



**Dr. Rick Cobb
Superintendent**

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To: The Board of Education and Dr. Rick Cobb

From: Jacqueline Woodard, Chief Financial Officer

Date: June 8, 2026

Re: Approval of FY27 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, notice of a public hearing on the proposed budgets are published within 5 days of the regularly scheduled June board meeting. Cash funds are not included in this budget approval process. Cash funds are the Insurance Fund, Workers' Compensation Fund, Activity Funds 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 2025-26	Proposed Tentative Expenditure Budget 2026-27	Projected Ending Fund Balance and % by Fund June 30, 2026	Projected Ending Fund Balance and % by Fund June 30, 2027
General Fund (11)	\$ 117,812,272	\$ 123,412,598	\$16.2M 14.42%	\$6.8M 6.00%
CO-OP Technology Fund (12)	\$ 9,441,044	\$ 9,749,651	\$11.2M 117.77%	\$9.8M 116.69%
Special Revenue Funds				
Building Fund (21)	\$ 7,376,139	\$ 8,885,618	\$8.9M 134.06%	\$6.0M 100.72%
Child Nutrition Fund (22)	\$ 7,378,104	\$ 7,917,009	\$4.4M 62.51%	\$3.1M 47.50%
Special Building Fund (Tech Center Building Fund 23)	\$ 312,704	\$ 3,000,000	\$15.2M 648.00%	\$14.2M 711.31%
Debt Service (Sinking Fund 41)	\$ 18,000,000	\$ 18,000,000	\$7.8M 36.09%	\$12.2 54.48%
Total Governmental Funds*	\$ 160,320,263	\$ 170,964,876	\$63.7M	\$ 52.1M

*Excludes Cash Funds

Budget Overview

Preparation of the FY27 budget was somewhat unique, as the State released its budget on April 1, the earliest timeline in recent memory. While this provided school districts with an earlier opportunity to begin budget development, negotiations and financial planning, significant legislative activity continued throughout the session until adjournment. Numerous bills were introduced that proposed changes to the way public schools receive ad valorem revenues, creating uncertainty during the budget planning process.

Ultimately, no legislation was enacted that is expected to have a significant impact on ad valorem revenues for Mid-Del Schools in FY27. However, attention will now shift to the November 3, 2026 statewide election, when Oklahoma voters will consider a constitutional amendment that would modify the method for calculating the fair cash value of property beginning in tax year 2027. A change in ad valorem would impact not only the General Fund but also the Tech Center, Building Fund, Tech Center Building Fund and the Sinking Fund. Given the potential implications for future property tax collections and school funding, this measure will be closely monitored as districts evaluate the long-term effects on local revenue streams.

The 2026 legislative session included a state-funded teacher pay raise, providing additional compensation for certified educators and representing a significant investment in teacher recruitment and retention. While the State appropriated funding to support these salary increases, no additional formula funding was provided to address raises for support personnel or administrators. Furthermore, the funding formula did not include additional resources to offset rising operational costs, including increased expenses for fuel, insurance, and other essential district services. As a result, districts must continue to absorb these escalating costs within existing funding structures while maintaining competitive compensation across all employee groups.

While the Legislature made significant investments in public education during the 2026 session, much of the new funding is dedicated to specific initiatives, such as literacy programs. For FY27, state aid projections assume a modest increase in the funding factor of approximately \$123 per weighted student. The District remains optimistic that growth in statewide chargeable income will support mid-term increases in the funding factor; however, consistent with past practice, state revenue estimates have been developed using a conservative approach to ensure the District's long-term fiscal stability.

To help guide the development of the FY27 budget, the District conducted a budget priorities survey that asked employees to identify and rank the areas they believed should receive the greatest focus. The survey results provided valuable input to the Budget Committee and served as a framework for evaluating budget decisions throughout the planning process.

Employee compensation emerged as the highest priority among district staff. In response, the proposed FY27 budget includes an investment of approximately \$3.7 million to increase compensation across all employee groups. Addressing critical staffing shortages, particularly in special education, was identified as the second-highest priority. The budget includes funding for additional special education teaching positions to help meet student needs. While the District has experienced moderate success in recruiting and retaining special education personnel, continued attention to this area will remain essential in future budget planning. In partnership with Edwell, the District has launched a Grow Your Own educator program to strengthen the teacher pipeline and help address certified staffing shortages.

The third-highest priority identified by employees was expanding student mental health and intervention supports to address student behavior and school climate. The District has made ongoing investments in these areas and is beginning to see positive outcomes from initiatives implemented in FY25 and FY26. To further strengthen student support systems, the FY27 budget converts three middle school administrative intern positions into permanent assistant principal positions, providing sustained leadership capacity and additional support for student discipline, intervention efforts, and overall school operations.

Mid-Del is experiencing the same enrollment challenges affecting school districts across Oklahoma and the nation. Over the past two years, the District's Average Daily Membership (ADM) has declined by more than 758 students. Because state aid accounts for more than 60% of the District's total revenue, enrollment declines have a direct impact on funding. Staffing has been adjusted throughout the district to align with current enrollment trends.

The District has now fully moved beyond the COVID funding cliff; however, the broader federal funding outlook remains uncertain due to ongoing policy discussions at the national level. Increased discussions of block grants and expanded state control, all of which could significantly affect the stability and distribution of federal funding that supports key student services. These developments are being closely monitored to assess potential impacts on future budgets. In addition, declining student enrollment continues to directly affect federal allocations to the District. As a result, the FY27 budget reflects a reduction in Title I funding tied to lower student counts.

Meanwhile, interest rates remain elevated, as the Federal Reserve continues its efforts to curb inflation. Significant interest rate cuts are not showing up on the horizon. Investment income remains strong and an integral part of the district's local sources of revenue. This is another revenue source that is closely monitored for any change that may affect current projections.

Despite budget challenges associated with declining enrollment and ongoing economic uncertainty, Mid-Del has maintained a Moody's credit rating of Aa for more than six years. Continued strong fiscal management, responsible stewardship of resources, and strategic investment in our schools along with the ongoing application of conservative financial policies will remain key to sustaining the District's strong credit rating moving forward.

The District remains committed to listening to employees and responding to the needs of students. Appreciation is extended to all staff who participated in the budget survey, providing valuable input to guide district decision-making, as well as to the departments that contributed ideas aimed at making Mid-Del an exceptional place to work and learn.

General Fund (11)

2025-26 General Fund Budget Status: Assumptions to end the fiscal year

The FY26 budget reflects the beginning of fund balance decline to be more inline with pre-COVID fund balance percentages.

State aid for FY26 experienced a decrease in funding of around \$2.6M due to declining enrollment and the increase of chargeable income.

The district's final expenditure estimates for FY26 included some positions going unfilled or filled with adjunct positions throughout the year which is indicative of the teacher shortage but on a bright note less than the two previous years. The main areas of shortage are special education and special education providers such as paraprofessionals and speech pathologists. The bus driver shortage has much improved this year leaving only two unfilled driver positions as of May's payroll. The final expenditure amount may further be reduced as most federal programs are allowed to carryover funds and will not spend their entire allocation. Revenue sources are coming in as expected.

Revenue:

- Ad Valorem collections are on track to be collected at 95% and little to no change from the budget presented in November.
- Interest collections dipped slightly with correlating to three interest rate reductions this fiscal year.
- Motor Vehicle is projected to under collect by \$300,000.
- State School Land is projected to over collected by \$275,000 compared to projections.
- State Aid increased \$1.8M over November's estimate due to chargeable growth through the state.
- Flexible Benefit Allowance increased to accommodate the insurance benefit rate change.
- Federal revenue is slightly under November projections. Revenue received for federal sources corresponds to updated allocation amounts.

Expenditures:

- All sites/department budgets except for maintenance, transportation, and summer school supplies are closed to prepare for end of year budget information.
- Preliminary information reflects underspending in some staff allotments.
- Fund Balance estimate is \$16.2M or 14.42%, this will likely increase if goods and an invoice are not received by the end of the fiscal year those purchase orders along with fund balance will be carried over into FY27's budget.

2026-27 General Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Slightly reduced interest income in preparation for possible rate decrease.
- State Aid projection uses FY26 enrollment and an increase of \$123/WADM for certified raises given by the state.
- Federal revenue is reduced anticipating lower federal allocations due to declining enrollment.

Expenditures:

- Textbook expenses
- Instructional staff adjustments to accommodate enrollment trends
 - Added 1 team at DCMS
 - Added 1 team at CAMS
 - Added 2 special education teachers
 - Added 1 orchestra teacher
 - Reduced 10 elementary instructional positions
 - Reduced 3 secondary instructional positions
- Addition of various administrative and operational positions
 - Converted 3 Administrative Interns at Middle Schools to permanent Assistant Principals
 - Added 1 secretary at CAHS
 - Added 2 painter positions
 - Added 10 bus monitor positions
 - Added 1 theater management position
 - Increased doctoral stipend
- Reduced administrative position – Risk Manager
- Shift of custodial and security expenses to the Building Fund
- Reduced federal allocations
- Support negotiation salary changes
- Certified negotiation salary changes
- Administrative salary changes
- Step raises are included for all staff
- Estimated fund balance of \$6.8M or 6.0%

Technology Center Fund (CO-OP 12)

2025-26 Technology Center Status: Assumptions to end the fiscal year

Revenue:

- Rose State shared ad valorem contract collections are up about \$685,768 over November projections. Based on past collections, this source of funding is not consistent. Estimates are projected on a 5-year average.
- Interest collections dipped slightly correlating to three interest rate reductions this fiscal year.
- Tinker Technology's contracted was projected to collect less with reduced classes but is projected to over collected by \$238,000.
- Flexible Benefit Allowance increased to accommodate the insurance benefit rate change.

Expenditures:

- All planned equipment, instructional equipment upgrades, and construction are on track to be completed by June 30, 2026. Expenditures show to be underspent by about \$1M compared to approved budget. Federal allocations and construction costs were under what was anticipated.
- All expenditures have been projected through June 30, 2026 as of the end of May.
- Fund Balance is projected at \$11.2M or 117.77%.

2026-27 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are projected to decrease slightly over FY26 as an interest rate drop is expected mid-year.
- The Rose State shared ad valorem contract collections is projected to be slightly lower. This source of revenue is projected using a five-year average.
- State operational funds are expected to decrease by just over \$125,000 anticipating state Career Tech formula changes.
- Federal revenue is projected to increase with approved FY27 grants.

Expenditures:

- Equipment and Furniture upgrades
- Added Instructional Coach
- Added Communications Position
- Purchase of Vehicles
- Certified Negotiations
- Support Negotiations
- Administrative Raises
- Retention Bonus for all staff of \$1,500
- Fund Balance is projected at \$9.8M or 116.69%

Special Revenue Funds

Building Fund (21)

2025-26 Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Ad Valorem collections are on track to be collected at 95% and little to no change from the budget presented in November.
- Impact Aid is reflected in the Building Fund. Collections reflect prior year's applications.
- The state's building fund equalization funding, Redbud School Grants, reflects current year allocation.

Expenditures:

- Expenditures are expected under projections.
- Fund Balance is projected at \$8.9M or 134.06%

2026-27 Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation is projected to increase 2.7% at 95% collected; projected increase of \$99,933.
- Redbud School Grant is estimated slightly lower than FY26 for decreased enrollment.
- Impact Aid is reflected in the Building Fund.

Expenditures:

- Budget is increasing by approximately \$1.5M shifting custodial and security costs from the General Fund to the Building Fund.
- No projected increases to utilities at the time the budget was prepared.
- Fund Balance of \$6M or 100.72% is projected.

Child Nutrition Fund (22)

2025-26 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Interest collections remain steady.
- State matching is expected to remain flat.
- Flexible Benefit Allowance increased to accommodate the insurance benefit rate change.
- The district continues with CEP district-wide. Revenue projections both in local and federal sources are exceeding original projections for the second year in a row. Changes to Oklahoma Medicaid law could impact CEP revenue in future years. The district continues to monitor these changes.

Expenditures:

- Expenditures are close to projections
- Fund Balance is estimated at \$4.4M or 62.51%.

2026-27 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are projected to decrease slightly over FY26.
- Lunch and Breakfast revenue are expected to remain flat in FY26.

Child Nutrition was given an excess of federal dollars during COVID that have continued to carry forward in the fund balance. This is partly due to the excellent administration of Child Nutrition services. The Child Nutrition Director has been tasked with reducing the fund balance utilizing one-time expenses such as remodel costs. As equipment needs are identified, budget amendments will be completed to incorporate additional costs as estimates become available. Below are the items added to the FY27 budget.

Expenditures:

- Addition of one Cook Position
- Vehicle Upgrades
- Cafeteria construction
- Timeclocks placed in cafeterias
- Pinpad upgrades
- Support negotiations
- Administrative raises
- Step raises included
- Fund Balance is projected at \$3.1M or 47.5%

Technology Center Building Fund (23)

2025-26 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Rose State shared ad valorem contract collections are up about \$349,700 over November projections. Based on past collections, this source of funding is not consistent. Estimates are projected on a 5-year average.

Expenditures:

- Expenses are projected at \$300,000 for operational and construction expenses.
- Because the Technology Center does not have bonding capabilities, Building Fund expenditures remain low as the Technology Center accumulates a fund balance adequate for large-scale construction projects.
- Fund Balance is projected at \$15.2M or 648%

2026-27 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- The Rose State shared ad valorem contract collections is projected to be slightly lower. This source of revenue is projected using a five-year average.

Expenditures:

- Some remodeling projects will continue in FY27, \$2M have been budgeted for construction.
- Update equipment, classrooms, and software to remain current with industry standards.
- Fund Balance is projected at \$14.2M or 711.31%

Sinking Fund (41)

2025-26 Sinking Fund Budget Status: Assumptions to end the fiscal year

Revenue

- Ad Valorem collections are on track to be collected at 95% and little to no change from the budget presented in November. Current millage rate is 29.43.
- Premium received on Bonds sold of \$217,166.

Expenditures

- Scheduled bond payments as per the estimate of needs.

2026-27 Sinking Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Property tax collections of ad valorem are projected at a millage rate of 29.78 with an increase of collections of \$829,403.
- Local Ad Valorem tax property valuation is projected to increase 2.7% at 95% collected.

Expenditures:

- Scheduled bond debt payments are projected for FY 27 based on the Estimate of Needs appropriation for remaining debt service payments.

For FY27, these budgets are presented for your consideration and approval. If you have any questions please let me know.

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

Budget Message

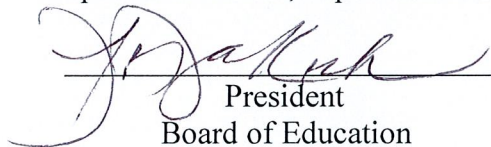
The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2026-27.

The original 2026-27 school budget was prepared under the direction of Dr. Rick Cobb, Superintendent and Jacqueline Woodard, Chief Financial Officer. Members of the Board of Education are as follows:

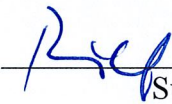
Dr. Silvy Kirk, President
Ms. Jonna Grant, Clerk
Ms. Gina Standridge, Member

Ms. Shelly Schultz, Vice President
Dr. Ed Daniel, Member

The total of the original expenditure budgets for appropriated funds as presented is \$170,964,876. 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

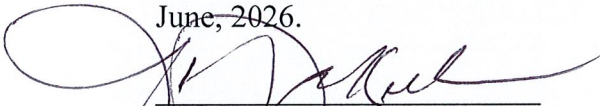
June 8, 2026
Date

June 8, 2026
Date

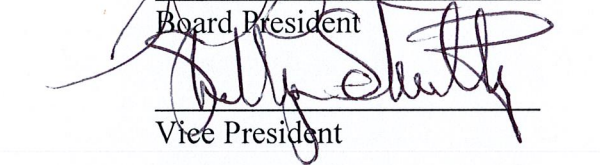
Adoption of Original School District Budget
June 8, 2026

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 8th day of June, 2026.



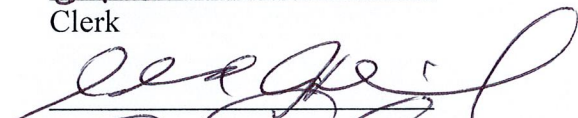
Board President




Vice President



Absent
Clerk



Member



Member

Attest: 

Deputy Clerk of the Board

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2026-2027**

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues	Fund	Appropriated
	FY 2026-27	FY 2026-27	21-23	41	Funds
	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27	FY 2026-27
LOCAL					
1100 Ad Valorem	\$ 26,597,252	\$ 4,000,000	\$ 5,871,398	\$ 22,331,716	\$ 58,800,366
1200 Tuition and Fees	-	-	-	-	-
1300 Interest Earnings	1,400,000	400,000	200,000	-	2,000,000
1400 Rental, Disposals and Commissions	32,000	-	6,950	-	38,950
1500 Reimbursements	15,000	-	-	-	15,000
1600 Other Local Sources of Revenue	165,150	1,285,000	-	-	1,450,150
1700 Child Nutrition Programs	-	-	150,000	-	150,000
SUBTOTAL LOCAL	\$ 28,209,402	\$ 5,685,000	\$ 6,228,348	\$ 22,331,716	\$ 62,454,466
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 4,400,000	\$ -	\$ -	\$ -	\$ 4,400,000
2200 County Mortgage Tax	700,000	-	-	-	700,000
2900 Other Intermediate	150,000	-	-	-	150,000
SUBTOTAL INTERMEDIATE	\$ 5,250,000	\$ -	\$ -	\$ -	\$ 5,250,000
STATE					
3100 State Dedicated Revenue	\$ 7,115,000	\$ -	\$ -	\$ 1,000	\$ 7,116,000
3200 State Aid-General Operations	62,364,742	433,944	427,514	-	63,226,200
3300 Competitive Grants	100,000	-	-	-	100,000
3400 State - Categorical	1,358,414	-	2,000,000	-	3,358,414
3500 Special Programs	-	-	-	-	-
3600 Other State Sources of Revenue	60,000	-	-	-	60,000
3700 Child Nutrition Programs	-	-	49,000	-	49,000
3800 State Vocational Programs	210,320	1,867,027	-	-	2,077,347
SUBTOTAL STATE	\$ 71,208,476	\$ 2,300,971	\$ 2,476,514	\$ 1,000	\$ 75,986,961
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 381,495	\$ -	\$ 80,000	\$ -	\$ 461,495
4200 Improving Academic Achievement of Disadvantaged	5,894,034	-	-	-	5,894,034
4300 Individuals with Disabilities	2,487,674	-	-	-	2,487,674
4400 Improving Academic Achievement of Disadvantaged Cont'	275,893	-	-	-	275,893
4500 Grants-In-Aid from the Federal Government thru Other Sources	14,520	-	-	-	14,520
4600 Other Federal Sources of Revenue thru State Department of Ed	20,000	-	-	-	20,000
4700 Child Nutrition Programs	-	-	5,788,000	-	5,788,000
4800 Federal Vocational Education	130,000	420,000	-	-	550,000
SUBTOTAL FEDERAL	\$ 9,203,616	\$ 420,000	\$ 5,868,000	\$ -	\$ 15,491,616
TOTAL REVENUE	113,871,495	8,405,971	14,572,862	22,332,716	159,183,044
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 150,000	\$ -	\$ 2,975	\$ -	\$ 152,975
6140 Estopped Warrants	\$ -	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 150,000	\$ -	\$ 2,975	\$ -	\$ 152,975
GRAND TOTAL REVENUE	114,021,495	8,405,971	14,575,837	22,332,716	159,336,019
BEGINNING FUND BALANCE	16,227,230	11,152,457	28,596,264	7,833,435	63,809,386
TOTAL AVAILABLE	\$ 130,248,724	\$ 19,558,428	\$ 43,172,101	\$ 30,166,151	\$ 223,145,404
TOTAL EXPENDITURES	\$ 123,412,598	\$ 9,749,651	\$ 19,802,627	\$ 18,000,000	\$ 170,964,876

Dated at Midwest City, Oklahoma this 8th day of June, 2026 at the Board of Education meeting of Midwest City Del City, #1-52, Oklahoma County, Oklahoma.

President

Clerk

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2026-27

		2022-23	2023-24	2024-25	2025-26	2026-27	Diff	
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	2025-26	
					BUDGET	BUDGET	vs	
					06/08/26	06/08/26	2026-27	
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 21,963,128	\$ 22,993,872	\$ 24,424,081	\$ 25,937,252	\$ 25,937,252	\$ -
000	1120	Prior Years Ad Valorem	791,757	592,993	877,622	642,054	650,000	7,946
000	1130	Revenue in Lieu of Taxes	1,574	9,808	10,143	14,479	10,000	(4,479)
000	1242	Transfer Fees (Spec Ed.)	54,285	8,890	-	-	-	-
000	1310	Interest Earnings	1,230,781	1,750,508	1,903,896	1,440,000	1,400,000	(40,000)
000	1410	Rental of School Facilities	16,000	16,200	16,600	15,300	15,300	-
000	1420	Rental Property Other	200	8,986	5,506	1,200	1,200	-
000	1440	Sale of Equipment	18,128	15,930	36,248	15,500	15,500	-
000	1530	Damages to School Property	-	-	230	2,061	-	(2,061)
000	1590	Refunds & Reimbursements	35,718	31,421	11,461	32,705	15,000	(17,705)
000	1610	Contributions	-	-	24,039	21,007	-	(21,007)
000	1650	District Contracts	47	-	-	-	-	-
000	1660	Mineral Royalties	355	324	275	140	150	10
000	1680	Refund of Prior Year Expenditures	10,392	2,759	3,210	582	-	(582)
000	1690	Misc Local Revenue/Lucent	182,470	224,791	241,127	164,392	165,000	608
SUBTOTAL LOCAL		\$ 24,304,836	\$ 25,656,481	\$ 27,554,438	\$ 28,286,673	\$ 28,209,402	\$ (77,270)	
INTERMEDIATE								
000	2100	County 4 Mill Tax	\$ 3,833,978	\$ 4,076,251	\$ 4,308,876	\$ 4,400,000	\$ 4,400,000	\$ -
000	2200	County Mortgage Tax	696,301	580,570	699,346	706,608	700,000	(6,608)
000	2300	Resale County Apport.	183,251	155,187	181,776	150,000	150,000	-
SUBTOTAL INTERMEDIATE		\$ 4,713,529	\$ 4,812,007	\$ 5,189,999	\$ 5,256,608	\$ 5,250,000	\$ (6,608)	
STATE								
000	3110	Gross Production Tax	\$ 187,287	\$ 114,917	\$ 106,584	\$ 130,000	\$ 130,000	\$ -
000	3120	Motor Vehicle Tax	5,058,332	5,149,459	4,915,584	4,800,000	4,800,000	-
000	3130	R.E.A. Tax	81,522	72,730	74,426	72,590	70,000	(2,590)
000	3140	State School Land	1,786,906	2,037,312	2,126,311	2,075,000	2,075,000	-
000	3150	Vehicle Tax Stamps	37,523	39,858	37,356	39,000	39,000	-
000	3190	Other Dedicated Revenue	4,798	1,913	843	2,410	1,000	(1,410)
000	3210	State Aid	44,010,685	53,343,755	52,717,035	50,140,822	52,485,436	2,344,614
331/334/335	3250	Flexible Benefits Allowance	8,310,405	9,113,721	9,480,434	9,879,305	9,879,305	-
388	3310	Alternative Academy	200,762	177,750	113,786	106,023	100,000	(6,023)
312	3412	Natl Certified Teacher Stipend	85,000	70,000	70,000	62,450	62,450	-
305	3413	Inspired to Teach	-	8,000	28,000	36,000	12,000	(24,000)
367	3415	Reading Sufficiency Act	277,399	293,146	377,860	399,436	399,436	-
333	3420	State Textbook Allocation	771,297	784,440	766,776	741,487	741,487	-
376	3436	School Security Officer Grant	-	84,750	99,080	93,041	93,041	-
369	3470	Advanced Placement Grant	-	18,851	-	-	-	-
377	3437	Paid Maternity Leave	-	-	177,843	72,547	50,000	(22,547)
375	3438	OPEP	-	-	73,500	80,000	-	(80,000)
000	3630	OK DHS Learning Center	83,400	-	-	-	-	-
000	3690	Lead Remediation of Drinking Water	-	9,815	-	-	-	-
000	3690	OK Excel Improvement Fellow	-	-	-	-	-	-
337	3690	State Arts Council	3,385	2,500	5,000	4,772	-	(4,772)
361	3690	ACE Technology	72,016	64,106	52,470	51,696	60,000	8,304
411	3811	Vocational Salaries Reimb	31,920	41,320	41,320	46,820	46,820	-
412	3812	Vocational Prog Incentive Assist	80,760	151,000	131,000	163,500	163,500	-
469	3892	Technology Grant	14,251	44,199	12,000	45,890	-	(45,890)
SUBTOTAL STATE		\$ 61,097,649	\$ 71,623,540	\$ 71,407,206	\$ 69,042,790	\$ 71,208,476	2,165,686	

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2026-27

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ESTIMATED BUDGET 06/08/26	2026-27 PROPOSED BUDGET 06/08/26	Diff 2025-26 vs 2026-27
FEDERAL						
594 4120 FEMA	\$ -	\$ 2,858	\$ -	\$ -	\$ -	\$ -
591/592 4130 Impact Aid	45,381	14,861	24,145	-	20,000	20,000
561 4140 Indian Education Title VII	242,110	224,847	237,811	151,495	151,495	-
774/775 4150 Air Force ROTC/Navy ROTC	187,188	187,722	221,520	210,000	210,000	-
511/513/515 4210 Title I Act of 1994	5,410,624	5,093,349	4,193,796	5,633,789	5,000,000	(633,789)
541 4271 Training and Recruitment	744,506	783,324	295,568	842,846	842,846	-
571/572 4281 Language Acquisition	58,279	47,869	63,266	51,188	51,188	-
621/631 4310 Flow Through/CSPD	2,532,926	3,352,070	4,032,394	2,420,785	2,399,255	(21,530)
628/629 4310 ARP - Special Education	208,861	295,124	-	-	-	-
617 4310 CARES - Special Education	-	-	-	-	-	-
643 4340 ARP - Preschool	-	-	-	-	-	-
641 4340 IDEA-B Preschool	65,507	71,817	73,619	88,420	88,420	-
613 4350 Spec Ed Highly Qualified	-	-	-	-	-	-
552 4442 21st Century Community Learning	275,267	326,324	327,434	204,449	204,449	-
596 4480 Homeless	37,030	50,720	75,081	71,444	71,444	-
563/564 4550 Johnson O'Malley	25,286	2,768	30,821	84,987	14,520	(70,467)
456 4617 Vocational Rehabilitation	3,944	8,165	11,573	21,520	20,000	(1,520)
717 4689 High Dosage Tutoring	-	23,796	9,118	-	-	-
722 4689 Counselor Corp Grant	36,434	77,495	14,958	-	-	-
723 4689 COVID Testing Grant	491,157	8,843	-	-	-	-
725 4689 OK PD Student Teacher	20,988	12,243	13,992	1,749	-	(1,749)
726 4689 LETRS	2,584	1,938	18,088	-	-	-
773 4689 Counselor Grant	-	-	50,000	-	-	-
788 4689 CARES	1,937	-	-	-	-	-
793 4689 ESSER II	1,560,216	76,820	-	-	-	-
795 4689 ARP - ESSER II	10,844,060	5,593,860	3,119,931	-	-	-
796/797 4689 ARP - Homeless	84,963	90,467	20,286	-	-	-
799 4689 FEMA	140,000	310,663	-	13,597	-	(13,597)
424 4821 Carl Perkins Supplemental Grant	203,265	98,926	153,964	130,000	130,000	-
SUBTOTAL FEDERAL	\$ 23,222,514	\$ 16,756,871	\$ 12,987,365	\$ 9,926,269	\$ 9,203,616	\$ (722,653)
TOTAL REVENUE	\$ 113,338,528	\$ 118,848,899	\$ 117,139,007	\$ 112,512,339	\$ 113,871,495	\$ 1,359,156
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5160 Activity Fund Reimbursement	232,997	263,177	186,535	150,000	150,000	-
000 5600 Correcting Entry	3,686	36,671	31,484	46,456	-	(46,456)
000 6140 Warrants Estopped	\$ -	\$ -	\$ -	\$ 517.92	\$ -	518
SUBTOTAL OTHER FINANCING SOURCES	\$ 236,683	\$ 299,848	\$ 218,019	\$ 196,974	\$ 150,000	\$ (46,974)
GRAND TOTAL REVENUE	\$ 113,575,210	\$ 119,148,747	\$ 117,357,026	\$ 112,709,313	\$ 114,021,495	\$ 1,312,181
PLUS: BEGINNING FUND BALANCE	\$ 14,864,326	\$ 19,460,363	\$ 20,346,186	\$ 21,330,189	\$ 16,227,230	\$ (5,102,959)
TOTAL AVAILABLE	\$ 128,439,536	\$ 138,609,110	\$ 137,703,212	\$ 134,039,502	\$ 130,248,724	\$ (3,790,777)
TOTAL EXPENDITURES	\$ 108,979,173	\$ 118,262,924	\$ 116,373,024	\$ 117,812,272	\$ 123,412,598	\$ 5,600,325.86
PROJECTED ENDING FUND BALANCE	\$ 19,460,363	\$ 20,346,186	\$ 21,330,189	\$ 16,227,230	\$ 6,836,127	\$ (9,391,103)
FUND BALANCE AS % OF REVENUE	17.17%	17.12%	18.21%	14.42%	6.00%	-8.42%

Independent School District No. 52
Midwest City - Del City Public Schools
Co-Op Technology Center Fund
Fiscal Year 2026-27

		2022-23	2023-24	2024-25	2025-26	2026-27	Diff	
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	2025-26	
					BUDGET	BUDGET	vs	
					06/08/26	06/08/26	2026-27	
REVENUE BY SOURCE								
LOCAL								
032	1130	In Lieu of Taxes	\$ -	\$ 3,862,299	\$ 4,347,736	\$ 4,485,768	\$ 4,000,000	\$ (485,768)
032	1212	Adult Education Short-Term	137	-	550	500	-	(500)
032	1310	Interest Earnings	401,610	609,120	652,375	520,000	400,000	(120,000)
032	1440	Sale of Equipment	2,000	-	-	-	-	-
032	1590	Refunds & Reimbursements	1,948	3,547	1,468	-	-	-
112	1610	City of Midwest Grant	-	-	-	-	-	-
220	1610	Aeronautics Grant	-	-	-	-	-	-
032	1650	District Contracts	3,828,445	-	-	-	-	-
276	1650	District Contracts - Tinker Tech	1,198,273	1,220,581	1,109,995	1,138,101	900,000	(238,101)
032	1680	Refund of Prior Year Expenditures	130	1,022	-	1,960	-	(1,960)
032/064/143	1690	Miscellaneous Local Revenue	234,661	438,545	245,416	447,635	385,000	(62,635)
SUBTOTAL LOCAL		\$ 5,667,204	\$ 6,135,114	\$ 6,357,540	\$ 6,593,965	\$ 5,685,000	\$ (908,965)	
STATE								
334/335	3250	Flexible Benefits Allowance	\$ 341,043	\$ 413,941	\$ 395,437	\$ 433,944	\$ 433,944	\$ -
000	3690	Misc State Revenue	-	-	49,765	1,284	-	(1,284)
413	3813	MDTC Formula Operations - One Time	-	-	665,000	-	-	-
419/433/441	3819	MDTC Formula Operations	1,270,866	1,546,789	1,546,789	1,722,431	1,596,789	(125,642)
478	3820	OTEG	-	-	-	3,013	-	(3,013)
433	3833	Existing Industries Training	38,527	40,422	55,359	60,238	60,238	-
434	3834	TIPS	-	186,786	42,703	-	-	-
444	3844	Firefighter Training	1,941	-	-	-	-	-
000	3846	Mentor Teacher Institute	1,000	-	1,400	-	-	-
448	3848	Safety Training	-	-	-	6,225	-	(6,225)
463	3852	TANF State	-	-	-	4,000	20,000	16,000
485	3856	Dropout Recovery (SWAPS)	132,288	142,972	138,803	152,212	140,000	(12,212)
464	3864	Teacher Mentor/Staff Development	-	1,200	-	-	-	-
469	3892	Equipment Grant	-	108,584	49,930	150,000	50,000	(100,000)
SUBTOTAL STATE		\$ 1,785,665	\$ 2,440,694	\$ 2,945,186	\$ 2,533,347	\$ 2,300,971	\$ (232,376)	
776/778	4689	Tinker Skills/Dept. of Commerce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
414	4814	ARPA - Nursing Grant	-	-	192,196	65,583	-	(65,583)
415	4815	CARES Act Grant	-	-	-	-	-	-
416	4816	ESSER II	36,503	-	-	-	-	-
417	4817	ARPA	116,921	-	-	-	-	-
421/424/429	4821	Carl Perkins	133,625	145,187	206,987	149,251	170,000	20,749
452	4852	TANF Federal	122,137	58,812	30,844	127,438	250,000	122,562
SUBTOTAL FEDERAL		\$ 409,186	\$ 203,999	\$ 430,028	\$ 342,272	\$ 420,000	\$ 77,728	
TOTAL REVENUE		\$ 7,862,055	\$ 8,779,807	\$ 9,732,753	\$ 9,469,584	\$ 8,405,971	\$ (1,063,613)	
REVENUE BY SOURCE								
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
032	5160	Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032	5600	Correcting Entry	30	-	135	1,005.37	-	(1,005)
032	6130	Prior Years Lapsed Balances	-	-	-	-	-	-
032	6140	Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES		\$ 29.73	\$ -	\$ 135.04	\$ 1,005.37	\$ -	\$ (1,005)	
GRAND TOTAL REVENUE		\$ 7,862,085	\$ 8,779,807	\$ 9,732,888	\$ 9,470,589	\$ 8,405,971	\$ (1,064,618)	
PLUS: BEGINNING FUND BALANCE		\$ 8,699,466	\$ 9,041,889	\$ 9,187,183	\$ 11,122,911	\$ 11,152,457	29,546	
TOTAL AVAILABLE		\$ 16,561,551	\$ 17,821,696	\$ 18,920,071	\$ 20,593,500	\$ 19,558,428	\$ (1,035,073)	
TOTAL EXPENDITURES		\$ 7,519,662	\$ 8,634,513	\$ 7,797,160	\$ 9,441,044	\$ 9,749,651	\$ 308,607	
PROJECTED ENDING FUND BALANCE		\$ 9,041,889	\$ 9,187,183	\$ 11,122,911	\$ 11,152,457	\$ 9,808,777	(1,343,680)	
FUND BALANCE AS % OF REVENUE		115.01%	104.64%	114.28%	117.77%	116.69%	-1.08%	

Independent School District No. 52
Midwest City - Del City Public Schools
Building Fund
Fiscal Year 2026-27

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ESTIMATED BUDGET 06/08/26	2026-27 PROPOSED BUDGET 06/08/26	Diff 2025-26 vs 2026-27
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 3,135,732	\$ 3,282,889	\$ 3,487,076	\$ 3,701,215	\$ 3,801,148	\$ 99,933
000 1120 Prior Years Ad Valorem	113,043	84,664	125,302	93,287	70,000	(23,287)
000 1130 Revenue In Lieu of Taxes	225	243	260	243	250	7
000 1351 Interest on Taxes	-	-	-	-	-	-
000 1390 Earn on Investments	-	-	-	-	-	-
000 1430 Sale of Buildings	767,050	-	8,000	16,250	-	(16,250)
000 1440 Sale of Equipment	-	-	11,500	9,600	6,000	(3,600)
000 1590 Reimbursement	-	350	622	1,790	950	(840)
000 1680 Refund Prior Year	-	193	1,019	-	-	-
SUBTOTAL LOCAL	\$ 4,016,051	\$ 3,368,338	\$ 3,633,779	\$ 3,822,385	\$ 3,878,348	\$ 55,963
INTERMEDIATE						
000 2900 Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE						
000 3190 Other Dedicated Revenue	\$ 685	\$ 273	\$ 120	\$ 344	\$ -	\$ (344)
318 3435 Redbud Building Equity	715,439.12	2,735,461	2,702,916	2,702,916	2,000,000	(702,916)
000 3690 DEQ Water Testing	-	-	-	5,487.12	-	(5,487)
SUBTOTAL STATE	\$ 716,124	\$ 2,735,734	\$ 2,703,036	\$ 2,708,747	\$ 2,000,000	\$ (708,747)
591 4130 Impact Aid	\$ 520,509	\$ 256,092	\$ 88,156	\$ 128,790	\$ 80,000	\$ (48,790)
SUBTOTAL FEDERAL	\$ 520,509	\$ 256,092	\$ 88,156	\$ 128,790	\$ 80,000	\$ (48,790)
TOTAL REVENUE	\$ 5,252,684	\$ 6,360,165	\$ 6,424,971	\$ 6,659,922	\$ 5,958,348	\$ (701,574)
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5600 Correcting Entry	\$ -	\$ -	\$ -	\$ 2,122	\$ -	\$ (2,122)
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 2,122	\$ -	\$ (2,122)
GRAND TOTAL REVENUE	\$ 5,252,684	\$ 6,360,165	\$ 6,424,971	\$ 6,662,043	\$ 5,958,348	\$ (703,696)
PLUS: BEGINNING FUND BALANCE	5,094,853	6,402,348	8,993,930	9,642,524	8,928,429	(714,095)
TOTAL AVAILABLE	\$ 10,347,536	\$ 12,762,513	\$ 15,418,901	\$ 16,304,567	\$ 14,886,776	\$ (1,417,791)
TOTAL EXPENDITURES	\$ 3,945,188	\$ 3,768,583	\$ 5,776,378	\$ 7,376,139	\$ 8,885,618	\$ 1,509,479.42
PROJECTED ENDING FUND BALANCE	6,402,348	8,993,930	9,642,524	8,928,429	6,001,158	(2,927,270)
FUND BALANCE AS % OF REVENUE	121.89%	141.41%	150.08%	134.06%	100.72%	-33.34%

Independent School District No. 52
Midwest City - Del City Public Schools
Child Nutrition Fund
Fiscal Year 2026-27

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ESTIMATED BUDGET 06/08/26	2026-27 PROPOSED BUDGET 06/08/26	Diff 2025-26 vs 2026-27
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 152,013	\$ 240,544	\$ 264,866	\$ 205,827	\$ 200,000	\$ (5,827)
000 1590 Refunds and Reimbursements	-	-	-	-	-	-
000 1680 Prior Year Refunds	-	-	-	-	-	-
000 1710 Student Lunches	793,742	604,178	89,766	96,568	90,000	(6,568)
000 1720 Alacarte Food/Beverage Only	24,457	15,680	26,925	26,916	25,000	(1,916)
000 1730 Adult Meals	33,238	27,131	10,105	7,040	10,000	2,960
000 1760 Contract Lunches	-	-	1,289	-	-	-
000 1790 Miscellaneous	17,376	33,406	29,733	46,440	25,000	(21,440)
000 1794 Commodity Rebate	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,020,827	\$ 920,939	\$ 422,683	\$ 382,790	\$ 350,000	\$ (32,790)
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 346,253	\$ 367,002	\$ 405,161	\$ 427,514	\$ 427,514	\$ -
385 3720 State Matching	51,728	49,149	49,378	54,455	49,000	(5,455)
SUBTOTAL STATE	\$ 397,981	\$ 416,151	\$ 454,538	\$ 481,969	\$ 476,514	\$ (5,455)
FEDERAL						
762 4705 Emergency Operational Reimb	\$ 329,203	\$ 297,303	\$ -	\$ -	\$ -	\$ -
757 4707 Local Food Grant	-	4,714	22,217	25,000	25,000	-
760 4706 Emergency P-EBT Funds	5,950	-	-	-	-	-
763 4710 Lunches	3,296,000	3,377,955	4,411,344	4,792,214	4,500,000	(292,214)
764 4720 Breakfasts	926,971	1,033,811	1,273,227	1,408,409	1,250,000	(158,409)
776 4740 Summer Food Service Program	211	43,524	12,021	15,694	13,000	(2,694)
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-
767 4770 Professional Development	-	-	-	-	-	-
791 4780 CN Equipment Grant	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,558,335	\$ 4,757,307	\$ 5,718,809	\$ 6,241,317	\$ 5,788,000	\$ (453,317)
TOTAL REVENUE	\$ 5,977,143	\$ 6,094,396	\$ 6,596,031	\$ 7,106,077	\$ 6,614,514	(491,563)
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5190 Misc Revenue Transferred	-	-	-	-	-	-
000 5600 Correcting Entry	-	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ -
GRAND TOTAL REVENUE	\$ 5,980,118	\$ 6,097,371	\$ 6,599,006	\$ 7,109,052	\$ 6,617,489	(491,563)
PLUS: BEGINNING FUND BALANCE	\$ 3,007,704	\$ 3,489,688	\$ 3,831,147	\$ 4,710,763	\$ 4,441,710	(269,053)
TOTAL AVAILABLE	\$ 8,987,822	\$ 9,587,060	\$ 10,430,153	\$ 11,819,814	\$ 11,059,199	(760,616)
TOTAL EXPENDITURES	\$ 5,498,133	\$ 5,755,912	\$ 5,719,390	\$ 7,378,104	\$ 7,917,009	\$ 538,904
PROJECTED ENDING FUND BALANCE	3,489,688	3,831,147	4,710,763	4,441,710	3,142,190	(1,299,520)
FUND BALANCE AS % OF REVENUE	58.38%	62.86%	71.42%	62.51%	47.50%	-15.00%

Independent School District No. 52
Midwest City - Del City Public Schools
Technology Center Building Fund
Fiscal Year 2026-27

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ESTIMATED BUDGET 06/08/26	2026-27 PROPOSED BUDGET 06/08/26	Diff 2025-26 vs 2026-27
REVENUE BY SOURCE						
LOCAL						
000 1130 Revenue In Lieu of Taxes	\$ -	\$ 2,025,120	\$ 2,277,608	\$ 2,349,712	\$ 2,000,000	\$ (349,712)
000 1510 Insurance loss Recovery	-	10,946	38,786	-	-	-
000/105 1590 Reimbursement	-	-	-	-	-	-
000 1610 Contribution/Donation-Private Source	-	-	-	-	-	-
000/032 1650 District Contracts (Rose State)	2,005,190	-	-	-	-	-
SUBTOTAL LOCAL	\$ 2,005,190	\$ 2,036,066	\$ 2,316,394	\$ 2,349,712	\$ 2,000,000	\$ (349,712)
TOTAL REVENUE	\$ 2,005,190	\$ 2,036,066	\$ 2,316,394	\$ 2,349,712	\$ 2,000,000	\$ (349,712)
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	\$ 2,005,190	\$ 2,036,066	\$ 2,316,394	\$ 2,349,712	\$ 2,000,000	\$ (349,712)
PLUS: BEGINNING FUND BALANCE	8,937,225	10,291,725	11,780,377	13,189,117	15,226,125	2,037,008
TOTAL AVAILABLE	\$ 10,942,415	\$ 12,327,791	\$ 14,096,771	\$ 15,538,828	\$ 17,226,125	\$ 1,687,296
TOTAL EXPENDITURES	\$ 650,690	\$ 547,414	\$ 907,654	\$ 312,704	\$ 3,000,000	\$ 2,687,296
PROJECTED ENDING FUND BALANCE	10,291,725	11,780,377	13,189,117	15,226,125	14,226,125	(1,000,000)
FUND BALANCE AS % OF REVENUE	513.25%	578.59%	569.38%	648.00%	711.31%	63.31%

Independent School District No. 52
Midwest City - Del City Public Schools
Sinking Fund
Fiscal Year 2026-27

			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ESTIMATED BUDGET 06/08/26	2026-27 PROPOSED BUDGET 06/08/26	Diff 2025-26 vs 2026-27
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 14,750,917	\$ 16,594,929	\$ 21,309,516	\$ 21,150,827	\$ 21,980,229	\$ 829,403
000	1120	Prior Years Ad Valorem	605,711	419,378	631,819	536,458	350,000	(186,458)
000	1130	Revenue In Lieu of Taxes	1,203	1,143	1,315	1,486	1,486	-
000	1340	Accrued Interest on Bonds	14,322	39,500	13,286	14,661	-	(14,661)
000	1351	Interest on Protested Taxes	-	-	-	-	-	-
000	1680	Refund-Prior Year Expenditures	-	-	-	-	-	-
SUBTOTAL LOCAL			\$ 15,372,152	\$ 17,054,951	\$ 21,955,936	\$ 21,703,432	\$ 22,331,716	\$ 628,283
STATE								
000	3190	Other Dedicated Revenue	\$ 3,720	\$ 1,380	\$ 671	\$ 1,959	\$ 1,000	\$ (959)
000	3620	State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE			\$ 3,720	\$ 1,380	\$ 671	\$ 1,959	\$ 1,000	\$ (959)
TOTAL REVENUE			\$ 15,375,872	\$ 17,056,331	\$ 21,956,607	\$ 21,705,392	\$ 22,332,716	\$ 627,324
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5111	Premium on Bonds Sold	\$ 682,166	\$ 614,958	\$ 296,941	\$ 217,166	\$ -	\$ (217,166)
000	5112	Proceeds from Bond Sales	-	-	-	-	-	-
000	5190	Misc Revenue - Transferred	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 682,166	\$ 614,958	\$ 296,941	\$ 217,166	\$ -	\$ (217,166)
GRAND TOTAL REVENUE			\$ 16,058,038	\$ 17,671,289	\$ 22,253,548	\$ 21,922,558	\$ 22,332,716	\$ 410,158
PLUS: BEGINNING FUND BALANCE			8,320,736	4,459,624	1,410,860	3,910,878	7,833,435	3,922,558
TOTAL AVAILABLE			\$ 24,378,774	\$ 22,130,912	\$ 23,664,408	\$ 25,833,435	\$ 30,166,151	\$ 4,332,716
TOTAL EXPENDITURES			\$ 19,919,150	\$ 20,720,053	\$ 19,753,530	\$ 18,000,000	\$ 18,000,000	\$ -
PROJECTED ENDING FUND BALANCE			4,459,624	1,410,860	3,910,878	7,833,435	12,166,151	4,332,716
FUND BALANCE AS % OF REVENUE			29.00%	8.27%	17.81%	36.09%	54.48%	18.39%