

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS



FY 2021-22 APPROPRIATED FUND BUDGET DOCUMENT

**Budget Hearing:
September 13, 2021**

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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

BOARD OF EDUCATION

Don Alsup, President
Elizabeth Parker, Vice President
Pam Matherly, Clerk
Daryl Crusoe, Assistant Clerk
Janice Modisette, Member

SUPERINTENDENT OF SCHOOLS

Mr. David Reid

ASSISTANT SUPERINTENDENT

Dr. JeanAnn Gaona

CHIEF FINANCIAL OFFICER / TREASURER

Kevin Berry

EXECUTIVE DIRECTORS

Kelli Hosford – Special Services
Michael James - Personnel

Director of Maintenance

Brian Cannon

Director of Transportation

Donna Salinas

Director of Child Nutrition

Gail Belflower

Director of Technology

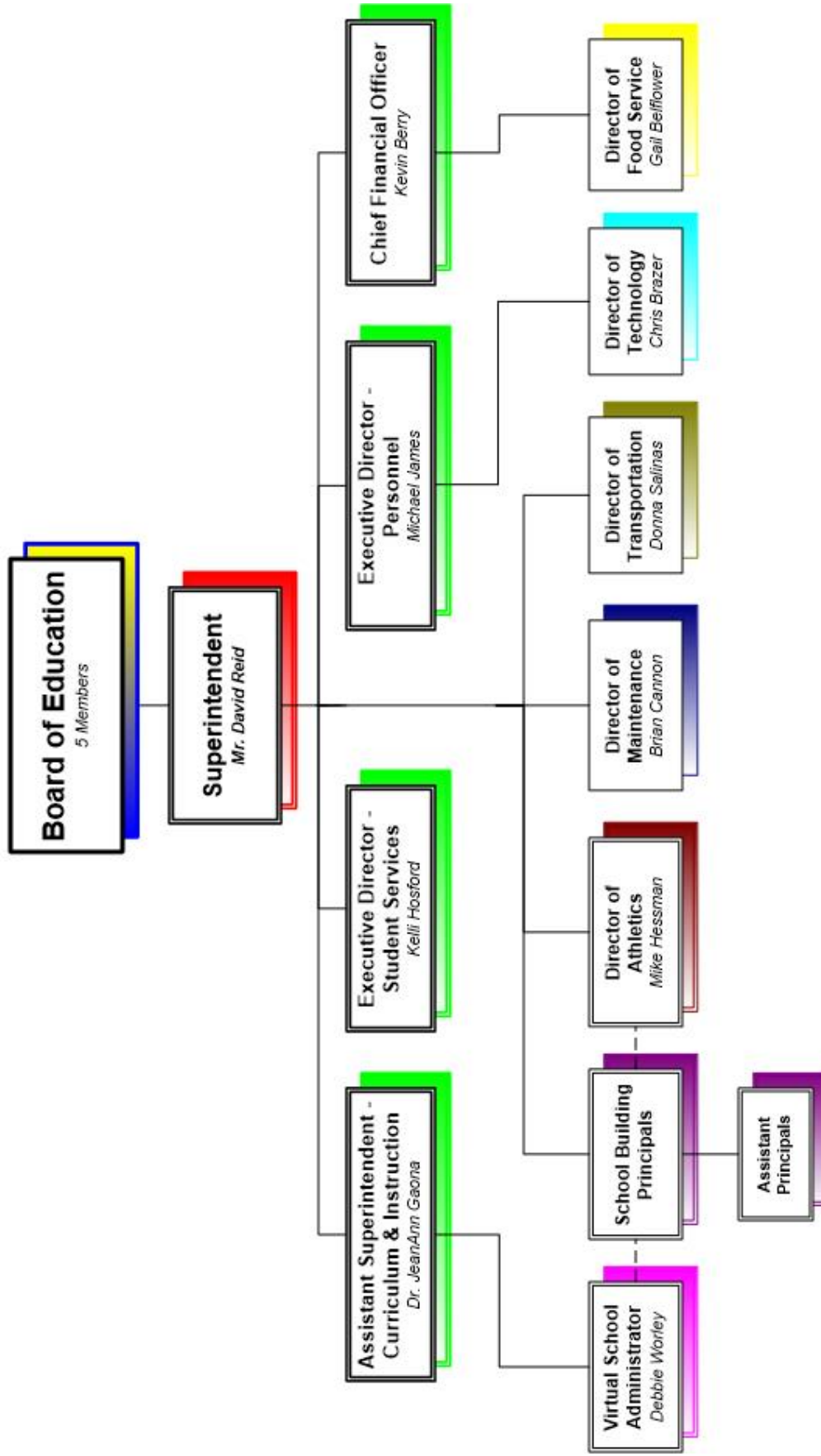
Chris Brazer

Director of Athletics

Mike Hessman

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS

Condensed Administration Organization Chart



Note: Double Lined Boxes denote Certified Positions

9/1/2021

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 I-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. As certified by the Oklahoma County Assessor, the net assessed valuation of property residing in the district for 2021 is \$264,246,748, not including the TIF valuation. This represents a growth of 6.1% 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 \$89,914, which is well above the state and county average. Almost 93% of adults residing in the district have at least a high school diploma, which again is well above the state average. The district has a population of 32,916 based on yearly estimates. The ethnic makeup of the district is 69% Caucasian, 5% Black, 1% Asian, 7% Hispanic, 7% Native American and 11% identified as multi-race. Residents of the district work throughout the greater Oklahoma City metropolitan area.

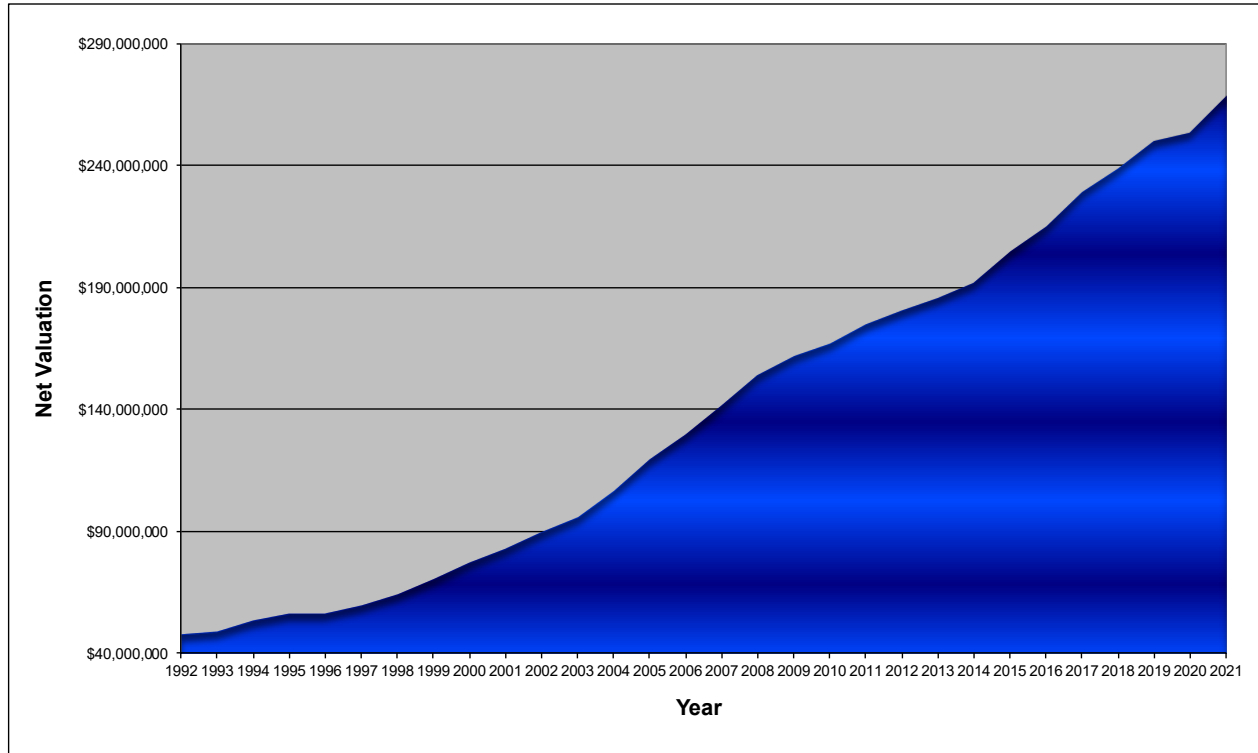
Over the past two years, the district's enrollment has decreased slightly. Current enrollment places the district in the top thirty in the State. Choctaw High School competes in the Oklahoma Secondary Schools Activities Association's largest school class (6A) and is the twenty-third largest high school 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. The James Griffith-Indian Meridian unified campus serves grades pre-kindergarten through five, 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 and a virtual academy, serving kids from fourth grade through twelfth grade.

The school district is the largest employer in the district employing approximately 350 teachers, 300 support 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. Well over 60% 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 and the district has a 98.8% graduation rate. Over 63% of the high school graduates go on to attend college. These measures are also higher than the state average.

On a side note, the district is currently in the planning stage of a multi-year, multi-million dollar series bond issue. The anticipated date for a vote on this bond issue is February, 2022.

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS ATTENDANCE AREA
NET PROPERTY VALUATION HISTORY*
1992 - 2021



| Fiscal Year | Net Valuation with T.I.F. | Difference | Percent Change | Net Valuation without T.I.F. | Difference | Percent Change | |
|--------------------------------------|---------------------------|--------------|----------------|------------------------------|--------------|----------------|-------|
| 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 | 4.65% | |
| 2020 | \$253,666,189 | \$3,501,365 | 1.40% | \$249,062,373 | \$3,366,638 | 1.37% | |
| 2021 | \$268,843,973 | \$15,177,784 | 5.98% | \$264,246,748 | \$15,184,375 | 6.10% | |
| Most Recent 3 Year Growth Rate | | | 4.01% | | | | 4.04% |
| Most Recent 5 Year Growth Rate | | | 4.59% | | | | 4.57% |
| Most Recent 10 Year Growth Rate | | | 4.41% | | | | 4.25% |
| Total Average Growth Rate since 1980 | | | 7.06% | | | | 7.02% |

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

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. The district does not have any co-op funds at this time.

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 AND ENDOWMENT FUNDS

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. The district does not have any gift or endowment funds at this time.

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 2021-22 GENERAL FUND BUDGET HIGHLIGHTS

The FY 2021-22 proposed General Fund budget represents a budget which is significantly higher than last year's adopted budget. This is due primarily to the influx of several iterations of federal funding passed by Congress to help alleviate the cost to schools of the Covid-19 pandemic and the loss of revenue in state and local dollars associated with the pandemic. The district enrollment declined well over 300 students last year due to the pandemic which caused our revenue to drop. This revenue drop did cause us to dip into our fund balance fairly significantly, which was anticipated.

On the General Fund revenue side, our initial state aid allocation was a little over \$300 thousand more than what our allocation was starting the year last fiscal year. This was primarily due to a significant increase in state revenue going into the state aid formula. This influx of state revenue into the state aid formula somewhat offset the loss of state aid to the district caused by the declining enrollment. We anticipate enrollment to increase significantly this school year as more students return to the district.

We do expect a fairly healthy increase in ad valorem receipts this year. Our net assessed valuation (property tax base) grew 6.1% this year, which is significant. The dollar value increase in valuation was the highest since at least 1980 and may be the highest in district history. This was due to a strong housing market. What also this means is the district should see a healthy jump in property tax collections in both the General Fund and the Building Fund.

As mentioned above, our preliminary student numbers show a fairly significant increase in students this year. Since our student count is still lower than pre-pandemic levels, we will most likely be using our Weighted Average Daily Membership (WADM) student count from two years ago. With the recent changes in state law, this will be the last school year districts will be able to use their highest two-year student count. Only the highest student count from the current school year or the previous school year will be allowed after this year.

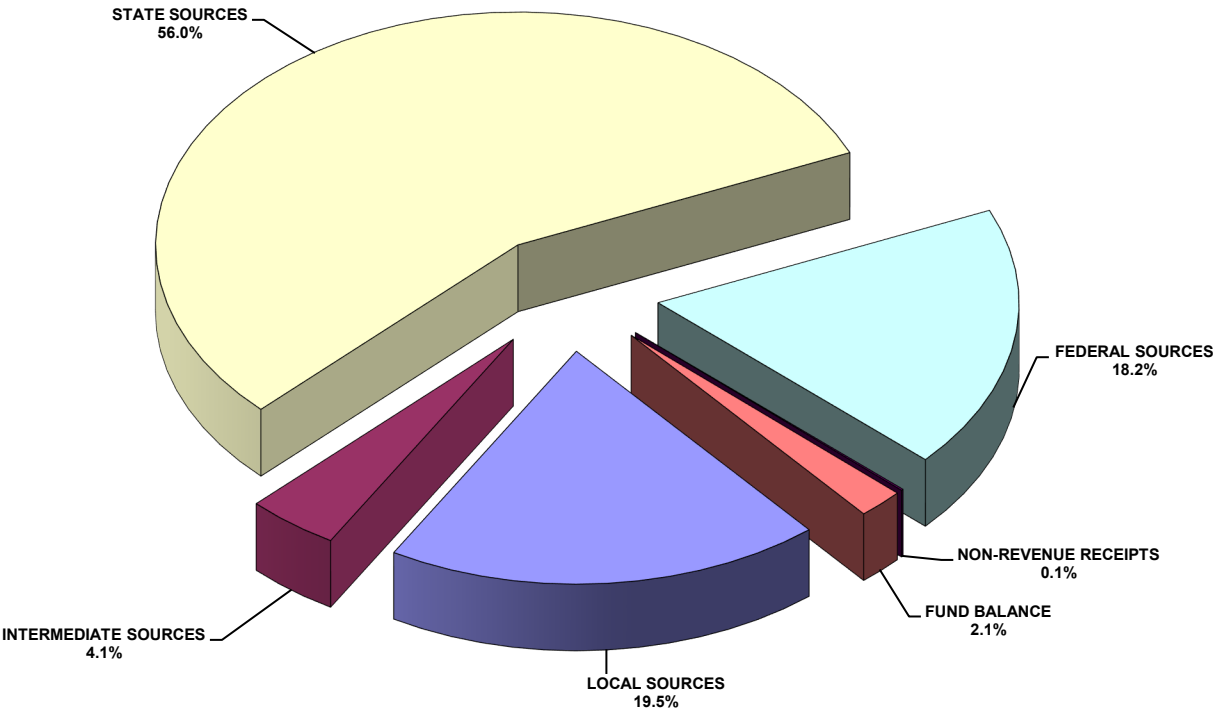
In order to present an accurate budget, we depend on allocation notices from the state for various state programs and federal programs. At the time of this budget hearing, we have not received all of the allocation notices from the state, so some of the state line items are derived from last year's actual collections. As I mentioned above, the district has received several million dollars in federal Covid-19 relief grants. These are reimbursement-type grants in which the district must spend the funds before they are reimbursed to us. We anticipate spending most of this grant money this fiscal year. A couple of these federal grants are multi-year grants which will be spent this fiscal year and the following year.

In summary, we are presenting a balanced budget at this time. We do also anticipate another state aid funding cut at mid-year due primarily to drop off of our high year student count. While our enrollment is up significantly, it is not quite up to the pre-pandemic level. However, this mid-year funding decrease should be nowhere near the size of the last two mid-year adjustments. At this time, we should not have to use any more fund balance to cover expenses this year. But things could change if Covid-19 pandemic impacts the district as it did the past year and a half.

GENERAL FUND PROJECTED REVENUES
FY 2021-22

| Revenue Source | Rev. Code | FY 2020-21 Revenue Budget A | FY 2020-21 Actual Collections B | Variance (B - A) C | FY 2021-22 Proposed Revenue Budget D |
|---|-----------|-----------------------------|---------------------------------|---------------------|--------------------------------------|
| LOCAL SOURCES: | | | | | |
| AD VALOREM TAX | 1100 | 9,200,040.00 | 9,226,675.71 | 26,635.71 | 8,209,965.03 |
| TUITION | 1200 | 19,602.34 | 23,588.21 | 3,985.87 | 20,000.00 |
| INTEREST | 1300 | 2,500.00 | 1,843.59 | (656.41) | 25,000.00 |
| RENTAL & SALES | 1400 | 63,500.00 | 63,218.10 | (281.90) | 63,700.00 |
| MISCELLANEOUS REVENUE | 1500 | 20,000.00 | 18,991.34 | (1,008.66) | 20,000.00 |
| CONTRACTS | 1600 | 600.00 | 556.91 | (43.09) | 550.00 |
| ATHLETICS | 1800 | 880.00 | 880.00 | 0.00 | 750.00 |
| LOCAL TOTAL | | 9,307,122.34 | 9,335,753.86 | 28,631.52 | 8,339,965.03 |
| INTERMEDIATE SOURCES: | | | | | |
| COUNTY 4 MILL | 2100 | 1,350,000.00 | 1,346,179.84 | (3,820.16) | 1,345,000.00 |
| MORTGAGE TAX | 2200 | 340,000.00 | 382,869.27 | 42,869.27 | 350,000.00 |
| RESALE | 2300 | 60,000.00 | 95,093.18 | 35,093.18 | 75,000.00 |
| OTHER | 2900 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTERMEDIATE TOTAL | | 1,750,000.00 | 1,824,142.29 | 74,142.29 | 1,770,000.00 |
| STATE SOURCES: | | | | | |
| GROSS PRODUCTION TAX | 3110 | 18,000.00 | 23,355.45 | 5,355.45 | 22,000.00 |
| MOTOR VEH COLLECTIONS | 3120 | 2,185,000.00 | 2,247,412.71 | 62,412.71 | 2,225,000.00 |
| R.E.A. TAX | 3130 | 25,000.00 | 26,982.06 | 1,982.06 | 25,000.00 |
| SCHOOL LAND | 3140 | 750,000.00 | 784,122.81 | 34,122.81 | 775,000.00 |
| VEHICLE TAX STAMPS | 3150 | 16,000.00 | 16,980.51 | 980.51 | 16,500.00 |
| FARM IMPLEMENT TAX STAMPS | 3160 | 0.00 | 0.00 | 0.00 | 0.00 |
| FOUNDATION & SALARY INCENTIVE STATE AID | 3210 | 15,790,619.70 | 15,790,619.70 | 0.00 | 16,921,775.70 |
| TEACHER CONSULTANT | 3230 | 0.00 | 0.00 | 0.00 | 0.00 |
| FLEXIBLE BENEFIT ALLOWANCE | 3250 | 3,197,632.52 | 3,215,370.16 | 17,737.64 | 3,207,395.00 |
| COMPETITIVE GRANTS | 3300 | 39,516.72 | 39,516.72 | 0.00 | 45,000.00 |
| STAFF DEV/DRIVERS' ED/TEXTBOOKS/GRANTS | 3400 | 365,542.70 | 365,542.70 | 0.00 | 564,694.09 |
| HOMEBOUND/SPECIAL | 3500 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER STATE SOURCES | 3600 | 17,329.16 | 17,828.16 | 499.00 | 10,000.00 |
| VOCATIONAL PROGRAMS | 3800 | 97,059.72 | 109,057.72 | 11,998.00 | 113,885.77 |
| STATE TOTAL | | 22,501,700.52 | 22,636,788.70 | 135,088.18 | 23,926,250.56 |
| FEDERAL SOURCES: | | | | | |
| IMPACT AID | 4130 | 435,484.98 | 435,484.98 | 0.00 | 400,000.00 |
| INDIAN EDUCATION | 4140 | 142,371.00 | 123,727.30 | (18,643.70) | 140,700.00 |
| R.O.T.C. | 4150 | 59,065.06 | 61,663.75 | 2,598.69 | 60,000.00 |
| TITLE I - Part A Improving Basic Programs (511) | 4210 | 556,794.28 | 477,925.55 | (78,868.73) | 550,000.00 |
| TITLE II - Part A Cert Training & Recruit (541) | 4271 | 113,427.36 | 103,734.20 | (9,693.16) | 110,000.00 |
| I.D.E.A. - Part B Individuals w/disabilities (621) | 4310 | 1,323,633.65 | 848,118.91 | (475,514.74) | 850,000.00 |
| I.D.E.A. - Special Ed Prof Devel-SDE approved (613) | 4310 | 0.00 | 0.00 | 0.00 | 0.00 |
| I.D.E.A. - Professional Development (615) | 4310 | 15,700.13 | 3,988.76 | (11,711.37) | 0.00 |
| I.D.E.A. - Special Ed Certification Exams (616) | 4310 | 0.00 | 0.00 | 0.00 | 3,500.00 |
| I.D.E.A. - Covid Assistance (617) | 4310 | 57,293.00 | 53,229.61 | | 0.00 |
| I.D.E.A. - ARP Early Intervention (624) | 4310 | 0.00 | 0.00 | | 42,472.37 |
| I.D.E.A. - Private Schools (625) | 4310 | 0.00 | 0.00 | 0.00 | 0.00 |
| I.D.E.A. - ARP Flowthrough (628) | 4310 | 0.00 | 0.00 | | 267,760.26 |
| I.D.E.A. - Part B Pre-School; Ages 3-5 (641) | 4340 | 26,123.90 | 26,116.02 | (7.88) | 26,000.00 |
| I.D.E.A. - ARP Preschool (643) | 4310 | 0.00 | 0.00 | | 15,388.90 |
| STATE PROFESSIONAL DEVELOPMENT GRANT | 4350 | 0.00 | 0.00 | 0.00 | 0.00 |
| TITLE IV - 21st Century (552) | 4442 | 30,508.64 | 28,635.88 | | 28,500.00 |
| MEDICAID | 4580 | 0.00 | 0.00 | 0.00 | 0.00 |
| REHABILITATION SERVICES | 4617 | 2,000.00 | 2,929.00 | 929.00 | 2,000.00 |
| OTHER FEDERAL SOURCES (GEER CARES) (721) | 4689 | 0.00 | 0.00 | | 70,799.75 |
| OTHER FEDERAL SOURCES - Counselor (772) | 4689 | 0.00 | 0.00 | | 32,000.00 |
| OTHER FEDERAL SOURCES - CARES Act (788) | 4689 | 360,726.54 | 360,726.54 | | 0.00 |
| OTHER FEDERAL SOURCES - ESSER II (793) | 4689 | 1,540,981.75 | 1,187,376.03 | | 0.00 |
| OTHER FEDERAL SOURCES - ESSER II STATE (794) | 4689 | 1,611,979.88 | 0.00 | | 1,611,979.88 |
| OTHER FEDERAL SOURCES - ARP (795) | 4689 | 0.00 | 0.00 | | 3,458,804.07 |
| OTHER FEDERAL SOURCES - Misc | 4689 | 0.00 | 0.00 | 0.00 | 0.00 |
| CARL PERKINS VOCATIONAL GRANTS | 4821 | 99,833.00 | 74,883.00 | (24,950.00) | 123,501.00 |
| PRIOR YEAR GRANT REIMBURSEMENTS | 4999 | 0.00 | 46,338.36 | 46,338.36 | 0.00 |
| FEDERAL TOTAL | | 6,375,923.17 | 3,834,877.89 | (569,523.53) | 7,793,406.23 |
| SUB-TOTAL REVENUE: | | 39,934,746.03 | 37,631,562.74 | (331,661.54) | 41,829,621.82 |
| NON-REVENUE RECEIPTS | | 133,773.78 | 157,963.34 | 24,189.56 | 40,000.00 |
| TOTAL NEW REVENUE | | 40,068,519.81 | 37,789,526.08 | (307,471.98) | 41,869,621.82 |
| FUND BALANCE FROM PREVIOUS YEAR | | 2,475,842.04 | 2,282,005.50 | (193,836.54) | 876,424.45 |
| PRIOR YEAR LAPSED APPROPRIATIONS | | 0.00 | 229.00 | 229.00 | 0.00 |
| ESTOPPED WARRANTS | | 0.00 | 375.40 | 375.40 | 0.00 |
| TOTAL REVENUE BUDGET | | 42,544,361.85 | 40,072,135.98 | (501,308.52) | 42,746,046.27 |

**FY 2021-22
GENERAL FUND SOURCES OF REVENUE**



**GENERAL FUND BUDGET BY PROJECT CODE
FY 2021-22**

| Project Number | Account Name | FY 2020-21 Appropriated Budget A | FY 2020-21 Actual Expenditures* B | FY 2020-21 Difference (A - B) C | FY 2021-22 Proposed Budget D |
|----------------|-------------------------------------|---|--|--|---------------------------------------|
| 000-XXXX | PAYROLL | 27,793,268.84 | 29,063,213.29 | (\$1,269,944) | 25,797,439.27 |
| 001-XXXX | CHS PRINCIPAL | 44,655.42 | 44,555.44 | 100 | 45,715.88 |
| 002-XXXX | CHS BAND | 4,500.00 | 4,500.00 | 0 | 4,500.00 |
| 003-XXXX | CHS MUSIC | 2,250.00 | 2,075.99 | 174 | 2,250.00 |
| 004-XXXX | CHS GRADUATION | 14,840.00 | 12,490.13 | 2,350 | 10,500.00 |
| 005-XXXX | CHS SCIENCE | 5,265.00 | 4,408.09 | 857 | 5,265.00 |
| 006-XXXX | CHS DRAMA | 1,350.00 | 1,349.85 | 0 | 1,350.00 |
| 007-XXXX | CMS PRINCIPAL | 18,843.38 | 18,798.40 | 45 | 19,565.00 |
| 008-XXXX | CMS BAND | 2,250.00 | 1,972.48 | 278 | 2,250.00 |
| 009-XXXX | CMS MUSIC | 900.00 | 748.38 | 152 | 900.00 |
| 010-XXXX | CMS SCIENCE | 4,500.00 | 4,342.49 | 158 | 4,500.00 |
| 011-XXXX | CMS FAMILY & CONSUMER SCIENCE | 450.00 | 450.00 | 0 | 450.00 |
| 012-XXXX | NPMS PRINCIPAL | 19,522.07 | 19,503.91 | 18 | 20,077.90 |
| 013-XXXX | NPMS BAND | 2,250.00 | 2,249.25 | 1 | 2,250.00 |
| 014-XXXX | NPMS MUSIC | 900.00 | 864.80 | 35 | 900.00 |
| 015-XXXX | NPMS FAMILY & CONSUMER SCIENCE | 450.00 | 429.82 | 20 | 450.00 |
| 016-XXXX | JGI PRINCIPAL | 15,390.20 | 15,390.20 | 0 | 15,161.99 |
| 017-XXXX | NPI PRINCIPAL | 14,115.85 | 13,850.98 | 265 | 13,608.49 |
| 018-XXXX | IME PRINCIPAL | 18,305.40 | 18,305.40 | 0 | 17,663.68 |
| 019-XXXX | WE PRINCIPAL | 15,671.62 | 15,358.30 | 313 | 16,338.42 |
| 020-XXXX | NPMS - SCIENCE | 3,600.00 | 3,588.29 | 12 | 3,600.00 |
| 021-XXXX | CE PRINCIPAL | 13,539.32 | 13,507.20 | 32 | 12,831.45 |
| 022-XXXX | NPE PRINCIPAL | 14,956.74 | 14,910.61 | 46 | 14,037.18 |
| 023-XXXX | CHS ACADEMIC TEAM | 450.00 | 205.00 | 245 | 450.00 |
| 024-XXXX | CMS ACADEMIC TEAM | 315.00 | 75.00 | 240 | 315.00 |
| 025-XXXX | ATHLETICS | 33,000.00 | 33,000.00 | 0 | 33,000.00 |
| 026-XXXX | HEALTH | 5,750.00 | 5,487.23 | 263 | 5,750.00 |
| 027-XXXX | HOMEBASED | 10,000.00 | 2,095.84 | 7,904 | 10,000.00 |
| 028-XXXX | NPMS ACADEMIC TEAM | 315.00 | 189.06 | 126 | 315.00 |
| 031-XXXX | CHS MEDIA | 9,540.00 | 9,537.75 | 2 | 9,317.00 |
| 032-XXXX | CMS MEDIA | 5,339.00 | 5,007.16 | 332 | 5,241.00 |
| 033-XXXX | NPMS MEDIA | 5,459.00 | 5,456.72 | 2 | 5,325.00 |
| 034-XXXX | JGI MEDIA | 4,061.00 | 4,057.28 | 4 | 3,863.00 |
| 035-XXXX | NPI MEDIA | 3,525.00 | 3,523.70 | 1 | 3,316.00 |
| 036-XXXX | IME MEDIA | 4,268.00 | 4,254.26 | 14 | 3,987.00 |
| 037-XXXX | WE MEDIA | 3,801.00 | 3,798.66 | 2 | 3,768.00 |
| 038-XXXX | CE MEDIA | 3,281.00 | 3,280.28 | 1 | 2,857.00 |
| 039-XXXX | NPE MEDIA | 3,984.00 | 3,983.99 | 0 | 3,677.00 |
| 041-XXXX | SUBSTITUTE TEACHERS | 225,000.00 | 167,048.97 | 57,951 | 260,000.00 |
| 042-XXXX | COVERING CLASS | 5,500.00 | 12,114.13 | (6,614) | 5,500.00 |
| 044-XXXX | TEMPORARY EMPLOYEES | 42,000.00 | 25,082.54 | 16,917 | 42,000.00 |
| 046-XXXX | ADDITIONAL DUTY PAY | 25,000.00 | 9,988.48 | 15,012 | 25,000.00 |
| 047-XXXX | TRANSPORTATION - ATHLETICS | 14,000.00 | 8,447.12 | 5,553 | 14,000.00 |
| 048-XXXX | TRANSPORTATION - MUSIC | 15,000.00 | 1,902.29 | 13,098 | 15,000.00 |
| 049-XXXX | TRANSPORTATION - ACTIVITY TRIPS | 16,500.00 | 282.97 | 16,217 | 16,500.00 |
| 050-XXXX | TRANSPORTATION - SPECIAL ED | 15,000.00 | 27,090.77 | (12,091) | 15,000.00 |
| 059-XXXX | SECURITY | 88,840.00 | 747.28 | 88,093 | 100,000.00 |
| 061-XXXX | TRAVELING TEACHER | 2,375.00 | 657.64 | 1,717 | 2,000.00 |
| 067-XXXX | CONTRACTED SPECIAL ED SERVICES | 0.00 | 0.00 | 0 | 0.00 |
| 068-XXXX | TESTING | 46,275.00 | 46,098.50 | 177 | 70,000.00 |
| 073-XXXX | TEXTBOOKS (LOCAL FUNDS) | 4,984.82 | 0.00 | 4,985 | 100,000.00 |
| 074-XXXX | CONSUMABLES | 8,000.00 | (14,703.40) | 22,703 | 8,000.00 |
| 078-XXXX | SEARCH | 2,250.00 | 2,160.32 | 90 | 2,250.00 |
| 085-XXXX | CNS FOOD & SUPPLIES - GEN FUND | 118,000.00 | 97,909.65 | 20,090 | 0.00 |
| 088-XXXX | ALTERNATIVE ED (CATS)- LOCAL FUNDS | 260,000.00 | 249,531.16 | 10,469 | 260,000.00 |
| 090-XXXX | INSTITUTIONAL ORG MEMBERSHIPS | 17,210.50 | 16,835.00 | 376 | 18,000.00 |
| 091-XXXX | PROFESSIONAL DEVELOPMENT - LOCAL | 0.00 | 0.00 | 0 | 5,000.00 |
| 094-XXXX | TECHNOLOGY SUPPLIES - REIMBURSEABLE | 54,750.00 | 54,410.00 | 340 | 0.00 |
| 096-XXXX | EDGE VIRTUAL ACADEMY | 5,000.00 | 4,976.38 | 24 | 5,000.00 |
| 097-XXXX | TRANSPORTATION FUEL | 100,000.00 | 596.33 | 99,404 | 225,000.00 |
| 098-XXXX | BACKGROUND CHECK REIMBURSEMENT | 2,000.00 | 1,717.50 | 283 | 2,000.00 |
| 099-XXXX | UTILITIES/ENERGY MANAGEMENT | 300,000.00 | 11,722.00 | 288,278 | 550,000.00 |
| 100-XXXX | BUS FLEET LEASING & LEASE-PURCHASE | 70,000.00 | 68,570.40 | 1,430 | 340,000.00 |
| 101-XXXX | FIXED COSTS | 117,500.00 | 69,733.99 | 47,766 | 765,000.00 |
| 102-XXXX | SUPERINTENDENT | 8,000.00 | 7,844.58 | 155 | 8,000.00 |
| 103-XXXX | PERSONNEL | 8,000.00 | 7,129.94 | 870 | 8,000.00 |
| 104-XXXX | STUDENT SERVICES | 8,000.00 | 6,482.40 | 1,518 | 8,000.00 |
| 105-XXXX | DIRECTOR OF MAINTENANCE | 3,000.00 | 1,781.04 | 1,219 | 3,000.00 |
| 106-XXXX | BUS FLEET SERVICING | 54,205.39 | 32,743.57 | 21,462 | 65,000.00 |
| 107-XXXX | ASS'T. SUPERINTENDENT - GAONA | 8,000.00 | 6,390.38 | 1,610 | 8,000.00 |
| 108-XXXX | TRANSPORTATION (WHITE FLEET) | 22,487.25 | 13,145.42 | 9,342 | 25,000.00 |
| 109-XXXX | DIRECTOR OF TRANSPORTATION | 21,000.00 | 14,822.79 | 6,177 | 18,000.00 |

**GENERAL FUND BUDGET BY PROJECT CODE
FY 2021-22**

| Project Number | Account Name | FY 2020-21 Appropriated Budget A | FY 2020-21 Actual Expenditures* B | FY 2020-21 Difference (A - B) C | FY 2021-22 Proposed Budget D |
|---------------------------|---------------------------------------|---|--|--|---------------------------------------|
| 110-XXXX | BUSINESS OFFICE | 8,000.00 | 5,014.41 | 2,986 | 12,000.00 |
| 111-XXXX | CONTINGENCY | 0.00 | 0.00 | 0 | 0.00 |
| 112-XXXX | WAREHOUSE | 2,400.00 | 1,162.89 | 1,237 | 2,400.00 |
| 113-XXXX | CONTRACTED POWERSCHOOL SERVICES | 0.00 | 0.00 | 0 | 0.00 |
| 114-XXXX | CONTRACTED FINE ARTS | 24,455.00 | 24,455.00 | 0 | 24,455.00 |
| 115-XXXX | CONTRACTED CUSTODIAL SERVICES | 75,000.00 | 0.00 | 75,000 | 75,000.00 |
| 116-XXXX | CONTRACT LAY COACHES & TRAINER | 83,200.00 | 80,768.80 | 2,431 | 83,200.00 |
| 117-XXXX | TLE ADDITIONAL EXPENDITURES | 3,275.00 | 3,050.00 | 225 | 3,275.00 |
| 118-XXXX | TECHNOLOGY/SOFTWARE LICENSES | 192,100.00 | 187,720.21 | 4,380 | 265,000.00 |
| 120-XXXX | POWERSCHOOL ADVISOR | 500.00 | 76.26 | 424 | 500.00 |
| 121-XXXX | TECHNOLOGY OFFICE | 4,452.93 | 4,185.65 | 267 | 6,000.00 |
| 122-XXXX | EXTENDED SCHOOL YEAR | 12,000.00 | 7,157.93 | 4,842 | 12,000.00 |
| 123-XXXX | HOMEBOUND (LOCAL FUNDS) | 5,000.00 | 0.00 | 5,000 | 5,000.00 |
| 124-XXXX | PUBLIC INFORMATION/TECHNOLOGY | 500.00 | 310.93 | 189 | 500.00 |
| 125-XXXX | PRE-K PROGRAM | 520,500.00 | 514,688.97 | 5,811 | 460,000.00 |
| 128-XXXX | TRI-CITY COUNSELING | 3,000.00 | 0.00 | 3,000 | 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 | 0.00 |
| 138-XXXX | LEAP PROGRAM - CHS | 0.00 | 0.00 | 0 | 0.00 |
| 195-XXXX | SUMMER BRIDGE PROGRAM | 15,300.00 | 15,222.04 | 78 | 16,000.00 |
| 198-XXXX | MISC. UNREIMBURSABLE EXPENDITURES | 63,000.00 | 57,467.76 | 5,532 | 63,000.00 |
| 308-XXXX | PRINCIPAL & TEACHER EVAL. TRAINING | 0.00 | 0.00 | 0 | 0.00 |
| 311-XXXX | STAFF DEVELOPMENT | 0.00 | 0.00 | 0 | 5,000.00 |
| 312-XXXX | NAT BOARD CERTIFIED TEACHERS | 35,000.00 | 35,000.00 | 0 | 35,000.00 |
| 331-XXXX | FLEXIBLE BENEFIT CERT CASH IN LIEU | 88,810.54 | 88,183.15 | 627 | 86,998.08 |
| 332-XXXX | FLEXIBLE BENEFIT SUPPORT CASH IN LIEU | 261,772.20 | 257,803.22 | 3,969 | 268,640.12 |
| 333-XXXX | TEXTBOOKS (STATE FUNDS) | 264,038.70 | 264,038.70 | 0 | 464,694.09 |
| 334-XXXX | FLEXIBLE BENEFIT - CERTIFIED | 2,190,140.40 | 2,187,060.90 | 3,080 | 2,202,458.40 |
| 335-XXXX | FLEXIBLE BENEFIT - SUPPORT | 675,026.40 | 663,324.30 | 11,702 | 649,298.40 |
| 337-XXXX | STATE ARTS COUNCIL | 357.00 | 357.00 | 0 | 2,000.00 |
| 361-XXXX | ACE TECHNOLOGY | 15,201.16 | 15,201.16 | 0 | 15,201.16 |
| 367-XXXX | READING SUFFICIENCY | 66,504.00 | 66,504.00 | 0 | 66,504.00 |
| 388-XXXX | ALTERNATIVE ED. (CATS) STATE FUNDS | 39,516.72 | 39,516.72 | 0 | 39,516.72 |
| 411-XXXX | COMP. SECONDARY SALARY REIMB. | 20,920.00 | 20,920.00 | 0 | 20,920.00 |
| 412-XXXX | VOCATIONAL PROGRAM ASSISTANCE | 52,499.00 | 51,972.42 | 527 | 52,499.00 |
| 421-XXXX | CARL PERKINS | 25,035.00 | 25,035.00 | 0 | 23,668.00 |
| 424-XXXX | CARL PERKINS - BIO-MED GRANT, ETC. | 93,067.00 | 93,067.00 | 0 | 99,833.00 |
| 456-XXXX | JOB TRAINING - OJT | 2,849.25 | 3,211.75 | (363) | 2,849.25 |
| 469-XXXX | CAREER TECH LOTTERY GRANTS | 11,640.72 | 11,640.72 | 0 | 28,466.77 |
| 479-XXXX | HIGH SCHOOLS THAT WORK | 11,998.00 | 11,998.00 | 0 | 11,998.00 |
| 511-XXXX | TITLE I | 614,888.85 | 580,105.49 | 34,783 | 550,000.00 |
| 541-XXXX | TITLE II - A | 78,287.74 | 6,452.59 | 71,835 | 110,000.00 |
| 552-XXXX | TITLE VI - 21st Century | 0.00 | 0.00 | 0 | 0.00 |
| 561-XXXX | TITLE VI - Indian Education | 142,371.00 | 142,369.72 | 1 | 140,700.00 |
| 591-XXXX | TITLE VIII - Impact Aid | 410,318.98 | 410,318.98 | 0 | 375,000.00 |
| 592-XXXX | TITLE VIII - Impact Aid Disability | 25,166.00 | 25,166.00 | 0 | 25,000.00 |
| 613-XXXX | SPECIAL ED PROF DEVELOPMENT OSDE | 0.00 | 0.00 | 0 | 0.00 |
| 615-XXXX | PROJECT ECCO | 15,748.74 | 4,551.53 | 11,197 | 3,500.00 |
| 617-XXXX | COVID ASSISTANCE | 58,944.00 | 57,803.67 | 1,140 | 0.00 |
| 621-XXXX | IDEA FLOWTHRU | 1,333,983.45 | 937,891.25 | 396,092 | 850,000.00 |
| 624-XXXX | IDEA ARP - EARLY INTERVENTION | 0.00 | 0.00 | 0 | 42,472.37 |
| 628-XXXX | IDEA ARP - FLOWTHROUGH | 0.00 | 0.00 | 0 | 267,760.26 |
| 641-XXXX | IDEA PRESCHOOL | 26,123.90 | 26,116.02 | 8 | 26,000.00 |
| 642-XXXX | IDEA PRESCHOOL - PRIVATE SCHOOLS | 0.00 | 0.00 | 0 | 0.00 |
| 643-XXXX | IDEA ARP - PRESCHOOL | 0.00 | 0.00 | 0 | 15,388.90 |
| 721-XXXX | GEER - CARES ACT - State | 0.00 | 0.00 | 0 | 70,799.75 |
| 722-XXXX | SCHOOL COUNSELOR CORPS GRANT | 0.00 | 0.00 | 0 | 32,000.00 |
| 771-XXXX | ROTC | 61,663.75 | 61,663.75 | 0 | 61,663.75 |
| 772-XXXX | SUICIDE PREVENTION GRANT | 0.00 | 0.00 | 0 | 0.00 |
| 786-XXXX | CONSOLIDATED ADMINISTRATIVE FUNDS | 25,842.59 | 25,842.59 | 0 | 25,842.59 |
| 788-XXXX | CARES ACT | 360,726.54 | 360,726.54 | 0 | 0.00 |
| 789-XXXX | CARES ACT INCENTIVE GRANT | 0.00 | 0.00 | 0 | 0.00 |
| 793-XXXX | ESSER II - FEDERAL STIMULUS | 1,540,981.75 | 1,501,713.14 | 39,269 | 0.00 |
| 794-XXXX | ESSER II - STATE SUPPLEMENT | 1,611,979.88 | 0.00 | 1,611,980 | 1,611,979.88 |
| 795-XXXX | ESSER III - Amerian Rescue Plan (ARP) | 0.00 | 0.00 | 0 | 3,458,804.07 |
| 798-XXXX | OTHER FEDERAL GRANTS | 0.00 | 0.00 | 0 | 0.00 |
| TOTAL GENERAL FUND | | 40,971,625.99 | 39,195,711.53 | \$1,775,914 | 41,869,621.82 |

*Includes unpaid encumbrances as of budget hearing date.

OKLAHOMA COST ACCOUNTING SYSTEM FUNCTION CLASS 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.

OKLAHOMA COST ACCOUNTING SYSTEM FUNCTION CLASS DEFINITIONS

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

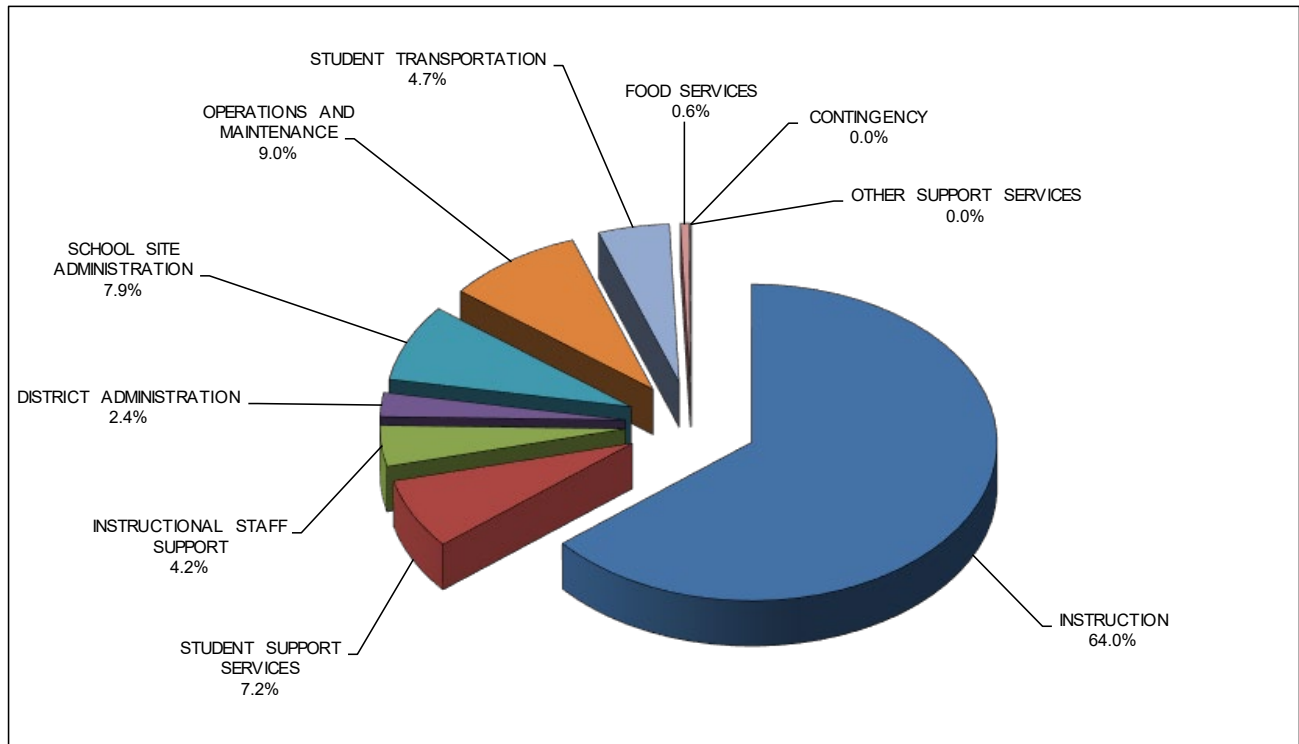
Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvement to sites.

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 2021-22**

| FUNCTION | CODE | FY 2020-21 Actual Expenditures | FY 2021-22 Proposed Budget | Proposed Budget Change | Percent of Proposed Budget |
|--|------|--------------------------------------|----------------------------------|------------------------------|----------------------------------|
| INSTRUCTION | 1000 | 25,080,651.37 | 26,791,639.87 | 1,710,988.50 | 64.0% |
| STUDENT SUPPORT SERVICES | 2100 | 2,815,129.22 | 3,007,175.82 | 192,046.60 | 7.2% |
| INSTRUCTIONAL STAFF SUPPORT SERVICES | 2200 | 1,632,913.08 | 1,744,309.53 | 111,396.45 | 4.2% |
| GENERAL ADMINISTRATION SUPPORT SERVICES | 2300 | 954,998.83 | 1,020,148.33 | 65,149.50 | 2.4% |
| SCHOOL ADMINISTRATION SUPPORT SERVICES | 2400 | 3,086,011.01 | 3,296,537.02 | 210,526.01 | 7.9% |
| BUSINESS SUPPORT SERVICES | 2500 | 922,982.98 | 985,948.38 | 62,965.40 | 2.4% |
| OPERATIONS & MAINTENANCE OF PLANT SERVICES | 2600 | 2,617,463.41 | 2,796,025.35 | 178,561.94 | 6.7% |
| STUDENT TRANSPORTATION SERVICES | 2700 | 1,837,748.61 | 1,963,118.83 | 125,370.22 | 4.7% |
| CENTRAL SUPPORT SERVICES | 2800 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SUPPORT SERVICES | 2900 | 0.00 | 0.00 | 0.00 | 0.0% |
| FOOD SERVICES | 3100 | 228,635.49 | 244,232.88 | 15,597.39 | 0.6% |
| ENTERPRISE OPERATIONS | 3200 | 0.00 | 0.00 | 0.00 | 0.0% |
| COMMUNITY SERVICES OPERATIONS | 3300 | 3,950.23 | 4,219.71 | 269.48 | 0.0% |
| SITE ACQUISITION | 4200 | 0.00 | 0.00 | 0.00 | 0.0% |
| LAND IMPROVEMENT | 4300 | 0.00 | 0.00 | 0.00 | 0.0% |
| BUILDING IMPROVEMENTS | 4700 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTLAYS | 5000 | 15,227.30 | 16,266.10 | 1,038.80 | 0.0% |
| OTHER USES | 7000 | 0.00 | 0.00 | 0.00 | 0.0% |
| REPAYMENTS | 8000 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTINGENCY | XXXX | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | | 39,195,711.53 | 41,869,621.82 | 2,673,910.29 | 100.0% |



OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS 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.

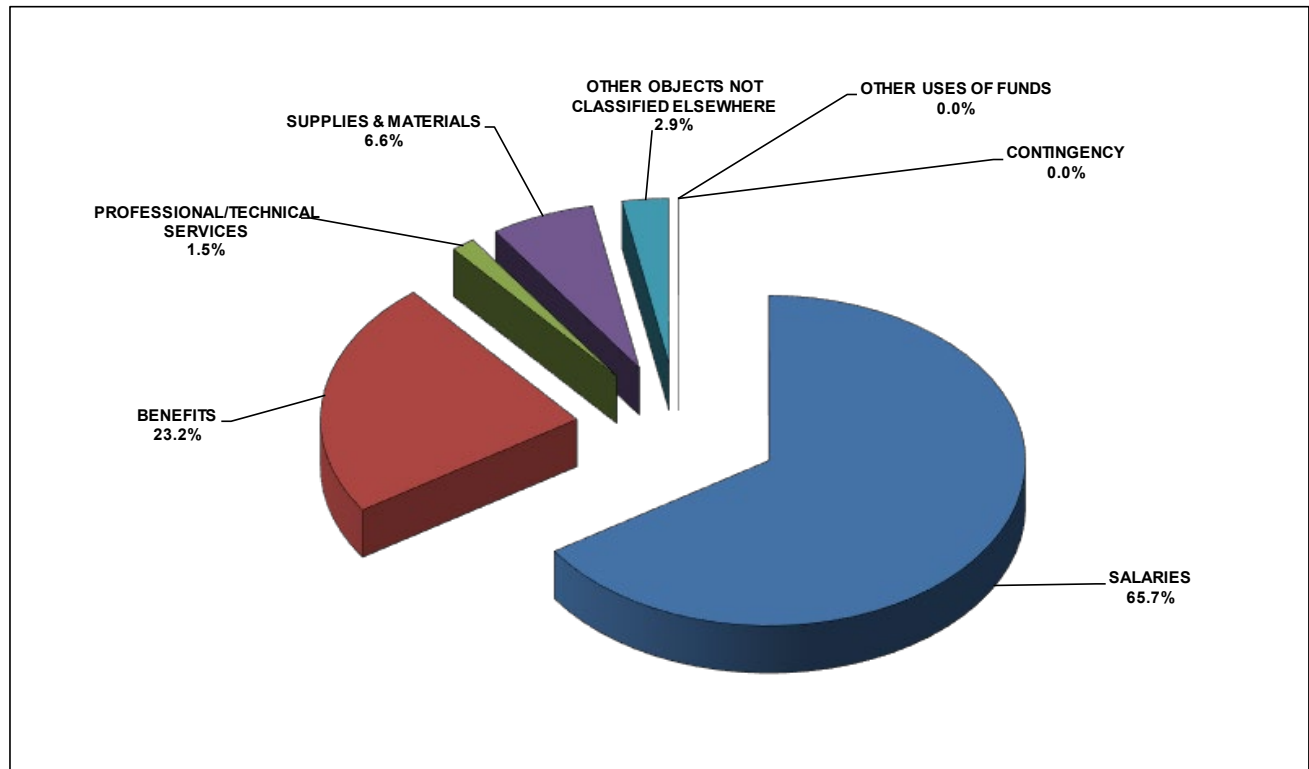
OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

900 OTHER USES OF FUNDS

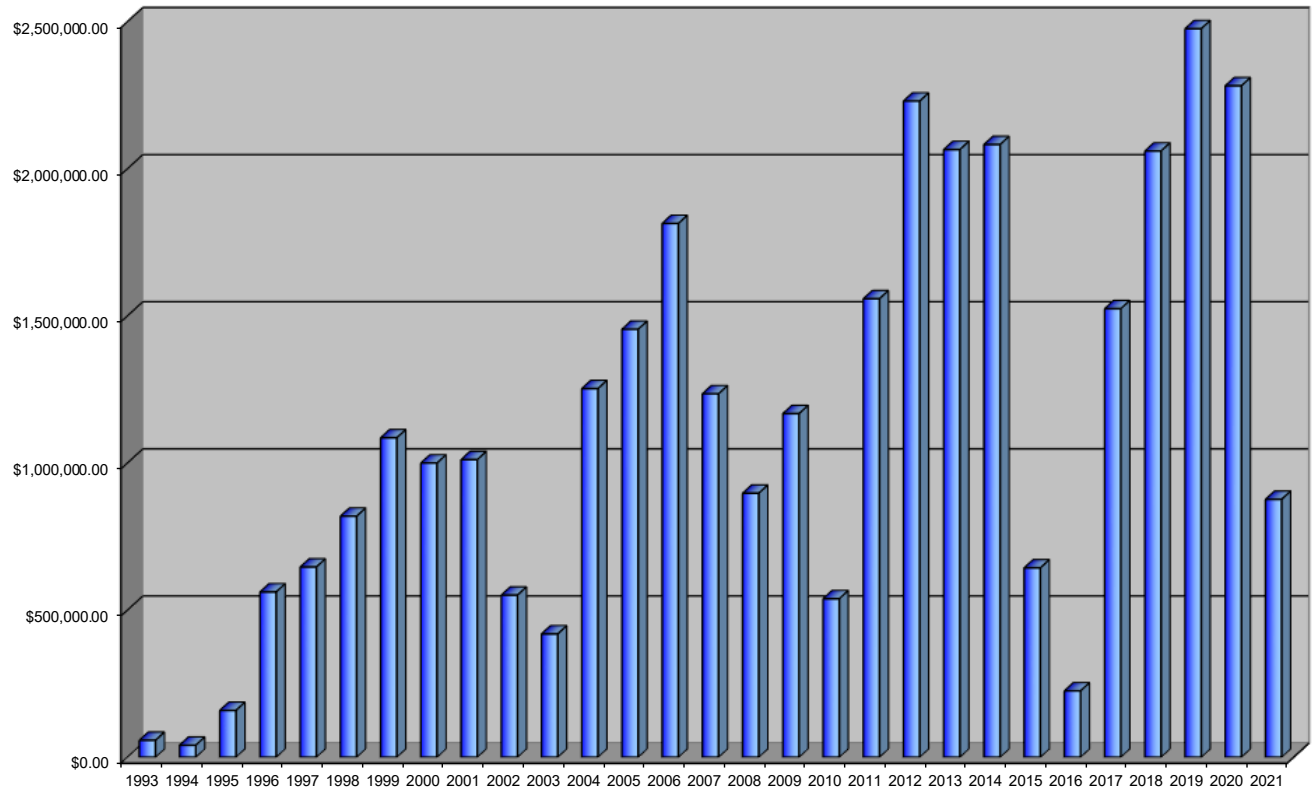
This series of codes classifies transactions which are not properly coded as expenditures but require budgetary or accounting control. Included would be redemption of principal and interest on long term debt and intra-fund transfers.

**PROPOSED GENERAL FUND BUDGET BY OBJECT
FY 2021-22**

| FUNCTION | CODE | FY 2020-21 Actual Expenditures | FY 2021-22 Proposed Budget | Proposed Budget Change | Percent of Proposed Budget |
|---------------------------------|------|--------------------------------------|----------------------------------|------------------------------|----------------------------------|
| SALARIES | 100 | 25,770,187.55 | 27,528,215.84 | 1,758,028.29 | 65.7% |
| EMPLOYEE BENEFITS | 200 | 9,111,948.22 | 9,733,560.41 | 621,612.19 | 23.2% |
| PROFESSIONAL/TECHNICAL SERVICES | 300 | 593,394.31 | 633,875.35 | 40,481.04 | 1.5% |
| PROPERTY SERVICES | 400 | 434,752.61 | 464,411.20 | 29,658.59 | 1.1% |
| OTHER PURCHASED SERVICES | 500 | 194,978.25 | 208,279.56 | 13,301.31 | 0.5% |
| SUPPLIES & MATERIALS | 600 | 2,569,104.94 | 2,744,367.89 | 175,262.95 | 6.6% |
| PROPERTY | 700 | 319,070.56 | 340,837.38 | 21,766.82 | 0.8% |
| OTHER OBJECTS | 800 | 196,707.68 | 210,126.97 | 13,419.29 | 0.5% |
| OTHER USES OF FUNDS | 900 | 5,567.41 | 5,947.22 | 379.81 | 0.0% |
| CONTINGENCY | | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | | 39,195,711.53 | 41,869,621.82 | 2,673,910.29 | 100.0% |



FUND BALANCE HISTORY - GENERAL FUND
FY 1993 - FY 2021



| YEAR ENDING | FUND BALANCE | CHANGE |
|---------------|----------------|------------------|
| 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 |
| June 30, 2020 | \$2,282,005.50 | (\$193,836.54) |
| June 30, 2021 | \$876,424.45 | (\$1,405,581.05) |

MEDIA CENTER BUDGETS **FY 2021-22**

| Project Number | Media Center | FY 2020-21 ADM* | State Standards Funding | Repair | Video | Other | Total FY 2021-22 Budget | FY 2020-21 Budget | Difference |
|----------------|-----------------------------|-----------------|-------------------------|------------|------------|------------|-------------------------|-------------------|------------------|
| 031-XXXX | Choctaw High School & CATS | 1,579.24 | \$9,317 | \$0 | \$0 | \$0 | \$9,317 | \$9,552 | (\$235) |
| 032-XXXX | Choctaw Middle School | 648.10 | \$5,241 | \$0 | \$0 | \$0 | \$5,241 | \$5,508 | (\$267) |
| 033-XXXX | Nicomma Park Middle School | 665.09 | \$5,325 | \$0 | \$0 | \$0 | \$5,325 | \$4,997 | \$328 |
| 034-XXXX | Indian Meridian Elementary | 477.46 | \$3,987 | \$0 | \$0 | \$0 | \$3,987 | \$4,274 | (\$287) |
| 035-XXXX | Westfall Elementary | 433.56 | \$3,768 | \$0 | \$0 | \$0 | \$3,768 | \$4,010 | (\$242) |
| 036-XXXX | James Griffith Intermediate | 452.56 | \$3,863 | \$0 | \$0 | \$0 | \$3,863 | \$4,227 | (\$364) |
| 037-XXXX | Nicomma Park Intermediate | 343.13 | \$3,316 | \$0 | \$0 | \$0 | \$3,316 | \$3,495 | (\$179) |
| 038-XXXX | Choctaw Elementary | 317.39 | \$2,857 | \$0 | \$0 | \$0 | \$2,857 | \$3,548 | (\$691) |
| 039-XXXX | Nicomma Park Elementary | 415.30 | \$3,677 | \$0 | \$0 | \$0 | \$3,677 | \$3,991 | (\$314) |
| | Media Center Totals | 5,331.83 | \$41,349 | \$0 | \$0 | \$0 | \$41,351 | \$43,602 | (\$2,251) |

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 2021-22

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 2020-21 Total Site Budget | D FY 2021-22 Beginning Budget | E Copier Allowance ** | F YMCA Program Allowance | G Great Expectations | H FY 2021-22 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 2021-22 Net Site Budget (H - L) |
|---------------------------|------------------------------------|-------------------------|---|--|-----------------------------|-----------------------------------|----------------------------|--|--|--------------------------------|---|---|--|
| CHS PRINCIPAL ♦ | 1,514.36 | 28.75% | \$44,573 | \$45,716 | \$0 | | | \$45,716 | \$1,143 | \$7,488 | \$9,054 | \$16,542 | \$29,174 |
| CMS PRINCIPAL | 648.10 | 12.31% | \$19,688 | \$19,565 | \$0 | | | \$19,565 | (\$123) | \$3,648 | \$2,510 | \$6,158 | \$13,407 |
| NPMS PRINCIPAL | 665.09 | 12.63% | \$18,336 | \$20,078 | \$0 | | | \$20,078 | \$1,742 | \$3,744 | \$1,738 | \$5,482 | \$14,596 |
| NPI PRINCIPAL | 343.13 | 6.51% | \$15,305 | \$10,358 | \$0 | \$1,750 | \$1,500 | \$13,608 | (\$1,696) | \$1,824 | \$845 | \$2,669 | \$10,939 |
| JGI PRINCIPAL | 452.56 | 8.59% | \$14,506 | \$13,662 | \$0 | | | \$15,162 | \$656 | \$2,352 | \$3,574 | \$5,926 | \$9,236 |
| NPE PRINCIPAL | 415.30 | 7.89% | \$14,336 | \$12,537 | \$0 | | | \$14,037 | (\$299) | \$1,824 | \$1,748 | \$3,572 | \$10,465 |
| WE PRINCIPAL | 433.56 | 8.23% | \$16,414 | \$13,088 | \$0 | \$1,750 | \$1,500 | \$16,338 | (\$75) | \$1,824 | \$2,557 | \$4,381 | \$11,957 |
| CE PRINCIPAL | 317.39 | 6.03% | \$13,575 | \$9,581 | \$0 | \$1,750 | \$1,500 | \$12,831 | (\$744) | \$1,116 | \$1,620 | \$2,736 | \$10,095 |
| IME PRINCIPAL | 477.46 | 9.07% | \$18,268 | \$14,414 | \$0 | \$1,750 | \$1,500 | \$17,664 | (\$604) | \$2,232 | \$2,113 | \$4,345 | \$13,319 |
| Totals | 5,266.95 | 100.00% | \$175,000 | \$159,000 | \$0 | \$7,000 | \$9,000 | \$175,000 | \$0 | \$26,052 | \$25,760 | \$51,812 | \$123,188 |
| Per Student Amount | | | \$31.06 | \$30.19 | | | | \$33.23 | \$2.17 | | | | |

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

**FY 2021-22
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 \$264,246,748 and a Building Fund Levy of 5.27 mills. If the District were to collect 100%, the fund would receive \$1,374,083. Using the approach taken by the County Excise Board, we are budgeting revenue at \$1,318,375.02, 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 of most of the Building Fund. The beginning operating budget for this account will be \$1,275,650 plus \$42,725.02 in a reserve contingency account for a total of \$1,295,388.89. This budget may be modified during the year as actual advalorem receipts are received.

| | FY 2020-21 Actuals | FY 2021-22 Proposed Budget | Proposed Budget Change |
|---|-----------------------|----------------------------------|------------------------------|
| REVENUE (by Source): | | | |
| 1000 DISTRICT SOURCES OF REVENUE | | | |
| 1110 Advalorem (Current Year) | 1,279,310.52 | 1,235,982.15 | (43,328.37) |
| 1120 Advalorem (Prior Years) | 38,065.78 | 30,000.00 | (8,065.78) |
| 1130 Revenue in Lieu of Taxes | 6.07 | 0.00 | (6.07) |
| 1310 Interest Earnings | 0.00 | 0.00 | 0.00 |
| 1590 Miscellaneous Reimbursement | 432.46 | 0.00 | (432.46) |
| Total District Sources of Revenue | 1,317,814.83 | 1,265,982.15 | (51,832.68) |
| 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) | 77,153.70 | 52,392.87 | (24,760.83) |
| 6130 Prior Year Lapsed Appropriations | 12,125.69 | 0.00 | (12,125.69) |
| Total Cash Accounts | 89,279.39 | 52,392.87 | (36,886.52) |
| TOTAL BUILDING FUND REVENUES | 1,407,094.22 | 1,318,375.02 | (88,719.20) |
| 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) | 29,176.92 | 40,000.00 | 10,823.08 |
| Total Support Services | 29,176.92 | 40,000.00 | 10,823.08 |
| 2500 CENTRAL SERVICES | | | |
| 2520 Purchasing/Warehousing | 0.00 | 0.00 | 0.00 |
| 2575 Other Staff Services | 0.00 | 150.00 | 150.00 |
| Total Central Services | 0.00 | 650.00 | 650.00 |
| 2600 OPERATION & MAINTENANCE OF PLANT | | | |
| 2620 Operation of Building Services | 1,076,471.09 | 1,000,000.00 | (76,471.09) |
| 2630 Care & Upkeep of Grounds | 171,894.44 | 175,000.00 | 3,105.56 |
| 2640 Care & Upkeep of Equipment | 74,238.42 | 50,000.00 | (24,238.42) |
| 2650 Vehicle Operation & Maintenance | 2,920.48 | 5,000.00 | 2,079.52 |
| 2660 Security Services | 0.00 | 0.00 | 0.00 |
| 2670 Safety | 0.00 | 5,000.00 | 5,000.00 |
| Total Operation & Maintenance of Plant | 1,325,524.43 | 1,235,000.00 | (90,524.43) |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION SVCS. | | | |
| 4200 Site Acquisition Services | 0.00 | 0.00 | 0.00 |
| 4700 Building Improvements | 0.00 | 0.00 | 0.00 |
| Total Facilities Acquisition & Construction | 0.00 | 0.00 | 0.00 |
| 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 | 42,725.02 | 42,725.02 |
| Total Other Uses | 0.00 | 42,725.02 | 42,725.02 |
| TOTAL BUILDING FUND EXPENDITURES | 1,354,701.35 | 1,318,375.02 | (36,326.33) |

FY 2021-22
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 \$1,589,025 from local, state and federal sources. **The District will estimate the revenue and fund balance for the Child Nutrition Fund at \$1,637,683.82.**

EXPENDITURES

All funds expended in the Child Nutrition Fund are in the Operating Budget as account 385-XXXX. This fund is managed by the Child Nutrition Director and overseen by the Chief Financial Officer. **The beginning operating budget for this account will be \$1,608,500 with a reserve contingency of \$29,183.82.** This budget may be modified sometime during the fiscal year due to changing student counts and actual cash receipts.

| | FY 2020-21 Actuals | FY 2021-22 Proposed Budget | Proposed Budget Change |
|---|-----------------------|----------------------------------|------------------------------|
| REVENUE (by Source): | | | |
| 1000 DISTRICT SOURCES OF REVENUE | | | |
| 1310 Earnings on Investments | 11.98 | 100.00 | 88.02 |
| 1590 Miscellaneous Reimbursements | 0.00 | 0.00 | 0.00 |
| 1710 Student Meals | 8,770.69 | 0.00 | (8,770.69) |
| 1720 Ala Carte Meals | 262,638.57 | 450,000.00 | 187,361.43 |
| 1730 Adult Meals | 3,634.02 | 3,500.00 | (134.02) |
| 1790 Other District Sources | 0.00 | 0.00 | 0.00 |
| Total District Sources | 275,055.26 | 453,600.00 | 178,544.74 |
| 3000 STATE SOURCES OF REVENUE | | | |
| 3250 Employee Health Allowance | 88,863.27 | 100,000.00 | 11,136.73 |
| 3710 State Reimbursement | 0.00 | 0.00 | 0.00 |
| 3720 State Matching | 15,864.98 | 15,000.00 | (864.98) |
| Total State Sources | 104,728.25 | 115,000.00 | 10,271.75 |
| 4000 FEDERAL SOURCES OF REVENUE | | | |
| 4710 Lunches | 798,408.00 | 795,425.00 | (2,983.00) |
| 4720 Breakfasts | 210,923.54 | 225,000.00 | 14,076.46 |
| 4750 Child & Adult Food Program | 0.00 | 0.00 | 0.00 |
| Total District Sources | 1,009,331.54 | 1,020,425.00 | 11,093.46 |
| 5000 NON-REVENUE RECEIPTS | | | |
| 5160 Activity Fund Reimbursement | 0.00 | 0.00 | 0.00 |
| 5600 Correcting Entry | 4,681.54 | 0.00 | (4,681.54) |
| Total Non-Revenue Receipts | 4,681.54 | 0.00 | (4,681.54) |
| 6100 CASH ACCOUNTS | | | |
| 6110 Cash Forward (Fund Balance) | 39,822.28 | 48,658.82 | 8,836.54 |
| 6130 Lapsed Appropriations | 0.00 | 0.00 | 0.00 |
| Total Cash Accounts | 39,822.28 | 48,658.82 | 8,836.54 |
| TOTAL CHILD NUTRITION FUND REVENUES | 1,433,618.87 | 1,637,683.82 | 204,064.95 |
| 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 | 1,000.00 | 1,000.00 |
| Total Operation & Maintenance of Plant | 0.00 | 1,000.00 | 1,000.00 |
| 3100 CHILD NUTRITION PROGRAMS OPERATIONS | | | |
| 3110 Food Procurement Services (Ala Carte) | 130,629.38 | 275,000.00 | 144,370.62 |
| 3120 Food Preparation and Dispensing | 710,301.54 | 740,000.00 | 29,698.46 |
| 3130 Food & Supplies Delivery | 0.00 | 5,000.00 | 5,000.00 |
| 3140 Other Direct and/or Related CNP Services | 81,512.31 | 85,000.00 | 3,487.69 |
| 3150 Food Procurement Services | 369,925.97 | 475,000.00 | 105,074.03 |
| 3155 Food Procurement (Adult) | 2,452.69 | 8,000.00 | 5,547.31 |
| 3160 Nonreimbursable Services | 0.00 | 9,000.00 | 9,000.00 |
| 3180 Nutrition Education & Staff Development | 0.00 | 0.00 | 0.00 |
| 3190 Other CNP Operations | 11,914.64 | 10,000.00 | (1,914.64) |
| Total CNP Operations | 1,306,736.53 | 1,607,000.00 | 300,263.47 |
| 5000 OTHER USES OF FUNDS | | | |
| 5200 Fund Transfers/Petty Cash/Change | 73,541.98 | 0.00 | (73,541.98) |
| 5600 Correcting Entry | 4,681.54 | 0.00 | (4,681.54) |
| Total Other Uses of Funds | 78,223.52 | 0.00 | (78,223.52) |
| 7900 OTHER USES | | | |
| 7900 Contingency | 0.00 | 29,183.82 | 29,183.82 |
| Total Other Uses | 0.00 | 29,183.82 | 29,183.82 |
| 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 | 1,384,960.05 | 1,637,683.82 | 252,723.77 |