

Mid- Del Public Schools

To: The Board of Education and Dr. Rick Cobb

From: Kay Medcalf, Chief Financial Officer *KM*

Date: June 11, 2018

Ref: Final Approval of FY19 Budgets for General Fund, CO-OP Technology Center Fund, Building Fund, Child Nutrition Fund, CO-OP Technology Center Building Fund, and Sinking Fund

As required by the School District Budget Act, the district must present tentative budgets for appropriated funds in May. These budgets are then published and presented for final approval at the June Board of Education meeting for the ensuing fiscal year. Cash funds are not included in this tentative budget approval process. Cash funds are the Insurance Fund, Worker's Compensation Fund, Gifts Fund and Bond Funds. The following funds are presented for your approval and listed in order of their OCAS fund number.

Fund	Projected Ending Budget Expenditures 2017-18	Proposed Tentative Expenditure Budget 2018-19	Projected Ending Fund Balance and % by Fund June 30, 2018	Projected Ending Fund Balance and % by Fund June 30, 2019
General Fund (11)	\$ 86,773,957	\$ 99,510,281	\$8.61M 9.86%	\$3.46M 3.67%
CO-OP Technology Fund (12)	\$ 6,200,340	\$ 6,611,730	\$3.86M 61.99%	\$3.59M 56.60%
Special Revenue Funds				
Building Fund (21)	\$ 5,475,837	\$ 5,600,000	\$6.92M 215.28%	\$4.54M 140.82%
Child Nutrition Fund (22)	\$ 7,524,283	\$ 7,603,750	\$1.67M 25.12%	\$.97M 14.11%
Special Building Fund (Tech Center Building Fund 23)	\$ 2,756,739	\$ 3,000,000	\$3.06M 191.71%	\$1.65M 103.70%
Debt Service (Sinking Fund 41)	\$ 14,672,153	\$ 20,000,000	\$15.73M 109.66%	Appropriation will allow for multiyear expenditures to retire debt
Total Governmental Funds*	\$ 123,403,309	\$ 142,325,761	\$39.85	\$ 14.21M

*Excludes Cash Funds

RECEIVED

1 JUN 15 2018

State Auditor
and Inspector

Oklahoma

General Fund (11)

2017-18 General Fund Budget Status: Assumptions to end the fiscal year

The FY18 budget reflected an overall revenue increase from our June 12, 2017 approved budget by \$1,843,148. The major changes in revenue are as follows: Our Ad Valorem collections increased over \$449,561, due mainly to the TIF being finished for a full year. Other local revenue changes were Interest earnings up by \$6,004, Rental, Disposals and Commissions up by \$1,773, Reimbursements up by \$126,553, and Other local sources decreased by (\$7,095). Intermediate revenue increased over projections by \$ 55,204, mainly a small increase in County 4 Mill and County Mortgage Tax. Our state revenues are where we saw another increase in revenue by \$ 2,802,862. Gross Production was up by \$15,872. Motor vehicle collections were up \$233,191 now that they finally completed the full cycle of short collection months. State school land decreased by (\$100,867). The next revenue with any major impact was State Aid which increased \$2,005,889. We had estimated a revenue shortfall which did not come to fruition. I also, predicted that we would drop to a second year low on students and we actually increased a small portion, setting a new high for our three year count. The increase in insurance cost was fully funded in FY 18 so we saw an increase of \$608,113. Federal dollars decreased by (\$ 968,069) with (\$ 555,957) of that being in Impact Aid. The decision was made to put that into the building fund to help sustain all the expenditures being paid from there. The other federal dollars that decreased were Title I in the amount of (\$ 271,390), Special Education funds were down by (\$129,922). Other non-revenue receipts were down a total of (\$623,644). Our transfers from Child Nutrition fund was down by (\$ 402,041) since we started paying directly from CNF versus doing a loan agreement. We also lowered our estimated collections from the activity fund reimbursement primarily since the district started paying for OSSAA trips and closing the after school daycare program at Ridgecrest lowering it by (\$ 222,113). The remaining differences of \$50,001 were small changes among other revenue accounts.

The FY18 General Fund budget actually held its own. The factors originally issued in July of 2017 of \$3042.40, increased slightly at mid-term. They then made a small adjustment downward in March from \$3045.60 to \$3031.80. This was a welcome surprise after the previous two years. With our gain in weighted average daily membership over our FY2016 numbers of 22,730.12 which projections were made off of we ended up at 22,850.15. We also had a small pay back from FY 2017 of \$141,925. Overall FY18 had fewer changes then we had experienced over the previous 2 years.

In preparing the district budget for FY19, the legislature passed the largest budget in almost a decade. They passed a \$2.9 billion or 19% increase for common education. That put \$353.5 million for a teacher pay raise, \$52.0 million for support staff raises, \$33 million for textbooks, \$17 million in new state-aid funding formula and \$7.5 million increase for concurrent enrollment. This was a welcome addition, yet still not up to what we had back in 2008, but it has been thwart with uncertainties. With a possible

referendum that will go to a vote of the people to reverse tax increases projected to generate \$428.5 million in 2019.

However, if the referendum is passed we would not be reduced by the full amount but by approximately \$138 million. The reduction in state aid would equal about 27 percent of the cost of the teacher pay raise or \$82 reduction in WADM factors. It would also reduce our public school activities by \$6.3 million, textbooks \$2.3 million and FBA by \$33.6 million. All of this is unknown at this time and are just possibilities we have to consider. We have been told with no referendum, our factors will increase by \$366 for FY 19. But for this so final budget we have reduced our factors by the \$82 as if the referendum passes to a total of \$3,315.80 per WADM which is a decrease in projected state aid of (\$1,873,712).

2017-18 General Fund Budget Status: Assumptions to end the fiscal year - Recap

Revenue:

- Ad Valorem collections are up again this year due to the 2nd half of the TIF payoff with collections estimated at \$449,561 increase over last year's budget.
- State Aid, as mentioned above, was over our original budget by over \$2.0 million. This was due to the projected cut we had been told about did not happen and our WADM was up slightly over what we used for budgeting purposes.
- Motor Vehicle Revenue has finally leveled out and we actually are seeing an increase of \$233,191.
- Other Revenues were down by (\$623,644) due to a change in how we process CNF bills and the district picking up the fuel for OSSAA sanctioned trips.

Expenditures:

- Workers Comp change of funding saved \$450,000 so \$500,000 was moved to our Insurance fund which was depleted by the Tinker Elementary Flood.
- Preliminary information is reflecting an underspending of federal dollars of (\$1.0) million.
- Fund Balance estimate is approximately \$8.61M or 9.86%

2018-19 General Fund Preliminary Budget Information: Assumptions for budget planning-Recap

Revenue:

- Factors are expected to increase \$366 for a total of \$3,397.80 for State Aid generating an increase of \$8.2 million over FY18. However, we have taken into account the \$82 reduction and reduced our revenue projection by (\$1,873,712).

- State Textbook funds are a line item for FY19 and are expected to bring an additional \$700,000, which was also reduced by \$50,000 to \$650,000 due to the referendum.
- Ad Valorem is expected to grow by 1% and be 96% collected, totaling \$183,299.

Expenditures:

- Approved State Raises for Certified.
- Approved State Raises for Support.
- Steps raises are not budgeted.
- Increase in the cost of the SRO at MCHS.
- Increasing sub pay for certified and non-certified \$5/day.
- Hire 7 elementary classroom openings.
- Hire 5 Activity teaching positions.
- Hire 6 secondary classroom positions.
- Hire 4 secondary counselors.
- Hire 4 special education teachers.
- Hire other specialized positions.
- OSAG workers comp premium for FY 19.
- Fund balance estimated at \$3.46M or 3.67%

Technology Center Fund (CO-OP 12)

2017-18 Technology Center Status: Assumptions to end the fiscal year

Revenue:

- Rose State contract collections are down about \$139,000 under projections.
- FBA is estimated to be fully funded again this year.
- State operational funding was cut slightly this year, resulting in a \$9,811 decrease, but the cut resulted in an over \$73,000 reduction under projected collections.

Expenditures:

- Fiscally conservative expenditure decision making over the past three years has reduced expenditures to a level that has allowed some expenditures to be moved from the Building Fund back to the Tech Center Fund. These expenditures include instructional equipment and custodial services. The Tech Center has no bonding capacity; therefore alleviating the Building Fund of expenditures will ensure a healthy fund balance for future construction projects.
- No TIPS were granted this year; therefore, the expenditure budget was not needed.
- All expenditures have been projected through June 30, 2018.
- Fund Balance is projected at \$3.8M or 61.99%.

2018-19 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are projected to remain relatively flat.
- The Rose State contract, which is the ad valorem collections that are shared with Rose State, is projected to remain the same as FY18.
- State operational funds are not projected to decrease, at this time. It is unclear at this time if the Tech Center will receive state operational support from Oklahoma Department of Career and Technology for the mandated teacher and support raises.
- Tinker Technology Center's revenue is estimated to remain flat. This is a volatile source of revenue. While this contract has provided a consistent source of income for three years, the contract is subject to changes as the federal government changes. Contracted classes could be reduced at any time if Tinker Air Force Base experiences a decline in their revenue.

Expenditures:

- At this time, an increase in the FBA expense has not been included. An increase to the FBA budget will be evaluated after we receive notification of the Health-Choice High increase.
- Reorganization of a few positions has resulted in a decrease in expenses.
- Mandated teacher and support raises have been included.

- An application for an equipment grant in the amount of \$244,618 has been included.
- Expenditures that have been paid from the Building Fund will be shifted to the Tech Center Fund to ensure a healthy fund balance for future construction projects. Shifted expenditures include—Instructional equipment and custodial contract.
- Fund Balance is projected at \$3.59M or 56.60%

Special Revenue Funds

Building Fund (21)

2017-18 Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Ad Valorem collections are projected through the end of the year. They appear to be on target.
- Impact Aid is reflected in the Building Fund.

Expenditures:

- The expenditure amount reflects the costs paid from the building fund in order to help relieve the financial impact to the general fund.
- Fund Balance \$ 6.92 million or 215.28%

2018-19 Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation is projected to increase 1% at 96% collected; \$74,763.
- Impact Aid is reflected in the Building Fund of \$500,000.

Expenditures:

- The FY 19 appropriation is based on the initial budget of FY18 of \$ 5.6M
- Fund Balance \$4.54 million or 140.82%

Child Nutrition Fund (22)

2017-18 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Saw an additional decline in Ala-Carte and Student Meals which we believe is directly related to the Healthy Food plan that we have to follow.
- FBA was funded at 100% for FY 17-18
- State Matching is still flat after the cut in FY 15-16
- Overall revenue was down due to the impact of the Healthy Food Act

Expenditures:

- Flexible Benefit projections reflect actual expenses.
- Fund Balance \$1.67 million or 25.12%

2018-19 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Estimates include a fairly flat revenue projection although a \$.05 rate increase for student lunches has been taken to the May Board.

Expenditures:

- An increased FBA expense has not been factored in at this time. We will address this once we receive official notification.
- Expenditures do not include a step raise at this time.
- Support salary raises as approved by the legislature.
- An estimate of 1% increase in food cost has been projected.
- Fund Balance \$974 Thousand or 14.11%.

Technology Center Building Fund (23)

2017-18 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Rose State contract collections are down about \$68,000 under projections.

Expenditures:

- Expenses are projected at \$2.75 M
- Conservative fiscal decisions, have allowed the Tech Center to move additional expenditures from the Building Fund back to the Tech Center Fund. Alleviating the Building Fund of expenditures will ensure a healthy fund balance for future construction projects.
- Fund Balance is projected at \$3.1M or 191.76%

2018-19 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- The Rose State contract, which is the ad valorem collections that are shared with Rose State, is projected to remain flat.

Expenditures:

- Expenditures in the Building Fund will remain relatively flat for FY19. No major construction projects are planned at this time.
- Fund Balance is projected at \$1.65M or 103.7%

Sinking Fund (41)

2017-18 Sinking Fund Budget Status: Assumptions to end the fiscal year

Revenue

- Property tax collections reflect a 1% increase
- Premium received on Bonds sold of \$398,949 and Accrued Interest of \$29,837.

Expenditures

- Scheduled bond payments as per the estimate of needs.
- Friendly lawsuit for back wages from 1982 to 2016; \$28,990.75

2018-19 Sinking Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation is projected to increase 1% and be 96% collected.

Expenditures:

- Scheduled bond debt payments are projected for FY 19 based on the Estimate of Needs appropriation for remaining debt service payments.

For FY19, these final budgets are presented for your approval. A special thanks to Jacqueline Woodard for her efficiency and effective assistance in the preparation of the budget information. If you have questions, please let me know. Thank you.

Midwest City-Del City Public School District
I-52, Oklahoma County
7217 S.E. 15th Street
Midwest City, OK 73110

Budget Message

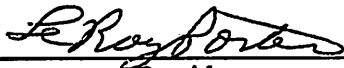
The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2018-19.

The original 2018-19 school budget was prepared under the direction of Dr. Rick Cobb, Superintendent and Kay Medcalf, Chief Financial Officer. Members of the Board of Education are as follows:

Mr. Le Roy Porter, President
Mr. David Bibins, Clerk
Mrs. Jimmie Nolen, Member

Mr. Tim Blanton, Vice-President
Senator Jim Howell, Member

The total of the original expenditure budgets for appropriated funds as presented is \$142,325,761. These original budgets will be amended as authorized by law after the start of the fiscal year to incorporate certified values, sinking fund levies, state aid allocations, updated revenues, expenditures and other budgets operating during the fiscal year.



President
Board of Education



Superintendent
Midwest City-Del City Public Schools

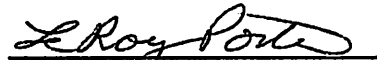
June 11, 2018
Date

June 11, 2018
Date

Adoption of Original School District Budget
June 11, 2018

State of Oklahoma, County of Oklahoma

We, the undersigned members of the Midwest City-Del City Board of Education, I-52 of said County and State, do hereby certify that we have adopted the Midwest City-Del City Public School District Budget and Financing Plan as is herewith presented this 11th day of June, 2018.


Board President



Vice President


Clerk


Member


Member

Attest:


Deputy Clerk of the Board

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2018-2019**

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues 21-23	Fund 41	Appropriated Funds
	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19
LOCAL					
1100 Ad Valorem	\$ 19,034,521	\$ -	\$ 2,723,277	\$ 14,405,837	\$ 36,163,635
1200 Tuition and Fees	-	-	-	-	-
1300 Interest Earnings	60,000	3,000	2,900	-	65,900
1400 Rental, Disposals and Commissions	32,500	-	-	-	32,500
1500 Reimbursements	101,000	9,264	250	-	110,514
1600 Other Local Sources of Revenue	162,800	3,181,098	1,595,591	-	4,939,489
1700 Child Nutrition Programs	-	-	1,477,662	-	1,477,662
SUBTOTAL LOCAL	\$ 19,390,821	\$ 3,193,362	\$ 5,799,680	\$ 14,405,837	\$ 42,789,700
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 3,200,000	\$ -	\$ -	\$ -	\$ 3,200,000
2200 County Mortgage Tax	650,000	-	-	-	650,000
2900 Other Intermediate	160,000	-	-	-	160,000
SUBTOTAL INTERMEDIATE	\$ 4,010,000	\$ -	\$ -	\$ -	\$ 4,010,000
STATE					
3100 State Dedicated Revenue	\$ 7,621,905	\$ -	\$ -	\$ -	\$ 7,621,905
3200 State Aid-General Operations	55,568,244	338,881	431,996	-	56,339,121
3300 Competitive Grants	139,270	-	-	-	139,270
3400 State - Categorical	938,468	-	-	-	938,468
3500 Special Programs	-	-	-	-	-
3600 Other State Sources of Revenue	-	-	-	-	-
3700 Child Nutrition Programs	-	-	63,568	-	63,568
3800 State Vocational Programs	102,961	1,537,501	-	-	1,640,462
SUBTOTAL STATE	\$ 64,370,848	\$ 1,876,382	\$ 495,564	\$ -	\$ 66,742,794
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 459,142	\$ -	\$ 500,000	\$ -	\$ 959,142
4200 Improving Academic Achievement of Disadvantaged	3,015,128	-	-	-	3,015,128
4300 Individuals with Disabilities	2,658,528	-	-	-	2,658,528
4400 Improving Academic Achievement of Disadvantaged Cont'	209,094	-	-	-	209,094
4500 Grants-In-Aid from the Federal Government thru Other Sources	10,000	-	-	-	10,000
4600 Other Federal Sources of Revenue thru State Department of Ed	10,000	1,000,000	-	-	1,010,000
4700 Child Nutrition Programs	-	-	4,929,539	-	4,929,539
4800 Federal Vocational Education	123,520	278,300	-	-	401,820
SUBTOTAL FEDERAL	\$ 6,485,413	\$ 1,278,300	\$ 5,429,539	\$ -	\$ 13,193,252
TOTAL REVENUE	94,257,083	6,348,044	11,724,783	14,405,837	126,735,747
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 107,887	\$ -	\$ 2,750	\$ -	\$ 110,637
6130 Prior Years Lapsed Balances	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 107,887	\$ -	\$ 2,750	\$ -	\$ 110,637
GRAND TOTAL REVENUE	94,364,969	6,348,044	11,727,533	14,405,837	126,846,383
BEGINNING FUND BALANCE	8,607,437	3,856,739	11,644,312	15,725,198	39,833,686
TOTAL AVAILABLE	\$ 102,972,406	\$ 10,204,783	\$ 23,371,845	\$ 30,131,035	\$ 166,680,069
TOTAL EXPENDITURES	\$ 99,510,281	\$ 6,611,730	\$ 16,203,750	\$ 20,000,000	\$ 142,325,761

**Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2018-2019**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED BUDGET 06/11/18	2018-19 PROPOSED BUDGET 05/14/18	2018-19 PROPOSED BUDGET 06/11/18	DIT 5/14/18 vs 6/11/18
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 17,015,953	\$ 17,655,698	\$ 18,329,884	\$ 18,513,183	\$ 18,513,183	\$ -
000 1120 Prior Years Ad Valorem	515,913	582,108	607,819	520,000	520,000	-
000 1130 Revenue in Lieu of Taxes	1,221	27,575	1,338	1,338	1,338	-
000 1242 Transfer Fees (Spec Ed.)	6,016	-	-	-	-	-
000 1310 Interest Earnings	51,258	49,623	54,104	60,000	60,000	-
000 1351 Interest on Taxes	-	-	-	-	-	-
000 1410 Rental of School Facilities	15,930	20,240	15,000	15,000	15,000	-
000 1420 Rental Property Other	5,103	-	11,951	2,500	2,500	-
000 1440 Sale of Equipment	22,450	10,297	17,822	15,000	15,000	-
000 1510 Insurance Loss Recoveries	-	-	383	-	-	-
000 1520 Life Ins Prem Reimbursement	-	-	104	-	-	-
000 1530 Damages to School Property	348	-	-	-	-	-
000 1570 Use of Custodial Service	949	870	1,000	1,000	1,000	-
000 1590 Refunds & Reimbursements	213,474	127,216.46	180,066	100,000	100,000	-
000 1610 Contributions	36,900	-	-	-	-	-
000 1660 Mineral Royalties	1,570	485	486	300	300	-
000 1680 Refund of Prior Year Expenditures	5,770	13,106	2,000	7,500	7,500	-
000 1690 Misc Local Revenue/Lucent	154,772	157,066	153,219	155,000	155,000	-
SUBTOTAL LOCAL	\$ 18,047,626	\$ 18,644,286	\$ 19,375,176	\$ 19,390,821	\$ 19,390,821	\$ -
INTERMEDIATE						
000 2100 County 4 Mill Tax	\$ 3,083,566	\$ 3,155,790	\$ 3,192,863	\$ 3,200,000	\$ 3,200,000	\$ -
000 2200 County Mortgage Tax	730,584	684,979	663,893	650,000	650,000	-
000 2300 Resale County Apport.	330,484	161,467	160,000	160,000	160,000	-
SUBTOTAL INTERMEDIATE	\$ 4,144,634	\$ 4,002,236	\$ 4,016,756	\$ 4,010,000	\$ 4,010,000	\$ -
STATE						
000 3110 Gross Production Tax	\$ 82,279	\$ 86,264	\$ 95,872	\$ 125,000	\$ 125,000	\$ -
000 3120 Motor Vehicle Tax	6,422,342	5,494,422	5,459,988	5,400,000	5,400,000	-
000 3130 R.E.A. Tax	56,079	55,848	56,546	55,000	55,000	-
000 3140 State School Land	2,203,427	2,192,934	2,000,000	2,000,000	2,000,000	-
000 3150 Vehicle Tax Stamps	45,060	41,665	38,992	40,905	40,905	-
000 3190 Other Dedicated Revenue	218	510	1,000	1,000	1,000	-
000 3210 State Aid	40,142,587	41,155,497	41,202,664	49,420,645	47,420,645	(2,000,000)
331/334/335 3250 Flexible Benefits Allowance	7,330,548	7,539,486	8,147,599	8,147,599	8,147,599	-
388 3310 Alternative Academy	159,582	132,260	139,270	139,270	139,270	-
311 3411 Staff Development	45,273	16,747	-	-	-	-
312 3412 Natl Certified Teacher Stipend	210,650	120,000	100,000	100,000	100,000	-
367 3415 Reading Sufficiency Act	205,015	138,864	188,468	188,468	188,468	-
333 3420 State Textbook Allocation	696,551	-	-	700,000	650,000	(50,000)
338 3570 Okla. Parents as Teachers	38,000	-	-	-	-	-
000 3690 TSEIP	34,696	-	7,994	-	-	-
361 3690 ACE Technology	53,059	28,791	-	-	-	-
362 3690 ACE Remediation	154,801	-	-	-	-	-
386 3690 Reading Proficiency	1,925	1,425	-	-	-	-
411 3811 Vocational Salaries Reimb	26,720	26,720	26,720	26,720	26,720	-
412 3812 Vocational Prog Incentive Assist	67,976	67,631	61,241	61,241	61,241	-
491 3890 Capital Outlay	13,870	-	-	-	-	-
469 3892 Technology Grant	-	25,000	-	-	15,000	15,000
SUBTOTAL STATE	\$ 57,990,660	\$ 57,124,064	\$ 57,526,354	\$ 66,405,848	\$ 64,370,848	(2,035,000)

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2018-2019

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED BUDGET 06/11/18	2018-19 PROPOSED BUDGET 05/14/18	2018-19 PROPOSED BUDGET 06/11/18	Diff 5/14/18 vs 6/11/18
FEDERAL						
591/592 4130 Impact Aid	\$ 73,952	\$ 62,192	\$ 44,043	\$ 50,000	\$ 50,000	\$ -
561 4140 Indian Education Title VII	293,858	202,711	258,797	239,142	239,142	-
774/775 4150 Air Force ROTC/Navy ROTC	172,600	160,293	170,000	170,000	170,000	-
51151515 4210 Title I Act of 1994	3,100,932	3,854,143	2,477,833	2,477,833	2,477,833	-
541 4271 Training and Recruitment	557,250	446,466	500,164	500,164	500,164	-
571/572 4281 Language Acquisition	12,627	43,089	37,131	37,131	37,131	-
621/631 4310 Flow Through/CSPD	2,854,910	2,881,060	2,499,925	2,598,030	2,598,030	-
641 4340 IDEA-B Preschool	66,280	67,146	59,498	59,498	59,498	-
613 4350 Spec Ed Highly Qualified	-	-	1,000	1,000	1,000	-
596 4480 Homeless	106,621	173,336	209,094	209,094	209,094	-
563/564 4550 Johnson O'Malley	14,454	16,197	22,266	10,000	10,000	-
456 4617 Vocational Rehabilitation	4,808	14,489	10,000	10,000	10,000	-
772 4689 STEM	105,571	72,404	-	-	-	-
424 4821 Carl Perkins Supplemental Grant	8,489	43,061	50,701	123,520	123,520	-
SUBTOTAL FEDERAL	\$ 7,372,351	\$ 8,036,586	\$ 6,340,453	\$ 6,485,413	\$ 6,485,413	\$ -
TOTAL REVENUE	\$ 87,555,270	\$ 87,807,172	\$ 87,258,738	\$ 96,292,083	\$ 94,257,083	\$ (2,035,000)
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5130 Return of Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5150 Child Nutrition Transfer	278,807	402,041	-	-	-	-
000 5160 Activity Fund Reimbursement	285,002	266,836	107,887	107,887	107,887	-
000 5600 Correcting Entry	6,730	8,845	510	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 570,539	\$ 677,722	\$ 108,397	\$ 107,887	\$ 107,887	\$ -
GRAND TOTAL REVENUE	\$ 88,125,809	\$ 88,484,894	\$ 87,367,135	\$ 96,399,969	\$ 94,364,969	\$ (2,035,000)
PLUS: BEGINNING FUND BALANCE	7,806,607	5,175,892	8,014,260	8,350,425	8,607,437	257,012
TOTAL AVAILABLE	\$ 95,932,417	\$ 93,660,786	\$ 95,381,395	\$ 104,750,394	\$ 102,972,406	\$ (1,777,988)
TOTAL EXPENDITURES	\$ 90,756,524	\$ 85,646,526	\$ 86,773,957	\$ 99,350,446	\$ 99,510,281	\$ 159,834
PROJECTED ENDING FUND BALANCE*	\$ 5,175,892	\$ 8,014,260	\$ 8,607,437	\$ 5,399,948	\$ 3,462,126	\$ (1,937,822)
FUND BALANCE AS % OF REVENUE	5.91%	9.13%	9.86%	5.61%	3.67%	-1.93%

Independent School District No. 52
Midwest City - Del City Public Schools
Co-Op Technology Center Fund
Fiscal Year 2018-2019

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED BUDGET 06/11/18	2018-19 PROPOSED BUDGET 05/14/18	2018-19 PROPOSED BUDGET 06/11/18	Diff 5/14/18 vs 6/11/18
REVENUE BY SOURCE						
LOCAL						
032 1310 Interest Earnings	\$ 3,078	\$ 3,786	\$ 3,425	\$ 3,000	\$ 3,000	\$ -
032 1440 Sale of Equipment	-	600	-	-	-	-
032 1530 Damages to School Property	2,368.56	-	-	-	-	-
032 1590 Refunds & Reimbursements	24,620	17,908	10,887	9,264	9,264	-
032 1650 District Contracts	3,121,988	3,161,282	3,051,098	3,051,098	3,051,098	-
032 1680 Refund of Prior Year Expenditures	-	-	180	-	-	-
032/064/143 1690 Miscellaneous Local Revenue	140,490	159,390	130,000	130,000	130,000	-
SUBTOTAL LOCAL	\$ 3,292,544	\$ 3,342,965	\$ 3,195,590	\$ 3,193,362	\$ 3,193,362	\$ -
STATE						
334/335 3250 Flexible Benefits Allowance	\$ 328,730	\$ 326,455	\$ 338,881	\$ 338,881	\$ 338,881	\$ -
312 3412 National Board Certified	5,000	-	-	-	-	-
000 3690 Misc State Revenue	-	-	-	-	-	-
412 3812 Vocational Prog Incentive Assist	-	-	-	-	-	-
419/433/441 3819 MDTC Formula Operations	1,222,019	1,206,469	1,094,909	1,094,909	1,094,909	-
431 3833 Existing Industries Training	12,221	659	19,855.00	-	-	-
432 3834 TIPS	2,637	-	-	-	-	-
444 3844 Firefighter Training	-	975	-	1,956.00	1,956.00	-
448 3848 Safety Training	10,162	28,129	-	26,918	26,918	-
452 3852 TANF State	29,099	29,099	29,100	29,100	29,100	-
485 3856 Dropout Recovery (SWAPS)	145,449	152,079	130,452	140,000	140,000	-
469 3892 Equipment Grant	-	37,500	134,336	244,618	244,618	-
SUBTOTAL STATE	\$ 1,755,316	\$ 1,781,366	\$ 1,747,533	\$ 1,876,382	\$ 1,876,382	\$ -
693 4392 ARRA Youth Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452 4619 TANF Federal	-	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	1,175,616	1,151,027	1,000,000	1,000,000	1,000,000	-
421/424/429 4821 Carl Perkins	180,465	215,998	140,694	141,000	141,000	-
428 4828 Tech-Prep	-	-	-	-	-	-
452 4852 TANF Federal	181,861	148,968	137,366	137,300	137,300	-
SUBTOTAL FEDERAL	\$ 1,537,941	\$ 1,515,993	\$ 1,278,060	\$ 1,278,300	\$ 1,278,300	\$ -
TOTAL REVENUE	\$ 6,585,802	\$ 6,640,324	\$ 6,221,182	\$ 6,348,044	\$ 6,348,044	\$ -
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	24	-	-	-	-	-
032 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
032 6140 Warrants Stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 6,585,826	\$ 6,640,324	\$ 6,221,182	\$ 6,348,044	\$ 6,348,044	\$ -
PLUS: BEGINNING FUND BALANCE	2,178,758	3,001,611	3,835,896	3,854,934	3,856,739	1,805
TOTAL AVAILABLE	\$ 8,764,583	\$ 9,641,935	\$ 10,057,079	\$ 10,202,978	\$ 10,204,783	\$ 1,805
TOTAL EXPENDITURES	\$ 5,762,972	\$ 5,806,039	\$ 6,200,340	\$ 6,611,730	\$ 6,611,730	\$ -
PROJECTED ENDING FUND BALANCE	3,001,611	3,835,896	3,856,739	3,591,248	3,593,053	1,805
FUND BALANCE AS % OF REVENUE	45.58%	57.77%	61.99%	56.57%	56.60%	0.03%

Independent School District No. 52
Midwest City - Del City Public Schools
Building Fund
Fiscal Year 2018-2019

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED BUDGET 6/11/2018	2018-19 PROPOSED BUDGET 05/14/18	2018-19 PROPOSED BUDGET 6/11/18	Diff 5/14/18 vs 6/11/18
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 2,429,427	\$ 2,520,766	\$ 2,568,514	\$ 2,643,277	\$ 2,643,277	\$ -
000 1120 Prior Years Ad Valorem	73,660	83,110	86,782	80,000	80,000	-
000 1130 Revenue In Lieu of Taxes	174	181	191	-	-	-
000 1351 Interest on Taxes	-	-	-	-	-	-
000 1430 Sale of Equipment	-	-	-	-	-	-
000 1590 Reimbursement	3,696	-	2,736	-	-	-
000 1680 Refund Prior Year	-	-	193	-	-	-
SUBTOTAL LOCAL	\$ 2,506,958	\$ 2,604,057	\$ 2,658,416	\$ 2,723,277	\$ 2,723,277	\$ -
INTERMEDIATE						
000 2900 Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE						
000 3190 Other Dedicated Revenue	\$ 31	\$ 73	\$ 81	\$ -	\$ -	\$ -
332/335 3250 Flexible Benefit Allowance	-	-	-	-	-	-
SUBTOTAL STATE	\$ 31	\$ 73	\$ 81	\$ -	\$ -	\$ -
591 4130 Impact Aid	\$ 549,279	\$ 506,211	\$ 553,909	\$ 500,000	\$ 500,000	\$ -
SUBTOTAL FEDERAL	\$ 549,279	\$ 506,211	\$ 553,909	\$ 500,000	\$ 500,000	\$ -
TOTAL REVENUE	\$ 3,056,268	\$ 3,110,340	\$ 3,212,406	\$ 3,223,277	\$ 3,223,277	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5600 Correcting Entry	\$ -	\$ 523	\$ -	\$ -	\$ -	\$ -
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ 523	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 3,056,268	\$ 3,110,863	\$ 3,212,406	\$ 3,223,277	\$ 3,223,277	\$ -
PLUS: BEGINNING FUND BALANCE*	11,702,642	10,577,054	9,179,166	6,725,760	6,915,735	189,974
TOTAL AVAILABLE	\$ 14,758,910	\$ 13,687,917	\$ 12,391,571	\$ 9,949,037	\$ 10,139,012	\$ 189,974
TOTAL EXPENDITURES	\$ 4,181,856	\$ 4,508,752	\$ 5,475,837	\$ 5,600,000	\$ 5,600,000	\$ -
PROJECTED ENDING FUND BALANCE	10,577,054	9,179,166	6,915,735	4,349,037	4,539,012	189,974
FUND BALANCE AS % OF REVENUE	346.08%	295.12%	215.28%	134.93%	140.82%	5.89%

**Independent School District No. 52
Midwest City - Del City Public Schools
Child Nutrition Fund
Fiscal Year 2018-2019**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED BUDGET 6/11/18	2018-19 PROPOSED BUDGET 5/14/18	2018-19 PROPOSED BUDGET 6/11/18	Diff 5/14/18 vs 6/11/18
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 2,875	\$ 3,146	\$ 2,955	\$ 2,900	\$ 2,900	\$ -
000 1590 Refunds and Reimbursements	-	483	244	250	250	-
000 1710 Student Lunches	1,390,246	1,369,864	1,269,536	1,318,588	1,318,588	-
000 1720 A la carte Food/Beverage Only	123,758	97,942	85,400	87,000	87,000	-
000 1730 Adult Meals	35,332	30,166	32,500	34,085	34,085	-
000 1760 Contract Lunches	27,077	29,963	29,300	30,489	30,489	-
000 1790 Miscellaneous	12,637	12,623	7,500	7,500	7,500	-
000 1794 Commodity Rebate	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,591,925	\$ 1,544,186	\$ 1,427,435	\$ 1,480,812	\$ 1,480,812	\$ -
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 357,136	\$ 383,871	\$ 431,996	\$ 431,996	\$ 431,996	\$ -
385 3720 State Matching	63,692	63,568	63,568	63,568	63,568	-
SUBTOTAL STATE	\$ 420,828	\$ 447,439	\$ 495,564	\$ 495,564	\$ 495,564	\$ -
FEDERAL						
763 4710 Lunches	\$ 3,647,113	\$ 3,494,636	\$ 3,513,115	\$ 3,663,031	\$ 3,663,031	\$ -
764 4720 Breakfasts	1,201,831	1,157,307	1,189,550	1,246,128	1,246,128	-
776 4740 Summer Food Service Program	24,161	-	20,379	20,379	20,379	-
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-
767 4770 Professional Development	100	-	-	-	-	-
791 4780 CN Equipment Grant	-	5,000	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,873,205	\$ 4,656,943	\$ 4,723,044	\$ 4,929,539	\$ 4,929,539	\$ -
TOTAL REVENUE	\$ 6,885,957	\$ 6,648,568	\$ 6,646,043	\$ 6,905,915	\$ 6,905,915	\$ -
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ 3,050	\$ -	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5190 Misc Revenue Transferred	-	2,975	-	-	-	-
000 5600 Correcting Entry	-	6,100	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 3,050	\$ 9,075	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
GRAND TOTAL REVENUE	\$ 6,889,007	\$ 6,657,643	\$ 6,648,793	\$ 6,908,665	\$ 6,908,665	\$ -
PLUS: BEGINNING FUND BALANCE	\$ 2,588,968	\$ 2,828,925	\$ 2,545,106	\$ 1,903,534	\$ 1,669,617	(233,917)
TOTAL AVAILABLE	\$ 9,477,975	\$ 9,486,568	\$ 9,193,900	\$ 8,812,199	\$ 8,578,282	\$ (233,917)
TOTAL EXPENDITURES	\$ 6,649,051	\$ 6,941,462	\$ 7,524,283	\$ 7,369,833	\$ 7,603,750	\$ 233,917
PROJECTED ENDING FUND BALANCE	2,828,925	2,545,106	1,669,617	1,442,366	974,532	(467,834)
FUND BALANCE AS % OF REVENUE	41.08%	38.28%	25.12%	20.89%	14.11%	-6.77%

Independent School District No. 52
Midwest City - Del City Public Schools
Technology Center Building Fund
Fiscal Year 2018-2019

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED BUDGET 6/11/18	2018-19 PROPOSED BUDGET 5/14/18	2018-19 PROPOSED BUDGET 6/11/18	Diff 5/14/18 vs 6/11/18
REVENUE BY SOURCE						
LOCAL						
000/105 1590 Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000/032 1650 District Contracts (Rose State)	1,628,432	1,648,565	1,595,591	1,595,591	1,595,591	-
000 1680 Refund Prior Year	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,628,432	\$ 1,648,565	\$ 1,595,591	\$ 1,595,591	\$ 1,595,591	\$ -
TOTAL REVENUE	\$ 1,628,432	\$ 1,648,565	\$ 1,595,591	\$ 1,595,591	\$ 1,595,591	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5600 Correcting Entry	-	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 1,628,432	\$ 1,648,565	\$ 1,595,591	\$ 1,595,591	\$ 1,595,591	\$ -
PLUS: BEGINNING FUND BALANCE	5,841,203	3,898,073	4,220,108	3,058,960	3,058,960	(0)
TOTAL AVAILABLE	\$ 7,469,635	\$ 5,546,637	\$ 5,815,699	\$ 4,654,551	\$ 4,654,551	\$ (0)
TOTAL EXPENDITURES	\$ 3,571,563	\$ 1,326,530	\$ 2,756,739	\$ 3,000,000	\$ 3,000,000	\$ -
PROJECTED ENDING FUND BALANCE	3,898,073	4,220,108	3,058,960	1,654,551	1,654,551	(0)
FUND BALANCE AS % OF REVENUE	239.38%	255.99%	191.71%	103.70%	103.70%	0.00%

Independent School District No. 52
Midwest City - Del City Public Schools
Sinking Fund
Fiscal Year 2018-2019

			2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED BUDGET 6/11/18	2018-19 PROPOSED BUDGET 5/14/18	2018-19 PROPOSED BUDGET 6/11/18	Diff 5/14/18 vs 6/11/18
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 13,953,457	\$ 14,334,802	\$ 13,815,884	\$ 13,954,043	\$ 13,954,043	\$ -
000	1120	Prior Years Ad Valorem	384,218	462,302	490,784	450,000	450,000	-
000	1130	Revenue In Lieu of Taxes	981	1,040	1,086	-	-	-
000	1340	Accrued Interest on Bonds	16,868	28,448	29,838	-	-	-
000	1351	Interest on Protested Taxes	-	-	-	-	-	-
000	1680	Refund-Prior Year Expenditures	-	-	1,794	1,794	1,794	-
SUBTOTAL LOCAL			\$ 14,355,524	\$ 14,826,593	\$ 14,339,385	\$ 14,405,837	\$ 14,405,837	\$ -
STATE								
000	3190	Other Dedicated Revenue	\$ 152	\$ 415	\$ 451	\$ -	\$ -	\$ -
000	3620	State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE			\$ 152	\$ 415	\$ 451	\$ -	\$ -	\$ -
TOTAL REVENUE			\$ 14,355,676	\$ 14,827,008	\$ 14,339,836	\$ 14,405,837	\$ 14,405,837	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5111	Premium on Bonds Sold	\$ 309,167	\$ 382,165	\$ 498,950	\$ -	\$ -	\$ -
000	5112	Proceeds from Bond Sales	-	-	-	-	-	-
000	5190	Misc Revenue - Transferred	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 309,167	\$ 382,165	\$ 498,950	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 14,664,844	\$ 15,209,173	\$ 14,838,786	\$ 14,405,837	\$ 14,405,837	\$ -
PLUS: BEGINNING FUND BALANCE			15,059,160	15,111,017	15,558,565	15,688,490	15,725,198	36,708
TOTAL AVAILABLE			\$ 29,724,003	\$ 30,320,190	\$ 30,397,351	\$ 30,094,327	\$ 30,131,035	\$ 36,708
TOTAL EXPENDITURES			\$ 14,612,987	\$ 14,761,625	\$ 14,672,153	\$ 20,000,000	\$ 20,000,000	\$ -
PROJECTED ENDING FUND BALANCE			15,111,017	15,558,565	15,725,198	10,094,327	10,131,035	36,708
FUND BALANCE AS % OF REVENUE			105.26%	104.93%	109.66%	70.07%	70.33%	0.25%

**GENERAL FUND (11)
EXPENDITURES BY FUNCTION**

FUNCTION/DESCRIPTION	2018-19 Budgeted Amounts
1000 Instruction	58,501,290
2100 Support Services-Students	8,198,379
2200 Support Services-Instructional Staff	5,264,353
2300 Support Services-General Administration	1,895,056
2400 Support Services-School Administration	9,134,132
2500 Support Services-Business	4,698,116
2600 Operation and Maintenance of Plant Services	8,016,413
2700 Student Transportation Services	3,548,881
3300 Community Services Operations	2,106
5500 Private NonProfit Schools	43,075
5600 Correcting Entry	8,479
7900 Contingency	200,000
TOTAL	99,510,281

**CO-OP/TECHNOLOGY CENTER (12)
EXPENDITURES BY FUNCTION**

FUNCTION/DESCRIPTION	2018-19 Budgeted Amounts
1000 Instruction	2,795,426
1500 Client-Based Programs	959,717
2100 Support Services-Students	384,890
2200 Support Services-Instructional Staff	146,900
2300 Support Services-General Administration	484,904
2400 Support Services-School Administration	1,145,305
2500 Support Services-Business	327,001
2600 Operation and Maintenance of Plant Services	306,854
2700 Student Transportation Services	10,735
7900 Contingency	50,000
TOTAL	6,611,730

BUILDING FUND (21)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2018-19 Budgeted Amounts
2600 Operation and Maintenance of Plant Services 4700 Building Improvements	5,590,000 10,000
TOTAL	5,600,000

CHILD NUTRITION (22)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2018-19 Budgeted Amounts
3120 Food Preparation and Dispensing Services	3,063,035.94
3130 Food and Supplies Delivery	43,174.60
3140 Other Direct and/or Related Child Nutrition	823,408.01
3150 Food Procurement	3,018,078.22
3160 Nonreimbursable Services	5,441.93
3180 Nutrition Education and Staff	68,896.66
3190 Other Child Nutrition	545,743.48
5200 Fund Transfer/Reimbursements	35,971.16
TOTAL	7,603,750

TECH CENTER BUILDING FUND (23)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2018-19 Budgeted Amounts
1000 Instruction	99,756
2600 Operation and Maintenance of Plant Services	534,932
4400 Architecture/Engineering	142,715
4700 Building Improvements	2,222,598
TOTAL	3,000,000

SINKING (41)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2018-19 Budgeted Amounts
5100 Debt Service 5600 Refunds/Reimbursements	19,990,000 10,000
TOTAL	20,000,000