

To: The Board of Education and Dr. Rick Cobb

From: Kay Medcalf, Chief Financial Officer *KM*

Date: June 10, 2019

Ref: Final Approval of FY20 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. Those budgets were published and are then presented for final approval at the June Board of Education meeting for the ensuing fiscal year. Cash funds are not included in the final 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 2018-2019	Proposed Tentative Expenditure Budget 2019-20	Projected Ending Fund Balance and % by Fund June 30, 2019		Projected Ending Fund Balance and % by Fund June 30, 2020	
General Fund (11)	\$ 100,623,333	\$ 105,603,315	\$6.85M	6.96%	\$2.07M	2.06%
CO-OP Technology Fund (12)	\$ 6,636,161	\$ 6,729,267	\$3.96M	58.62%	\$3.78M	57.66%
Special Revenue Funds						
Building Fund (21)	\$ 5,416,523	\$ 5,600,000	\$5.58M	164.26%	\$3.32M	99.28%
Child Nutrition Fund (22)	\$ 7,591,932	\$ 7,474,093	\$2.44M	32.24%	\$2.63M	34.31%
Special Building Fund (Tech Center Building Fund 23)	\$ 718,496	\$ 2,000,000	\$5.01M	279.71%	\$4.66M	282.86%
Debt Service (Sinking Fund 41)	\$ 16,464,323	\$ 20,000,000	\$14.88M	103.20%	Appropriation will allow for multiyear expenditures to retire debt	
Total Governmental Funds*	\$ 137,450,768	\$ 147,406,675	\$38.72M		\$ 16.46M	

*Excludes Cash Funds

RECEIVED

JUN 19 2019

State Auditor and Inspector

Oklahoma

General Fund (11)

2018-19 General Fund Budget Status: Assumptions to end the fiscal year

The FY19 budget reflected an overall revenue increase from our June 11, 2018 approved budget by \$4,498,021. The major changes in revenue are as follows: Our Ad Valorem valuation was at 3.81% and we only estimated a 1.5% growth causing an over collection of \$690,887. Interest earnings were up by \$122,000 over projections. Rental's and sale of equipment increased \$7,947. Reimbursements were up by \$23,652, and miscellaneous Local Revenue was down by (\$24,599). Intermediate revenue decreased over projections by (\$ 110,000), due to a decrease in County Mortgage Tax and a slight increase in Resale. Our state revenues are where we saw another increase in revenue by \$ 2,296,335. State Dedicated revenue was up by \$91,360. We actually received a prior year collection during the month of February for motor vehicle tax, prior to it going back to the court system. The next revenue with any major impact was State Aid which increased \$2,143,521. We had estimated an increase due to the passage of the teacher's salary raise but still did not know the full impact of those dollars until July when the language had been verified. FBA also increased, which was a full year at the higher amount of premiums and additional staff. Federal dollars increased by \$1,062,076, primarily due to the carryover and collection of FY 18 dollars. Other non-revenue receipts were up a little to a total of \$34,593.

FY 19 we saw a decrease in our WADM. We had been on the 1st 9 weeks from FY 2017-18 with 22,850.15 and that number is what we used to project. However, at the e-o-y we dropped to 22,652.12 which is now our highest of the three counts and was used in projecting FY 20. This year's budget was the largest we had seen in several years. New dollars put into the formula was \$157.6 million. This is made up of \$133.2 million in state aid formula or \$115 per WADM. \$74.3 mil for allotted state aid and \$58.9 million for the pay raise of \$1220 average per certified staff. FBA is up \$18.9 million and reading sufficiency is up \$5.5 mill. An error occurred in May when we looked at the \$60 million for operational dollars, which was conservative but the wrong factor increase was used. We used \$320 per WADM looking at the formula being changed when in fact we should have used \$59 increase in factors for the salary increase only. This overestimated our revenue by \$4,741,592. This was caught and corrected with this presentation of the budget increasing the factors by the \$115 per WADM and the funding formula not changing for FY 20.

At this time, we have gone ahead and included a step increase in our projections to see where that would leave us financially. We have also built in 5 Certified Contingency staff and 10 Teacher assistants. This allows us the flexibility we need for classroom size teacher assistants due to enrollment.

2018-19 General Fund Budget Status: Assumptions to end the fiscal year - Recap

Revenue:

- Ad Valorem collections are up again this year due to the Net Assessed Valuation going up by over 3%.
- State Aid, was up due to the largest budget approved in years. We received an additional increase in the factors of \$37.96 over what was projected, however our WADM decreased from projected to actual by 198.03
- Motor Vehicle Revenue held level and we received one month of past due revenue of around \$164,000 before it went back to the court system. We should start receiving our past motor vehicle starting in July for FY 19-20
- Other Revenues that were down was the Misc. revenue from District Sources since we did not charge the Tech Center for its \$150,000 loan agreement, due to them not receiving any revenue for pay increases. This was a one-time assistance.

Expenditures:

- Payroll expenditures were higher than the amount of revenue received based on what was negotiated.
- Preliminary information is reflecting a spending increase over last year by \$ 1.113 million.
- Fund Balance estimate is approximately \$6.8M or 6.96%

2019-20 General Fund Preliminary Budget Information: Assumptions for budget planning-Recap

Revenue:

- Factors are expected to increase \$115 for a total of \$3,550.76 per WADM generating an increase of \$ 2,292,884 million over FY19.
- State Textbook funds are expected to be a line item again for FY20 and are expected to bring an additional \$667,000.
- Ad Valorem is expected to grow by 1.5% and be 96% collected, totaling an increase \$194,112.

Expenditures:

- Approved positions for 11 certified staff at different locations and 3 core teachers.
- Increase in the cost of the SRO at MCHS and new one at CAHS
- Change in the 5% Special Ed to 7% with growth up to 10%.
- Middle School Intern to assist in transition.
- Certified pay raise funded at an average of \$1,220 per certified staff.
- 5 Certified Contingency Staff.
- 10 Non-Certified TA's Contingency.
- Planned step increase for staff.
- Fund balance estimated at \$2.07M or 2.06%

Technology Center Fund (CO-OP 12)

2018-19 Technology Center Status: Assumptions to end the fiscal year

Revenue:

- Rose State contract collections are up about \$420,000 over projections.
- FBA is estimated to be fully funded again this year.
- State operational funding remained the same as FY18. The Tech Center did not receive any funding for state raises through Oklahoma State Department of Education or Oklahoma Department of Career and Technology Education.

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 in FY18 and FY19. These expenditures remained in the Tech Center Fund for the duration of FY19, which included instructional equipment and custodial services and utilities will be added in FY19. The Tech Center has no bonding capacity; therefore alleviating the Building Fund of expenditures will ensure a healthy fund balance for future construction projects.
- The Tech Center was not funded for the State Mandated raises in FY19. To help with funding these salaries, the \$150,000 agreement between Mid-Del Schools and the Tech Center was not renewed for FY19.
- All expenditures have been projected through June 30, 2019.
- Fund Balance is projected at \$3.8M or 59.15%.

2019-20 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 be slightly lower. This source of revenue is erratic; a conservative revenue projection is being presented. Looking at a five year trend, indications are that collections will be less in FY20.
- The initial state formula operational allocation has been received and is projected to increase over last year by \$245,317. The Oklahoma Department of Career and Technology Education received additional funding for Flexible Benefit. Flexible Benefit at the state level has been underfunded for many years. The state department has had to withhold formula operational dollars to fund this expense. Additional formula operational dollars were released to technology centers due to this increase in funding. Mid-Del Tech Center did not receive additional state operational dollars to fund the certified pay raise at an average of \$1,220 per certified staff.
- An increase in Existing Industries Training is included as received on the tentative allocation notice.
- 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 four 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 staff, which increased efficiency, helped diminish the impact of non-funded, state mandated raises resulting in only a slight increase in expenditures. Without these decisions a drastic increase in salary expense would have occurred.
- A step raise has been included for both certified and support staff.
- An average increase of salary for certified staff in the amount of \$1,220 plus benefits has been included.
- An application for an equipment grant in the amount of \$127,000 was included in the May budget but was not awarded. This grant was reduced for the June budget.
- The purchase of two vehicles is planned for FY19.
- Fund Balance is projected at \$3.78M or 59.66%

Special Revenue Funds

Building Fund (21)

2018-19 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 \$ 5.58 million or 164.26%

2019-20 Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation is projected to increase 1.5% at 96% collected; projected increase of \$40,750
- Impact Aid is reflected in the Building Fund of \$500,000.

Expenditures:

- The FY 20 appropriation is based on the initial budget of FY19 of \$ 5.4M plus a cost increase to \$5.6M.
- Fund Balance \$3.32 million or 99.28%

Child Nutrition Fund (22)

2018-19 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Saw an additional decline in Ala-Carte of \$18,357 which we believe is directly related to the Healthy Food plan that we have to follow.
- Received a small increase in student lunches of \$98,770
- Federal funding was up, due to the loss of revenue last year created by the teacher walkout for 10 days for a total of \$972,131.
- FBA was funded at 100% for FY 18-19
- State Matching was basically flat for the year.
- Overall revenue was up by \$1,051,040

Expenditures:

- Flexible Benefit projections reflect actual expenses.
- Fund Balance \$2.44 million or 32.24%

2019-20 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Estimates include a fairly flat revenue projection other than the estimated 1.66% increase in breakfast and lunch for federal reimbursement totaling \$93,333
- Request going to the May 2019 board meeting requesting a \$.05 increase for student lunch meals and \$.20 for adult breakfast and \$.05 for adult lunch increase.

Expenditures:

- An increased FBA expense has not been factored in at this time. We will address this once we receive official notification.
- Expenditures do include a step raise.
- An estimate of 1% increase in food cost has been projected.
- Fund Balance \$2.63 million or 34.31%

Technology Center Building Fund (23)

2018-19 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Rose State contract collections are up about \$197,300 over projections.

Expenditures:

- Expenses are projected at \$718,500.
- Conservative fiscal decisions, have allowed the Tech Center to continue paying additional expenditures from the Tech Center Fund instead of the Building Fund ensuring a healthy fund balance for future construction projects.

2019-20 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- The Rose State contract, which is the ad valorem collections that is shared with Rose State, is projected to be slightly lower. This source of revenue is erratic; a conservative revenue projection is being presented. Looking at a five year trend, indications are that collections will be less in FY20.

Expenditures:

- Expenditures in the Building Fund will increase for planned building projects. The Tech Center has no bonding capacity; therefore, a healthy fund balance is used for building maintenance, repairs, remodeling, and major construction.
- Update equipment, classrooms, and software to remain current with industry standards.
- Fund Balance is projected at \$4.66M or 282.86%

Sinking Fund (41)

2018-19 Sinking Fund Budget Status: Assumptions to end the fiscal year

Revenue

- Property tax collections reflect a 3.0% increase with a 96% collection.
- Premium received on Bonds sold of \$437,655 and Accrued Interest of \$3271.

Expenditures

- Scheduled bond payments as per the estimate of needs.
- Scheduled MDSEA lawsuit payment pending authorization by the court system.

2019-20 Sinking Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation is projected to increase 1.5% and be 96% collected.

Expenditures:

- Scheduled bond debt payments are projected for FY 20 based on the Estimate of Needs appropriation for remaining debt service payments.

For FY20, 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 2019-20.

The original 2019-20 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. Tim Blanton, President
Mrs. Jimmie Nolen, Clerk
Mr. Le Roy Porter, Member

Mr. David Bibens, Vice-President
Mr. Julian Biggers, Member

The total of the original expenditure budgets for appropriated funds as presented is \$147,406,675. 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.



Vice-President
Board of Education



Superintendent
Midwest City-Del City Public Schools

June 10, 2019
Date

June 10, 2019
Date

Adoption of Original School District Budget
June 10, 2019

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 10th day of June, 2019.

Absent

Board President

ndcB:~

Vice President

Jimmie Mohr

Clerk

Le Roy Port

Member

[Signature]

Member

Attest: Deane Nelson
Deputy Clerk of the Board

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2019-2020**

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues	Fund	Appropriated
	FY 2019-20	FY 2019-20	21-23	41	Funds
	FY 2019-20	FY 2019-20	FY 2019-20	FY 2019-20	FY 2019-20
LOCAL					
1100 Ad Valorem	\$ 19,874,835	\$ -	\$ 2,837,650	\$ 15,006,769	\$ 37,719,254
1200 Tuition and Fees	-	-	-	-	-
1300 Interest Earnings	182,000	5,000	2,900	-	189,900
1400 Rental, Disposals and Commissions	37,500	-	-	-	37,500
1500 Reimbursements	101,000	-	5,250	-	106,250
1600 Other Local Sources of Revenue	157,800	3,296,958	1,648,886	-	5,103,644
1700 Child Nutrition Programs	-	-	1,430,132	-	1,430,132
SUBTOTAL LOCAL	\$ 20,353,135	\$ 3,301,958	\$ 5,924,818	\$ 15,006,769	\$ 44,586,680
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 3,200,000	\$ -	\$ -	\$ -	\$ 3,200,000
2200 County Mortgage Tax	550,000	-	-	-	550,000
2900 Other Intermediate	150,000	-	-	-	150,000
SUBTOTAL INTERMEDIATE	\$ 3,900,000	\$ -	\$ -	\$ -	\$ 3,900,000
STATE					
3100 State Dedicated Revenue	\$ 7,676,905	\$ -	\$ -	\$ -	\$ 7,676,905
3200 State Aid-General Operations	60,004,649	349,040	410,505	-	60,764,194
3300 Competitive Grants	132,124	-	-	-	132,124
3400 State - Categorical	993,365	-	-	-	993,365
3500 Special Programs	-	-	-	-	-
3600 Other State Sources of Revenue	-	-	-	-	-
3700 Child Nutrition Programs	-	-	63,568	-	63,568
3800 State Vocational Programs	87,961	1,610,990	-	-	1,698,951
SUBTOTAL STATE	\$ 68,895,004	\$ 1,960,030	\$ 474,073	\$ -	\$ 71,329,107
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 455,801	\$ -	\$ 500,000	\$ -	\$ 955,801
4200 Improving Academic Achievement of Disadvantaged	3,975,197	-	-	-	3,975,197
4300 Individuals with Disabilities	2,722,146	-	-	-	2,722,146
4400 Improving Academic Achievement of Disadvantaged Cont'	283,713	-	-	-	283,713
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	-	-	5,750,785	-	5,750,785
4800 Federal Vocational Education	85,802	287,300	-	-	373,102
SUBTOTAL FEDERAL	\$ 7,542,660	\$ 1,287,300	\$ 6,250,785	\$ -	\$ 15,080,745
TOTAL REVENUE	100,690,799	6,549,288	12,649,676	15,006,769	134,896,532
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 140,000	\$ -	\$ 2,750	\$ -	\$ 142,750
6130 Prior Years Lapsed Balances	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 140,000	\$ -	\$ 2,750	\$ -	\$ 142,750
GRAND TOTAL REVENUE	100,830,799	6,549,288	12,652,426	15,006,769	135,039,282
BEGINNING FUND BALANCE	6,847,094	3,956,153	13,031,568	14,883,694	38,718,509
TOTAL AVAILABLE	\$ 107,677,893	\$ 10,505,441	\$ 25,683,994	\$ 29,890,463	\$ 173,757,791
TOTAL EXPENDITURES	\$ 105,603,315	\$ 6,729,267	\$ 15,074,093	\$ 20,000,000	\$ 147,406,675

**Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2019-2020**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED BUDGET 6/10/19	2019-20 PROPOSED BUDGET 05/13/19	2019-20 PROPOSED BUDGET 6/10/19	Diff 5/13/19 vs 06/10/19
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 17,655,698	\$ 18,362,096	\$ 19,118,723	\$ 19,312,835	\$ 19,312,835	\$ -
000 1120 Prior Years Ad Valorem	582,108	647,158	597,731	560,000	560,000	-
000 1130 Revenue in Lieu of Taxes	27,575	1,338	8,595	2,000	2,000	-
000 1242 Transfer Fees (Spec Ed.)	-	-	-	-	-	-
000 1310 Interest Earnings	49,623	57,135	182,000	182,000	182,000	-
000 1410 Rental of School Facilities	20,240	11,120	16,420	15,000	15,000	-
000 1420 Rental Property Other	-	12,051	2,564	2,500	2,500	-
000 1440 Sale of Equipment	10,297	19,844	40,447	20,000	20,000	-
000 1510 Insurance Loss Recovery	-	383	-	-	-	-
000 1520 Life Ins Prem Reimbursement	-	104	-	-	-	-
000 1530 Damages to School Property	-	-	-	-	-	-
000 1570 Use of Custodial Service	870	843	1,890	1,000	1,000	-
000 1590 Refunds & Reimbursements	127,216.46	191,062	122,762	100,000	100,000	-
000 1610 Contributions	-	90,444.60	-	-	-	-
000 1660 Mineral Royalties	485	538	404	300	300	-
000 1680 Refund of Prior Year Expenditures	13,106	1,683	134,869	7,500	7,500	-
000 1690 Misc Local Revenue/Lucent	157,066	153,460	2,928	150,000	150,000	-
SUBTOTAL LOCAL	\$ 18,644,286	\$ 19,549,258	\$ 20,229,332	\$ 20,353,135	\$ 20,353,135	\$ -
INTERMEDIATE						
000 2100 County 4 Mill Tax	\$ 3,155,790	\$ 3,212,858	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ -
000 2200 County Mortgage Tax	684,979	661,148	550,000	550,000	550,000	-
000 2300 Resale County Apport.	161,467	147,690	150,000	150,000	150,000	-
SUBTOTAL INTERMEDIATE	\$ 4,002,236	\$ 4,021,697	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	\$ -
STATE						
000 3110 Gross Production Tax	\$ 86,264	\$ 96,208	\$ 94,000	\$ 115,000	\$ 95,000	\$ (20,000)
000 3120 Motor Vehicle Tax	5,494,422	5,318,943	5,536,892	5,400,000	5,500,000	100,000
000 3130 R.E.A. Tax	55,848	58,384	59,734	55,000	60,000	5,000
000 3140 State School Land	2,192,934	2,160,743	1,980,000	2,000,000	1,980,000	(20,000)
000 3150 Vehicle Tax Stamps	41,665	39,156	40,905	40,905	40,905	-
000 3190 Other Dedicated Revenue	510	764	1,734	1,000	1,000	-
000 3210 State Aid	41,155,497	41,211,804	49,062,216	56,096,692	51,355,100	(4,741,592)
331/334/335 3250 Flexible Benefits Allowance	7,539,486	8,147,599	8,649,549	8,649,549	8,649,549	-
388 3310 Alternative Academy	132,260	139,270	132,124	132,124	132,124	-
311 3411 Staff Development	16,747	-	-	-	-	-
312 3412 Natl Certified Teacher Stipend	120,000	100,000	142,600	142,600	142,600	-
367 3415 Reading Sufficiency Act	138,864	188,468	183,479	183,479	183,479	-
333 3420 State Textbook Allocation	-	-	667,286	667,286	667,286	-
338 3570 Okla. Parents as Teachers	-	-	-	-	-	-
308 3690 TLE Pilot Program	-	50	-	-	-	-
000 3690 TSEIP	-	7,944	-	-	-	-
361 3690 ACE Technology	28,791	-	-	-	-	-
362 3690 ACE Remediation	-	-	-	-	-	-
386 3690 Reading Proficiency	1,425	-	-	-	-	-
411 3811 Vocational Salaries Reimb	26,720	26,720	27,220	26,720	26,720	-
412 3812 Vocational Prog Incentive Assist	67,631	61,241	61,241	61,241	61,241	-
469 3892 Technology Grant	25,000	-	28,203	-	-	-
SUBTOTAL STATE	\$ 57,124,064	\$ 57,557,294	\$ 66,667,183	\$ 73,571,596	\$ 68,895,004	(4,676,592)

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2019-2020

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED BUDGET 6/10/19	2019-20 PROPOSED BUDGET 05/13/19	2019-20 PROPOSED BUDGET 6/10/19	Diff 5/13/19 vs 06/10/19
FEDERAL						
591/592 4130 Impact Aid	\$ 62,192	\$ 44,043	\$ 140,167	\$ 100,000	\$ 100,000	\$ -
561 4140 Indian Education Title VII	202,711	273,702	190,509	185,801	185,801	-
774/775 4150 Air Force ROTC/Navy ROTC	160,293	159,419	170,000	170,000	170,000	-
511/513/515 4210 Title I Act of 1994	3,854,143	2,341,375	3,528,576	3,380,469	3,380,469	-
541 4271 Training and Recruitment	446,466	407,741	329,959	566,416	566,416	-
571/572 4281 Language Acquisition	43,089	37,525	47,371	28,313	28,313	-
621/631 4310 Flow Through/CSPD	2,881,060	2,735,499	2,772,821	2,660,313	2,660,313	-
641 4340 IDEA-B Preschool	67,146	61,402	61,835	60,833	60,833	-
613 4350 Spec Ed Highly Qualified	-	-	1,000	1,000	1,000	-
596 4480 Homeless	173,336	156,944	213,977	283,713	283,713	-
563/564 4550 Johnson O'Malley	16,197	22,266	3,903	10,000	10,000	-
456 4617 Vocational Rehabilitation	14,489	8,831	3,538	10,000	10,000	-
772 4689 STEM	72,404	-	-	-	-	-
424 4821 Carl Perkins Supplemental Grant	43,061	97,327	83,833	85,802	85,802	-
SUBTOTAL FEDERAL	\$ 8,036,586	\$ 6,346,075	\$ 7,547,489	\$ 7,542,660	\$ 7,542,660	\$ -
TOTAL REVENUE	\$ 87,807,172	\$ 87,474,324	\$ 98,344,004	\$ 105,367,391	\$ 100,690,799	\$ (4,676,592)
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5130 Return of Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5150 Child Nutrition Transfer	402,041	-	-	-	-	-
000 5160 Activity Fund Reimbursement	266,836	185,539	140,000	140,000	140,000	-
000 5600 Correcting Entry	8,845	510	2,480	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 677,722	\$ 186,049	\$ 142,480	\$ 140,000	\$ 140,000	\$ -
GRAND TOTAL REVENUE	\$ 88,484,894	\$ 87,660,373	\$ 98,486,484	\$ 105,507,391	\$ 100,830,799	\$ (4,676,592)
PLUS: BEGINNING FUND BALANCE	5,175,892	8,014,260	8,983,943	6,066,762	6,847,094	780,332
TOTAL AVAILABLE	\$ 93,660,786	\$ 95,674,633	\$ 107,470,427	\$ 111,574,153	\$ 107,677,893	\$ (3,896,260)
TOTAL EXPENDITURES	\$ 85,646,526	\$ 86,690,690	\$ 100,623,333	\$ 107,048,117	\$ 105,603,315	\$ (1,444,802)
PROJECTED ENDING FUND BALANCE*	8,014,260	8,983,943	6,847,094	4,526,036	2,074,578	(2,451,458)
FUND BALANCE AS % OF REVENUE	9.13%	10.27%	6.96%	4.30%	2.06%	-2.24%

**Independent School District No. 52
Midwest City - Del City Public Schools
Co-Op Technology Center Fund
Fiscal Year 2019-2020**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED BUDGET 6/10/19	2019-20 PROPOSED BUDGET 05/13/19	2019-20 PROPOSED BUDGET 6/10/19	Diff 5/13/19 vs 6/10/19
REVENUE BY SOURCE						
LOCAL						
032 1310 Interest Earnings	\$ 3,786	\$ 4,159	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
032 1440 Sale of Equipment	600	-	-	-	-	-
032 1590 Refunds & Reimbursements	17,908	11,534	3,777	-	-	-
032 1650 District Contracts	3,161,282	3,051,098	3,471,992	3,166,958	3,166,958	-
032 1680 Refund of Prior Year Expenditures	-	180	384	-	-	-
032/064/143 1690 Miscellaneous Local Revenue	159,390	120,532	122,782	130,000	130,000	-
SUBTOTAL LOCAL	\$ 3,342,965	\$ 3,187,504	\$ 3,603,934	\$ 3,301,958	\$ 3,301,958	\$ -
STATE						
334/335 3250 Flexible Benefits Allowance	\$ 326,455	\$ 338,881	\$ 349,040	\$ 349,040	\$ 349,040	\$ -
312 3412 National Board Certified	-	-	-	-	-	-
000 3690 Misc State Revenue	-	-	-	-	-	-
412 3812 Vocational Prog Incentive Assist	-	-	-	-	-	-
419/433/441 3819 MDTC Formula Operations	1,206,469	1,094,909	1,094,909	1,094,909	1,340,226	245,317
431 3833 Existing Industries Training	659	21,656.00	21,461	20,000	89,188	69,188
432 3834 TIPS	-	-	1,560	10,520	10,520	-
444 3844 Firefighter Training	975	-	1,956	1,956	1,956	-
448 3848 Safety Training	28,129	-	-	-	-	-
452 3852 TANF State	29,099	29,100	29,100	29,100	29,100	-
485 3856 Dropout Recovery (SWAPS)	152,079	130,452	117,702	140,000	140,000	-
469 3892 Equipment Grant	37,500	134,336	169,536	127,000	-	(127,000)
SUBTOTAL STATE	\$ 1,781,366	\$ 1,749,334	\$ 1,785,264	\$ 1,772,525	\$ 1,960,030	\$ 187,505
693 4592 ARRA Youth Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452 4619 TANF Federal	-	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	1,151,027	1,061,146	1,016,056	1,000,000	1,000,000	-
421/424/429 4821 Carl Perkins	215,998	140,694	153,307	150,000	150,000	-
428 4828 Tech-Prep	-	-	-	-	-	-
452 4852 TANF Federal	148,968	68,655	190,675	137,300	137,300	-
SUBTOTAL FEDERAL	\$ 1,515,993	\$ 1,270,494	\$ 1,360,038	\$ 1,287,300	\$ 1,287,300	\$ -
TOTAL REVENUE	\$ 6,640,324	\$ 6,207,332	\$ 6,749,236	\$ 6,361,783	\$ 6,549,288	\$ 187,505
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	-	-	126	-	-	-
032 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
032 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 6,640,324	\$ 6,207,332	\$ 6,749,362	\$ 6,361,783	\$ 6,549,288	\$ 187,505
PLUS: BEGINNING FUND BALANCE	3,001,611	3,835,896	3,842,952	4,014,469	3,956,153	(58,316)
TOTAL AVAILABLE	\$ 9,641,935	\$ 10,043,228	\$ 10,592,314	\$ 10,376,252	\$ 10,505,442	\$ 129,189
TOTAL EXPENDITURES	\$ 5,806,039	\$ 6,200,276	\$ 6,636,161	\$ 6,613,253	\$ 6,729,267	\$ 116,014
PROJECTED ENDING FUND BALANCE	3,835,896	3,842,952	3,956,153	3,762,999	3,776,175	13,176
FUND BALANCE AS % OF REVENUE	57.77%	61.91%	58.62%	59.15%	57.66%	-1.49%

Independent School District No. 52
Midwest City - Del City Public Schools
Building Fund
Fiscal Year 2019-2020

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED BUDGET 6/10/19	2019-20 PROPOSED BUDGET 05/13/19	2019-20 PROPOSED BUDGET 6/10/19	Diff 2018-19 vs 2019-20
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 2,520,766	\$ 2,621,621	\$ 2,726,902	\$ 2,757,450	\$ 2,757,450	\$ -
000 1120 Prior Years Ad Valorem	83,110	92,398	85,342	80,000	80,000	-
000 1130 Revenue In Lieu of Taxes	181	191	199	200	200	-
000 1351 Interest on Taxes	-	-	-	-	-	-
000 1390 Earn on Investments	-	-	17,033	-	-	-
000 1430 Sale of Equipment	-	-	-	-	-	-
000 1590 Reimbursement	-	2,736	8,248	5,000	5,000	-
000 1680 Refund Prior Year	-	193	-	-	-	-
SUBTOTAL LOCAL	\$ 2,604,057	\$ 2,717,139	\$ 2,837,724	\$ 2,842,650	\$ 2,842,650	\$ -
INTERMEDIATE						
000 2900 Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE						
000 3190 Other Dedicated Revenue	\$ 73	\$ 109	\$ 248	\$ -	\$ -	\$ -
332/335 3250 Flexible Benefit Allowance	-	-	-	-	-	-
SUBTOTAL STATE	\$ 73	\$ 109	\$ 248	\$ -	\$ -	\$ -
591 4130 Impact Aid	\$ 506,211	\$ 553,909	\$ 556,663	\$ 500,000	\$ 500,000	\$ -
SUBTOTAL FEDERAL	\$ 506,211	\$ 553,909	\$ 556,663	\$ 500,000	\$ 500,000	\$ -
TOTAL REVENUE	\$ 3,110,340	\$ 3,271,157	\$ 3,394,635	\$ 3,342,650	\$ 3,342,650	\$ -
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	\$ 3,110,863	\$ 3,271,157	\$ 3,394,635	\$ 3,342,650	\$ 3,342,650	\$ -
PLUS: BEGINNING FUND BALANCE*	10,577,054	9,179,166	7,597,874	5,560,434	5,575,987	15,553
TOTAL AVAILABLE	\$ 13,687,917	\$ 12,450,323	\$ 10,992,509	\$ 8,903,084	\$ 8,918,636	\$ 15,553
TOTAL EXPENDITURES	\$ 4,508,752	\$ 4,852,448	\$ 5,416,523	\$ 2,500,000	\$ 5,600,000	\$ 3,100,000
PROJECTED ENDING FUND BALANCE	9,179,166	7,597,874	5,575,987	6,403,084	3,318,636	(3,084,447)
FUND BALANCE AS % OF REVENUE	295.12%	232.27%	164.26%	191.56%	99.28%	-92.28%

**Independent School District No. 52
Midwest City - Del City Public Schools
Child Nutrition Fund
Fiscal Year 2019-2020**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED BUDGET 6/10/19	2019-20 PROPOSED BUDGET 05/13/19	2019-20 PROPOSED BUDGET 6/10/19	Diff 5/13/19 vs 6/10/19
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 3,146	\$ 3,105	\$ 3,000	\$ 2,900	\$ 2,900	\$ -
000 1590 Refunds and Reimbursements	483	244	4,835	250	250	-
000 1680 Prior Year Refunds	-	-	668	140	140	-
000 1710 Student Lunches	1,369,864	1,198,842	1,297,612	1,297,612	1,297,612	-
000 1720 Alacarte Food/Beverage Only	97,942	80,335	61,978	61,978	61,978	-
000 1730 Adult Meals	30,166	28,783	30,953	30,953	30,953	-
000 1760 Contract Lunches	29,963	25,610	32,089	32,089	32,089	-
000 1790 Miscellaneous	12,623	7,848	7,861	7,500	7,500	-
000 1794 Commodity Rebate	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,544,186	\$ 1,344,767	\$ 1,438,997	\$ 1,433,423	\$ 1,433,423	\$ -
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 383,871	\$ 431,996	\$ 410,505	\$ 410,505	\$ 410,505	\$ -
385 3720 State Matching	63,568	57,245	63,568	63,568	63,568	-
SUBTOTAL STATE	\$ 447,439	\$ 489,242	\$ 474,073	\$ 474,073	\$ 474,073	\$ -
FEDERAL						
763 4710 Lunches	\$ 3,494,636	\$ 3,492,405	\$ 4,215,347	\$ 4,285,322	\$ 4,285,322	\$ -
764 4720 Breakfasts	1,157,307	1,172,536	1,407,172	1,430,531	1,430,531	-
776 4740 Summer Food Service Program	-	20,379	34,932	34,932	34,932	-
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-
767 4770 Professional Development	-	-	-	-	-	-
791 4780 CN Equipment Grant	5,000	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,656,943	\$ 4,685,320	\$ 5,657,451	\$ 5,750,785	\$ 5,750,785	\$ -
TOTAL REVENUE	\$ 6,648,568	\$ 6,519,329	\$ 7,570,521	\$ 7,658,281	\$ 7,658,281	\$ -
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ -	\$ 2,810	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5190 Misc Revenue Transferred	2,975	-	-	-	-	-
000 5600 Correcting Entry	6,100	-	119	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 9,075	\$ 2,810	\$ 2,869	\$ 2,750	\$ 2,750	\$ -
GRAND TOTAL REVENUE	\$ 6,657,643	\$ 6,522,140	\$ 7,573,390	\$ 7,661,031	\$ 7,661,031	\$ -
PLUS: BEGINNING FUND BALANCE	\$ 2,828,925	\$ 2,545,106	\$ 2,459,409	\$ 2,440,656	\$ 2,440,866	210
TOTAL AVAILABLE	\$ 9,486,568	\$ 9,067,246	\$ 10,032,799	\$ 10,101,687	\$ 10,101,897	\$ 210
TOTAL EXPENDITURES	\$ 6,941,462	\$ 6,607,837	\$ 7,591,932	\$ 7,434,993	\$ 7,474,093	\$ 39,100
PROJECTED ENDING FUND BALANCE	2,545,106	2,459,409	2,440,866	2,666,694	2,627,804	(38,890)
FUND BALANCE AS % OF REVENUE	38.28%	37.72%	32.24%	34.82%	34.31%	-0.51%

Independent School District No. 52
Midwest City - Del City Public Schools
Technology Center Building Fund
Fiscal Year 2019-2020

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED BUDGET 6/10/19	2019-20 PROPOSED BUDGET 05/13/19	2019-20 PROPOSED BUDGET 6/10/19	Diff 5/13/19 vs 6/10/19
REVENUE BY SOURCE						
LOCAL						
000/105 1590 Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000/032 1650 District Contracts (Rose State)	1,648,565	1,595,591	1,792,889	1,648,746	1,648,746	-
000 1680 Refund Prior Year	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,648,565	\$ 1,595,591	\$ 1,792,889	\$ 1,648,746	\$ 1,648,746	\$ -
TOTAL REVENUE	\$ 1,648,565	\$ 1,595,591	\$ 1,792,889	\$ 1,648,746	\$ 1,648,746	\$ -
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	\$ 1,648,565	\$ 1,595,591	\$ 1,792,889	\$ 1,648,746	\$ 1,648,746	\$ -
PLUS: BEGINNING FUND BALANCE	3,898,073	4,220,108	3,940,423	4,912,815	5,014,815	102,000
TOTAL AVAILABLE	\$ 5,546,637	\$ 5,815,699	\$ 5,733,312	\$ 6,561,561	\$ 6,663,561	\$ 102,000
TOTAL EXPENDITURES	\$ 1,326,530	\$ 1,875,276	\$ 718,496	\$ 2,000,000	\$ 2,000,000	\$ -
PROJECTED ENDING FUND BALANCE	4,220,108	3,940,423	5,014,815	4,561,561	4,663,561	102,000
FUND BALANCE AS % OF REVENUE	255.99%	246.96%	279.71%	276.67%	282.86%	6.19%

Independent School District No. 52
Midwest City - Del City Public Schools
Sinking Fund
Fiscal Year 2019-2020

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 PROJECTED BUDGET 6/10/19	2019-20 PROPOSED BUDGET 05/13/19	2019-20 PROPOSED BUDGET 6/10/19	Diff 5/13/19 vs 6/10/19
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 14,334,802	\$ 13,842,306	\$ 13,954,043	\$ 14,556,769	\$ 14,556,769	\$ -
000 1120 Prior Years Ad Valorem	462,302	522,512	462,919	450,000	450,000	-
000 1130 Revenue In Lieu of Taxes	1,040	1,086	1,051	-	-	-
000 1340 Accrued Interest on Bonds	28,448	29,838	3,271	-	-	-
000 1351 Interest on Protested Taxes	-	-	-	-	-	-
000 1680 Refund-Prior Year Expenditures	-	1,794	-	-	-	-
SUBTOTAL LOCAL	\$ 14,826,593	\$ 14,397,536	\$ 14,421,284	\$ 15,006,769	\$ 15,006,769	\$ -
STATE						
000 3190 Other Dedicated Revenue	\$ 415	\$ 606	\$ 1,243	\$ -	\$ -	\$ -
000 3620 State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE	\$ 415	\$ 606	\$ 1,243	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 14,827,008	\$ 14,398,142	\$ 14,422,527	\$ 15,006,769	\$ 15,006,769	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5111 Premium on Bonds Sold	\$ 382,165	\$ 498,950	\$ 437,655	\$ -	\$ -	\$ -
000 5112 Proceeds from Bond Sales	-	-	-	-	-	-
000 5190 Misc Revenue - Transferred	-	1,401,333	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 382,165	\$ 1,900,282	\$ 437,655	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 15,209,173	\$ 16,298,424	\$ 14,860,182	\$ 15,006,769	\$ 15,006,769	\$ -
PLUS: BEGINNING FUND BALANCE	15,111,017	15,558,565	16,487,835	17,174,198	14,883,694	(2,290,504)
TOTAL AVAILABLE	\$ 30,320,190	\$ 31,856,988	\$ 31,348,017	\$ 32,180,967	\$ 29,890,463	\$ (2,290,504)
TOTAL EXPENDITURES	\$ 14,761,625	\$ 15,369,153	\$ 16,464,323	\$ 20,000,000	\$ 20,000,000	\$ -
PROJECTED ENDING FUND BALANCE	15,558,565	16,487,835	14,883,694	12,180,967	9,890,463	(2,290,504)
FUND BALANCE AS % OF REVENUE	104.93%	114.51%	103.20%	81.17%	65.91%	-15.26%

GENERAL FUND (11)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2019-20 Budgeted Amounts
1000 Instruction	65,629,981
2100 Support Services-Students	8,755,284
2200 Support Services-Instructional Staff	5,726,494
2300 Support Services-General Administration	1,588,517
2400 Support Services-School Administration	8,685,704
2500 Support Services-Business	4,256,035
2600 Operation and Maintenance of Plant Services	6,749,772
2700 Student Transportation Services	3,471,431
3300 Community Services Operations	2,038
5300 Clearing Account (Worker's Comp)	496,998
5500 Private NonProfit Schools	40,343
5600 Correcting Entry	718
7900 Contingency	200,000
TOTAL	105,603,315

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

FUNCTION/DESCRIPTION	2019-20 Budgeted Amounts
1000 Instruction	2,705,601
1500 Client-Based Programs	939,944
2100 Support Services-Students	428,936
2200 Support Services-Instructional Staff	140,743
2300 Support Services-General Administration	489,382
2400 Support Services-School Administration	1,333,703
2500 Support Services-Business	278,446
2600 Operation and Maintenance of Plant Services	392,728
2700 Student Transportation Services	19,785
7900 Contingency	-
TOTAL	6,729,267

BUILDING FUND (21)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2019-20 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	2019-20 Budgeted Amounts
2620 Operation and Maintenance of Plant Services	124,419.87
3120 Food Preparation and Dispensing Services	3,112,035.48
3130 Food and Supplies Delivery	43,928.50
3140 Other Direct and/or Related Child Nutrition	723,864.97
3150 Food Procurement	2,806,734.91
3160 Nonreimbursable Services	3,021.12
3180 Nutrition Education and Staff	47,633.03
3190 Other Child Nutrition	579,091.71
5200 Fund Transfer/Reimbursements	33,363.41
TOTAL	7,474,093

TECH CENTER BUILDING FUND (23)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2019-20 Budgeted Amounts
1000 Instruction	14,324
1500 Client-Based Programs	90,791
2300 Support Services-General Administrative	13,385
2500 Support Services-Business	19,500
2600 Operation and Maintenance of Plant Services	650,945
4400 Architecture/Engineering	31,667
4700 Building Improvements	1,179,386
TOTAL	2,000,000

SINKING (41)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2019-20 Budgeted Amounts
5100 Debt Service 5600 Refunds/Reimbursements	19,990,000 10,000
TOTAL	20,000,000