# CHOCTAW-NICOMA PARK PUBLIC SCHOOLS


# FY 2023-24

# APPROPRIATED FUND BUDGET DOCUMENT

**Budget Hearing:**
**September 11, 2023**

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*Cover Photo: Groundbreaking for the new Choctaw High School main building*

# 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

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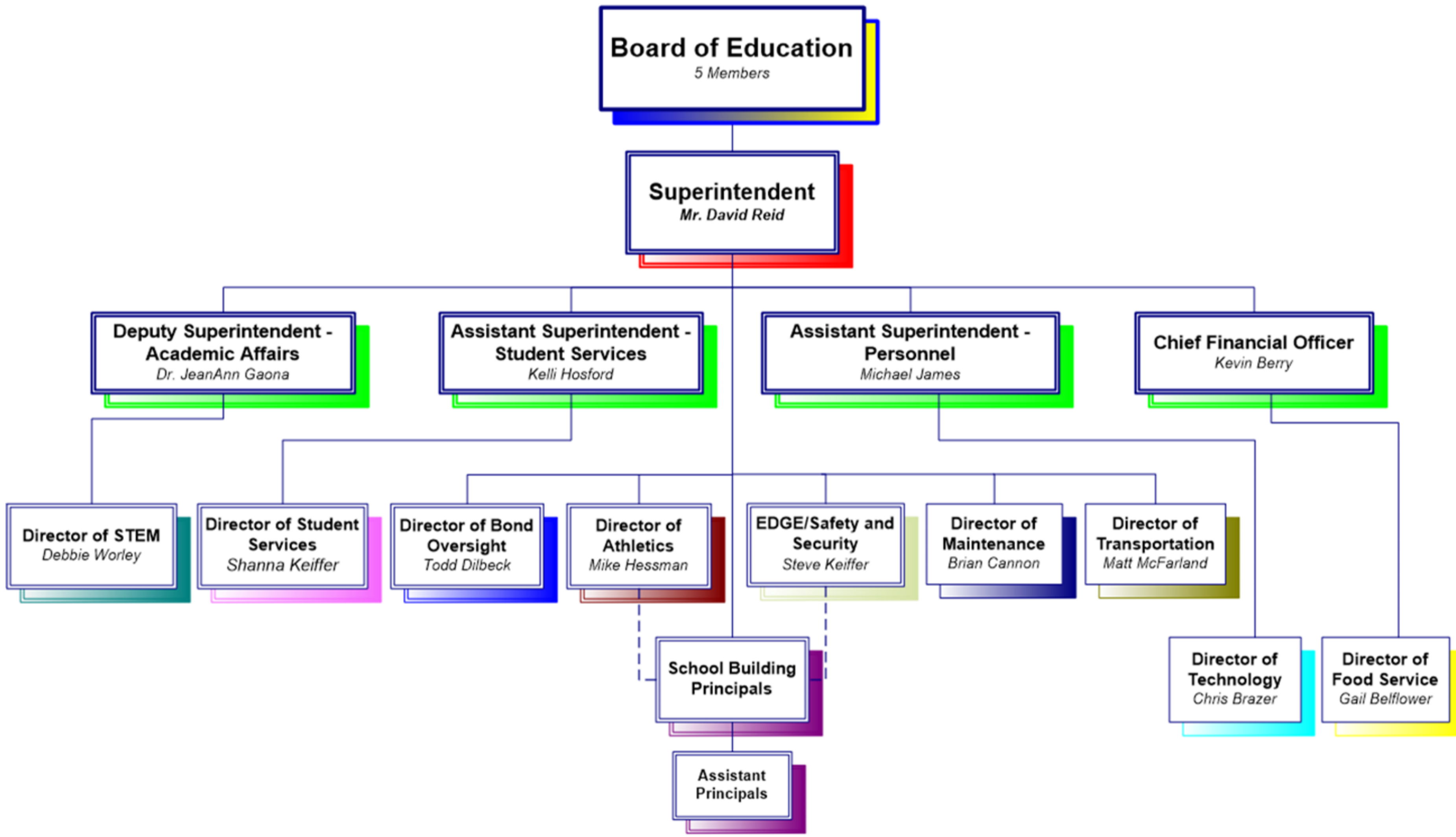
# CHOCTAW-NICOMA PARK PUBLIC SCHOOLS
## Condensed Administration Organization Chart




Note: Double Lined Boxes denote Certified Positions

7/1/2023

## 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. As certified by the Oklahoma County Assessor, the net assessed valuation of property residing in the district for 2023 is $300,408,943, not including the TIF valuation. This represents a growth of 6.72% in net assessed valuation from last year. The ten largest property taxpayers in the district are:

1. Oklahoma Gas and Electric Company (Public Service Company)
2. Wal-Mart Stores (Retail)
3. CN MC Boulevard LP (Apartments)
4. Oklahoma Natural Gas (Public Service Company)
5. Oklahoma Communications System (Public Service Company)
6. DO Holdings LLC (Travel Plaza)
7. Mayuri Hotels LLC (Hotel)
8. Reflections at Oakwood LLC (Nursing Center)
9. Kolar Investments LLC (Commercial/Residential Properties)
10. First Choctaw Plaza (Shopping Plaza)

The ten largest property taxpayers combined represent a little over 5% of the total property taxpayer base of the district.

Based on information contained in the latest report from the State Office of Accountability, the average household income is $92,114, which is well above the state and county average. Almost 94% 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 67.5% Caucasian, 5.6% Black, 1.1% Asian, 7.2% Hispanic, 5.6% Native American and 13.0% identified as multi-race. Residents of the district are employed throughout the greater Oklahoma City metropolitan area with the ten largest employers in the area being:

1. The State of Oklahoma
2. Tinker Air Force Base
3. INTEGRIS Health
4. FAA Aeronautical Center
5. University of Oklahoma Health Sciences Center
6. Hertz Corporation
7. University of Oklahoma Medical Center
8. AT & T
9. Hobby Lobby Stores
10. Mercy Health System of Oklahoma

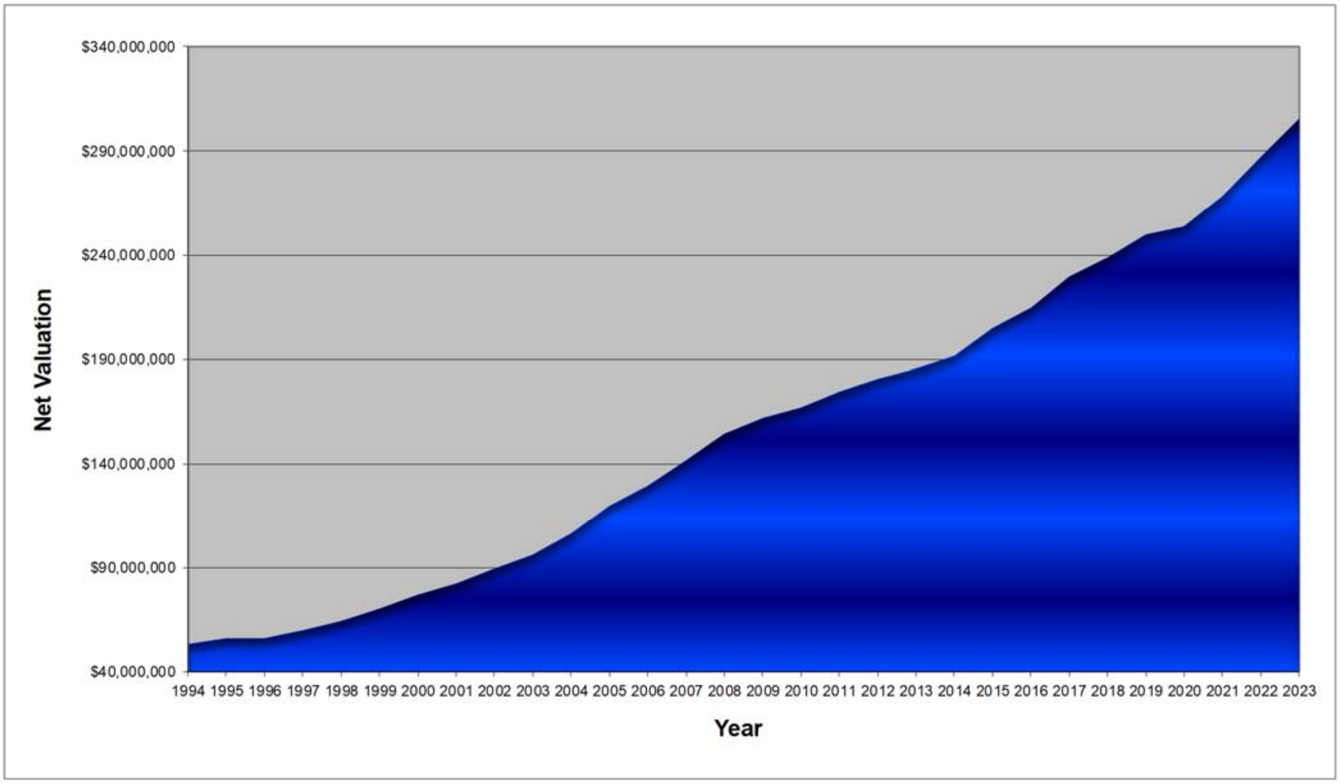
Over the past two years (post-Covid-19), the district's enrollment has increased. Current enrollment places the district in the top twenty-five in the State. Choctaw High School competes in the Oklahoma Secondary Schools Activities Association's largest school class (6A) and is currently the nineteenth (19) largest high school in the state. The district currently has eight school sites which consist of five 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 Griffith 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 sixth grade through twelfth grade.

The school district is the largest employer in the district employing approximately 425 teachers, 350 support employees and 30 administrators and supervisors. These employees generate payroll and benefits of nearly thirty-seven million dollars ($37,000,000), which is approximately 90% of the school district's total General Fund budget. 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 99.1% graduation rate. Over 63% of the high school graduates go on to attend college. These measures are also higher than the state average.

Voters in February 2022, overwhelmingly approved a $282.6 million, twenty-one (21) year series bond issue. Work has begun on many of the projects listed in the bond issue including the new high school building, renovations on the high school campus and the new elementary school. Preliminary work has also begun for the new saferoom/classroom building at Griffith Meridian Elementary School. There will be much more construction and renovation at other school sites over the next several years.

**CHOCTAW-NICOMA PARK PUBLIC SCHOOLS ATTENDANCE AREA**
**NET PROPERTY VALUATION HISTORY***
**1994 - 2023**




| Fiscal Year | Net Valuation with T.I.F. | Difference | Percent Change | Net Valuation without T.I.F. | Difference | Percent Change |
|---|---|---|---|---|---|---|
| 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% |
| 2022 | $287,010,201 | $18,166,228 | 6.76% | $281,494,613 | $17,247,865 | 6.53% |
| 2023 | $306,043,960 | $19,033,759 | 6.63% | $300,408,943 | $18,914,330 | 6.72% |
| Most Recent 3 Year Growth Rate | | | 6.46% | | | 6.45% |
| Most Recent 5 Year Growth Rate | | | 5.08% | | | 5.07% |
| Most Recent 10 Year Growth Rate | | | 5.14% | | | 4.98% |
| Total Average Growth Rate since 1980 | | | 7.05% | | | 7.00% |

** 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 2023-24 BUDGET MESSAGE AND HIGHLIGHTS

The FY 2023-24 appropriated fund budget development is a collaborative effort between all departments and functions of Choctaw-Nicoma Park Public Schools. The budget is prepared by the district's finance office with input from administrators from various departments and services. The proposed budget is reviewed by the Superintendent and Chief Financial Officer and any changes are made prior to the public budget hearing. In September of each year, a public budget hearing is held during the regularly scheduled school board meeting. Public comments regarding the proposed budget are welcomed. The school board and administrative staff may change or modify the proposed budget until the final iteration of the budget is adopted by the school board in the October regularly scheduled school board meeting. The budget may be amended after adoption upon approval of the school board and the Oklahoma County Excise Board.

There are several highlights to this fiscal year's appropriated fund budgets which will be noted, beginning with a brief synopsis of some major financial impacts which occurred last fiscal year. First, the State Legislature passed three significant school funding increases in the last legislative session. The largest of the funding increases was specifically for teacher pay raises. The second increase was for school districts to use at their discretion as they need. This was necessary to assist in covering the increasing cost of many goods and services the district utilizes. The third significant increase was in Red Bud grant funding. The Red Bud funding provides additional state funding to those districts that have Building Fund revenue collections less than the state average on a per-pupil basis. Since the district has relatively low property tax collections compared to its size, the district qualified for the additional state funding.

Second, the district ended the year with the significant carryover balances in the three appropriated funds. The district enrollment grew by 187 students last year based on the October 1, 2022 student count. This student growth allowed the district to receive more state funding than anticipated, thus adding to the district's fund balance in the General Fund. Although the official student count for this year won't be known until after October 1, current projections are for student growth to be flat or increase slightly over last year. Federal revenue collections will be significantly lower than last fiscal year since the federal Covid-19 relief funds were spent last year and no new Covid-19 relief funding is available.

In the Building Fund, as mentioned, the new Red Bud law will be providing additional state funding into this fund. The additional Red Bud funding will be used for maintenance, construction and renovation of buildings throughout the district.

Third, robust growth in district property valuations also provided a significant increase in ad valorem funding in the General and Building Funds. It is anticipated that the City of Choctaw's Tax Increment Financing (TIF) district will end on December 31, 2023. This should positively affect property tax revenue collections to the district.

The Child Nutrition Fund budget will also be impacted due to the cessation of the federal Covid-19 funding and programs. The operating budget for the Child Nutrition Fund, not including carryover, reflects this and is similar to the pre-pandemic budgets.

In order to present an accurate budget, the district depends 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 and federal line items are derived from last year's actual collections and available balances.

Significant General Fund budget increases are proposed in personnel line items, primarily due to state mandated teacher pay increases. Also, additional funds are proposed in property and casualty insurance line items, district motor vehicle fleet services, safety and security services and in utilities.

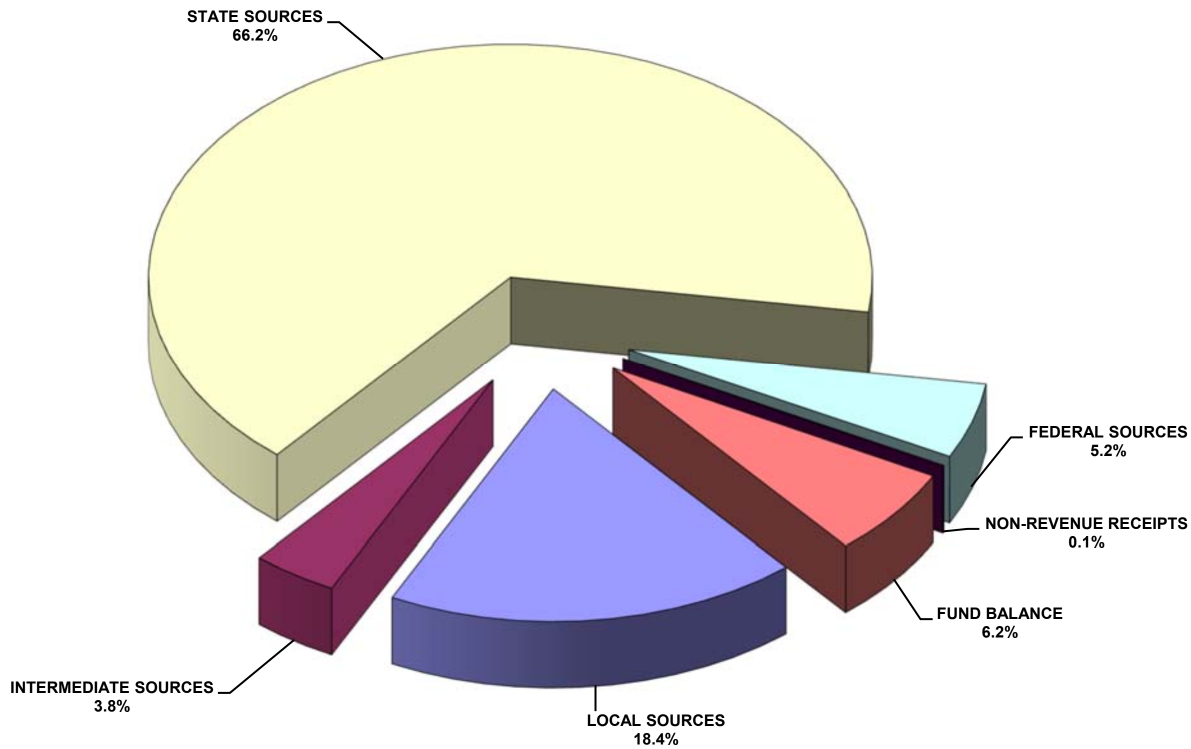
In summary, a balanced budget is being presented. The district is starting on a solid foundation in all appropriated funds. As mentioned, it is anticipated a slight increase in state aid funding will occur in January due to the increase in enrollment and additional ad valorem collections. Budget revisions may occur in any of these funds if these events occur, if necessary.

## GENERAL FUND PROJECTED REVENUE
## FY 2023-24

| Revenue Source | Rev. Code | FY 2022-23 Revenue Budget* A | FY 2022-23 Actual Collections B | FY 2023-24 Proposed Revenue Budget C | Proposed Budget Change (C - A) D |
|---|---|---|---|---|---|
| **LOCAL SOURCES:** | | | | | |
| AD VALOREM TAX | 1100 | 10,247,169.45 | 10,268,406.77 | 10,080,085.54 | (167,083.91) |
| TUITION | 1200 | 0.00 | 7,334.32 | 7,000.00 | 7,000.00 |
| INTEREST | 1300 | 435,581.19 | 531,165.73 | 400,000.00 | (35,581.19) |
| RENTAL & SALES | 1400 | 164,549.27 | 178,622.32 | 140,000.00 | (24,549.27) |
| MISCELLANEOUS REVENUE | 1500 | 21,000.97 | 21,256.72 | 25,000.00 | 3,999.03 |
| CONTRACTS | 1600 | 589.64 | 589.64 | 550.00 | (39.64) |
| ATHLETICS | 1800 | 0.00 | 0.00 | 500.00 | 500.00 |
| **LOCAL TOTAL** | | **10,868,890.52** | **11,007,375.50** | **10,653,135.54** | **(215,754.98)** |
| **INTERMEDIATE SOURCES:** | | | | | |
| COUNTY 4 MILL | 2100 | 1,793,758.23 | 1,798,324.29 | 1,800,000.00 | 6,241.77 |
| MORTGAGE TAX | 2200 | 319,590.13 | 333,864.35 | 325,000.00 | 5,409.87 |
| RESALE | 2300 | 0.00 | 86,126.33 | 80,000.00 | 80,000.00 |
| OTHER | 2900 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INTERMEDIATE TOTAL** | | **2,113,348.36** | **2,218,314.97** | **2,205,000.00** | **91,651.64** |
| **STATE SOURCES:** | | | | | |
| GROSS PRODUCTION TAX | 3110 | 88,413.32 | 88,413.32 | 85,000.00 | (3,413.32) |
| MOTOR VEH COLLECTIONS | 3120 | 2,379,756.69 | 2,379,756.69 | 2,350,000.00 | (29,756.69) |
| R.E.A. TAX | 3130 | 35,537.72 | 35,537.72 | 35,000.00 | (537.72) |
| SCHOOL LAND | 3140 | 757,923.31 | 843,543.59 | 845,000.00 | 87,076.69 |
| VEHICLE TAX STAMPS | 3150 | 16,946.90 | 18,046.01 | 17,500.00 | 553.10 |
| FOUNDATION & SALARY INCENTIVE STATE AID | 3210 | 19,379,678.69 | 19,379,678.69 | 22,838,262.83 | 3,458,584.14 |
| TEACHER CONSULTANT | 3230 | 0.00 | 0.00 | 0.00 | 0.00 |
| FLEXIBLE BENEFIT ALLOWANCE | 3250 | 3,291,556.09 | 3,291,556.09 | 3,329,000.00 | 37,443.91 |
| COMPETITIVE GRANTS | 3300 | 118,633.71 | 118,633.71 | 100,000.00 | (18,633.71) |
| STAFF DEV/TEXTBOOKS/GRANTS | 3400 | 507,212.14 | 507,212.14 | 506,339.62 | (872.52) |
| HOMEBOUND/SPECIAL | 3500 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER STATE SOURCES | 3600 | 37,937.86 | 37,937.86 | 81,372.00 | 43,434.14 |
| VOCATIONAL PROGRAMS | 3800 | 73,419.00 | 73,419.00 | 102,706.25 | 29,287.25 |
| **STATE TOTAL** | | **26,687,015.43** | **26,773,734.82** | **30,290,180.70** | **3,603,165.27** |
| **FEDERAL SOURCES:** | | | | | |
| IMPACT AID (591) | 4130 | 481,515.13 | 481,515.13 | 480,000.00 | (1,515.13) |
| IMPACT AID - Disability (592) | 4130 | 24,904.00 | 24,904.00 | 24,000.00 | (904.00) |
| INDIAN EDUCATION | 4140 | 142,099.00 | 142,099.00 | 140,000.00 | (2,099.00) |
| R.O.T.C. (771) | 4150 | 60,237.89 | 60,237.89 | 62,000.00 | 1,762.11 |
| TITLE I - Part A: Improving Basic Programs (511) | 4210 | 516,750.93 | 516,750.93 | 609,547.44 | 92,796.51 |
| TITLE II - Part A (Cert Training & Recruit - 541) | 4271 | 124,223.80 | 124,223.80 | 178,731.32 | 54,507.52 |
| TITLE III - Immigrant (571) | 4281 | 24,876.56 | 24,876.56 | 37,855.13 | 12,978.57 |
| I.D.E.A. - Part B (Individuals w/disabilities - 621) | 4310 | 1,413,660.50 | 1,413,660.50 | 1,164,469.10 | (249,191.40) |
| I.D.E.A. - Special Ed Prof Devel-SDE approved (613) | 4310 | 0.00 | 0.00 | 693.51 | 693.51 |
| I.D.E.A. - District Professional Development (615) | 4310 | 6,092.40 | 6,092.40 | 7,778.20 | 1,685.80 |
| I.D.E.A. - Transition Development Program (618) | 4310 | 0.00 | 0.00 | 15,819.00 | |
| I.D.E.A. - ARP Flowthrough (628) | 4310 | 139,925.89 | 139,925.89 | 32,353.13 | (107,572.76) |
| I.D.E.A. - Part B: Pre-School; Ages 3-5 (641) | 4340 | 13,610.87 | 13,610.87 | 48,324.29 | 34,713.42 |
| I.D.E.A. - ARP Preschool (643) | 4310 | 15,367.32 | 15,367.32 | 21.58 | (15,345.74) |
| TITLE IV - 21st Century (552) | 4442 | 13,310.70 | 13,310.70 | 66,530.57 | 53,219.87 |
| REHABILITATION | 4617 | 2,143.68 | 7,617.65 | 5,000.00 | 2,856.32 |
| OTHER FEDERAL SOURCES - Counselor (722) | 4689 | 52,664.20 | 52,664.20 | 32,000.00 | (20,664.20) |
| OTHER FEDERAL SOURCES-Student Teacher (725) | 4689 | 17,490.00 | 17,490.00 | 0.00 | (17,490.00) |
| OTHER FEDERAL GRANTS - Miscellaneous | 4689 | 9,690.00 | 9,690.00 | 0.00 | (9,690.00) |
| OTHER FEDERAL SOURCES - ARP (795) | 4689 | 509,757.43 | 502,353.81 | 0.00 | (509,757.43) |
| OTHER FEDERAL SOURCES - ESSER III Homeless (797) | 4689 | 0.00 | 0.00 | 10,863.89 | |
| OTHER FEDERAL SOURCES - Cons Admin (786) | 4689 | 0.00 | 0.00 | 0.00 | 0.00 |
| CARL PERKINS (421) | 4821 | 23,650.56 | 23,650.56 | 33,372.00 | 9,721.44 |
| CARL PERKINS (424) | 4821 | 42,181.33 | 42,181.33 | 48,000.00 | 5,818.67 |
| PRIOR YEAR GRANT REIMBURSEMENTS | 4999 | 0.00 | 21,669.60 | 20,000.00 | 20,000.00 |
| **FEDERAL TOTAL** | | **3,634,152.19** | **3,653,892.14** | **3,017,359.16** | **(643,475.92)** |
| **SUB-TOTAL REVENUE:** | | **43,303,406.50** | **43,653,317.43** | **46,165,675.40** | **2,835,586.01** |
| NON-REVENUE RECEIPTS | | 85,333.44 | 103,136.70 | 50,000.00 | (35,333.44) |
| **TOTAL NEW REVENUE** | | **43,388,739.94** | **43,756,454.13** | **46,215,675.40** | **2,800,252.57** |
| FUND BALANCE FROM PREVIOUS YEAR | | 2,630,144.53 | 2,630,144.53 | 3,570,757.69 | 940,613.16 |
| PRIOR YEAR LAPSED APPROPRIATIONS | | 0.00 | 84,406.60 | 0.00 | 0.00 |
| ESTOPPED WARRANTS | | 378.25 | 378.25 | 0.00 | (378.25) |
| **TOTAL REVENUE BUDGET** | | **46,019,262.72** | **46,471,383.51** | **49,786,433.09** | **3,740,487.48** |

** Includes Supplemental Budget Adjustments approved by the Oklahoma County Excise Board*

## FY 2023-24
## GENERAL FUND SOURCES OF REVENUE



# GENERAL FUND BUDGET BY PROJECT CODE
## FY 2023-24

| Project Number | Project Code Classification | FY 2022-23 Appropriated Budget A | FY 2022-23 Actual Expenditures* B | FY 2023-24 Proposed Budget C | Proposed Budget Change (C - A) D |
|---|---|---|---|---|---|
| 000-XXXX | PAYROLL | 28,476,571.10 | 29,989,960.88 | 32,799,917.94 | $4,323,347 |
| 001-XXXX | CHS PRINCIPAL | 51,062.06 | 49,881.61 | 58,707.06 | 7,645 |
| 002-XXXX | CHS BAND | 4,500.00 | 4,359.45 | 5,000.00 | 500 |
| 003-XXXX | CHS MUSIC | 2,250.00 | 1,682.95 | 2,500.00 | 250 |
| 004-XXXX | CHS GRADUATION | 10,500.00 | 9,223.73 | 10,500.00 | 0 |
| 005-XXXX | CHS SCIENCE | 5,265.00 | 5,072.69 | 5,800.00 | 535 |
| 006-XXXX | CHS DRAMA | 1,350.00 | 1,350.00 | 1,500.00 | 150 |
| 007-XXXX | CMS PRINCIPAL | 19,943.68 | 19,845.34 | 24,608.67 | 4,665 |
| 008-XXXX | CMS BAND | 2,250.67 | 2,250.67 | 2,475.74 | 225 |
| 009-XXXX | CMS MUSIC | 900.00 | 814.59 | 1,000.00 | 100 |
| 010-XXXX | CMS SCIENCE | 4,500.00 | 4,387.15 | 5,000.00 | 500 |
| 011-XXXX | CMS FAMILY & CONSUMER SCIENCE | 450.00 | 449.52 | 500.00 | 50 |
| 012-XXXX | NPMS PRINCIPAL | 20,880.00 | 20,273.01 | 21,156.31 | 276 |
| 013-XXXX | NPMS BAND | 2,250.00 | 2,223.30 | 2,500.00 | 250 |
| 014-XXXX | NPMS MUSIC | 900.00 | 900.00 | 1,000.00 | 100 |
| 015-XXXX | NPMS FAMILY & CONSUMER SCIENCE | 450.00 | 450.00 | 500.00 | 50 |
| 016-XXXX | JGI PRINCIPAL (MOVED TO GME PRINCIPAL) | 17,671.88 | 17,671.88 | 0.00 | (17,672) |
| 017-XXXX | NPI PRINCIPAL | 14,831.81 | 14,831.81 | 15,780.52 | 949 |
| 018-XXXX | GME PRINCIPAL | 20,759.24 | 20,568.16 | 39,433.41 | 18,674 |
| 019-XXXX | WE PRINCIPAL | 16,358.52 | 16,327.39 | 18,392.75 | 2,034 |
| 020-XXXX | NPMS - SCIENCE | 4,500.00 | 4,500.00 | 5,000.00 | 500 |
| 021-XXXX | CE PRINCIPAL | 13,986.50 | 13,886.11 | 15,287.33 | 1,301 |
| 022-XXXX | NPE PRINCIPAL | 15,513.63 | 13,655.18 | 16,629.14 | 1,116 |
| 023-XXXX | CHS ACADEMIC TEAM | 450.00 | 398.33 | 500.00 | 50 |
| 024-XXXX | CMS ACADEMIC TEAM | 315.00 | 150.00 | 350.00 | 35 |
| 025-XXXX | ATHLETICS | 38,409.50 | 38,409.50 | 50,000.00 | 11,591 |
| 026-XXXX | HEALTH | 5,695.00 | 8,518.48 | 5,695.00 | 0 |
| 027-XXXX | HOMEBASED | 22,784.21 | 22,784.21 | 22,784.21 | 0 |
| 028-XXXX | NPMS ACADEMIC TEAM | 315.00 | 0.00 | 350.00 | 35 |
| 031-XXXX | CHS MEDIA | 11,180.00 | 11,146.29 | 12,781.20 | 1,601 |
| 032-XXXX | CMS MEDIA | 5,834.00 | 5,805.15 | 6,702.75 | 869 |
| 033-XXXX | NPMS MEDIA | 6,014.00 | 6,010.73 | 6,043.00 | 29 |
| 034-XXXX | GME MEDIA: GRADES 3-5 | 4,708.00 | 4,308.24 | 5,279.00 | 571 |
| 035-XXXX | NPI MEDIA | 3,826.00 | 3,821.87 | 3,994.60 | 169 |
| 036-XXXX | GME MEDIA: GRADES PK-2 | 4,966.00 | 4,919.93 | 4,835.70 | (130) |
| 037-XXXX | WE MEDIA | 4,120.00 | 4,098.41 | 4,493.80 | 374 |
| 038-XXXX | CE MEDIA | 3,440.00 | 3,440.00 | 3,715.95 | 276 |
| 039-XXXX | NPE MEDIA | 4,294.00 | 4,265.26 | 4,491.20 | 197 |
| 041-XXXX | SUBSTITUTE TEACHERS | 560,000.00 | 328,045.10 | 430,000.00 | (130,000) |
| 042-XXXX | COVERING CLASS | 37,469.13 | 37,469.13 | 38,000.00 | 531 |
| 044-XXXX | TEMPORARY EMPLOYEES | 50,348.91 | 50,348.91 | 50,000.00 | (349) |
| 046-XXXX | ADDITIONAL DUTY PAY | 25,000.00 | 15,871.13 | 20,000.00 | (5,000) |
| 047-XXXX | TRANSPORTATION - ATHLETICS | 18,167.87 | 18,167.87 | 20,000.00 | 1,832 |
| 048-XXXX | TRANSPORTATION - MUSIC | 20,000.00 | 15,394.74 | 20,000.00 | 0 |
| 049-XXXX | TRANSPORTATION - ACTIVITY TRIPS | 9,356.86 | 9,356.86 | 10,000.00 | 643 |
| 050-XXXX | TRANSPORTATION - SPECIAL ED | 81,026.02 | 81,026.02 | 85,000.00 | 3,974 |
| 059-XXXX | SECURITY | 120,000.00 | 91,558.42 | 250,000.00 | 130,000 |
| 061-XXXX | TRAVELING TEACHER | 3,000.00 | 1,392.27 | 3,500.00 | 500 |
| 068-XXXX | TESTING | 75,000.00 | 73,949.30 | 121,000.00 | 46,000 |
| 072-XXXX | PRINTING SERVICES | 200.00 | 43.50 | 2,000.00 | 1,800 |
| 073-XXXX | TEXTBOOKS (LOCAL FUNDS) | 100,000.00 | 100,000.00 | 0.00 | (100,000) |
| 074-XXXX | CONSUMABLES | 21,000.00 | 14,226.60 | 33,725.00 | 12,725 |
| 078-XXXX | SEARCH | 2,500.00 | 2,391.58 | 3,000.00 | 500 |
| 088-XXXX | ALTERNATIVE ED (CATS) - Local Funds | 184,113.94 | 184,113.94 | 180,000.00 | (4,114) |
| 090-XXXX | INSTITUTIONAL ORG MEMBERSHIPS | 18,500.00 | 18,061.45 | 18,500.00 | 0 |
| 091-XXXX | PROFESSIONAL DEVELOPMENT - Local Funds | 6,600.00 | 6,880.05 | 2,500.00 | (4,100) |
| 096-XXXX | EDGE VIRTUAL ACADEMY | 6,880.05 | 3,318.11 | 5,000.00 | (1,880) |
| 097-XXXX | TRANSPORTATION FUEL | 300,000.00 | 282,600.06 | 300,000.00 | 0 |
| 098-XXXX | BACKGROUND CHECK REIMBURSEMENT | 5,000.00 | 3,474.00 | 5,000.00 | 0 |
| 099-XXXX | UTILITIES/ENERGY MANAGEMENT | 1,350,000.00 | 716,399.62 | 1,500,000.00 | 150,000 |
| 100-XXXX | BUS FLEET LEASING & LEASE-PURCHASE | 345,000.00 | 343,850.99 | 0.00 | (345,000) |
| 101-XXXX | FIXED COSTS | 1,300,000.00 | 1,238,459.30 | 1,900,000.00 | 600,000 |
| 102-XXXX | SUPERINTENDENT | 10,000.00 | 9,869.24 | 12,000.00 | 2,000 |
| 103-XXXX | PERSONNEL OFFICE | 10,000.00 | 8,375.55 | 12,000.00 | 2,000 |
| 104-XXXX | STUDENT SERVICES OFFICE | 10,000.00 | 9,824.36 | 10,000.00 | 0 |
| 105-XXXX | DIRECTOR OF MAINTENANCE OFFICE | 4,500.00 | 2,786.81 | 5,000.00 | 500 |

## GENERAL FUND BUDGET BY PROJECT CODE
## FY 2023-24

| Project Number | Project Code Classification | FY 2022-23 Appropriated Budget A | FY 2022-23 Actual Expenditures* B | FY 2023-24 Proposed Budget C | Proposed Budget Change (C - A) D |
|---|---|---|---|---|---|
| 106-XXXX | BUS FLEET SERVICING | 86,400.00 | 76,400.38 | 175,000.00 | 88,600 |
| 107-XXXX | DEPUTY SUPERINTENDENT OFFICE | 10,000.00 | 9,875.82 | 12,000.00 | 2,000 |
| 108-XXXX | TRANSPORTATION (WHITE FLEET) | 25,000.00 | 19,463.36 | 30,000.00 | 5,000 |
| 109-XXXX | DIRECTOR OF TRANSPORTATION OFFICE | 20,000.00 | 17,430.65 | 25,000.00 | 5,000 |
| 110-XXXX | BUSINESS AND FINANCE OFFICE | 10,000.00 | 8,704.48 | 12,000.00 | 2,000 |
| 111-XXXX | CONTINGENCY | 0.00 | 0.00 | 0.00 | 0 |
| 112-XXXX | WAREHOUSE | 3,000.00 | 77.60 | 3,000.00 | 0 |
| 114-XXXX | CONTRACTED FINE ARTS | 35,000.00 | 17,795.00 | 35,000.00 | 0 |
| 115-XXXX | CONTRACTED CUSTODIAL SERVICES | 70,740.00 | 70,740.00 | 80,000.00 | 9,260 |
| 116-XXXX | CONTRACT LAY COACHES & TRAINER | 103,671.45 | 103,671.45 | 105,000.00 | 1,329 |
| 117-XXXX | TLE ADDITIONAL EXPENDITURES | 3,800.00 | 3,525.00 | 3,500.00 | (300) |
| 118-XXXX | TECHNOLOGY/SOFTWARE LICENSES | 300,000.00 | 292,305.83 | 25,000.00 | (275,000) |
| 120-XXXX | POWERSCHOOL ADVISOR | 1,800.00 | 1,547.67 | 500.00 | (1,300) |
| 121-XXXX | TECHNOLOGY OFFICE | 6,000.00 | 5,991.56 | 7,000.00 | 1,000 |
| 122-XXXX | EXTENDED SCHOOL YEAR | 12,000.00 | 5,562.62 | 8,000.00 | (4,000) |
| 123-XXXX | HOMEBOUND - Local Funds | 3,743.35 | 3,743.35 | 3,500.00 | (243) |
| 124-XXXX | PUBLIC INFORMATION/TECHNOLOGY OFFICE | 1,500.00 | 882.36 | 1,500.00 | 0 |
| 125-XXXX | PRE-K PROGRAM | 473,000.00 | 459,127.06 | 500,000.00 | 27,000 |
| 197-XXXX | SCHOOL BOARD EXPENSES | 6,000.00 | 4,007.01 | 6,000.00 | 0 |
| 198-XXXX | MISC. UNREIMBURSABLE EXPENDITURES | 19,490.23 | 19,490.23 | 20,000.00 | 510 |
| 312-XXXX | NAT BOARD CERTIFIED TEACHERS | 23,200.00 | 23,200.00 | 23,200.00 | 0 |
| 331-XXXX | FLEXIBLE BENEFIT CERT CASH IN LIEU | 93,132.56 | 92,993.14 | 93,000.00 | (133) |
| 332-XXXX | FLEXIBLE BENEFIT SUPPORT CASH IN LIEU | 262,167.38 | 262,167.38 | 261,000.00 | (1,167) |
| 333-XXXX | TEXTBOOKS - State Funds | 364,457.30 | 364,457.30 | 357,927.41 | (6,530) |
| 334-XXXX | FLEXIBLE BENEFIT - CERTIFIED | 2,180,941.80 | 2,166,365.07 | 2,200,000.00 | 19,058 |
| 335-XXXX | FLEXIBLE BENEFIT - SUPPORT | 768,042.09 | 768,042.09 | 775,000.00 | 6,958 |
| 337-XXXX | STATE ARTS COUNCIL | 35,667.86 | 0.00 | 3,000.00 | (32,668) |
| 361-XXXX | ACE TECHNOLOGY | 35,667.86 | 35,667.86 | 30,000.00 | (5,668) |
| 367-XXXX | READING SUFFICIENCY | 119,554.84 | 119,554.84 | 70,000.00 | (49,555) |
| 388-XXXX | ALTERNATIVE ED. (CATS) STATE FUNDS | 119,554.84 | 118,633.71 | 100,000.00 | (19,555) |
| 411-XXXX | COMP. SECONDARY SALARY REIMB. | 20,920.00 | 20,920.00 | 23,720.00 | 2,800 |
| 412-XXXX | VOCATIONAL PROGRAM ASSISTANCE | 52,499.00 | 51,630.27 | 67,000.00 | 14,501 |
| 421-XXXX | CARL PERKINS | 26,205.00 | 25,505.29 | 33,372.00 | 7,167 |
| 424-XXXX | CARL PERKINS - Bio-Med Grant, etc. | 48,000.00 | 48,000.00 | 48,000.00 | $0.00 |
| 456-XXXX | JOB TRAINING - OJT | 6,691.75 | 6,691.75 | 3,800.00 | (2,892) |
| 469-XXXX | CAREER TECH LOTTERY GRANTS | 0.00 | 0.00 | 14,673.69 | 14,674 |
| 479-XXXX | HIGH SCHOOLS THAT WORK | 12,000.00 | 10,376.22 | 11,986.25 | (14) |
| 511-XXXX | TITLE I | 606,662.87 | 567,151.16 | 609,547.44 | 2,885 |
| 541-XXXX | TITLE II - A | 45,683.70 | 8,623.82 | 178,731.32 | 133,048 |
| 552-XXXX | TITLE VI - 21st Century | 71,088.12 | 36,600.09 | 66,530.57 | (4,558) |
| 561-XXXX | TITLE VI - Indian Education | 142,099.00 | 140,381.87 | 140,000.00 | (2,099) |
| 571-XXXX | TITLE III - Immigrant | 38,139.99 | 278.77 | 37,855.13 | (285) |
| 591-XXXX | TITLE VIII - Impact Aid | 481,515.13 | 481,515.13 | 400,000.00 | (81,515) |
| 592-XXXX | TITLE VIII - Impact Aid Disability | 24,904.00 | 24,904.00 | 20,000.00 | (4,904) |
| 613-XXXX | SPECIAL ED PROF DEVELOPMENT - OSDE | 693.51 | 674.54 | 693.51 | 0 |
| 615-XXXX | PROJECT ECCO | 7,912.19 | 6,542.96 | 7,778.20 | (134) |
| 621-XXXX | IDEA FLOWTHROUGH | 1,367,060.27 | 1,350,728.19 | 1,164,469.10 | (202,591) |
| 628-XXXX | ARP: IDEA - Flowthrough | 174,525.81 | 139,637.63 | 32,353.13 | (142,173) |
| 641-XXXX | IDEA PRESCHOOL | 32,413.74 | 13,366.27 | 48,324.29 | 15,911 |
| 642-XXXX | IDEA PRESCHOOL - Private Schools | 0.00 | 0.00 | 0.00 | 0 |
| 643-XXXX | ARP: IDEA - Preschool | 15,388.90 | 15,121.34 | 21.58 | (15,367) |
| 722-XXXX | SCHOOL COUNSELOR CORPS GRANT | 57,564.00 | 53,701.92 | 32,000.00 | (25,564) |
| 725-XXXX | ARP - Student Teacher | 17,490.00 | 17,490.00 | 0.00 | (17,490) |
| 726-XXXX | ARP - Science of Reading | 9,690.00 | 9,690.00 | 0.00 | (9,690) |
| 771-XXXX | ROTC | 60,237.89 | 60,237.89 | 62,000.00 | 1,762 |
| 773-XXXX | USAC - Emergency Connectivity | 0.00 | 0.00 | 0.00 | 0 |
| 786-XXXX | CONSOLIDATED ADMINISTRATIVE FUNDS | 28,553.89 | 27,631.54 | 26,261.50 | (2,292) |
| 795-XXXX | ESSER III - Amerian Rescue Plan (ARP) | 1,217,204.17 | 711,905.62 | 0.00 | (1,217,204) |
| 798-XXXX | OTHER FEDERAL GRANTS | 0.00 | 0.00 | 0.00 | 0 |
| | **TOTAL GENERAL FUND** | **43,256,332.07** | **42,900,625.82** | **46,215,675.40** | **2,959,343** |

*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 SUPPORT SERVICES - STUDENTS**

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

**2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF**

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

**2300 SUPPORT SERVICES - GENERAL ADMINISTRATION**

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

**2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION**

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

**2500 CENTRAL 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 OPERATION 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.

### 3300 COMMUNITY SERVICES OPERATIONS

Activities which are not directly related to the provision of education to students in the LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole, or some segment of the community.

### 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

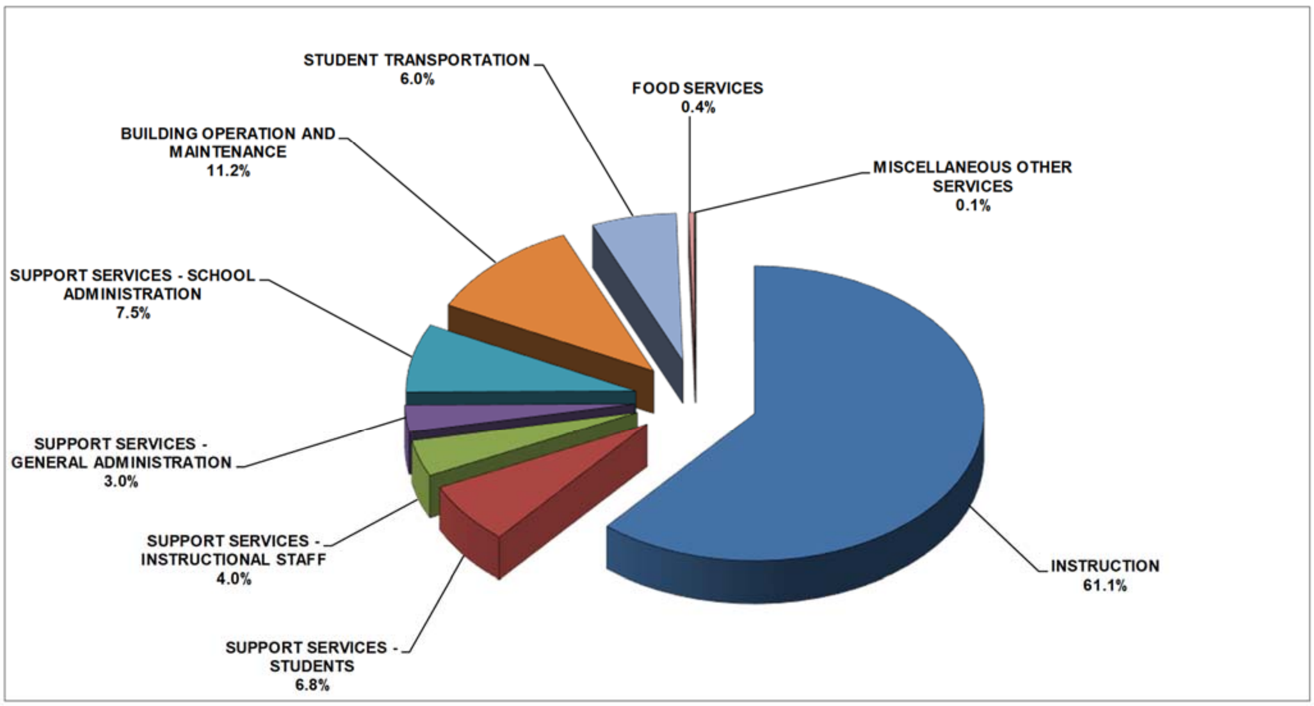
Outlays of government funds which are not properly classified as expenditures but still require budgetary or accounting control. These include debt service payments and certain transfers of money from one fund to another.

### 8000 REPAYMENTS

Checks/warrants issued to outside agencies for refund of restricted revenue previously received for overpayment, nonqualified expenditures, and other refunds to be repaid from district funds.

## PROPOSED GENERAL FUND BUDGET BY FUNCTION
## FY 2023-24

| Function Code Classification | Function Series | FY 2022-23 Approved Budget A | FY 2022-23 Actual Expenditures B | FY 2023-24 Proposed Budget C | Proposed Budget Change (C - A) D |
|---|---|---|---|---|---|
| Instruction | 1000 | 26,433,876.31 | 26,216,504.78 | 28,242,326.35 | 2,025,821.57 |
| Support Services - Students | 2100 | 2,949,862.05 | 2,925,604.69 | 3,151,674.23 | 226,069.54 |
| Support Services - Instructional Staff | 2200 | 1,729,851.88 | 1,715,626.93 | 1,848,198.15 | 132,571.22 |
| Support Services - General Administration | 2300 | 1,282,911.22 | 1,272,361.56 | 1,370,680.44 | 98,318.88 |
| Support Services - School Administration | 2400 | 3,232,135.34 | 3,205,556.79 | 3,453,259.00 | 247,702.21 |
| Central Services | 2500 | 1,095,803.50 | 1,086,792.47 | 1,170,771.92 | 83,979.45 |
| Operation and Maintenance of Plant Services | 2600 | 3,748,727.12 | 3,717,900.52 | 4,005,192.94 | 287,292.42 |
| Student Transportation Services | 2700 | 2,585,767.71 | 2,564,504.38 | 2,762,670.70 | 198,166.32 |
| Child Nutrition Program Operations | 3100 | 167,739.31 | 166,359.95 | 179,215.04 | 12,855.09 |
| Community Services Operations | 3300 | 6,280.20 | 6,228.56 | 6,709.86 | 481.30 |
| Land Acquisition Services | 4200 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvement Services | 4300 | 0.00 | 0.00 | 0.00 | 0.00 |
| Building Improvement Services | 4700 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Uses | 5000 | 23,377.43 | 23,185.19 | 24,976.77 | 1,791.58 |
| Repayment | 8000 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL** | | **43,256,332.07** | **42,900,625.82** | **46,215,675.40** | **3,315,049.58** |



# OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

**100 PERSONNEL 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 PERSONNEL 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 CONTRACTED 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**

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**

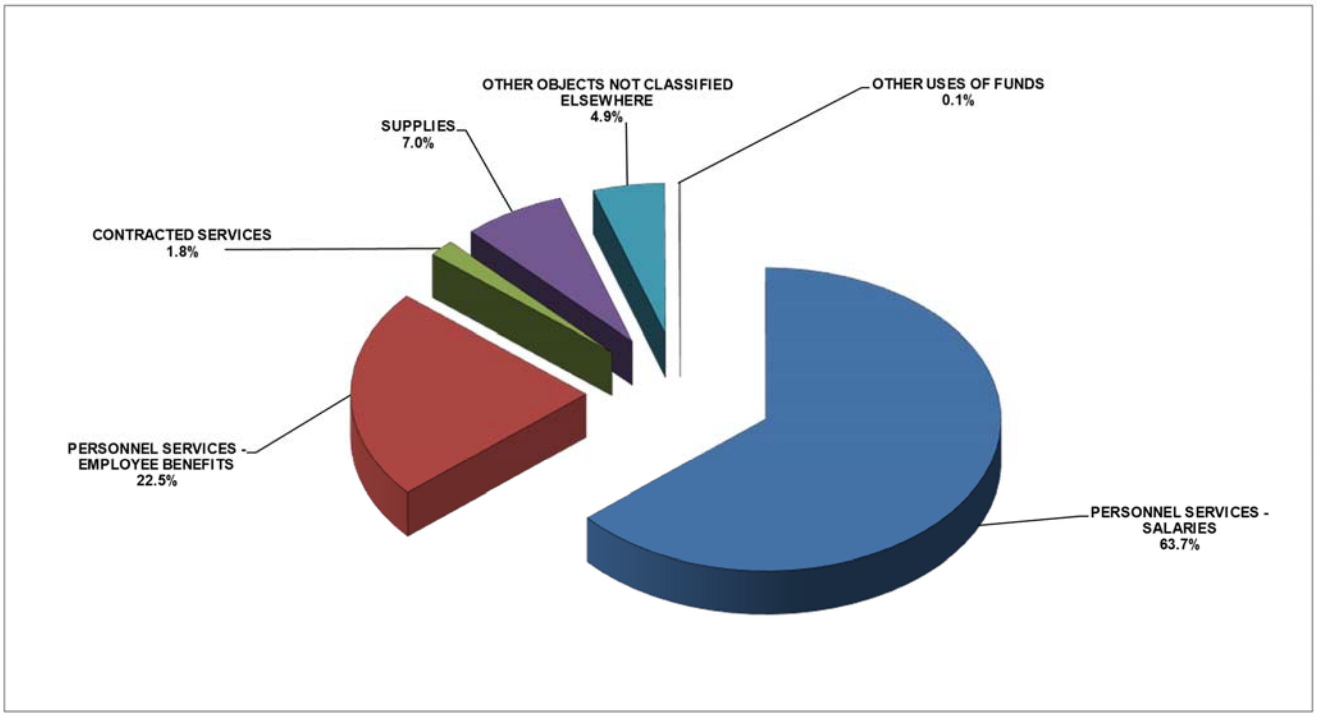
Amounts paid for goods and services not otherwise classified above. Examples would be district membership dues, judgments against the district, interest payments and staff registrations/tuition.

## 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.

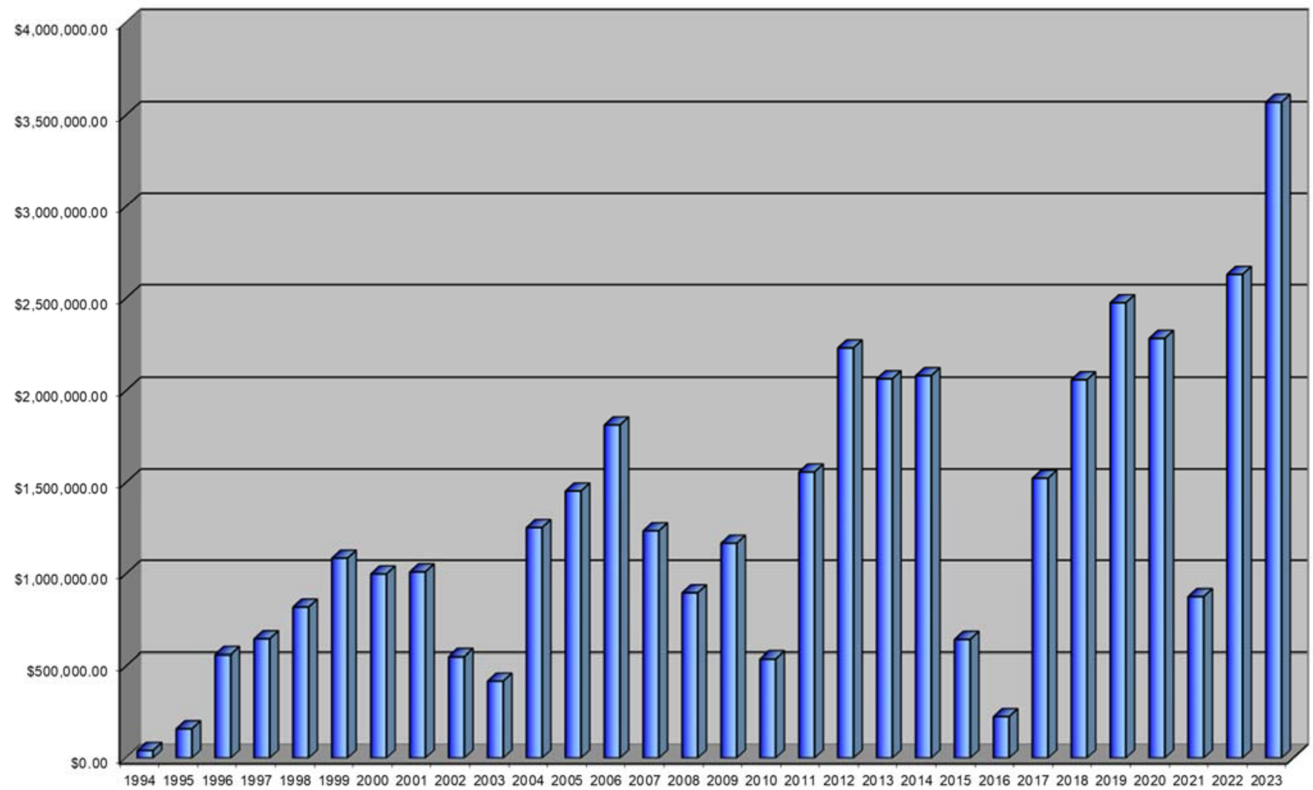
## PROPOSED GENERAL FUND BUDGET BY OBJECT
## FY 2023-24

| Object Code Classification | Object Series | FY 2022-23 Approved Budget A | FY 2022-23 Actual Expenditures B | FY 2023-24 Proposed Budget C | Proposed Budget Change (C - A) D |
|---|---|---|---|---|---|
| Personnel Services - Salaries | 100 | 27,548,869.65 | 27,322,329.29 | 29,433,600.97 | 2,111,271.68 |
| Personnel Services - Employee Benefits | 200 | 9,734,889.80 | 9,654,837.68 | 10,400,893.59 | 746,055.91 |
| Contracted Services | 300 | 773,512.80 | 767,152.04 | 826,431.99 | 59,279.95 |
| Purchased Property Services | 400 | 489,181.07 | 485,158.43 | 522,647.96 | 37,489.53 |
| Other Purchased Services | 500 | 1,057,159.71 | 1,048,466.46 | 1,129,484.35 | 81,017.89 |
| Supplies | 600 | 3,048,442.46 | 3,023,374.45 | 3,256,998.93 | 233,624.48 |
| Property | 700 | 327,552.75 | 324,859.21 | 349,961.98 | 25,102.77 |
| Other Objects | 800 | 254,308.20 | 252,216.97 | 271,706.47 | 19,489.50 |
| Other Uses of Funds | 900 | 22,415.62 | 22,231.29 | 23,949.16 | 1,717.87 |
| **TOTAL** | | **43,256,332.07** | **42,900,625.82** | **46,215,675.40** | **3,315,049.58** |



# FUND BALANCE HISTORY - GENERAL FUND

FY 1994 - FY 2023




| YEAR ENDING | FUND BALANCE | CHANGE |
|---|---|---|
| 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) |
| June 30, 2022 | $2,630,144.53 | $1,753,720.08 |
| June 30, 2023 | $3,570,757.69 | $940,613.16 |

# MEDIA CENTER BUDGETS
## FY 2023-24

| Media Center | FY 2022-23 ADM* | State Standards Funding | Repair | Video | Other | Total FY 2023-24 Budget | FY 2022-23 Budget | Difference |
|---|---|---|---|---|---|---|---|---|
| Choctaw High School & CATS | **1,778.40** | $10,114 | $0 | $0 | $2,668 | **$12,781** | $9,317 | $3,464 |
| Choctaw Middle School | **723.50** | $5,618 | $0 | $0 | $1,085 | **$6,703** | $5,241 | $1,462 |
| Nicoma Park Middle School | **622.00** | $5,110 | $0 | $0 | $933 | **$6,043** | $5,325 | $718 |
| Grifffith Meridian Elementary**: Grades 3-5 | **566.00** | $4,430 | $0 | $0 | $849 | **$5,279** | $3,987 | $1,292 |
| Westfall Elementary | **445.20** | $3,826 | $0 | $0 | $668 | **$4,494** | $3,768 | $726 |
| Griffith Meridian Elementary**: Grades PK-2 | **497.80** | $4,089 | $0 | $0 | $747 | **$4,836** | $3,863 | $973 |
| Nicoma Park Intermediate | **368.40** | $3,442 | $0 | $0 | $553 | **$3,995** | $3,316 | $679 |
| Choctaw Elementary | **353.90** | $3,185 | $0 | $0 | $531 | **$3,716** | $2,857 | $859 |
| Nicoma Park Elementary | **444.80** | $3,824 | $0 | $0 | $667 | **$4,491** | $3,677 | $814 |
| **Media Center Totals** | **5,800.00** | **$43,637** | **$0** | **$0** | **$8,700** | **$52,337** | **$41,351** | **$10,986** |

**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

**Other Calculations (If Funding Allows):**

Other: $1.50 per student for miscellaneous expenses

** = Previous Year End*

*** James Griffith and Indian Meridian Elementary schools were consolodated into Griffith Meridian Elementary School in FY 2023-24.  They have two media centers.*

# GENERAL FUND PRINCIPALS' SITE BUDGETS
# FY 2023-24

| | |
|---|---|
| **Budgeted Amount for All Sites** | **$184,000.00** |
| **YMCA Program Supplement (Schools with YMCA)** | **$7,000.00** |
| **Safety & Security Allowance ($2 per ADM)** | **$11,495.20** |
| **Great Expectations ($1,500 per elementary)** | **$7,500.00** |
| **Total Site Budgets** | **$209,995.20** |

| | A | B | C | D | E | F | G | H | I |
|---|---|---|---|---|---|---|---|---|---|
| **School ♦** | **Number of Students ADM*** | **Student Percent** | **FY 2022-23 Total Site Budget** | **FY 2023-24 Beginning Budget** | **YMCA Program Allowance** | **Safety & Security Allowance** | **Great Expectations** | **FY 2023-24 Total Site Budget (D+E+F+G)** | **Change From Last Fiscal Year (H - C)** |
| CHS PRINCIPAL | 1,726.00 | 30.03% | $50,062 | $55,255 | $0 | $3,452 | $0 | $58,707 | $8,645 |
| CMS PRINCIPAL | 723.50 | 12.59% | $19,944 | $23,162 | $0 | $1,447 | $0 | $24,609 | $4,665 |
| NPMS PRINCIPAL | 622.00 | 10.82% | $20,880 | $19,912 | $0 | $1,244 | $0 | $21,156 | $276 |
| NPI PRINCIPAL | 368.40 | 6.41% | $14,829 | $11,794 | $1,750 | $737 | $1,500 | $15,781 | $952 |
| GME PRINCIPAL** | 1,063.80 | 18.51% | $17,667 | $34,056 | $1,750 | $2,128 | $1,500 | $39,433 | $21,766 |
| NPE PRINCIPAL | 444.80 | 7.74% | $15,514 | $14,240 | $0 | $890 | $1,500 | $16,629 | $1,115 |
| WE PRINCIPAL | 445.20 | 7.75% | $16,359 | $14,252 | $1,750 | $890 | $1,500 | $18,393 | $2,034 |
| CE PRINCIPAL | 353.90 | 6.16% | $13,987 | $11,330 | $1,750 | $708 | $1,500 | $15,287 | $1,300 |
| IME PRINCIPAL** | 0.00 | 0.00% | $20,759 | $0 | $0 | $0 | $0 | $0 | ($20,759) |
| **Totals** | **5,747.60** | **100.00%** | **$190,001** | **$184,000** | **$7,000** | **$11,495** | **$7,500** | **$209,995** | **$19,994** |
| **Per Student Amount** | | | **$34.08** | **$32.01** | | | | **$36.54** | **$2.46** |

** Previous Year End*    *** IME and JGI were consolidated into one school (GME) in FY 2023-24*    *♦ Does not include CATS*

**BUILDING FUND PROPOSED BUDGET**
**FY 2023-24**

## REVENUE

Revenue for the Building Fund comes from local and state sources with the primary source coming from ad valorem (property) taxes. Based on the $300,408,943 net assessed value (NAV) of all the property in the district and a Building Fund levy of 5.27 mills, the district would collect $1,583,155.13 in new tax revenue if 100% of the taxes were collected. Generally, about 93-97% of the taxes are collected. Last year, the district began to receive funding from the state's new Red Bud law, which provides funding to districts that are below the state average (on a per-pupil basis) in Building Fund ad valorem receipts. The district is currently below the average and is eligible for the Red Bud funds. Using the approach taken by the County Excise Board, we are budgeting total Building Fund revenue, which includes the fund balance from the preceeding year and the Red Bud funding at $2,797,892.75.

## 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 $2,555,497.74, plus $242,395.01 in a reserve contingency account for a total of $2,797,892.75. This budget may be modified during the year as actual revenue is received.

| REVENUE (by Source): | FY 2022-23 Approved Budget* | FY 2022-23 Actual | FY 2023-24 Proposed Budget | Proposed Budget Change |
|---|---|---|---|---|
| **1000 DISTRICT SOURCES OF REVENUE** | | | | |
| 1110 Ad Valorem - Current Year | 1,434,675.47 | 1,435,938.81 | 1,414,231.94 | (21,706.87) |
| 1120 Ad Valorem - Prior Years | 28,406.44 | 30,169.22 | 25,000.00 | (5,169.22) |
| 1130 Revenue in Lieu of Taxes | 6.25 | 12.38 | 0.00 | (12.38) |
| 1310 Interest Earnings | 0.00 | 0.00 | 10,000.00 | 10,000.00 |
| 1590 Miscellaneous Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 |
| 1680 Prior Year Expenditure | 306,573.88 | 306,573.88 | 0.00 | (306,573.88) |
| **Total District Sources of Revenue** | **1,769,662.04** | **1,772,694.29** | **1,449,231.94** | **(323,462.35)** |
| **2000 INTERMEDIATE SOURCES OF REVENUE** | | | | |
| 2900 Other Intermediate Sources of Revenue | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Intermediate Sources of Revenue** | **0.00** | **0.00** | **0.00** | **0.00** |
| **3000 STATE SOURCES OF REVENUE** | | | | |
| 3435 Red Bud Funding Act | 283,159.18 | 283,159.34 | 1,000,000.00 | 716,840.66 |
| **Total State Sources of Revenue** | **283,159.18** | **283,159.34** | **1,000,000.00** | **716,840.66** |
| **5000 NON-REVENUE RECEIPTS** | | | | |
| 5600 Correcting Entry | 0.00 | 0.00 | 0.00 | |
| | **0.00** | **0.00** | **0.00** | **0.00** |
| **6100 CASH ACCOUNTS** | | | | |
| 6110 Cash Forward (Fund Balance) | 132,589.76 | 132,589.76 | 348,660.81 | 216,071.05 |
| 6130 Prior Year Lapsed Appropriations | 0.00 | 95,692.41 | 0.00 | (95,692.41) |
| **Total Cash Accounts** | **132,589.76** | **228,282.17** | **348,660.81** | **120,378.64** |
| **TOTAL BUILDING FUND REVENUES** | **2,185,410.98** | **2,284,135.80** | **2,797,892.75** | **513,756.95** |
| **EXPENDITURES (by Function):** | | | | |
| **1000 INSTRUCTION** | | | | |
| 1000 Instruction | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Instruction** | **0.00** | **0.00** | **0.00** | **0.00** |
| **2300 SUPPORT SERVICES** | | | | |
| 2313 Board Treasurer Services | 18,068.26 | 6,247.74 | 6,247.74 | 0.00 |
| **Total Support Services** | **18,068.26** | **6,247.74** | **6,247.74** | **0.00** |
| **2500 CENTRAL SERVICES** | | | | |
| 2520 Purchasing/Warehousing | 0.00 | 0.00 | 0.00 | 0.00 |
| 2575 Other Staff Services | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Central Services** | **0.00** | **0.00** | **0.00** | **0.00** |
| **2600 OPERATION & MAINTENANCE OF PLANT** | | | | |
| 2620 Operation of Building Services | 1,450,000.00 | 1,421,217.59 | 2,000,000.00 | 578,782.41 |
| 2630 Care & Upkeep of Grounds | 215,000.00 | 213,926.69 | 225,000.00 | 11,073.31 |
| 2640 Care & Upkeep of Equipment | 100,000.00 | 96,345.35 | 175,000.00 | 78,654.65 |
| 2650 Vehicle Operation & Maintenance | 10,000.00 | 9,116.62 | 10,000.00 | 883.38 |
| 2660 Security Services | 40,000.00 | 37,288.00 | 39,000.00 | 1,712.00 |
| 2670 Safety | 225.00 | 0.00 | 250.00 | 250.00 |
| **Total Operation & Maintenance of Plant** | **1,815,225.00** | **1,777,894.25** | **2,449,250.00** | **671,355.75** |
| **4000 FACILITIES ACQUISITION & CONSTRUCTION SVCS.** | | | | |
| 4200 Site Acquisition Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 4400 Architect and Engineering Services | 100,000.00 | 96,990.00 | 0.00 | |
| 4600 New Construciton | 12,000.00 | 11,220.00 | 0.00 | |
| 4700 Building Improvements | 45,000.00 | 43,123.00 | 100,000.00 | 56,877.00 |
| **Total Facilities Acquisition & Construction** | **157,000.00** | **151,333.00** | **100,000.00** | **(51,333.00)** |
| **5000 OTHER USES - 5000 SERIES** | | | | |
| 5600 Correcting Entry | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Uses - 5000** | **0.00** | **0.00** | **0.00** | **0.00** |
| **7900 OTHER USES - 7000 SERIES** | | | | |
| 7900 Contingency | 195,117.72 | 0.00 | 242,395.01 | 242,395.01 |
| **Total Other Uses** | **195,117.72** | **0.00** | **242,395.01** | **242,395.01** |
| **TOTAL BUILDING FUND EXPENDITURES** | **2,185,410.98** | **1,935,474.99** | **2,797,892.75** | **862,417.76** |

** Includes Supplemental Budget Adjustments approved by the Oklahoma County Excise Board*

## CHILD NUTRITION FUND PROPOSED BUDGET
## FY 2023-24

### 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 new revenue of $1,874,250.00 from local, state and federal sources. **The District will estimate the revenue and fund balance for the Child Nutrition Fund at $2,638,560.21**

### EXPENDITURES

All funds expended in the Child Nutrition Fund are in the Operating Budget in Fund 22. 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 $2,032,000.00 with a reserve contingency of $606,560.21** This budget may be modified sometime during the fiscal year due to changing student counts and actual cash receipts.

| REVENUE (by Source): | FY 2022-23 Approved Budget* | FY 2022-23 Actual | FY 2023-24 Proposed Budget | Proposed Budget Change |
|---|---|---|---|---|
| **1000 DISTRICT SOURCES OF REVENUE** | | | | |
| 1310 Earnings on Investments | 250.00 | 19.14 | 250.00 | 230.86 |
| 1590 Miscellaneous Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 |
| 1710 Student Meals | 350,000.00 | 519,551.59 | 350,000.00 | (169,551.59) |
| 1720 Ala Carte Meals | 450,000.00 | 275,918.16 | 450,000.00 | 174,081.84 |
| 1730 Adult Meals | 5,500.00 | 14,447.50 | 5,500.00 | (8,947.50) |
| 1790 Other District Sources | 500.00 | 0.00 | 500.00 | 500.00 |
| **Total District Sources** | **806,250.00** | **809,936.39** | **806,250.00** | **(3,686.39)** |
| **3000 STATE SOURCES OF REVENUE** | | | | |
| 3250 Employee Health Allowance | 90,000.00 | 92,746.09 | 90,000.00 | (2,746.09) |
| 3720 State Matching | 13,000.00 | 17,498.54 | 13,000.00 | (4,498.54) |
| **Total State Sources** | **103,000.00** | **110,244.63** | **103,000.00** | **(7,244.63)** |
| **4000 FEDERAL SOURCES OF REVENUE** | | | | |
| 4705 NSLP Emergency Ops Grant | 0.00 | 154,483.06 | 0.00 | |
| 4706 P-EBT Program Grant | 0.00 | 3,135.00 | 0.00 | |
| 4710 Lunches | 700,000.00 | 773,760.05 | 770,000.00 | (3,760.05) |
| 4720 Breakfasts | 175,000.00 | 198,842.31 | 195,000.00 | (3,842.31) |
| **Total District Sources** | **875,000.00** | **1,130,220.42** | **965,000.00** | **(7,602.36)** |
| **5000 NON-REVENUE RECEIPTS** | | | | |
| 5160 Activity Fund Reimbursement | 0.00 | 0.00 | **0.00** | **0.00** |
| 5600 Correcting Entry | 0.00 | 12,995.34 | 0.00 | (12,995.34) |
| **Total Non-Revenue Receipts** | **0.00** | **12,995.34** | **0.00** | **(12,995.34)** |
| **6100 CASH ACCOUNTS** | | | | |
| 6110 Cash Forward (Fund Balance) | 617,021.46 | 617,021.46 | 764,310.21 | 147,288.75 |
| 6130 Lapsed Appropriations | 0.00 | 1,553.28 | 0.00 | (1,553.28) |
| **Total Cash Accounts** | **617,021.46** | **618,574.74** | **764,310.21** | **145,735.47** |
| **TOTAL CHILD NUTRITION FUND REVENUES** | **2,401,271.46** | **2,681,971.52** | **2,638,560.21** | **114,206.75** |
| **EXPENDITURES (by Function):** | | | | |
| **2500 SUPPORT SERVICES** | | | | |
| 2515 Financial Accounting | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Support Services** | **0.00** | **0.00** | **0.00** | **0.00** |
| **2600 OPERATION & MAINTENANCE OF PLANT** | | | | |
| 2620 Operation of Building Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 2650 Vehicle Operation & Maintenance | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| **Total Operation & Maintenance of Plant** | **0.00** | **0.00** | **1,000.00** | **1,000.00** |
| **3100 CHILD NUTRITION PROGRAMS OPERATIONS** | | | | |
| 3110 Food Procurement Services (Ala Carte) | 253,902.88 | 164,907.17 | 200,000.00 | 35,092.83 |
| 3120 Food Preparation and Dispensing | 989,198.13 | 850,038.86 | 900,000.00 | 49,961.14 |
| 3130 Food & Supplies Delivery | 21,000.00 | 0.00 | 20,000.00 | 20,000.00 |
| 3140 Other Direct and/or Related CNP Services | 105,000.00 | 222,828.50 | 225,000.00 | 2,171.50 |
| 3150 Food Procurement Services | 703,180.68 | 632,065.52 | 650,000.00 | 17,934.48 |
| 3155 Food Procurement (Adult) | 10,000.00 | 7,180.12 | 10,000.00 | 2,819.88 |
| 3160 Nonreimbursable Services | 10,000.00 | 8,122.55 | 10,000.00 | 1,877.45 |
| 3180 Nutrition Education & Staff Development | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 3190 Other CNP Operations | 15,000.00 | 19,523.25 | 15,000.00 | (4,523.25) |
| **Total CNP Operations** | **2,107,281.69** | **1,904,665.97** | **2,031,000.00** | **126,334.03** |
| **5000 OTHER USES OF FUNDS** | | | | |
| 5200 Fund Transfers/Petty Cash/Change | 0.00 | 0.00 | 0.00 | 0.00 |
| 5600 Correcting Entry | 5,000.00 | 12,995.34 | 0.00 | (12,995.34) |
| **Total Other Uses of Funds** | **5,000.00** | **12,995.34** | **0.00** | **(12,995.34)** |
| **7900 OTHER USES** | | | | |
| 7900 Contingency | 0.00 | 0.00 | 606,560.21 | 606,560.21 |
| **Total Other Uses** | **0.00** | **0.00** | **606,560.21** | **606,560.21** |
| **8000 REPAYMENT** | | | | |
| 8900 Other Refunds (Lunch Tickets) | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Refunds** | **0.00** | **0.00** | **0.00** | **0.00** |
| **TOTAL CHILD NUTRITION FUND EXPENDITURES** | **2,112,281.69** | **1,917,661.31** | **2,638,560.21** | **720,898.90** |

** Includes Supplemental Budget Adjustments approved by the Oklahoma County Excise Board*