

# FORMAL RESPONSE TO OBJECTING PETITION FILED AGAINST THE 2008 MUNCIE COMMUNITY SCHOOLS BUDGET

## Objection A                      CONSOLIDATION

Using 1973 as the benchmark year due to several significant changes\* that occurred that year, through academic year 06/07 the Muncie Community Schools has reduced from 25 schools to 15 schools, a downsizing (and consolidation) of 10 school facilities into other facilities. Three (3) of these ten (10) closings occurred as recently as June, 2005. Actually, since 1970 the Muncie Community Schools has closed 22 schools with 5 of those retained for other school purposes. The Muncie Community Schools has continuously right-sized (consolidated) facilities as enrollment has dictated.

- \*1973 = 1<sup>st</sup> year for teacher collective bargaining (P.L. 217)
- 1<sup>st</sup> year Burriss was excluded from Muncie Community Schools
- 1<sup>st</sup> year for federally mandated Individual with Disabilities Education Act (IDEA)
- 1<sup>st</sup> year 9<sup>th</sup> grade moved to high school
- 1<sup>st</sup> year for Gov. Bowen's Property Tax "freeze"

Muncie Community Schools has also "consolidated" employee positions over the last several years. Based on IRS W-2 forms issued, the school district has made the following reductions:

02 to 03	-51	
03 to 04	-72	
04 to 05	-95	Average annual reduction of 70 or 350 total in five years
05 to 06	-46	
06 to 07	-86	
07 to 08	-48	(Projected as of 9/20/07)

It is anticipated that this pace of reductions in employment levels will continue as the issuance of 2007 W-2 forms approaches in January, 2008, and beyond. Schools are labor-intensive operations and that is the only place to make significant cost reductions. Due to statutory deadlines, these reductions are made early each spring in anticipation of the next academic year. That spring activity is when public schools develop their budgets – not during the actual, formal budget adoption process.

## Objection B

## ENROLLMENT

While enrollments in the Muncie Community Schools go down, there are continuing unavoidable costs to open school doors each year. These costs exist and continue regardless of enrollment numbers. As an example, a drop of 100 students system-wide equals only an average of 2/10 of a student per classroom throughout the district. Over time, enrollment losses have resulted in staffing reductions (see Item A above). However, year-to-year enrollment losses do not necessarily equate to large reductions in overhead.

## Objection C

## COST PER STUDENT

The only way to accurately and equitably compare costs per student among all Indiana public school districts is to look at total General Fund (only) expenditures divided by the number of students SERVED (not official enrollment). Muncie Community Schools has many programs for which it serves as fiscal agent but which do not have anything to do with K-12 instructional programming. Unfortunately, most state data divides a district's official K-12 enrollment into its TOTAL (all funds) expenditures (including non-instructional external funds) to arrive at a cost per student. This amount is not comparable to any other district and thus one is comparing "apples to oranges"! Also, districts like Muncie sustain special excess costs for educating non-Muncie students (Special Education and Vocational Education) and the state-calculated cost per student comparisons do not reflect this exception factor.

## Objection D

## STUDENT TEACHER RATIO

Since Muncie serves as the educating entity for the Delaware-Blackford Special Education Cooperative, many severely disabled students are transferred to Muncie by their home school district from outside of the Muncie Community Schools boundaries. Many of these special needs classes require close adult (one-on-one) supervision (low pupil-teacher ratio). The preponderance of such classes in Muncie skews the Muncie pupil-teacher ratio district-wide. Also, a school district like Muncie, with large segments of students from other school corporations, will be staffed with higher numbers of "non-teaching teachers" (i.e. guidance counselors, media specialists, psychologists, English as a second language teachers, specialized interventionist/coaches, etc.). When the state divides to get a pupil teacher ratio, it does not take out of the divider these mandated "non-teaching teachers" which obviously lower the perceived pupil-teacher ratio.

As an urban school district with an associated high "at-risk" student population (64+% Muncie students in poverty), Muncie Community Schools receives targeted federal funding to specifically reduce elementary class sizes in high poverty schools (6 of 10 Muncie elementaries). Therefore, **BY DESIGN**, elementary class sizes are structured with low student-teacher ratios in those 6 high poverty facilities.

Objection E

CAPITAL PROJECTS/IMPROVEMENTS

After closing/consolidating schools (see item A above), Muncie Community Schools felt an obligation to upgrade their retained/remaining facilities to make them as equal as possible and to comply with required Americans with Disabilities (ADA) mandates. The current renovation program began with an extensive comprehensive needs assessment that estimated \$95+ million dollars in identified improvements. This was initially scaled back to \$73 million dollars for those facilities most out-dated and in need. Further reductions lowered the project to a basic \$55 million dollar program. The School Board and administration have a continuing need to annually address on-going facility repairs for a district with approximately 1,800,000 square feet under roof and approximately 1400 acres of land. Annual, continuing maintenance costs are part of being good stewards of the public's property.

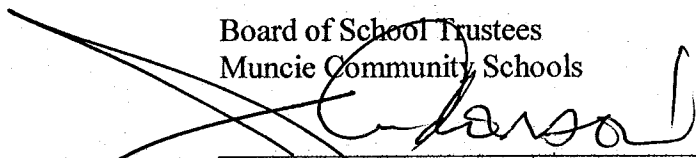
Objection F

CO-MINGLED USE OF ALL FUNDS

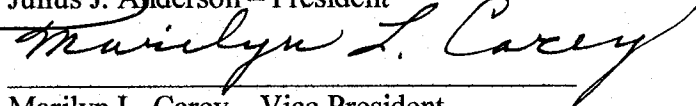
Statutory restrictions prevent schools from interchanging/co-mingling various segregated tax funds. Muncie Community Schools cannot use construction bond funds to pay teachers salaries and thus reduce the General Fund. Muncie Community Schools cannot use Transportation Funds to repair a broken toilet thus reducing the Capital Projects Fund. If this objection was a viable suggestion, schools would have just 1 Property Tax supported fund instead of the prescribed 7 funds. Each Property Tax supported fund has a dedicated purpose and the suggested co-mingling of these various funds is not legal!

The responses above are, hereby, adopted on September 25, 2007, as part of the final local adoption of the 2008 Muncie Community Schools budget.

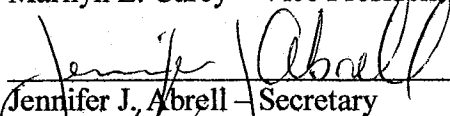
Board of School Trustees  
Muncie Community Schools



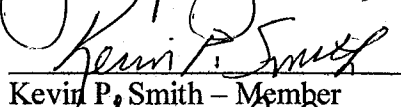
Julius J. Anderson – President



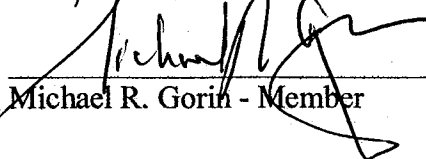
Marilyn L. Carey – Vice President



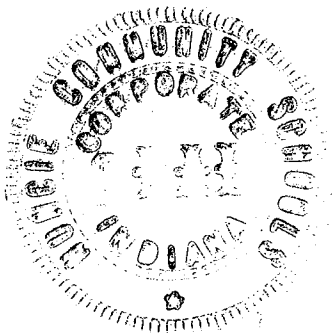
Jennifer J. Abrell – Secretary



Kevin P. Smith – Member



Michael R. Gorin - Member



2008 4  
ID YEAR CO TYPE KEY

# SCHOOL CORPORATION BUDGET ESTIMATE

Muncie Community Schools

Delaware

Year 2008

(School Corporation)

(County)

## 0100 GENERAL FUND

### 10000 INSTRUCTION

#### 11000 Instruction - Regular Programs

11025 Non Spec Ed Preschool	
11050 Full Day Kindergarten	900,000
11100 Elementary	9,060,000
11200 Middle/Junior High	5,880,000
11300 High School	7,943,000
11350 Academic Honors Diploma	
11355 Academic Honors High Ability Student Programs	
TOTAL High School	7,943,000

#### 11400 Vocational Education

11410 Agriculture A	
11420 Agriculture B	
11430 Distributive Education	144,000
11440 Health Occupations	
11450 Consumer and Homemaking	
11460 Occupational Home Economics	
11470 Business Education	
11480 Industrial Education A	
11490 Industrial Education B	

#### 11500 Vocational Education (con't)

11510 Cooperative Education	135,600
11520 Area School Participation	
11590 Other Vocational Education Programs	
TOTAL Vocational Education	279,000

**FILED**

SEP 27 2007

*Judy Ruet*  
DELAWARE CO. AUDITOR

#### 11600 Alternative Education Programs

11610 Elementary	
11620 Middle/Junior High School	
11630 High School	
TOTAL Alternative Education Programs	

#### 11900 Other Regular Programs

11910 Competency Testing	8,854,000
11920 Project 4 R	
TOTAL Other Regular Programs	8,854,000
TOTAL Instruction - Regular Programs	32,917,500

#### 12000 Instruction - Special Programs

12100 Gifted and Talented	
12110 Gifted And Talented	324,000
12150 High Ability Student Programs	
12200 Mental Disabilities	
12210 Mild Mental Disabilities	
12220 Moderate Mental Disabilities	
12230 Mental Disabilities	
12300 Physical Impairment	
12310 Orthopedic Impairment	
12320 Multiple Disabilities	
12330 Visual Impairment	
12340 Hearing Impairment	
12350 Homebound	
12400 Emotional Disabilities	
12410 Emotional Disabilities - Full Time	
12420 Emotional Disabilities -All Others	
12500 Culturally Different	
12510 Communication Disorders	
12520 Compensatory	
12600 Learning Disability	
12610 Learning Disability - Full Time	
12700 Equal Opportunity at Risk	600,000
12710 Equal Opportunity at Risk	

2008

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ID YEAR CO TYPE KEY

12800 Special Education Preschool  
 12810 Special Education Preschool  
 12900 Other Special Programs

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 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 924,000

TOTAL Instruction - Special Programs

13000 Instruction - Adult/Continuing Education Programs  
 13100 Adult Basic Education  
 13200 Advanced Adult Education  
 13300 Occupational Programs  
 13600 Special Interest Programs  
 13900 Other Adult/Continuing Education Programs  
 TOTAL Instruction - Adult/Continuing Education

\_\_\_\_\_  
 320,000  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 320,000

14000 Summer School Programs  
 14100 Elementary  
 14200 Middle/Junior High School  
 14300 High School  
 TOTAL Instruction - Summer School Programs

225,500  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 225,500

15000 Enrichment Programs  
 15100 Non-Credit  
 TOTAL Enrichment Programs

840,000  
 \_\_\_\_\_

16000 Remediation Programs  
 16100 Remediation Testing  
 16200 Preventive Remediation  
 TOTAL Remediation Programs

840,000  
 \_\_\_\_\_  
 840,000

17000 Payments To Other Governmental Units Within State  
 17100 Transfer Tuition  
 17300 Area Vocational School (Participating Share)  
 17400 Joint Services and Supply - Special Education  
 17500 Special Education Interlocal Agreements  
 17600 Joint Services and Supply - Other  
 17700 Interlocal Agreements - Other  
 17800 Payments to Charter Schools  
 17900 Other  
 TOTAL Payments to Other Governmental Units Within State

800,000  
 550,000  
 \_\_\_\_\_  
 5,800,000  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 7,150,000

18000 Payments to Other Governmental Units Outside State

TOTAL 10000 INSTRUCTION

42,377,000

20000 SUPPORT SERVICES

21000 Support Services - Students  
 21100 Attendance and Social Work Services  
 21110 Service Area Direction  
 21120 Attendance Services  
 21130 Social Work Services  
 21140 Pupil Accounting  
 21190 Other Attendance and Social Work Services

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
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21200 Guidance Services  
 21210 Service Area Direction  
 21220 Counseling Services  
 21230 Appraisal Services  
 21240 Information Services  
 21250 Records Maintenance  
 21290 Other Guidance Services

1,218,000  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
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21300 Health Services  
 21310 Service Area Direction  
 21320 Medical Services  
 21330 Dental Services  
 21340 Nurse Services  
 21390 Other Health Services

41,000  
 \_\_\_\_\_  
 732,000  
 \_\_\_\_\_

21400 Psychological Services  
 21410 Service Area Direction  
 21420 Psychological Testing  
 21430 Psychological Counseling  
 21490 Other Psychological Services

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2008

4

ID YEAR CO TYPE KEY

21500	Speech Pathology and Audiology Services				
21510	Service Area Direction				
21520	Speech Pathology Services				
21530	Audiology Services				
21590	Other Speech Pathology and Audiology Service				
21600	Occupational Therapy - Related Services				
21610	Service Area Direction				
21620	Occupational Therapy Services				
21700	Physical Therapy Services				
21710	Service Area Direction				
21720	Physical Therapy Services				
21800	Special Education Administration				
21810	Service Area Direction				
21890	Other Special Education Administration				
21900	Other Support Services - Students				
21910	Service Area Direction				
21990	Other Student Services				
	TOTAL Support Services - Students				1,991,000

22000	Support Services - Instruction				
22100	Improvement of Instruction				
22110	Service Area Direction			964,000	
22120	Instruction and Curriculum Development				
22130	Instructional Staff Training				
22190	Other Improvement of Instructional Services				
22200	Library / Media Services				
22210	Service Area Direction				
22220	School Library			642,000	
22230	Audiovisual				
22240	Educational Television				
22250	Computer Assisted Instruction Services				
22290	Other Educational Media Services				
22300	Instruction - Related Technology				
22310	Technology Service Supervision and Administration				
22320	Student Learning Centers				
22330	Systems Analysis and Planning				
22340	Systems Application Development				
22350	Systems Operations				
22360	Network Support				
22370	Hardware Maintenance and Support				
22380	Professional Development for Instruction-Focused Technology Personnel				
22400	Academic Student Assessment				
22900	Other Support Service - Instructional Staff				
	TOTAL Support Services - Instruction				1,606,000

23000	Support Services - General Administration				
23100	Board of Education				
23110	Service Area Direction			21,000	
23120	Service Area Assistants				
23150	Legal Services			20,000	
23160	Promotion Expenses			20,000	
23190	Other Governing Body Services			1,000	
23200	Executive Administration				
23210	Office of the Superintendent			578,000	
23220	Community Relations			49,000	
23230	Staff Relations and Negotiations				
23290	Other Executive Administration Services				
	TOTAL Support Services - General Administration				699,000
24000	Support Services - School Administration				
24100	Office of The Principal			2,802,000	
24900	Other Support Services - School Administration				
	TOTAL Support Services - School Administration				2,802,000

25000	Central Services				
25100	Fiscal Services				
25110	Office of the Business Manager			141,000	
25120	Service Area Direction				
25130	Budgeting				

2008 4  
 ID YEAR CO TYPE KEY

				25140 Receiving and Disbursing Funds	
				25150 Payroll Services	
				25160 Financial Accounting	42,000
				25170 Internal Auditing	62,000
				25180 Property Accounting	
				<b>25190 Other Fiscal Services</b>	
				25192 Petty Cash	
				25193 Printed Forms	
				25195 Bank Accts. Service Charge	
				25196 Cash Change	
				25199 Other	82,000
				<b>25200 Purchasing, Warehousing, and Distribution Services</b>	
				25210 Service Area Direction	
				25220 Purchasing	57,000
				25230 Warehousing and Distributing	29,000
				25300 Printing, Publishing and Duplicating Services	79,000
				25400 Planning, Research, Development and Evaluation	
				<b>25500 Textbooks for Rent of Resale</b>	
				25550 Direction of Resale Service	
				25560 Textbooks and Workbooks	
				25570 Materials and Supplies	
				25590 Other Textbook Resale Services	
				25600 Public Information Services	
				<b>25700 Personnel Services</b>	
				25710 Supervision of Personnel Services	
				25720 Recruitment and Placement	
				25730 Personnel Services	
				25740 Noninstructional Personnel Training	
				25750 Health Services	
				25790 Other Personnel Services	333,000
				<b>25800 Administrative Technology Services</b>	
				25810 Technology Services Supervision and Administration	
				25820 Systems Analysis and Planning	
				25830 Systems Application Development	
				25840 Systems Operations	
				25850 Network Support	
				25860 Hardware Maintenance and Support	
				25870 Professional Development Costs for Administrative Technology Personnel	
				25890 Other Technology Services	
				<b>25900 Other Support Services</b>	
				25910 Judgments	
				25920 Ditch Assessments	
				25930 Easements	
				25940 Settlements	
				25950 Other Assessments	
				25990 Other Support Services - Central	
				TOTAL Support Services - Central Services	825,000
				<b>26000 Operation and Maintenance of Plant Services</b>	
				26100 Service Area Direction	
				26200 Maintenance of Buildings	6,420,000
				26300 Maintenance of Grounds	
				26400 Maintenance of Equipment	
				26500 Vehicle Maintenance (not buses)	
				26600 Security Services	370,000
				26700 Insurance (not buses)	375,000
				26800 Other Operation and Maintenance of Plant	
				TOTAL Support Services - Operation and Maint of Plant Services	7,165,000
				<b>27000 Student Transportation</b>	
				27010 Service Area Direction	
				27100 Vehicle Operation	
				27200 Monitoring Services	
				27300 Vehicle Servicing and Maintenance	
				27400 Purchase of School Buses	
				27500 Insurance on Buses	

2008 4

ID YEAR CO TYPE KEY

27600 Insurance on Pupils \_\_\_\_\_  
 27700 Contracted Transportation Services \_\_\_\_\_  
 27900 Other Student Transportation Services \_\_\_\_\_  
 27910 Bus Driver Training \_\_\_\_\_  
 TOTAL Support Services - Student Transportation \_\_\_\_\_

TOTAL 20000 SUPPORT SERVICES

15,078,000

30000 OPERATION OF NONINSTRUCTIONAL SERVICES

31000 Food Services Operations

31100 Service Area Direction \_\_\_\_\_  
 31200 Food Preparation and Dispensing \_\_\_\_\_  
 31300 Food Delivery \_\_\_\_\_  
 31400 Food Purchases \_\_\_\_\_  
 31900 Other Food Services \_\_\_\_\_  
 TOTAL Food Services Operations \_\_\_\_\_

33000 Community Services Operations

33100 Direction of Community Services 38,500 \_\_\_\_\_

33200 Community Recreation \_\_\_\_\_

33300 Civic Services \_\_\_\_\_

33400 Athletic Coaches 247,500 \_\_\_\_\_

33500 Welfare Activities Services \_\_\_\_\_

33600 Nonpublic School Pupil Services \_\_\_\_\_

TOTAL Community Service Operations

286,000

33900 Other Community Services

33910 High School Band Uniforms 1,000 \_\_\_\_\_

33920 Contributions to Historical Societies \_\_\_\_\_

33930 Latch Key Kid Program \_\_\_\_\_

33990 Other \_\_\_\_\_

TOTAL Other Community Services

1,000

TOTAL 30000 OPERATION OF NONINSTRUCTIONAL SERVICES

287,000

40000 FACILITIES ACQUISITION AND CONSTRUCTION

40100 Service Area Direction \_\_\_\_\_

41000 Land Acquisition and Development \_\_\_\_\_

43000 Professional Services \_\_\_\_\_

44000 Educational Specifications Development \_\_\_\_\_

45000 Building Acquisition, Construction and Improvements

45100 Building Acquisition, Construction and Improvements \_\_\_\_\_

45200 Energy Savings Contracts \_\_\_\_\_

45300 Skilled Craft Employees \_\_\_\_\_

45400 Sports Facilities \_\_\_\_\_

45500 Rent of Buildings, Facilities, and Equipment \_\_\_\_\_

46000 Purchase of Moveable Equipment \_\_\_\_\_

49000 Other Facilities Acquisition and Construction \_\_\_\_\_

TOTAL 40000 FACILITIES ACQUISITION AND CONSTRUCTION

50000 DEBT SERVICES

51000 Principal of Debt

51100 Bonds \_\_\_\_\_

51200 Temporary Loans \_\_\_\_\_

51300 Emergency Loans \_\_\_\_\_

51400 School Bus Loans \_\_\_\_\_

51600 Other D.L.G.F. Approved Debt \_\_\_\_\_

TOTAL Principal of Debt

52000 Interest on Debt

52100 Bonds \_\_\_\_\_

52200 Temporary Loans \_\_\_\_\_

52300 Emergency Loans \_\_\_\_\_

52400 School Bus Loans \_\_\_\_\_

52600 Other D.L.G.F. Approved Debt \_\_\_\_\_



2008

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ID YEAR CO TYPE KEY

TOTAL Interest on Debt

53000 Lease Rental

- 53100 Lease Rental Buildings-Principal
- 53150 Lease Rental Buildings-Interest
- 53200 Lease Rental Equipment-Principal
- 53250 Lease Rental Equipment-Interest
- 53400 Lease Rental Other-Principal
- 53450 Lease Rental Other-Interest
- TOTAL Lease Rental

TOTAL 50000 DEBT SERVICES

60000 NONPROGRAMED CHARGES

- 60100 Transfers From One Fund to Another
- 60120 Self Insurance
- 60200 Loans from One Fund to Another
- 60300 Securities Purchased
- 60400 FICA Transfers - Co-ops

TOTAL 60000 NONPROGRAMED CHARGES

9999 TOTAL GENERAL FUND

57,742,000

0200 DEBT SERVICE FUND

20000 SUPPORT SERVICES

25000 Central Services

25900 Other Support Services

- 25910 Judgments
- 25920 Ditch Assessments

TOTAL Central Services

TOTAL 20000 SUPPORT SERVICES

50000 DEBT SERVICES

51000 Principal of Debt

- 51100 Bonds
- 51200 Temporary Loans
- 51300 Emergency Loans
- 51400 School Bus Loans
- 51600 Other D.L.G.F. Approved Debt

TOTAL Principal of Debt

200,000

200,000

52000 Interest on Debt

- 52100 Bonds
- 52200 Temporary Loans
- 52300 Emergency Loans
- 52400 School Bus Loans
- 52500 Bond Anticipation Notes
- 52600 Other D.L.G.F. Approved Debt

TOTAL Interest on Debt

300,000

300,000

53000 Lease Rental

- 53100 Lease Rental Buildings-Principal
- 53150 Lease Rental Buildings-Interest
- 53200 Lease Rental Equipment-Principal
- 53250 Lease Rental Equipment-Interest
- 53300 Lease Rental School Buses-Principal
- 53350 Lease Rental School Buses-Interest
- 53400 Lease Rental Other-Principal
- 53450 Lease Rental Other-Interest
- TOTAL Lease Rental

3,520,343

3,440,657

6,961,000

54000 Advancements and Obligations

- 54100 Veterans' Memorial Fund - Principal
- 54150 Veterans' Memorial Fund - Interest
- 54200 Common School Fund - Principal

2008	4		
ID	YEAR	CO	TYPE KEY
			54250 Common School Fund - Interest
			54300 Civil Aid Bond Obligations - Principal
			54350 Civil Aid Bond Obligations - Interest
			TOTAL Advancements and Obligations
			59000 Other Debt Service Obligations
			59100 Bond Registrars Fee
			59200 Bond Bank Fee
			TOTAL Other Debt Services Obligations
			TOTAL 50000 DEBT SERVICES
			7,461,000
			60000 NONPROGRAMED CHARGES
			60100 Transfers From One Fund to Another
			60200 Loans from One Fund to Another
			60300 Securities Purchased
			60500 Debt Service TBR-Transfers ECA Only
			TOTAL 60000 NONPROGRAMED CHARGES
			9999 TOTAL DEBT SERVICE FUND
			7,461,000
			<u>0350 CAPITAL PROJECTS FUND</u>
			10000 INSTRUCTION
			17000 Payments To Other Governmental Units Within State
			17800 Payments to Charter Schools
			TOTAL 10000 INSTRUCTION
			20000 SUPPORT SERVICES
			22000 Support Services - Instruction
			22300 Instruction - Related Technology
			22310 Technology Service Supervision and Administration
			22320 Student Learning Centers
			22330 Systems Analysis and Planning
			22340 Systems Application Development
			22350 Systems Operations
			22360 Network Support
			22370 Hardware Maintenance and Support
			22380 Professional Development for Instruction-Focused Technology Personnel
			TOTAL Support Services - Instruction
			1,907,000
			25000 Central Services
			25800 Administrative Technology Services
			25810 Technology Services Supervision and Administration
			25820 Systems Analysis and Planning
			25830 Systems Application Development
			25840 Systems Operations
			25850 Network Support
			25860 Hardware Maintenance and Support
			25870 Professional Development Costs for Administrative Technology Personnel
			25890 Other Technology Services
			25900 Other Support Services
			25910 Judgments
			25930 Easements
			TOTAL Support Services-Central Services
			26000 Operation and Maintenance of Plant Services
			26200 Maintenance of Buildings
			26400 Maintenance of Equipment
			26700 Insurance (not buses)
			26800 Other Operation and Maintenance of Plant
			TOTAL Support Services - Operation and Maint of Plant Services
			2,182,780
			TOTAL 20000 SUPPORT SERVICES
			4,089,780

2008 4

ID YEAR CO TYPE KEY

40000 FACILITIES ACQUISITION AND CONSTRUCTION

41000 Land Acquisition and Development \_\_\_\_\_  
43000 Professional Services \_\_\_\_\_  
44000 Educational Specifications Development \_\_\_\_\_

45000 Building Acquisition, Construction and Improvements

45100 Building Acquisition, Construction and Improvements 2,000,000  
45200 Energy Savings Contracts \_\_\_\_\_  
45300 Skilled Craft Employees 875,000  
45400 Sports Facilities 325,000

TOTAL Building Acquisition, Construction and Improvement 3,200,000

45500 Rent of Buildings, Facilities, and Equipment \_\_\_\_\_  
47000 Purchase of Mobile or Fixed Equipment 350,000  
49000 Other Facilities Acquisition and Construction \_\_\_\_\_

TOTAL 40000 FACILITIES ACQUISITION AND CONSTRUCTION 3,550,000

50000 DEBT SERVICES

51000 Principal of Debt

51200 Temporary Loans \_\_\_\_\_  
51600 Other D.L.G.F. Approved Debt \_\_\_\_\_

TOTAL Principal of Debt \_\_\_\_\_

52000 Interest on Debt

52200 Temporary Loans \_\_\_\_\_  
52600 Other D.L.G.F. Approved Debt \_\_\_\_\_

TOTAL Interest on Debt \_\_\_\_\_

53000 Lease Rental

53100 Lease Rental Buildings-Principal \_\_\_\_\_  
53150 Lease Rental Buildings-Interest \_\_\_\_\_  
53200 Lease Rental Equipment-Principal \_\_\_\_\_  
53250 Lease Rental Equipment-Interest \_\_\_\_\_  
53400 Lease Rental Other-Principal \_\_\_\_\_  
53450 Lease Rental Other-Interest \_\_\_\_\_

TOTAL Lease Rental \_\_\_\_\_

54000 Advancements and Obligations

54200 Common School Fund - Principal \_\_\_\_\_  
54250 Common School Fund - Interest \_\_\_\_\_

TOTAL Advancements and Obligations \_\_\_\_\_

TOTAL 50000 DEBT SERVICES \_\_\_\_\_

60000 NONPROGRAMED CHARGES

60100 Transfers From One Fund to Another \_\_\_\_\_  
60120 Self Insurance \_\_\_\_\_  
60200 Loans from One Fund to Another \_\_\_\_\_  
60300 Securities Purchased \_\_\_\_\_

TOTAL 60000 NONPROGRAMED CHARGES \_\_\_\_\_

9999 TOTAL CAPITAL PROJECTS FUND 7,639,780

0410 TRANSPORTATION FUND

20000 SUPPORT SERVICES

23000 Support Services - General Administration

23200 Executive Administration \_\_\_\_\_  
23210 Office of the Superintendent \_\_\_\_\_

TOTAL Support Services - General Administration \_\_\_\_\_

25000 Central Services

25700 Personnel Services \_\_\_\_\_  
25750 Health Services \_\_\_\_\_

25790 Other Personnel Services \_\_\_\_\_

25900 Other Support Services \_\_\_\_\_

2008 4

ID YEAR CO TYPE KEY

25910 Judgments  
 TOTAL Support Services - Central Services

26000 Operation and Maintenance of Plant Services

26700 Insurance (not buses)  
 TOTAL Support Services Operation and Maint of Plant Services

27000 Student Transportation

27010 Service Area Direction 572,000  
 27100 Vehicle Operation 48,000  
 27200 Monitoring Services 60,000  
 27300 Vehicle Servicing and Maintenance 260,000  
 27500 Insurance on Buses 10,000  
 27600 Insurance on Pupils  
 27700 Contracted Transportation Services 2,465,000  
 27900 Other Student Transportation Services  
 27910 Bus Driver Training  
 TOTAL Support Services - Student Transportation 3,415,000

TOTAL 20000 SUPPORT SERVICES 3,415,000

40000 FACILITIES ACQUISITION AND CONSTRUCTION

45500 Rent of Buildings, Facilities, and Equipment  
 46000 Purchase of Moveable Equipment

TOTAL 40000 FACILITIES ACQUISITION AND CONSTRUCTION

50000 DEBT SERVICES

51000 Principal of Debt  
 51200 Temporary Loans  
 51300 Emergency Loans  
 TOTAL Principal of Debt

52000 Interest on Debt  
 52200 Temporary Loans  
 52300 Emergency Loans  
 TOTAL Interest on Debt

TOTAL 50000 DEBT SERVICES

60000 NONPROGRAMED CHARGES

60100 Transfers From One Fund to Another  
 60120 Self Insurance  
 60200 Loans from One Fund to Another  
 60300 Securities Purchased

TOTAL 60000 NONPROGRAMED CHARGES

9999 TOTAL TRANSPORTATION FUND 3,415,000

0420 BUS REPLACEMENT FUND

20000 SUPPORT SERVICES

25000 Central Services  
 25900 Other Support Services  
 25910 Judgments  
 TOTAL Support Services - Central Services

27000 Student Transportation

27400 Purchase of School Buses 200,000  
 27700 Contracted Transportation Services  
 TOTAL Support Services - Student Transportation 200,000

TOTAL 20000 SUPPORT SERVICES 200,000

2008

4

ID YEAR CO TYPE KEY

50000 DEBT SERVICES

51000 Principal of Debt  
51200 Temporary Loans  
51300 Emergency Loans  
TOTAL Principal of Debt

52000 Interest on Debt  
52200 Temporary Loans  
52300 Emergency Loans  
TOTAL Interest on Debt

53000 Lease Rental  
53300 Lease Rental School Buses-Principal  
53350 Lease Rental School Buses-Interest  
TOTAL Lease Rental

TOTAL 50000 DEBT SERVICES

60000 NONPROGRAMED CHARGES

60100 Transfers From One Fund to Another  
60200 Loans from One Fund to Another  
60300 Securities Purchased

TOTAL 60000 NONPROGRAMED CHARGES

9999 TOTAL BUS REPLACEMENT FUND

200,000

0600 SPECIAL EDUCATION PRESCHOOL FUND

10000 INSTRUCTION

12000 Instruction - Special Programs  
12800 Special Education Preschool  
12810 Special Education Preschool  
TOTAL Instruction - Special Programs

670,000

670,000

17000 Payments To Other Governmental Units Within State  
17400 Joint Services and Supply - Special Education  
17500 Special Education Interlocal Agreements  
17600 Joint Services and Supply - Other  
17700 Interlocal Agreements - Other  
TOTAL Payments to Other Governmental Units Within State

TOTAL 10000 INSTRUCTION

670,000

20000 SUPPORT SERVICES

21000 Support Services - Students  
21100 Attendance and Social Work Services  
21130 Social Work Services  
21200 Guidance Services  
21220 Counseling Services  
21300 Health Services  
21320 Medical Services  
21340 Nurse Services  
21400 Psychological Services  
21420 Psychological Testing  
21430 Psychological Counseling  
21490 Other Psychological Services  
21500 Speech Pathology and Audiology Services  
21510 Service Area Direction  
21520 Speech Pathology Services  
21530 Audiology Services  
21590 Other Speech Pathology and Audiology Service  
21700 Physical Therapy Services  
21710 Service Area Direction  
21720 Physical Therapy Services  
TOTAL Support Services - Students

22000 Support Services - Instruction

22200 Library / Media Services  
22250 Computer Assisted Instruction Services  
TOTAL Support Services - Instruction

2008

4

ID YEAR CO TYPE KEY

25000 Central Services

25900 Other Support Services

25910 Judgments

TOTAL Support Services - Central Services

TOTAL 20000 SUPPORT SERVICES

40000 FACILITIES ACQUISITION AND CONSTRUCTION

45500 Rent of Buildings, Facilities, and Equipment

46000 Purchase of Moveable Equipment

TOTAL 40000 FACILITIES ACQUISITION AND CONSTRUCTION

50000 DEBT SERVICES

51000 Principal of Debt

51200 Temporary Loans

TOTAL Principal of Debt

52000 Interest on Debt

52200 Temporary Loans

TOTAL Interest on Debt

TOTAL 50000 DEBT SERVICES

60000 NONPROGRAMED CHARGES

60100 Transfers From One Fund to Another

60120 Self Insurance

60200 Loans from One Fund to Another

60300 Securities Purchased

60400 FICA Transfers - Co-ops

TOTAL 60000 NONPROGRAMED CHARGES

9999 SPECIAL EDUCATION PRESCHOOL FUND

670,000

1000 REPAIR AND REPLACEMENT FUND

20000 SUPPORT SERVICES

25000 Central Services

25900 Other Support Services

25910 Judgments

TOTAL Support Services - Central Services

26000 Operation and Maintenance of Plant Services

26200 Maintenance of Buildings

26400 Maintenance of Equipment

TOTAL Support Services - Operation and Maint of Plant Services

TOTAL 20000 SUPPORT SERVICES

40000 FACILITIES ACQUISITION AND CONSTRUCTION

45000 Building Acquisition, Construction and Improvements

45100 Building Acquisition, Construction and Improvements

TOTAL Building Acquisition, Construction and Improvement

49000 Other Facilities Acquisition and Construction

TOTAL 40000 FACILITIES ACQUISITION AND CONSTRUCTION

60000 NONPROGRAMED CHARGES

60100 Transfers From One Fund to Another

60200 Loans from One Fund to Another

60300 Securities Purchased

TOTAL 60000 NONPROGRAMED CHARGES

9999 TOTAL REPAIR AND REPLACEMENT FUND

2008

4

ID YEAR CO TYPE KEY

1100 SELF INSURANCE FUND

20000 SUPPORT SERVICES

25900 Other Support Services

25910 Judgments

TOTAL Support Services - Central Services

TOTAL 20000 SUPPORT SERVICES

60000 NONPROGRAMED CHARGES

60100 Transfers From One Fund to Another

60200 Loans from One Fund to Another

60300 Securities Purchased

TOTAL 60000 NONPROGRAMED CHARGES

9999 TOTAL REPAIR AND REPLACEMENT FUND

0250 RETIREMENT/SEVERANCE BOND DEBT SERVICE FUND

50000 DEBT SERVICES

51000 Principal of Debt

51100 Bonds

TOTAL Principal of Debt

560,000

560,000

52000 Interest on Debt

52100 Bonds

TOTAL Interest on Debt

202,926

202,926

TOTAL 50000 DEBT SERVICES

762,926

9999 TOTAL RETIREMENT/SEVERANCE BOND DEBT SERVICE FUND

762,926

STATE OF INDIANA

Delaware

COUNTY SS:

The undersigned hereby certify that the foregoing is a true, fair and complete estimate of the probable expense of the School Corporation of Muncie Community Schools during the period January 1, 20 08 to December 31, 20 08 for the purposes herein set out; that the estimates herein set out are just and based upon a careful study of like expenses of said School Corporation during the past and a thorough examination of its probable needs for said period.

Julius J. Anderson Julius J. Anderson - President

Marilyn L. Carey Marilyn L. Carey - Vice President

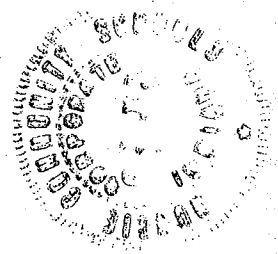
Jennifer J. Abrell Jennifer J. Abrell - Secretary

Kevin P. Smith Kevin P. Smith - Member

Michael R. Gorin Michael R. Gorin - Member

Board of School Trustees

Board of School Trustees



**GENERAL FUND  
 SUPPLEMENTAL BUDGET ESTIMATE  
 BY PROGRAM/OBJECT**

Muncie Community Schools

Delaware

County, IN

AUG 26 2007

School Corporation

County

Date

Account Number	Program	Object	100	200	300	400	500	600	700	800
		Total	Personal Services - Salaries	Personal Services - Employee Benefits	Purchased Professional and Technical Services	Public or Private Utility Services	Other Purchased Services	General Supplies	Property	Other Objects
<b>INSTRUCTION</b>										
11025:	Non Spec Ed Preschool									
11050:	Full Day-Kindergarten	900,000 00	750,000 00	150,000 00						
11100:	Elementary	9,060,000 00	7,350,000 00	1,470,000 00			40,000 00	200,000 00		
11200:	Middle/Junior High	5,880,000 00	4,800,000 00	960,000 00			20,000 00	100,000 00		
11300:	High School	7,943,000 00	6,500,000 00	1,300,000 00			23,000 00	120,000 00		
11400:	Vocational Education	144,000 00	120,000 00	24,000 00						
11500:	Vocational Education (con't)	135,600 00	113,000 00	22,600 00						
11600:	Alternative Education Programs									
11900:	Other Regular Programs	8,854,900 00	2,680,000 00	5,804,900 00	150,000 00		20,000 00	200,000 00		
12000:	Instruction - Special Programs	924,000 00	770,000 00	154,000 00						
13000:	Instruction - Adult/Continuing Education Programs	320,000 00	259,000 00	61,000 00						
14000:	Summer School Programs	225,500 00	205,000 00	20,500 00						
15000:	Enrichment Programs									
16000:	Remediation Programs	840,000 00	700,000 00	140,000 00						
17000:	Payments To Other Governmental Units Within State	7,150,000 00					7,150,000 00			
18000:	Payments to Other Governmental Units Outside State									
<b>SUPPORT SERVICES</b>										
21000:	Support Services - Students	1,991,000 00	1,625,000 00	325,000 00	40,000 00			1,000 00		
22000:	Support Services - Instruction	1,606,000 00	1,220,000 00	244,000 00	2,000 00		50,000 00	90,000 00		
23000:	Support Services - General Administration	689,000 00	410,000 00	82,000 00	22,000 00	10,000 00	30,000 00	135,000 00		
24000:	Support Services - School Administration	2,802,000 00	2,335,000 00	467,000 00						
25000:	Central Services	825,000 00	331,000 00	412,000 00			82,000 00			
26000:	Operation and Maintenance of Plant Services	7,165,000 00	3,276,000 00	624,000 00	40,000 00	225,000 00	550,000 00	2,450,000 00		
27000:	Student Transportation									
30000:	Operation Of Noninstructional Services	287,000 00	260,000 00	26,000 00				1,000 00		
40000:	Facilities Acquisition And Construction									
50000:	Debt Services									
60000:	Nonprogramed Charges									
<b>Totals</b>		57,742,000 00	33,704,000 00	12,287,000 00	254,000 00	235,000 00	7,965,000 00	3,297,000 00		

Corp:



ESTIMATE OF MISCELLANEOUS REVENUE  
 FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES  
 FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2008

Accounts		ESTIMATED AMOUNTS TO BE RECEIVED			
		A July 1, 2007 to Dec. 31, 2007	X Department of Local Government Finance	B Jan 1, 2008 to Dec. 31, 2008	X Department of Local Government Finance
2007	2008	<b>0100 GENERAL FUND</b>			
<b>TAXES</b>					
1190	1190	Other Taxes (Taxes)			
1150	1211	License Excise Tax			
1151	1212	Commercial Vehicle Excise Tax (CVET)			
1125	1231	Financial Institutions Tax (FIT)			
1160	1232	Local Option-Property Tax Replacement			
1130	1280	Revenue In Lieu of Taxes			
1290	Other Taxes (Revenue from Local Government Units)				
<b>TRANSFER TUITION AND OTHER PAYMENTS</b>					
1310	Transfer Tuition From Individuals				
1312	1321	Transfer Tuition From Other School Corporations Within The State			
8200	1322	Payments by Joint School Members			
8300	1323	Payments by Area Vocational School Members			
8400	1324	Joint Services and Supply			
8600	1325	Payments by School Corporations to Charter Schools			
3130	1326	State Transfer Tuition			
2220	1327	Other (Specify)			
1323	1331	Transfer Tuition From School Corporations Outside of The State			
1314	1340	Transfer Tuition From Other Private Sources			
<b>INVESTMENT INCOME</b>					
1510	1510	Interest on Investments			
1520	Dividends on Investments				
<b>SCHOOL CORPORATION ACTIVITIES</b>					
1960	1741	Student and Adult			
1961	1742	Other Fees			
1750	Revenue From Enterprise Activities				
1991	1780	Receipts From Extra-Curricular Accounts			
<b>COMMUNITY SERVICES</b>					
1800	Revenue From Community Services Activities				
<b>OTHER REVENUE FROM LOCAL SOURCES</b>					
1910	1910	Rentals			
1920	1920	Contributions and Donations From Private Sources			
1742	1941	Textbook Sales			
1941	1951	Miscellaneous Revenue From Other School Corporations Within The State			
1942	1952	Miscellaneous Revenue From Other School Corporations Outside The State			
1995	1962	Vocational Education Revenue From County			
7310	1991	Refund of Insurance (Premiums Paid)			
7322	1993	Refund School Building, Holding Companies - Reimbursement			
7329	1994	Other Overpayments And Reimbursements			
7340	1996	Refund of Tax Paid on Gasoline			
1993	1997	Indirect Costs From Federal Government			
1990	1999	Other			
<b>REVENUE FROM INTERMEDIATE SOURCES</b>					
2111	2100	Unrestricted Grants-In-Aid			
2800	Revenue in Lieu of Taxes				
2210	2920	Congressional Interest			
2900	2990	Other (Specify) ROTC			
<b>REVENUE FROM STATE SOURCES</b>					
3111	3111	Basic Grant			
3112	3112	Veterans Memorial Funds Withheld			
3113	3113	Common School Funds Withheld			
3114	3114	Summer School			
3115	3115	Evening and Part-Time School			
3420	3122	Social Security Obligations			
3140	3140	Vocational Education			
3191	3190	Other (Specify) Rehab/Disability Reports			
3199	3199	Remediation/Preventive Remediation Programs			
3215	3215	ACCESS Indiana			
3216	3216	Technology Planning Grants			
3217	3217	Technology Grants			
3221	3221	Full Day Kindergarten Grant			
3230	3230	Gifted and Talented			
3231	3231	Gifted and Talented - Arts Mini Grant			
3250	3250	Medicaid Reimbursement - State			
3440	3255	Special Education Alternative Services			
3260	3260	Tech Prep Mini Grants			
3270	3270	Principal Leadership Academy			
3280	3280	Professional Development Grants			
3282	3282	Beginning Teacher Internship Program (Teacher Mentor)			
3285	3285	Project Respect			
3295	3295	Technical Assistance Grants			
3300	3800	Revenue in Lieu of Taxes			
3500	3950	Desegregation			
3900	3990	Other			
<b>OTHER FINANCING SOURCES</b>					
9000	5200	Transfers From One Fund to Another			
9100	5210	Social Security Transfers - Co-ops			
7110	5310	Disposal of Real Property			
7120	5320	Disposal of Personal Property			
7190	5390	Other (Specify)			
6400	5460	School Bus			
6500	5470	Grant Anticipation Notes			

Please be aware that multiple 2007 accounts may be included in a single 2008 line item.

2008 4

ID YEAR CO TYPE KEY

6700	5480	Energy Savings			
<b>OTHER ITEMS</b>					
6600		Other (Specify)			
9999	Totals - General Fund (Columns A and B)		18,805,443	3,513,373	

<b>0200 DEBT SERVICE FUND</b>					
<b>TAXES</b>					
1190	1190	Other Taxes (Taxes)			
1150	1211	License Excise Tax			
1151	1212	Commercial Vehicle Excise Tax (CVET)	377,950	375,000	
1125	1231	Financial Institutions Tax (FIT)	45,338	45,000	
1160	1232	Local Option-Property Tax Replacement	63,408	63,000	
1130	1280	Revenue In Lieu of Taxes			XXXXXXXXXX
1290		Other Taxes (Revenue from Local Government Units)			
<b>INVESTMENT INCOME</b>					
1510	1510	Interest on Investments			
<b>SCHOOL CORPORATION ACTIVITIES</b>					
1991	1760	Receipts From Extra-Curricular Accounts			
<b>OTHER REVENUE FROM LOCAL SOURCES</b>					
1910	1910	Rentals			
1920	1920	Contributions and Donations From Private Sources			
7321	1992	Refund School Building, Holding Companies - Overpayment			
7329	1994	Other Overpayments And Reimbursements			
1990	1999	Other			
<b>REVENUE FROM INTERMEDIATE SOURCES</b>					
2900	2990	Other (Specify)			
<b>REVENUE FROM STATE SOURCES</b>					
3300	3800	Revenue In Lieu of Taxes			
3500	3950	Desegregation			
3900	3990	Other			
<b>OTHER FINANCING SOURCES</b>					
5120	5120	Premium or Accrued Interest on The Issuance of Bonds			
9000	5200	Transfers From One Fund to Another			
7110	5310	Disposal of Real Property			
7120	5320	Disposal of Personal Property			
7190	5390	Other (Specify)			
<b>OTHER ITEMS</b>					
6600		Other (Specify)			
9999	Totals - Debt Service Fund (Columns A and B)		486,696	483,000	

<b>0350 CAPITAL PROJECTS FUND</b>					
<b>TAXES</b>					
1190	1190	Other Taxes (Taxes)			
1150	1211	License Excise Tax			
1151	1212	Commercial Vehicle Excise Tax (CVET)	273,439	270,000	
1125	1231	Financial Institutions Tax (FIT)	32,801	32,000	
1160	1232	Local Option-Property Tax Replacement	45,874	45,000	
1130	1280	Revenue In Lieu of Taxes			XXXXXXXXXX
1290		Other Taxes (Revenue from Local Government Units)			
<b>INVESTMENT INCOME</b>					
1510	1510	Interest on Investments			
<b>OTHER REVENUE FROM LOCAL SOURCES</b>					
7321	1992	Refund School Building, Holding Companies - Overpayment			
7322	1993	Refund School Building, Holding Companies - Reimbursement			
1990	1999	Other			
<b>REVENUE FROM STATE SOURCES</b>					
3300	3800	Revenue In Lieu of Taxes			
3500	3950	Desegregation			
3900	3990	Other			
<b>OTHER FINANCING SOURCES</b>					
9000	5200	Transfers From One Fund to Another			
7110	5310	Disposal of Real Property			
7120	5320	Disposal of Personal Property			
7190	5390	Other (Specify)			
6700	5480	Energy Savings			
<b>OTHER ITEMS</b>					
6600		Other (Specify)			
9999	Totals - Capital Projects Fund (Column A and B)		352,114	347,000	

<b>0410 TRANSPORTATION FUND</b>					
<b>TAXES</b>					
1190	1190	Other Taxes (Taxes)			
1150	1211	License Excise Tax			
1151	1212	Commercial Vehicle Excise Tax (CVET)	140,746	140,000	
1125	1231	Financial Institutions Tax (FIT)	16,883	16,000	
1160	1232	Local Option-Property Tax Replacement	23,613	23,000	
1130	1280	Revenue In Lieu of Taxes			XXXXXXXXXX
1290		Other Taxes (Revenue from Local Government Units)			
<b>INVESTMENT INCOME</b>					
1510	1510	Interest on Investments			
<b>SCHOOL CORPORATION ACTIVITIES</b>					
1991	1760	Receipts From Extra-Curricular Accounts	100		

ID	YEAR	CO	TYPE	KEY				
<b>OTHER REVENUE FROM LOCAL SOURCES</b>								
1910	1910		Rentals					
1920	1920		Contributions and Donations From Private Sources					
1841	1951		Miscellaneous Revenue From Other School Corporations Within The State					
1990	1999		Other					
<b>REVENUE FROM STATE SOURCES</b>								
3424	3424		Transportation					
3191	3190		Other (Specify)					
3300	3600		Revenue In Lieu of Taxes					
3500	3950		Desegregation					
3900	3990		Other					
<b>OTHER FINANCING SOURCES</b>								
9000	5200		Transfers From One Fund to Another					
7110	5310		Disposal of Real Property					
7120	5320		Disposal of Personal Property					
7190	5390		Other (Specify)					
<b>OTHER ITEMS</b>								
6600			Other (Specify)					
<b>9999 Totals-Transportation Fund (Column A and B)</b>					181,342		179,000	

<b>0420 BUS REPLACEMENT FUND</b>								
<b>TAXES</b>								
1190	1190		Other Taxes (Taxes)					
1150	1211		License Excise Tax	1,845		1,800		
1151	1212		Commercial Vehicle Excise Tax (CVET)			200		
1125	1231		Financial Institutions Tax (FIT)	221		300		
1160	1232		Local Option-Property Tax Replacement	310				
1130	1280		Revenue in Lieu of Taxes					XXXXXXXXXX
1290			Other Taxes (Revenue from Local Government Units)					
<b>INVESTMENT INCOME</b>								
1510	1510		Interest on Investments					
<b>OTHER REVENUE FROM LOCAL SOURCES</b>								
1920	1920		Contributions and Donations From Private Sources					
1990	1999		Other					
<b>OTHER FINANCING SOURCES</b>								
7120	5320		Disposal of Personal Property					
7190	5390		Other (Specify)					
6400	5460		School Bus					
<b>OTHER ITEMS</b>								
6600			Other (Specify)					
<b>9999 Totals-Bus Replacement Fund (Column A and B)</b>					2,376		2,300	

<b>0800 SPECIAL EDUCATION PRESCHOOL FUND</b>								
<b>TAXES</b>								
1190	1190		Other Taxes (Taxes)					
1150	1211		License Excise Tax	1,929		1,900		
1151	1212		Commercial Vehicle Excise Tax (CVET)			200		
1125	1231		Financial Institutions Tax (FIT)	231		300		
1160	1232		Local Option-Property Tax Replacement	324				
1130	1280		Revenue in Lieu of Taxes					XXXXXXXXXX
1290			Other Taxes (Revenue from Local Government Units)					
<b>INVESTMENT INCOME</b>								
1510	1510		Interest on Investments					
<b>OTHER REVENUE FROM LOCAL SOURCES</b>								
1990	1999		Other					
<b>REVENUE FROM STATE SOURCES</b>								
3284	3284		Special Education Preschool Fund	147,939		300,000		
3900	3990		Other					
<b>OTHER FINANCING SOURCES</b>								
7120	5320		Disposal of Personal Property					
<b>OTHER ITEMS</b>								
6600			Other (Specify)					
<b>9999 Totals - Special Education Preschool Fund</b>					150,423		452,400	

<b>0250 RETIREMENT/SEVERANCE BOND DEBT SERVICE FUND</b>								
1190	1190		Other Taxes (Taxes)					
1150	1211		License Excise Tax	30,867		30,000		
1151	1212		Commercial Vehicle Excise Tax (CVET)			3,000		
1125	1231		Financial Institutions Tax (FIT)	3,703		5,000		
1160	1232		Local Option-Property Tax Replacement	5,178				
1130	1280		Revenue in Lieu of Taxes					XXXXXXXXXX
1290			Other Taxes (Revenue from Local Government Units)					
<b>INVESTMENT INCOME</b>								
1510	1510		Interest on Investments					
<b>9999 Totals - Retirement/Severance Fund</b>					39,748		38,000	

Column A is for the period from July 1 to December 31 of present year (carry total to Form 3, line 8a)  
 Column B is for the period from January 1 to December 31 of the incoming year (carry total to Form 3, line 8b)  
 Column X are reserved for the Department of Local Government Finance  
 Only use Chart of Account Numbers and Descriptions on any blank spaces

Please be aware that multiple 2007 accounts may be included in a single 2008 line item.

### NOTICE TO TAXPAYERS OF TAX LEVIES

Notice is hereby given the taxpayers of the Muncie Community Schools Delaware County, Indiana, that the proper legal officers of said school corporation at 2501 N. Oakwood Avenue, Muncie, Indiana, on September 11, 2007 6:30 a.m. will conduct a public hearing on the budget. Following the meeting, any ten or more taxpayers may object to a budget, tax rate, or levy by filing an objection petition with the proper officers of the political subdivision within seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy the taxpayers object to. If a petition is filed, the political subdivision shall adopt with its budget a written finding concerning the objections filed and testimony presented. Following the aforementioned hearing the School Board will meet at 2501 N. Oakwood Avenue, Muncie, IN on September 25, 2007 at 6:30 a.m. to adopt the following budget:

#### 0100 GENERAL FUND

11000: Instruction - Regular Programs	32,917,500
12000: Instruction - Special Programs	924,000
13000: Instruction - Adult/Continuing Education Programs	320,000
14000: Summer School Programs	225,500
15000: Enrichment Programs	
16000: Remediation Programs	840,000
17000: Payments To Other Governmental Units Within State	7,150,000
18000: Payments To Other Governmental Units Outside State	
21000: Support Services - Students	1,991,000
22000: Support Services - Instruction	1,606,000
23000: Support Services - General Administration	689,000
24000: Support Services - School Administration	2,802,000
25000: Central Services	825,000
26000: Operation And Maintenance Of Plant Services	7,165,000
27000: Student Transportation	
30000: Operation Of Noninstructional Services	287,000
40000: Facilities Acquisition And Construction	
50000: Debt Services	
60000: Nonprogramed Charges	
<b>Total General Fund</b>	<b>57,742,000</b>

#### 0200 DEBT SERVICE FUND

25000: Central Services	
50000: Debt Services	7,461,000
60000: Nonprogramed Charges	
<b>Total Debt Services Fund</b>	<b>7,461,000</b>

#### 0350 CAPITAL PROJECTS FUND

22360: Technology (Network Support)	1,907,000
26200: Utilities (Maintenance of Buildings)	1,882,780
26400: Maintenance Of Equipment	330,000
26700: Property or Casualty Insurance	
26800: Other Operation And Maintenance Of Plant	
41000: Land Acquisition And Development	
43000: Professional Services	
44000: Educational Specifications Development	
45100: Building Acquisition, Construction And Improvements	2,875,000
45400: Sports Facilities	325,000
45500: Rent Of Buildings, Facilities, And Equipment	
47000: Purchase Of Mobile Or Fixed Equipment	350,000
49000: Emergency Allocation (Other Facilities Acquisition and Construction)	
60100: Transfer to Repair and Replacement Fund	
60100: Interest Transfer to General Fund	
<b>Total Capital Projects Fund</b>	<b>7,639,780</b>

#### 0410 TRANSPORTATION FUND

23000: Support Services - General Administration	
25000: Central Services	
26000: Operation And Maintenance Of Plant Services	
27000: Student Transportation	3,415,000
40000: Facilities Acquisition And Construction	
50000: Debt Services	
60000: Nonprogramed Charges	
<b>Total Transportation Operating Fund</b>	<b>3,415,000</b>

**0420 BUS REPLACEMENT FUND**

25000:	Central Services		
27000:	Student Transportation	<u>200,000</u>	
50000:	Debt Services		
60000:	Nonprogramed Charges		
	Total Bus Replacement Fund		<u>200,000</u>

**0600 SPECIAL EDUCATION PRESCHOOL FUND**

12000:	Instruction - Special Programs	<u>670,000</u>	
17000:	Payments To Other Governmental Units Within State		
21000:	Support Services - Students		
22000:	Support Services - Instruction		
25000:	Central Services		
40000:	Facilities Acquisition And Construction		
50000:	Debt Services		
60000:	Nonprogramed Charges		
	Total Special Education Preschool Fund		<u>670,000</u>

**0250 RETIREMENT/SEVERANCE BOND DEBT SERVICE FUND**

50000:	Debt Services	<u>762,926</u>	
	Total Retirement/Severance Bond Debt Service Fund		<u>762,926</u>

FUND

Total \_\_\_\_\_ Fund

**COMPARATIVE STATEMENT OF TAXES COLLECTED AND TO BE COLLECTED:**  
 (Property tax to be collected in current year and actual collections for the previous three (3) years).

Fund Name	Collected year 2005	Collected year 2006	To Be Collected year 2007	To Be Collected year 2008
General	<u>15,040,771</u>	<u>14,326,820</u>	<u>15,844,858</u>	<u>16,950,074</u>
Debt Services	<u>4,094,463</u>	<u>3,438,250</u>	<u>8,829,697</u>	<u>6,977,555</u>
Capital Projects	<u>5,327,888</u>	<u>5,737,339</u>	<u>6,388,107</u>	<u>7,288,458</u>
Transportation	<u>2,993,644</u>	<u>2,976,369</u>	<u>3,288,112</u>	<u>3,614,609</u>
Bus Replacement			<u>43,110</u>	<u>97,516</u>
Spec. Educ. Preschool	<u>43,597</u>	<u>43,825</u>	<u>45,069</u>	<u>45,069</u>
Retirement/Severance	<u>712,080</u>	<u>679,266</u>	<u>721,112</u>	<u>762,177</u>
Total	<u>28,212,443</u>	<u>27,201,869</u>	<u>35,160,065</u>	<u>35,735,458</u>

ESTIMATE OF FUNDS TO BE RAISED

FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31 OF INCOMING YEAR	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION OPERATING FUND	BUS REPLACEMENT FUND	SPECIAL EDUCATION PRESCHOOL FUND	RETIREMENT/ SEVERANCE BOND DEBT SERVICE FUND	FUND
1. Total Budget Estimate for ensuing year, Jan 1 to Dec. 31, 2008, inclusive.	57,742,000	7,461,000	7,639,780	3,415,000	200,000	670,000	762,926	
2. Balance of appropriations from July 1 to Dec. 31 of present year less any reductions made by governing body of present year	32,347,582	3,919,300	4,444,042	2,050,783	200,000	141,022	383,524	
3. Additional appropriations anticipated from July 1 through December 31 of present year								
4. Outstanding Temporary Loans	8,000,000 #							
a. To be paid not included in lines 2 or 3								
b. Not repaid by Dec. 31 of present year								
5. Total estimated expenditures (lines 1-4b)	98,089,582	11,380,300	12,083,822	5,465,783	400,000	811,022	1,146,450	
FUNDS ON HAND AND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY								
6. Actual Cash Balance, June 30 of present year	12,169,420 #	(-1,169,902)	(-1,751,963)	(-1,055,260)	258,341	153,157	29,313	
7. Anticipated Property Tax Collections (Estimated Dec. Settlement Amount)	13,762,636	8,083,451	5,848,213	3,010,216	39,467	41,260	660,167	
8. Other revenue anticipated from July 1 to Dec. 31 of present year (Schedule on File)								
a. Total Column A, Budget Form No. 2	18,805,443	486,969	352,114	181,342	2,376	150,423	39,748	
b. Total Column B, Budget Form No. 2	38,513,373	483,000	347,000	179,000	2,300	452,400	38,000	
9. TOTAL FUNDS (Add lines 6, 7, 8a and 8b)	83,250,872	7,883,245	4,795,364	2,315,298	302,484	797,240	767,228	
10. NET AMOUNT REQUIRED TO BE RAISED FOR EXPENSES TO DEC. 31 OF ENSUING YEAR (deduct line 9 from line 5)	14,838,710	3,497,055	7,288,458	3,150,485	97,516	13,782	379,222	
11. Operating Balance, CPF Allocations for Future projects or Bus Replacement Allocations (Excess Funds)	2,111,364	3,480,500		464,124		31,287	382,955	
12. TOTAL (Add lines 10 and 11)	16,950,074	6,977,555	7,288,458	3,614,609	97,516	45,069	762,177	
13. Property Tax Replacement Credit From County Adjusted Gross Income Tax (CAGIT)								
14. Total Less Property Tax Replacement Credit (line 12 less line 13).	16,950,074	6,977,555	7,288,458	3,614,609	97,516	45,069	762,177	
15. Levy Excess (Collections in excess of 102% from a prior year) applied to levy.								
16. Net Amount To Be Raised (line 14 less line 15). *	16,950,074	6,977,555	7,288,458	3,614,609	97,516	45,069	762,177	
EXCESSIVE LEVY APPEALS (included in line 16)	811,364	XXXXXXXXXX	XXXXXXXXXX	160,396	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
CURRENT YEAR LEVY	15,844,858	8,829,697	6,388,107	3,288,112	43,110	45,069	721,112	
# \$8,000,000 Loan Received in Fund 840								
* Charter School funding represents \$ 800,000 of this levy.								
Net Assessed Valuation of taxable property for year 2007 payable 2008:			1,900,000,000					

Taxpayers appearing at the hearing shall have an opportunity to be heard. Pursuant to IC 6-1.1-17-13, after the tax levies have been determined, fixed by the appropriate governing body, and the tax rates published by the County Auditor, ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may initiate an appeal from the county board of tax adjustment's action on a political subdivision's budget by filing a statement of their objections with the County Auditor. The statement must be filed not later than ten (10) days after publication of the notice. The statement shall specifically identify the provisions of the budget and tax levy to which the taxpayers object. The County Auditor shall forward the statement, with the budget, to the Department of Local Government Finance.

**NOTICE**

In addition to the annual budget, the proper legal officers of the Muncie Community Schools will meet at the 2501 N. Oakwood Avenue, Muncie, Indiana on September 11, 2007, at 6:30 a.m./p.m. to consider the establishment of a Capital Projects Fund Plan.

The following is a General Outline of the Plan:

Account No.	2008	2009	2010
<b>CURRENT EXPENDITURES:</b>			
(1) Land Acquisition And Development	41000		
(2) Professional Services	43000		
(3) Educational Specifications Development	44000		
(4) Building Acquisition, Construction And Improvements	45100	2,875,000	2,875,000
(5) Rent Of Buildings, Facilities, And Equipment	45500		
(6) Purchase Of Mobile Or Fixed Equipment	47000	350,000	350,000
(7) Emergency Allocation (Other Facilities Acquisition and Constru	49000		
(8) Utilities (Maintenance of Buildings)	26200	1,882,780	1,882,780
(9) Maintenance Of Equipment	26400	300,000	300,000
(10) Sports Facilities	45400	325,000	325,000
(11) Property or Casualty Insurance	26700		
(12) Other Operation And Maintenance Of Plant	28800		
(13) Technology (Network Support)	22360		
<b>SUBTOTAL CURRENT EXPENDITURES :</b>		1,907,000	1,907,000
(14) Allocation for Future Projects (Cumulative totals)		7,639,780	7,639,780
(15) Transfer to Repair and Replacement Fund	60100		
(16) Interest Transfer to General Fund	60100		
<b>TOTAL EXPENDITURES AND ALLOCATIONS :</b>		7,639,780	7,639,780
<b>SOURCES AND ESTIMATES OF REVENUE:</b>			
(1) January 1, Cash Balance		4,322	
(2) Less Encumbrances Carried Forward From Previous Year:			
(3) Estimated Cash Balance Available for Plan (Line 1 minus Line 2)		4,322	
(4) Property Tax Revenue		7,289,458	7,289,780
(5) Auto Exclse , CVET and FIT receipts		347,000	350,000
(6) Other Revenue (Interest Income)			
<b>TOTAL FUNDS AVAILABLE FOR PLAN (Add lines 3,4,5,6):</b>		7,639,780	7,639,780
<b>ESTIMATED PROPERTY TAX RATE TO FUND PLAN:</b>		3836	3738
<b>BASED UPON AN ASSESSED VALUATION OF:</b>		1,900,000,000	1,950,000,000
			2,000,000,000

TAXPAYERS ARE INVITED TO ATTEND THE MEETING FOR A MORE DETAILED EXPLANATION OF THE PLAN AND TO BE HEARD ON THE PROPOSED PLAN.

This notice includes Future Allocations which have not previously been subjected to taxpayer objections.			
Project - Location	Allocation year 20__	Allocation year 20__	Allocation year 20__
*Future Allocations as specified above will be subject to objections during the period stated in the Notice of Adoption to be published at a later date.			
TO BE PUBLISHED IN THE YEARS AFTER THE FIRST YEAR			
This notice includes Future Allocations which have previously been subjected to taxpayer objections.			
Project - Location	Allocation year 20__	Allocation year 20__	Allocation year 20__
*Future Allocations as specified above are not subject to objections during the period stated in the Notice of Adoption to be published at a later date.			

Taxpayers are invited to attend the meeting for a detailed explanation of the plan and to exercise their rights to be heard on the proposal. If the proposal is adopted by resolution, such proposal will be submitted to the Department of Local Government Finance for approval.

Dated this 28<sup>th</sup> day of August, 2007.

Julius J. Anderson, President

Marilyn L. Carey, Vice President

Jennifer J. Abrell, Secretary

Kevin P. Smith, Member

Michael R. Gorin, Member

*Julius Anderson*  
*Marilyn L. Carey*  
*Jennifer J. Abrell*  
*Kevin P. Smith*  
*Michael R. Gorin*



## RESOLUTION OF APPROPRIATIONS

A resolution appropriating monies for the purpose of defraying expenses for school purposes of the Murcie Community Schools, Delaware County, Indiana for the year beginning January 1, 2008, and ending December 31, 2008.

**SECTION 1.** Be it resolved by the Board of School Trustees of the Murcie Community Schools, Delaware County, Indiana that for expenses for school purposes, for the year ending December 31, 2008, the following sums of money are hereby appropriated and ordered set apart out of the funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein expressly stipulated and provided by law.

**SECTION 2.** That for said year there is hereby appropriated out of the **GENERAL FUND** of said school corporation the following:

11000: Instruction - Regular Programs	32,917,500	
12000: Instruction - Special Programs	924,000	
13000: Instruction - Adult/Continuing Education Programs	320,000	
14000: Summer School Programs	225,000	
15000: Enrichment Programs	0	
16000: Remediation Programs	840,000	
17000: Payments To Other Governmental Units Within State	7,150,000	
18000: Payments To Other Governmental Units Outside State	0	
21000: Support Services - Students	1,991,000	
22000: Support Services - Instruction	1,605,000	
23000: Support Services - General Administration	689,000	
24000: Support Services - School Administration	2,802,000	
25000: Central Services	825,000	
26000: Operation And Maintenance Of Plant Services	7,165,000	
27000: Student Transportation	0	
30000: Operation Of Noninstructional Services	287,000	
40000: Facilities Acquisition And Construction	0	
50000: Debt Services	0	
60000: Nonprogramed Charges	0	
Total General Fund		57,742,000

**SECTION 3.** That for the said year is hereby appropriated out of the **DEBT SERVICE FUND** of said school corporation the following:

25000: Central Services	0	
50000: Debt Services	7,461,000	
60000: Nonprogramed Charges	0	
Total Debt Service Fund		7,461,000

**SECTION 4.** That for the said year is hereby appropriated out of the **CAPITAL PROJECTS FUND** of said school corporation the following:

22360: Technology (Network Support)	1,907,000	
26200: Utilities (Maintenance of Buildings)	1,882,780	
26400: Maintenance Of Equipment	330,000	
26700: Property or Casualty Insurance	0	
26800: Other Operation And Maintenance Of Plant	0	
41000: Land Acquisition And Development	0	
43000: Professional Services	0	
44000: Educational Specifications Development	0	
45100: Building Acquisition, Construction And Improvements	2,875,000	
45400: Sports Facilities	325,000	
45500: Rent Of Buildings, Facilities, And Equipment	0	
47000: Purchase Of Mobile Or Fixed Equipment	350,000	
49000: Emergency Allocation (Other Facilities Acquisition and Construction)	0	
60100: Transfer to Repair and Replacement Fund	0	
60100: Interest Transfer to General Fund	0	
Total Capital Projects Fund		7,639,780

**SECTION 5.** That for the said there is hereby appropriated out of the **TRANSPORTATION FUND** of said school corporation the following:

23000: Support Services - General Administration	0	
25000: Central Services	0	
26000: Operation And Maintenance Of Plant Services	0	
27000: Student Transportation	3,415,000	
40000: Facilities Acquisition And Construction	0	
50000: Debt Services	0	
60000: Nonprogramed Charges	0	
Total Transportation Fund		3,415,000



SECTION 6. That for the said there is hereby appropriated out of the BUS REPLACEMENT FUND of said school corporation the following:

25000: Central Services	0
27000: Student Transportation	200,000
50000: Debt Services	0
60000: Nonprogramed Charges	0
<b>Total Bus Replacement Fund</b>	<b>200,000</b>

SECTION 7. That for said year there is hereby appropriated out of the SPECIAL EDUCATION PRESCHOOL FUND of said school corporation the following:

12000: Instruction - Special Programs	670,000
17000: Payments To Other Governmental Units Within State	0
21000: Support Services - Students	0
22000: Support Services - Instruction	0
25000: Central Services	0
40000: Facilities Acquisition And Construction	0
50000: Debt Services	0
60000: Nonprogramed Charges	0
<b>Total Special Education Preschool Fund</b>	<b>670,000</b>

SECTION 8. That for said year there is hereby appropriated out of the RETIREMENT/SEVERANCE BOND DEBT SERVICE FUND of said School Corporation the following:

50000: Debt Services	762,926
<b>Total Retirement/Severance Bond Debt Service Fund</b>	<b>762,926</b>

SECTION 9. That for said year there is hereby appropriated out of the REPAIR AND REPLACEMENT FUND of said School Corporation the following:

25000: Central Services	
26000: Operation And Maintenance Of Plant Services	
40000: Facilities Acquisition And Construction	
60000: Nonprogramed Charges	
<b>Total Repair and Replacement Fund</b>	

SECTION 10. That for said year there is hereby appropriated out of the SELF-INSURANCE FUND of said School Corporation the following:

25000: Central Services	
60000: Nonprogramed Charges	
<b>Total Self-Insurance Fund</b>	

SECTION 11. That for said year there is hereby appropriated out of the FUND of said School Corporation the following:

_____	_____
_____	_____
_____	_____
_____	_____
<b>Total _____ Fund</b>	

SECTION 12. That for said year there is hereby appropriated out of the FUND of said School Corporation the following:

_____	_____
_____	_____
_____	_____
_____	_____
<b>Total _____ Fund</b>	

TOTAL APPROPRIATED - ALL FUNDS

77,890,706

Passed and adopted by the Board of School Trustees this 25th day of September, 2007

*Julius J. Anderson*  
*Marilyn L. Carey*

Julius J. Anderson, President  
Marilyn L. Carey, Vice President  
Jennifer J. Abrell, Secretary  
Kevin P. Smith, Member  
Michael R. Gorin, Member

Board of School Trustees

Board of School Trustees

# BUDGET SUBMISSION LETTER AND CERTIFICATE

TO THE COUNTY AUDITOR:

The undersigned herewith submits two copies of the Budget adopted by the Board of School Trustees of the Muncie Community Schools, Delaware, Indiana, for the year ending December 31, 2008 for filing and presentation to the County Board of Tax Adjustment.

I certify that said copies are true and exact copies of the budget approved and adopted by the Board of School Trustees on September 25, 2007, fixing the budget, tax rates and tax levies for said year.

Dated this 25th day of September, year 2007.

Attest: Jennifer J. Abrell  
Secretary Board of School Trustees  
Jennifer J. Abrell

Julius J. Anderson  
President Board of School Trustees  
Julius J. Anderson

## RESOLUTION OF TAX RATES

### RESOLUTION LEVYING TAXES AND FIXING THE RATE OF TAXATION

BE IT RESOLVED by the Board of School Trustees of the Muncie Community Schools, Delaware County, Indiana, that there shall be levied upon each One Hundred Dollars of Assessed Valuation of Taxable Property of the above named school corporation for the calendar year 2007, to be collected in the calendar year 2008 the following:

For the General Fund, the Rate of one hundred dollars of taxable property.	<u>.9560</u>	dollars per
For the Debt Service Fund, the Rate of one hundred dollars of taxable property.	<u>.3936</u>	dollars per
For the Capital Projects Fund, the Rate of one hundred dollars of taxable property.	<u>.4111</u>	dollars per
For the Transportation Fund, the Rate of one hundred dollars of taxable property.	<u>.2039</u>	dollars per
For the Bus Replacement Fund, the Rate of one hundred dollars of taxable property.	<u>.0055</u>	dollars per
For the Special Education Preschool Fund, the Rate of one hundred dollars of taxable property.	<u>.0026</u>	dollars per
For the Retirement/Severance Bond Debt Service Fund, the Rate of one hundred dollars of taxable property.	<u>.0430</u>	dollars per
For the _____ Fund, the Rate of one hundred dollars of taxable property.	_____	dollars per

Adopted this 25th day of September, year 2007

Based on \$1,773,146,520 AV

Julius J. Anderson  
Julius J. Anderson - President

Marilyn L. Carey  
Marilyn L. Carey - Vice - President

Jennifer J. Abrell  
Jennifer J. Abrell - Secretary

Kevin P. Smith  
Kevin P. Smith - Member

Michael R. Gorin  
Michael R. Gorin - Member

Board of School Trustees

