CHOCTAW-NICOMA PARK PUBLIC SCHOOLS



FY 2024-25

APPROPRIATED FUND BUDGET DOCUMENT

Budget Hearing:
September 9, 2024

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Cover Photo: Drone view of the construction at the new Choctaw High School main building and campus

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

Jason Ross, President

Janice Modisette, Vice President

Don Alsup, Clerk

Jessica Salinas-Dengler, Assistant Clerk

Staci Johnson, Member

SUPERINTENDENT OF SCHOOLS

Mr. David Reid

DEPUTY SUPERINTENDENT

Dr. JeanAnn Gaona – Academic Affairs

ASSISTANT SUPERINTENDENTS

Kelli Hosford – Student Services

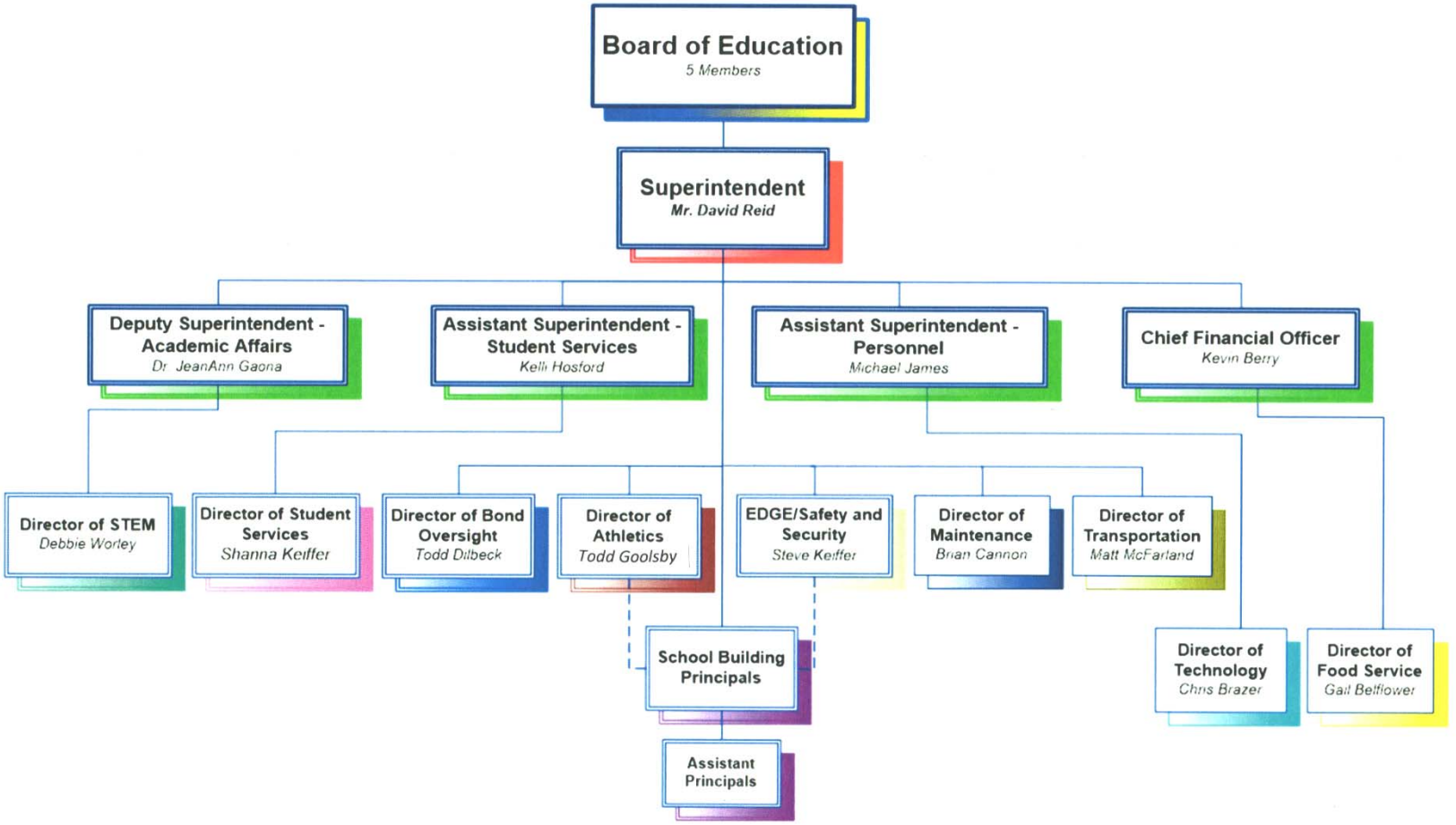
Dr. Michael James – Personnel

CHIEF FINANCIAL OFFICER / TREASURER

Kevin Berry

Director of STEM	**Director of Student Services**	**Director of Athletics**
Debbie Worley	Shanna Keiffer	Todd Goolsby
Director of Safety/Security	**Director of Maintenance**	**Director of Transportation**
Steve Keiffer	Brian Cannon	Matt McFarland
Director of Bond Oversight	**Director of Child Nutrition**	**Director of Technology**
Todd Dilbeck	Gail Belflower	Chris Brazer

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS
Condensed Administration Organization Chart



Note: Double Lined Boxes denote Certified Positions

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 2024 is $317,631,342, not including the TIF valuation. This represents a growth of 5.73% 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 $109,605 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 33,617 based on yearly estimates. The ethnic makeup of the district is 65.1% Caucasian, 7.1% Black, 1.6% Asian, 7.0% Hispanic, 4.4% Native American and 14.8% 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

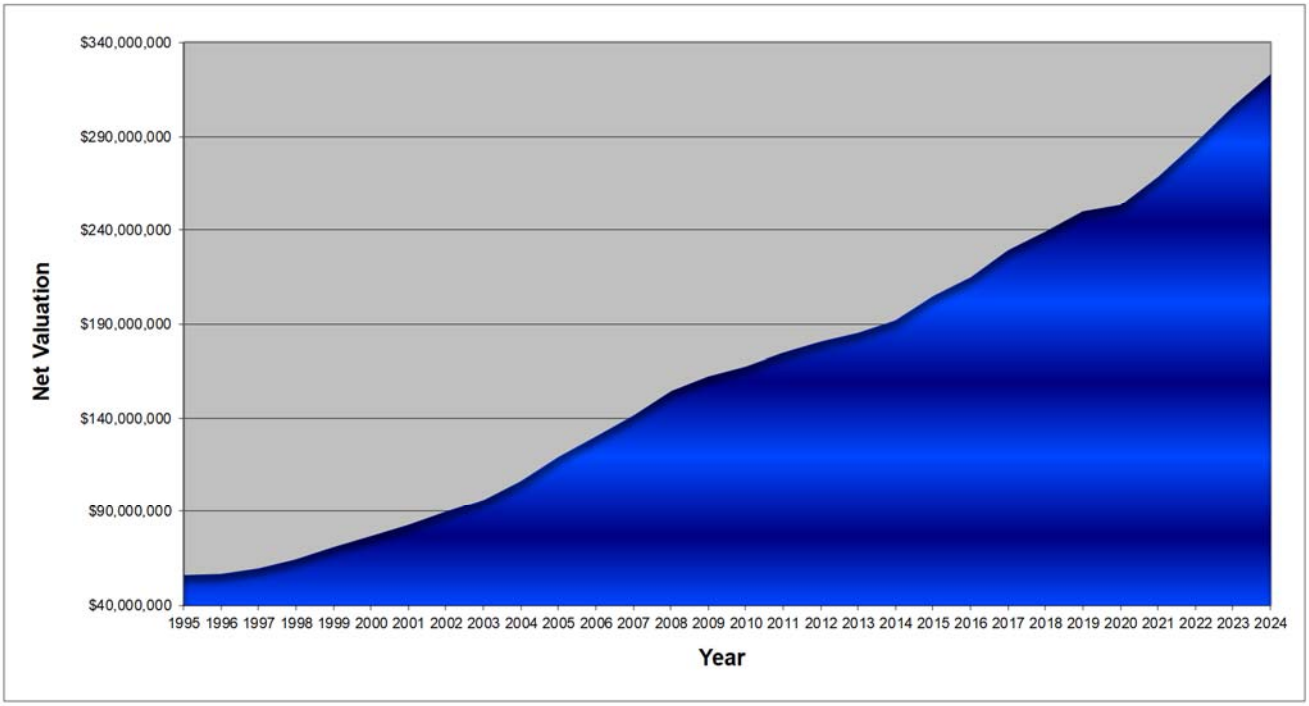
Over the past two years (post-Covid-19), the district's enrollment has increased. Current enrollment places the district in the top twenty-five in the State. Choctaw High School competes in the Oklahoma Secondary Schools Activities Association's largest school class (6A) and is currently the nineteenth (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 450 teachers, 350 support employees and 30 administrators and supervisors. These employees generate payroll and benefits of over forty-one million dollars ($41,000,000), which is approximately 90% of the school district's total General Fund budget. Nearly 60% of the district's General Fund is spent directly in the classroom.

Choctaw-Nicoma Park Public School students do well academically. 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 3.3 on a scale of 4.0 and the district has a 96.4% graduation rate. Over 57% 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, nineteen (19) year series bond issue. Work is in-progress 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. Work is in progress for the new saferoom/classroom building at Griffith Meridian Elementary School and the new cafeteria saferoom at Choctaw 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*
1995 - 2024



Year	Net Valuation with T.I.F.	Difference	Percent Change	Net Valuation without T.I.F.	Difference	Percent Change
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%
2024	$323,527,754	$17,483,794	5.71%	$317,631,342	$17,222,399	5.73%
Most Recent 3 Year Growth Rate			6.37%			6.33%
Most Recent 5 Year Growth Rate			5.30%			5.29%
Most Recent 10 Year Growth Rate			5.37%			5.22%
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. This fund may be used for repair and replacement of buildings and equipment lost in accidents, fires, floods or other damage. Additionally, insurance premiums may be paid from this fund.

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 2024-25 BUDGET MESSAGE AND HIGHLIGHTS

The FY 2024-25 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. The State Legislature passed what essentially was a flat state budget for school districts last legislative session. Other than increases for employee health insurance increases, there was little additional funds for school districts this fiscal year. Gross production tax collections were significantly lower last year than projected. This impacts the state aid distribution to schools as lower gross production tax collections mean many school districts will be more dependent on state aid, thus increasing state aid to districts which were heavily dependent on these taxes. As a result, our initial state aid allocation was approximately $250,000 less than the district's initial state aid allocation last fiscal year.

The district ended the year with the significant carryover balances in the three appropriated funds. This puts the district in good financial footing in the event of a recession and/or state revenue shortfall. Additionally, the district began offering all-day pre-kindergarten this school year. This should help provide some cushion against any significant loss in state funding at mid-year, when the state aid formula is adjusted. Although the official student count for this year won't be known until after October 1, current projections are for student numbers to be roughly the same as last fiscal year. Federal revenue collections are projected to be lower than last fiscal year since the final federal Covid-19 relief fund reimbursements are ending the first part of this fiscal year.

Growth in district property valuations the past two years has provided a significant increase in ad valorem funding in the General and Building Funds. New construction and home sales within the district should continue to positively affect property tax revenue collections to the district.

The district's General Fund budget will essentially remain somewhat flat, as only slight increases in ad valorem taxes are projected. Increases are proposed in personnel line items, primarily due to the addition of all-day pre-kindergarten and employee salary increases. Also, additional funds are proposed in property and casualty insurance line items, safety and security services, and in utilities.

In the Building Fund, the new Red Bud law passed two years ago will again 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. The district received well over $1.2 million dollars in Red Bud funding last year and anticipates about the same amount of Red Bud funding this fiscal year.

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. The district does have a significant carryover in the Child Nutrition Fund which will be used to purchase needed equipment for the district's cafeterias.

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.

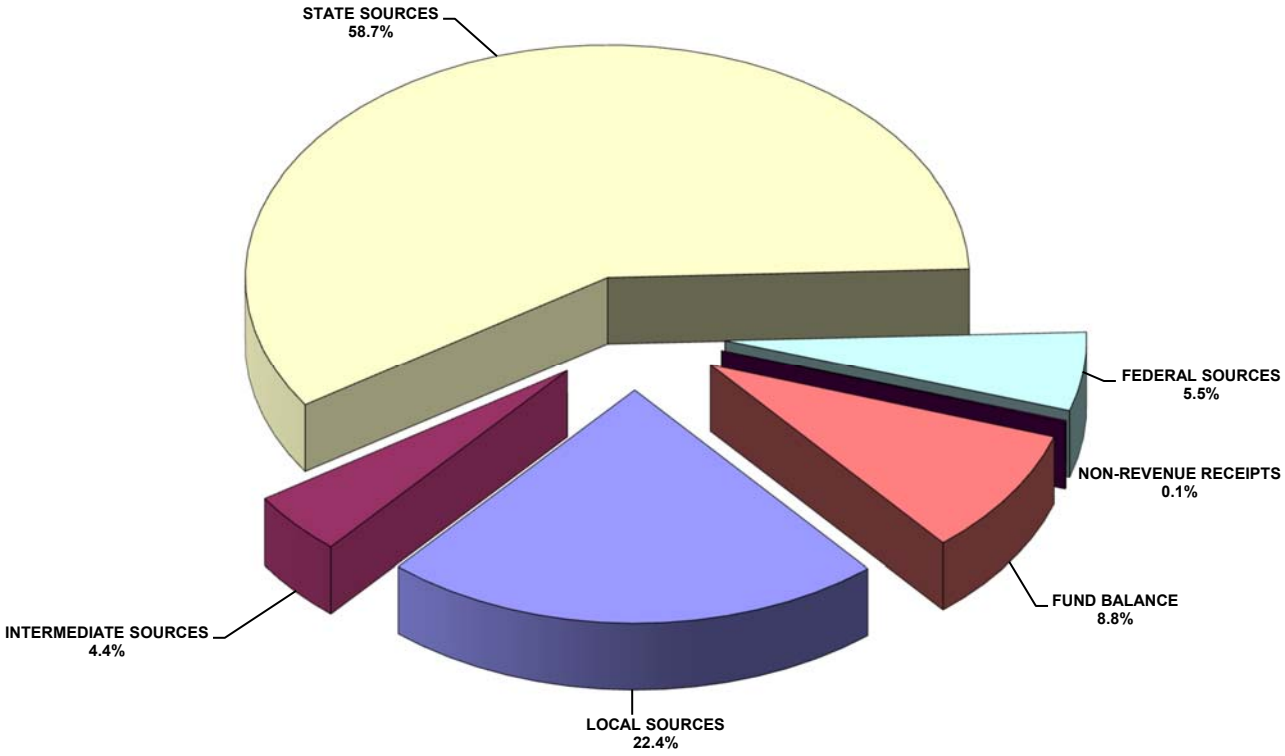
In summary, a balanced budget in all three appropriated funds is being presented. The district is starting on a solid fiscal foundation. As mentioned, it is estimated state aid funding will remain essentially flat when the state's mid-year funding is adjusted in January due to little change in enrollment and additional ad valorem collections. Budget revisions may be required in there is any significant change in budgeted revenue within these funds. At this time, this is not anticipated.

GENERAL FUND PROJECTED REVENUE
FY 2024-25

Revenue Source	Rev. Code	FY 2023-24 Revenue Budget* A	FY 2023-24 Actual Collections B	FY 2024-25 Proposed Revenue Budget C	Proposed Budget Change (C - A) D
LOCAL SOURCES:					
AD VALOREM TAX	1100	10,900,000.00	10,929,255.62	10,657,975.30	(242,024.70)
TUITION	1200	7,000.00	7,072.38	7,000.00	0.00
INTEREST	1300	550,000.00	628,415.51	500,000.00	(50,000.00)
RENTAL & SALES	1400	140,000.00	162,589.59	155,000.00	15,000.00
MISCELLANEOUS REVENUE	1500	100,000.00	127,902.34	100,000.00	0.00
CONTRACTS	1600	550.00	657.27	150,000.00	149,450.00
ATHLETICS	1800	500.00	0.00	500.00	0.00
LOCAL TOTAL		**11,698,050.00**	**11,855,892.71**	**11,570,475.30**	**(127,574.70)**
INTERMEDIATE SOURCES:					
COUNTY 4 MILL	2100	1,900,000.00	1,922,267.32	1,920,000.00	20,000.00
MORTGAGE TAX	2200	265,000.00	273,141.94	280,000.00	15,000.00
RESALE	2300	80,000.00	73,052.34	73,000.00	(7,000.00)
OTHER	2900	0.00	0.00	0.00	0.00
INTERMEDIATE TOTAL		**2,245,000.00**	**2,268,461.60**	**2,273,000.00**	**28,000.00**
STATE SOURCES:					
GROSS PRODUCTION TAX	3110	60,000.00	54,089.89	54,000.00	(6,000.00)
MOTOR VEH COLLECTIONS	3120	2,350,000.00	2,423,990.76	2,450,000.00	100,000.00
R.E.A. TAX	3130	35,000.00	31,803.79	32,000.00	(3,000.00)
SCHOOL LAND	3140	845,000.00	958,905.42	950,000.00	105,000.00
VEHICLE TAX STAMPS	3150	17,500.00	18,754.22	18,750.00	1,250.00
FOUNDATION & SALARY INCENTIVE STATE AID	3210	22,830,265.44	22,952,557.36	22,536,118.72	(294,146.72)
FLEXIBLE BENEFIT ALLOWANCE	3250	3,641,672.86	3,523,279.34	3,522,986.91	(118,685.95)
COMPETITIVE GRANTS	3300	100,000.00	99,254.08	100,000.00	0.00
STAFF DEV/TEXTBOOKS/GRANTS	3400	515,991.58	497,017.18	489,368.57	(26,623.01)
HOMEBOUND/SPECIAL	3500	0.00	0.00	0.00	0.00
OTHER STATE SOURCES	3600	81,372.00	36,443.02	40,000.00	(41,372.00)
VOCATIONAL PROGRAMS	3800	102,706.25	106,096.22	106,220.00	3,513.75
STATE TOTAL		**30,579,508.13**	**30,702,191.28**	**30,299,444.20**	**(280,063.93)**
FEDERAL SOURCES:					
IMPACT AID (591)	4130	480,000.00	633,362.54	625,000.00	145,000.00
IMPACT AID - Disability (592)	4130	24,000.00	24,645.00	24,000.00	0.00
INDIAN EDUCATION	4140	145,345.00	145,345.00	143,811.00	(1,534.00)
R.O.T.C. (771)	4150	62,000.00	60,046.37	66,000.00	4,000.00
TITLE I - Part A: Improving Basic Programs (511)	4210	609,547.44	337,899.41	548,592.70	(60,954.74)
TITLE I - Part A: Neglected (518)	4210	0.00	0.00	0.00	
TITLE II - Part A (Cert Training & Recruit - 541)	4271	178,731.32	146,294.38	160,858.19	(17,873.13)
TITLE III - Immigrant (571)	4281	37,855.13	37,855.13	34,069.62	(3,785.51)
I.D.E.A. - Part B (Individuals w/disabilities - 621)	4310	1,164,469.10	1,257,330.37	1,194,047.71	29,578.61
I.D.E.A. - Special Ed Prof Devel-SDE approved (613)	4310	693.51	2,723.50	0.00	(693.51)
I.D.E.A. - District Professional Development (615)	4310	7,778.20	4,056.36	6,612.00	(1,166.20)
I.D.E.A. - Transition Development Program (618)	4310	0.00	0.00	0.00	
I.D.E.A. - ARP Flowthrough (628)	4310	32,353.13	22,492.83	0.00	(32,353.13)
I.D.E.A. - Part B: Pre-School; Ages 3-5 (641)	4340	48,324.29	42,688.60	36,832.14	(11,492.15)
I.D.E.A. - ARP Preschool (643)	4310	21.58	0.00	0.00	(21.58)
TITLE IV - 21st Century (552)	4442	66,530.57	26,494.03	0.00	(66,530.57)
REHABILITATION	4617	5,000.00	522.00	0.00	(5,000.00)
OTHER FEDERAL SOURCES - Counselor (722)	4689	32,000.00	38,621.52	0.00	(32,000.00)
OTHER FEDERAL SOURCES-Student Teacher (725)	4689	0.00	1,749.00	0.00	0.00
OTHER FEDERAL GRANTS - Miscellaneous	4689	0.00	5,168.00	0.00	0.00
OTHER FEDERAL SOURCES - ARP (795)	4689	0.00	414,142.86	8,564.39	8,564.39
OTHER FEDERAL SOURCES - ESSER III Homeless (797)	4689	0.00	0.00	0.00	
OTHER FEDERAL SOURCES - Cons Admin (786)	4689	0.00	0.00	0.00	0.00
CARL PERKINS (421)	4821	33,372.00	25,505.29	0.00	(33,372.00)
CARL PERKINS (424)	4821	48,000.00	53,811.87	0.00	(48,000.00)
PRIOR YEAR GRANT REIMBURSEMENTS	4999	0.00	223,580.80	0.00	0.00
FEDERAL TOTAL		**2,976,021.27**	**3,504,334.86**	**2,848,387.75**	**(127,633.52)**
SUB-TOTAL REVENUE:		**47,498,579.40**	**48,330,880.45**	**46,991,307.25**	**(507,272.15)**
NON-REVENUE RECEIPTS		50,000.00	116,655.50	60,000.00	10,000.00
TOTAL NEW REVENUE		**47,548,579.40**	**48,447,535.95**	**47,051,307.25**	**(497,272.15)**
FUND BALANCE FROM PREVIOUS YEAR		0.00	3,570,757.69	4,565,872.58	4,565,872.58
PRIOR YEAR LAPSED APPROPRIATIONS		0.00	63,265.80	0.00	0.00
ESTOPPED WARRANTS		0.00	437.41	0.00	0.00
TOTAL REVENUE BUDGET		**47,548,579.40**	**52,081,996.85**	**51,617,179.83**	**4,068,600.43**

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

FY 2024-25
GENERAL FUND SOURCES OF REVENUE



GENERAL FUND BUDGET BY PROJECT CODE
FY 2024-25

Project Number	Project Code Classification	FY 2023-24 Appropriated Budget A	FY 2023-24 Actual Expenditures* B	FY 2024-25 Proposed Budget C	Proposed Budget Change (C - A) D
000-XXXX	PAYROLL	33,344,078.73	34,484,199.55	33,472,439.97	$128,361
001-XXXX	CHS PRINCIPAL	58,707.06	54,730.67	64,807.34	6,100
002-XXXX	CHS BAND	5,000.00	5,229.55	6,000.00	1,000
003-XXXX	CHS MUSIC	2,500.00	1,561.61	3,000.00	500
004-XXXX	CHS GRADUATION	10,500.00	10,207.82	10,500.00	0
005-XXXX	CHS SCIENCE	5,800.00	5,794.48	6,000.00	200
006-XXXX	CHS DRAMA	1,500.00	1,499.04	2,000.00	500
007-XXXX	CMS PRINCIPAL	24,608.67	24,685.95	26,568.55	1,960
008-XXXX	CMS BAND	2,500.00	2,500.00	3,000.00	500
009-XXXX	CMS MUSIC	1,000.00	955.98	1,250.00	250
010-XXXX	CMS SCIENCE	5,000.00	4,872.29	6,000.00	1,000
011-XXXX	CMS FAMILY & CONSUMER SCIENCE	500.00	499.76	600.00	100
012-XXXX	NPMS PRINCIPAL	21,156.31	20,161.98	22,900.28	1,744
013-XXXX	NPMS BAND	2,500.00	2,494.70	3,000.00	500
014-XXXX	NPMS MUSIC	1,000.00	858.75	1,250.00	250
015-XXXX	NPMS FAMILY & CONSUMER SCIENCE	500.00	500.00	600.00	100
016-XXXX	NPMS - SCIENCE	5,000.00	4,977.36	6,000.00	1,000
017-XXXX	NPI PRINCIPAL	15,780.52	15,584.02	16,811.03	1,031
018-XXXX	GME PRINCIPAL	39,433.41	39,433.41	40,773.85	1,340
019-XXXX	WE PRINCIPAL	18,392.75	18,281.87	19,353.83	961
021-XXXX	CE PRINCIPAL	15,287.33	15,282.90	15,746.65	459
022-XXXX	NPE PRINCIPAL	16,629.14	15,377.71	17,031.35	402
023-XXXX	CHS ACADEMIC TEAM	500.00	500.00	600.00	100
024-XXXX	CMS ACADEMIC TEAM	350.00	150.00	400.00	50
025-XXXX	ATHLETICS	50,000.00	49,980.33	60,000.00	10,000
026-XXXX	HEALTH	8,200.00	8,132.04	8,500.00	300
027-XXXX	HOMEBASED	22,784.21	32,395.14	30,000.00	7,216
028-XXXX	NPMS ACADEMIC TEAM	350.00	150.00	400.00	50
031-XXXX	CHS MEDIA	12,781.20	12,536.58	13,861.80	1,081
032-XXXX	CMS MEDIA	6,702.75	6,699.66	7,053.23	350
033-XXXX	NPMS MEDIA	6,043.00	5,960.40	6,355.54	313
034-XXXX	GME MEDIA: GRADES 3-5	5,279.00	5,250.92	5,076.13	(203)
035-XXXX	NPI MEDIA	3,994.60	3,994.35	4,274.35	280
036-XXXX	GME MEDIA: GRADES PK-2	4,835.70	4,830.92	5,355.85	520
037-XXXX	WE MEDIA	4,493.80	4,467.03	4,757.98	264
038-XXXX	CE MEDIA	3,715.95	3,705.95	3,884.43	168
039-XXXX	NPE MEDIA	4,491.20	4,488.22	4,554.00	63
041-XXXX	SUBSTITUTE TEACHERS	430,000.00	357,665.68	430,000.00	0
042-XXXX	COVERING CLASS	38,000.00	30,475.05	32,000.00	(6,000)
044-XXXX	TEMPORARY EMPLOYEES	50,000.00	23,353.00	25,000.00	(25,000)
046-XXXX	ADDITIONAL DUTY PAY	20,000.00	18,481.84	20,000.00	0
047-XXXX	TRANSPORTATION - ATHLETICS	20,000.00	17,961.72	20,000.00	0
048-XXXX	TRANSPORTATION - MUSIC	20,000.00	19,726.11	20,000.00	0
049-XXXX	TRANSPORTATION - ACTIVITY TRIPS	10,000.00	11,126.63	11,000.00	1,000
050-XXXX	TRANSPORTATION - SPECIAL ED	85,000.00	76,036.49	80,000.00	(5,000)
051-XXXX	TRANSPORTATION - REIMBURSABLE	13,088.31	16,324.13	16,500.00	3,412
059-XXXX	SECURITY	250,000.00	144,742.28	100,000.00	(150,000)
060-XXXX	POLICE FORCE EXPENSES	0.00	0.00	160,000.00	160,000
061-XXXX	TRAVELING TEACHER	3,500.00	1,812.48	2,000.00	(1,500)
067-XXXX	CONTRACTED SPECIAL EDUCATION SERVICES	175,000.00	182,666.22	185,000.00	10,000
068-XXXX	TESTING	121,000.00	89,425.00	95,000.00	(26,000)
072-XXXX	PRINTING SERVICES	4,000.00	2,762.08	4,000.00	0
073-XXXX	TEXTBOOKS (LOCAL FUNDS)	0.00	0.00	545,000.00	545,000
074-XXXX	CONSUMABLES	4,037.00	4,036.20	5,000.00	963
078-XXXX	SEARCH	3,000.00	2,746.76	3,000.00	0
088-XXXX	ALTERNATIVE ED (CATS) - Local Funds	250,000.00	238,291.41	250,000.00	0
090-XXXX	INSTITUTIONAL ORG MEMBERSHIPS	20,000.00	18,460.63	20,000.00	0
091-XXXX	PROFESSIONAL DEVELOPMENT - Local Funds	6,683.96	6,683.96	5,000.00	(1,684)
096-XXXX	EDGE VIRTUAL ACADEMY	5,000.00	4,366.86	5,000.00	0
097-XXXX	TRANSPORTATION FUEL	300,000.00	268,336.28	320,000.00	20,000
098-XXXX	BACKGROUND CHECK REIMBURSEMENT	5,000.00	3,495.00	5,000.00	0
099-XXXX	UTILITIES/ENERGY MANAGEMENT	1,650,000.00	417,733.70	650,000.00	(1,000,000)
101-XXXX	FIXED COSTS	1,900,000.00	1,828,601.05	1,900,000.00	0
102-XXXX	SUPERINTENDENT	12,000.00	9,561.70	12,000.00	0
103-XXXX	PERSONNEL OFFICE	12,000.00	12,057.68	12,000.00	0
104-XXXX	STUDENT SERVICES OFFICE	12,000.00	14,597.79	12,000.00	0
105-XXXX	DIRECTOR OF MAINTENANCE OFFICE	5,000.00	767.64	5,000.00	0

GENERAL FUND BUDGET BY PROJECT CODE
FY 2024-25

Project Number	Project Code Classification	FY 2023-24 Appropriated Budget A	FY 2023-24 Actual Expenditures* B	FY 2024-25 Proposed Budget C	Proposed Budget Change (C - A) D
106-XXXX	BUS FLEET SERVICING	175,000.00	160,615.56	125,000.00	(50,000)
107-XXXX	DEPUTY SUPERINTENDENT OFFICE	12,000.00	13,025.85	12,000.00	0
108-XXXX	TRANSPORTATION (WHITE FLEET)	30,000.00	29,578.52	30,000.00	0
109-XXXX	DIRECTOR OF TRANSPORTATION OFFICE	30,000.00	29,393.56	30,000.00	0
110-XXXX	BUSINESS AND FINANCE OFFICE	12,000.00	7,871.65	12,000.00	0
111-XXXX	CONTINGENCY	0.00	0.00	0.00	0
112-XXXX	WAREHOUSE	3,000.00	0.00	3,000.00	0
113-XXXX	CONTRACTED POWERSCHOOL SERVICES	0.00	0.00	0.00	0
114-XXXX	CONTRACTED FINE ARTS	35,000.00	36,993.96	40,000.00	5,000
115-XXXX	CONTRACTED CUSTODIAL SERVICES	80,000.00	53,055.00	75,000.00	(5,000)
116-XXXX	CONTRACT LAY COACHES & TRAINER	127,200.00	116,874.41	125,000.00	(2,200)
117-XXXX	TLE ADDITIONAL EXPENDITURES	3,500.00	3,100.00	4,000.00	500
118-XXXX	TECHNOLOGY/SOFTWARE LICENSES	25,000.00	17,497.88	140,000.00	115,000
120-XXXX	POWERSCHOOL ADVISOR	500.00	33.51	500.00	0
121-XXXX	TECHNOLOGY OFFICE	17,000.00	7,701.05	12,000.00	(5,000)
122-XXXX	EXTENDED SCHOOL YEAR	8,000.00	0.00	8,000.00	0
123-XXXX	HOMEBOUND - Local Funds	3,500.00	225.82	3,000.00	(500)
124-XXXX	PUBLIC INFORMATION/TECHNOLOGY OFFICE	1,500.00	1,413.12	1,500.00	0
125-XXXX	PRE-K PROGRAM (Moved to Project 000)	450,000.00	415,609.55	0.00	(450,000)
130-XXXX	FURNITURE AND FIXTURES	10,000.00	0.00	10,000.00	0
197-XXXX	SCHOOL BOARD EXPENSES	6,000.00	6,160.00	6,000.00	0
198-XXXX	MISC. UNREIMBURSABLE EXPENDITURES	28,000.00	23,451.42	20,000.00	(8,000)
312-XXXX	NAT BOARD CERTIFIED TEACHERS	28,200.00	28,200.00	28,200.00	0
331-XXXX	FLEXIBLE BENEFIT CERT CASH IN LIEU	103,728.48	99,964.14	104,565.00	837
332-XXXX	FLEXIBLE BENEFIT SUPPORT CASH IN LIEU	315,439.96	315,817.53	294,340.00	(21,100)
333-XXXX	TEXTBOOKS - State Funds	372,791.58	372,791.58	366,168.57	(6,623)
334-XXXX	FLEXIBLE BENEFIT - CERTIFIED	2,204,873.64	2,222,060.84	2,242,746.00	37,872
335-XXXX	FLEXIBLE BENEFIT - SUPPORT	899,237.26	889,410.80	881,335.91	(17,901)
337-XXXX	STATE ARTS COUNCIL	495.00	495.00	0.00	(495)
361-XXXX	ACE TECHNOLOGY	31,948.02	31,948.02	31,000.00	(948)
367-XXXX	READING SUFFICIENCY	96,025.60	96,025.60	90,000.00	(6,026)
376-XXXX	RESOURCE OFFICER PROGRAM	92,000.00	48,881.39	134,948.23	42,948
388-XXXX	ALTERNATIVE ED. (CATS) STATE FUNDS	99,254.08	99,254.08	99,000.00	(254)
411-XXXX	COMP. SECONDARY SALARY REIMB.	23,720.00	23,720.00	25,920.00	2,200
412-XXXX	VOCATIONAL PROGRAM ASSISTANCE	72,000.00	71,422.75	80,000.00	8,000
421-XXXX	CARL PERKINS	33,165.73	33,165.73	36,412.00	3,246
424-XXXX	CARL PERKINS - Bio-Med Grant, etc.	47,993.20	47,993.20	48,000.00	$6.80
479-XXXX	HIGH SCHOOLS THAT WORK	11,923.00	11,923.00	15,500.00	3,577
511-XXXX	TITLE I	744,717.85	654,612.21	691,655.63	(53,062)
518-XXXX	TITLE I - Neglected	0.00	0.00	1,078.02	1,078
541-XXXX	TITLE II - A	92,970.75	90,133.61	157,925.48	64,955
552-XXXX	TITLE VI - 21st Century	35,286.53	18,773.15	59,335.62	24,049
561-XXXX	TITLE VI - Indian Education	145,345.00	145,345.00	143,811.00	(1,534)
571-XXXX	TITLE III - Immigrant	37,855.13	37,855.13	0.00	(37,855)
591-XXXX	TITLE VIII - Impact Aid	633,362.54	633,362.54	625,000.00	(8,363)
592-XXXX	TITLE VIII - Impact Aid Disability	24,645.00	24,645.00	24,000.00	(645)
613-XXXX	SPECIAL ED PROF DEVELOPMENT - OSDE	2,724.00	2,723.50	1,170.00	(1,554)
615-XXXX	PROJECT ECCO	6,971.19	4,879.86	6,612.00	(359)
618-XXXX	TRANSITIONAL DEVELOPMENT	15,960.44	15,819.00	21,933.39	5,973
621-XXXX	IDEA FLOWTHROUGH	1,181,483.01	1,159,392.50	1,194,047.71	12,565
628-XXXX	ARP: IDEA - Flowthrough	32,353.13	22,054.19	0.00	(32,353)
641-XXXX	IDEA PRESCHOOL	48,324.29	42,073.53	36,832.14	(11,492)
642-XXXX	IDEA PRESCHOOL - Private Schools	0.00	0.00	0.00	0
722-XXXX	SCHOOL COUNSELOR CORPS GRANT	94,532.00	78,563.40	0.00	(94,532)
725-XXXX	ARP - Student Teacher	1,749.00	1,749.00	0.00	(1,749)
726-XXXX	ARP - Science of Reading	5,168.00	5,168.00	0.00	(5,168)
771-XXXX	ROTC	60,046.37	60,046.37	66,000.00	5,954
786-XXXX	CONSOLIDATED ADMINISTRATIVE FUNDS	28,000.00	27,432.15	28,000.00	0
795-XXXX	ESSER III - Amerian Rescue Plan (ARP)	493,536.26	475,136.54	8,564.39	(484,972)
797-XXXX	ESSER - HOMELESS	10,863.89	10,643.57	0.00	(10,864)
798-XXXX	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0
	TOTAL GENERAL FUND	**48,342,094.53**	**47,521,309.08**	**47,051,307.25**	**(1,290,787)**

*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

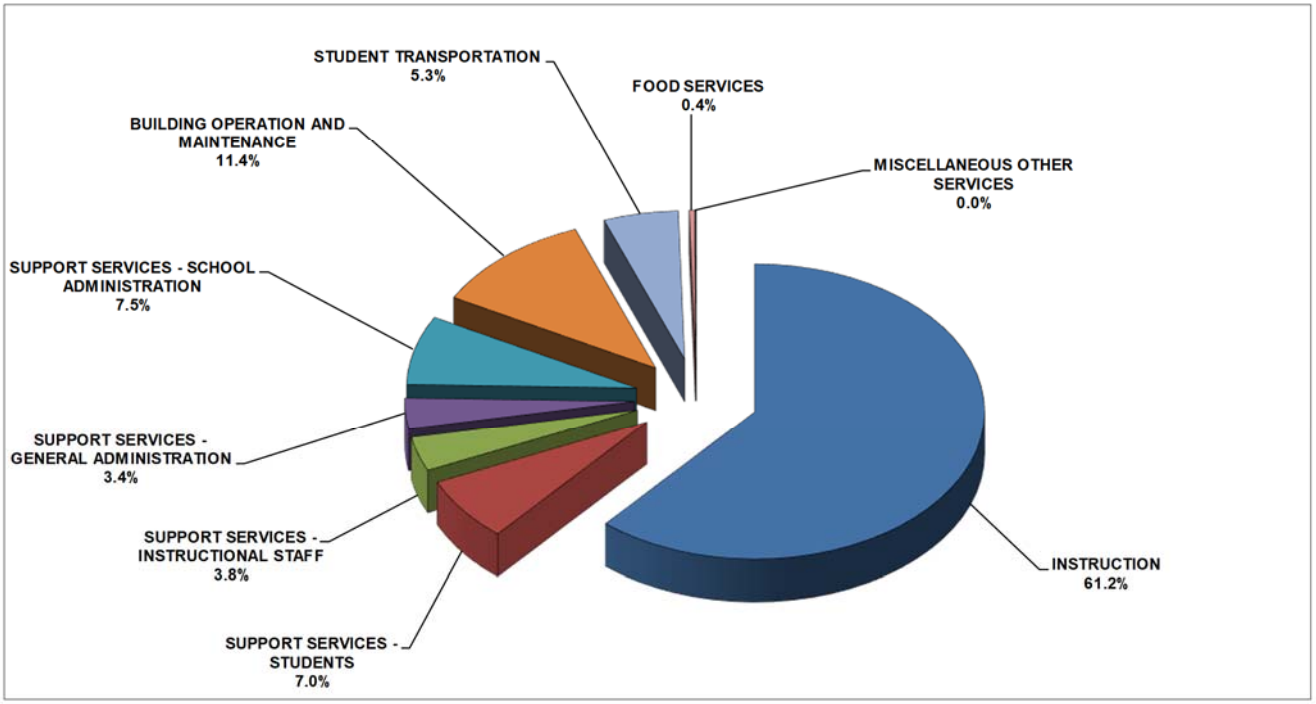
Outlays of government funds which are not properly classified as expenditures but still require budgetary or accounting control. These include debt service payments and certain transfers of money from one fund to another.

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 2024-25

Function Code Classification	Function Series	FY 2023-24 Approved Budget A	FY 2023-24 Actual Expenditures B	FY 2024-25 Proposed Budget C	Proposed Budget Change (C - A) D
Instruction	1000	29,599,524.39	29,096,963.23	28,809,184.42	(287,778.81)
Support Services - Students	2100	3,392,772.29	3,335,167.46	3,302,181.53	(32,985.93)
Support Services - Instructional Staff	2200	1,820,301.78	1,789,395.44	1,771,697.71	(17,697.73)
Support Services - General Administration	2300	1,626,009.88	1,598,402.36	1,582,593.62	(15,808.74)
Support Services - School Administration	2400	3,641,644.63	3,579,814.27	3,544,408.70	(35,405.57)
Central Services	2500	1,036,593.35	1,018,993.35	1,008,915.16	(10,078.19)
Operation and Maintenance of Plant Services	2600	4,472,141.90	4,396,210.79	4,352,730.78	(43,480.01)
Student Transportation Services	2700	2,540,859.72	2,497,719.25	2,473,015.96	(24,703.29)
Child Nutrition Program Operations	3100	190,829.64	187,589.60	185,734.28	(1,855.32)
Community Services Operations	3300	5,350.72	5,259.87	5,207.85	(52.02)
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	16,066.24	15,793.46	15,637.26	(156.20)
Repayment	8000	0.00	0.00	0.00	0.00
TOTAL		**48,342,094.53**	**47,521,309.08**	**47,051,307.25**	**(470,001.83)**



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.

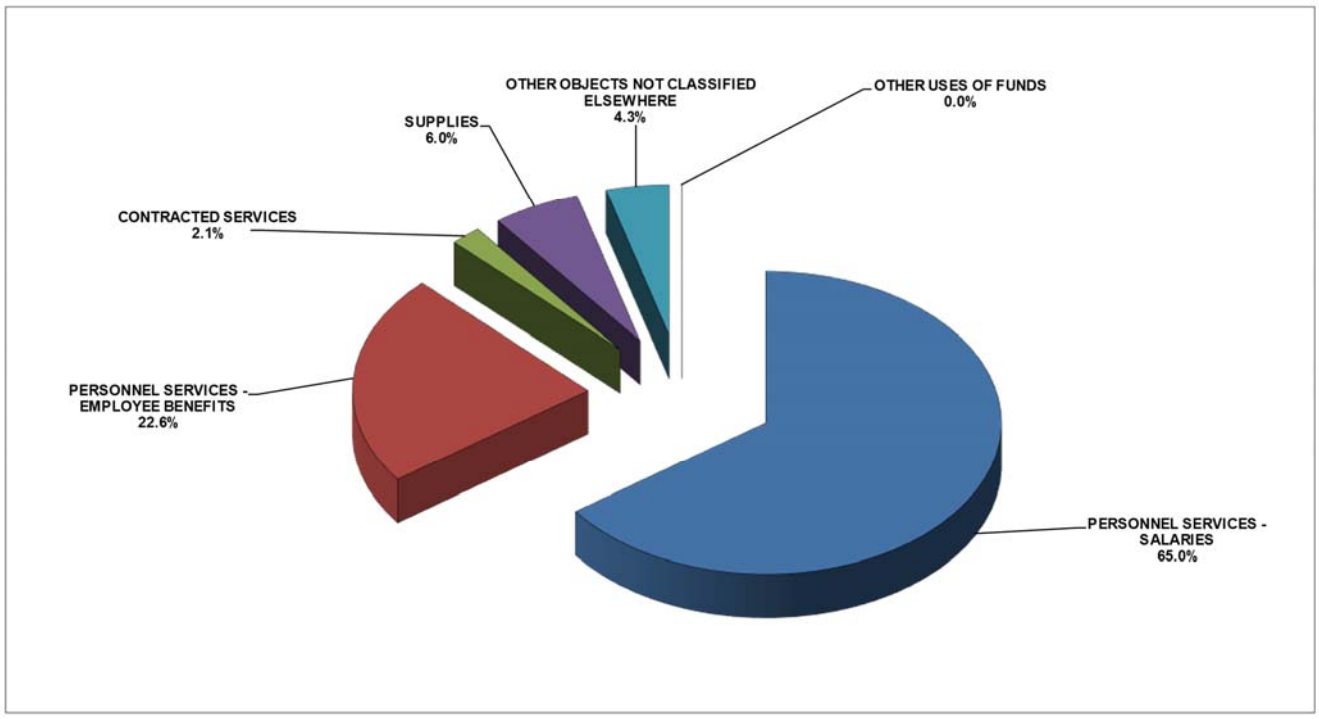
OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

900 OTHER USES OF FUNDS

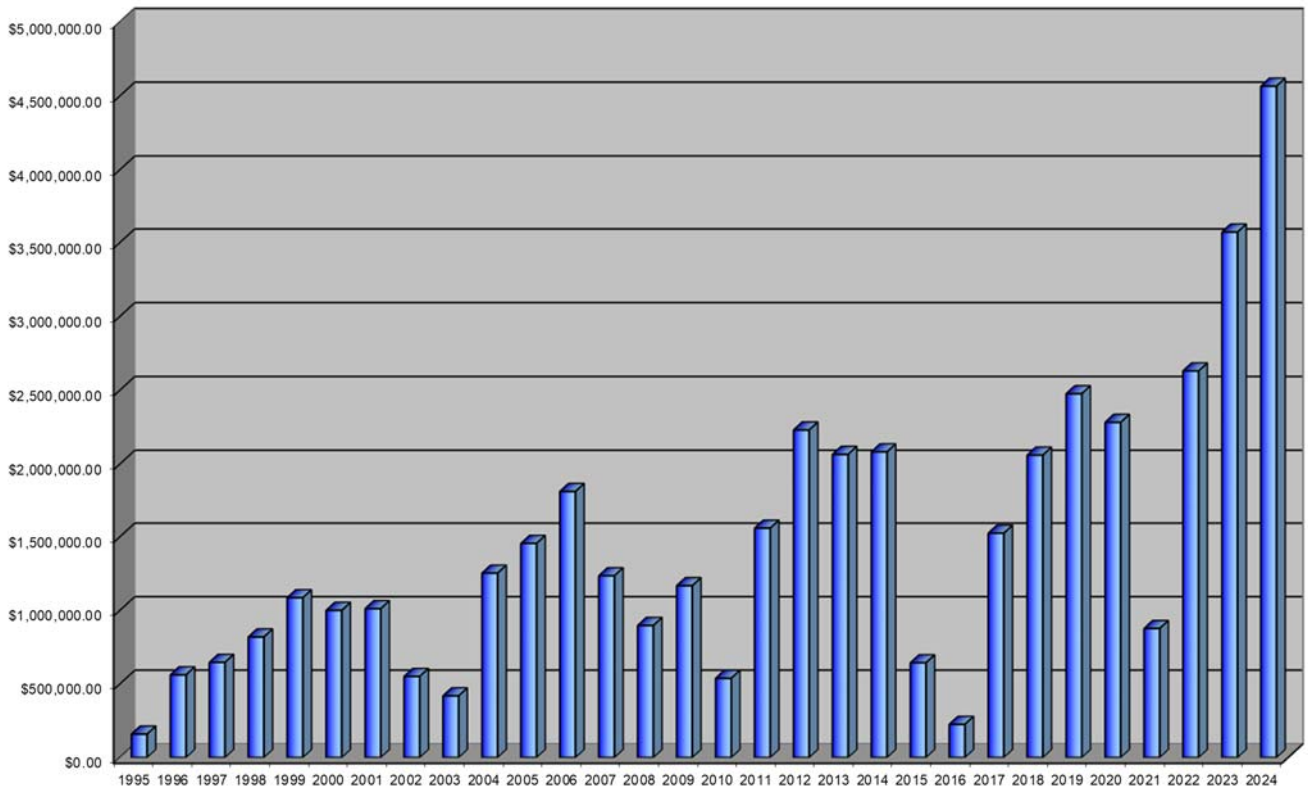
This series of codes classifies transactions which are not properly coded as expenditures but require budgetary or accounting control. Included would be redemption of principal and interest on long term debt and intra-fund transfers.

PROPOSED GENERAL FUND BUDGET BY OBJECT
FY 2024-25

Object Code Classification	Object Series	FY 2023-24 Approved Budget A	FY 2023-24 Actual Expenditures B	FY 2024-25 Proposed Budget C	Proposed Budget Change (C - A) D
Personnel Services - Salaries	100	31,406,282.99	30,873,045.44	30,567,700.57	(305,344.87)
Personnel Services - Employee Benefits	200	10,914,785.80	10,729,467.03	10,623,348.97	(106,118.06)
Contracted Services	300	1,027,793.68	1,010,343.09	1,000,350.45	(9,992.64)
Purchased Property Services	400	179,118.76	176,077.56	174,336.09	(1,741.47)
Other Purchased Services	500	1,557,304.69	1,530,863.70	1,515,722.94	(15,140.76)
Supplies	600	2,901,057.92	2,851,801.76	2,823,596.48	(28,205.28)
Property	700	355,750.68	349,710.50	346,251.74	(3,458.76)
Other Objects	800	0.00	0.00	0.00	0.00
Other Uses of Funds	900	0.00	0.00	0.00	0.00
TOTAL		**48,342,094.53**	**47,521,309.08**	**47,051,307.25**	**(470,001.83)**



FUND BALANCE HISTORY - GENERAL FUND
FY 1995 - FY 2024



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
June 30, 2024	$4,565,872.58	$995,114.89

MEDIA CENTER BUDGETS
FY 2024-25

OCAS Project Number	Media Center	FY 2023-24 ADM*	State Standards Funding	Repair	Video	Other	Total FY 2024-25 Budget	FY 2023-24 Budget	Difference
031	Choctaw High School & CATS	**1,810.30**	$10,241	$0	$0	$3,621	**$13,862**	$12,781	$1,081
032	Choctaw Middle School	**721.89**	$5,609	$0	$0	$1,444	**$7,053**	$6,703	$350
033	Nicoma Park Middle School	**622.22**	$5,111	$0	$0	$1,244	**$6,356**	$6,043	$313
034	Grifffith Meridian Elementary**: Grades 3-5	**496.59**	$4,083	$0	$0	$993	**$5,076**	$5,279	($203)
035	Westfall Elementary	**451.14**	$3,856	$0	$0	$902	**$4,758**	$4,494	$264
036	Griffith Meridian Elementary**: Grades PK-2	**536.55**	$4,283	$0	$0	$1,073	**$5,356**	$4,836	$520
037	Nicoma Park Intermediate	**382.05**	$3,510	$0	$0	$764	**$4,274**	$3,995	$280
038	Choctaw Elementary	**353.13**	$3,178	$0	$0	$706	**$3,884**	$3,716	$168
039	Nicoma Park Elementary	**422.00**	$3,710	$0	$0	$844	**$4,554**	$4,491	$63
	Media Center Totals	**5,795.87**	**$43,582**	**$0**	**$0**	**$11,592**	**$55,173**	**$52,337**	**$2,836**

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: $2.00 per student for miscellaneous expenses

** = Previous Year End*

*** James Griffith and Indian Meridian Elementary schools were consolidated into Griffith Meridian Elementary School in FY 2024-25. They have two media centers.*

GENERAL FUND PRINCIPALS' SITE BUDGETS
FY 2024-25

Budgeted Amount for All Sites	**$200,000.00**
YMCA Program Supplement (Schools with YMCA)	**$5,000.00**
Safety & Security Allowance ($2 per ADM)	**$11,492.88**
Great Expectations ($1,500 per eligible elementary)	**$7,500.00**
Total Site Budgets	**$223,992.88**

	A	B	C	D	E	F	G	H	I	J	K	L	M
School ♦	**Number of Students ADM***	**Student Percent**	**FY 2023-24 Total Site Budget**	**FY 2024-25 Beginning Budget**	**YMCA Program Allowance**	**Safety & Security Allowance**	**Great Expectations**	**FY 2024-25 Total Site Budget (D+E+F+G)**	**Change From Last Fiscal Year (H - C)**	**Copier Lease Charge**	**Estimated Maint/Copy Charges**	**Estimated Total Copier Cost (J + K)**	**FY 2024-25 Net Site Budget (H - L)**
CHS PRINCIPAL	1,760.87	30.64%	$58,707	$61,286	$0	$3,522	$0	$64,807	$6,100	$7,488	$9,054	$16,542	$48,265
CMS PRINCIPAL	721.89	12.56%	$24,609	$25,125	$0	$1,444	$0	$26,569	$1,960	$5,292	$2,510	$7,802	$18,766
NPMS PRINCIPAL	622.22	10.83%	$21,156	$21,656	$0	$1,244	$0	$22,900	$1,744	$3,744	$1,738	$5,482	$17,418
NPI PRINCIPAL	382.05	6.65%	$15,781	$13,297	$1,250	$764	$1,500	$16,811	$1,031	$1,824	$845	$2,669	$14,142
GME PRINCIPAL**	1,033.14	17.98%	$39,433	$35,958	$1,250	$2,066	$1,500	$40,774	$1,340	$4,584	$5,686	$10,270	$30,503
NPE PRINCIPAL	422.00	7.34%	$16,629	$14,687	$0	$844	$1,500	$17,031	$402	$1,824	$1,748	$3,572	$13,459
WE PRINCIPAL	451.14	7.85%	$18,393	$15,702	$1,250	$902	$1,500	$19,354	$961	$1,824	$2,557	$4,381	$14,973
CE PRINCIPAL	353.13	6.15%	$15,287	$12,290	$1,250	$706	$1,500	$15,747	$459	$1,116	$1,620	$2,736	$13,010
Totals	**5,746.44**	**100.00%**	**$209,995**	**$200,000**	**$5,000**	**$11,493**	**$7,500**	**$223,993**	**$13,998**	**$27,696**	**$25,760**	**$53,456**	**$170,537**
Per Student Amount			**$36.54**	**$34.80**				**$38.98**	**$2.44**				

** Previous Year End* *** IME and JGI were consolidated into one school (GME) in FY 2024-25* *♦ Does not include CATS*

BUILDING FUND PROPOSED BUDGET
FY 2024-25

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 $317,631,342 net assessed value (NAV) of all the property in the district and a Building Fund levy of 5.27 mills, the district would collect $1,673,917 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 $3,853,06.76.

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 $3,331,747.74, plus $521,316.02 in a reserve contingency account for a total of $3,853,063.76. This budget may be modified during the year as actual revenue is received.

REVENUE (by Source):	FY 2023-24 Approved Budget*	FY 2023-24 Actual	FY 2024-25 Proposed Budget	Proposed Budget Change
1000 DISTRICT SOURCES OF REVENUE				
1110 Ad Valorem - Current Year	1,434,675.47	1,521,192.98	1,491,732.88	(29,460.10)
1120 Ad Valorem - Prior Years	28,406.44	39,270.27	30,000.00	(9,270.27)
1130 Revenue in Lieu of Taxes	6.25	13.04	10.00	(3.04)
1310 Interest Earnings	0.00	0.00	25,000.00	25,000.00
1590 Miscellaneous Reimbursement	0.00	0.00	0.00	0.00
1680 Prior Year Expenditure	306,573.88	0.00	0.00	0.00
Total District Sources of Revenue	**1,769,662.04**	**1,560,476.29**	**1,546,742.88**	**(13,733.41)**
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	1,291,771.55	1,000,000.00	(291,771.55)
Total State Sources of Revenue	**283,159.18**	**1,291,771.55**	**1,000,000.00**	**(291,771.55)**
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	348,660.81	1,306,320.88	957,660.07
6130 Prior Year Lapsed Appropriations	0.00	137,782.72	0.00	(137,782.72)
Total Cash Accounts	**132,589.76**	**486,443.53**	**1,306,320.88**	**819,877.35**
TOTAL BUILDING FUND REVENUES	**2,185,410.98**	**3,338,691.37**	**3,853,063.76**	**514,372.39**
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	2,600,000.00	1,178,782.41
2630 Care & Upkeep of Grounds	215,000.00	213,926.69	275,000.00	61,073.31
2640 Care & Upkeep of Equipment	100,000.00	96,345.35	200,000.00	103,654.65
2650 Vehicle Operation & Maintenance	10,000.00	9,116.62	30,000.00	20,883.38
2660 Security Services	40,000.00	37,288.00	50,000.00	12,712.00
2670 Safety	225.00	0.00	500.00	500.00
Total Operation & Maintenance of Plant	**1,815,225.00**	**1,777,894.25**	**3,155,500.00**	**1,377,605.75**
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	50,000.00	
4600 New Construciton	12,000.00	11,220.00	20,000.00	
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**	**170,000.00**	**18,667.00**
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	521,316.02	521,316.02
Total Other Uses	**195,117.72**	**0.00**	**521,316.02**	**521,316.02**
TOTAL BUILDING FUND EXPENDITURES	**2,185,410.98**	**1,935,474.99**	**3,853,063.76**	**1,917,588.77**

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

CHILD NUTRITION FUND PROPOSED BUDGET
FY 2024-25

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 $1,903,000 from local, state and federal sources. **The District will estimate the revenue and fund balance for the Child Nutrition Fund at $2,657,787.26.**

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 $2,247,000 with a reserve contingency of $410,787.26.** This budget may be modified sometime during the fiscal year due to changing student counts and actual cash receipts.

	FY 2023-24 Approved Budget*	FY 2023-24 Actual	FY 2024-25 Proposed Budget	Proposed Budget Change
REVENUE (by Source):				
1000 DISTRICT SOURCES OF REVENUE				
1310 Earnings on Investments	250.00	19.14	25,000.00	24,980.86
1590 Miscellaneous Reimbursements	0.00	0.00	0.00	0.00
1710 Student Meals	350,000.00	519,551.59	470,000.00	(49,551.59)
1720 Ala Carte Meals	450,000.00	275,918.16	275,000.00	(918.16)
1730 Adult Meals	5,500.00	14,447.50	12,000.00	(2,447.50)
1790 Other District Sources	500.00	0.00	0.00	0.00
Total District Sources	**806,250.00**	**809,936.39**	**782,000.00**	**(27,936.39)**
3000 STATE SOURCES OF REVENUE				
3250 Employee Health Allowance	90,000.00	92,746.09	106,000.00	13,253.91
3720 State Matching	13,000.00	17,498.54	15,000.00	(2,498.54)
Total State Sources	**103,000.00**	**110,244.63**	**121,000.00**	**10,755.37**
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	800,000.00	26,239.95
4720 Breakfasts	175,000.00	198,842.31	200,000.00	1,157.69
Total District Sources	**875,000.00**	**1,130,220.42**	**1,000,000.00**	**27,397.64**
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	754,787.26	137,765.80
6130 Lapsed Appropriations	0.00	1,553.28	0.00	(1,553.28)
Total Cash Accounts	**617,021.46**	**618,574.74**	**754,787.26**	**136,212.52**
TOTAL CHILD NUTRITION FUND REVENUES	**2,401,271.46**	**2,681,971.52**	**2,657,787.26**	**133,433.80**
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	121,562.24	150,000.00	28,437.76
3120 Food Preparation and Dispensing	989,198.13	914,409.84	950,000.00	35,590.16
3130 Food & Supplies Delivery	21,000.00	0.00	25,000.00	25,000.00
3140 Other Direct and/or Related CNP Services	105,000.00	204,964.17	225,000.00	20,035.83
3150 Food Procurement Services	703,180.68	745,999.08	775,000.00	29,000.92
3155 Food Procurement (Adult)	10,000.00	6,695.55	10,000.00	3,304.45
3160 Nonreimbursable Services	10,000.00	0.00	10,000.00	10,000.00
3180 Nutrition Education & Staff Development	0.00	0.00	1,000.00	1,000.00
3190 Other CNP Operations	15,000.00	111,622.17	100,000.00	(11,622.17)
Total CNP Operations	**2,107,281.69**	**2,105,253.05**	**2,246,000.00**	**140,746.95**
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	15,753.58	0.00	(15,753.58)
Total Other Uses of Funds	**5,000.00**	**15,753.58**	**0.00**	**(15,753.58)**
7900 OTHER USES				
7900 Contingency	0.00	0.00	410,787.26	410,787.26
Total Other Uses	**0.00**	**0.00**	**410,787.26**	**410,787.26**
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**	**2,121,006.63**	**2,657,787.26**	**536,780.63**

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

School District
2024-2025 Estimate of Needs
and
Financial Statement of the Fiscal Year 2023-2024

Board of Education of Choctaw-Nicoma Park Public Schools
District No. I-4
County of Oklahoma
State of Oklahoma

To the Excise Board of said County and State, Greetings:

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Choctaw-Nicoma Park Public Schools, District No. I-4, County of Oklahoma, State of Oklahoma for the fiscal year beginning July 1, 2024, and ending June 30, 2025, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2025, and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute.

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-4801 and one copy will be retained by the County Clerk. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

Prepared by: S&B CPA & Associates, PLLC

Submitted to the Oklahoma County Excise Board

This 9th Day of September, 2024

School Board Member's Signatures

Chairman:	Clerk:
Member:	Member:
Member:	Member:
Member:	Member:
Member:	Member:
Treasurer Kevin Berry	