

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 2010-11.

The original 2010-11 school budget was prepared under the direction of Mr. Bill Scoggan, Superintendent and staff. Members of the Board of Education are as follows:

Ms. Melissa Elzo, President
Mr. Tim Blanton, Vice-President
Mrs. Jimmie Nolen, Clerk

Mr. LeRoy Porter, Member
Mr. Kevin Walker, Member

The total of the original expenditure budgets for appropriated funds as presented is \$122,765,311. 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

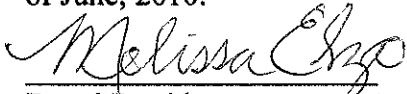
June 14, 2010
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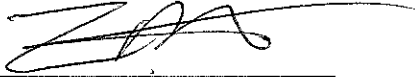
Adoption of Original School District Budget
June 14, 2010

State of Oklahoma, County of Oklahoma

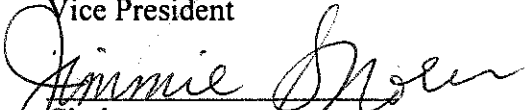
We, the undersigned members of the Midwest City-Del City Board of Education, I-52 of said County and State, do hereby certify that we have adopted the Midwest City-Del City Public School District Budget and Financing Plan as is herewith presented this 14th day of June, 2010.




Board President



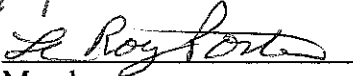
Vice President



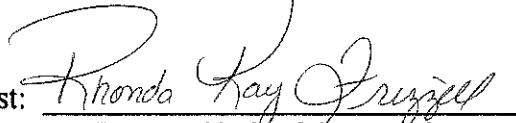
Clerk



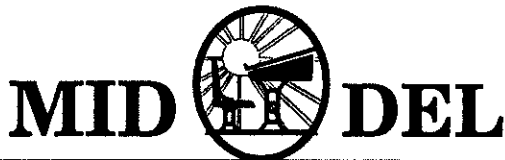
Member



Member

Attest: 

Deputy Clerk of the Board



Bill Scoggan
Superintendent

SCHOOLS

Pam Deering, Ph.D.
Assistant Superintendent
Fiscal Services

7217 S. E. 15th
Midwest City, OK 73110
(405) 737-4461

Mailing Address:
P.O. Box 10630
Midwest City, OK 73140
Fax # (405) 739-1615

To: The Board of Education and Mr. Scoggan

From: Dr. Pam Deering, Assistant Superintendent of Fiscal Services 

Date: June 14, 2010

Re: Fiscal Year 11 Budget

As the legislature closed this year, the question of education funding was resolved for the time-being. During FY10, we experienced monthly payment reductions starting in August 2009. These reductions ranged from 5-9%. School districts received six (6) different state aid formula allocations, during the year, each with reductions in state and federal stabilization sources and shifts of dollars between the sources. The annualized state aid reduction alone was \$1.5M or 3.36%.

Budgeting for FY11 is dependent on the annual legislative appropriation reduction of 3%. This reduction represents \$1.3M for Mid-Del. State revenue estimates are based on this reduction level from the last FY10 state aid allocation and state line item allocation. In July, we will have an idea of what this reduction means to Mid-Del with the initial state aid allocation.

Reducing over \$3M in State Aid between two years, preparing for a fund balance to pay bills in the summer, and anticipating state aid reductions during the year, requires everyone to pull together to conserve resources. All school sites and administrative departments are experiencing the effects of budget reductions.

Spirits remain high even with combined job responsibilities and reduced budgets. Truly a team effort is evident in making things work to ensure classrooms are protected as much as possible.

The budgets presented will be adjusted during FY11 as required by law for certified property values and state aid allocations. The Executive Summary provides budget information in greater detail as we prepare for July 1, 2010. If you have questions, please let me know. Thanks.

S:Board Agenda/June 14, 2010/Budget

"Where Children Come First"

Serving the students of Del City, Forest Park, Midwest City, part of OKC, and Tinker Air Force Base

Executive Summary

June 14, 2010

Members of the Board of Education
Midwest City-Del City Public Schools

Pursuant to the requirements of the School District Budget Act, the 2010-11 proposed budget for Governmental Funds is recommended for approval. The budget for each governmental fund, excluding MAPS, Insurance, Gifts, Worker's Compensation and Capital Projects' Fund (Bond Funds), is projected at this time and is based on the most recent available information for that fund. These governmental funds are presented in a detailed format for expenditures by the OCAS Function code as required by law. This budget will be revised as required by law when property valuations are certified and state aid allocations are received for FY11.

Total Appropriated Budgets for all Governmental Funds

Fund	Adopted Budget 2009-10* Appropriation	Projected Ending Budget 2009-10	Proposed Budget 2010-11 Appropriation	\$ Change 09-10 Adopted Budget to 10-11 Budget
General Fund	\$ 99,844,353.19	\$95,358,729.72	\$ 91,027,710.53	(\$8,816,642.66)
Technology Center Fund	6,973,000.00	6,473,000.00	7,026,781.22	53,781.22
Special Revenue Funds				
Building Fund	5,830,000.00	3,500,000.00	6,000,000.00	170,000.00
Technology Center Building Fund	1,300,000.00	900,000.00	1,300,000.00	0
Child Nutrition Fund	6,095,514.00	6,095,514.00	6,190,514.66	95,000.66
Debt Service (Sinking Fund)	10,649,585.00	10,097,910.00	11,220,304.00	570,719.00
Total Appropriation for Governmental Funds*	\$ 130,692,452.19	\$122,425,153.72	\$122,765,310.41	(\$ 7,927,141.78)

*2009-10 budget amounts reflect the most recent budget as amended and approved by the Board of Education

The following assumptions are made for the various funds.

General Fund Budget Assumptions

2009-10 General Fund Budget Status: Assumptions to end the fiscal year

1. Ad Valorem Reimbursement Fund will be collected in full in the amount of \$571,000 for the General Fund (\$1M total due for General Fund, Building Fund, and Sinking Fund).
2. State allocations are final as of May, 2010. The district experienced a loss in state aid in the amount of \$336,865 in the May allocation due to under-collected HB 1017 revenues at the state level. Continued under-collections of HB 1017 revenue could force another state aid reduction in the last month of this fiscal year.
3. State Textbook line item will become a part of the district's fund balance into FY11 and will support district expenditures as allowed as per HB 3029. (\$730,000)
4. School Land Earnings increased by \$381,000 in addition to the regular monthly payment amount of \$100,000. This income is chargeable in the state aid formula next year.
5. Various expenses are shifted to the Impact Aid project 591. (\$659,413)
6. School site spending closed in March and other department spending closed in April except for state and federal grants, miscellaneous supplies, summer school and emergencies.
7. Salary reserves and other budgets are projected to be under-spent, thus reducing expenditures, when projecting end of year expenditures and the fund balance at June 30, 2010.
8. District has continued to maintain a hiring freeze, restricted travel for staff and student field trips, printed only black and white two- sided copies and limited the use of substitute teachers in the classroom since the May tentative proposed budget.
9. District HAS NOT put additional strategies into place to utilize other sources such as Insurance Fund monies or Bond Fund interest. General Fund expenses have not been shifted to the Building Fund in FY10 to date to offset FY10 state aid reductions.
10. **Ending Fund Balance projected at this time is \$3.2M or 3.65%.** This amount is less than what was originally projected for the tentative budget presented in early May at \$3.6M or 4% because of the reduced state aid allocation in mid-May.
11. Additionally, the projected fund balance would have been a full percent higher if the district did not have to return over \$845,491.15 in ARRA money to the State Department of Education. ARRA money was forward funded in the spring of 2009 from the State Department of Education. This amount represented the cash balance left in the ARRA account.

General Fund Budget Assumptions, cont.

2010-11

Revenue Chart

Fund	Adopted Budget 2009-10	Projected Ending Budget 2009-10	Proposed Budget 2010-11	% Change 09-10 Adopted Budget to 10-11 Budget
Local Sources	16,245,782.72	16,135,538.52	16,358,095.00	.69%
County Sources	3,075,000.00	3,298,653.08	3,338,000.00	8.55%
State Sources	54,727,540.78	55,209,434.74	53,223,928.00	-2.75%
Federal Sources	15,245,029.19	15,094,006.34	15,291,676.22	.31%
Other Financing Services	2,310,658.94	1,380,269.22	2,252,100.00	-2.53%
Total General Fund Revenue*	91,604,011.63	91,117,901.90	90,463,799.22	-1.25%

*Revenue does not include fund balance forward for total available revenue.

2010-11 General Fund Revenues: Assumptions for budget planning

- Local sources reflect a 1% increase in Ad Valorem collections (chargeable in the state aid formula); *continued* lower interest rate projections; and lower miscellaneous collections. The County Assessor is estimating a loss in Personal Property due to lower business inventories and large businesses not acquiring new assets. *Please note that the assessor is reviewing, at Tinker's request, a very large property account that is currently on the tax rolls that deals with flight simulation training at Tinker. At this time, the property will remain on the tax rolls. The Oklahoma County Assessor's projected 2010 valuation chart is included with this proposed budget information.*

Note that if statewide chargeable income decreases, less money flows through the formula. In other words, chargeable income or local effort is subtracted from what a district receives from the state. If statewide property valuation growth is less than expected for the FY11 formula and if weighted students continue to grow statewide, the amount of set aside for the formula at mid-term might not be enough to fund the current factors.

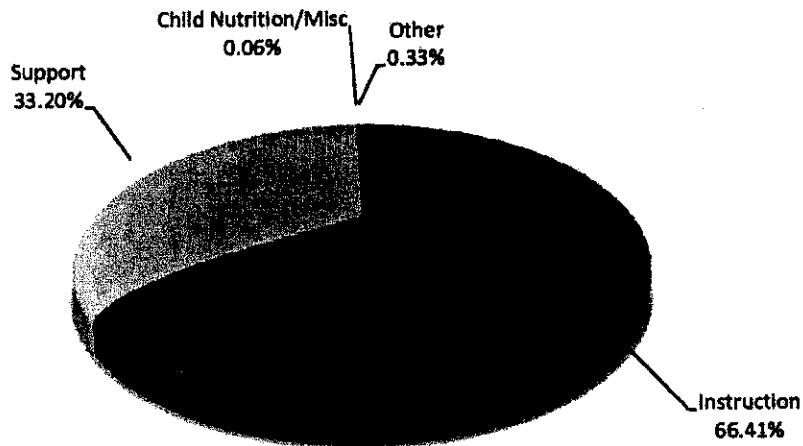
- County sources reflect an increase in County 4-mill collections tied to the growth in Ad Valorem property valuation growth and a payment for Resale County Apportionment.
- State sources include School Land Earnings that reflect a decrease over FY10 of \$200,000, after the receipt of end of year Lease Bonus payments of \$381,391. The district will receive a lump sum payment in the month of June in future years from this source. This money is considered as chargeable income in the State Aid formula.

4. State Aid and other state line items *were projected to be reduced by 10%* from the end of year allocations in the May tentative budget. However, for this final budget, state aid and line items, with the exception of FBA line items, are reduced 3%. FBA line items are reduced 10% representing over \$500,000 in reduced income. These line items were underfunded during FY10 by 9% and by 22% respectively. The projected loss in General Fund State Aid and other line items is \$1.46M.
5. Government Services Fund (GSF) portion of revenue from FY10 is not projected to be received at this time. The amount of \$325,490 is considered as one time money that was received in FY10.
6. Textbook monies are reflected in the same revenue code as in other years, but will be expended for other purposes in FY11 and FY12 as allowed by HB 3029. For accountability purposes, the textbook project code 333 reflects an expenditure budget for FY11 that includes the FY10 carryover.
7. Professional Development monies are reflected in the same revenue code as in other years, but will be expended for this and other purposes in FY 11 and FY12 as allowed by HB 3029.
8. Impact Aid payments have not been consistent as in the past, receiving only \$755,000 during FY10 with an initial budget projection of \$900,000. It is anticipated that Impact Aid funding will be reduced below the amount received in FY10 due to the district's declining numbers of federally connected students; the local contribution rate increase (LCR); and the stabilization of all federally connected students nationwide. The number of students had declined nationwide as the LCR increased thus "masking" the funding needs for the program.
9. Federal Programs are adjusted for new allocations received to date, plus carryovers.
10. ARRA Stimulus project revenue and expenditures shifted with the direction by the State Department of Education that the \$845,491.15 that was returned at the end of the FY10 must be claimed.
11. State Aid ARRA stabilization money is reduced by 3% from the final allocation received in mid-May.
12. Insurance cash and Bond Fund interest are included as other financing sources for budget purposes in FY11 in the amount of \$1,350,000.
13. Reductions in other financing sources are projected for Child Nutrition Loan agreement because a prior year payment and a current year payment were received in FY10. The reductions also include a projected drop in lapsed balances.

Analysis of Proposed Budget by Expenditure Function and Object

General Fund Expenditures by Function

Fund	Adopted Budget 2009-10	Projected Ending Budget 2009-10	Proposed Budget 2010-11	% Change 09-10 Adopted Budget to 10-11 Budget
Instruction: Teaching Costs	\$62,859,909.06	\$60,035,854.67	\$60,454,277.79	-3.83%
Support to Instruction: Attendance, Guidance, Medical, Speech, OT/PT, Nurse, Curriculum, Library, Administration Services, Audit, Legal, Principal's Office, Transportation	35,679,881.33	34,076,921.24	30,221,629.77	-15.29%
Child Nutrition, Miscellaneous	60,775.67	58,045.25	55,408.94	-8.83%
Other: Workers' Compensation, Transfers, Clearing Accounts	1,243,787.13	1,187,908.56	296,394.03	-76.17%
Total General Fund Expenditures by Function	\$99,844,353.19	\$95,358,729.72	91,027,710.53	-8.83%

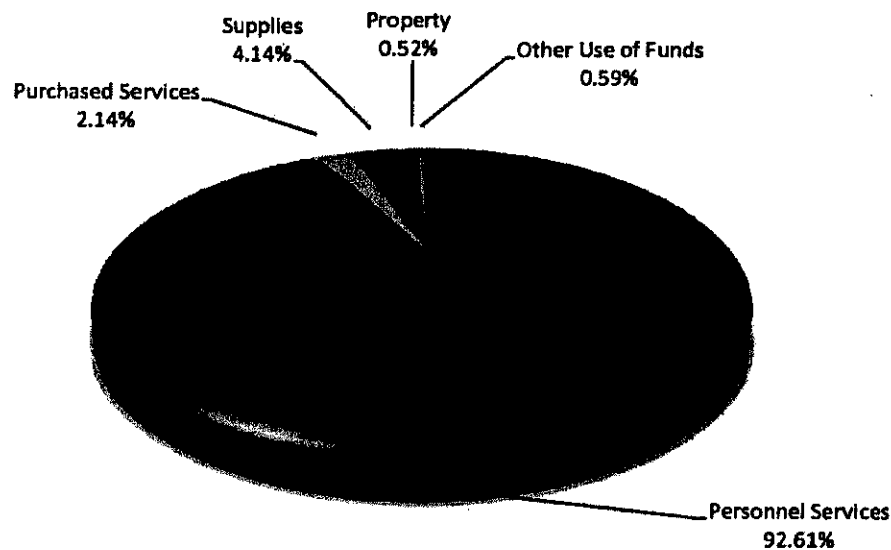


Personnel represent 92.61% of the district's general fund budget. Salary step increases for all staff cost the General Fund over \$1.2M in FY10.

General Fund:

General Fund Expenditures by Object

Fund	Adopted Budget 2009-10	Projected Ending Budget 2009-10	Proposed Budget 2010-11	% Change 09-10 Adopted Budget to 10-11 Budget
Salaries	\$66,850,785.06	\$63,847,435.94	\$63,322,477.33	-5.28%
Benefits, Fixed Costs	22,145,062.41	21,150,169.77	20,979,186.37	-5.26%
Purchased Services	855,805.21	817,357.17	780,234.30	-8.83%
Utilities, Repairs, Rentals	1,707,333.36	1,630,629.42	253,989.22	-85.12%
Insurance, Travel	1,000,348.20	955,406.40	912,013.58	-8.83%
Supplies, Fuel, Books, Equipment	5,236,133.30	5,000,893.93	3,768,762.47	-28.02%
Property, Equipment	517,417.59	494,172.00	471,727.62	-8.83%
Registrations, Dues, Fees	342,739.30	327,341.34	312,474.10	-8.83%
Other Miscellaneous	1,188,728.76	1,135,323.75	226,845.54	-80.92%
Total General Fund Expenditures by Object	99,844,353.19	95,358,729.72	91,027,710.53	-8.83%



2010-11 General Fund Expenditures: Assumptions for budget planning

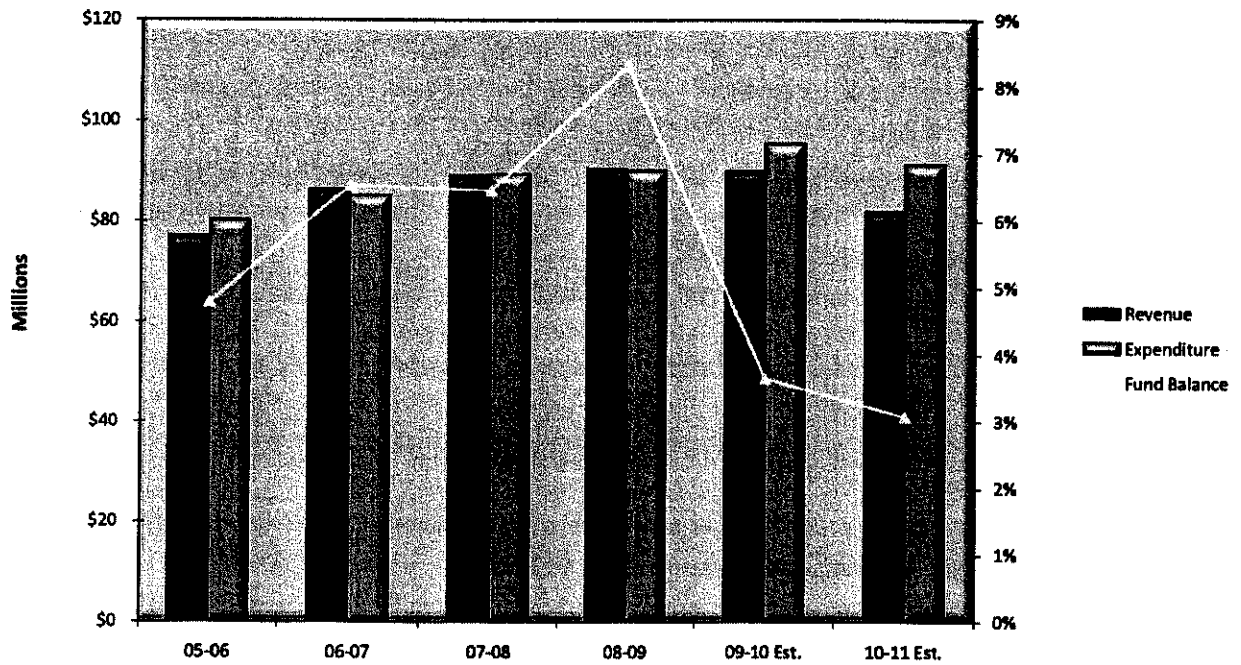
To meet the district's commitment of maintaining programs through the funding challenges, the following strategies are in place to reduce spending.

1. Locally funded district expenditure budgets (department budgets and school site budgets) are reduced, some as much as 21% below FY10 adjusted budget allocations.
2. As district personnel leave for various reasons, attrition is helping to reduce expenditures when these positions are not filled. Each position is reviewed for funding source and need before a decision is made to fill a vacant position. At this time, forty (40) teaching positions are reduced from the budget. Other positions that are reduced due to attrition include administrative staff and support staff.
3. Various General Fund expenditures are projected to be shifted to the Building Fund (\$2.3M) in FY11.
4. School site media allocations are not budgeted in FY11 (\$115,000) pursuant to HB 3029 and the legislative authority to use these monies for district operations without a state accreditation penalty.
5. FBA for Certified and Support Staff expenditures are projected to increase 4% for premiums at a cost of \$219,903. The Legislature mandates this program, but the FY10 appropriation fell considerably short (9% certified and 22% non-certified). It is projected that for FY11 the Legislative appropriation will not be adequate to support premium increases in January, 2011.
6. State Alternative Education grant expenditures reflect the original total grant of \$222,000 that was reduced in FY10 and is projected to be reduced in FY11. This grant includes only salaries. If the grant remains reduced and salaries remain the same, the expenditures will have to shift to the General Fund project 109, Alternative Education Local Match. With the changes in the Alternative Education program, it is anticipated that the grant will cover the expenses for the program.
7. Step raises are not included in the budget for FY11, but the district will meet state minimum standards as required.
8. Salary reserves and other budgets have under-spending reflected to meet fund balance estimates.
9. Other budgeted items include: Paper budget increase; Principalm contract increase; APEX online learning contract; unemployment projected increase; Oklahoma and Cleveland County property re-valuation increase, audit contract increase; property insurance increase; and, various technology software application support renewal contract/agreement increases.
10. The FY10 beginning fund balance of \$7.5M or 8.32% reflects a draw down at June 30, 2010 on district resources during FY10. The June 30, 2009 ending fund balance of \$7,513,140.92 (or what becomes the FY10 beginning fund balance) dropped by \$4.3M when compared to the FY10 projected at \$3.2M. The draw down occurred, for the most part, due to state revenue reductions, increased expenditures for staff, FBA premium increases of over 8% (not legislatively funded), TRS Employer Tax percentage increase, and the State Department of Education requirement to "refund" over \$845,491.15 of ARRA Stimulus money by April 30 that was advanced by the State Department of Education in the spring of 2009. The following chart

reflects the ending fund balance for the General Fund over the past five years with a projection for 2010-11.

- Fund balance estimate for FY11 at June 30, 2011 in this proposed budget is projected at \$2.7M or 3% with a target fund balance at the end of the year of \$3.9M or 4.5%.

Historical Fund Balance Chart



	05-06	06-07	07-08	08-09	09-10 Est.	10-11 Est.
Revenue*	76,904,116	86,110,994	88,343,009	90,316,278	89,737,633	88,211,699
Expenditure	79,968,543	84,940,775	89,126,718	89,850,842	95,358,730	91,027,711
Fund Balance	3,680,108	5,625,305	5,706,662	7,513,141	3,272,313	2,708,402
Fund Balance as a %	4.79%	6.53%	6.46%	8.32%	3.65%	3.07%

*Does not include Other Financing Sources

Demographics and Student Enrollment

The District grew in weighted students in FY10 for October first quarter reporting. However, weighted student growth is not projected in this budget at this time.

Technology Center Budget Assumptions

2009-10 Technology Center Budget Status: Assumptions to end the fiscal year

1. Local revenue appears to be on target with the exception of lower interest collections. The Technology Center receives almost all of its local revenue pursuant to a contract with Rose State College for a portion of their property tax collections.
2. Revenues reflect a loss in state aid for Technology Center operations of 7% to date or \$106,747 and a loss in the FBA revenue source for health insurance costs. Total reductions in state monies to date are \$154,020 or 8%.
3. Expenditures are projected to be less than originally budgeted due to strategies to reduce expenditures early in the year, thus improving fund balance in anticipation of additional state revenue reductions in FY11.
4. Fund balance estimate for FY10 at June 30, 2010 is projected at \$1.8M or 31%.

2010-11 Technology Center Budget Information: Assumptions for budget planning

Revenue:

1. Revenue reflects a 1% increase in the Rose State Contract based on Ad Valorem valuation growth at 1%.
2. State revenue is projected at a 10% reduction including the Flexible Benefit Allowance (FBA). The projected total state revenue loss is \$51,013.
3. Tinker Skills state revenue is projected to drop by half in FY11 from \$110,049 to \$55,025. The Technology Center will no longer receive the \$55,025 for Tinker Skills in FY12.

Expenditures:

1. Expenditure projections reflect an increase of 4% for FBA expenditures for premium increases in January, 2011.
2. Step raises are not projected at this time.
3. Fund Balance estimate for FY11 at June 30, 2011 is projected at \$777,175 or 13.5%. This projection reflects a draw down on the fund balance by \$1M or 56% when compared to the FY 10 fund balance.

Special Revenue Fund Budget Assumptions

Special Revenue Funds include the District's Building Fund (21), Child Nutrition Fund (22), and the Technology Center Building Fund (23)

Building Fund (21)

2009-10 Building Fund Budget Status: Assumptions to end the fiscal year

1. Ad Valorem Reimbursement fund will be collected in full for the Building Fund in the amount of \$81,600.
2. General Fund expenditures were not shifted to this fund in FY10 after General Fund expenditure reduction plans were initiated early in the year.
3. Fund balance estimate for FY10 at June 30, 2010 is projected at \$6.7M or 296%.

2010-11 Building Fund Budget Information: Assumptions for budget planning

Revenue:

1. Revenue reflects an increase of 1% for Ad Valorem valuation growth.
2. Sale of Westside property income is reflected in FY11.
3. Note that for FY12, Building Fund income will be reduced by the \$1M income from the sale of the Westside property in FY11.

Expenditures:

1. Expenditures are projected to increase to accommodate General Fund expenditures that will be shifted to the Building Fund to offset the projected loss of state revenues in the General Fund. Plans include the shift of \$2.3M of General Fund expenditures that are allowable Building Fund expenditures to the Building Fund in FY11.
2. Sodexo custodial contract is projected to be reduced by \$100,000 to accommodate a portion of the shift of General Fund expenditures. This contract is funded in the Building Fund at a cost of \$3M.
3. Fund Balance estimate for FY11 at June 30, 2011 is projected at \$4.1M or 125%. This reflects a draw down on the fund balance of \$2.6M or 38% when compared to the FY10 fund balance.

Child Nutrition Fund (22)

2009-10 Child Nutrition Budget Status: Assumptions to end the fiscal year

1. Revenues are adjusted based on estimates for the rest of the fiscal year. State FBA health insurance premium revenue impacts this fund as well.
2. Total revenue is projected to be less than originally budgeted as a result of state revenue reductions for the FBA, lower interest earnings, and lower estimated collections for student lunches. The FBA loss to this fund is \$53,573 in FY10.
3. Expenditures are on target as projected.
4. Fund balance estimate for FY10 at June 30, 2010 is projected at \$549,000 or 9.22%.

2010-11 Child Nutrition Budget Information: Assumptions for budget planning

Revenue:

1. Revenue estimates mirror FY 10 projected collections with the exception of the state FBA. This source is reduced by 10% from end of year allocations.
2. Meal price increases are planned for FY11.

Expenditures:

1. The loan agreement to the district's General Fund is projected to be funded in FY11.
2. Food and supplies are increased by 3% to meet anticipated increases in these areas.
3. Personnel costs are projected at FY10 levels with an emphasis on saving monies through attrition and hiring freeze as with General Fund expenditures.
4. Expenditure projections reflect an increase of 4% for FBA expenditures for premium increases in January, 2011.
5. Step raises are not budgeted at this time.
6. Fund Balance estimate for FY11 at June 30, 2011 is projected at \$458,500 or 7.55%.

Technology Center Building Fund (23)

2009-10 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

1. Local revenue is tied to property valuation growth through the Rose State contract.
2. Expenditures are less than originally budgeted.
3. Fund balance estimate for FY10 at June 30, 2010 is projected at \$2.8M or 204%.

2010-11 Technology Center Building Fund Budget Information: Assumptions for budget planning

Revenue:

Local revenue reflects an increase that is tied to a 1% property valuation growth through the Rose State contract.

Expenditures:

1. Expenditures are projected at the FY10 budget level.
2. Fund balance estimate for FY11 at June 30, 2011 is projected at \$2.9M or 211%.

Sinking Fund Budget Assumptions

2009-10 Sinking Fund Budget Status: Assumptions to end the fiscal year

1. Ad Valorem Reimbursement fund will be collected in full for the Sinking Fund in the amount of \$388,000.
2. Debt payments remain on schedule for this fund.

2010-11 Sinking Fund Budget Information: Assumptions for budget planning

Revenue:

Property tax collections reflect a 1% growth to support bond debt payments.

Expenditures:

Scheduled bond debt payments are projected for FY11.

In summary, for FY11, the substantive changes from the May tentative proposed budget are as follows:

- FY10 General Fund ending fund balance is less than projected in the May tentative budget due to a loss of state aid in mid-May.
- Ad Valorem Property tax collections are reduced to meet only 1% growth rather than 3% growth for the General Fund, Building Fund, Technology Center Fund, Technology Center Building Fund, and Sinking Fund.
- State aid and other state line items are reduced by 3% rather than 10% with the exception of FBA. FBA collections remain reduced by 10% below FY10 levels for the General Fund, Technology Center Fund, and Child Nutrition Fund.
- The May tentative budget reflected a greater number of people reduced through attrition than this proposed budget. As a result of filling more positions, the General Fund budget expenditures increased over the May tentative budget.
- Federal program projected under-spending changed from the May tentative budget to this projected budget thus reflecting an increase in the General Fund expenditure budget.

With the "broken" FY 10 state budget that was based on revenues that were not collected during the year, it is assumed that the same scenario of monthly/annual under-collections could occur during FY11. The district lost \$2.5M in all funds in FY 10 *during the year!* The fund balances within the various funds along with strategies to reduce expenditures have kept the district operational and solvent at June 30, 2010.

Because of the instability of state collections in the past, FY 11 budgets that depend on state sources will require close monitoring of revenue collections and will require strict adherence to the FY11 projected budgets. The district has very few options to conserve resources after personnel costs are set and after General Fund expenditures have been shifted to other funds in the amount of \$2.3M for FY11. The district is targeting a \$3.9M or 4.5% fund balance for the General Fund at June 30, 2011. To maintain fiscal stability, the district must conserve and

strictly monitor expenditures during the year in light of FY12 fiscal realities with the loss of ARRA monies.

A glimmer of hope remains for a federal "teacher jobs" bill that will assist Oklahoma in the amount of \$274M. Mid-Del's portion of this money is unknown, but it would be a welcome relief to utilize these resources to fund staff in FY11. The House version of the bill is on hold at this time.

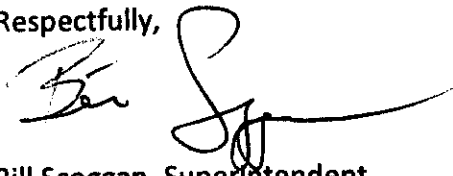
Future Opportunities and Financial Challenges:

As stated in the May tentative budget memorandum, a statewide school funding catastrophe appears to be on the horizon for FY 12 without state or federal funding intervention. With the loss of federal stimulus and stabilization money, the continued loss of State Aid (as per legislative discussions) and the use of Building Fund monies (onetime) in FY11 to reduce General Fund expenditures, the district will face fiscal challenges beyond what we have experienced in the past. The district's dependency on state funding and now federal funding for general operation monies has created a new chapter in school finance, one that won't be completed for years to come.

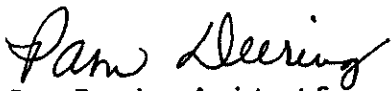
Even with these funding challenges, we are maintaining programs and looking forward to a new school year with excitement and optimism. We must seize every opportunity to make a difference in the lives of our students despite the lack of funding and support of public education in our state. Ranking 49th in per pupil expenditures is a fact that we are not proud of, yet we continue to do our jobs, our professional calling, to educate students.

For FY11, these tentative budgets are presented for your approval. Thanks to the Renaissance Committee and Fiscal Service staff for their guidance and assistance in the preparation of the budget information. If you have questions, please let us know. Thank you.

Respectfully,



Bill Scoggan, Superintendent



Dr. Pam Deering, Assistant Superintendent of Fiscal Services

Attached Information:

- Summary of Budgets by Fund
- Budgets by Fund and Function as required by law
- Oklahoma County Assessor's 2010 Ad Valorem Property Valuation Projection (unofficial)

S:\Budget\10-11\Executive Summary for Board FY11 June 14, 2010

**Summary of Budgets by Fund
Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2010-2011**

Notice is hereby given that the Independent School District No. 52 Board of Education Midwest City, Oklahoma, will hold a Public Hearing beginning at 7:00 p.m. on the 14th day of June, 2010, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following proposed Independent School District No. 1-52 FY 2010-2011 Budget. The hearing will be held in the Board Room of the Administration Building, 7217 S.E. 15th Street, Midwest City, Oklahoma 73110.

Proposed Budget

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues 21-23	Fund 41	Appropriated Funds
	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11	FY 2010-11
LOCAL					
1100 Ad Valorem	\$ 16,159,190	\$ -	\$ 2,307,549	\$ 10,853,323	\$ 29,320,062
1200 Tuition and Fees	20,000	-	-	-	20,000
1300 Interest Earnings	140,000	9,985	6,000	-	155,985
1400 Rental, Disposals and Commissions	20,005	-	1,005,000	-	1,025,005
1500 Reimbursements	9,900	-	-	-	9,900
1600 Other Local Sources of Revenue	9,000	2,687,295	1,367,247	-	4,063,542
1700 Child Nutrition Programs	-	-	1,585,000	-	1,585,000
SUBTOTAL LOCAL	\$ 16,358,095	\$ 2,697,280	\$ 6,270,796	\$ 10,853,323	\$ 36,179,494
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 2,750,000	\$ -	\$ -	\$ -	\$ 2,750,000
2200 County Mortgage Tax	500,000	-	-	-	500,000
2900 Other Intermediate	88,000	-	-	-	88,000
SUBTOTAL INTERMEDIATE	\$ 3,338,000	\$ -	\$ -	\$ -	\$ 3,338,000
STATE					
3100 State Dedicated Revenue	\$ 8,951,500	\$ -	\$ -	\$ -	\$ 8,951,500
3200 State Aid-General Operations	42,378,148	237,426	171,446	-	42,787,020
3300 Competitive Grants	186,761	-	-	-	186,761
3400 State - Categorical	1,416,994	-	-	-	1,416,994
3500 Special Programs	49,806	-	-	-	49,806
3600 Other State Sources of Revenue	212,000	-	-	-	212,000
3700 Child Nutrition Programs	-	-	100,000	-	100,000
3800 State Vocational Programs	28,720	1,625,596	-	-	1,654,316
SUBTOTAL STATE	\$ 53,223,929	\$ 1,863,022	\$ 271,446	\$ -	\$ 55,358,397
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 1,096,513	\$ -	\$ -	\$ -	\$ 1,096,513
4200 Improving Academic Achievement of Disadvantaged	5,093,523	-	-	-	5,093,523
4300 Individuals with Disabilities	4,296,271	-	-	-	4,296,271
4400 Improving Academic Achievement of Disadvantaged Cont'	322,941	-	-	-	322,941
4500 Grants-In-Aid from the Federal Government thru Other Sources	13,263	-	-	-	13,263
4600 Other Federal Sources of Revenue thru State Department of Ed	4,469,165	1,021,172	-	-	5,490,337
4700 Child Nutrition Programs	-	-	4,210,000	-	4,210,000
4800 Federal Vocational Education	-	182,995	-	-	182,995
SUBTOTAL FEDERAL	\$ 15,291,676	\$ 1,204,167	\$ 4,210,000	\$ -	\$ 20,705,843
TOTAL REVENUE	88,211,700	5,764,469	10,752,242	10,853,323	115,581,734
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 1,952,100	\$ 69,500	\$ 22,500	\$ -	\$ 2,044,100
6130 Prior Years Lapsed Balances	300,000	75,000	160,000	-	535,000
SUBTOTAL OTHER FINANCING SOURCES	\$ 2,252,100	\$ 144,500	\$ 182,500	\$ -	\$ 2,579,100
GRAND TOTAL REVENUE	90,463,800	5,908,969	10,934,742	10,853,323	118,160,834
BEGINNING FUND BALANCE	3,272,313	1,894,988	10,050,182	10,194,371	25,411,854
TOTAL AVAILABLE	\$ 93,736,113	\$ 7,803,957	\$ 20,984,924	\$ 21,047,694	\$ 143,572,688
TOTAL EXPENDITURES	\$ 91,027,711	\$ 7,026,781	\$ 13,490,515	\$ 11,220,304	\$ 122,765,311

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

FUNCTION/DESCRIPTION	2010-2011 Budgeted Amounts
1000 Instruction	60,454,278
2100 Support Services-Students	8,068,845
2200 Support Services-Instructional Staff	4,697,061
2300 Support Services-General Administration	1,614,803
2400 Support Services-School Administration	7,511,787
2500 Support Services-Business	1,764,376
2600 Operation and Maintenance of Plant Services	4,448,270
2700 Student Transportation Services	2,116,488
3140 Other Direct and/or Related Child Nutrition	14,744
3300 Community Services Operations	40,665
5200 Fund Transfer/Reimbursement	12,500
5400 Indirect Cost Entitlement	256,000
5500 Private NonProfit Schools	25,000
5600 Correcting Entry	2,894
TOTAL	91,027,711

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

FUNCTION/DESCRIPTION	2010-2011 Budgeted Amounts
1000 Instruction	3,781,423
1500 Client-Based Programs	363,565
2100 Support Services-Students	708,356
2200 Support Services-Instructional Staff	43,702
2300 Support Services-General Administration	166,270
2400 Support Services-School Administration	1,382,058
2500 Support Services-Business	303,700
2600 Operation and Maintenance of Plant Services	214,236
2700 Student Transportation Services	7,820
8900 Other Refunds	55,651
TOTAL	7,026,781

BUILDING FUND (21)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2010-2011 Budgeted Amounts
2300 Support Services-General Administration	3,837
2500 Support Services-Business	15,509
2600 Operation and Maintenance of Plant Services	5,943,296
4400 Architecture/Engineering	13,140
4700 Building Improvements	24,218
TOTAL	6,000,000

TECH CENTER BUILDING FUND (23)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2010-2011 Budgeted Amounts
1000 Instruction	657,422
2400 School Administration Support Services	691
2500 Support Services-Business	77,774
2600 Operation and Maintenance of Plant Services	442,813
4700 Building Improvements	121,300
TOTAL	1,300,000

CHILD NUTRITION (22)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2010-2011 Budgeted Amounts
3120 Food Preparation and Dispensing Services	2,667,233
3130 Food and Supplies Delivery	50,340
3140 Other Direct and/or Related Child Nutrition	248,865
3150 Food Procurement	2,778,962
3160 Nonreimbursable	13
3180 Nutrition Education and Staff	5,847
3190 Other Child Nutrition	65,008
5200 Fund Transfer/Reimbursements	348,506
8900 Other Refunds	25,740
TOTAL	6,190,515

SINKING (41)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2010-2011 Budgeted Amounts
5100 Debt Service 5600 Refunds/Reimbursements	11,210,304 10,000
TOTAL	11,220,304

SCHOOL DISTRICTS	PERSONAL	PUBLIC SERVICE	REAL ESTATE	TOTAL VALUATION	HOMESTEAD EXEMPTION	DAV EXEMPTION	NET VALUATION	DIFFERENCE
1980 MID-DEL #52	30,403,885	12,190,045	111,676,530	154,270,470	17,071,980		137,198,490	4,660,448
1981 MID-DEL #52	28,601,140	14,133,843	116,283,180	159,018,263	17,159,325		141,858,938	10,832,936
1982 MID-DEL #52	29,852,130	15,188,484	124,625,460	169,646,074	16,954,200		152,691,874	6,390,313
1983 MID-DEL #52	33,248,785	14,585,352	128,218,175	176,052,312	16,980,125		159,072,187	21,246,985
1984 MID-DEL #52	33,474,985	14,181,167	149,790,845	187,446,997	17,117,715		180,329,182	8,595,897
1985 MID-DEL #52	36,713,183	13,797,856	155,601,095	206,112,144	17,187,065		188,925,079	3,141,956
1986 MID-DEL #52	36,557,190	13,416,630	159,146,920	209,120,740	17,053,705		192,067,035	28,259,786
1987 MID-DEL #52	43,757,933	15,180,365	178,126,642	237,064,940	16,739,119		220,325,821	(10,185,745)
1988 MID-DEL #52	43,437,764	15,164,048	170,410,921	229,012,733	16,506,688		212,506,145	1,13%
1989 MID-DEL #52	41,386,781	14,988,830	159,761,629	216,135,240	16,313,700		199,821,540	(12,884,665)
1990 MID-DEL #52	43,569,117	14,591,235	158,260,429	216,420,781	15,992,214		200,428,567	607,027
1991 MID-DEL #52	44,875,462	13,419,462	160,746,692	218,841,616	16,055,947		202,785,669	2,357,102
1992 MID-DEL #52	45,789,702	14,210,680	163,021,650	223,022,052	15,967,088		207,054,944	1,16%
1993 MID-DEL #52	47,252,164	15,432,583	170,733,588	233,418,345	15,907,598		217,510,747	10,455,803
1994 MID-DEL #52	50,278,585	16,065,628	175,044,516	241,418,729	15,760,654		225,658,075	8,148,328
1995 MID-DEL #52	45,015,347	16,145,564	176,728,187	240,890,108	15,540,533		225,349,575	(309,500)
1996 MID-DEL #52	68,031,837	15,693,814	187,319,627	272,045,278	15,951,301		256,093,977	30,744,402
1997 MID-DEL #52	68,434,207	15,625,212	194,616,614	278,676,033	16,365,993		262,310,040	8,216,063
1998 MID-DEL #52	67,154,334	20,741,478	194,457,089	282,352,911	16,570,048		265,782,863	4,472,823
1999 MID-DEL #52	66,838,903	21,084,101	206,030,020	294,063,024	15,640,856		278,422,168	11,639,305
2000 MID-DEL #52	66,258,554	24,153,466	219,621,316	310,033,336	16,207,817		294,008,429	15,588,281
2001 MID-DEL #52	97,505,907	27,177,578	230,360,667	355,044,152	16,106,772		338,936,535	44,828,106
2002 MID-DEL #52	100,079,529	28,464,966	244,883,523	371,428,018	15,884,986		355,543,032	16,484,711
2003 MID-DEL #52	105,531,215	20,459,219	262,976,639	388,966,073	15,913,340		373,052,733	17,759,841
2004 MID-DEL #52	109,826,478	21,531,725	286,310,559	419,668,762	15,436,878		403,755,422	30,874,335
2005 MID-DEL #52	104,853,691	24,872,747	310,961,710	440,688,148	15,294,267		425,393,881	17,821,992
2006 MID-DEL #52 less TIF	78,928,698	22,786,113	328,329,408	430,027,220	15,070,347	3,574,056	411,457,173	(11,226,541)
2007 MID-DEL #52 less TIF	71,407,675	21,902,671	345,280,572	438,591,008	14,869,517	4,282,080	419,003,511	8,22%
2008 MID-DEL #52 less TIF	78,894,923	21,378,218	356,100,674	456,413,815	14,969,414	5,569,403	435,974,998	1,98%
2009 MID-DEL #52 less TIF	74,603,468	21,378,218	364,777,856	460,759,542	14,776,572	6,320,401	439,662,569	4,14%
2010 MID-DEL #52 less TIF								0.85%

Mid-Del #52 Schools
Certification Net Valuation

