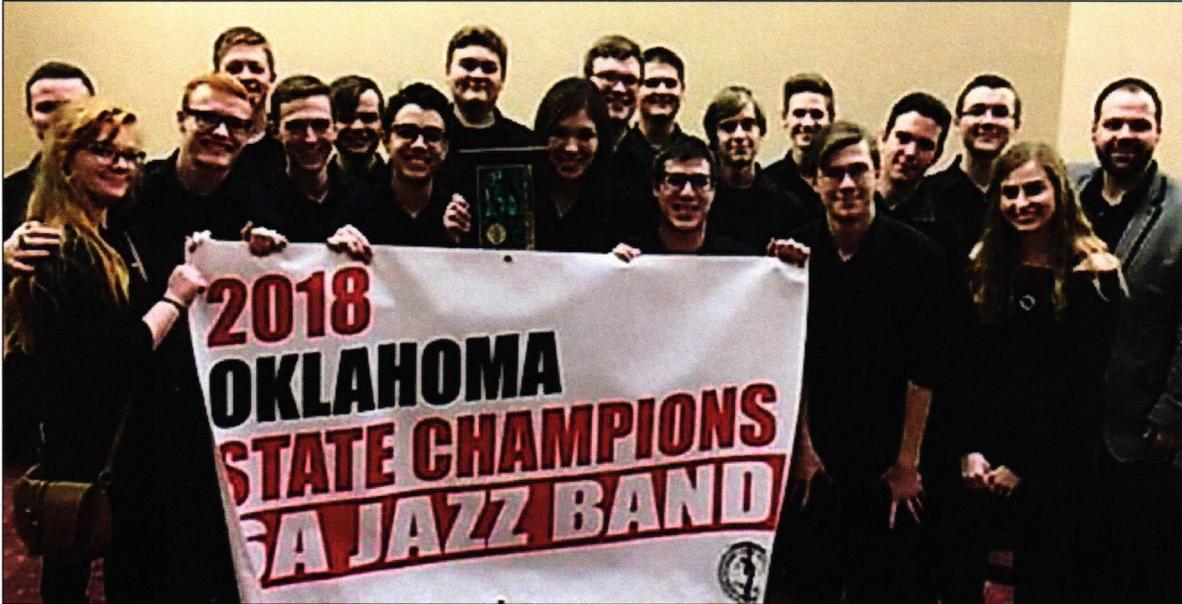


CHOCTAW-NICOMA PARK PUBLIC SCHOOLS



FY 2019-20

APPROPRIATED FUND BUDGET DOCUMENT

**Budget Hearing:
September 9, 2019**

TABLE OF CONTENTS

SECTION I: DISTRICT INFORMATION

Mission Statement	1
School Board Members & Key District Personnel	2
Key School District Personnel Organization Chart	3
District Demographics	4
Assessed Property Valuation History	5
School District Funds	6

SECTION II: PROPOSED GENERAL FUND OPERATING BUDGET

General Fund Highlights	8
General Fund Revenue Estimate by Source	9
General Fund Revenue Graph	10
General Fund Operating Budget by Project	11
General Fund Operating Budget by Function	13
General Fund Operating Budget by Object Class	16
General Fund Balance History	19
Proposed Media Center Budgets	20
Proposed Principals' Site Budgets	21

SECTION III: PROPOSED BUILDING FUND OPERATING BUDGET

Building Fund Revenue Estimate by Source	22
Building Fund Operating Budget by Function	22

SECTION IV: PROPOSED CHILD NUTRITION OPERATING BUDGET

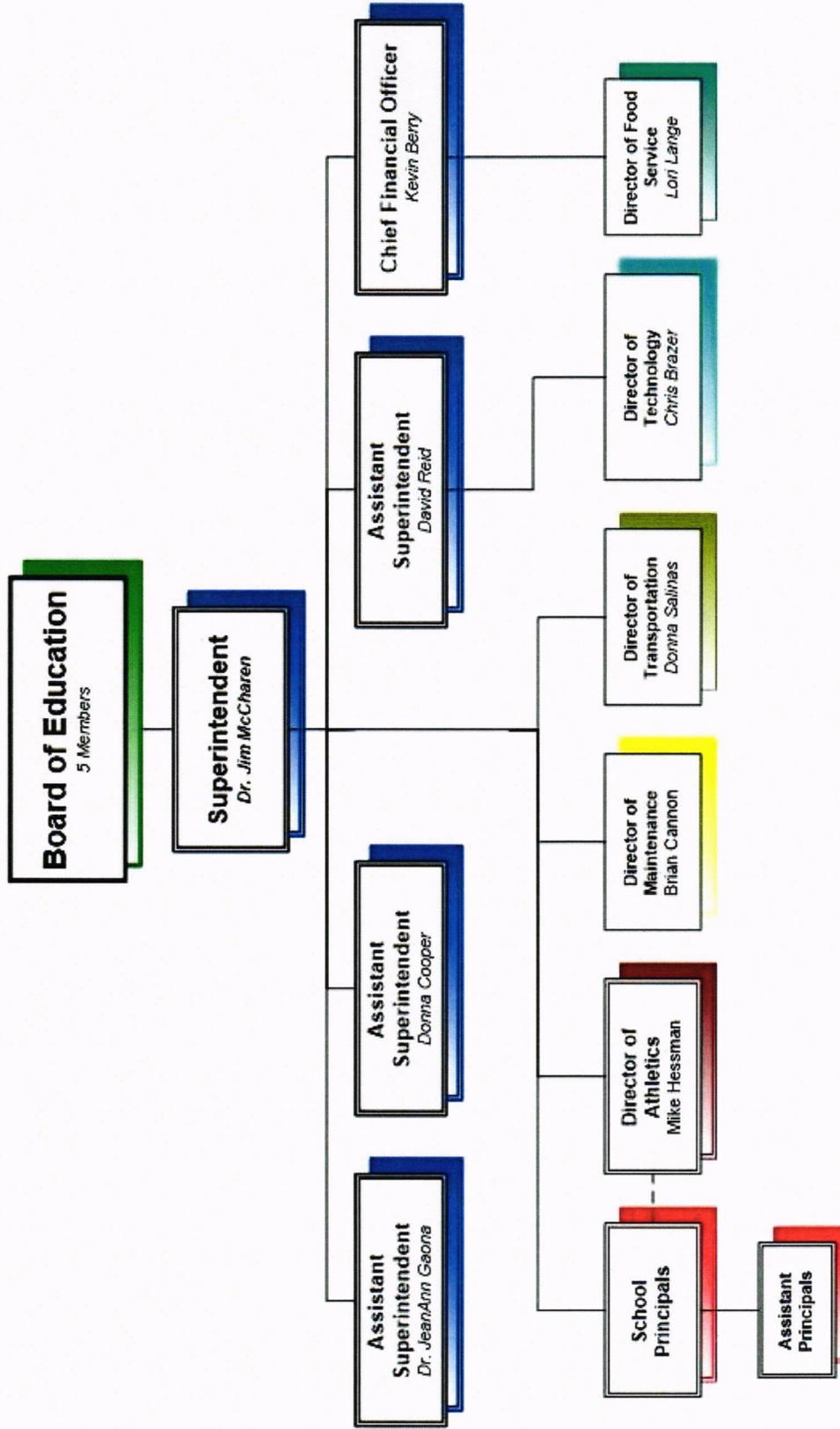
Child Nutrition Revenue Estimate by Source	23
Child Nutrition Operating Budget by Function	23

MISSION STATEMENT

The mission of the Choctaw-Nicoma Park Public Schools is to provide educational excellence for all students while recognizing that students, staff, parents and the community share in the responsibility for learning.

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS

Condensed Administration Organization Chart



Note: Double Lined Boxes denote Certified Positions

9/2018

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT I-004
OKLAHOMA COUNTY, OKLAHOMA

Independent School District I-004 of Oklahoma County (Choctaw-Nicoma Park Public Schools) serves a fifty-eight square mile area in eastern Oklahoma County. The boundaries of the district include all or portions of the cities of Choctaw, Nicoma Park, Midwest City, Harrah and Oklahoma City as well as unincorporated areas of Oklahoma County. In general, the district is bounded by Post Road on the west, NE 39th Street to the north, Dobbs Road on the east and 1-40 on the south.

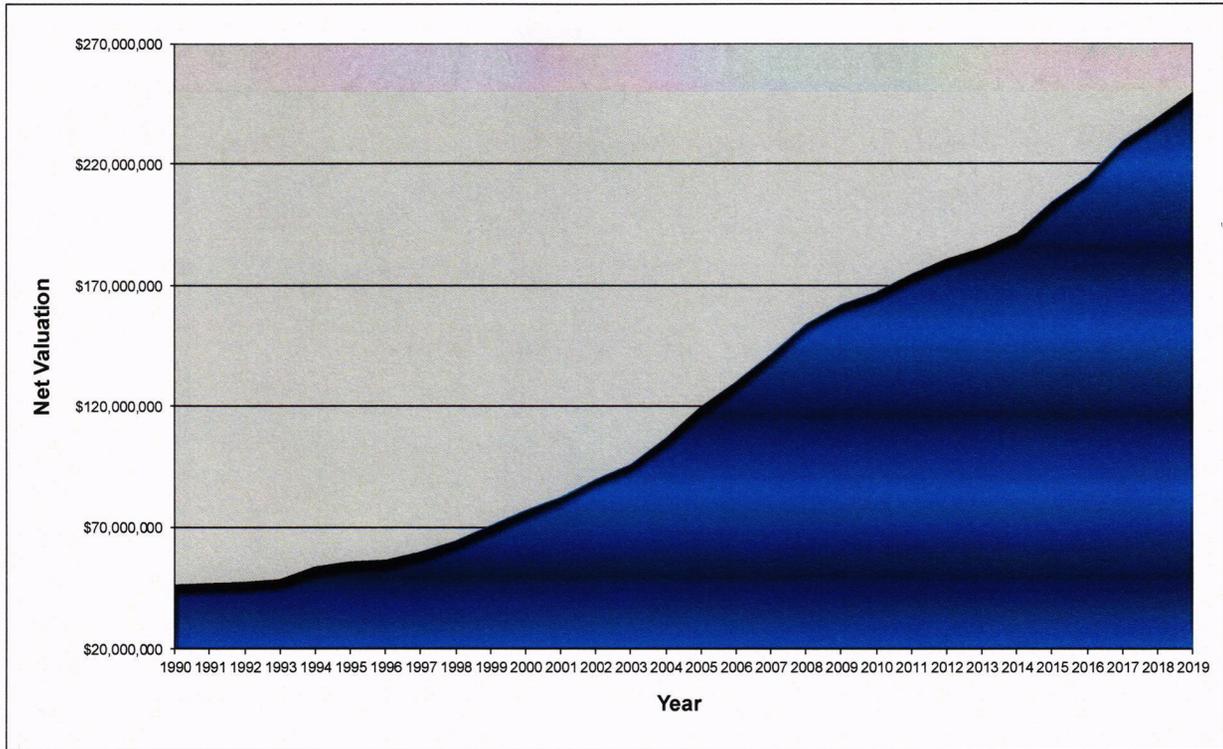
The district is primarily a residential community with a rural flavor consisting mostly of single family homes and accompanying retail and service-oriented businesses. The building boom continues in the school district. As certified by the Oklahoma County Assessor, the net assessed valuation of property residing in the district for 2018 is \$245,695,735, not including the TIF valuation. This represents a growth of 4.44% in net assessed valuation from last year. Based on information contained in the latest report from the State Office of Accountability, the average household income is \$86,204, which is well above the state average. A little over 92% of the adults residing in the district have at least a high school, which again is well above the state average. The district has a population of 31,138 based on yearly estimates. The ethnic makeup of the district is 69% Caucasian, 4% Black, 1% Asian, 7% Hispanic, 7% Native American and 12% identified as multi-race. Residents of the district work throughout the greater Oklahoma City metropolitan area.

Over the past two years, the district's enrollment has decreased slightly. Current enrollment places the district in the top thirty in the State. Choctaw High School competes in the Oklahoma Secondary Schools Activities Association's largest school class (6A) and is the twenty-third largest high school in the state. The district has nine school sites which consist of six elementary schools, two middle schools and one high school. Westfall and Choctaw Elementary Schools serve students in grades pre-kindergarten through fifth residing primarily in the north and northeast area of the district. Indian Meridian Elementary, grades pre-kindergarten through two and James Griffith Intermediate, grades three through five, serve primarily the southeastern portion of the district. The Nicoma Park area is served by Nicoma Park Elementary and Nicoma Park Intermediate Schools. The district also has an Alternative Education Academy serving students in grades nine through twelve from various communities including Jones, Luther, Choctaw and Nicoma Park.

The school district is the largest employer in the district employing approximately 350 teachers, 200 classified employees and 30 administrators and supervisors. These employees generate payroll and benefits exceeding thirty three million dollars (\$33,000,000.00) which is approximately 90% of the school district's total General Fund budget. Nearly 63% of the district's General Fund is spent directly in the classroom.

Choctaw-Nicoma Park Public School students do well. Composite test scores on the A.C.T. and the Oklahoma Core Curriculum tests are generally higher than the state average. Also, the average graduation grade point average is 3.5 on a scale of 4.0. Over 62% of the high school graduates go on to attend college. This is higher than the state average.

**CHOCTAW-NICOMA PARK PUBLIC SCHOOLS ATTENDANCE AREA
NET PROPERTY VALUATION HISTORY*
1990 - 2019**



Fiscal Year	Net Valuation with T.I.F.	Difference	Percent Change	Net Valuation without T.I.F.	Difference	Percent Change
1990	\$46,457,642	\$542,129	1.18%	\$46,457,642	\$542,129	1.18%
1991	\$47,128,407	\$670,765	1.44%	\$47,128,407	\$670,765	1.44%
1992	\$47,581,675	\$453,268	0.96%	\$47,581,675	\$453,268	0.96%
1993	\$49,027,193	\$1,445,518	3.04%	\$49,027,193	\$1,445,518	3.04%
1994	\$53,682,046	\$4,654,853	9.49%	\$53,682,046	\$4,654,853	9.49%
1995	\$56,059,913	\$2,377,867	4.43%	\$56,059,913	\$2,377,867	4.43%
1996	\$56,402,695	\$342,782	0.61%	\$56,402,695	\$342,782	0.61%
1997	\$59,900,123	\$3,497,428	6.20%	\$59,900,123	\$3,497,428	6.20%
1998	\$64,484,061	\$4,583,938	7.65%	\$64,484,061	\$4,583,938	7.65%
1999	\$70,693,807	\$6,209,746	9.63%	\$70,693,807	\$6,209,746	9.63%
2000	\$77,098,869	\$6,405,062	9.06%	\$77,098,869	\$6,405,062	9.06%
2001	\$82,710,171	\$5,611,302	7.28%	\$82,710,171	\$5,611,302	7.28%
2002	\$89,749,398	\$7,039,227	8.51%	\$89,749,398	\$7,039,227	8.51%
2003	\$96,118,976	\$6,369,578	7.10%	\$96,118,976	\$6,369,578	7.10%
2004	\$106,710,040	\$10,591,064	11.02%	\$106,710,040	\$10,591,064	11.02%
2005	\$119,670,951	\$12,960,911	12.15%	\$119,670,951	\$12,960,911	12.15%
2006	\$129,902,851	\$10,231,900	8.55%	\$129,902,851	\$10,231,900	8.55%
2007	\$141,745,265	\$11,842,414	9.12%	\$141,745,265	\$11,842,414	9.12%
2008	\$154,261,735	\$12,516,470	8.83%	\$154,261,735	\$12,516,470	8.83%
2009	\$162,051,269	\$7,789,534	5.05%	\$162,051,269	\$7,789,534	5.05%
2010	\$167,285,127	\$5,233,858	3.23%	\$167,237,363	\$5,186,094	3.20%
2011	\$174,796,100	\$7,510,973	4.49%	\$174,531,837	\$7,294,474	4.36%
2012	\$180,728,681	\$5,932,581	3.39%	\$180,393,404	\$5,861,567	3.36%
2013	\$185,584,365	\$4,855,684	2.69%	\$185,005,085	\$4,611,681	2.56%
2014	\$191,888,724	\$6,304,359	3.40%	\$191,139,699	\$6,134,614	3.32%
2015	\$204,712,846	\$12,824,122	6.68%	\$201,430,422	\$10,290,723	5.38%
2016	\$214,963,144	\$10,250,298	5.01%	\$211,499,665	\$10,069,243	5.00%
2017	\$229,406,091	\$14,442,947	6.72%	\$225,638,197	\$14,138,532	6.68%
2018	\$239,045,523	\$9,639,432	4.20%	\$234,780,707	\$9,142,510	4.05%
2019	\$250,164,824	\$11,119,301	4.65%	\$245,695,735	\$10,915,028	4.44%
Most Recent 3 Year Growth Rate			5.19%			5.06%
Most Recent 5 Year Growth Rate			5.45%			5.11%
Most Recent 10 Year Growth Rate			4.45%			4.24%
Total Average Growth Rate since 1980			7.30%			7.25%

* Includes the Choctaw Tax Increment Finance District (TIF) established in 2010.

CHOCTAW - NICOMA PARK PUBLIC SCHOOLS

BOARD OF EDUCATION

Daryl Crusoe, President

Janice Modisette, Vice President

Don Alsup, Clerk

Elizabeth Parker, Assistant Clerk

Pam Matherly, Member

SUPERINTENDENT OF SCHOOLS

Dr. Jim McCharen

ASSISTANT SUPERINTENDENTS

Donna Cooper

Dr. JeanAnn Gaona

David Reid

CHIEF FINANCIAL OFFICER / TREASURER

Kevin Berry

Director of Maintenance

Brian Cannon

Director of Transportation

Donna Salinas

Director of Child Nutrition

Lori Lange

Director of Technology

Chris Brazer

Director of Athletics

Mike Hessman

SCHOOL DISTRICT FUNDS

GENERAL FUND

The General Fund of the district is used to provide for the day-to-day operations and maintenance of the schools. The fund is supported by local, county, state and federal money with three major sources. The largest single source of revenue is the State Foundation and Salary Incentive Aid which provides nearly half of the fund's revenue. Other major sources include ad valorem tax and the County-distributed Motor Vehicle Collections. The General Fund is considered a current expense fund with revenues and expenditures specified by fiscal year.

BUILDING FUND

Funds collected through the 5.27 mill Building Fund Levy in ad valorem tax are used to support the district's Building Fund. This fund is used for erecting, remodeling, repairing and maintaining buildings. Custodial supplies are purchased from this fund. It would also be permissible to purchase furniture or equipment, pay for utilities or pay for insurance from this fund.

CHILD NUTRITION FUND

This fund provides for food service operating and administrative costs. It is supported primarily by food sales and subsidies from the state and federal governments. Every effort is made to ensure this fund remains self-supporting.

CO-OP FUND

Revenue for this fund comes various state and local agencies for use with programs and services in cooperation with other school districts.

BOND FUNDS

General Purpose Bond Funds provide for facility renovations, purchase of land, construction of new facilities and the purchase of equipment and technology including maintenance agreements, library books and textbooks. Transportation Bond Funds provide for the purchase of new buses and other vehicles for the transportation of students. Money for these funds is provided through the sale of bonds voted on by the patrons of the district.

SINKING FUND

Revenue for this fund comes entirely from ad valorem collections. The tax levy is determined by the district's Net Assessed Value and the amount of debt to be paid. The Sinking Fund is used to retire the principal and interest debt on the bonds sold to finance projects in the Bond Fund as voted on by patrons of the district. This fund can be used only for the payment of principal and interest on indebtedness (including judgments) of the district.

GIFTS FUND

This is a fund established to account for revenue received from a private individual or organization for which no repayment or special service to the contributor is expected. The donated funds may be given under the restriction that they be used for a set purpose or at a designated site.

INSURANCE RECOVERY FUND

Reimbursements from our insurance carriers from property and casualty losses are placed in this fund. They may be used for repair and replacement of buildings and equipment lost in accidents, fires, floods or other damage.

ACTIVITY FUNDS

The Board of Education is required to exercise control over all funds received or collected by students or other extracurricular activities such as, but not limited to: fund raisers, admissions to athletic contests, plays, carnivals, dances or parties, sales of tickets, etc. A complete list of approved fund raisers is approved annually by the Board. These funds are referred to collectively as the Activity Funds. A list of approved Activity Fund Expenditures is also approved annually by the Board.

FY 2019-20 GENERAL FUND BUDGET HIGHLIGHTS

The FY 2019-20 proposed General Fund budget represents a budget which is slightly higher than last year's adopted budget. This is due primarily to the additional anticipated increase in state aid due to teacher pay increases as well as normal growth in ad valorem taxes. Our General Fund balance is now over \$2.475 million, which represents about 6.5% of our total revenue last fiscal year. This fund balance is the largest the district has ever had.

On the General Fund revenue side, our initial state aid allocation was nearly a million dollars more than what our allocation was starting the year last fiscal year. In addition, we anticipate increases in ad valorem revenue (property tax). We should see nearly steady revenue in other revenue sources as compared to last year. Our Average Daily Membership (ADM) and our Weighted Average Daily Membership (WADM) decreased last year and we did lose state aid at mid-term due to the massive increase in virtual charter school enrollment. State law requires virtual charters to receive a only a portion of their state funding to begin the year and receive the rest at mid-term, which impacts the state funding formula to traditional school districts. As it stands right now, we are poised to gain student population this year but we will still have most likely to rely on our weighted last year's WADM for mid-year funding adjustments. If this occurs, we will certainly lose state aid at mid-term due to the virtual charter school student increases.

We do expect a decent increase in ad valorem receipts this year. Our net assessed valuation grew at over 4% again this year. This also means a healthy growth in General Fund and Building Fund property tax revenue. The district is projected to receive an additional \$450,000 in ad valorem tax revenues due to modest housing sales and increased property valuation. However, none of this increase is reflected in the proposed budget since the Estimate of Needs only reflects a collection of 90% of our ad valorem due. These estimates will be adjusted upwards as collections occur.

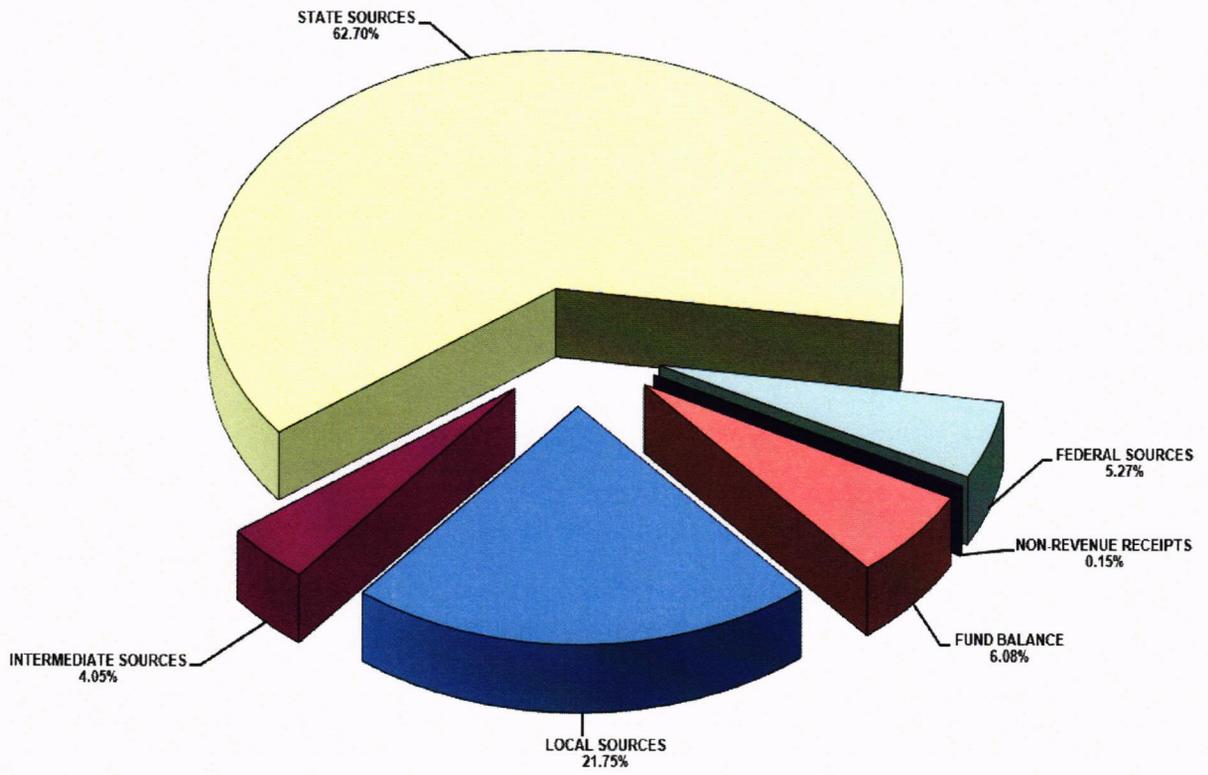
As mentioned above, our preliminary student numbers show a slight increase in students this year. Since we will most likely be using our WADM count from two years ago, we will see a state funding loss at mid-term, but not as much as we would have if our WADM number would have decreased. We again made a concentrated effort districtwide to accurately identify and count our economically disadvantaged students which helps increase our weighted student count which in turn, increases our State Aid. It must be noted that at the time of this budget hearing, we have not received all of the allocation notices from the state, so some of the state line items are derived from last year's actual collections. One item of note is that this budget includes an 8% increase in the budget allocated to school site budgets. Every school should see an increase in their site (Principal's) budgets over last year.

In summary, we are presenting a balanced budget at this time without the use of any fund balance, mid-term funding increase/decrease or other major increases in revenue sources. Due to the uncertainty of mid-term state funding, we have budgeted conservatively to begin the year in order to have some flexibility if state aid cuts do occur at mid-term.

**GENERAL FUND PROJECTED REVENUES
FY 2019-20**

Revenue Source	Rev. Code	FY 2018-19 Revenue Budget A	FY 2018-19 Actual Collections B	Variance (B - A) C	FY 2019-20 Proposed Revenue Budget D
LOCAL SOURCES:					
AD VALOREM TAX	1100	8,772,934.36	8,596,747.39	(176,186.97)	8,444,243.71
TUITION	1200	15,000.00	20,124.94	5,124.94	15,000.00
INTEREST	1300	130,000.00	189,509.83	59,509.83	200,000.00
RENTAL & SALES	1400	100,000.00	109,636.38	9,636.38	100,000.00
MISCELLANEOUS REVENUE	1500	364,564.74	345,229.07	(19,335.67)	100,000.00
CONTRACTS	1600	650.00	1,961.60	1,311.60	650.00
ATHLETICS	1800	1,250.00	0.00	(1,250.00)	1,250.00
LOCAL TOTAL		9,384,399.10	9,263,209.21	(121,189.89)	8,861,143.71
INTERMEDIATE SOURCES:					
COUNTY 4 MILL	2100	1,325,000.00	1,293,730.78	(31,269.22)	1,345,000.00
MORTGAGE TAX	2200	265,000.00	233,854.93	(31,145.07)	240,000.00
RESALE	2300	60,000.00	67,866.61	7,866.61	65,000.00
OTHER	2900	0.00	0.00	0.00	0.00
INTERMEDIATE TOTAL		1,650,000.00	1,595,452.32	(54,547.68)	1,650,000.00
STATE SOURCES:					
GROSS PRODUCTION TAX	3110	40,000.00	37,186.28	(2,813.72)	37,000.00
MOTOR VEH COLLECTIONS	3120	2,125,000.00	2,204,786.75	79,786.75	2,225,000.00
R.E.A. TAX	3130	25,000.00	26,089.70	1,089.70	25,000.00
SCHOOL LAND	3140	875,000.00	845,633.60	(29,366.40)	840,000.00
VEHICLE TAX STAMPS	3150	16,000.00	16,371.02	371.02	16,000.00
FARM IMPLEMENT TAX STAMPS	3160	0.00	0.00	0.00	0.00
FOUNDATION & SALARY INCENTIVE STATE AID	3210	17,443,904.00	17,443,904.00	0.00	18,761,932.00
TEACHER CONSULTANT	3230	0.00	0.00	0.00	0.00
FLEXIBLE BENEFIT ALLOWANCE	3250	3,110,742.37	3,122,252.92	11,510.55	3,154,559.40
COMPETITIVE GRANTS	3300	39,757.93	39,757.93	0.00	39,000.00
STAFF DEV/DRIVERS' ED/TEXTBOOKS/GRANTS	3400	333,264.26	351,839.26	18,575.00	331,439.11
HOMEBOUND/SPECIAL	3500	0.00	0.00	0.00	0.00
OTHER STATE SOURCES	3600	20,000.00	63,288.68	43,288.68	23,000.00
VOCATIONAL PROGRAMS	3800	79,340.04	86,110.89	6,770.85	87,720.00
STATE TOTAL		24,108,008.60	24,237,221.03	129,212.43	25,540,650.51
FEDERAL SOURCES:					
IMPACT AID	4130	255,301.70	321,533.60	66,231.90	300,000.00
INDIAN EDUCATION	4140	134,759.00	135,746.00	987.00	134,759.00
R.O.T.C.	4150	53,835.01	56,352.76	2,517.75	55,000.00
TITLE I - Part A (Improving Basic Programs - 511)	4210	677,489.27	507,704.47	(169,784.80)	439,395.21
TITLE II - Part A (Cert Training & Recruit - 541)	4271	14,283.42	128,289.50	114,006.08	0.00
I.D.E.A. - Part B (Individuals w/disabilities - 621)	4310	1,222,085.55	1,171,066.52	(51,019.03)	113,427.36
I.D.E.A. - Special Ed Prof Devel-SDE approved (613)	4310	0.00	0.00	0.00	1,000,000.00
I.D.E.A. - Project 615	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Special Ed Certification Exams (616)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Private Schools	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Part B (Pre-School; Ages 3-5 - 641)	4340	32,638.77	27,482.66	(5,156.11)	0.00
STATE PROFESSIONAL DEVELOPMENT GRANT	4350	0.00	0.00	0.00	25,000.00
TITLE IV - 21st Century (552)	4442	0.00	16,537.57		23,736.14
MEDICAID	4580	0.00	0.00	0.00	0.00
REHABILITATION SERVICES	4617	500.00	0.00	(500.00)	500.00
OTHER FEDERAL SOURCES (SLC & CONS ADMIN)	4689	24,240.69	0.00	(24,240.69)	30,000.00
CARL PERKINS VOCATIONAL GRANTS	4821	20,792.00	0.00	(20,792.00)	23,947.00
PRIOR YEAR GRANT REIMBURSEMENTS	4999	0.00	0.00	0.00	0.00
FEDERAL TOTAL		2,435,925.41	2,364,713.08	(87,749.90)	2,145,764.71
SUB-TOTAL REVENUE:		37,578,333.11	37,460,595.64	(134,275.04)	38,197,558.93
NON-REVENUE RECEIPTS		60,000.00	410,120.87	350,120.87	60,000.00
TOTAL NEW REVENUE		37,638,333.11	37,870,716.51	215,845.83	38,257,558.93
FUND BALANCE FROM PREVIOUS YEAR		0.00	2,060,055.11	2,060,055.11	2,475,842.04
PRIOR YEAR LAPSED APPROPRIATIONS		0.00	10,891.79	10,891.79	0.00
ESTOPPED WARRANTS		0.00	0.00	0.00	0.00
TOTAL REVENUE BUDGET		37,638,333.11	39,941,663.41	2,275,900.94	40,733,400.97

FY 2019-20
GENERAL FUND SOURCES OF REVENUE



**GENERAL FUND BUDGET BY PROJECT
FY 2019-20**

Project Number	Account Name	FY 2018-19 Appropriated Budget A	FY 2018-19 Actual Expenditures* B	FY 2018-19 Difference (A - B) C	FY 2019-20 Proposed Budget D
000-XXXX	PAYROLL	27,029,841.73	27,417,534.80	(\$387,693)	27,325,613.05
001-XXXX	CHS PRINCIPAL	40,980.00	40,960.79	19	44,573.16
002-XXXX	CHS BAND	4,500.00	4,501.07	(1)	4,500.00
003-XXXX	CHS MUSIC	2,250.00	2,191.05	59	2,250.00
004-XXXX	CHS GRADUATION	11,500.00	9,629.87	1,870	10,500.00
005-XXXX	CHS SCIENCE	5,265.00	5,264.77	0	5,265.00
006-XXXX	CHS DRAMA	1,350.00	1,346.79	3	1,350.00
007-XXXX	CMS PRINCIPAL	18,113.00	17,927.36	186	19,687.70
008-XXXX	CMS BAND	2,250.00	2,215.52	34	2,250.00
009-XXXX	CMS MUSIC	900.00	850.00	50	900.00
010-XXXX	CMS SCIENCE	4,500.00	4,490.70	9	4,500.00
011-XXXX	CMS FAMILY & CONSUMER SCIENCE	450.00	449.45	1	450.00
012-XXXX	NPMS PRINCIPAL	15,710.00	15,710.00	0	18,336.06
013-XXXX	NPMS BAND	2,250.00	2,250.00	0	2,250.00
014-XXXX	NPMS MUSIC	900.00	900.00	0	900.00
015-XXXX	NPMS FAMILY & CONSUMER SCIENCE	450.00	450.00	0	450.00
016-XXXX	JGI PRINCIPAL	14,451.00	14,429.94	21	14,505.68
017-XXXX	NPI PRINCIPAL	14,621.00	14,349.23	272	15,304.73
018-XXXX	IME PRINCIPAL	16,710.00	16,337.48	373	18,267.62
019-XXXX	WE PRINCIPAL	15,247.00	15,247.00	0	16,413.70
020-XXXX	NPMS - SCIENCE	3,600.00	3,600.00	0	3,600.00
021-XXXX	CE PRINCIPAL	13,325.00	13,325.00	0	13,574.97
022-XXXX	NPE PRINCIPAL	13,843.00	13,218.81	624	14,336.37
023-XXXX	CHS ACADEMIC TEAM	450.00	420.00	30	450.00
024-XXXX	CMS ACADEMIC TEAM	315.00	311.57	3	315.00
025-XXXX	ATHLETICS	30,000.00	32,581.48	(2,581)	33,000.00
026-XXXX	HEALTH	5,750.00	4,444.71	1,305	5,750.00
027-XXXX	HOMEBASED	10,000.00	9,928.50	72	10,000.00
028-XXXX	NPMS ACADEMIC TEAM	270.00	270.00	0	270.00
031-XXXX	CHS MEDIA	9,600.00	9,600.00	0	9,538.00
032-XXXX	CMS MEDIA	5,530.00	5,377.13	153	5,489.00
033-XXXX	NPMS MEDIA	5,061.00	5,061.00	0	5,249.00
034-XXXX	JGI MEDIA	4,124.00	4,118.73	5	3,905.00
035-XXXX	NPI MEDIA	3,816.00	3,815.24	1	3,736.00
036-XXXX	IME MEDIA	4,223.00	4,221.80	1	4,261.00
037-XXXX	WE MEDIA	3,938.00	3,807.77	130	3,933.00
038-XXXX	CE MEDIA	3,534.00	3,533.07	1	3,293.00
039-XXXX	NPE MEDIA	4,005.00	4,005.00	0	3,875.00
041-XXXX	SUBSTITUTE TEACHERS	250,000.00	255,111.46	(5,111)	260,000.00
042-XXXX	COVERING CLASS	2,000.00	5,191.83	(3,192)	5,500.00
044-XXXX	TEMPORARY EMPLOYEES	40,000.00	41,961.27	(1,961)	42,000.00
046-XXXX	ADDITIONAL DUTY PAY	25,000.00	31,924.73	(6,925)	25,000.00
047-XXXX	TRANSPORTATION - ATHLETICS	12,000.00	10,865.16	1,135	14,000.00
048-XXXX	TRANSPORTATION - MUSIC	13,000.00	11,741.51	1,258	15,000.00
049-XXXX	TRANSPORTATION - ACTIVITY TRIPS	15,000.00	16,542.01	(1,542)	16,500.00
050-XXXX	TRANSPORTATION - SPECIAL ED	15,000.00	13,832.43	1,168	15,000.00
059-XXXX	SECURITY	101,428.00	87,757.08	13,671	100,000.00
061-XXXX	TRAVELING TEACHER	2,075.00	1,154.55	920	2,000.00
067-XXXX	CONTRACTED SPECIAL ED SERVICES	0.00	0.00	0	0.00
068-XXXX	TESTING	71,000.00	64,253.71	6,746	70,000.00
069-XXXX	SUMMER CENTER	0.00	0.00	0	0.00
073-XXXX	TEXTBOOKS (LOCAL FUNDS)	130,000.00	129,611.17	389	100,000.00
074-XXXX	CONSUMABLES	25,000.00	1,525.94	23,474	25,000.00
078-XXXX	SEARCH	2,250.00	2,246.96	3	2,250.00
088-XXXX	ALTERNATIVE ED (CATS)- LOCAL FUNDS	244,949.31	245,708.72	(759)	260,000.00
090-XXXX	INSTITUTIONAL ORG MEMBERSHIPS	17,000.00	16,777.50	223	18,000.00
091-XXXX	PROFESSIONAL DEVELOPMENT - LOCAL	0.00	0.00	0	5,000.00
095-XXXX	DISTRICT-WIDE COPIER CONTRACT	0.00	0.00	0	2,000.00
097-XXXX	TRANSPORTATION FUEL	210,000.00	201,451.03	8,549	225,000.00
099-XXXX	UTILITIES/ENERGY MANAGEMENT	573,768.10	371,847.26	201,921	550,000.00
100-XXXX	BUS FLEET LEASING & LEASE-PURCHASE	325,000.00	309,570.40	15,430	340,000.00
101-XXXX	FIXED COSTS	765,000.00	701,638.90	63,361	765,000.00
102-XXXX	SUPERINTENDENT	8,000.00	6,309.45	1,691	8,000.00
103-XXXX	ASS'T. SUPERINTENDENT - REID	10,000.00	9,464.66	535	8,000.00
104-XXXX	ASS'T SUPERINTENDENT - COOPER	10,000.00	9,523.87	476	8,000.00
105-XXXX	DIRECTOR OF MAINTENANCE	2,500.00	1,675.50	825	2,500.00
106-XXXX	BUS FLEET SERVICING	70,000.00	57,703.23	12,297	65,000.00

Project Number	Account Name	FY 2018-19	FY 2018-19	FY 2018-19	FY 2019-20
		Appropriated Budget A	Actual Expenditures* B	Difference (A - B) C	Proposed Budget D
107-XXXX	ASS'T. SUPERINTENDENT - GAONA	10,000.00	9,944.62	55	8,000.00
108-XXXX	TRANSPORTATION (WHITE FLEET)	25,000.00	9,652.09	15,348	75,000.00
109-XXXX	DIRECTOR OF TRANSPORTATION	14,000.00	13,455.63	544	18,000.00
110-XXXX	BUSINESS OFFICE	14,000.00	10,539.48	3,461	12,000.00
111-XXXX	CONTINGENCY	0.00	0.00	0	200,000.00
112-XXXX	WAREHOUSE	3,000.00	1,197.59	1,802	3,000.00
113-XXXX	CONTRACTED POWERSCHOOL SERVICES	0.00	0.00	0	0.00
114-XXXX	CONTRACTED FINE ARTS	21,000.00	19,455.00	1,545	21,000.00
115-XXXX	CONTRACTED CUSTODIAL SERVICES	75,000.00	54,467.00	20,533	75,000.00
116-XXXX	CONTRACT LAY COACHES & TRAINER	83,200.00	83,177.00	23	83,200.00
117-XXXX	TLE ADDITIONAL EXPENDITURES	2,500.00	2,500.00	0	2,500.00
118-XXXX	TECHNOLOGY/SOFTWARE LICENSES	150,000.00	150,000.00	0	175,000.00
120-XXXX	POWERSCHOOL ADVISOR	500.00	325.33	175	500.00
121-XXXX	TECHNOLOGY OFFICE	8,000.00	8,000.00	0	6,000.00
122-XXXX	EXTENDED SCHOOL YEAR	9,000.00	11,870.87	(2,871)	12,000.00
123-XXXX	HOMEBOUND (LOCAL FUNDS)	8,500.00	1,996.73	6,503	5,000.00
125-XXXX	PRE-K PROGRAM	435,000.00	432,617.74	2,382	460,000.00
128-XXXX	TRI-CITY COUNSELING	3,000.00	2,880.00	120	3,000.00
129-XXXX	ODDYSEY EDUCATIONAL SERVICES	4,800.00	4,800.00	0	4,800.00
130-XXXX	FURNITURE/FIXTURES/MISC PROJECTS	0.00	0.00	0	10,000.00
136-XXXX	SUICIDE PREVENTION GRANT	30,000.00	30,000.00	0	0.00
137-XXXX	OERB STEM	0.00	0.00	0	0.00
138-XXXX	LEAP PROGRAM - CHS	0.00	0.00	0	0.00
150-XXXX	BA BOND INTEREST PAYMENT	329,564.74	329,564.74	0	329,564.74
195-XXXX	SUMMER BRIDGE PROGRAM	14,400.00	17,689.16	(3,289)	15,000.00
198-XXXX	MISC. UNREIMBURSABLE EXPENDITURES	10,000.00	3,031.80	6,968	10,000.00
308-XXXX	PRINCIPAL & TEACHER EVAL. TRAINING	0.00	0.00	0	0.00
311-XXXX	STAFF DEVELOPMENT	320.74	320.74	0	5,000.00
312-XXXX	NAT BOARD CERTIFIED TEACHERS	45,000.00	45,000.00	0	45,000.00
331-XXXX	FLEXIBLE BENEFIT CERT CASH IN LIEU	85,046.20	84,349.10	697	85,046.20
332-XXXX	FLEXIBLE BENEFIT SUPPORT CASH IN LIEU	291,743.22	284,199.15	7,544	291,743.22
333-XXXX	TEXTBOOKS (STATE FUNDS)	271,708.45	271,708.45	0	265,014.11
334-XXXX	FLEXIBLE BENEFIT - CERTIFIED	2,124,982.80	2,117,844.00	7,139	2,124,982.80
335-XXXX	FLEXIBLE BENEFIT - SUPPORT	620,480.70	605,608.20	14,873	620,480.70
337-XXXX	STATE ARTS COUNCIL	2,270.00	2,270.00	0	2,270.00
360-XXXX	AVID GRANT	0.00	0.00	0	0.00
361-XXXX	ACE TECHNOLOGY	29,248.68	29,248.68	0	29,248.68
362-XXXX	ACE REMEDIATION	0.00	0.00	0	0.00
366-XXXX	READING SUFFICIENCY - SUMMER ACAD	0.00	0.00	0	0.00
367-XXXX	READING SUFFICIENCY	35,130.81	35,130.81	0	35,130.81
368-XXXX	ADVANCED PLACEMENT	0.00	0.00	0	0.00
369-XXXX	A/P INCENTIVE	0.00	0.00	0	0.00
386-XXXX	READING PROFICIENCY	0.00	0.00	0	0.00
388-XXXX	ALTERNATIVE ED. (CATS) STATE FUNDS	39,757.93	39,757.93	0	39,757.93
411-XXXX	COMP. SECONDARY SALARY REIMB.	17,220.00	17,220.00	0	20,920.00
412-XXXX	VOCATIONAL PROGRAM ASSISTANCE	35,611.00	35,572.14	39	54,800.00
421-XXXX	CARL PERKINS	20,792.00	20,792.00	0	0.00
424-XXXX	CARL PERKINS - BIO-MED GRANT, ETC.	0.00	0.00	0	23,947.00
456-XXXX	JOB TRAINING - OJT	0.00	0.00	0	0.00
469-XXXX	CAREER TECH LOTTERY GRANT: STEM	14,509.10	14,509.10	0	14,509.10
479-XXXX	HIGH SCHOOLS THAT WORK	12,000.00	12,000.00	0	12,000.00
511-XXXX	TITLE I	673,234.11	586,046.09	87,188	673,234.11
541-XXXX	TITLE II - A	13,643.22	8,769.60	4,874	13,643.22
552-XXXX	TITLE VI - 21st Century	0.00	0.00	0	0.00
561-XXXX	TITLE VI - Indian Education	134,759.00	134,759.00	0	138,167.00
591-XXXX	TITLE VIII - Impact Aid	298,581.03	290,167.99	8,413	298,581.03
592-XXXX	TITLE VIII - Impact Aid Disability	22,952.57	31,365.61	(8,413)	22,952.57
613-XXXX	SPECIAL ED PROF DEVELOPMENT OSDE	4,310.00	2,249.88	2,060	0.00
615-XXXX	PROJECT ECCO	17,404.16	16,907.02	497	17,404.16
616-XXXX	SPECIAL ED CERTIFICATION EXAMS	0.00	0.00	0	0.00
621-XXXX	IDEA FLOWTHRU	1,200,371.39	1,160,918.56	39,453	1,200,371.39
625-XXXX	IDEA FLOWTHROUGH - PRIVATE SCHOOLS	0.00	0.00	0	0.00
641-XXXX	IDEA PRESCHOOL	32,638.77	27,611.48	5,027	32,638.77
642-XXXX	IDEA PRESCHOOL - PRIVATE SCHOOLS	0.00	0.00	0	0.00
698-XXXX	MEDICAID EXPENDITURES	0.00	0.00	0	0.00
770-XXXX	MISC. FEDERAL GRANTS	0.00	0.00	0	0.00
771-XXXX	ROTC	56,352.76	56,352.76	0	56,352.76
772-XXXX	SUICIDE PREVENTION GRANT	0.00	0.00	0	0.00
786-XXXX	CONSOLIDATED ADMINISTRATIVE FUNDS	24,206.59	23,912.34	294	24,206.59
798-XXXX	OTHER FEDERAL GRANTS	0.00	0.00	0	0.00
TOTAL GENERAL FUND		37,638,333.11	37,465,821.37	\$172,512	38,257,558.93

*Includes unpaid encumbrances as of budget hearing date.

FUNCTION DEFINITIONS

1000 INSTRUCTION

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone or correspondence. Included here are the activities of teacher assistants of any type which assist in the instructional process. Tuition/transfer fees paid to another LEA would also be included here.

2100 STUDENT SUPPORT SERVICES

This function includes those activities designed to assess and improve the well-being of students and to supplement the teaching process.

2200 INSTRUCTIONAL STAFF SUPPORT SERVICES

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2300 GENERAL ADMINISTRATION SUPPORT SERVICES

Activities involving the establishment and administration of policy in conjunction with operating the entire school district. This includes the Superintendent and his assistants.

2400 SCHOOL ADMINISTRATION SUPPORT SERVICES

Activities concerned with overall administrative responsibility for a single school or group of schools. Principals and Assistant Principals would be coded here.

2500 BUSINESS SUPPORT SERVICES

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the district. Included here are the fiscal and internal service functions necessary for operating the district. This includes the duties and functions of the chief financial officer of the district.

2600 OPERATIONS AND MAINTENANCE OF PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds and in the vicinity of schools are included.

2700 STUDENT TRANSPORTATION SERVICES

Activities concerned with the conveyance of students to and from school as provided by state law. Included are trips between home and school and trips to school activities.

3100 CHILD NUTRITION PROGRAM OPERATIONS

Activities involved with providing food to students and staff in the district. This service includes the preparation and service of regular and incidental meals including breakfasts, lunches or supplements in connection with school activities and the delivery of food.

4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

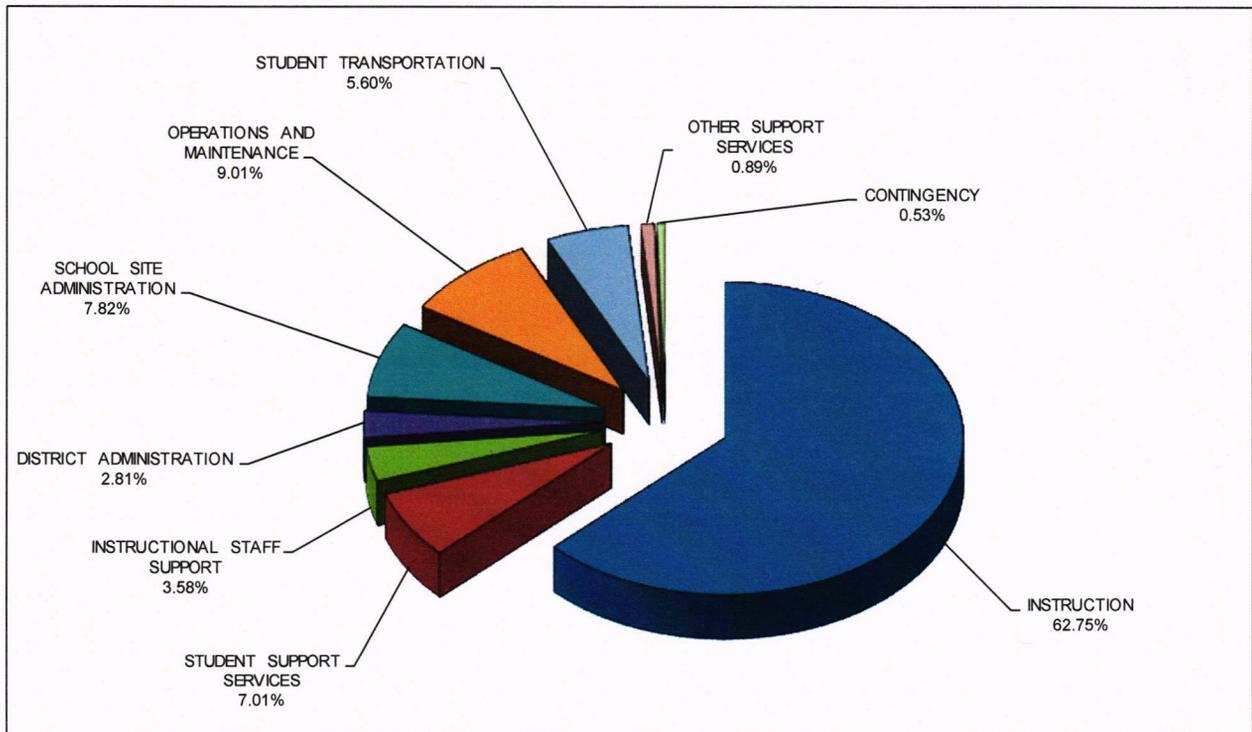
Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvement to sites.

5000 OTHER OUTLAYS

Outlays of government funds which are not properly classified as expenditures but still require budgetary or accounting control. These include debt service payments and certain transfers of money from one fund to another.

**PROPOSED GENERAL FUND BUDGET BY FUNCTION
FY 2019-20**

FUNCTION	CODE	FY 2018-19 Actual Expenditures	FY 2019-20 Proposed Budget	Proposed Budget Change	Percent of Proposed Budget
INSTRUCTION	1000	\$23,523,450	\$23,894,981	\$371,531	62.5%
STUDENT SUPPORT SERVICES	2100	2,627,790	2,669,294	41,503	7.0%
INSTRUCTIONAL STAFF SUPPORT SERVICES	2200	1,343,683	1,364,905	21,222	3.6%
GENERAL ADMINISTRATION SUPPORT SERVICES	2300	1,053,857	1,070,502	16,645	2.8%
SCHOOL ADMINISTRATION SUPPORT SERVICES	2400	2,931,560	2,977,862	46,301	7.8%
BUSINESS SUPPORT SERVICES	2500	708,860	720,056	11,196	1.9%
OPERATIONS & MAINTENANCE OF PLANT SERVICES	2600	2,668,624	2,710,772	42,148	7.1%
STUDENT TRANSPORTATION SERVICES	2700	2,101,016	2,134,200	33,184	5.6%
CENTRAL SUPPORT SERVICES	2800	0	0	0	0.0%
OTHER SUPPORT SERVICES	2900	0	0	0	0.0%
FOOD SERVICES	3100	170,505	173,198	2,693	0.5%
ENTERPRISE OPERATIONS	3200	0	0	0	0.0%
COMMUNITY SERVICES OPERATIONS	3300	3,190	3,241	50	0.0%
SITE ACQUISITION	4200	0	0	0	0.0%
LAND IMPROVEMENT	4300	0	0	0	0.0%
BUILDING IMPROVEMENTS	4700	0	0	0	0.0%
OTHER OUTLAYS	5000	333,285	338,549	5,264	0.9%
OTHER USES	7000	0	0	0	0.0%
REPAYMENTS	8000	0	0	0	0.0%
CONTINGENCY	XXXX	0	200,000	200,000	0.5%
TOTAL		\$37,465,821	\$38,257,559	\$791,738	100.0%



OBJECT DEFINITIONS

100 PERSONAL SERVICES - SALARIES

Amounts paid to both permanent and temporary employees including those substituting for personnel in permanent positions. This includes gross salary for personal services rendered while on the district's payroll.

200 PERSONAL SERVICES - EMPLOYEE BENEFITS

Amounts paid by the district on behalf of employees. These amounts are not included in the gross salary, but are in addition to that amount. While not paid directly to employees, these fringe benefit payments made on behalf of employees are part of the cost of personal service.

300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Amounts paid for professional and technical services rendered by personnel who are not on the payroll of the district and other services which the LEA may purchase. These are services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, lawyers, consultants, accountants, etc.

400 PURCHASED PROPERTY SERVICES

Services purchased to operate, repair, maintain and rent property owned or used by the district. These services are performed by persons other than district employees. Included would be services such as utilities other than energy or communications, cleaning services and maintenance agreements.

500 OTHER PURCHASED SERVICES

Amounts paid for services rendered by organizations or personnel not on the district's payroll separate from professional/technical services or property services. Included in this category would be services such as insurance, communications, advertising, printing, tuition and staff travel.

600 SUPPLIES AND MATERIALS

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Included here are items ranging from paper and textbooks to electricity and gasoline.

700 PROPERTY

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; and replacement of equipment.

800 OTHER OBJECTS

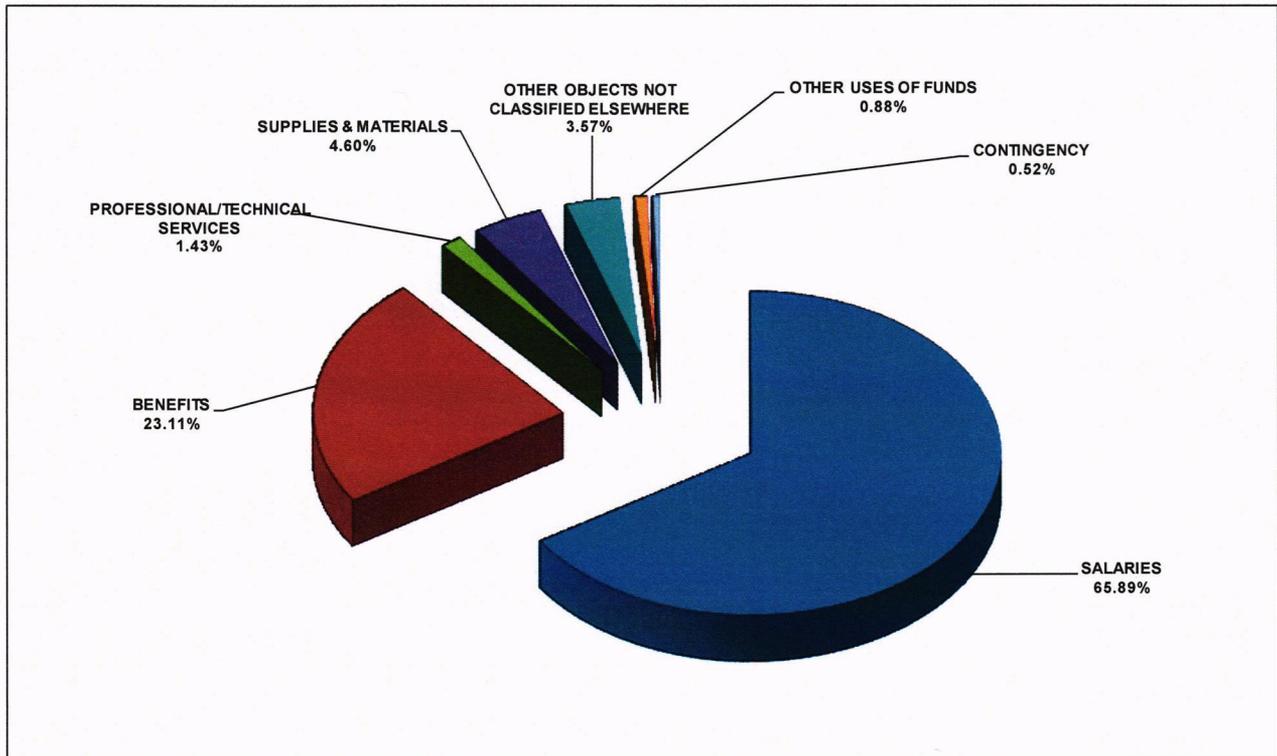
Amounts paid for goods and services not otherwise classified above. Examples would be district membership dues, judgments against the district, interest payments and staff registrations/tuition.

900 OTHER USES OF FUNDS

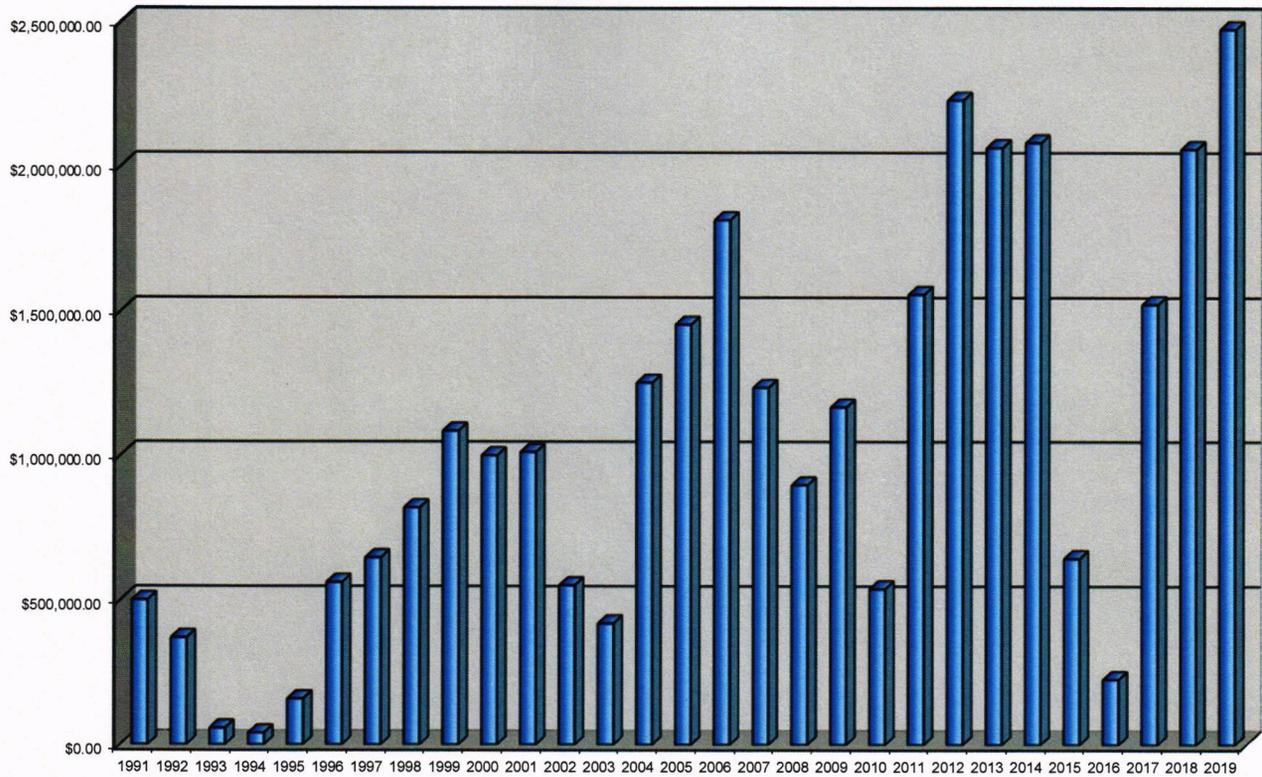
This series of codes classifies transactions which are not properly coded as expenditures but require budgetary or accounting control. Included would be redemption of principal and interest on long term debt and intra-fund transfers.

**PROPOSED GENERAL FUND BUDGET BY OBJECT
FY 2019-20**

FUNCTION	CODE	FY 2018-19 Actual Expenditures	FY 2019-20 Proposed Budget	Proposed Budget Change	Percent of Proposed Budget
SALARIES	100	\$24,815,934	\$25,207,879	\$391,944	65.9%
EMPLOYEE BENEFITS	200	8,702,906	8,840,360	137,454	23.1%
PROFESSIONAL/TECHNICAL SERVICES	300	538,061	546,560	8,498	1.4%
PROPERTY SERVICES	400	450,759	457,878	7,119	1.2%
OTHER PURCHASED SERVICES	500	533,302	541,725	8,423	1.4%
SUPPLIES & MATERIALS	600	1,733,229	1,760,604	27,375	4.6%
PROPERTY	700	193,430	196,485	3,055	0.5%
OTHER OBJECTS	800	167,526	170,172	2,646	0.4%
OTHER USES OF FUNDS	900	330,675	335,898	5,223	0.9%
CONTINGENCY		0	200,000	200,000	0.5%
TOTAL		\$37,465,821	\$38,257,559	\$791,738	100.0%



FUND BALANCE HISTORY - GENERAL FUND
FY 1992 - FY 2019



YEAR ENDING	FUND BALANCE	CHANGE
June 30, 1992	\$369,689.51	(\$130,528.48)
June 30, 1993	\$57,363.16	(\$312,326.35)
June 30, 1994	\$40,695.13	(\$16,668.03)
June 30, 1995	\$158,959.89	\$118,264.76
June 30, 1996	\$561,563.89	\$402,604.00
June 30, 1997	\$646,303.38	\$84,739.49
June 30, 1998	\$819,053.70	\$172,750.32
June 30, 1999	\$1,085,674.11	\$266,620.41
June 30, 2000	\$999,765.67	(\$85,908.44)
June 30, 2001	\$1,011,277.93	\$11,512.26
June 30, 2002	\$550,813.00	(\$460,464.93)
June 30, 2003	\$418,979.46	(\$131,833.54)
June 30, 2004	\$1,252,658.13	\$833,678.67
June 30, 2005	\$1,454,464.83	\$201,806.70
June 30, 2006	\$1,814,029.74	\$359,564.91
June 30, 2007	\$1,235,043.45	(\$578,986.29)
June 30, 2008	\$897,171.03	(\$337,872.42)
June 30, 2009	\$1,167,563.58	\$270,392.55
June 30, 2010	\$538,367.85	(\$629,195.73)
June 30, 2011	\$1,558,127.96	\$1,019,760.11
June 30, 2012	\$2,229,996.28	\$671,868.32
June 30, 2013	\$2,065,229.98	(\$164,766.30)
June 30, 2014	\$2,082,198.82	\$16,968.84
June 30, 2015	\$643,456.77	(\$1,438,742.05)
June 30, 2016	\$225,457.69	(\$417,999.08)
June 30, 2017	\$1,524,132.00	\$1,298,674.31
June 30, 2018	\$2,060,055.11	\$535,923.11
June 30, 2019	\$2,475,842.04	\$415,786.93

**MEDIA CENTER BUDGETS
FY 2019-20**

Project Number	Media Center	FY 2018-19 ADM*	State Standards Funding	Repair	Video	Other	Total FY 2019-20 Budget	FY 2018-19 Budget	Difference
031-XXXX	Choctaw High School & CATS	1,634.60	\$9,538	\$0	\$0	\$0	\$9,538	\$9,552	(\$14)
032-XXXX	Choctaw Middle School	697.70	\$5,489	\$0	\$0	\$0	\$5,489	\$5,508	(\$19)
033-XXXX	Nicoma Park Middle School	649.80	\$5,249	\$0	\$0	\$0	\$5,249	\$4,997	\$252
034-XXXX	Indian Meridian Elementary	532.20	\$4,261	\$0	\$0	\$0	\$4,261	\$4,274	(\$13)
035-XXXX	Westfall Elementary	466.50	\$3,933	\$0	\$0	\$0	\$3,933	\$4,010	(\$77)
036-XXXX	James Griffith Intermediate	460.90	\$3,905	\$0	\$0	\$0	\$3,905	\$4,227	(\$322)
037-XXXX	Nicoma Park Intermediate	427.20	\$3,736	\$0	\$0	\$0	\$3,736	\$3,495	\$241
038-XXXX	Choctaw Elementary	365.90	\$3,293	\$0	\$0	\$0	\$3,293	\$3,548	(\$255)
039-XXXX	Nicoma Park Elementary	454.90	\$3,875	\$0	\$0	\$0	\$3,875	\$3,991	(\$116)
	Media Center Totals	5,689.70	\$43,278	\$0	\$0	\$0	\$43,279	\$43,602	(\$323)

State Standard Media Center Calculations:

High School - Over 1,000 ADM: \$7,000 + \$4.00 per student over 1,000
 Middle School - Over 500 ADM: \$4,500 + \$5.00 per student over 500
 Elementary - Over 400 ADM: \$3,600 + \$5.00 per student over 400
 Elementary - Under 400 ADM: \$9.00 per student

* = Previous Year End

Other Calculations (If Funding Allows):

Repair: Per Capita (\$10,800/Total ADM) x School ADM
 Video: Fixed Dollar Amount per Site
 Other: Allowance for Increase in Software Cost

**GENERAL FUND PRINCIPALS' SITE BUDGETS
FY 2019-20**

Budgeted Amount for All Sites **\$159,000.00**
 Copier Allowance (\$0 this fiscal year) **\$0.00**
 YMCA Program Supplement (Schools with YMCA) **\$7,000.00**
 Great Expectations (\$1,500 per elementary) **\$9,000.00**
 Total Site Budgets **\$175,000.00**

School	A Number of Students ADM*	B Student Percent	C FY 2018-19 Total Site Budget	D FY 2019-20 Beginning Budget	E Copier Allowance **	F YMCA Program Allowance	G Great Expectations	H FY 2019-20 Total Site Budget (D + E+ F +G)	I Change From Last Fiscal Year (H - C)	J Copier Lease Charge	K Estimated Maint/Copy Charges	L Estimated Total Copier Cost (J + K)	M FY 2019-20 Net Site Budget (H - L)
CHS PRINCIPAL †	1,579.60	28.03%	\$40,980	\$44,573	\$0			\$44,573	\$3,593	\$7,488	\$9,054	\$16,542	\$28,031
CMS PRINCIPAL	697.70	12.38%	\$18,113	\$19,688	\$0			\$19,688	\$1,575	\$3,648	\$2,510	\$6,158	\$13,529
NPMS PRINCIPAL	649.80	11.53%	\$15,710	\$18,336	\$0			\$18,336	\$2,626	\$3,744	\$1,738	\$5,482	\$12,854
NPI PRINCIPAL	427.20	7.58%	\$14,621	\$12,055	\$0	\$1,750	\$1,500	\$15,305	\$684	\$1,824	\$845	\$2,669	\$12,636
IGI PRINCIPAL	460.90	8.18%	\$14,451	\$13,006	\$0		\$1,500	\$14,506	\$55	\$2,352	\$3,574	\$5,926	\$8,580
NPE PRINCIPAL	454.90	8.07%	\$13,843	\$12,836	\$0		\$1,500	\$14,336	\$493	\$1,824	\$1,748	\$3,572	\$10,764
WE PRINCIPAL	466.50	8.28%	\$15,247	\$13,164	\$0	\$1,750	\$1,500	\$16,414	\$1,167	\$1,824	\$2,557	\$4,381	\$12,033
CE PRINCIPAL	365.90	6.49%	\$13,325	\$10,325	\$0	\$1,750	\$1,500	\$13,575	\$250	\$1,116	\$1,620	\$2,736	\$10,839
IME PRINCIPAL	532.20	9.45%	\$16,710	\$15,018	\$0	\$1,750	\$1,500	\$18,268	\$1,558	\$2,232	\$2,113	\$4,345	\$13,923
Totals	5,634.70	100.00%	\$163,000	\$159,000	\$0	\$7,000	\$9,000	\$175,000	\$12,000	\$26,052	\$25,760	\$51,812	\$123,188
Per Student Amount			\$29.18	\$28.22				\$31.06	\$1.87				

* Previous Year/End ** No Copier Allowance this fiscal year † Does not include CATS

**FY 2019-20
BUILDING FUND PROPOSED BUDGET**

REVENUE

Revenue for the Building Fund comes entirely from local sources. The primary source being from advalorem taxes. Based on the District's Net Assessed Value of \$245,695,735 and a Building Fund Levy of 5.27 mills. If the District were to collect 100%, the fund would receive \$1,298,165. Using the approach taken by the County Excise Board, we are budgeting revenue at \$1,255,085.35, which includes the fund balance from the preceeding year.

EXPENDITURES

All funds in the Building Fund are included the Operating Budget. Currently, Brian Cannon is the responsible administrator for most of the Building Fund. **The beginning operating budget for this account will be \$1,215,205 plus \$39,880.35 in a reserve contingency account for a total of \$1,255,085.35.** This budget may be modified during the year as actual advalorem receipts are received.

	FY 2018-19 Actuals	FY 2019-20 Proposed Budget	Proposed Budget Change
REVENUES (by Source):			
1000 DISTRICT SOURCES OF REVENUE			
1110 Advalorem (Current Year)	1,195,614.12	1,177,105.93	(18,508.19)
1120 Advalorem (Prior Years)	31,821.38	25,000.00	(6,821.38)
1130 Revenue in Lieu of Taxes	5.87	0.00	(5.87)
1310 Interest Earnings	0.00	0.00	0.00
1430 Sales of Building/Real Estate	0.00	0.00	0.00
1590 Miscellaneous Reimbursement	0.00	0.00	0.00
Total District Sources of Revenue	1,227,441.37	1,202,105.93	(25,335.44)
2000 INTERMEDIATE SOURCES OF REVENUE			
2900 Other Intermediate Sources of Revenue	0.00	0.00	0.00
Total Intermediate Sources of Revenue	0.00	0.00	0.00
5000 NON-REVENUE RECEIPTS			
5600 Correcting Entry	0.00	0.00	0.00
	0.00	0.00	0.00
6100 CASH ACCOUNTS			
6110 Cash Forward (Fund Balance)	77,374.83	52,979.42	(24,395.41)
6130 Prior Year Lapsed Appropriations	8,551.95	0.00	(8,551.95)
Total Cash Accounts	85,926.78	52,979.42	(32,947.36)
TOTAL BUILDING FUND REVENUES	1,313,368.15	1,255,085.35	(58,282.80)
EXPENDITURES (by Function):			
1000 INSTRUCTION			
1000 Instruction	0.00	0.00	0.00
Total Instruction	0.00	0.00	0.00
2300 SUPPORT SERVICES			
2313 Board Treasurer Services (Add'l Rev-Lease Interest)	71,120.92	75,000.00	3,879.08
Total Support Services	71,120.92	75,000.00	3,879.08
2500 CENTRAL SERVICES			
2520 Purchasing/Warehousing	0.00	0.00	0.00
2571 Recruitment Services	59.00	50.00	(9.00)
2573 Inservice Training	149.95	150.00	0.05
Total Central Services	208.95	200.00	(8.95)
2600 OPERATION & MAINTENANCE OF PLANT			
2620 Operation of Building Services	764,398.18	850,000.00	85,601.82
2630 Care & Upkeep of Grounds	136,471.27	140,000.00	3,528.73
2640 Care & Upkeep of Equipment	49,223.72	40,000.00	(9,223.72)
2650 Vehicle Operation & Maintenance	1,786.17	5,000.00	3,213.83
2660 Security Services	0.00	0.00	0.00
2670 Safety	1,575.00	5,005.00	3,430.00
Total Operation & Maintenance of Plant	953,454.34	1,040,005.00	86,550.66
4000 FACILITIES ACQUISITION & CONSTRUCTION SVCS.			
4200 Site Acquisition Services	0.00	0.00	0.00
4300 Site Improvement Services	0.00	0.00	0.00
4600 Building Acquisition & Construction Services	111,903.34	100,000.00	(11,903.34)
4700 Building Improvements	0.00	0.00	0.00
Total Facilities Acquisition & Construction	111,903.34	100,000.00	(11,903.34)
5000 OTHER USES - 5000 SERIES			
5600 Correcting Entry	0.00	0.00	0.00
Total Other Uses - 5000	0.00	0.00	0.00
7900 OTHER USES - 7000 SERIES			
7900 Contingency	0.00	39,880.35	39,880.35
Total Other Uses	0.00	39,880.35	39,880.35
TOTAL BUILDING FUND EXPENDITURES	1,136,687.55	1,255,085.35	118,397.80

**FY 2019-20
CHILD NUTRITION FUND PROPOSED BUDGET**

REVENUE

Revenue for the Child Nutrition Fund comes from local collections, state reimbursements and federal reimbursements. Based on our previous year's collections, we anticipate revenue of \$1,859,065.86 from local, state and federal sources. **The District will estimate the revenue and fund balance for the Child Nutrition Fund at \$1,860,222.43.**

EXPENDITURES

All funds expended in the Child Nutrition Fund are in the Operating Budget as account 385-XXXX. This account is named Child Nutrition and is under the control of Lori Lange as the responsible administrator. **The beginning operating budget for this account will be \$1,850,222.43 with a reserve contingency of \$10,000.00.** This budget may be modified sometime during the fiscal year due to changing student counts and actual cash receipts.

	FY 2018-19 Actuals	FY 2019-20 Proposed Budget	Proposed Budget Change
REVENUES (by Source):			
1000 DISTRICT SOURCES OF REVENUE			
1310 Earnings on Investments	326.78	253.20	(73.58)
1590 Miscellaneous Reimbursements	0.00	0.00	0.00
1710 Student Meals	350,235.53	325,000.00	(25,235.53)
1720 Ala Carte Meals	475,132.65	440,000.00	(35,132.65)
1730 Adult Meals	5,289.51	5,000.00	(289.51)
1790 Other District Sources	550.01	0.00	(550.01)
Total District Sources	831,534.48	770,253.20	(61,281.28)
3000 STATE SOURCES OF REVENUE			
3250 Employee Health Allowance	97,298.04	125,000.00	27,701.96
3710 State Reimbursement	0.00	0.00	0.00
3720 State Matching	13,321.69	15,000.00	1,678.31
Total State Sources	110,619.73	140,000.00	29,380.27
4000 FEDERAL SOURCES OF REVENUE			
4710 Lunches	694,037.83	743,812.66	49,774.83
4720 Breakfasts	161,859.90	205,000.00	43,140.10
4750 Child & Adult Food Program	0.00	0.00	0.00
Total District Sources	855,897.73	948,812.66	92,914.93
5000 NON-REVENUE RECEIPTS			
5160 Activity Fund Reimbursement	0.00	0.00	0.00
5600 Correcting Entry	8,848.50	0.00	(8,848.50)
Total Non-Revenue Receipts	8,848.50	0.00	(8,848.50)
6100 CASH ACCOUNTS			
6110 Cash Forward (Fund Balance)	3,316.37	1,156.57	(2,159.80)
6130 Lapsed Appropriations	0.00	0.00	0.00
Total Cash Accounts	3,316.37	1,156.57	(2,159.80)
TOTAL CHILD NUTRITION FUND REVENUES	1,810,216.81	1,860,222.43	50,006.62
EXPENDITURES (by Function):			
2500 SUPPORT SERVICES			
2515 Financial Accounting	0.00	0.00	0.00
Total Support Services	0.00	0.00	0.00
2600 OPERATION & MAINTENANCE OF PLANT			
2620 Operation of Building Services	0.00	0.00	0.00
2650 Vehicle Operation & Maintenance	0.00	2,000.00	2,000.00
Total Operation & Maintenance of Plant	0.00	2,000.00	2,000.00
3100 CHILD NUTRITION PROGRAMS OPERATIONS			
3110 Food Procurement Services (Ala Carte)	279,685.68	280,000.00	314.32
3120 Food Preparation and Dispensing	882,882.47	875,156.57	(7,725.90)
3130 Food & Supplies Delivery	19,461.13	20,000.00	538.87
3140 Other Direct and/or Related CNP Services	119,225.85	120,000.00	774.15
3150 Food Procurement Services	526,586.27	529,565.86	2,979.59
3155 Food Procurement (Adult)	7,936.45	8,000.00	63.55
3160 Nonreimbursable Services	8,786.95	9,000.00	213.05
3180 Nutrition Education & Staff Development	0.00	0.00	0.00
3190 Other CNP Operations	5,931.16	6,000.00	68.84
Total CNP Operations	1,850,495.96	1,847,722.43	(2,773.53)
5000 OTHER USES OF FUNDS			
5200 Fund Transfers/Petty Cash/Change	0.00	0.00	0.00
5600 Correcting Entry	3,856.23	0.00	(3,856.23)
Total Other Uses of Funds	3,856.23	0.00	(3,856.23)
7900 OTHER USES			
7900 Contingency	0.00	10,000.00	10,000.00
Total Other Uses	0.00	10,000.00	10,000.00
8000 REPAYMENT			
8900 Other Refunds (Lunch Tickets)	0.00	500.00	500.00
Total Other Refunds	0.00	500.00	500.00
TOTAL CHILD NUTRITION FUND EXPENDITURES	1,854,352.19	1,860,222.43	5,870.24