



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 9, 2025

Re: Approval of FY26 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, Gifts 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 2024-25	Proposed Tentative Expenditure Budget 2025-26	Projected Ending Fund Balance and % by Fund June 30, 2025	Projected Ending Fund Balance and % by Fund June 30, 2026
General Fund (11)	\$ 117,292,710	\$ 119,700,734	\$19.4M 16.74%	\$8.6M 7.90%
CO-OP Technology Fund (12)	\$ 8,871,054	\$ 10,017,773	\$10.1M 103.24%	\$8.4M 100.79%
Special Revenue Funds				
Building Fund (21)	\$ 7,580,667	\$ 7,580,667	\$7.8M 122.15%	\$7.5M 102.93%
Child Nutrition Fund (22)	\$ 6,383,668	\$ 7,099,965	\$3.9M 60.57%	\$3.2M 50.12%
Special Building Fund (Tech Center Building Fund 23)	\$ 907,654	\$ 3,000,000	\$13.2M 569.38%	\$12.2M 609.46%
Debt Service (Sinking Fund 41)	\$ 19,303,534	\$ 18,000,000	\$4.2M 19.19%	Appropriation will allow for multiyear expenditures to retire debt
Total Governmental Funds*	\$ 160,339,287	\$ 165,399,139	\$58.6M	\$ 30.7M

*Excludes Cash Funds

General Fund Overview

Have Oklahoma schools—or schools across the United States—reached the “new normal” following the COVID-19 pandemic? This is the same opening question made in the presentation of the FY25 budget. The question is still relevant a year later presenting the FY26 budget. As the FY26 budget is being finalized, the answer to the opening question remains an overwhelming **no**. Mid-Del continues to monitor economic conditions that remain highly unsettled, making conventional forecasting of revenue and expenditures both frustrating and uncertain.

State aid is once again projected to decline as enrollment saw a marked decrease in the 2024-25 school year. Some of the negative fiscal impacts of reduced enrollment was made up by a late-session legislative addition of \$25M to the formula for FY26 funding. Initial projections have the factor increasing \$74 per WADM, but the increase could not fully compensate for the loss of students. Many districts across the state are experiencing declining enrollment and falling chargeable income, most notably in gross production. As enrollment decreases and local revenues decrease statewide, more districts are relying heavily on the state aid formula which puts pressure on the state aid formula and an increase of \$25M does not go as far. Mid-Del has begun strategic efforts to increase student enrollment, recognizing its critical role in long-term funding stability.

Complicating this environment is the federal funding cliff, as COVID-era relief programs sunset. FY25 reflected a \$1 million shift of previously federally funded expenses—such as School Resource Officers, one counselor, summer school programming, and copier contracts—into the General Fund. Another \$2.4 million in custodial contracts moved to the Building Fund. The remaining \$1.5M of recurring expenses for software maintenance agreements are being absorbed by Bond Funds in FY26, which gives much needed relief to the General Fund.

The federal funding outlook is clouded by political developments. At the national level, proposals to abolish the U.S. Department of Education have resurfaced in Congress, raising concerns about the future structure of federal support for public schools. While not enacted, such proposals signal increasing political instability around education funding. At the state level, Oklahoma State Superintendent Ryan Walters has formally requested that federal education dollars be sent directly to the state without federal oversight. This request has drawn many questions about the legality of the request and how it would fundamentally reshape the flow and administration of federal funds if the request is granted. At present, there is no formal approval of this restructuring, but it adds another layer of unpredictability to federal revenue projections. Projections for FY26 are projected without any decreases to federal current year expenditure allocations. The State Department of Education advised schools to budget on flat allocations for the upcoming school year. While federal allocations are expected to remain flat, federal revenue is expected to decrease based on carryover amounts. Federal programs had to pick up the FY24 state mandated raises, leaving less discretionary dollars pushing federal dollar carryover to less than average amounts.

Meanwhile, interest rates remain elevated, as the Federal Reserve continues its efforts to curb inflation. Rate cuts that were previously anticipated for Spring 2025 have been delayed. Projections now suggest possible reductions in late 2025 if inflation shows consistent decline. The District has capitalized on high rates through local investments, but interest earnings are expected to decline moving forward. The FY26 budget reflects this expected decrease.

FY26 expenditures are slightly higher than FY25 estimated actuals. The majority of the increase is in personnel costs which includes step raises and negotiated changes to salary. Property insurance increase and custodial contract increases are also included. Further increases to expenditures are anticipated as certified negotiations have yet to be finalized.

Despite budget challenges and uncertain economic times, Mid-Del has maintained a Moody's credit rating of Aa for over five years. An Aa credit rating indicates that the district's debt is of high quality and are subject to very low credit risk. According to the district's recent credit opinion issued by Moody's Rating on May 7, 2025, "the district has good budget management and its policy credibility and effectiveness is sound".

The district remains committed to maintaining core operations with competitive salaries while planning carefully for the fiscal impact of future obligations and revenue shifts. The FY26 budget follows a detailed review of FY25 fund performance to date, providing context for FY26 budget decisions and long-term planning in this evolving financial environment.

General Fund (11)

2024-25 General Fund Budget Status: Assumptions to end the fiscal year

The FY25 budget reflects the goal to increase fund balance to prepare for future years and the loss of COVID funding in FY26.

State aid for FY25 experienced a decrease in funding of around \$600,000. The decrease was due an increase of chargeable income.

The district's final expenditure estimate for FY25 reflects many positions going unfilled or filled with adjunct positions throughout the year which is indicative of the teacher shortage. Bus driver shortage has also created underspending due to unfilled positions. The final expenditure amount may further be reduced as most federal programs are allowed to carryover funds and will not spend their entire allocation. The district's effort to prepare for the federal funding cliff is evident in the large fund balance reflected in FY25's budget. The General Fund's fund balance is projected to be \$19.4M or 16.74%.

2024-25 General Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Ad Valorem collections are projected to be collected \$800,000 over projections. Original projections were made based on a 2.7% increase of Net Assessed Valuation (NAV) and NAV grew 5.79% resulting in increased collections.
- Interest collections continue to maintain large gains. Interest reductions planned for the Spring of 2025 by the feds did not materialize.
- County 4-Mill is collecting over projections by \$380,550.
- State School Land is based on interest rates. This source is projected to over collected by \$350,000 compared to projections.
- State Aid increased \$364,935 over June's estimate.
- Flexible Benefit Allowance increased to accommodate the insurance benefit rate change.
- Federal revenue is more than originally expected. COVID carryover funds were received in FY25 over what was originally projected.

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 staff allotments.
- School Resource Officer expense and some custodial contract expenses moved from the Building fund to the General Fund.
- Fund Balance estimate is \$19.4M or 16.74%, 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 FY25's budget.

2025-26 General Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Slightly reduced interest income in preparation for possible rate decrease.
- State Aid projection considers reduced enrollment, increase of \$74/WADM and increased chargeables. The net is a reduction of \$2.3M in state aid.
- Federal revenue is reduced as ARP projects expire and federal programs carryover less funds.

Expenditures:

- Property insurance increase
- Custodial/grounds contract increase
- Reduction of one-time expenses
 - I Love You Guys Training
 - Transportation Software Implementation
- Reduction of contracts no longer needed
 - GCN
 - LinkedIn
- Reduction of Daycare Center
- Addition of various instructional and mental health positions
 - Mental Health Specialist (Reset Program)
 - Paraprofessional (Reset Program)
 - Teacher (Reset Program)
 - 2 Mental health Specialists (Elementary)
 - HS Principals and Site Athletic Directors moving to year round
 - Organizational Chart position changes
 - District Safety Compliance Officer
 - 3 Special Education Teachers
 - Occupational Therapist
- Flat federal allocations
- Support negotiation salary changes
- Step raises are included for all staff
- Estimated fund balance of \$8.6 or 7.90%

Technology Center Fund (CO-OP 12)

2024-25 Technology Center Status: Assumptions to end the fiscal year

Revenue:

- Interest collections continue to maintain large gains. Interest reductions planned for the Spring of 2025 by the feds did not materialize.
- Rose State shared ad valorem contract collections are up about \$747,700 over original projections. Based on past collections, this source of funding is not consistent. Estimates are projected on a 5 year average.
- Tinker Technology's contract with Tinker Air Force Base decreased as projected for the loss of a CPR class. Collections are slightly up but on target with the classes being offered.

Expenditures:

- All planned equipment, instructional equipment upgrades, and construction are on track to be completed by June 30, 2025. Expenditures show to be underspent by about \$1M compared to approved budget. Construction costs were not as much as expected.
- All expenditures have been projected through June 30, 2025 as of the end of May.
- Fund Balance is projected at \$10.1M or 103.24%.

2025-26 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are projected to decrease slightly over FY25 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. The reduction was anticipated as Tech Centers received one-time state funding in FY25 of \$665,000 for new program implementation.
- Federal revenue is projected to decrease as ARPA funds are set to expire.

Expenditures:

- Construction costs of \$1.5M
- Additional 3 positions
 - Director of Finance (MDTC)
 - Employability Specialist
 - Administrative Assistant
- Step raises are included
- Retention Bonus for all staff of \$1,500
- Fund Balance is projected at \$8.4M or 100.79%

Special Revenue Funds

Building Fund (21)

2024-25 Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Ad Valorem collections are projected to be collected \$101,300 over projections. Original projections were made based on a 2.7% increase of Net Assessed Valuation (NAV) and NAV grew 5.79% resulting in increased collections.
- 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 to be right on target.
- Fund Balance is projected at \$7.8M or 122.15%

2025-26 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 \$87,200.
- Redbud School Grant is estimated at FY25 levels.
- Impact Aid is reflected in the Building Fund.

Expenditures:

- Budget is expected to remain the same with no major changes expected in utilities.
- Increase in custodial contract will be absorbed by the General Fund.
- Fund Balance of \$7.5M or 102.93% is projected.

Child Nutrition Fund (22)

2024-25 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Interest collections continue to maintain large gains. Interest reductions planned for the Spring of 2025 by the feds did not materialize.
- State matching is expected to remain flat.
- FY25 is the first year of district-wide CEP. Revenue projections both in local and federal sources are exceeding original projections.

Expenditures:

- Overall expenditures are projected to be slightly lower than projected. Inflationary costs were not as large as originally expected.
- Fund Balance is estimated at \$3.9M or 60.57%.

2025-26 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are projected to decrease slightly over FY25 as an interest rate drop is expected mid-year.
- Lunch and Breakfast revenue are expected to remain flat in FY26.

Expenditures:

- Addition of 1 traveling cooks
- Addition of 1 Kitchen Equipment maintenance position
- Addition of 1 Kitchen Assistant
- Refrigerated Truck
- Support negotiation salary changes included
- Step raises included
- Fund Balance is projected at \$3.2M or 50.12%

Technology Center Building Fund (23)

2024-25 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Rose State shared ad valorem contract collections are up about \$277,600 over initial projections.

Expenditures:

- Expenses are projected at \$1M 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 \$13.2M or 569.38%

2025-26 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 begin in FY26, \$2M have been budgeted for construction.
- Update equipment, classrooms, and software to remain current with industry standards.
- Fund Balance is projected at \$12.2M or 609.46%

Sinking Fund (41)

2024-25 Sinking Fund Budget Status: Assumptions to end the fiscal year

Revenue

- Ad Valorem collections are projected to be higher than original estimates by \$850,503.83. Levy increased from 26.08 mills to 31.53 mills to make required bond payments.
- Premium received on Bonds sold of \$296,941.11.

Expenditures

- Scheduled bond payments as per the estimate of needs.

2025-26 Sinking Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Property tax collections of ad valorem are projected at a millage rate of 30.55 with a decrease of collections of \$104,307.
- Local Ad Valorem tax property valuation is projected to increase 2.7% at 95% collected.

Expenditures:

- Scheduled bond debt payments are projected for FY 26 based on the Estimate of Needs appropriation for remaining debt service payments.

For FY26, these budgets are presented for your approval. If you have any questions please let me know.

Adoption of Original School District Budget
June 9, 2025

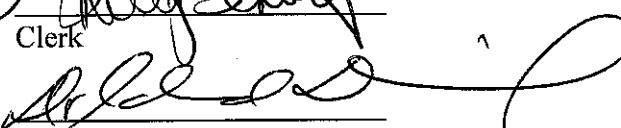
State of Oklahoma, County of Oklahoma

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 9th day of June, 2025.


Board President


Vice President


Clerk


Member


Member

Attest: 
Deputy Clerk of the Board

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

Budget Message

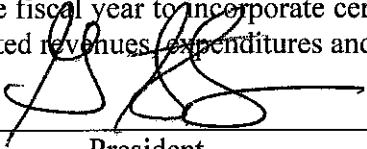
The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2025-26.

The original 2025-26 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:


Ms. Gina Standridge, President
Ms. Shelly Schultz, Clerk
Ms. Jonna Grant, Member

Dr. Silvy Kirk, Vice President
Dr. Ed Daniel, Member

The total of the original expenditure budgets for appropriated funds as presented is \$165,399,139. 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 9, 2025
Date

June 9, 2025
Date

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2025-2026**

Notice is hereby given that the Independent School District No. 52 Board of Education Midwest City, Oklahoma, will hold a Public Hearing beginning at 6:00 pm on the 9th day of June, 2025, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following proposed Independent School District No. I-52 FY 2025-2026 Budget. The hearing will be held in the Board Room of the Administration Building, 7217 S.E. 15th Street, Midwest City, Oklahoma 73110.

Summary of Projected Revenues

		Governmental Funds				
		General Fund 11	CO-OP 12	Special Revenues 21-23	Sinking Fund 41	Total Appropriated Funds
		FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26
LOCAL						
1100	Ad Valorem	\$ 24,865,305	\$ 3,800,000	\$ 3,626,030	\$ 21,444,320	\$ 53,735,655
1200	Tuition and Fees	-	-	-	-	-
1300	Interest Earnings	1,500,000	600,000	200,000	-	2,300,000
1400	Rental, Disposals and Commissions	32,000	-	856,000	-	888,000
1500	Reimbursements	-	-	-	-	-
1600	Other Local Sources of Revenue	165,000	1,285,000	2,000,000	-	3,450,000
1700	Child Nutrition Programs	-	-	115,000	-	115,000
SUBTOTAL LOCAL		\$ 26,562,305	\$ 5,685,000	\$ 6,797,030	\$ 21,444,320	\$ 60,488,655
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	\$ 7,140,000	\$ -	\$ -	\$ 1,000	\$ 7,141,000
3200	State Aid-General Operations	59,840,707	413,941	405,161	-	60,659,809
3300	Competitive Grants	120,000	-	-	-	120,000
3400	State - Categorical	1,276,276	-	2,702,916	-	3,979,192
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	172,320	1,853,571	-	-	2,025,891
SUBTOTAL STATE		\$ 68,609,303	\$ 2,267,512	\$ 3,157,077	\$ 1,000	\$ 74,034,892
FEDERAL						
4100	Grants-In-Aid Direct from the Federal Gov.	\$ 410,000	\$ -	\$ 80,000	\$ -	\$ 490,000
4200	Improving Academic Achievement of Disadvantaged	4,307,525	-	-	-	4,307,525
4300	Individuals with Disabilities	3,140,673	-	-	-	3,140,673
4400	Improving Academic Achievement of Disadvantaged Cont'	263,500	-	-	-	263,500
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	8,000	-	-	-	8,000
4700	Child Nutrition Programs	-	-	5,607,021	-	5,607,021
4800	Federal Vocational Education	130,000	361,523	-	-	491,523
SUBTOTAL FEDERAL		\$ 8,274,218	\$ 361,523	\$ 5,687,021	\$ -	\$ 14,322,762
TOTAL REVENUE		108,695,827	8,314,035	15,641,128	21,445,320	154,096,309
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
5000	Non-Revenue Receipts	\$ 150,000	\$ -	\$ 2,975	\$ -	\$ 152,975
6130	Prior Years Lapsed Balances	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES		\$ 150,000	\$ -	\$ 2,975	\$ -	\$ 152,975
GRAND TOTAL REVENUE		108,845,827	8,314,035	15,644,103	21,445,320	154,249,284
BEGINNING FUND BALANCE		19,441,393	10,083,701	24,899,475	4,178,709	58,603,278
TOTAL AVAILABLE		\$ 128,287,220	\$ 18,397,736	\$ 40,543,578	\$ 25,624,029	\$ 212,852,563
TOTAL EXPENDITURES		\$ 119,700,734	\$ 10,017,773	\$ 17,680,632	\$ 18,000,000	\$ 165,399,139

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2025-26

			2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED BUDGET 06/09/25	2025-26 PROPOSED BUDGET 06/09/25	Diff 2024-25 vs 2025-26
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 20,561,853	\$ 21,963,128	\$ 22,993,872	\$ 24,355,305	\$ 24,355,305	\$ -
000	1120	Prior Years Ad Valorem	610,416	791,757	592,993	779,412	500,000	(279,412)
000	1130	Revenue in Lieu of Taxes	9,569	1,574	9,808	10,143	10,000	(143)
000	1242	Transfer Fees (Spec Ed.)	39,440	54,285	8,890	-	-	-
000	1310	Interest Earnings	69,856	1,230,781	1,750,508	1,800,000	1,500,000	(300,000)
000	1410	Rental of School Facilities	22,800	16,000	16,200	15,300	15,300	-
000	1420	Rental Property Other	900	200	8,986	1,200	1,200	-
000	1440	Sale of Equipment	29,147	18,128	15,930	34,013	15,500	(18,513)
000	1530	Damages to School Property	-	-	-	230	-	(230)
000	1590	Refunds & Reimbursements	103,082	35,718	31,421	6,989	-	(6,989)
000	1610	Contributions	-	-	-	19,039	-	(19,039)
000	1650	District Contracts	420	47	-	231	-	(231)
000	1660	Mineral Royalties	347	355	324	153	-	(153)
000	1680	Refund of Prior Year Expenditures	61,325	10,392	2,759	-	-	-
000	1690	Misc Local Revenue/Lucent	167,277	182,470	224,791	208,029	165,000	(43,029)
SUBTOTAL LOCAL			\$ 21,676,432	\$ 24,304,836	\$ 25,656,481	\$ 27,230,045	\$ 26,562,305	\$ (667,739)
INTERMEDIATE								
000	2100	County 4 Mill Tax	\$ 3,528,612	\$ 3,833,978	\$ 4,076,251	\$ 4,280,554	\$ 4,400,000	\$ 119,446
000	2200	County Mortgage Tax	1,059,306	696,301	580,570	700,000	700,000	-
000	2300	Resale County Apport.	179,108	183,251	155,187	150,000	150,000	-
SUBTOTAL INTERMEDIATE			\$ 4,767,027	\$ 4,713,529	\$ 4,812,007	\$ 5,130,554	\$ 5,250,000	\$ 119,446
STATE								
000	3110	Gross Production Tax	\$ 134,175	\$ 187,287	\$ 114,917	\$ 130,000	\$ 130,000	\$ -
000	3120	Motor Vehicle Tax	5,286,901	5,058,332	5,149,459	5,100,000	5,100,000	-
000	3130	R.E.A. Tax	69,708	81,522	72,730	70,000	70,000	-
000	3140	State School Land	1,654,003	1,786,906	2,037,312	2,000,000	1,800,000	(200,000)
000	3150	Vehicle Tax Stamps	37,533	37,523	39,858	39,000	39,000	-
000	3190	Other Dedicated Revenue	3,394	4,798	1,913	1,000	1,000	-
000	3210	State Aid	50,743,494	44,010,685	53,343,755	52,714,567	50,360,274	(2,354,293)
331/334/335	3250	Flexible Benefits Allowance	8,478,586	8,310,405	9,113,721	9,480,434	9,480,434	-
388	3310	Alternative Academy	2,878	200,762	177,750	113,786	120,000	6,214
312	3412	Natl Certified Teacher Stipend	97,900	85,000	70,000	70,000	67,500	(2,500)
305	3413	Inspired to Teach	-	-	8,000	16,000	-	-
367	3415	Reading Sufficiency Act	257,516	277,399	293,146	377,860	300,000	(77,860)
333	3420	State Textbook Allocation	953,886	771,297	784,440	766,776	766,776	-
376	3436	School Security Officer Grant	-	-	84,750	99,080	92,000	(7,080)
369	3470	Advanced Placement Grant	-	-	18,851	-	-	-
377	3437	Paid Maternity Leave	-	-	-	80,445	50,000	(30,445)
375	3438	OTEP	-	-	-	73,500	-	(73,500)
000	3630	OK DHS Learning Center	25,000	83,400	-	-	-	-
000	3690	Lead Remediation of Drinking Wate	-	-	9,815	-	-	-
000	3690	OK Excel Improvement Fellow	7,000	-	-	-	-	-
337	3690	State Arts Council	3,408	3,385	2,500	5,000	-	(5,000)
361	3690	ACE Technology	60,453	72,016	64,106	52,470	60,000	7,530
411	3811	Vocational Salaries Reimb	31,920	31,920	41,320	41,320	41,320	-
412	3812	Vocational Prog Incentive Assist	80,760	80,760	151,000	131,000	131,000	-
469	3892	Technology Grant	-	14,251	44,199	12,000	-	(12,000)
SUBTOTAL STATE			\$ 67,928,514	\$ 61,097,649	\$ 71,623,540	\$ 71,374,237	\$ 68,609,303	(2,764,934)

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2025-26

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED BUDGET 06/09/25	2025-26 PROPOSED BUDGET 06/09/25	Diff 2024-25 vs 2025-26
FEDERAL						
594 4120 FEMA	\$ -	\$ -	\$ 2,858	\$ -	\$ -	
591/592 4130 Impact Aid	41,529	45,381	14,861	20,767	20,000	(767)
561 4140 Indian Education Title VII	236,174	242,110	224,847	186,052	180,000	(6,052)
774/775 4150 Air Force ROTC/Navy ROTC	249,339	187,188	187,722	210,000	210,000	-
511/513/515 4210 Title I Act of 1994	3,804,169	5,410,624	5,093,349	4,144,933	3,700,000	(444,933)
541 4271 Training and Recruitment	727,545	744,506	783,324	565,797	560,000	(5,797)
571/572 4281 Language Acquisition	65,383	58,279	47,869	54,905	47,525	(7,380)
621/631 4310 Flow Through/CSPD	2,416,021	2,532,926	3,352,070	3,442,852	3,055,000	(387,852)
628/629 4310 ARP - Special Education	83,374	208,861	295,124	-	-	-
617 4310 CARES - Special Education	-	-	-	-	-	-
643 4340 ARP - Preschool	14,642	-	-	-	-	-
641 4340 IDEA-B Preschool	47,534	65,507	71,817	85,309	85,673	364
613 4350 Spec Ed Highly Qualified	-	-	-	-	-	-
552 4442 21st Century Community Learning	240,438	275,267	326,324	216,107	200,000	(16,107)
596 4480 Homeless	36,333	37,030	50,720	63,413	63,500	87
563/564 4550 Johnson O'Malley	10,292	25,286	2,768	30,821	14,520	(16,301)
456 4617 Vocational Rehabilitation	8,095	3,944	8,165	8,731	8,000	(731)
717 4689 High Dosage Tutoring	-	-	23,796	9,118	-	-
722 4689 Counselor Corp Grant	23,413	36,434	77,495	14,958	-	(14,958)
723 4689 COVID Testing Grant	-	491,157	8,843	-	-	-
725 4689 OK PD Student Teacher	6,996	20,988	12,243	10,494	-	(10,494)
726 4689 LETRS	-	2,584	1,938	18,088	-	(18,088)
788 4689 CARES	105,856	1,937	-	-	-	-
793 4689 ESSER II	6,149,125	1,560,216	76,820	-	-	-
795 4689 ARP - ESSER II	8,943,282	10,844,060	5,593,860	3,119,931	-	(3,119,931)
796/797 4689 ARP - Homeless	2,015	84,963	90,467	20,286	-	(20,286)
799 4689 FEMA	-	140,000	310,663	50,000	-	(50,000)
424 4821 Carl Perkins Supplemental Grant	38,156	203,265	98,926	132,262	130,000	(2,262)
SUBTOTAL FEDERAL	\$ 23,249,709	\$ 23,222,514	\$ 16,756,871	\$ 12,404,823	\$ 8,274,218	\$ (4,130,605)
TOTAL REVENUE	\$ 117,621,681	\$ 113,338,528	\$ 118,848,899	\$ 116,139,659	\$ 108,695,827	\$ (7,443,832)
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5130 Return of Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5150 Child Nutrition Transfer	-	-	-	-	-	-
000 5160 Activity Fund Reimbursement	244,081	232,997	263,177	200,000	150,000	(50,000)
000 5600 Correcting Entry	48,349	3,686	36,671	48,259	-	(48,259)
SUBTOTAL OTHER FINANCING SOURCES	\$ 292,429	\$ 236,683	\$ 299,848	\$ 248,259	\$ 150,000	\$ (98,259)
GRAND TOTAL REVENUE	\$ 117,914,110	\$ 113,575,210	\$ 119,148,747	\$ 116,387,917	\$ 108,845,827	\$ (7,542,091)
PLUS: BEGINNING FUND BALANCE	\$ 7,955,968	\$ 14,864,326	\$ 19,460,363	\$ 20,346,186	\$ 19,441,393	\$ (904,793)
TOTAL AVAILABLE	\$ 125,870,078	\$ 128,439,536	\$ 138,609,110	\$ 136,734,103	\$ 128,287,220	\$ (8,446,884)
TOTAL EXPENDITURES	\$ 111,005,753	\$ 108,979,173	\$ 118,262,924	\$ 117,292,710	\$ 119,700,734	\$ 2,408,023.94
PROJECTED ENDING FUND BALANCE	\$ 14,864,326	\$ 19,460,363	\$ 20,346,186	\$ 19,441,393	\$ 8,586,486	(10,854,908)
FUND BALANCE AS % OF REVENUE	12.64%	17.17%	17.12%	16.74%	7.90%	-8.84%

Independent School District No. 52
Midwest City - Del City Public Schools
Co-Op Technology Center Fund
Fiscal Year 2025-26

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED BUDGET 06/09/25	2025-26 PROPOSED BUDGET 06/09/25	Diff 2024-25 vs 2025-2026
REVENUE BY SOURCE						
LOCAL						
032 1130 In Lieu of Taxes	\$ -	\$ -	\$ 3,862,299	\$ 4,347,736	\$ 3,800,000	\$ (547,736)
032 1212 Adult Education Short-Term	-	137	-	550	-	(550)
032 1310 Interest Earnings	16,738	401,610	609,120	625,000	600,000	(25,000)
032 1440 Sale of Equipment	-	2,000	-	-	-	-
032 1590 Refunds & Reimbursements	4,593	1,948	3,547	1,468	-	(1,468)
112 1610 City of Midwest Grant	12,000	-	-	-	-	-
220 1610 Aeronautics Grant	-	-	-	-	-	-
032 1650 District Contracts	3,690,704	3,828,445	-	-	-	-
276 1650 District Contracts - Tinker Tech	1,597,701	1,198,273	1,220,581	915,971	900,000	(15,971)
032 1680 Refund of Prior Year Expenditures	-	130	1,022	-	-	-
032/064/143 1690 Miscellaneous Local Revenue	476,123	234,661	438,545	400,000	385,000	(15,000)
SUBTOTAL LOCAL	\$ 5,797,859	\$ 5,667,204	\$ 6,135,114	\$ 6,290,725	\$ 5,685,000	\$ (605,725)
STATE						
334/335 3250 Flexible Benefits Allowance	\$ 321,220	\$ 341,043	\$ 413,941	\$ 413,941	\$ 413,941	\$ -
000 3690 Misc State Revenue	-	-	-	49,765	-	(49,765)
413 3813 MDTC Formula Operations - One Time	-	-	-	665,000	-	-
419/433/441 3819 MDTC Formula Operations	1,270,866	1,270,866	1,546,789	1,546,788	1,546,788	-
433 3833 Existing Industries Training	36,314	38,527	40,422	55,356	55,000	(356)
434 3834 TIPS	-	-	186,786	42,703	-	(42,703)
444 3844 Firefighter Training	-	1,941	-	-	-	-
000 3846 Mentor Teacher Institute	-	1,000	-	-	-	-
448 3848 Safety Training	2,270	-	-	-	-	-
463 3852 TANF State	29,100	-	-	-	11,783	11,783
485 3856 Dropout Recovery (SWAPS)	135,450	132,288	142,972	138,803	140,000	1,197
464 3864 Teacher Mentor/Staff Development	-	-	1,200	-	-	-
469 3892 Equipment Grant	64,148	-	108,584	49,930	100,000	50,070
SUBTOTAL STATE	\$ 1,859,368	\$ 1,785,665	\$ 2,440,694	\$ 2,962,285	\$ 2,267,512	\$ (694,773)
776/778 4689 Tinker Skills/Dept. of Commerce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
414 4814 ARPA - Nursing Grant	-	-	-	257,874	-	(257,874)
415 4815 CARES Act Grant	279,360	-	-	-	-	-
416 4816 ESSER II	276,017	36,503	-	-	-	-
417 4817 ARPA	221,210	116,921	-	-	-	-
421/424/429 4821 Carl Perkins	128,279	133,625	145,187	256,553	190,000	(66,553)
452 4852 TANF Federal	102,689	122,137	58,812	-	171,523	171,523
SUBTOTAL FEDERAL	\$ 1,007,555	\$ 409,186	\$ 203,999	\$ 514,427	\$ 361,523	\$ (152,904)
TOTAL REVENUE	\$ 8,664,781	\$ 7,862,055	\$ 8,779,807	\$ 9,767,437	\$ 8,314,035	\$ (1,453,402)
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	3.00	30	-	135.04	-	(135)
032 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
032 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 3.00	\$ 29.73	\$ -	\$ 135.04	\$ -	\$ (135)
GRAND TOTAL REVENUE	\$ 8,664,784	\$ 7,862,085	\$ 8,779,807	\$ 9,767,572	\$ 8,314,035	\$ (1,453,537)
PLUS: BEGINNING FUND BALANCE	\$ 6,617,721	\$ 8,699,466	\$ 9,041,889	\$ 9,187,183	\$ 10,083,701	896,519
TOTAL AVAILABLE	\$ 15,282,506	\$ 16,561,551	\$ 17,821,696	\$ 18,954,755	\$ 18,397,736	\$ (557,019)
TOTAL EXPENDITURES	\$ 6,583,039	\$ 7,519,662	\$ 8,634,513	\$ 8,871,054	\$ 10,017,773	\$ 1,146,720
PROJECTED ENDING FUND BALANCE	\$ 8,699,466	\$ 9,041,889	\$ 9,187,183	\$ 10,083,701	\$ 8,379,963	(1,703,738)
FUND BALANCE AS % OF REVENUE	100.40%	115.01%	104.64%	103.24%	100.79%	-2.44%

Independent School District No. 52
Midwest City - Del City Public Schools
Building Fund
Fiscal Year 2025-26

			2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED BUDGET 06/09/25	2025-26 PROPOSED BUDGET 06/09/25	Diff 2024-25 vs 2025-26
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 2,935,673	\$ 3,135,732	\$ 3,282,889	\$ 3,468,566	\$ 3,555,830	\$ 87,263
000	1120	Prior Years Ad Valorem	87,152	113,043	84,664	111,280	70,000	(41,280)
000	1130	Revenue In Lieu of Taxes	209	225	243	260	200	(60)
000	1351	Interest on Taxes	-	-	-	-	-	-
000	1390	Earn on Investments	-	-	-	-	-	-
000	1430	Sale of Buildings	-	767,050	-	8,000	850,000	842,000
000	1440	Sale of Equipment	-	-	-	4,000	6,000	2,000
000	1590	Reimbursement	-	-	350	622	-	(622)
000	1680	Refund Prior Year	-	-	193	1,019	-	(1,019)
SUBTOTAL LOCAL			\$ 3,023,034	\$ 4,016,051	\$ 3,368,338	\$ 3,593,748	\$ 4,482,030	\$ 888,282
INTERMEDIATE								
000	2900	Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE								
000	3190	Other Dedicated Revenue	\$ 42	\$ 685	\$ 273	\$ 120	\$ -	\$ (120)
318	3435	Redbud Building Equity	267,563	715,439.12	2,735,461	2,702,916	2,702,916	0
332/335	3250	Flexible Benefit Allowance	-	-	-	-	-	-
SUBTOTAL STATE			\$ 267,605	\$ 716,124	\$ 2,735,734	\$ 2,703,036	\$ 2,702,916	\$ (120)
591	4130	Impact Aid	\$ 461,945	\$ 520,509	\$ 256,092	\$ 83,833	\$ 80,000	\$ (3,833)
SUBTOTAL FEDERAL			\$ 461,945	\$ 520,509	\$ 256,092	\$ 83,833	\$ 80,000	\$ (3,833)
TOTAL REVENUE			\$ 3,752,584	\$ 5,252,684	\$ 6,360,165	\$ 6,380,617	\$ 7,264,946	\$ 884,329
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5600	Correcting Entry	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
000	6130	Prior Years Lapsed Balances	-	-	-	-	-	-
000	6140	Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 3,752,607	\$ 5,252,684	\$ 6,360,165	\$ 6,380,617	\$ 7,264,946	\$ 884,329
PLUS: BEGINNING FUND BALANCE			4,755,896	5,094,853	6,402,348	8,993,930	7,793,880	(1,200,050)
TOTAL AVAILABLE			\$ 8,508,503	\$ 10,347,536	\$ 12,762,513	\$ 15,374,547	\$ 15,058,826	\$ (315,721)
TOTAL EXPENDITURES			\$ 3,413,651	\$ 3,945,188	\$ 3,768,583	\$ 7,580,667	\$ 7,580,667	\$ -
PROJECTED ENDING FUND BALANCE			5,094,853	6,402,348	8,993,930	7,793,880	7,478,159	(315,721)
FUND BALANCE AS % OF REVENUE			135.77%	121.89%	141.41%	122.15%	102.93%	-19.21%

Independent School District No. 52
Midwest City - Del City Public Schools
Child Nutrition Fund
Fiscal Year 2025-26

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED BUDGET 06/09/25	2025-26 PROPOSED BUDGET 06/09/25	Diff 2024-25 vs 2025-26
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 6,347	\$ 152,013	\$ 240,544	\$ 236,000	\$ 200,000	\$ (36,000)
000 1590 Refunds and Reimbursements	-	-	-	-	-	-
000 1680 Prior Year Refunds	-	-	-	-	-	-
000 1710 Student Lunches	-	793,742	604,178	76,283	75,000	(1,283)
000 1720 Alacarte Food/Beverage Only	146,894	24,457	15,680	21,983	20,000	(1,983)
000 1730 Adult Meals	11,688	33,238	27,131	8,886	10,000	1,114
000 1760 Contract Lunches	2,492	-	-	-	-	-
000 1790 Miscellaneous	486	17,376	33,406	23,550	10,000	(13,550)
000 1794 Commodity Rebate	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 167,907	\$ 1,020,827	\$ 920,939	\$ 366,702	\$ 315,000	\$ (51,702)
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 387,236	\$ 346,253	\$ 367,002	\$ 405,161	\$ 405,161	\$ -
385 3720 State Matching	52,351	51,728	49,149	49,378	49,000	(378)
SUBTOTAL STATE	\$ 439,587	\$ 397,981	\$ 416,151	\$ 454,538	\$ 454,161	\$ (378)
FEDERAL						
762 4705 Emergency Operational Reimb	\$ 622,920	\$ 329,203	\$ 297,303	\$ -	\$ -	\$ -
757 4707 Local Food Grant	-	-	4,714	25,000	25,000	-
760 4706 Emergency P-EBT Funds	5,814	5,950	-	-	-	-
763 4710 Lunches	4,519,092	3,296,000	3,377,955	4,435,815	4,400,000	(35,815)
764 4720 Breakfasts	1,155,325	926,971	1,033,811	1,171,948	1,170,000	(1,948)
776 4740 Summer Food Service Program	24,497	211	43,524	12,021	12,021	-
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-
767 4770 Professional Development	-	-	-	-	-	-
791 4780 CN Equipment Grant	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 6,327,648	\$ 4,558,335	\$ 4,757,307	\$ 5,644,784	\$ 5,607,021	\$ (37,763)
TOTAL REVENUE	\$ 6,935,142	\$ 5,977,143	\$ 6,094,396	\$ 6,466,024	\$ 6,376,182	(89,842)
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	900	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 3,875	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ -
GRAND TOTAL REVENUE	\$ 6,939,017	\$ 5,980,118	\$ 6,097,371	\$ 6,468,999	\$ 6,379,157	(89,842)
PLUS: BEGINNING FUND BALANCE	\$ 1,376,441	\$ 3,007,704	\$ 3,489,688	\$ 3,831,147	\$ 3,916,478	85,331
TOTAL AVAILABLE	\$ 8,315,458	\$ 8,987,821	\$ 9,587,060	\$ 10,300,147	\$ 10,295,635	(4,511)
TOTAL EXPENDITURES	\$ 5,307,755	\$ 5,498,133	\$ 5,755,912	\$ 6,383,668	\$ 7,099,965	\$ 716,297
PROJECTED ENDING FUND BALANCE	3,007,704	3,489,688	3,831,147	3,916,478	3,195,670	(720,808)
FUND BALANCE AS % OF REVENUE	43.37%	58.38%	62.86%	60.57%	50.12%	-10.45%

Independent School District No. 52
Midwest City - Del City Public Schools
Technology Center Building Fund
Fiscal Year 2025-26

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED BUDGET 06/09/25	2025-26 PROPOSED BUDGET 06/09/25	Diff 2024-25 vs 2025-26
REVENUE BY SOURCE						
LOCAL						
000 1130 Revenue In Lieu of Taxes	\$ -	\$ -	\$ 2,025,120	\$ 2,277,608	\$ 2,000,000	\$ (277,608)
000 1510 Insurance loss Recovery	-	-	10,946	38,786	-	(38,786)
000/105 1590 Reimbursement	-	-	-	-	-	-
000 1610 Contribution/Donation-Private Source	-	-	-	-	-	-
000/032 1650 District Contracts (Rose State)	1,930,244	2,005,190	-	-	-	-
SUBTOTAL LOCAL	\$ 1,930,244	\$ 2,005,190	\$ 2,036,066	\$ 2,316,394	\$ 2,000,000	\$ (316,394)
TOTAL REVENUE	\$ 1,930,244	\$ 2,005,190	\$ 2,036,066	\$ 2,316,394	\$ 2,000,000	\$ (316,394)
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	\$ 1,930,244	\$ 2,005,190	\$ 2,036,066	\$ 2,316,394	\$ 2,000,000	\$ (316,394)
PLUS: BEGINNING FUND BALANCE	7,876,872	8,937,225	10,291,725	11,780,377	13,189,117	1,408,739
TOTAL AVAILABLE	\$ 9,807,116	\$ 10,942,415	\$ 12,327,791	\$ 14,096,771	\$ 15,189,117	\$ 1,092,346
TOTAL EXPENDITURES	\$ 869,891	\$ 650,690	\$ 547,414	\$ 907,654	\$ 3,000,000	\$ 2,092,346
PROJECTED ENDING FUND BALANCE	8,937,225	10,291,725	11,780,377	13,189,117	12,189,117	(1,000,000)
FUND BALANCE AS % OF REVENUE	463.01%	513.25%	578.59%	569.38%	609.46%	40.07%

Independent School District No. 52
Midwest City - Del City Public Schools
Sinking Fund
Fiscal Year 2025-26

			2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED BUDGET 06/09/25	2025-26 PROPOSED BUDGET 06/09/25	Diff 2024-25 vs 2025-26
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 15,710,169	\$ 14,750,917	\$ 16,594,929	\$ 21,197,627	\$ 21,093,320	\$ (104,307)
000	1120	Prior Years Ad Valorem	478,586	605,711	419,378	561,544	350,000	(211,544)
000	1130	Revenue In Lieu of Taxes	1,213	1,203	1,143	1,315	1,000	(315)
000	1340	Accrued Interest on Bonds	3,943	14,322	39,500	13,286	-	(13,286)
000	1351	Interest on Protested Taxes	-	-	-	-	-	-
000	1680	Refund-Prior Year Expenditures	-	-	-	-	-	-
SUBTOTAL LOCAL			\$ 16,193,910	\$ 15,372,152	\$ 17,054,951	\$ 21,773,772	\$ 21,444,320	\$ (329,452)
STATE								
000	3190	Other Dedicated Revenue	\$ 223	\$ 3,720	\$ 1,380	\$ 671	\$ 1,000	\$ 330
000	3620	State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE			\$ 223	\$ 3,720	\$ 1,380	\$ 671	\$ 1,000	\$ 330
TOTAL REVENUE			\$ 16,194,133	\$ 15,375,872	\$ 17,056,331	\$ 21,774,442	\$ 21,445,320	\$ (329,123)
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5111	Premium on Bonds Sold	\$ 519,202	\$ 682,166	\$ 614,958	\$ 296,941	\$ -	\$ (296,941)
000	5112	Proceeds from Bond Sales	-	-	-	-	-	-
000	5190	Misc Revenue - Transferred	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 519,202	\$ 682,166	\$ 614,958	\$ 296,941	\$ -	\$ (296,941)
GRAND TOTAL REVENUE			\$ 16,713,335	\$ 16,058,038	\$ 17,671,289	\$ 22,071,383	\$ 21,445,320	\$ (626,064)
PLUS: BEGINNING FUND BALANCE			10,218,446	8,320,736	4,459,624	1,410,860	4,178,709	2,767,850
TOTAL AVAILABLE			\$ 26,931,781	\$ 24,378,774	\$ 22,130,912	\$ 23,482,243	\$ 25,624,029	\$ 2,141,786
TOTAL EXPENDITURES			\$ 18,611,045	\$ 19,919,150	\$ 20,720,053	\$ 19,303,534	\$ 18,000,000	\$ (1,303,534)
PROJECTED ENDING FUND BALANCE			8,320,736	4,459,624	1,410,860	4,178,709	7,624,029	3,445,320
FUND BALANCE AS % OF REVENUE			51.38%	29.00%	8.27%	19.19%	35.55%	16.36%

GENERAL FUND (11)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2025-26 Budgeted Amounts
1000 Instruction 2100 Support Services-Students 2200 Support Services-Instructional Staff 2300 Support Services-General Administration 2400 Support Services-School Administration 2500 Support Services-Business 2600 Operation and Maintenance of Plant Services 2700 Student Transportation Services 3300 Community Services Operations 5500 Private NonProfit Schools 5600 Correcting Entry	67,749,641 11,903,715 8,077,232 1,874,495 8,573,195 5,812,598 11,713,587 3,724,262 122,203 119,807 30,000
TOTAL	119,700,734

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

FUNCTION/DESCRIPTION	2025-26 Budgeted Amounts
1000 Instruction	3,144,817
1500 Client-Based Programs	951,651
2100 Support Services-Students	406,144
2200 Support Services-Instructional Staff	356,709
2300 Support Services-General Administration	574,529
2400 Support Services-School Administration	1,861,565
2500 Support Services-Business	672,726
2600 Operation and Maintenance of Plant Services	1,683,399
2700 Student Transportation Services	44,910
4400 Architecture and Engineering	220,260
4600 Construction Services	101,063
TOTAL	10,017,773

BUILDING FUND (21)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2025-26 Budgeted Amounts
1000 Instruction	-
2500 Support Services-Business	141,703.06
2600 Operation and Maintenance of Plant Services	7,291,654.45
4400 Architecture/Engineering	41,751.45
4700 Building Improvements	105,558.04
TOTAL	7,580,667

CHILD NUTRITION (22)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2025-26 Budgeted Amounts
3120 Food Preparation and Dispensing Services	2,345,651.92
3130 Food and Supplies Delivery	50,311.67
3140 Other Direct and/or Related Child Nutrition	859,266.87
3150 Food Procurement	3,201,405.40
3160 Nonreimbursable Services	10,810.86
3180 Nutrition Education and Staff	7,768.07
3190 Other Child Nutrition	611,237.94
5200 Fund Transfer/Reimbursements	13,512.27
TOTAL	7,099,965

TECH CENTER BUILDING FUND (23)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2025-26 Budgeted Amounts
1700 Instruction	85,000
2600 Operation and Maintenance of Plant Services	420,003
4300 Land Improvement Services	8,800
4400 Architecture/Engineering	50,000
4700 Building Improvements	2,436,197
TOTAL	3,000,000

SINKING (41)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2025-26 Budgeted Amounts
5100 Debt Service 5600 Refunds/Reimbursements	17,990,000 10,000
TOTAL	18,000,000