded/renovated Storer building. The assumption is to use the proceeds from the sale of the existing Northside facility to pay for the renovation/construction. Deferred maintenance expenses for Northside will decrease by \$6.8 million.

In 2018-2019, Grissom and Sutton will be closed for a combined deferred maintenance saving of \$6,128,628 and \$229,857 in utility costs. The costs of renovating Southside were not available at the time this report was compiled. The timeline for closure may need to be adjusted depending on financial necessity.

Assuming a partnership with Ivy Tech can be created, the closure of the Muncie Area Career Center would save \$6.3 million in deferred maintenance expense. Moreover, the building could then be sold.

The scope of this analysis did not include any human resource savings. Moreover, two Head Start programs currently reside rent-free in Storer and Sutton. Discussions will need to commence between MCS and Head Start to find other locations for these programs either within MCS or outside the school system.

Muncie Community Schools

Fiscal Projections & Recommendations

Appendix D: Bond Refinancing Presentation



Proposal to Restructure
Bonded Debt
October 17, 2017



Situation

- Currently, MCS has approximately \$43 million in outstanding long term debt
- We project a balanced budget for 2018 based upon a \$42M budget
- MCS is struggling to find the necessary cash to make it through year end
- Indiana code allows for debt restructuring if the “circuit breaker” has an impact of 20% or more on a school corporation’s loss of property taxes
 - This option is one of few open to cash strapped school corporations in Indiana



Certification of Loss

(Pursuant to IC 5-1-5-2.5(c))

2017 Circuit Breaker Tax Credits (1)

Debt Service	\$479,177
School CPF	5,738,348
Transportation	4,270,222
Bus Replacement	<u>59,457</u>

Total Circuit Breaker Tax Credits \$10,547,204

2017 Certified Levies (1)

School CPF	\$6,045,949
Transportation	4,499,049
Bus Replacement	<u>62,643</u>

Total Non-Debt Service Levies \$10,607,641

**2017 Circuit Breaker Tax Credits as a
Percentage of Non-Debt Service Levies**

99.43%

To be eligible, the
loss must be at least
20%.



(1) Per the Department of Local Government Finance.

Information calculated by H.J. Umbaugh and Associates

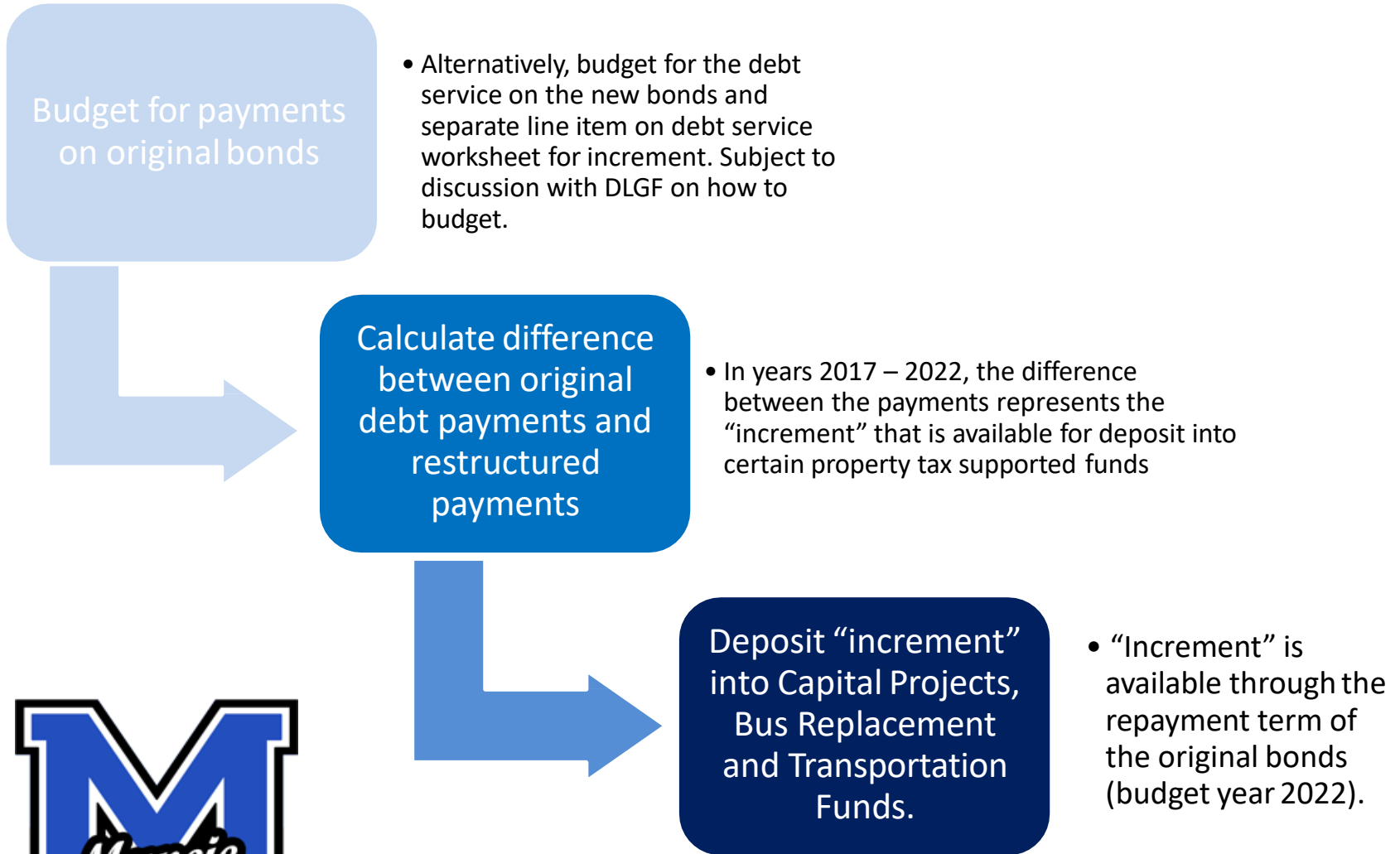
Summary of Principal Outstanding (As of the date of this report)

	<u>Principal Outstanding</u>
General Obligation Bonds of 2014	\$9,305,000
First Mortgage Refunding Bonds, Series 2015A	9,930,000
First Mortgage Refunding Bonds, Series 2015B	<u>24,250,000</u>
	<u>\$43,485,000</u>
50% of Principal on Outstanding Bonds	<u>\$21,742,500</u>

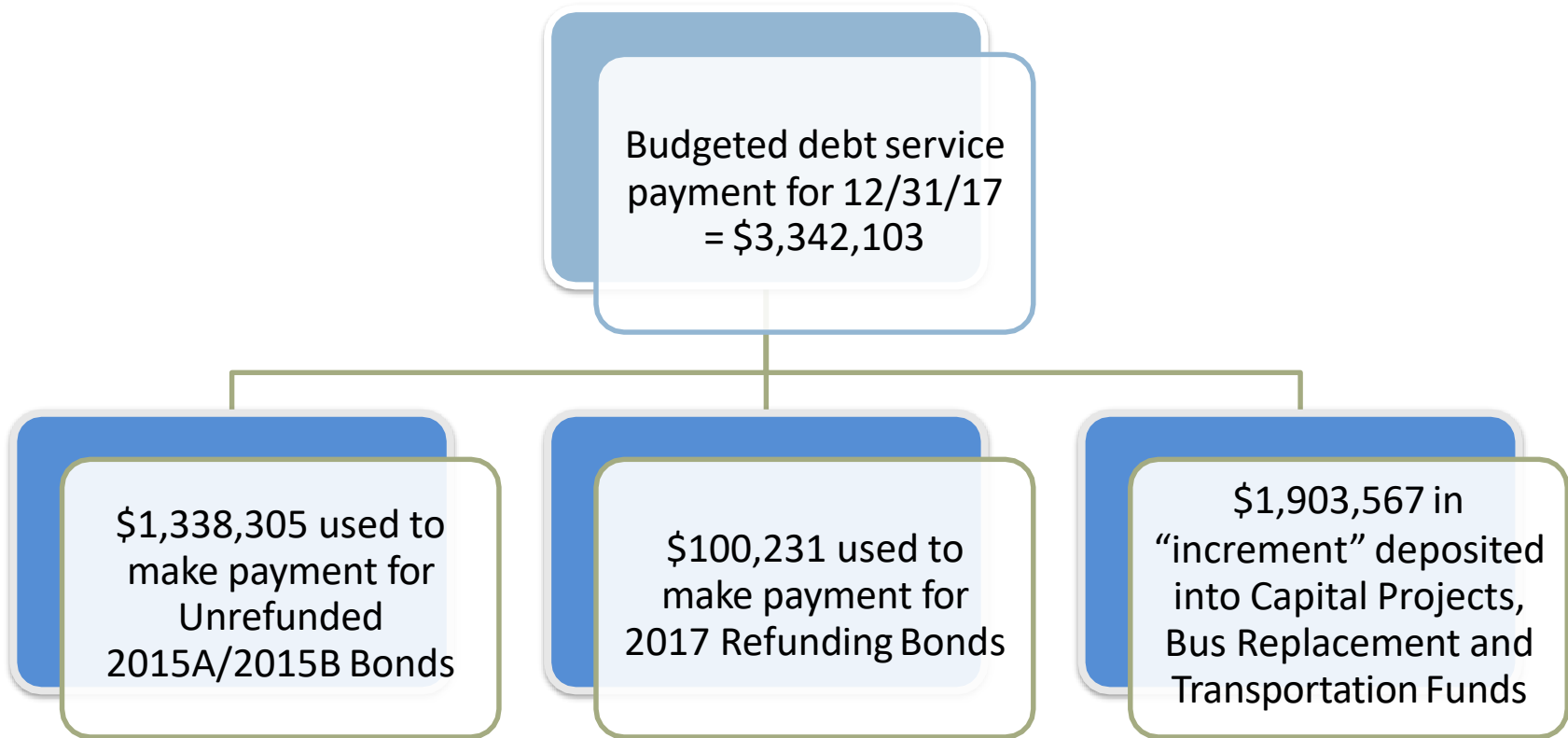


Per Indiana state statute, no more than 50% of the School Corporation's outstanding debt can be refunded for restructuring purposes.

Flow of Funds



Flow of Funds - Example

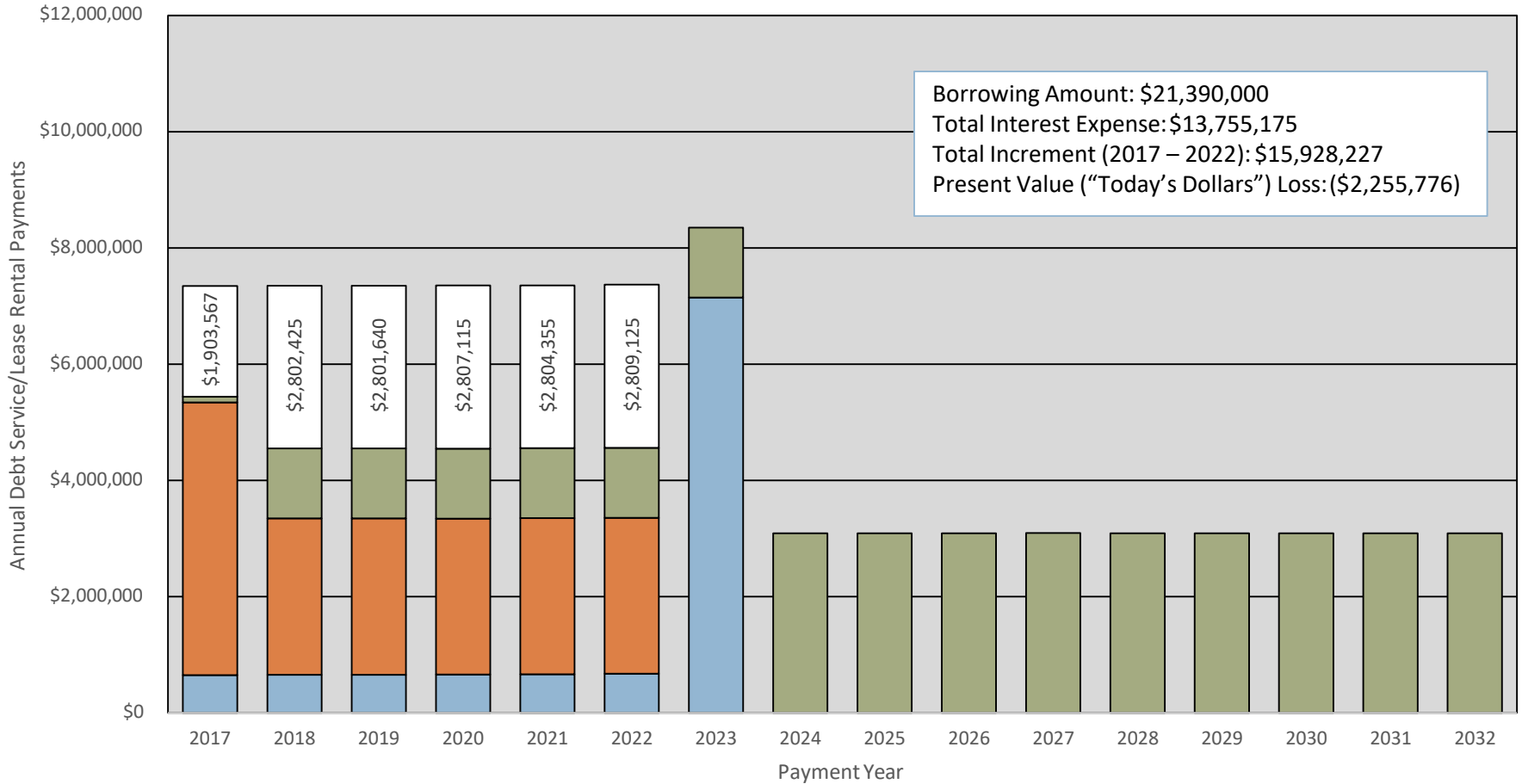


MUNCIE COMMUNITY SCHOOLS OUTSTANDING AND ILLUSTRATIVE DEBT

10 Year Extension

SERVICE/LEASE RENTAL PAYMENTS

(Unaudited)



General Obligation Bonds, Series 2014

Illustrative First Mortgage Bonds, Series 2017

Unrefunded First Mortgage Bonds, Series 2015&B

Increment from Restructuring

Note: Estimated Increment is subject to change depending on the total amount of 2015A/2015B Bonds refunded. The differences could be material. H.J. Umbaugh & Associates

MUNCIE COMMUNITY SCHOOLS

10 Year Extension-Deferred Principal

GROSS SAVINGS COMPARISON OF ILLUSTRATIVE REFUNDING

(Unaudited)

Budget Year	Refunded Portion of Existing First Mortgage Refunding Bonds, Series 2015A&B	Illustrative Taxable First Mortgage Refunding Bonds, Series 2017	Debt Service Savings/(Loss)
	(2)	(3)	(4)
2017 (1)	\$2,003,798	\$100,231	\$1,903,567
2018	4,005,195	1,202,770	2,802,425
2019	4,004,410	1,202,770	2,801,640
2020	4,009,885	1,202,770	2,807,115
2021	4,007,125	1,202,770	2,804,355
2022	4,011,895	1,202,770	2,809,125
2023		1,202,770	(1,202,770) (5)
2024		3,090,563	(3,090,563)
2025		3,092,780	(3,092,780)
2026		3,091,255	(3,091,255)
2027		3,095,338	(3,095,338)
2028		3,093,808	(3,093,808)
2029		3,090,915	(3,090,915)
2030		3,090,590	(3,090,590)
2031		3,091,403	(3,091,403)
2032		3,091,675	(3,091,675)
Totals	\$22,042,308	\$35,145,176	(\$13,102,868)

- (1) Represents the January 15, 2018 bond payment only.
- (2) Assumes \$20,470,000 of the \$34,180,000 of outstanding principal of the First Mortgage Refunding Bonds, Series 2015A&B Bonds is refunded.
- (3) Based upon a \$21,390,000 taxable bond. Assumes bond will partially refund the First Mortgage Refunding Bonds Series 2015A&B. Assumes current market taxable interest rates plus 0.4%
- (4) Estimated savings of approximately \$15,928,227 in years 2017-2022 is eligible to be used as increment to offset the tax cap losses in the Capital Projects Fund, Transportation Fund and Bus Replacement Fund. Assumes the amount of the lease rental payment on refunding bonds would remain at the current level.
- (5) \$7,147,800 of debt service is due on the existing 2014 GO Bonds in 2023, and that represents the final year of the school corporation's existing debt prior to this illustrative refunding. Any loss realized in 2023 by the refunding of the First Mortgage Refunding Bonds, Series 2015A&B will increase the total annual debt service due in 2023 by the amount of the loss realized and shown here.

Note: The information shared above is for illustrative purposes only. Actual savings would be determined when the bonds are sold and the difference could be material.



Muncie Community Schools

Fiscal Projections & Recommendations

Appendix E: BSU Enrollment Projections

A Forecast of Enrollment in Muncie Community Schools 2006-2030

Preliminary Draft March 25, 2016

Michael Hicks, Ph.D.
Director and George and Frances Ball Distinguished Professor

Rebecca Schlesinger
Research Assistant

Center for Business and Economic Research, Ball State University

1. Introduction

This analysis outlines the recent history and forecast of Muncie Community Schools through 2030. We use data from the U.S. Census, the Indiana Department of Education as well as forecast analysis of the region provided by the Center for Business and Economic Research. The purpose of this work is to aid in facilities, operation and staffing planning through the coming decade.

2. Enrollment History and Forecast

Since 2006, the first year IDOE data are available, the number of students in the Muncie Community Schools has been steadily declining. The current enrollment is 5,603, which is down 1,354 students from the 2006 level of 6,957. This is a loss of roughly one in five students in a decade. Over the same time period, enrollment nationally in public schools rose by 1.5 percent, while in Indiana, enrollment in public schools grew by 0.97 percent. Overall, school enrollment in Delaware County grew by roughly 1.5 percent over this time period. The simple fact is that few school corporations in the United States will have experienced this level of declining enrollment over this period.

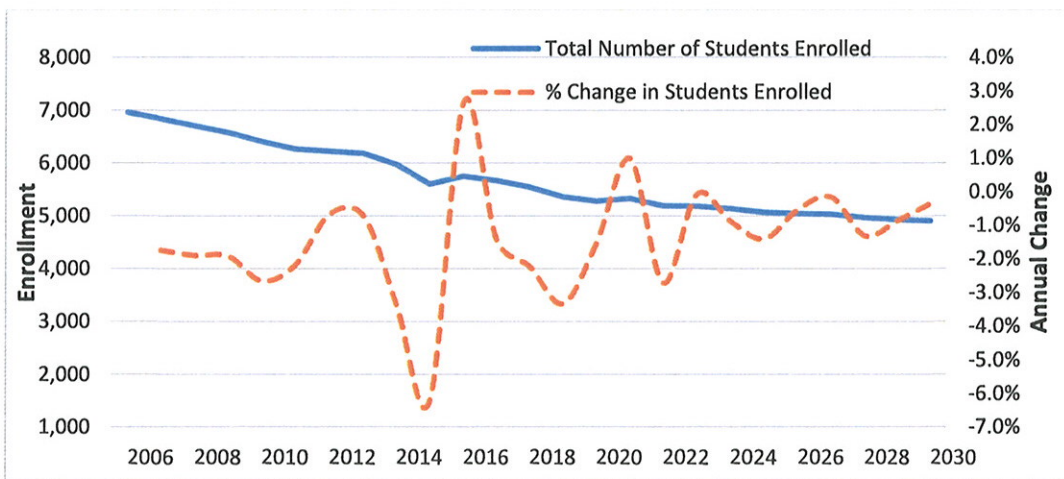
Annual population change ranged from a low of 0.7 percent decline to a high of 6.2 percent decline, averaging 2.4 percent loss each year. This trend was especially sharp in 2014 and 2015, which we attribute heavily to the merger of Muncie Southside and Muncie Central High Schools.

In order to better analyze the history and project enrollment in schools, we crafted an empirical model for enrollment change. This model accounted for enrollment in each grade based upon enrollment in earlier grades (a cohort element), variables in time for school consolidation and the voucher/private school and funding changes imposed by the legislature, the one to three year lagged error variable and a variance measure. The number of cohort years and the lag length on the error term were determined for each year based on available data and through an algorithm that minimized estimated errors in the data.¹

The results of this model suggest a strong cohort effect, which is unsurprising, and a consistent decline in enrollment as described above. Despite the much anecdotal evidence to the contrary, there is no empirical evidence that changes in Charter School authorization, private school vouchers or cross-border enrollment changes had any effect on enrollment in Muncie Community Schools. Indeed, in the years after this implementation, decline in enrollments slowed, with the exception of the consolidation impact. These variables were uniformly beneath any acceptable level of statistical significance.

Our forecast model projects that over the next fifteen years, enrollment will continue to decline, but the rate of decline will slow significantly. Indeed, our model projects a slight increase in 2016-17 enrollment as population rebounds from the consolidation as well as at least one year of enrollment increases between now and 2030. Over this time, the annual decline will drop to beneath one percent on average. We project MCS to see enrollment in 2030 of roughly 4,500 students a decline of 690 from the current number.

Figure 1, History and Forecast of MCS enrollment (2006-2030)



¹ Formally, this is an autoregressive integrated moving average model with time varying error term, a consolidation dummy and regulatory presence variable, with the ARIMA(p,d,q) lag lengths determined by the minimization of the Akaike Information Criterion.

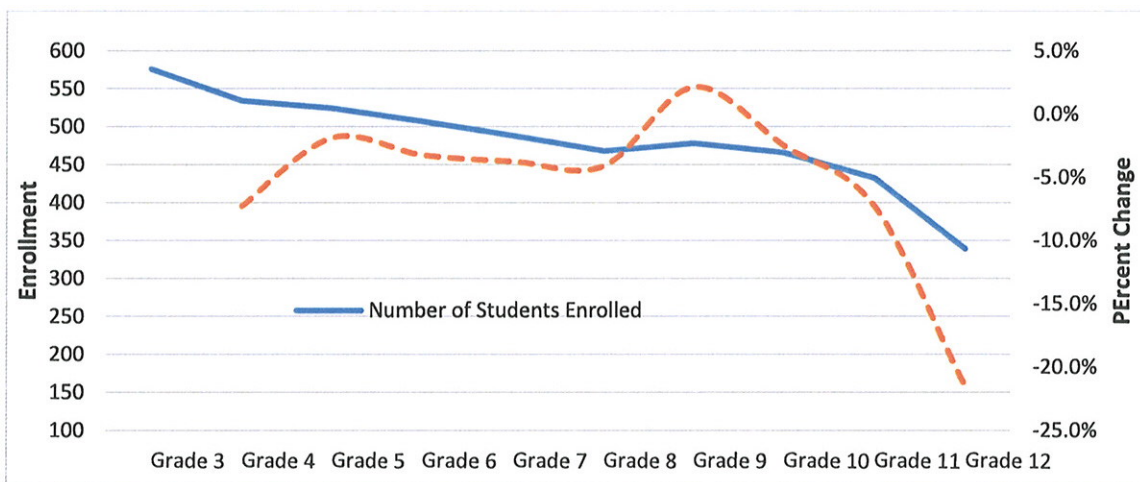
This forecast is consistent with the predicted decrease in population. According to a December 2015 forecast by this center, the east central region of Indiana, including Muncie, is predicted to continue experiencing population decline through 2030. Census data also reports that school age population is predicted to decrease, but at a slower rate than the past 10 years. It is important to note that all enrollment data is taken in October, so the 2015 data is for the 2015-2016 school year.

Within Delaware County, the Yorktown and Delta School Corporations are the only two regions with growing population, so all of the regional student growth in Delaware County noted above will occur there over the next decade and a half.

3. Cohort Analysis

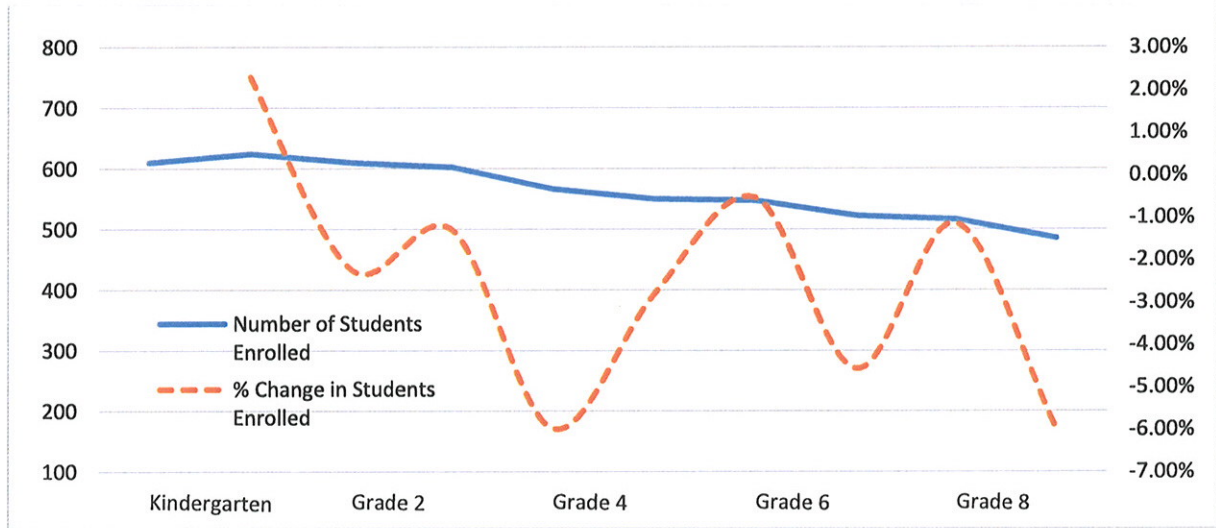
An examination of individual cohort permits us to examine which grades and years the change students going to Muncie Community Schools is significant. The cohort of students who were in kindergarten in 2003, graduating in the 2015-2016 school year, declined at a fairly consistent rate from grade 3 to grade 8. At grade 9 there was an increase of students, most likely due to kids from private grammar schools switching to public high school. The decline in the number of students attending from grade 11 to grade 12 was significant because students apparently opted to leave school or change schools at the time of the high school merger.

Figure 2, Class of 2016 Cohort Analysis



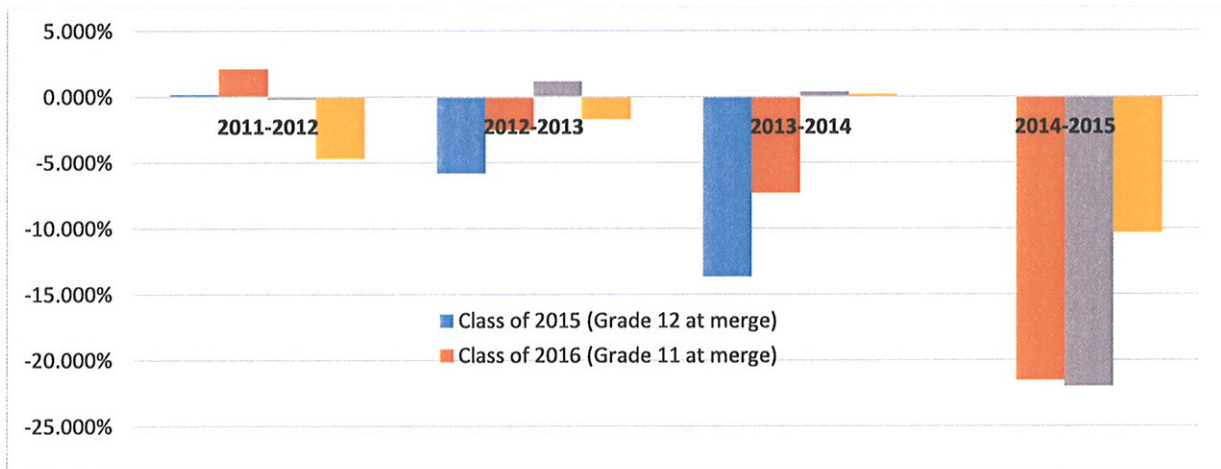
A similar trend can be seen in the cohort starting kindergarten in 2006, graduating in the 2018-2019 school year. The only increase in students for this cohort occurred between kindergarten and first grade, when parents decided to start their children in school. The largest decrease was from grade 8 to grade 9, the 2014 to the 2015 school year.

Figure 3, Class of 2019 Cohort Analysis



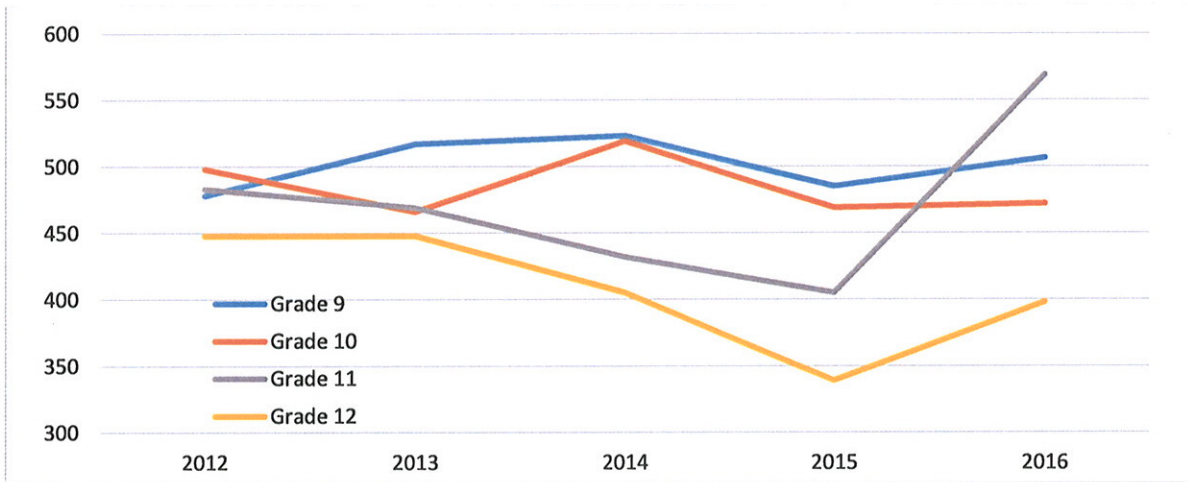
In the school year beginning in 2014, the two Muncie high schools merged to form Muncie Central High School. This caused a large decrease in high school students of all grade levels for both the 2014 and 2015 school years.

Figure 4, Percent Change in High School Enrollment from Previous Year



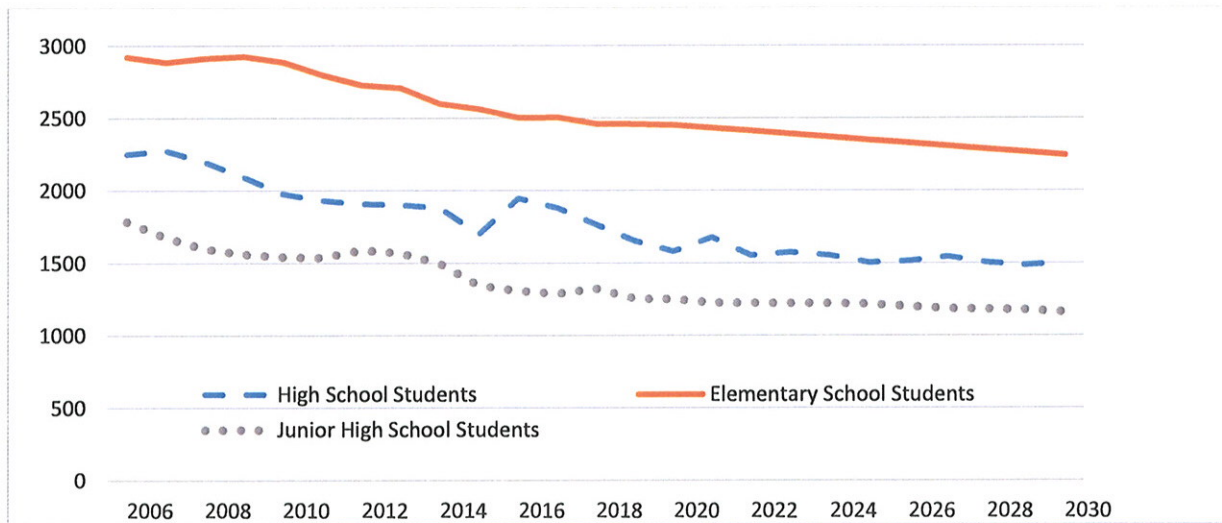
The high school enrollment was fairly constant until the 2014 and 2015 school years, when every grade saw a decrease in students. However, these numbers are expected to rise in the 2016 school year because the decrease was due to the merge of high schools. We believe that the consolidation impact was a transient, one time effect and does not represent a long term effect on MCS enrollment.

Figure 5, High School Enrollment Before and After Consolidation



In summary, it is clear that Muncie Community Schools have recently faced a severe decline in enrollment coincident with population change in Muncie and overall residential choice of the MCS district. Moreover, the consolidation of Muncie Southside with Muncie Central resulted in a one-time decline in enrollment which we believe has run its course. As is apparent in the data, the number of students has been decreasing at a steady rate in all three levels of schooling. As is also apparent, that decline is expected to continue, but at a slowing pace through 2030. Though it is not part of this formal forecast, both economic and population forecasts suggest a stabilization of population, and by extension school enrollment after 2030.

Figure 6, Students by School Level (History and Forecast)



4. References

Hicks, Michael. December 2015. A Long-Term Forecast for the United States & Indiana, 2016-2030. Ball State University, Study for Business and Economic Research.

Indiana Department of Education. 2016. School and Corporation Data Results.
<http://www.doe.in.gov/accountability/find-school-and-corporation-data-reports>.

Stats Indiana. 2016. Population Projections.
<http://www.stats.indiana.edu/topic/projections.asp>.

Appendix Table: MCS Enrollment History and Forecast (2006-15:2016-30)

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2006	624	607	576	563	552	571	603	611	617	587	559	487
2007	624	609	582	534	536	554	546	576	610	592	574	499
2008	642	610	592	546	524	538	531	527	562	593	577	465
2009	588	617	602	578	542	507	527	526	515	529	528	520
2010	583	541	612	566	586	527	488	527	516	473	492	494
2011	615	542	524	568	550	557	512	468	497	516	442	475
2012	605	576	508	510	529	547	531	511	478	498	483	448
2013	612	582	563	462	491	526	522	522	517	466	469	448
2014	575	549	530	509	437	471	508	516	523	519	432	405
2015	559	510	534	465	494	416	445	482	485	469	405	339
2016	576	508	480	494	443	474	405	427	506	472	569	398
2017	571	519	484	453	478	421	458	410	432	515	456	475
2018	565	513	490	456	437	456	409	455	405	439	457	463
2019	560	513	481	461	442	409	442	403	464	407	350	430
2020	555	508	484	454	452	413	398	437	401	481	320	377
2021	550	496	482	456	448	420	402	402	439	415	384	439
2022	544	490	471	454	453	413	408	402	407	434	295	416
2023	539	488	463	446	455	417	402	402	396	434	376	367
2024	534	482	463	440	450	416	405	399	405	412	286	448
2025	529	473	460	440	447	407	404	405	408	409	286	400
2026	523	467	451	437	450	402	396	402	399	433	316	365
2027	518	464	444	431	451	403	391	390	402	415	291	435
2028	513	458	442	426	448	401	391	387	400	408	291	403
2029	507	449	438	424	446	394	389	391	385	425	309	367
2030	502	443	431	421	447	390	383	387	390	403	280	431

Muncie Community Schools

Fiscal Projections & Recommendations

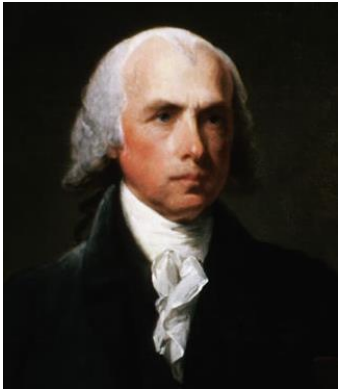
Appendix F: 2017 State of the Schools Address

3rd Annual State of MCS Address to the Muncie/Delaware County Chamber of Commerce



October 26, 2017





A popular Government, without popular information, or the means of acquiring it, is but a Prologue to a Farce or a Tragedy; or, perhaps both. Knowledge will forever govern ignorance: And a people who mean to be their own Governors, must arm themselves with the power which knowledge gives.

*James Madison, letter to W. T. Barry, August 4,
1822*



MCS with our community partners will provide each child an individualized, inclusive, digitally rich education within the scope of being full service community schools.

MCS Vision Statement



Scope of MCS

Serve children from age 3 to 22 and adults working towards a HS diploma (and potentially an associate's degree)

5115 Traditional Students

518.5 Permanent Staff (42% reduction)

Administrators 33

Faculty 359

Non-certified Staff 126.5

Twelve Locations

Six Elementary Schools (PK-5)

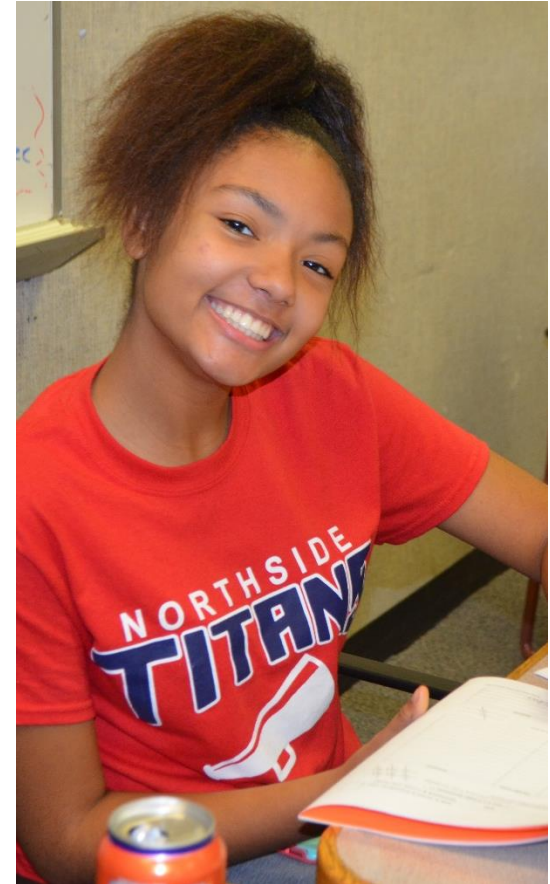
Two Middle Schools (6-8)

Muncie Central High School (9-12)

Muncie Area Career Center (9+)

Youth Opportunity Center (6-12)

Camp Adventure



Scope has increased to be PK-14



Some Quick Statewide Facts

Indiana ranks 15th among States for percentage of students who graduate high school on time

Indiana ranks 14th in the number of school districts (423) up from 16th (402) due to expansion of charter schools

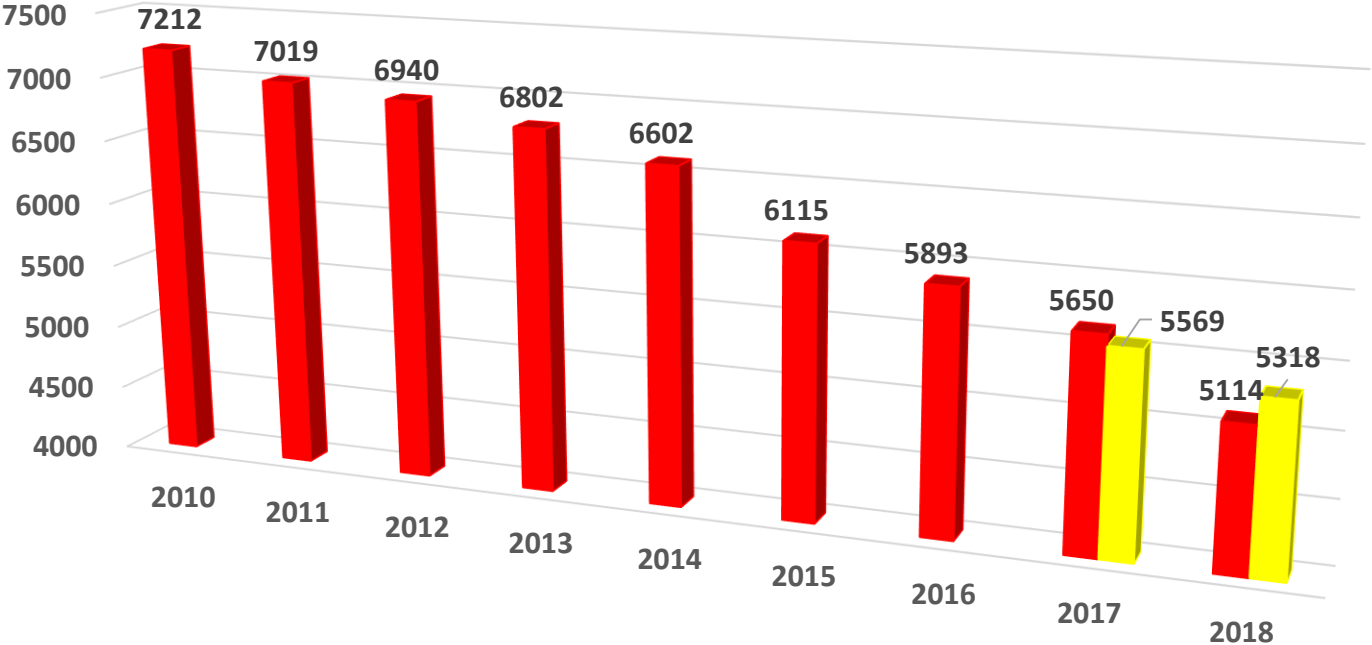
Indiana ranks 49th in per student funding in 2016 down from 48th in 2015. (Idaho and Utah spend less per student; Michigan is ranked 11, Illinois 15, Kentucky 19, Ohio 31).



From NEA. (2017). *Rankings & Estimates: Rankings of the States 2016 and Estimates of School Statistics 2017*. Washington, DC.

Enrollment

Based upon Fall Reporting



Yellow bars show projected enrollment from Mike Reuter’s financial projections 3/2016

Projections from 2010 show anticipated declines through 2030



Student Demographics SY2018

Breakdown by Ethnicity

21.28% Black/Non-Hispanic

3.87% Hispanic

60.7% White/Non-Hispanic

12.89% Multiracial

> 1% Other

22% of Students with an IEP

255 Severe Disabilities

532 Mild Disabilities

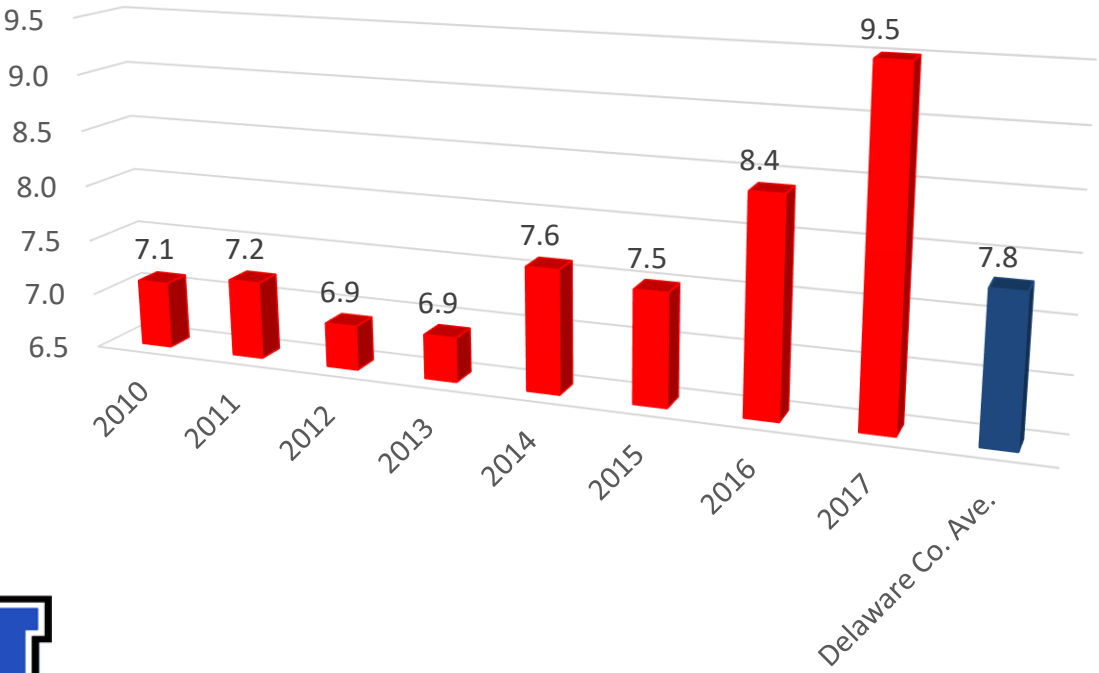
719 Speech/Language Disabilities

1% of Children who are English Language Learners

77% Percent of Students on Free or Reduced Lunch



Minority Employment



Major Goals for 2018

Implement our community-based Strategic Plan

Move towards a more personalized and digitally-rich instructional program

Improve the variety and rigor of our curriculum

Create and strengthen the partnerships necessary to ensure our students are ready to learn each day and families are able to be supportive of learning

Address our fiscal and facilities issues

Better engage the public

Begin to develop a coherent corporation-wide professional development program

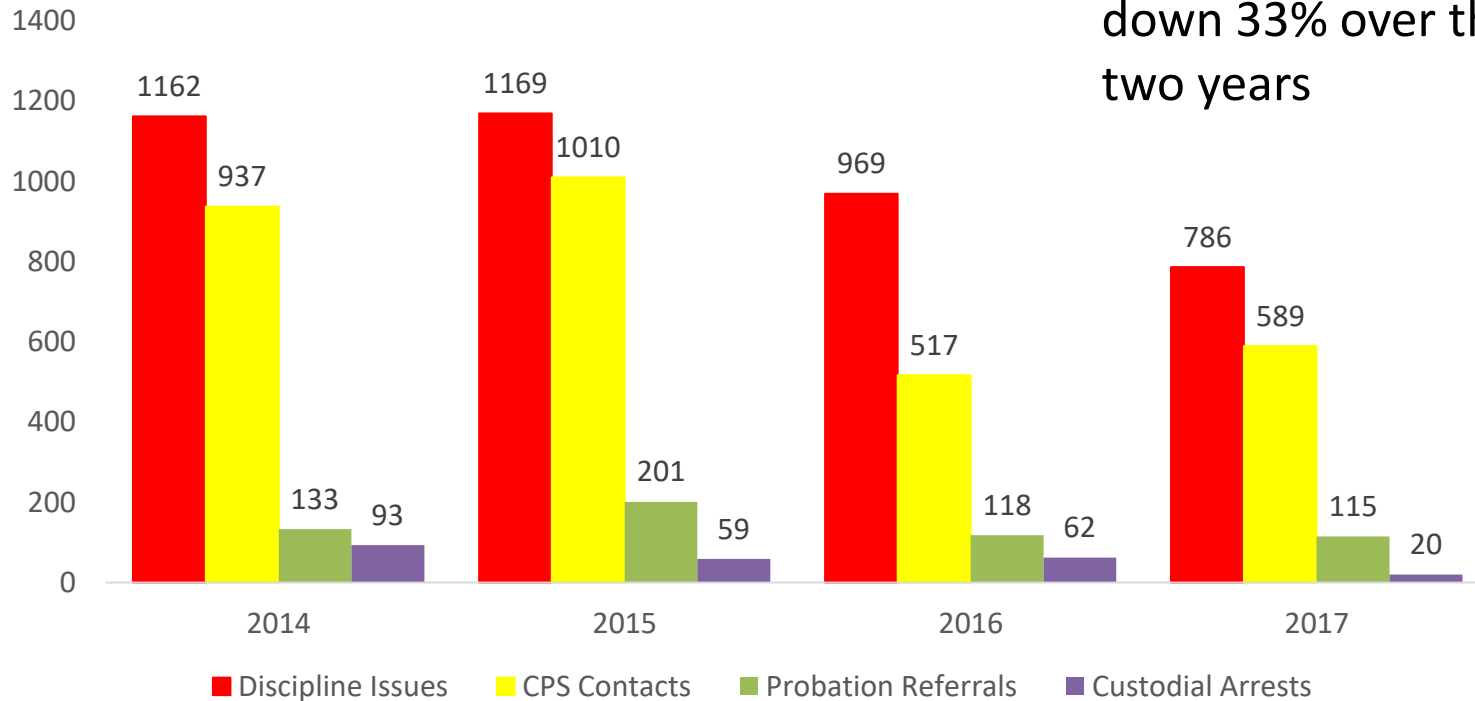
Improve student achievement

Ensure all students and staff are safe and secure

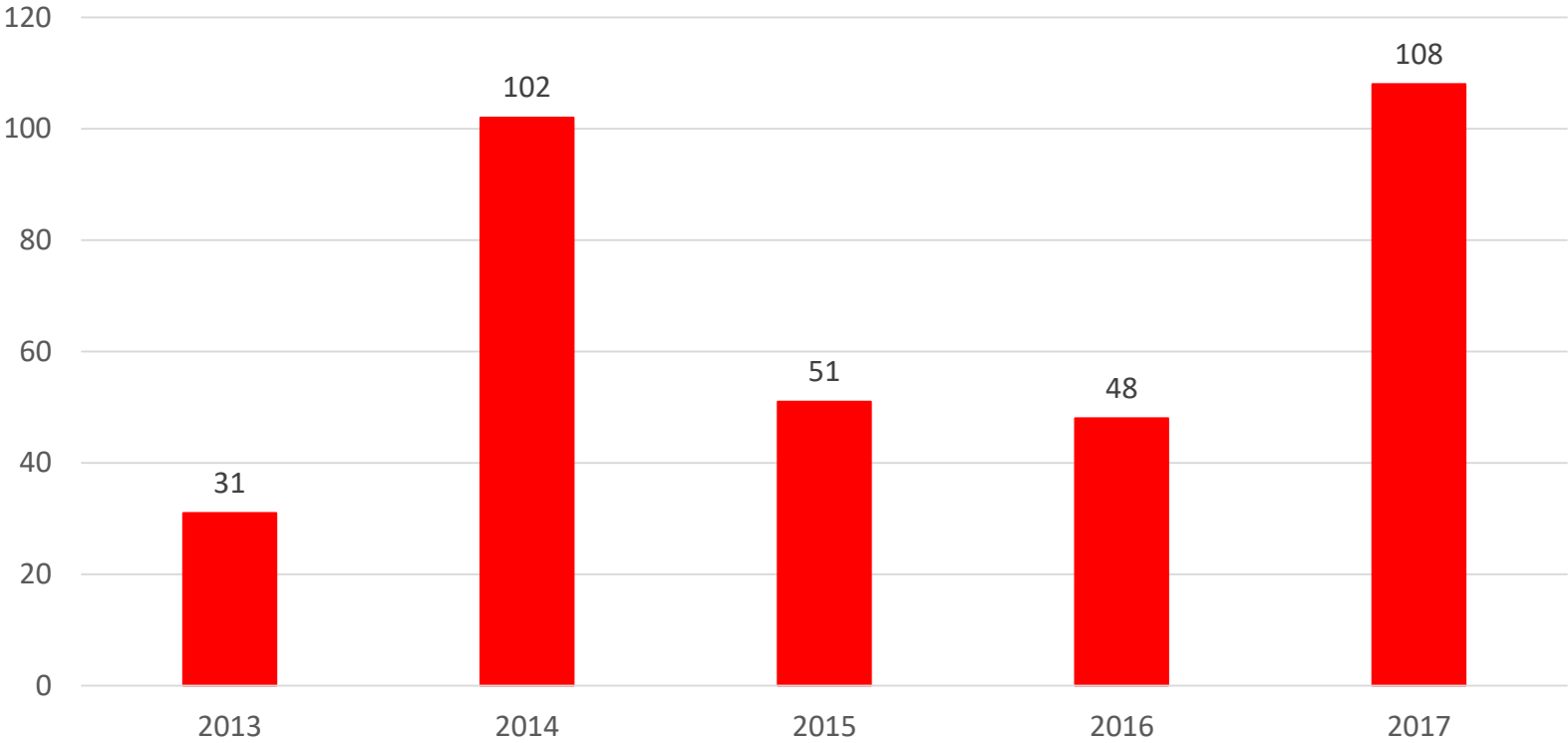


Student Discipline Issues

Overall MCS discipline incidents were down nearly 20% last year; down 33% over the last two years



Kindergarten Significant Discipline Issues



2016 – Significant Discipline incidents down in every grade PK-8

2017 – Significant Discipline incidents down in every grade 5-12



Merlin – MCHS's therapy dog



Food Service Improvements

In partnership with Chartwells, our food service provider:

We have added an “Eat Well After the Bell” program to provide a hot after school meal. In August 2016, we served 2328 afternoon snacks; this year we served 6030 hot suppers and in September served 7449.

We served about 25,000 summer meals; in 2016, we served over 16,000; in 2015, about 1000 through Glad Tidings Church

Food service is continuing to operate in the black

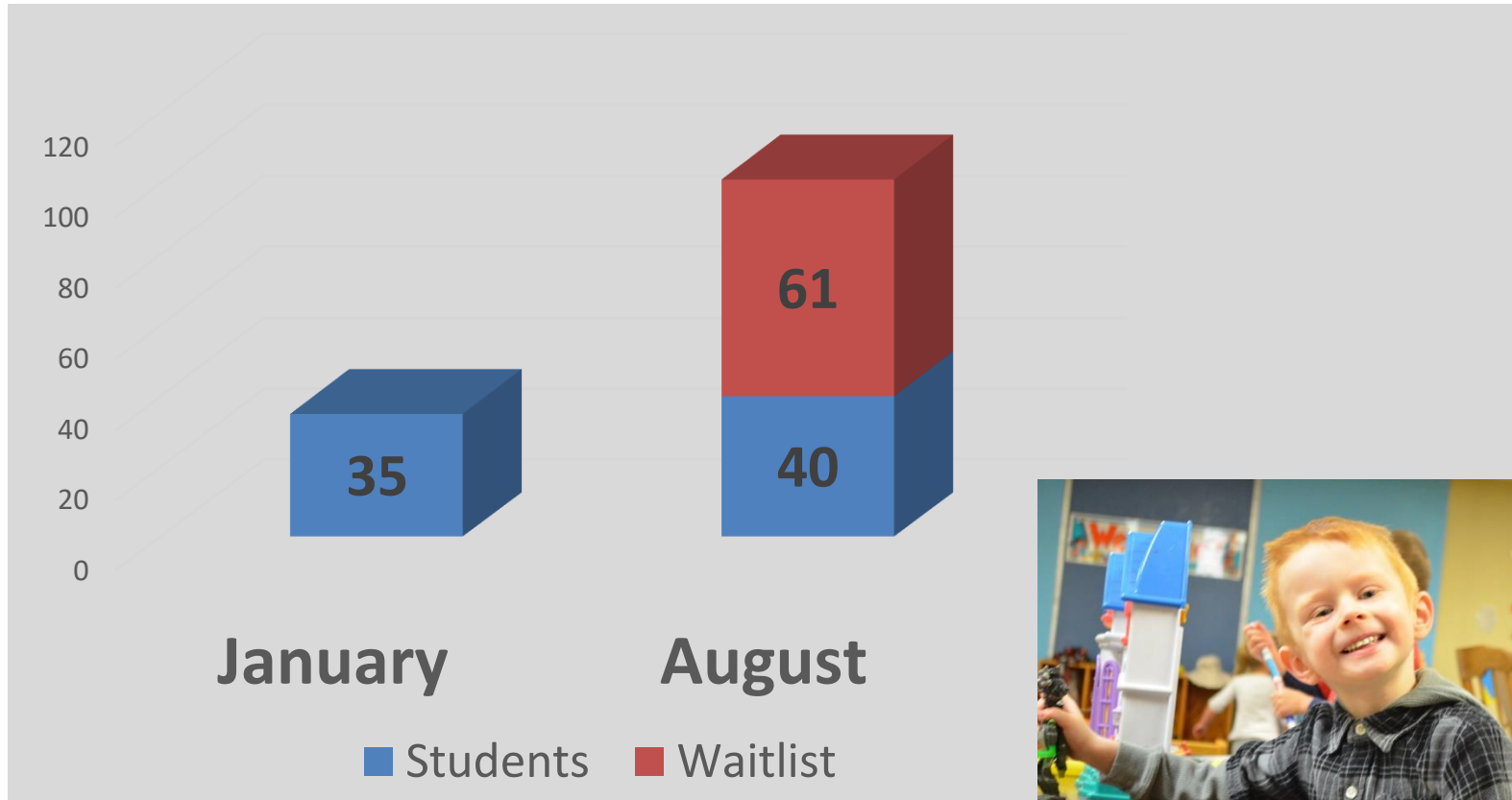


Academic Programming



Preschool

Cooperative project with BY5 and others

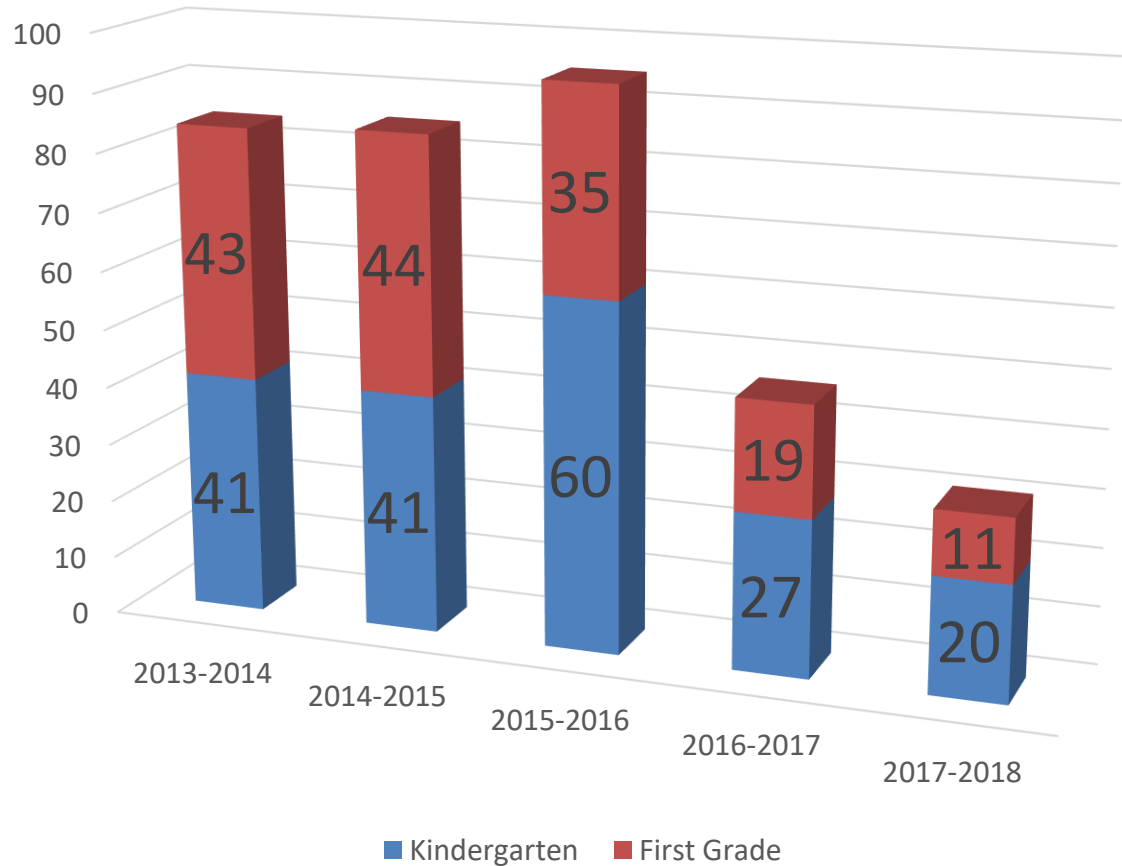


MCS Kindergarten and First Grade Retention Data

Added a summer school remediation opportunity for K & 1 students who would have otherwise been retained in 2016.

In 2017, we expanded to add 2nd graders

Next year, we will add an opportunity for 3rd graders who didn't pass iRead.



Kindergarten Bilingual Immersion Program

At WestView Elementary

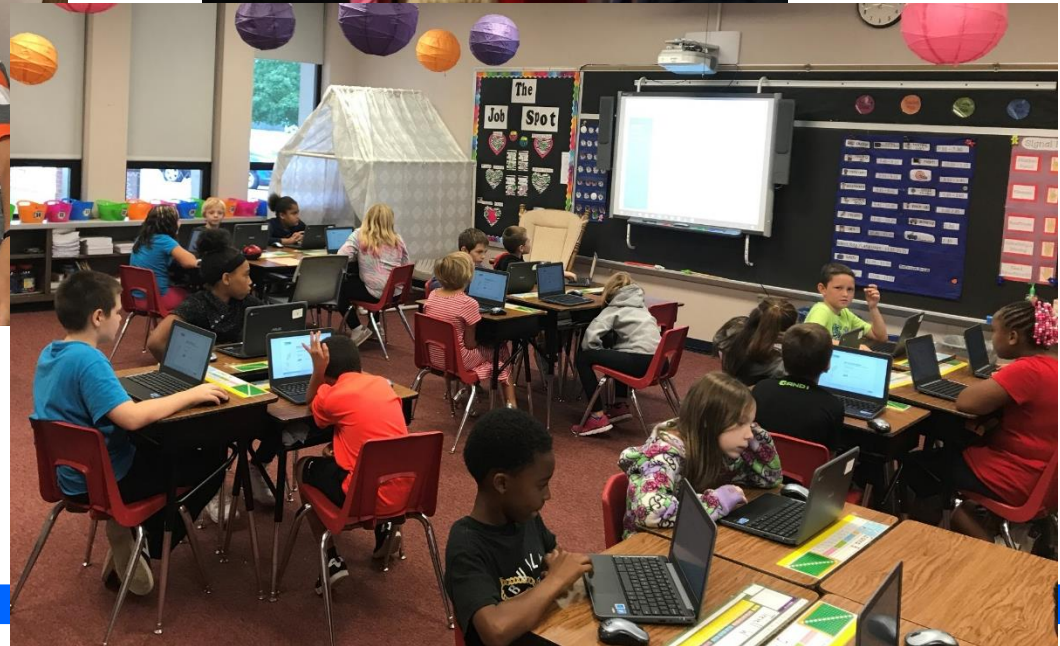
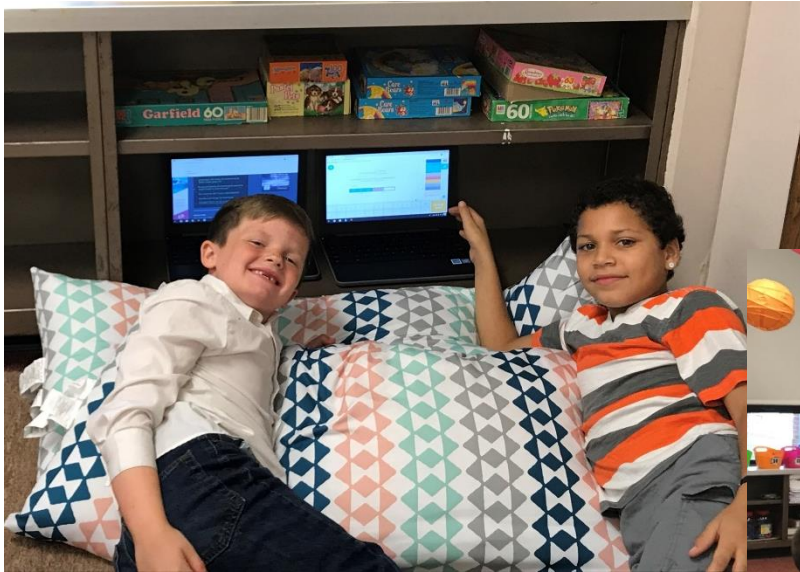
One native Spanish speaking teacher

One native English speaking teacher



1:1 Chromebooks @ Grissom

At Grissom Elementary all students in Grades 3 to 5 now have 1:1 Chromebooks to support more individualized digital learning



DOMA Partnership

David Owsley Museum of Art at BSU will be serving every MCS 4th grader this year.

So far the reception by teachers and students has been extremely positive!



Before & After School Care

Working with the YMCA and Boy & Girls Club to provide before and after care “on site” at MCS schools.

Provides longer hours for parents at less cost than our previous “in-house” option cost parents.

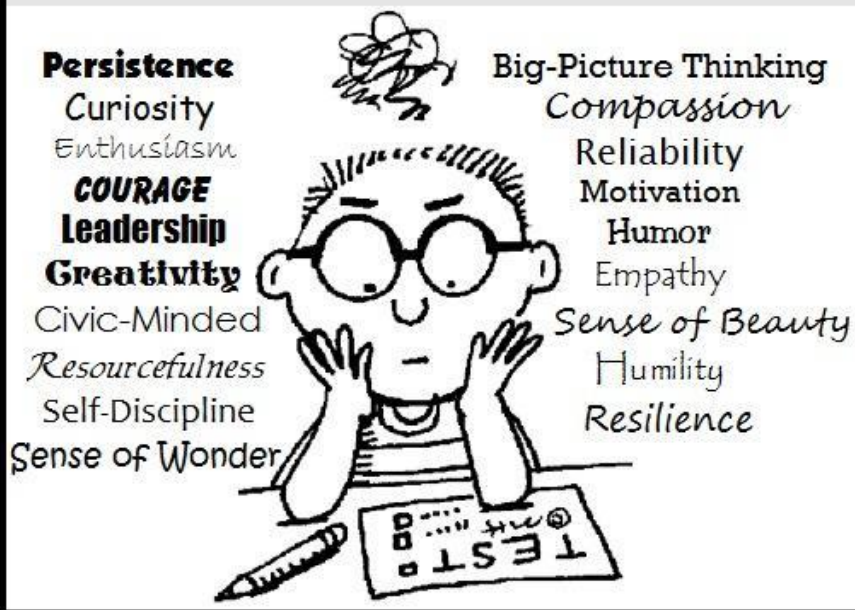
Also expanded to include options for middle school students.



**BOYS & GIRLS CLUBS
OF AMERICA**



Qualities Not Measured by Most Tests DyslexicKids.net

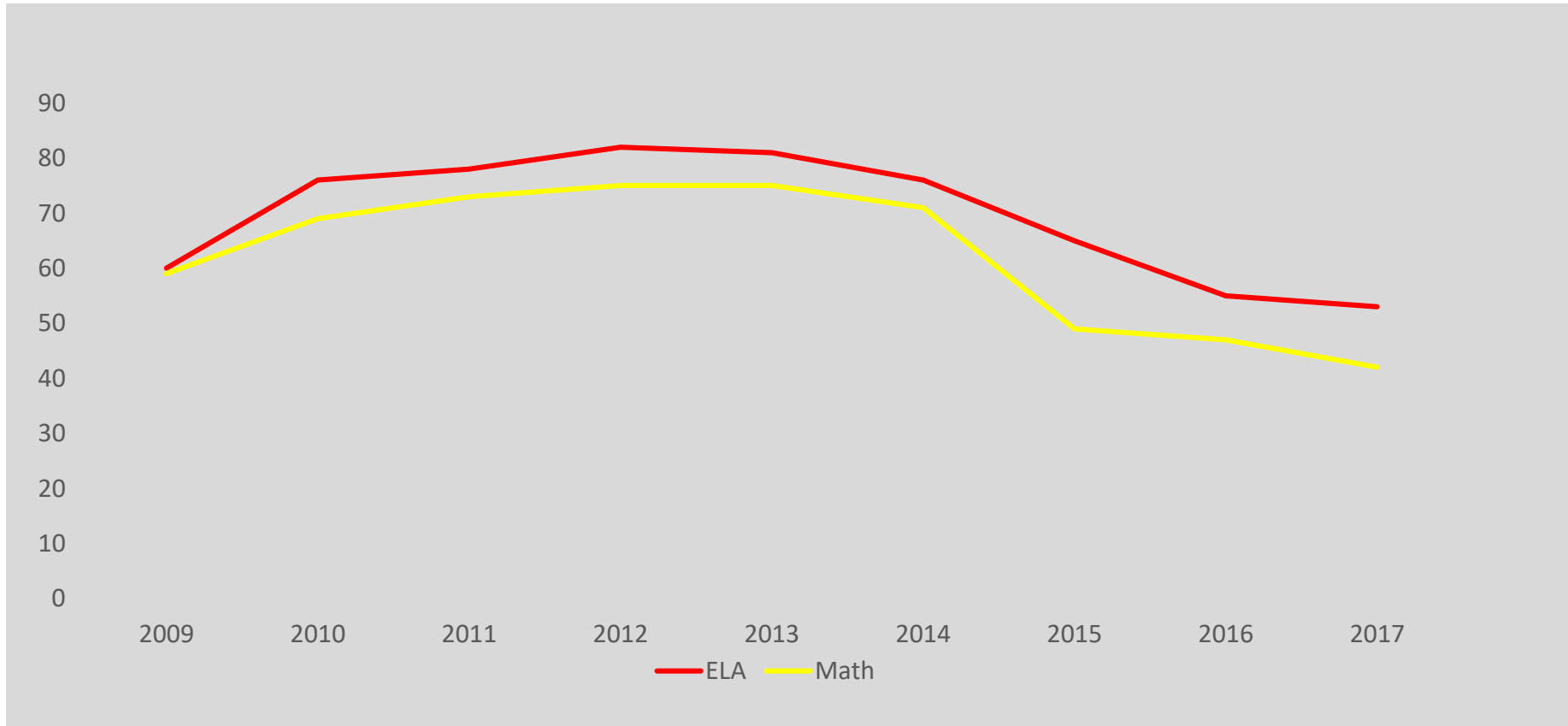


Retrieved from: <https://sbloom2.wordpress.com/2014/03/21/bad-to-worse/>

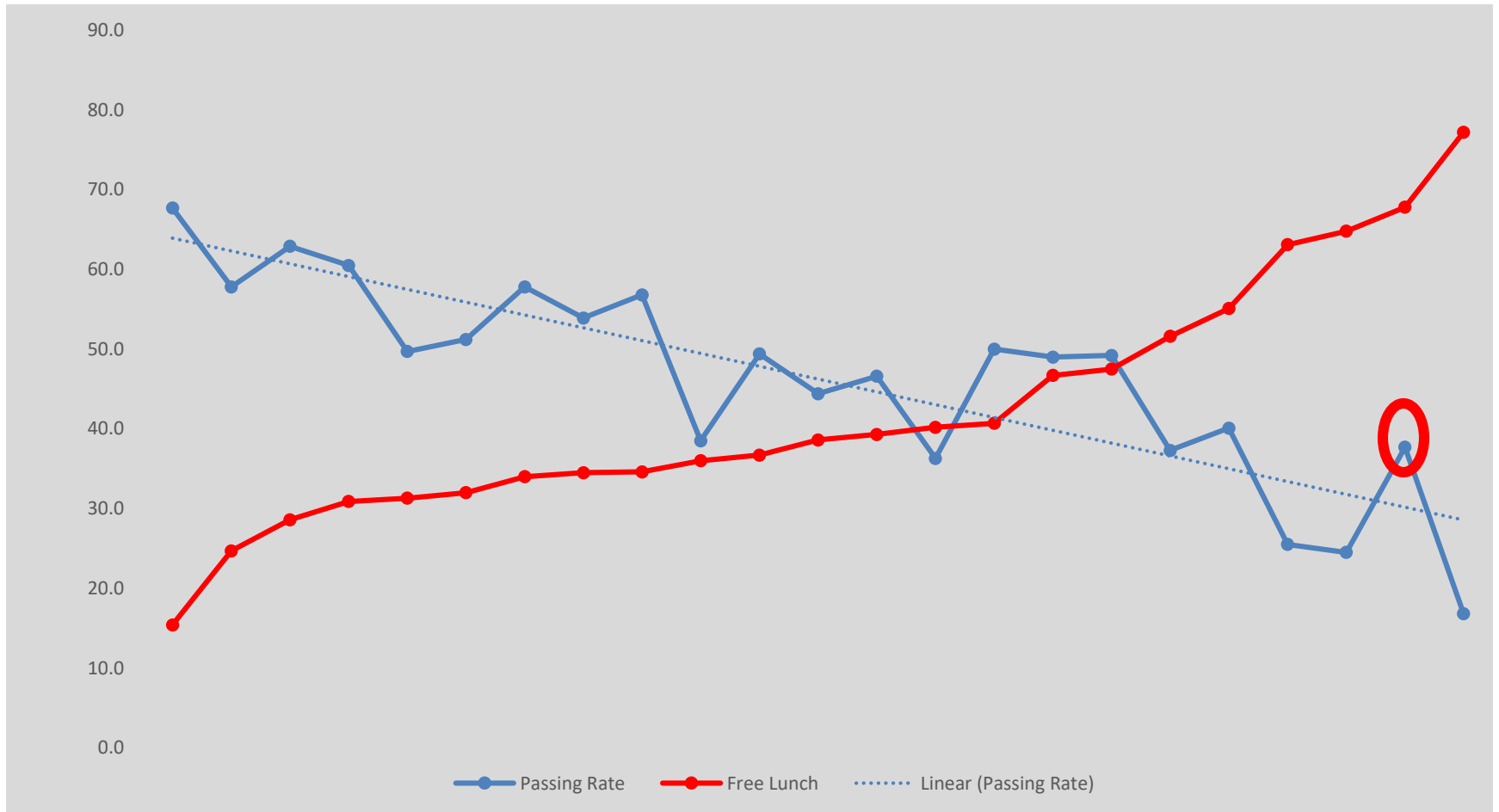
Retrieved from: http://kokomoperspective.com/kp/pence-s-new-istep-plan/article_b4179408-b8a7-11e5-93cd-ab6afb1a61e4.html



ISTEP+ MCS Percent 3rd Grade



ISTEP+ Passing Rate v. Free Lunch Percentage



$r = -0.8881$

SMS and Growth Data

If Southside Middle School was rated only on the growth metric, like new charter schools can be, SMS would have earned an “A” Grade and NMS would have earned a “C.”

Positive Behavior Intervention and Support (PBIS)

PBIS is in its third year of implementation throughout the district and have had a major impact on reducing discipline issues. Meridian Health Services has helped to fund a PBIS coordinator for MCS.



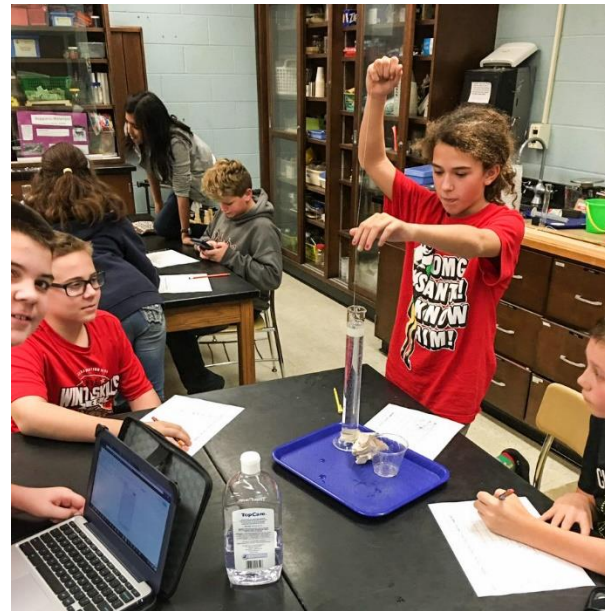
Purdue / MCS Gear Up Partnership

Both NSM & SMS are working with Purdue to increase career awareness and interest in STEM (science, technology, engineering and math) fields of study

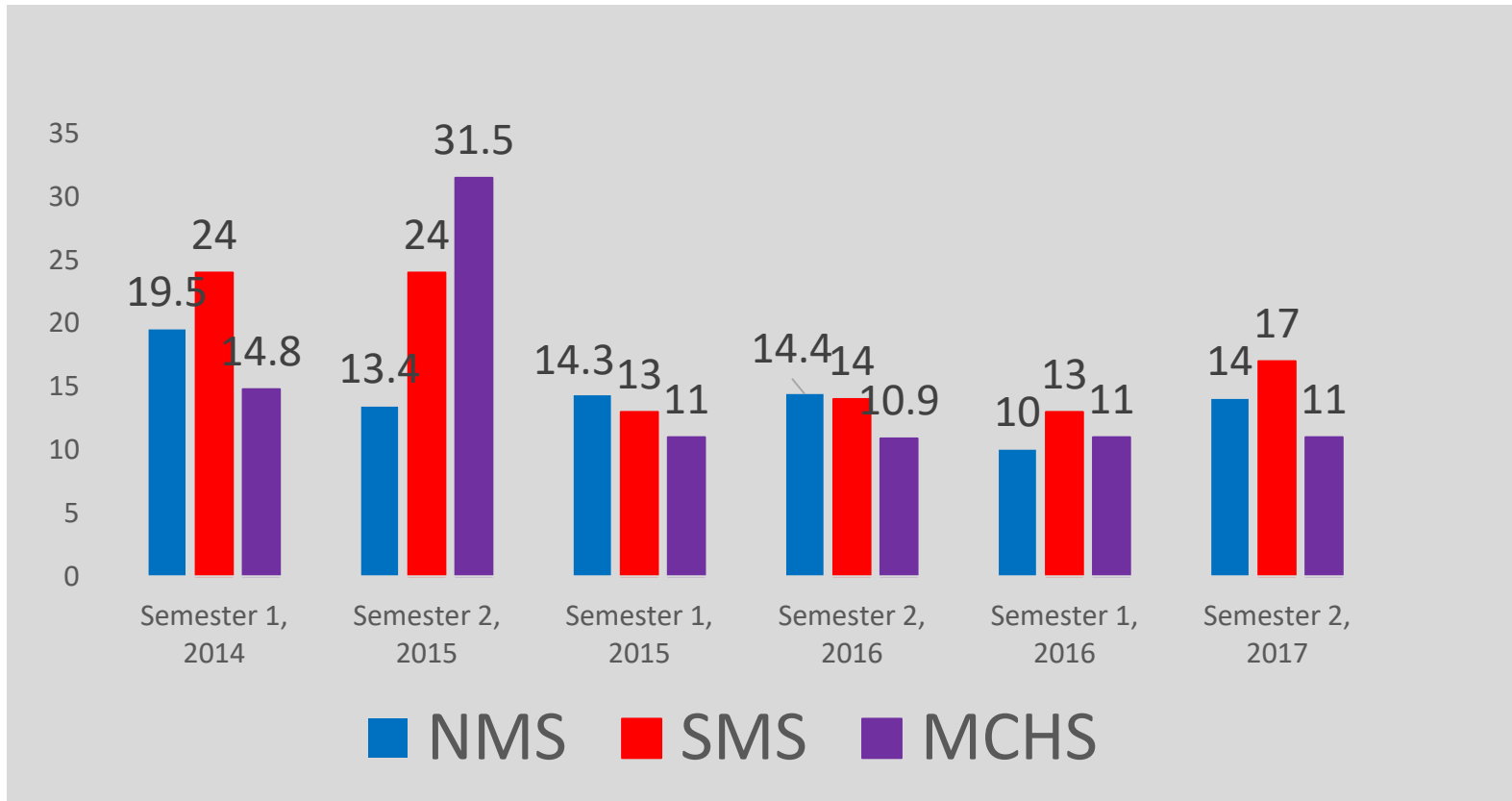
Includes:

Campus visits, dual credit, workplace experiences, teacher training and support through the first year of post-secondary study

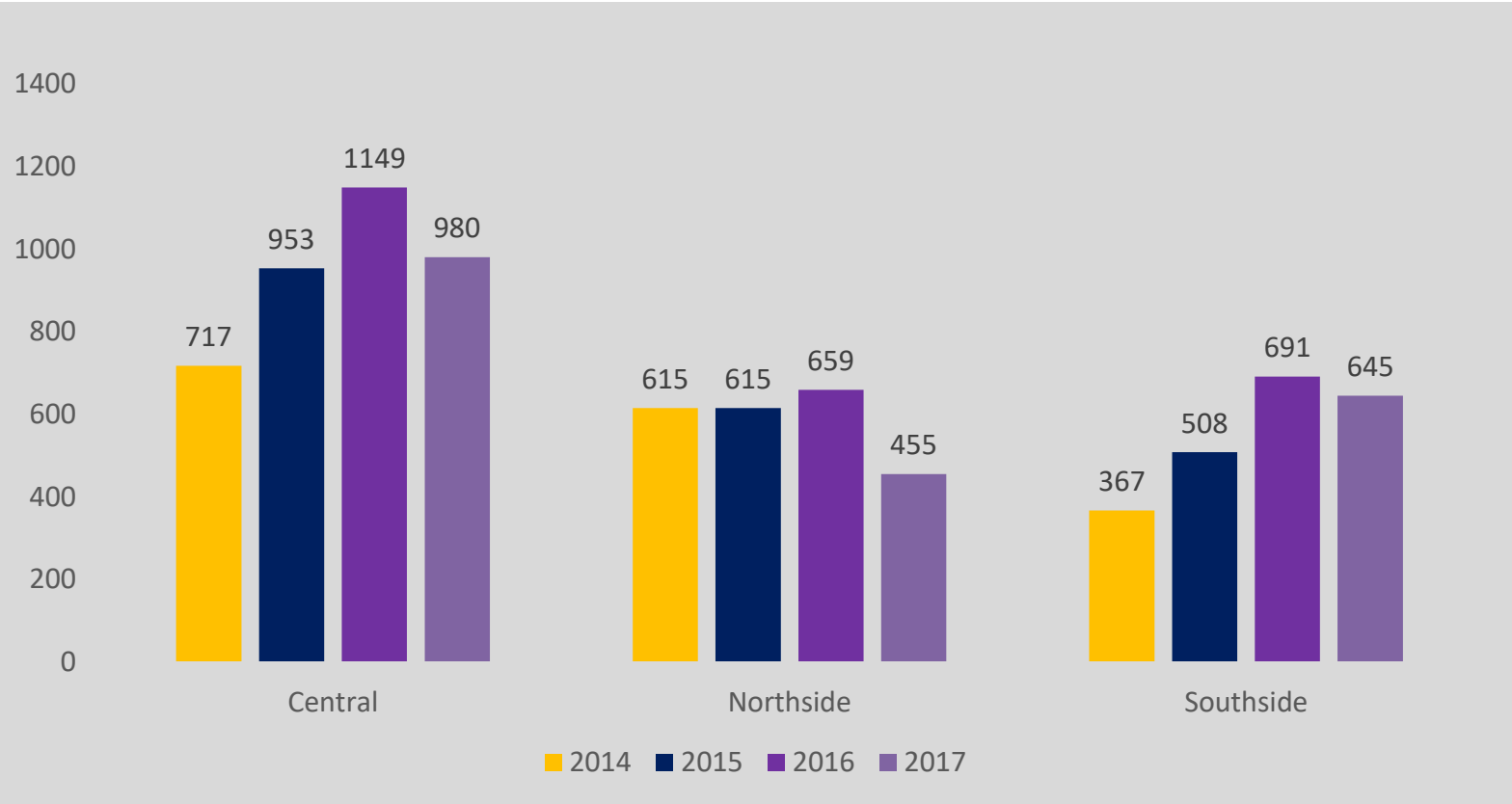
Professional development for MS math & science staffs



Failure Rates at the Secondary Level



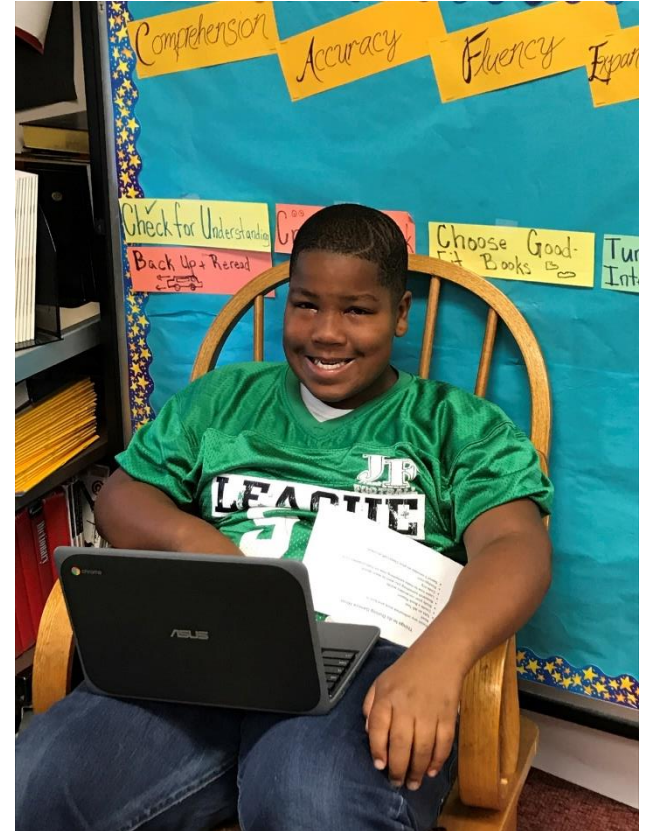
Secondary Extra Curricular Participation



E-Learning Days

MCS held its first Electronic Learning Day at MCHS. This allowed two classes of students to work via Schoology, the MCS Learning Management System, and have a productive day while the other two classes of students took the PSAT Exam.

When the community was surveyed about e-learning days, as part of the calendar make up survey sent out last month, 87% of those identifying at the high school level supported using e-Learning Days. 78% of all respondents supported using e-learning days.



Athletics (2016-2017)

- 529 student athletes at MCHS last year
- FB – Trenton Hatfield – Blue/Grey All-Star Game, School Record in Passing Yardage
GBB – Precious Peak – School record for blocked shots
- BSW – Alec Hale – 14th in 200 Free at State Meet, Lukas Bradford – 24th in 100 Fly and 29th in 200 IM at State Meet.
WR – Nate Dunn and Eliseus Young Semi-State qualifiers
GTR – Aaliyah Barnes qualified for State Meet in the 100 Hurdles
BTR – Sectional Champions, Eliseus Young qualified for the State Meet in the 200 dash.
SB – Alyssa Merkel and Olivia Phillips were Academic All-State

VB – NCC Champs (5th year in a row) – Wes Lyon NCC Coach of the Year

XC – Boys' and Girls' teams Regional Qualifiers

XC – Semi-state Qualifiers – Janelle Woods-Barnes, Braedyn Stovall, Kavan Byrd (All Soph)

Girls' Golf – Sectional Champions

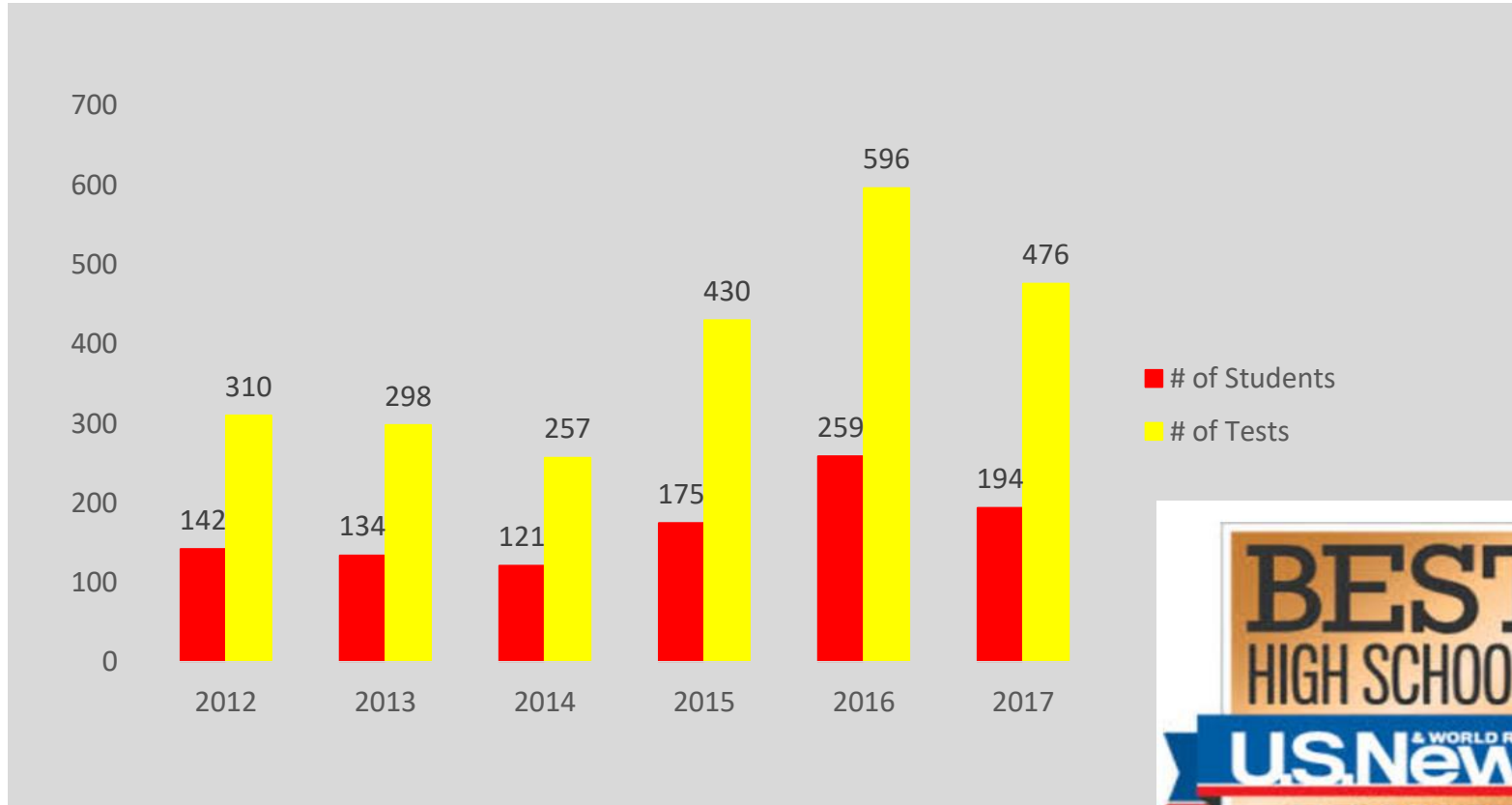
Boys TN – Team selected as Academic All-State (Over a 3.7 GPA)

Boys TN – Khamasi Muhiga – Senior All-Star (1 of 28 total players)

FB – 7-4 Record, Sectional runner-up

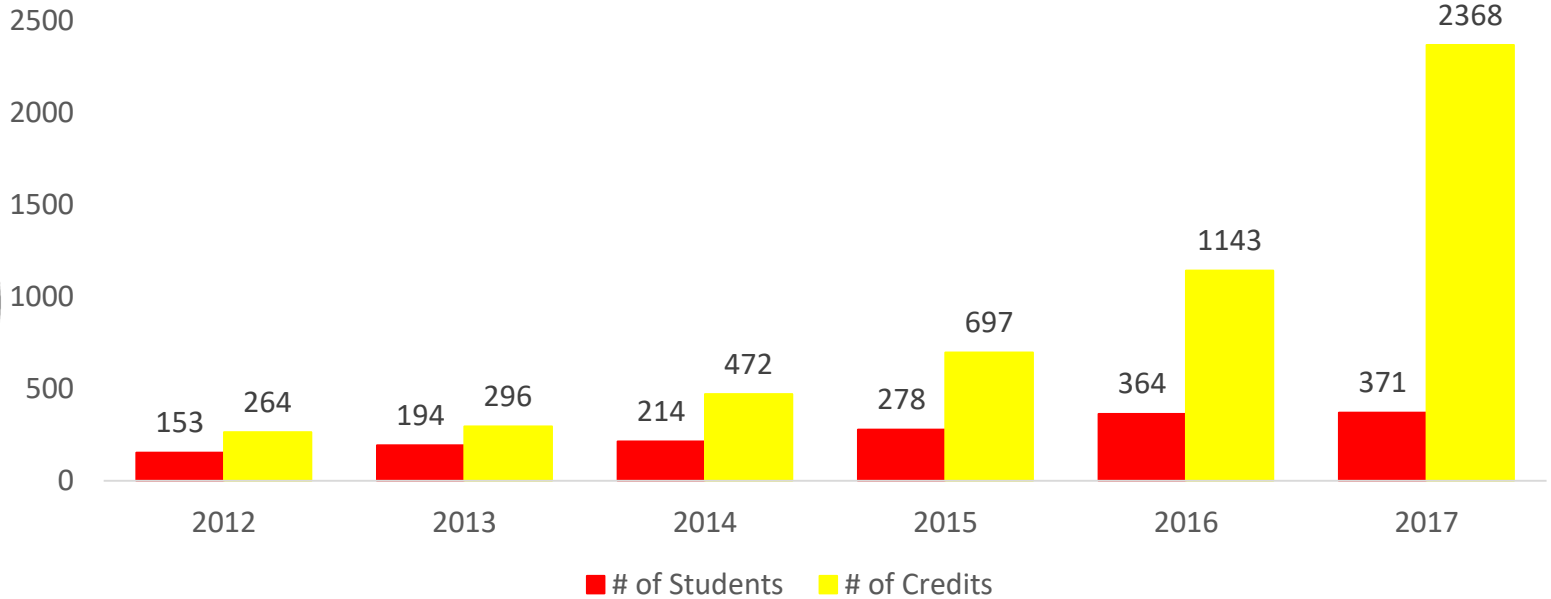


Advanced Placement Participation





Dual Credit



Beginning this year, some MCHS students will be earning dual credit from BSU



Early College

The first Central graduates with an Ivy Tech associates will graduate in 2018.

Currently, there are 28 students on track to earn an associate's degree.

Additionally, 51 are set to earn a State General Education Core certificate from Ivy Tech



Graduation Rates



■ MCS ■ State Ave

Muncie Central Alternative Program

New for 2016-2017, based upon the success of the SMS SWAGGER Recovery Program; NMS also added an alternative program called Passport. SWAGGER Recovery students saw a 42% decline in behavior issues in 2016-2017.

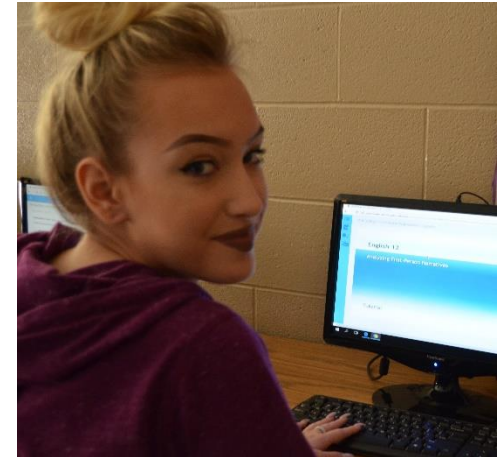
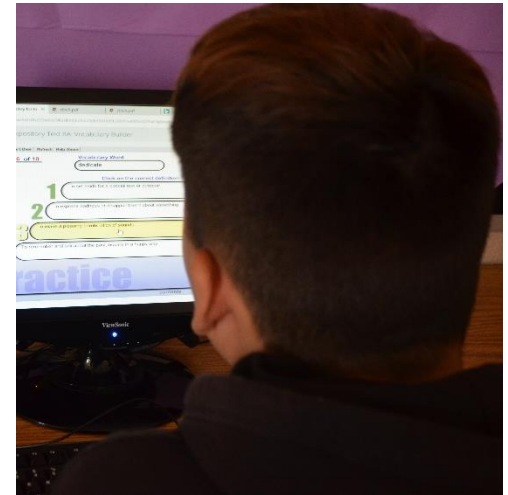
Last year exactly 200 credits were earned and 12 students graduated from the high school program.

57 Students enrolled (43 attending at MCHS; 14 virtually)

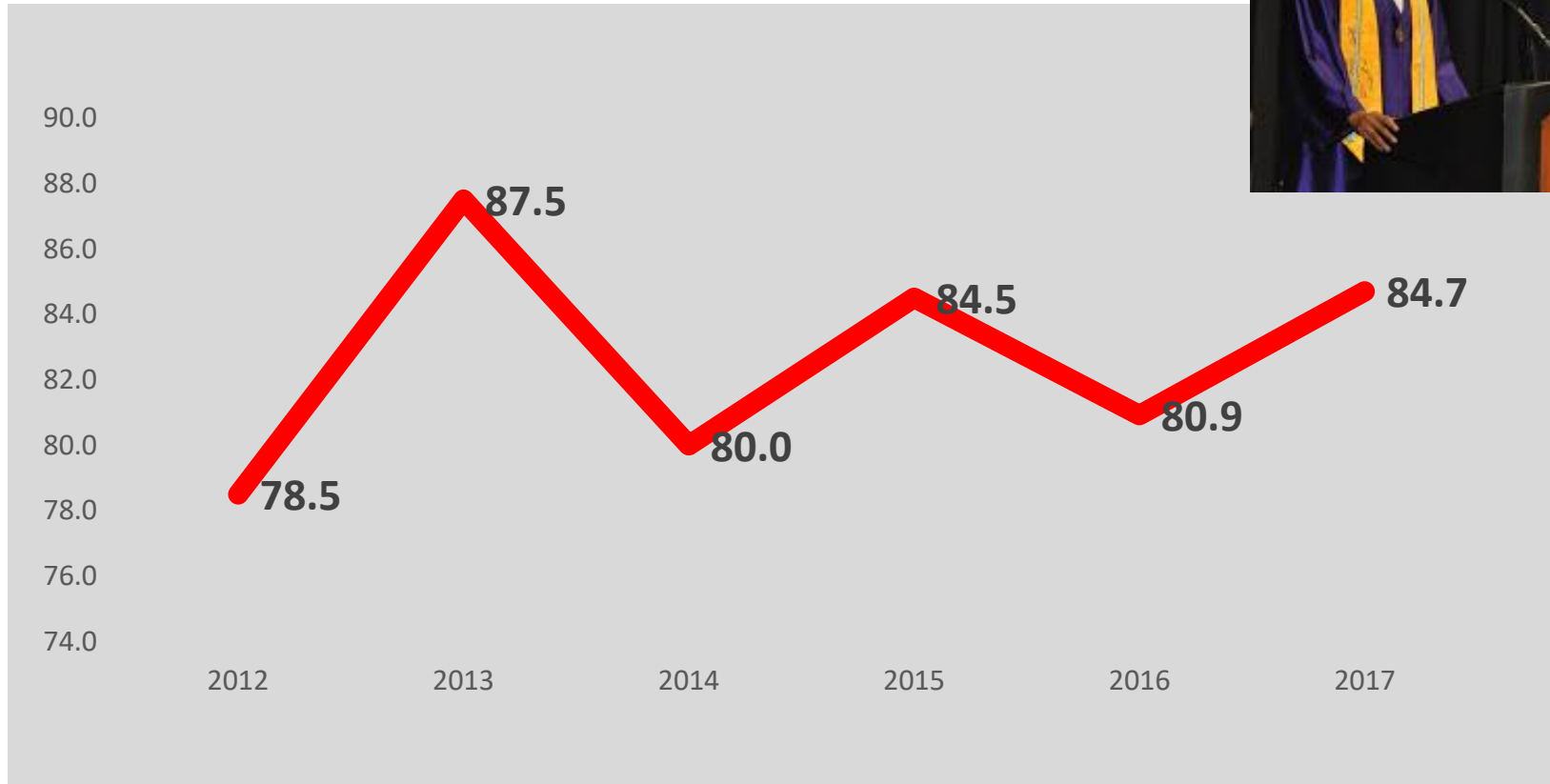
So far 61 credits have been earned

Two students have completed all requirements for early graduation

Discipline referrals – 10; Same students earned 384 referrals last year before entering the program



College Matriculation Rate



Muncie Area Career Center (MACC)



Currently serves 315 students from MCS and 10 other school corporations in Vocational and Technical courses from Delaware, Blackford and Randolph Counties

Adult Education Program

Serves Blackford, Delaware and Randolph Counties
632 adult learners were enrolled during SY 2017
About 350 were served directly at the MACC

100 Students earned a High School Equivalency Certificate (HSE) last year
18 earned a full high school diploma

We have also merged two of our programs with Ivy Tech, so 42 students are attending courses at the Cowan Road Campus



MACC Certification Programs

**MACC Program students have earned
227 Industry Standard Certifications last year
Up 52% over the past two years**

Automotive Service Excellence (ASE)
MSSC Certifications: Safety, Quality Practices & Measurement, Manufacturing Processes and Production, and Maintenance Awareness
HVAC Excellence
Home Builders Institute (HBI) Carpentry
American Welding Society (AWS)
Pre-PAC Certification (Pre-Professional Assessment and Certification)
CompTIA IT Fundamentals
Indiana Certified Nursing Assistant (CNA)
State Board of Cosmetology
First Responders Certification
Manufacturing Skills Standards Council
Project Lead The Way End-of- Program Certification Assessments
WorkKeys Certification (ACT measure of workplace competencies)



Muncie Central Class of 2017 earns more than \$7,056,659.00 in scholarship funds for 4 year schools



Cory Cooper, Class of 2017, was named a National Merit Finalist. This was MCHS's first NMF in some time. He is studying aerospace engineering at Purdue.



Class of 2015 earned \$4,133,472

Class of 2016 earned \$4,670,136



Muncie Central Recognized by ICHE



The Indiana FAFSA Completion Awards recognize the top 100 outstanding Indiana schools with at least 60% FAFSA completion for the 2017-18 FAFSA year. “It is with great enthusiasm that we recognize ***Muncie Central*** as an *Indiana FAFSA Completion Award* recipient. Thank you for your many contributions to the success of your 2017 high school senior class’s FAFSA completion.”

Project Leadership deserves significant credit for this.

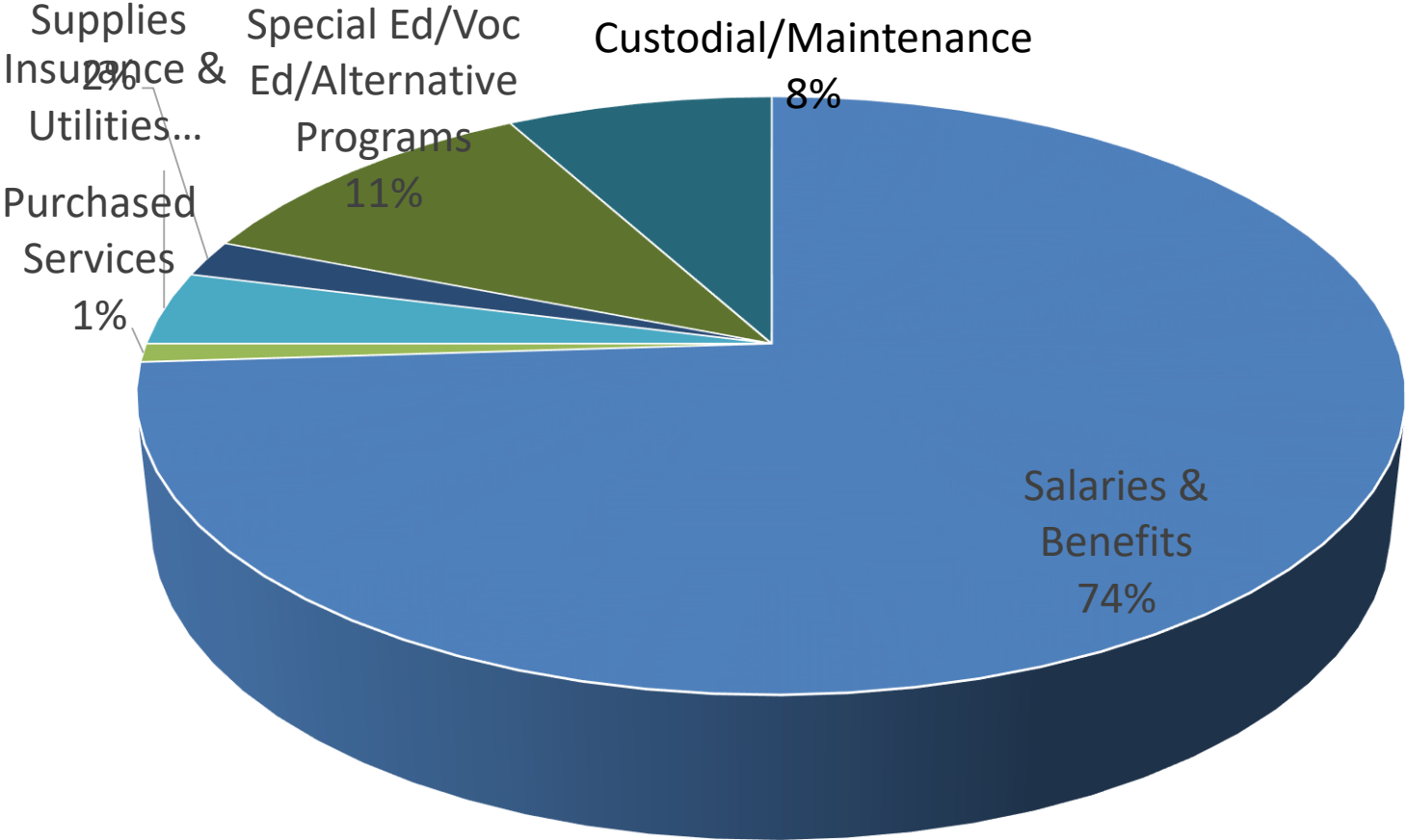


Financial Situation

- Currently, MCS has approximately \$44 million in outstanding long term debt; we are currently working on refinancing 50% of that debt.
- Indiana code allows for debt restructuring if the “circuit breaker” has an impact of 20% or more on a school corporation’s loss of property taxes
 - This option is one of few open to cash strapped school corporations in Indiana
- We project a balanced budget for 2018 based upon a \$42M budget
- MCS is struggling to find the necessary cash to make it through year end

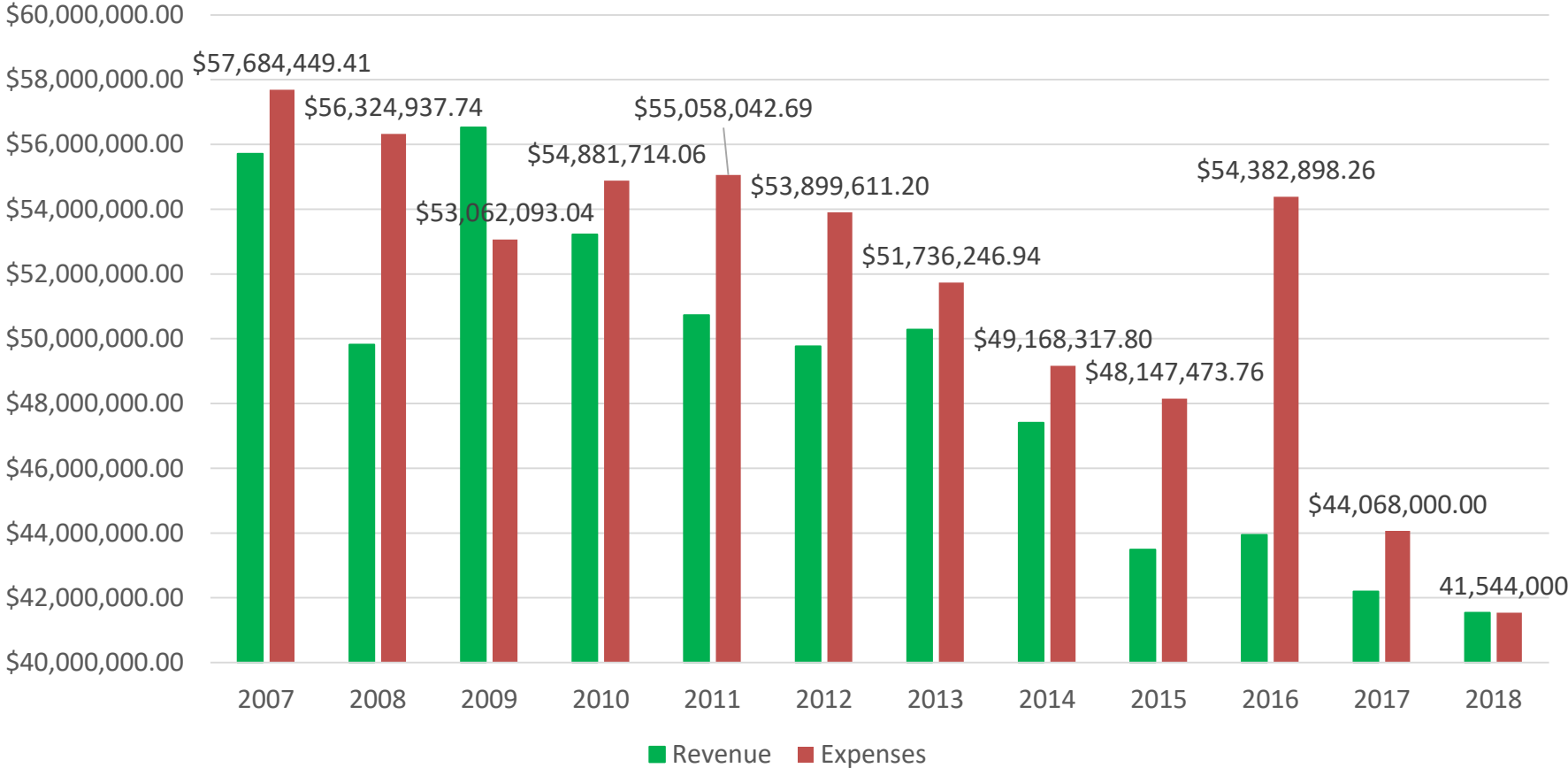


General Fund Expenses by Type

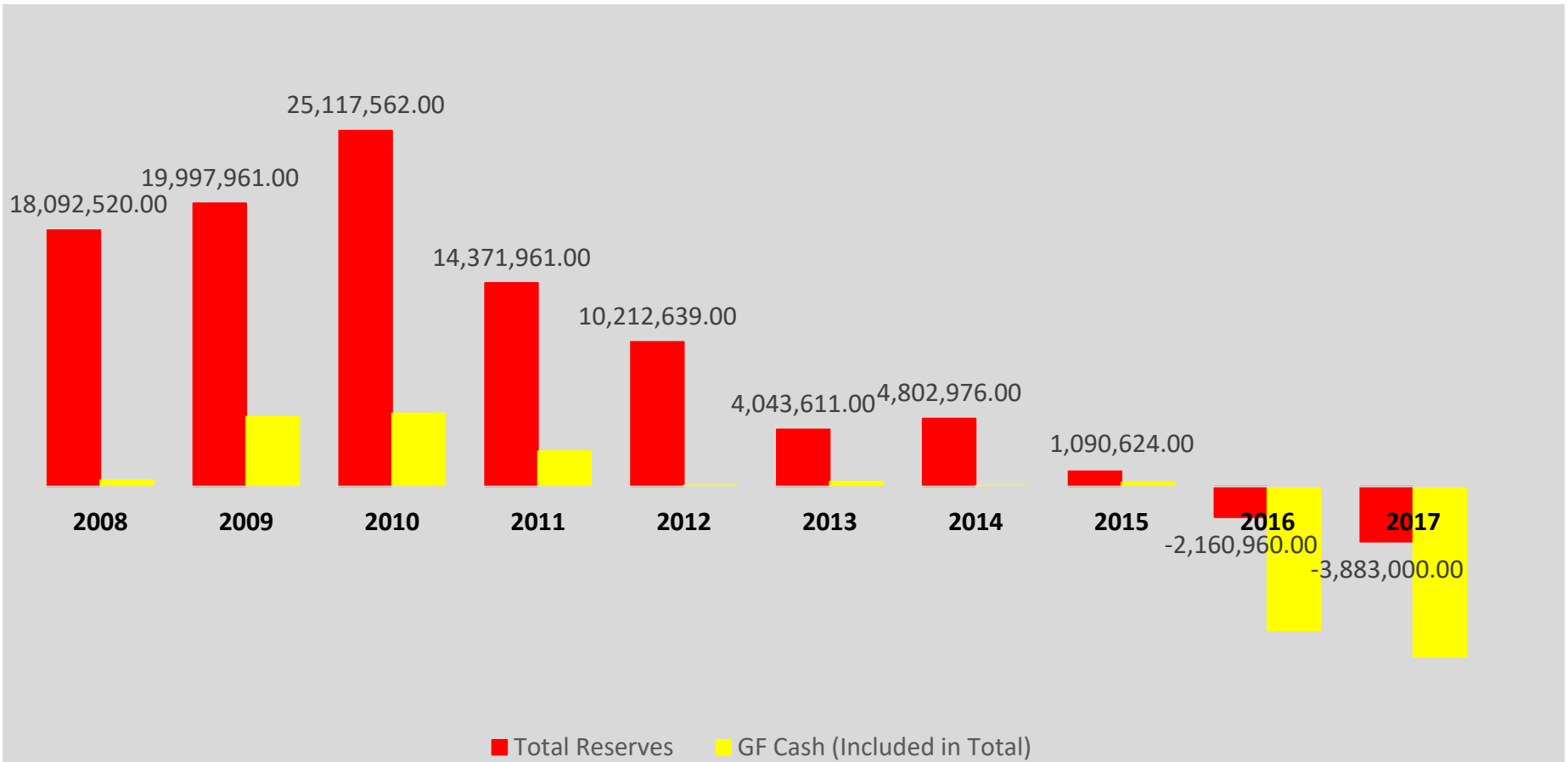


Finances: Calendar Year; General Fund

Revenue v. Expenses

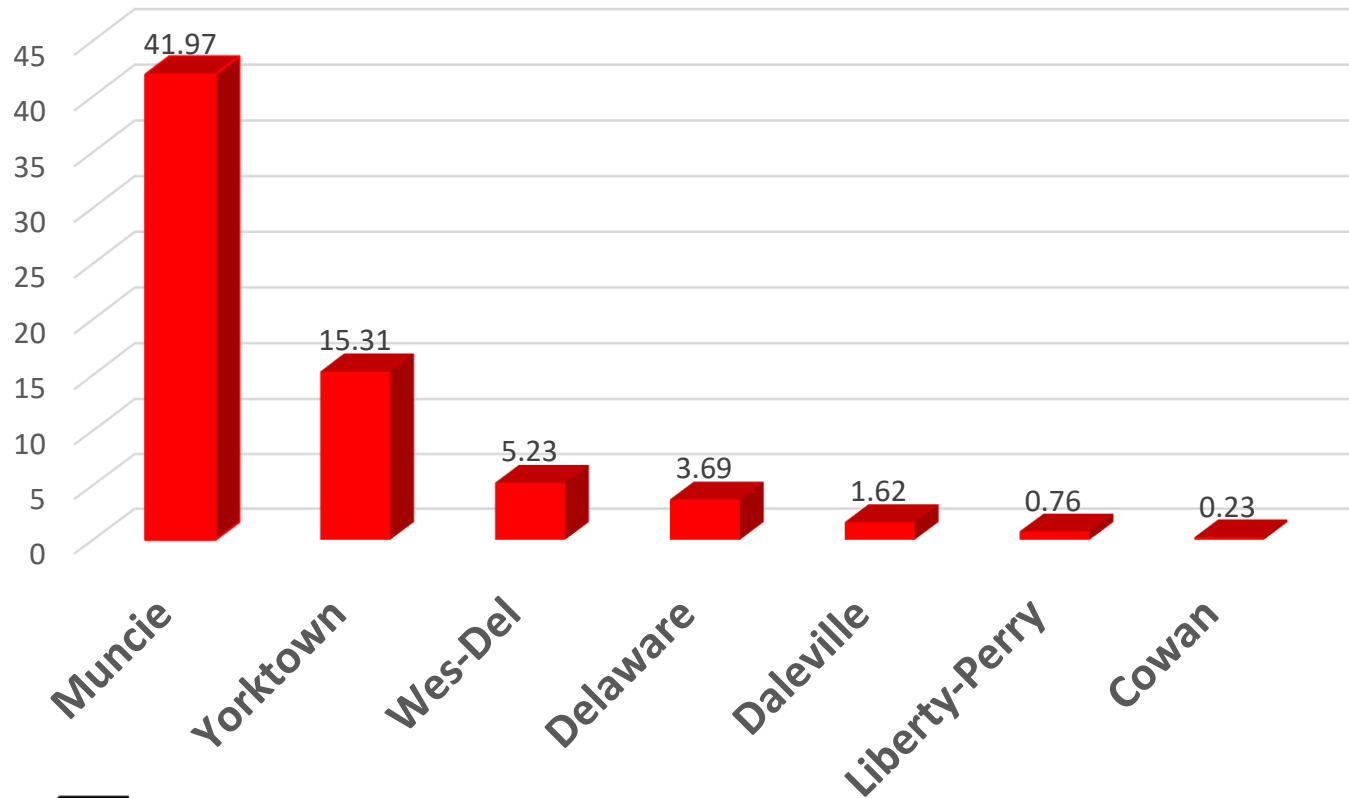


EOY Operating Balances & Cash Reserves

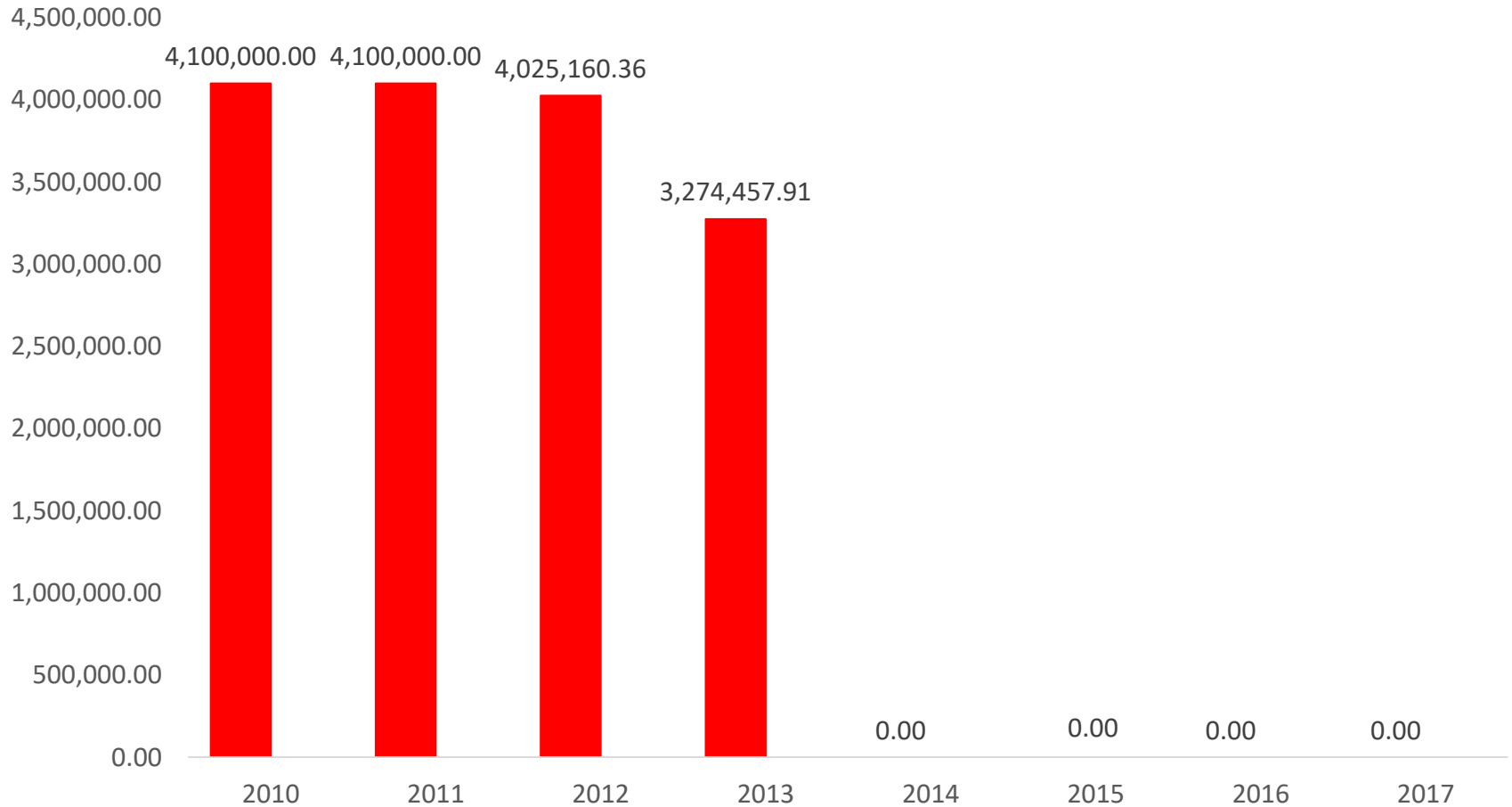


2016 Tax Cap Losses

Circuit Breaker As % of Total Levy



Rainy Day Fund



Grants

In 2016 staff brought in \$1,071,576.09 in grant funding for MCS

87 Faculty & Staff received

123 individual grants

In 2017, we exceeded the previous total, reaching \$1,115,388.26

67 Faculty & Staff received

86 individual grants



Establishing an MCS Education Foundation

Beasley & Gilkison have agreed to assist pro bono in the establishment of an Indiana Not-for-Profit for MCS

Joseph Anderson, past president Muncie NAACP

Dr. Marlin Creasey, retired MCS superintendent

Carey Fisher, community member

Tom Foote, president of the MCHS alumni association

Heidi J. Hale, local business owner

Ron Howell, MCS teacher and coach

Rob Keisling, MCS Board member – elect

Dr. Dea Moore-Young, MCS administrator and parent

Kira Zick, former MCS teacher and parent

Mark Ervin & Ryan Groves, Beasley & Gilkison

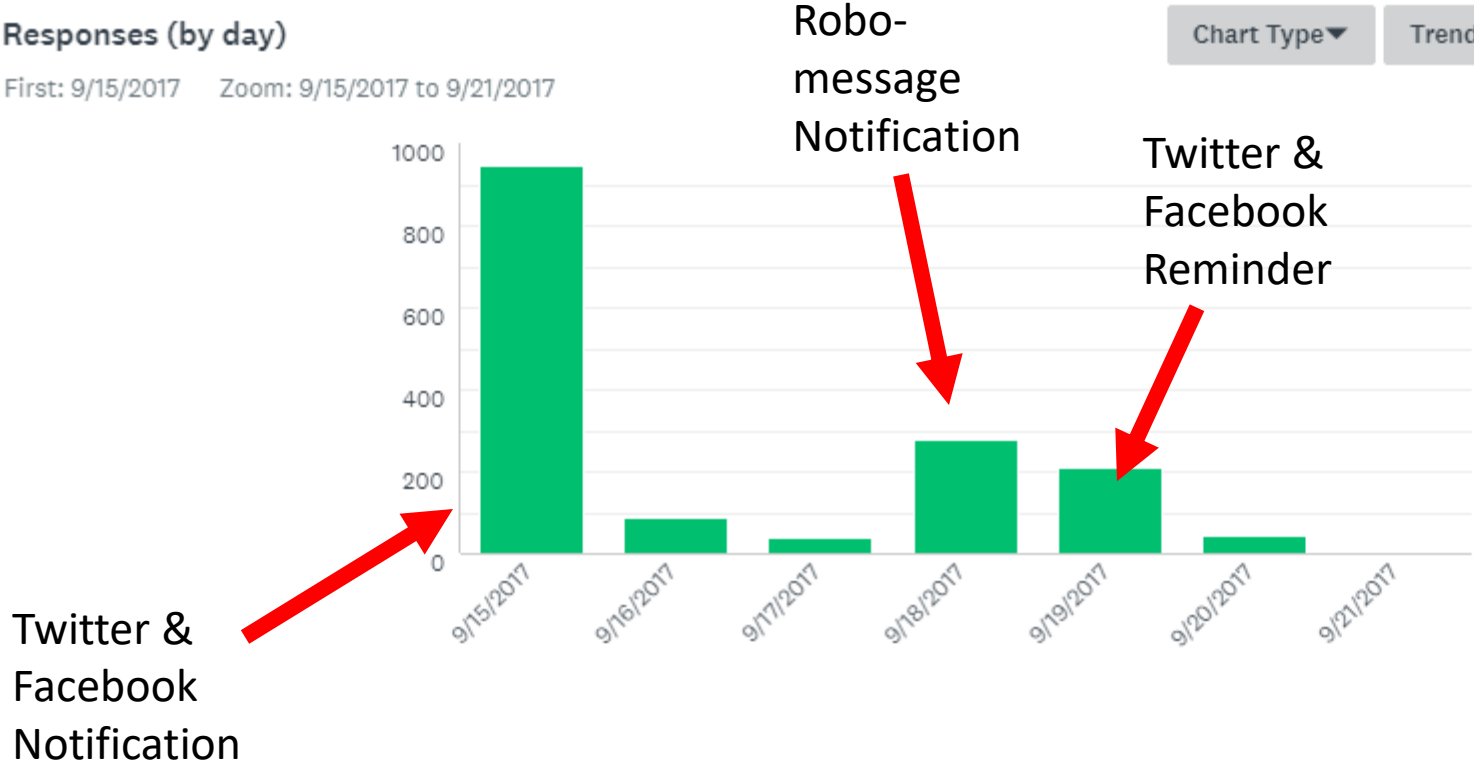


Methods of Communications

Responses (by day)

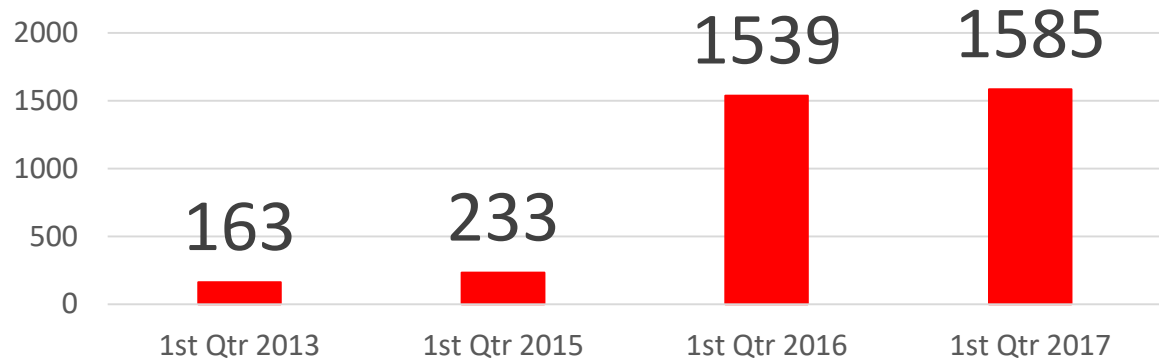
First: 9/15/2017 Zoom: 9/15/2017 to 9/21/2017

Chart Type ▾ Trend by... ▾ Zoom ▾



Transparency

Pages of Documents Provided as Part of Public Packet prior to Board Meetings



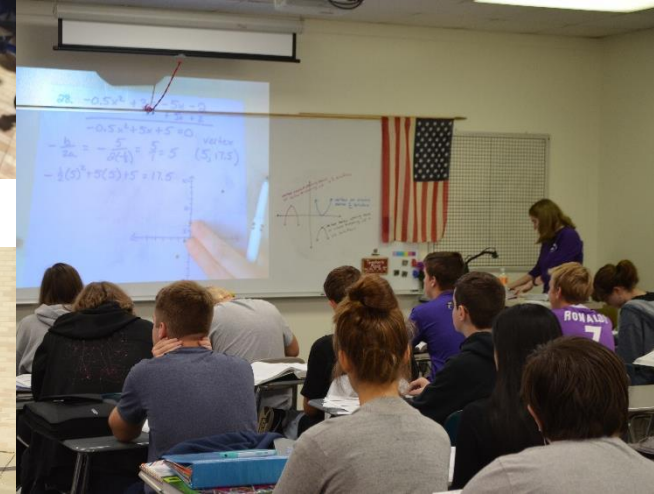
Prior to 10/2015, no public agenda or documents were provided to the public for monthly work sessions only for “regular meetings;” now all meetings are posted and agendas and packets provided.

Prior to 2015, PL 221 (School Improvement Plans) were not publically adopted by the Board. They are currently reviewed and adopted annually at a public meeting.

Prior to 2015, the Board generally only received monthly financial statements for the General Fund and not regularly for all funds. Generally, financial reports of other funds were not available prior to Board meetings when presented. The Board (and the public) now receives a comprehensive monthly statement showing all funds.



Questions



Muncie Community Schools

Fiscal Projections & Recommendations

Appendix G: Cash Flow Statement

MUNCIE COMMUNITY SCHOOLS

2020 REVENUE AND EXPENDITURE PROJECTIONS

ALL FUNDS

FIGURES REPRESENT \$1,000

	Jan	Feb*	Mar	Apr	May*	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Receipts
BEGINNING FD. BAL.	3,636	8,426	8,171	7,658	5,891	5,028	8,578	9,663	9,235	8,797	8,530	7,634	
RECEIPTS:													
General Fund	2,975	2,975	2,975	2,975	2,975	3,975	3,175	2,975	2,975	3,700	2,700	2,700	37,075
CPF	0	0	0	0	0	1,970	0			0		1,510	3,480
DEBT SVC	0	0	0	0	0	2280	0					2280	4,560
SCVH BUS REPLCMT	0	0	0	0	14	7	0			22		18	61
TRANSPORTATION	2	3	3	5	0	1,283	0	0	0	0	0	1,283	2,579
TAW (8400)	6000	0	0	0	0								6,000
TITLE 1	150	186	180	227	227	215	305	385	180	180	226	250	2,711
Cafeteria	320	320	330	320	320	320	100	100	320	320	320	320	3,410
GO Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	900	1,500	1,600	1,040	1,200	2,414	2,147	1,202	1,934	1,212	1,063	1,860	18,072
													0
													0
NET RECEIPTS	10,347	4,984	5,088	4,567	4,736	12,464	5,727	4,662	5,409	5,434	4,309	10,221	77,948
BALANCE + RECEIPTS	13,983	13,410	13,259	12,225	10,627	17,492	14,305	14,325	14,644	14,231	12,839	17,855	
EXPENDITURES:													Expend.
GENERAL	2,980	2,975	2,975	3,200	3,000	3,300	2,700	3,400	3,400	3,200	2,850	2,850	36,830
DEBT SERVICE		0	0	0	0	2,280	0					2,280	4,560
CAPITAL	275	275	275	275	357	275	275	275	350	323	275	250	3,480
SCHOOL BUS			0	0	0	0	0						0
TAW	0		0	0	0	0	0					6,000	6,000
TRANSPORT.	240	240	240	240	255	210	90	91	220	240	240	240	2,546
TITLE 1	232	148	231	164	232	449	324	138	223	218	290	320	2,969
Cafeteria	330	320	320	320	320	200	200	150	320	320	320	320	3,440
GO Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	1500	1281	1560	2135	1435	2200	1053	1036	1334	1400	1,230	1150	17,314
													0
													0
													0
NET EXPENDITURES	5,557	5,239	5,601	6,334	5,599	8,914	4,642	5,090	5,847	5,701	5,205	13,410	77,139
CASH BALANCE	8,426	8,171	7,658	5,891	5,028	8,578	9,663	9,235	8,797	8,530	7,634	4,445	

MUNCIE COMMUNITY SC

2019 REVENUE AND EXPENDITURE PROJECTIONS

ALL FUNDS

FIGURES REPRESENT \$1,000

	Jan	Feb*	Mar	Apr	May*	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Receipts
BEGINNING F	2,930	8,550	8,120	7,432	5,715	4,702	8,044	9,079	9,101	8,588	8,421	7,675	
RECEIPTS:													
General Fund	3,025	3,025	3,025	3,025	3,025	3,967	3,325	3,025	3,100	3,900	3,000	3,000	38,442
CPF	0	0	0	0	0	1,970	0			0		1,510	3,480
DEBT SVC	0	0	0	0	0	2280	0					2280	4,560
SCVH BUS RE	0	0	0	0	14	7	0			22		18	61
TRANSPORTA	2	3	3	5	0	1,283	0	0	0	0	0	1,283	2,579
TAW (8400)	7000	0	0	0	0								7,000
TITLE 1	150	186	180	227	227	215	305	385	180	180	226	250	2,711
Cafeteria	320	320	330	320	320	320	100	100	320	320	320	320	3,410
GO Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	900	1,500	1,600	1,040	1,200	2,414	2,147	1,202	1,934	1,212	1,063	1,860	18,072
													0
													0
NET RECEIPT	11,397	5,034	5,138	4,617	4,786	12,456	5,877	4,712	5,534	5,634	4,609	10,521	80,315
BALANCE + R	14,327	13,584	13,258	12,049	10,501	17,158	13,921	13,791	14,635	14,222	13,030	18,196	
EXPENDITURES:													Expend.
GENERAL	3,200	3,200	3,200	3,200	3,200	3,500	2,900	3,000	3,600	3,300	3,000	3,000	38,300
DEBT SERVICE		0	0	0	0	2,280	0					2,280	4,560
CAPITAL	275	275	275	275	357	275	275	275	350	323	275	250	3,480
SCHOOL BUS			0	0	0	0	0						0
TAW	0		0	0	0	0	0					7,000	7,000
TRANSPORT.	240	240	240	240	255	210	90	91	220	240	240	240	2,546
TITLE 1	232	148	231	164	232	449	324	138	223	218	290	320	2,969
Cafeteria	330	320	320	320	320	200	200	150	320	320	320	320	3,440
GO Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	1500	1281	1560	2135	1435	2200	1053	1036	1334	1400	1,230	1150	17,314
													0
													0
													0
NET EXPEND	5,777	5,464	5,826	6,334	5,799	9,114	4,842	4,690	6,047	5,801	5,355	14,560	79,609
CASH BALAN	8,550	8,120	7,432	5,715	4,702	8,044	9,079	9,101	8,588	8,421	7,675	3,636	

MUNCIE COMMUNITY SCHOOLS

2018 REVENUE AND EXPENDITURE PROJECTIONS
ALL FUNDS
 FIGURES REPRESENT \$1,000

	Jan	Feb*	Mar	Apr	May*	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	DOE		2017
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Receipts	Estimates	+ OR -	***
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Receipts	Estimates	+ OR -	Actuals
BEGINNING FD. BAL.	1,250	8,654	8,402	7,794	5,902	5,012	8,356	9,609	9,806	9,443	8,558	7,962				
RECEIPTS:																
General Fund	3,250	3,250	3,250	3,250	3,250	4,167	3,523	3,250	3,250	3,500	3,450	4,154	41,544	0	0	0
CPF	0	0	0	0	0	1,970	0			0		1,510	3,480	0	0	0
DEBT SVC	0	0	0	0	0	2280	0					2280	4,560	0	0	0
SCVH BUS REPLCMT	0	0	0	0	14	7	0			22		18	61	0	0	0
TRANSPORTATION	2	3	3	5	0	1,283	0	0	0	0	0	1,283	2,579	0	0	0
TAW (8400)	9000	0	0	0	0								9,000	0	0	0
TITLE 1	150	186	180	227	227	215	305	385	180	180	226	250	2,711	0	0	0
Cafeteria	340	320	330	320	320	320	320	320	320	320	320	320	3,870	0	0	0
GO Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	1,300	1,853	1,855	1,040	1,498	2,416	2,147	1,202	1,934	1,212	1,063	2,013	19,533	0	0	0
													0			0
													0			0
NET RECEIPTS	14,042	5,612	5,618	4,842	5,309	12,658	6,295	5,157	5,684	5,234	5,059	11,828	87,338	0	87,338	0
BALANCE + RECEIPTS	15,292	14,266	14,020	12,636	11,211	17,670	14,651	14,766	15,490	14,677	13,617	19,790				
EXPENDITURES:													Expend.	Approp.	+ OR -	
GENERAL	3,600	3,600	3,600	3,600	3,600	3,700	3,100	3,100	3,600	3,300	3,300	3,300	41,400	0	0	0
DEBT SERVICE		0	0	0	0	2,280	0					2,280	4,560	0	0	0
CAPITAL	275	275	275	275	357	275	275	275	350	323	275	250	3,480	0	0	0
SCHOOL BUS			0	0	0	0	0						0	0	0	0
TAW	0		0	0	0	0	0					9,000	9,000	0	0	0
TRANSPORT.	240	240	240	240	255	210	90	91	220	240	240	240	2,546	0	0	0
TITLE 1	232	148	231	164	232	449	324	138	223	218	290	320	2,969	0	0	0
Cafeteria	330	320	320	320	320	200	200	320	320	320	320	320	3,610	0	0	0
GO Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	1961	1281	1560	2135	1435	2200	1053	1036	1334	1718	1,230	1150	18,093	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
NET EXPENDITURES	6,638	5,864	6,226	6,734	6,199	9,314	5,042	4,960	6,047	6,119	5,655	16,860	85,658	0	0	0
CASH BALANCE	8,654	8,402	7,794	5,902	5,012	8,356	9,609	9,806	9,443	8,558	7,962	2,930				

Muncie Community Schools

Fiscal Projections & Recommendations

Appendix H: Proposed Legislation for MCS

PROPOSED LEGISLATION FOR MUNCIE SCHOOLS

SECTION 1. IC 20-48-1-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Sec. 13 (a) A school corporation which is or has previously been designated as a fiscally impaired school corporation as described in IC 6-1.1-20.3-7.1 may issue bonds or borrow money for the payment or reimbursement of any expenditure of money for any lawful corporate purpose. The issuance of bonds for this purpose is subject to the following conditions:

- (1) The school corporation may issue bonds under this section only one (1) time.**
- (2) The school corporation must issue the bonds before January 1, 2019.**
- (3) The amount of bonds that may be issued pursuant to this section may not exceed two percent (2%) of the true tax value of property in the school corporation.**
- (4) The term of the bonds may not exceed twenty (20) years.**
- (5) The principal amount of the bonds may not exceed \$12,000,000.**

(b) Bonds issued pursuant to this section shall be issued in a similar manner as other bonds of the school corporation requiring:

- (1) publication and posting of notice of determination; and**
- (2) publication of notice of hearing on the appropriation of the proceeds of the bonds and the right of taxpayers to appear and be heard on the proposed appropriation.**

(c) Bonds issued under this section are not subject to the petition and remonstrance process under IC 6-1.1-20 or to the limitations contained in IC 36-1-15. An action to contest the validity of the bonds may not be brought later than five (5) days after the first publication of the notice of determination.

(d) The Bonds may be sold through a competitive sale pursuant to IC 5-1-11 or a negotiated sale with an underwriter or bank.

SECTION 2. IC 20-40-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Sec. 6 Money in the debt service fund may be used for payment of the following:

- (1) All debt and other obligations arising out of funds borrowed or advanced for school buildings when purchased from the proceeds of a bond issue for capital construction.
- (2) A lease to provide capital construction.
- (3) Interest on emergency and temporary loans.
- (4) All debt and other obligations arising out of funds borrowed or advanced for the purchase or lease of school buses when purchased or leased from the proceeds of a bond issue, or from money obtained from a loan made under IC 20-27-4-5, for that purpose.
- (5) All debt and other obligations arising out of funds borrowed to pay judgments against the school corporation.
- (6) All debt and other obligations arising out of funds borrowed to purchase equipment.
- (7) All debt and other obligations arising out of funds borrowed pursuant to IC 20-48-1-14.**

SECTION 3. An emergency is declared for this act.

TALKING POINTS

- Unlike current law, this legislation would permit Muncie Schools to borrow for payment or reimbursement of expenditures for operating expenses and to repay the debt from the school corporation's debt service fund
- This borrowing would permit Muncie Schools to address its unfunded liabilities now that it has reduced annual expenditures to meet annual revenues
- The bonds may be issued in the form of general obligation bonds which is the least expensive form of governmental borrowing
- Under this legislation, the school is limited to a one time borrowing achieved during calendar year 2018 with a maximum term of 20 years and a maximum principal amount of \$12,000,000 which will cover the estimated structural deficit and the costs related to borrowing
- It is expected that these bonds will be structured in a manner which should result in a minimum increase in the school corporation's debt service levy
- The school board be required to hold a public hearing and publish several legal notices before the bonds are issued giving taxpayers the ability to be heard by the locally, elected school board
- This legislation permits Muncie Schools to solve its own problems without requesting a loan or cash from the State

Muncie Community Schools

Fiscal Projections & Recommendations

Appendix I: Summary of Facilities Work under the Scope of the 2014 General Obligation Bonds

Projected Facilities Work under the Scope of the 2014 General Obligation Bonds

Bldg	Item	Cost	Cost per building	Timeframe
EWA	Replace HVAC System	895,000.00	1,276,750.00	Summer 2018
	Create parent drop off and pick up area	152,000.00		Summer 2018
	Secure Entrance	69,750.00		Summer 2018
	Upgrade electrical service	120,000.00		Summer 2018
	Enclose classrooms	40,000.00		Summer 2018
SV	Replace HVAC system	1,641,940.00	1,681,940.00	Summer 2018
	Enclose classrooms	40,000.00		Summer 2018
MCHS	HVAC Upgrades	1,900,000.00	1,900,000.00	Summer 2018
Fieldhouse	Install handrails on ramps	82,500.00	1,619,050.00	Fall 2018
	Upgrade fire alarm system	30,400.00		Fall 2018
	Concrete sidewalk repair/replacement	6,000.00		Fall 2018
	Rework concrete stoops on North and South exits	7,200.00		Fall 2018
	Replace exit lights with L.E.D. lights	22,950.00		Fall 2018
	Replace hot water heater	15,000.00		Fall 2018
	Replace galvanized domestic water piping	45,000.00		Fall 2018
	HVAC Upgrades	1,200,000.00		Fall 2018
	Upgrade bleachers	120,000.00		Fall 2018
	Upgrade goal posts	42,000.00		Fall 2018
	Replace Tennis courts	48,000.00		Spring (May) 2018/9
Grissom	Replace boilers	90,000.00	195,000.00	Summer 2018
	Replace chiller	45,000.00		Summer 2018
	Replace air handlers	60,000.00		Summer 2018
Longfellow	Create parent drop off and pick up area	130,000.00	164,350.00	Fall 2018
	Replace gym lighting with energy efficient lighting	30,600.00		Winter Break 2018
	Replace missing aluminum fascia on east	3,750.00		Fall 2018
NorthView	Replace gym lighting with energy efficient lighting	32,400.00	715,792.00	Winter Break 2018
	Upgrade and provide additional electrical service	42,712.00		Winter Break 2018
	Replace roof	640,680.00		Summer 2018
West View	Replace roof	645,420.00	780,320.00	Summer 2018
	Replace exterior doors with FRP doors and aluminum frames	24,500.00		Fall 2018
	Add exterior security lighting	10,800.00		Winter Break 2018
	Replace classroom doors in the 1951, 58, 61 addition areas	66,000.00		Fall 2018
	Replace gym lighting with energy efficient lighting	32,400.00		Winter Break 2018
	Provide landing at west exit door	1,200.00		Spring 2019
SMS	Replace gym lighting with energy efficient lighting	45,000.00	529,000.00	Winter Break 2018
	Install separate pool heater	18,500.00		Fall 2018
	Install VFDs on units	40,500.00		Summer 2018
	Repair portions of roof	400,000.00		Summer 2018
	Replace swimming pool filters	25,000.00		Fall 2018
Stadium	Electrical Improvements	310,000.00	410,000.00	Contingent
	Concrete Resurfacing	100,000.00		Contingent
Multiple	Backup generators	168,000.00	168,000.00	Fall 2018
	Total	9,272,202.00	9,272,202.00	