



Owasso Public Schools

Operating Budget
2024-2025



Table of Contents

Budget Overview	1
Fund Definition	3
General Fund	5
Revenue	
Revenue Projection	6
State Funding Formula	9
Weighted Average Membership	11
Enrollment History	13
Property Taxes	
Net Assessed Valuation	15
Expenditures	
Coding System Overview	17
Expenditures by Function Code	18
Expenditures by Project Code	19
Salaries by Job Code	21
Non-Salary by Object Code	23
Building Fund	25
Child Nutrition Fund	27
Sinking Fund Payment Schedule	31
Bond Funds	33

Owasso Public Schools

Budget Overview

fiscal year 2024-25

	General Fund 2nd prior year 7/1/22 to 6/30/23	General Fund prior year 7/1/23 to 6/30/24	General Fund current year 7/1/24 to 6/30/25	Building Fund 2nd prior year 7/1/22 to 6/30/23	Building Fund prior year 7/1/23 to 6/30/24	Building Fund current year 7/1/24 to 6/30/25
Beginning Fund Balance	9,222,088.02	14,472,763.48	18,444,544.42	3,328,034.56	3,486,854.69	4,009,841.87
Revenue						
local	27,182,024.80	28,181,992.54	28,858,000.00	3,984,462.84	3,993,371.84	4,026,000.00
intermediate	3,529,198.89	3,492,825.73	3,465,000.00	0.00	0.00	0.00
state	37,564,369.82	44,188,502.11	43,240,628.00	3.79	1,157,178.64	1,157,000.00
federal	6,120,468.80	5,360,933.10	3,819,011.00	1,001,698.53	119,667.13	0.00
reimb/correcting entry	50,422.80	42,973.68	40,000.00	424.23	0.00	0.00
total revenue	74,446,485.11	81,267,227.16	79,422,639.00	4,986,589.39	5,270,217.61	5,183,000.00
Expenditures						
salary	49,204,763.32	55,228,724.39	58,424,707.00	0.00	0.00	0.00
benefits	15,807,403.99	17,301,296.28	18,332,329.00	0.00	0.00	0.00
contracted prof/tech svcs	1,142,524.87	1,264,492.65	1,181,336.00	21,835.00	8,875.00	10,000.00
property svcs	359,602.11	507,500.65	528,250.00	1,371,530.99	1,282,626.04	1,301,000.00
other purchased svcs	459,113.05	432,332.44	436,740.00	1,075,116.30	1,164,844.62	1,675,508.00
supplies	1,793,619.22	1,847,128.99	1,810,677.00	2,321,088.31	2,265,771.62	2,320,000.00
property	10,944.36	155,972.75	4,000.00	37,774.43	25,113.15	25,000.00
dues/fees/registration/tuition	407,591.16	555,901.89	563,000.00	0.00	0.00	0.00
bond principal & interest				0.00	0.00	0.00
other uses	10,459.17	2,133.68	0.00	424.23	0.00	0.00
total expenditures	69,196,021.25	77,295,483.72	81,281,039.00	4,827,769.26	4,747,230.43	5,331,508.00
prior year estopped checks	211.60	37.50	0.00			
Ending Fund Balance	14,472,763.48	18,444,544.42	16,586,144.42	3,486,854.69	4,009,841.87	3,861,333.87
Fund Balance Percentage	19.44%	22.70%	20.88%			

Owasso Public Schools

Budget Overview

fiscal year 2024-25

	Child Nutrition 2nd prior year 7/1/22 to 6/30/23	Child Nutrition prior year 7/1/23 to 6/30/24	Child Nutrition current year 7/1/24 to 6/30/25	Sinking Fund 2nd prior year 7/1/22 to 6/30/23	Sinking Fund prior year 7/1/23 to 6/30/24	Sinking Fund current year 7/1/24 to 6/30/25
Beginning Fund Balance	2,286,586.70	2,542,882.97	2,572,917.00	4,894,011.47	2,943,531.65	2,035,668.91
Revenue						
local	1,700,248.75	1,707,583.28	1,710,000.00	21,068,299.46	18,345,263.61	20,400,000.00
intermediate	0.00	0.00	0.00	0.00	0.00	0.00
state	286,106.64	280,707.82	300,000.00	20.72	1,632.52	0.00
federal	2,529,957.28	2,556,071.07	2,600,000.00			
reimb/correcting entry	<u>4,249.64</u>	<u>12,969.47</u>	<u>10,000.00</u>	<u>0.00</u>	<u>13,591.13</u>	<u>0.00</u>
total revenue	4,520,562.31	4,557,331.64	4,620,000.00	21,068,320.18	18,360,487.26	20,400,000.00
Expenditures						
salary	1,659,103.96	1,652,296.77	1,866,250.00	0.00	0.00	0.00
benefits	533,049.36	561,090.19	633,750.00	0.00	0.00	0.00
contracted prof/tech svcs	12,484.00	12,514.00	13,539.00	0.00	0.00	0.00
property svcs	75,365.14	46,438.93	70,000.00	0.00	0.00	0.00
other purchased svcs	1,860,475.98	1,923,160.23	2,010,178.00	0.00	0.00	0.00
supplies	16,771.21	194,219.13	61,291.00	0.00	0.00	0.00
property	95,457.14	124,099.74	222,054.00	0.00	0.00	0.00
dues/fees/registration/tuition	1,150.00	699.00	2,000.00	0.00	0.00	0.00
bond principal & interest	0.00	0.00	0.00	23,018,800.00	19,268,350.00	20,509,835.00
other uses	<u>10,409.25</u>	<u>12,779.62</u>	<u>12,605.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
total expenditures	4,264,266.04	4,527,297.61	4,891,667.20	23,018,800.00	19,268,350.00	20,509,835.00
prior year estopped checks						
Ending Fund Balance	2,542,882.97	2,572,917.00	2,301,249.80	2,943,531.65	2,035,668.91	1,925,833.91

FUND DIMENSION DEFINITIONS

- 10 GENERAL FUNDS. Account for all financial resources of the local educational agency (LEA) except those required to be accounted for in another fund.
- 11* **General Fund** (For Operations). The general fund of any school district is hereby defined as a current expense fund, as defined in 70 O.S. § 1-117.
- 12* **Cooperative Fund** (For Cooperative Programs). The Co-op fund is hereby defined as a current expense fund, as defined in 70 O.S. § 5-117.
- 20 SPECIAL REVENUE FUNDS. Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.
- 21* **Building Fund**. The building fund of any school district shall consist of all monies derived from the proceeds of a building fund levy, voted by the people of a school district, not to exceed five mills in any year, as defined in 70 O.S. § 1-118.
- Schools which receive gifts or donations or state-appropriated monies for the purpose of capital expenditures or projects shall place such monies in the building fund, and not in the general fund.
- School districts which receive monies from rental, sale, or lease of buildings, Impact Aid monies, or grants, whether from state, federal, or other sources, may place such monies in the building fund or the general fund authorized by 70 O.S. § 1-117.
- 22* **Child Nutrition Programs Fund**. Title 70 O.S. § 5-158 states that state, federal, and local collections for child nutrition monies may be placed in a governmental budget account that will be administered through your school district treasurer and appropriated separately from all other appropriated funds. The beginning fund balance each year, combined with all actual revenues including collected and estimated revenues, must be appropriated before being expended. Purchase orders shall be issued against available appropriations, and once goods or services have been received, either payable or nonpayable warrants shall be issued in payment of all purchase orders.
- 23* **Special Building Fund (55I052, Mid-Del Schools only)**.
- 24* **Oklahoma City Metropolitan Area Public Schools (MAPS) Trust**. Title 70 O.S. § 3-104 (Number 18) states that the State Board of Education shall prescribe a list of appropriation accounts by which the funds of school districts shall be budgeted, accounted for, and expended. This code meets the requirement of the Resolution of the Oklahoma City Metropolitan Area Public Schools Trust to keep this money at the school district in a separate fund.
- 25* **Municipal/County Tax Levy**. Money derived from special sales tax on behalf of the school district. These funds are to be kept separate and expended only for those items addressed in the tax levy agreement.

26* Childcare and Limited Services for Children. Community lunch and childcare services contracted through Department of Human Services. Does not include childcare before or after school by 21st Century grants or Child Nutrition funds.

30 CAPITAL PROJECTS FUNDS. Account for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust funds. A bond fund holds proceeds from the sale of bonds from which all expenditures for bond projects are paid, as defined in 62 O.S. § 574.

A separate fund shall be assigned for each capital project. Bond fund titles should include purpose and fiscal year of authorization. For example, a bond issue authorized for transportation equipment in November of 2009 would be the Transportation Bond Fund of Fiscal Year 2010. All transactions would be identified by the fiscal year in which the encumbrances and/or warrants were issued.

The propositions set forth in a bond issue identifying specific projects shall be accounted for in the Project Reporting dimension series 001-199 assigned by the LEA. If more than one bond issue is authorized in a fiscal year and such bond issues are for a period of ten years or more, multiple issues may be combined by using one bond fund number and tracking propositions via the Project Reporting dimension.

General purpose and fiscal year authorized to be assigned by the LEA:

- 31* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 32* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 33* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 34* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 35* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 36* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 37* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 38* (General purpose) Bond Fund(s) of (fiscal year authorized)**
- 39* (General purpose) Bond Fund(s) of (fiscal year authorized)**

Note: Bonded indebtedness, or the accumulative total of all bond funds voted, may not exceed ten percent of the net assessed valuation of the school district.

40 DEBT SERVICE FUNDS. Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

41* Sinking Fund. The sinking fund of any district shall consist of all money derived from ad valorem taxes or otherwise as provided by law for the payment of bonds and judgments and interest thereon, as defined in 70 O.S. § 1-119.

50* ENDOWMENT FUNDS. This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.

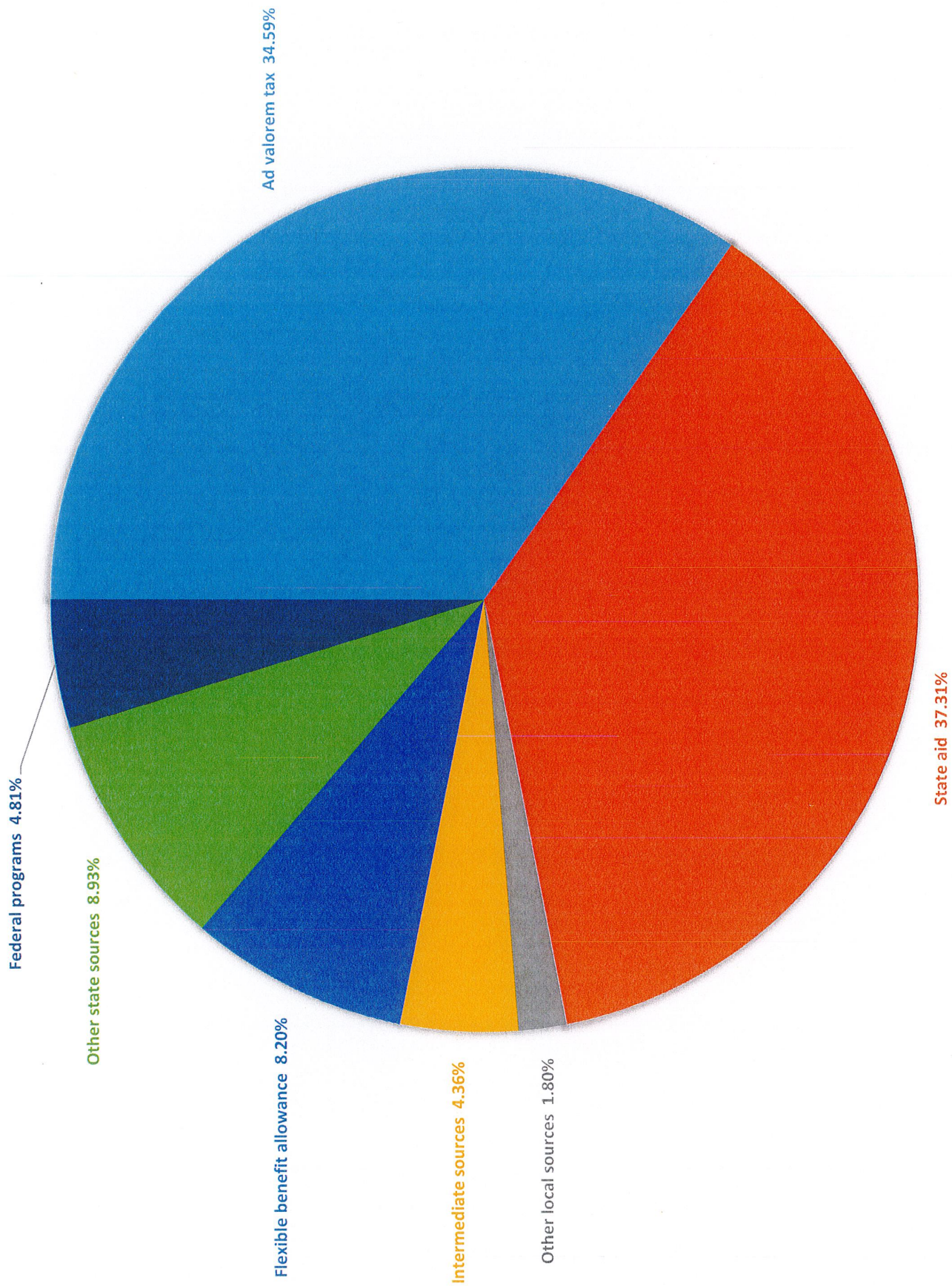
60* SCHOOL ACTIVITY FUND. As defined in 70 O.S. § 5-129, the board of education of each school district shall exercise control over all funds on hand or hereafter received or collected, as herein provided, from students or other cocurricular and extracurricular activities conducted in the district. Such funds shall be deposited to the credit of the subaccount maintained for the benefit of the particular activity within the school activity funds.

Owasso Public Schools



General Fund

GENERAL FUND BUDGETED REVENUE \$79,422,639



Revenue Summary - General Fund

Owasso Public Schools

	2020-21	2021-22	2022-23	2023-24	2024-2025
	actual	actual	actual	actual	budget
local sources					
ad valorem current year	21,493,687.02	21,572,216.18	24,332,108.88	26,402,399.23	27,194,000.00
ad valorem prior years	255,565.03	240,053.95	1,603,089.36	288,790.26	280,000.00
interest	55,916.77	58,213.08	415,877.76	710,146.87	600,000.00
facilities rental	2,757.50	4,602.50	1,000.00	2,265.50	2,000.00
sales of surplus	61,547.18	59,525.48	13,239.00	10,520.20	10,000.00
reimbursements	47,419.20	47,221.62	23,716.24	46,720.19	45,000.00
contributions	209,465.88	275,331.86	292,433.77	278,375.41	285,000.00
district contracts	269,135.93	142,781.84	424,186.19	322,497.24	322,000.00
royalties and leases	67,435.92	68,383.45	69,234.88	75,157.31	75,000.00
refunds	7,803.51	181,336.35	2,140.14	6,948.60	7,000.00
misc	<u>114,518.63</u>	<u>15,484.15</u>	<u>4,998.58</u>	<u>38,171.73</u>	<u>38,000.00</u>
total local sources	22,585,252.57	22,665,150.46	27,182,024.80	28,181,993	28,858,000
intermediate sources					
4 mill county wide	2,452,822.69	2,618,780.65	2,900,646.42	3,027,332.73	3,000,000.00
mortgage tax	599,499.88	729,482.34	513,090.17	349,701.12	350,000.00
resale property fund	<u>90,961.48</u>	<u>125,840.15</u>	<u>115,462.30</u>	<u>115,791.88</u>	<u>115,000.00</u>
total intermediate sources	3,143,284.05	3,474,103.14	3,529,198.89	3,492,826	3,465,000
state sources					
gross production	2,825.10	6,618.68	8,789.51	6,423.62	6,500.00
motor vehicle	3,925,207.83	4,443,244.08	4,159,818.57	4,180,135.59	4,180,000.00
rural electric	106,287.99	110,908.28	117,924.28	129,543.78	129,000.00
land earnings	1,369,715.96	1,390,806.46	1,473,365.00	1,655,342.13	1,500,000.00
vehicle tax stamps	23,714.39	22,739.28	21,144.97	22,552.02	22,000.00
farm implement tax			1,429.61	2,315.96	2,000.00
state aid current year	21,536,947.03	21,976,601.46	24,651,720.48	30,393,176.08	29,633,000.00
health insurance	5,508,142.81	5,972,370.34	5,976,913.48	6,515,277.96	6,515,000.00
alternative education	39,915.87	138,136.32	144,963.49	126,910.12	126,000.00
nbct	88,150.00	80,150.00	71,300.00	85,600.00	85,000.00
reading sufficiency	124,572.75	138,390.55	154,899.16	174,873.60	150,000.00
textbooks	461,697.57	813,201.32	631,126.83	643,970.64	638,273.00
school resource officer				92,000.00	91,830.00
state land reimb	27.10	26.98	26.53	81.96	25.00
misc state sources	35,924.16	61,598.22	69,869.29	54,138.65	50,000.00
vocational salary	26,440.00	26,440.00	26,440.00	38,160.00	42,000.00
vocational incentive	44,165.00	44,165.00	44,165.00	68,000.00	70,000.00
lottery fund grant	<u>11,964.91</u>	<u>15,000.00</u>	<u>10,473.62</u>	<u>0.00</u>	<u>0.00</u>
total state sources	33,305,698.47	35,240,396.97	37,564,369.82	44,188,502	43,240,628

Revenue Summary - General Fund

Owasso Public Schools

	2020-21 actual	2021-22 actual	2022-23 actual	2023-24 actual	2024-2025 budget
federal sources					
indian education	370,417.00	239,408.52	507,011.81	250,539.71	400,000.00
flood control	41.45	43.97	44.10	43.79	40.00
title 1	743,148.84	731,520.70	700,718.86	975,110.23	940,000.00
title 2a	167,472.48	218,226.72	213,336.58	217,201.40	215,000.00
title 3	65,947.22	20,016.11	56,508.74	76,033.66	60,000.00
idea	1,546,212.72	1,597,030.68	1,641,062.14	1,930,972.24	1,700,000.00
idea preschool	16,213.15	18,702.72	39,165.34	58,351.26	40,000.00
idea covid asst	37,112.00		221,342.15		
title IV student support	40,537.00	17,502.85	66,666.91	74,781.62	56,000.00
johnson o'malley	53,938.79	57,902.55	58,445.59	61,760.51	60,000.00
rehabilitation services	1,131.00				
homeless II arp				5,370.25	
cares act	463,924.59	80,298.33	35,845.87		
geers cares act		91,852.66	28,908.13		
esser II		604,558.69	753.18		
esser II state set aside		1,511,230.80	351,156.03		
school nurse support			247,500.00	3,647.77	
ok paid student teaching		1,749.00	12,243.00	5,247.00	
oklahoma science of reading academies			1,938.00	7,106.00	
esser III arp	0.00	25,187.25	1,937,822.37	1,694,767.66	347,970.50
total federal sources	3,506,096.24	5,215,231.55	6,120,468.80	5,360,933	3,819,011
other					
activity fund reimbursements	20,437.53	27,011.90	39,825.99	40,840.00	40,000.00
correcting entries	29,055.18	17,576.32	10,596.81	2,133.68	
total general fund revenue	62,589,824.04	66,639,470.34	74,446,485.11	81,267,227.16	79,422,639

State Aid Summary
Owasso Public Schools

	2023-24 initial	2023-24 final	2024-25 initial	2024-25 estimate
weighted average daily membership	14,965.74	15,350.34	15,329.31	15,500.00
x state-wide factor	<u>4,161.92</u>	<u>4,214.00</u>	<u>4,195.94</u>	<u>4,214.00</u>
sub total	62,286,212.62	64,686,332.76	64,320,865.00	65,317,000.00
transportation (average daily haul x 66)	<u>439,603.56</u>	<u>457,707.36</u>	<u>452,496.66</u>	<u>457,707.00</u>
sub total	62,725,816.18	65,144,040.12	64,773,361.66	65,774,707.00
less chargeables				
ad valorem (projection based on valuation)	(24,655,198.92)	(26,815,481.95)	(26,815,481.95)	(27,900,000.00)
4 mill (75% of prior year collections)	(2,175,484.82)	(2,175,484.82)	(2,270,629.16)	(2,270,629.16)
land earnings (prior year collections)	(1,473,365.00)	(1,473,365.00)	(1,655,342.13)	(1,655,342.13)
gross production (prior year collections)	(8,789.51)	(8,789.51)	(6,423.62)	(6,423.62)
motor vehicle (prior year collections)	(4,159,818.57)	(4,159,818.57)	(4,180,135.59)	(4,180,135.59)
rural electric (prior year collections)	<u>(117,924.28)</u>	<u>(117,924.28)</u>	<u>(129,543.78)</u>	<u>(129,543.78)</u>
total chargeables	(32,590,581.10)	(34,750,864.13)	(35,057,556.23)	(36,142,074.28)
total state aid	\$30,135,235	\$30,393,176	\$29,715,805	\$29,632,633

State Aid Summary

Owasso Public Schools

	2021-22 initial	2021-22 final	2022-23 initial	2022-23 final
weighted average daily membership	14,410.72	14,410.72	14,116.04	14,786.29
x state-wide factor	<u>3,517.17</u>	<u>3,621.01</u>	<u>3,797.74</u>	<u>3,849.13</u>
sub total	50,684,952.06	52,181,361.23	53,609,049.75	56,914,352.43
transportation	<u>279,354.26</u>	<u>299,097.63</u>	<u>297,301.36</u>	<u>308,229.89</u>
sub total	50,964,306.32	52,480,458.86	53,906,351.11	57,222,582.32
less chargeables				
ad valorem (projection based on valuation)	(21,921,177.65)	(23,260,203.43)	(23,260,203.43)	(24,655,198.92)
4 mill (75% of prior year collections)	(1,851,525.26)	(1,839,617.01)	(1,992,647.57)	(1,964,085.48)
land earnings (prior year collections)	(1,256,550.26)	(1,369,715.96)	(1,390,806.46)	(1,390,806.46)
gross production (prior year collections)	(2,825.10)	(2,825.10)	(6,618.68)	(6,618.68)
motor vehicle (prior year collections)	(3,925,207.83)	(3,925,207.83)	(4,443,244.08)	(4,443,244.08)
rural electric (prior year collections)	<u>(106,287.99)</u>	<u>(106,287.99)</u>	<u>(110,908.28)</u>	<u>(110,908.28)</u>
total chargeables	(29,063,574.09)	(30,503,857.32)	(31,204,428.50)	(32,570,861.90)
total state aid	\$21,900,732	\$21,976,602	\$22,701,923	\$24,651,720

Weighted Average Daily Membership

Owasso Public Schools

	Full Year FY 2025	1st qtr FY 2025 estimate	Full Year FY 2024	1st qtr FY 2024	Full Year FY 2023	1st qtr FY 2023	Full Year FY 2022	1st qtr FY 2022	Full Year FY 2021	1st qtr FY 2021	Full Year FY 2020	1st qtr FY 2020
average daily membership	0.00	9,860.00	9,854.95	9,878.27	9,781.41	9,775.46	9,648.80	9,598.94	9,141.22	8,998.06	9,791.81	9,771.95
additional weights												
grade	0.00	1,730.00	1,728.74	1,726.09	1,691.87	1,686.31	1,654.84	1,644.72	1,554.27	1,525.21	1,674.39	1,666.27
special education	0.00	1,895.00	1,833.00	1,833.00	1,871.25	1,871.25	1,724.15	1,724.15	1,604.40	1,604.40	1,655.25	1,655.25
gifted	0.00	210.00	198.56	198.56	207.06	207.06	214.54	214.54	210.80	210.80	256.02	256.02
bilingual	0.00	232.00	231.50	231.50	229.75	229.75	219.25	219.25	180.25	180.25	179.50	179.50
summer program												
economically disadvantaged (weight was .25, .30 as of spring 23)	0.00	1,350.00	1,259.10	1,259.10	991.20	826.00	501.00	501.00	514.25	514.25	801.00	801.00
teacher experience	0.00	223.00	223.46	223.82	193.20	190.46	153.46	152.68	105.37	103.75	52.75	52.63
Total Weighted ADM	0.00	15,500.00	15,329.31	15,350.34	14,965.74	14,786.29	14,116.04	14,055.28	13,310.56	13,136.72	14,410.72	14,382.62

Weights used for State Funding Formula

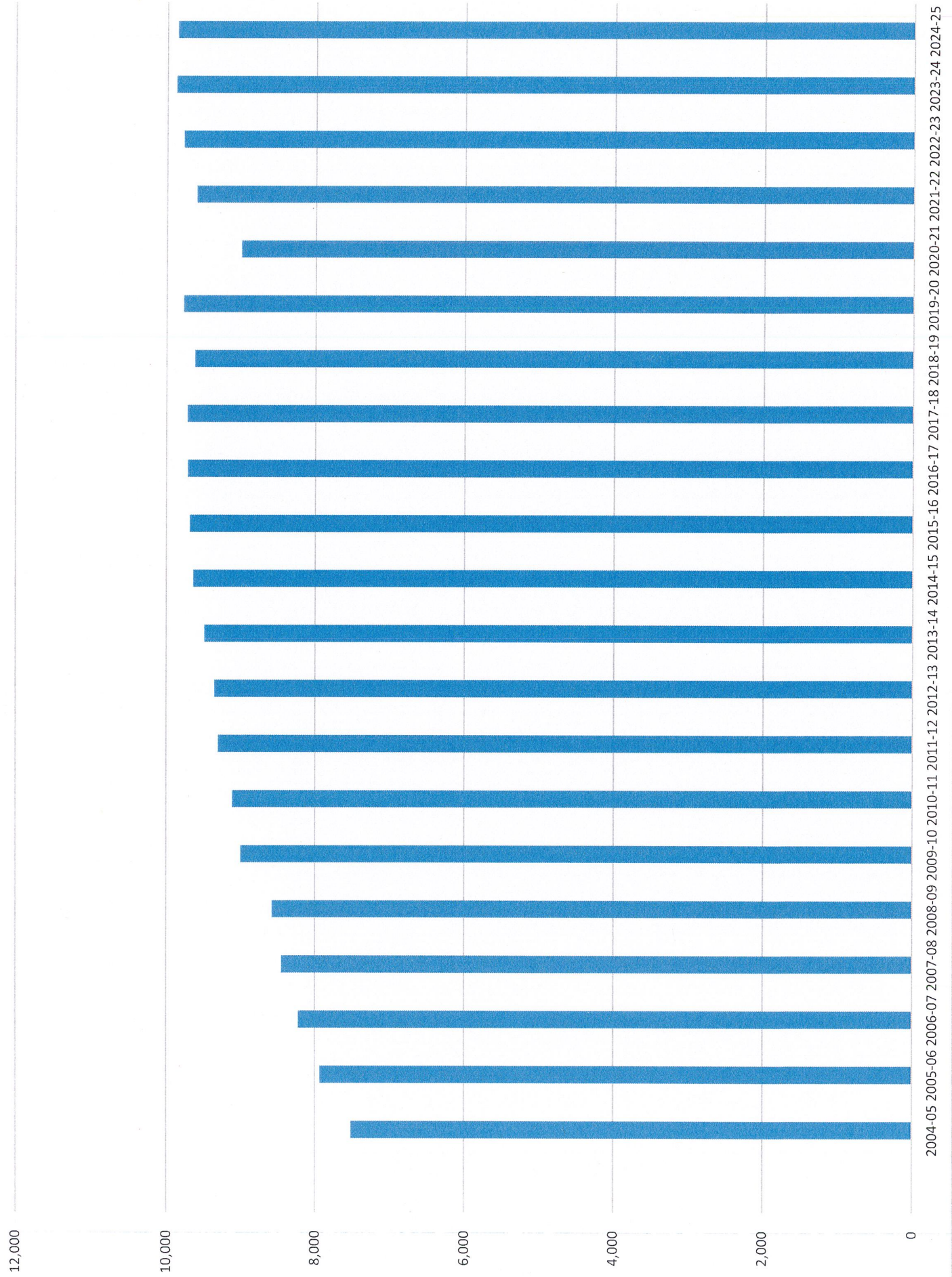
Fiscal Year	WADM	which count was used?
2025	15,500.00	1st quarter fy 2025
2024	15,350.34	1st quarter fy 2024
2023	14,786.29	1st quarter fy 2023
2022	14,410.72	full year fy 2020
2021	14,410.72	full year fy 2020
2020	14,382.62	1st quarter fy 2020
2019	14,260.20	full year fy 2018
2018	14,250.20	1st quarter fy 2018
2017	14,158.25	1st quarter fy 2017
2016	13,989.63	1st quarter fy 2016
2015	13,659.26	1st quarter fy 2015
2014	13,382.89	1st quarter fy 2014

Weighted Average Daily Membership

Owasso Public Schools

	Full Year FY 2019	1st qtr FY 2019	Full Year FY 2018	1st qtr FY 2018	Full Year FY 2017	1st qtr FY 2017	Full Year FY 2016	1st qtr FY 2016	Full Year FY 2015	1st qtr FY 2015	Full Year FY 2014	1st qtr FY 2014
average daily membership	9,627.01	9,618.66	9,713.58	9,716.72	9,721.95	9,711.37	9,672.59	9,682.41	9,644.80	9,636.29	9,367.84	9,485.89
additional weights												
grade	1,662.29	1,649.08	1,698.01	1,684.94	1,684.07	1,691.46	1,655.37	1,655.88	1,642.96	1,640.48	1,566.69	1,583.25
special education	1,559.60	1,559.60	1,522.85	1,522.85	1,357.20	1,357.20	1,267.40	1,267.40	1,035.10	1,035.10	999.55	999.55
gifted	250.58	250.58	309.74	309.74	369.58	369.58	372.30	372.30	372.64	372.64	374.68	374.68
bilingual	156.75	156.75	140.50	140.50	123.00	123.00	117.50	117.50	118.75	118.75	104.50	104.50
summer program	1.20	1.20	4.80	4.80	1.20	1.20	2.40	2.40				
economically disadvantaged <i>(weight was .25, .30 as of spring 23)</i>	681.50	681.50	780.50	780.50	758.50	758.50	740.75	740.75	719.25	719.25	726.50	726.50
teacher experience	31.12	31.07	90.22	90.15	145.97	145.94	150.86	150.99	136.88	136.75	107.28	108.52
Total Weighted ADM	13,970.05	13,948.44	14,260.20	14,250.20	14,161.47	14,158.25	13,979.17	13,989.63	13,670.38	13,659.26	13,247.04	13,382.89

Owasso Enrollment History

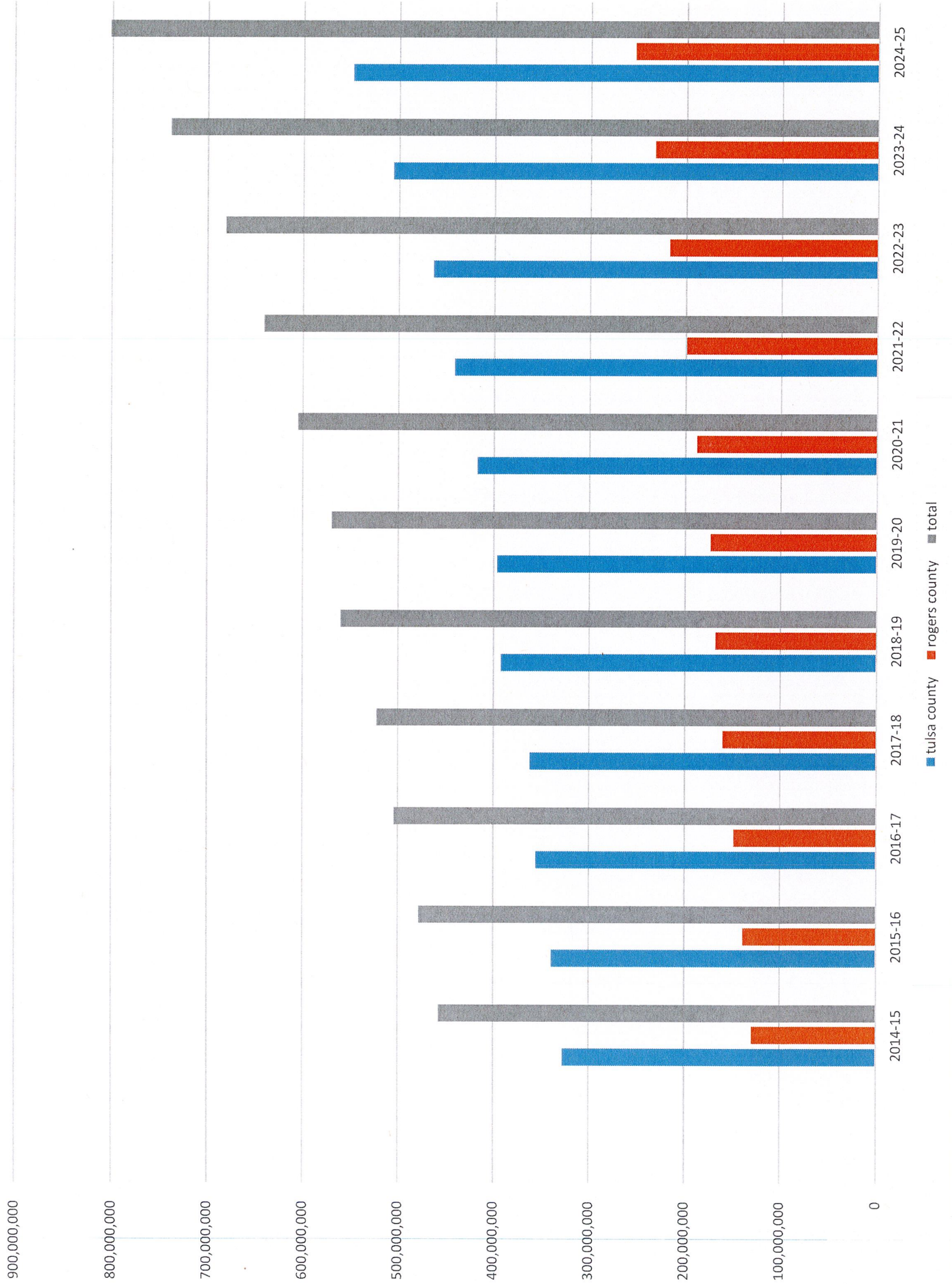


Owasso Public Schools

Student Enrollment History

School Year	first quarter average daily membership	full year average daily membership
2009-10	8,995.88	8,987.49
2010-11	9,106.98	9,107.54
2011-12	9,297.57	9,244.67
2012-13	9,349.81	9,407.79
2013-14	9,485.89	9,367.84
2014-15	9,636.29	9,644.80
2015-16	9,682.41	9,672.59
2016-17	9,711.37	9,721.95
2017-18	9,716.72	9,713.58
2018-19	9,618.66	9,627.01
2019-20	9,771.95	9,791.81
2020-21	8,998.06	9,141.22
2021-22	9,598.94	9,648.50
2022-23	9,775.46	9,781.41
2023-24	9,878.27	9,854.95
2024-25 projected	9,860.00	

Owasso NAV History



Owasso Public Schools
Net Assessed Valuation

fiscal year	tulsa county	rogers county	total	% growth
2014-15	327,486,511	129,452,049	456,938,560	
2015-16	339,141,366	138,722,627	477,863,993	4.58%
2016-17	355,532,038	148,279,153	503,811,191	5.43%
2017-18	361,832,011	160,201,627	522,033,638	3.62%
2018-19	392,119,962	167,900,838	560,020,800	7.28%
2019-20	396,177,061	173,526,362	569,703,423	1.73%
2020-21	417,190,131	188,016,906	605,207,037	6.23%
2021-22	441,402,628	199,181,472	640,584,100	5.85%
2022-23	463,654,714	217,217,754	680,872,468	6.29%
2023-24	506,173,653	232,772,685	738,946,338	8.53%
2024-25	548,422,499	253,585,312	802,007,811	8.53%

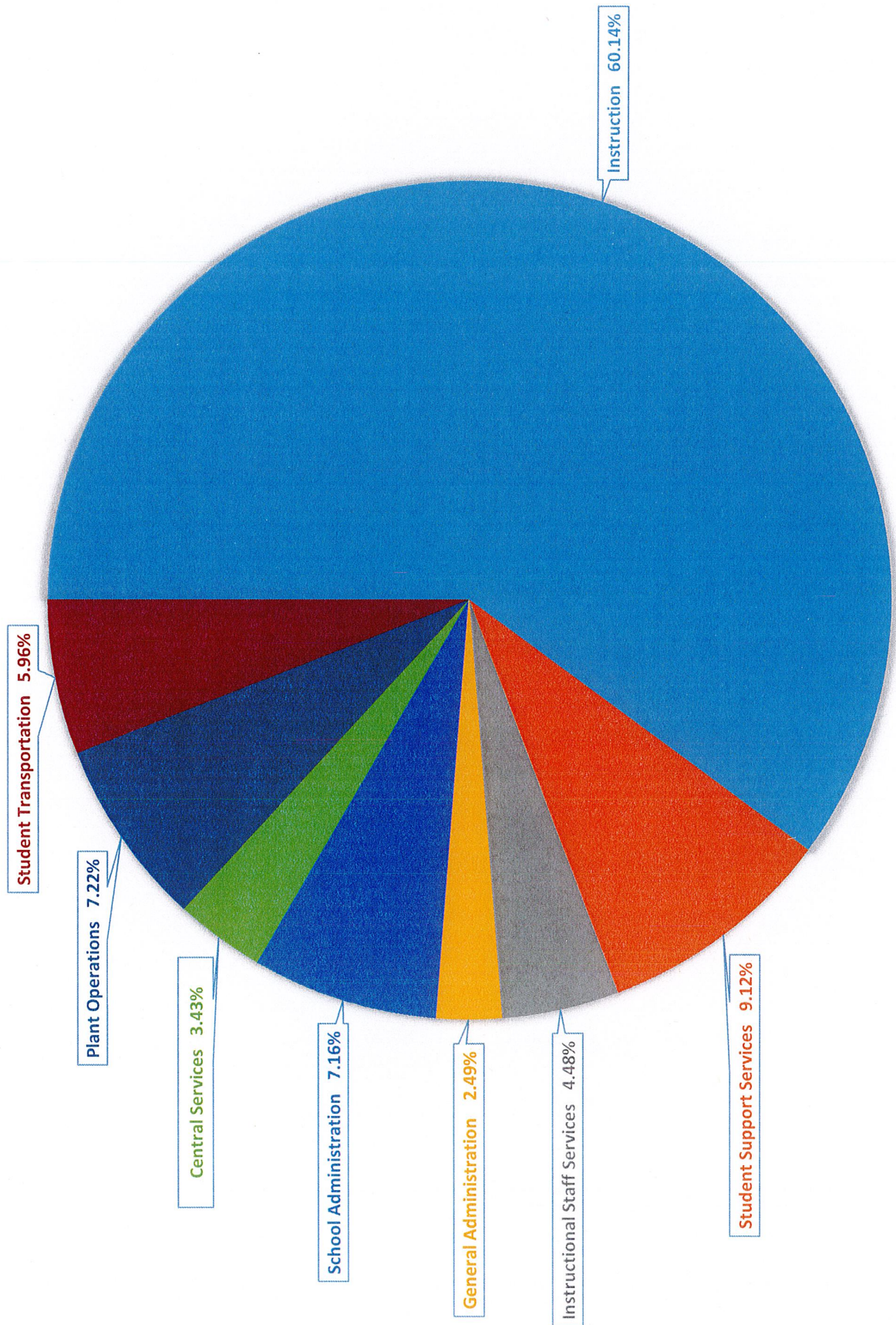
EXPENDITURE DIMENSIONS

FY	FUND	PROJECT REPORTING	FUNCTION	OBJECT	PROGRAM	SUBJECT	JOB CLASS	OPER UNIT
XX	XX	XXX	XXXX	XXX	XXX	XXXX	XXX	XXX

Definitions of Expenditure Dimensions

FY	Fiscal year of the fund involved. Example: FY 2023-24.
FUND	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and residual equities or balances or changes therein. <u>Examples</u> : General, building, school activity, trust.
PROJECT REPORTING	The Project Reporting dimension permits LEAs to accumulate expenditures to meet a variety of specialized management and reporting requirements, regardless of whether the programs receive district, state, federal, or multisource funding. Expenditures may be accumulated under individual projects with the flexibility of accommodating additional projects which LEAs might wish to account for on a permanent or temporary basis. <u>Examples</u> : Summer school program, child nutrition program, vocational program.
FUNCTION	Describes the activity being performed for which a service or material object is acquired. <u>Examples</u> : Instruction, counseling services, library services, operation of building services, and supervision of child nutrition programs operation.
OBJECT	Describes the service or goods obtained. <u>Examples</u> : Salaries, staff travel, electricity, books.
PROGRAM	A plan of activities and procedures designed to accomplish a predetermined objective. <u>Examples</u> : Regular programs, special programs, vocational programs, special students.
SUBJECT	Describes a group of related subjects, allows accumulation of costs in particular subject areas. <u>Examples</u> : Art, business, mathematics, music.
JOB CLASSIFICATION	Used to classify expenditures for salaries and employee benefits by employee's job. <u>Examples</u> : Elementary nonteaching principal, senior high teacher, regular or substitute bus driver.
OPERATIONAL UNIT	Used to identify the accredited instructional site according to grade span or the non-accredited/non-instructional site at which personnel serve the entire district. The Accreditation Standards Division of the State Department of Education must assign all site codes. A district may request the use of specific site codes, but will be authorized to use the code only after verification that the code is within the proper range and does not conflict with any codes previously assigned to the district.

BUDGETED EXPENDITURES BY FUNCTION - GENERAL FUND \$81,281,039



Owasso Public Schools

General Fund Expenditure Budget

Project Codes		F.Y. 2020-21	F.Y. 2021-22	F.Y. 2022-23	F.Y. 2023-24	F.Y. 2024-25
		Actual	Actual	Actual	Actual	Budget
<u>code</u>	<u>description</u>					
000	non categorical	49,309,474.38	48,355,151.88	50,659,415.18	59,472,489.88	63,674,693.87
001	extra duty	840,134.73	861,716.31	1,335,367.77	1,304,511.54	1,350,000.00
002	plant operations	327,800.78	279,569.47	197,891.33	537,065.09	550,000.00
003	transportation	510,278.37	514,833.98	745,661.31	1,020,193.97	1,050,000.00
004	student enrollment center	1,149.00	1,765.00	1,795.00	0.00	1,500.00
005	teaching and learning	34,538.09	25,154.47	49,800.92	60,634.52	85,000.00
006	district services	183,677.00	187,463.60	180,145.92	146,683.29	210,000.00
007	summer school	41,796.39	19,019.93	57,055.04	73,556.14	74,000.00
008	business services	258,608.72	269,422.90	278,213.98	302,234.46	300,000.00
012	human resources	17,813.65	44,695.67	29,327.45	35,448.00	40,000.00
013	insurance	15,955.00	21,897.12	293,568.72	220,186.00	228,220.00
014	cobra coverage	1,125.42			0.00	
015	superintendent	2,468.80	2,956.57	17,448.77	30,321.16	30,000.00
016	legal svcs/district memberships	40,443.00	70,503.36	34,360.22	70,584.52	60,000.00
035	payroll related reimbursements		353.07	986.16	1,467.52	1,500.00
042	postage			5,003.95	12,529.94	10,000.00
044	board of education	15,137.00	25,359.00	38,370.97	36,780.70	38,000.00
051	transportation activity trips	8,365.89	13,453.16	39,633.67	51,551.86	40,000.00
052	custodians special events	945.95	3,128.20	421.94	66.34	100.00
055	unused sick leave	155,670.31	154,610.21	54,373.29	64,626.21	70,000.00
056	unused vacation	30,974.10	35,087.14	12,947.40	18,105.20	20,000.00
057	retirement incentive	301,570.89	342,972.02	415,024.28	369,767.75	375,000.00
060	gym proctors	18,641.77	15,578.75	15,116.65	30,784.30	30,000.00
061	support overtime	338,271.71	294,674.22	249,511.59	174,632.86	180,000.00
062	recruiting/retention	14,597.59	32,880.58	25,029.56	30,516.30	30,000.00
063	tuition reimbursement	19,551.55	19,817.59	17,716.74	19,412.68	20,000.00
064	employee referral program		1,027.76	17,645.14	5,046.23	15,000.00
065	employees of the year			10,773.65	10,780.52	11,000.00
066	in district travel	41,123.39	39,341.44	47,703.18	47,825.30	48,000.00
067	prof dvlpmt supt office				10,318.74	26,000.00
068	prof dvlpmt district svcs				860.00	11,000.00
069	prof dvlpmt athletics substitutes				2,020.93	10,000.00
070	prof dvlpmt technology				1,050.00	23,000.00
071	prof dvlmpt finance/payroll/hr				0.00	12,000.00
078	step 31 & beyond	42,920.42	67,995.77	54,668.32	69,276.72	70,000.00
080	high school graduation	29,058.74	29,262.30	32,241.06	34,720.51	35,000.00
091	spark start up expenses			26,570.59	14,290.92	4,138.00
108	extra curricular testing	3,891.00	4,632.00	6,588.00	7,185.00	8,000.00
113	technology	53,122.92	178,936.56	9,002.43	25,052.85	25,000.00
114	instructional resources				115.96	
117	safety	39,612.98			32,375.00	
130	professional development district wide		20,634.01	47,553.41	6,867.72	15,000.00
131	professional development site based	12,438.55	14,851.35	14,687.10	12,794.11	21,150.00
150	indirect cost federal budgets				40,562.03	50,000.00
165	robotics		15,637.59	10,480.57	11,309.88	23,000.00
166	gifted	16,219.61	12,433.05	26,773.68	30,978.01	31,500.00
167	performing arts center	8,333.21	9,996.16	9,987.14	9,983.38	10,000.00
168	ram academy site budget	452.17	1,555.74	1,126.98	1,614.36	1,716.00
170	local indian education	0.00	3,674.56	6,324.06	8,000.00	8,000.00
171	nurses	13,454.81	19,760.89	26,411.70	29,523.68	32,000.00
174	local special education	178,964.91	44,530.08	110,756.55	201,181.80	210,000.00
178	high school site budget	34,755.28	36,563.88	50,727.78	62,892.00	66,022.00
181	8th grade center site budget	4,753.01	8,337.89	12,422.28	16,079.57	17,138.00
182	7th grade center site budget	9,626.53	14,859.70	9,601.05	13,681.36	17,204.00
183	6th grade center site budget	9,716.65	10,520.29	7,912.00	2,805.31	15,972.00
184	barnes site budget	10,977.45	10,487.22	11,082.19	10,247.23	11,066.00
185	ator site budget	5,608.22	8,395.17	7,456.31	8,070.24	8,338.00

Owasso Public Schools

General Fund Expenditure Budget

Project Codes

		F.Y. 2020-21	F.Y. 2021-22	F.Y. 2022-23	F.Y. 2023-24	F.Y. 2024-25
		Actual	Actual	Actual	Actual	Budget
<u>code</u>	<u>description</u>					
186	mills site budget	2,909.86	7,058.82	8,328.52	5,358.42	10,714.00
187	smith site budget	5,857.73	5,381.32	4,745.64	6,295.99	9,020.00
188	hodson site budget	10,474.02	8,449.78	6,796.74	10,906.58	12,518.00
189	bailey site budget	8,165.94	8,414.43	6,148.92	6,264.90	10,560.00
190	morrow site budget	11,054.19	10,803.73	11,926.03	13,930.50	13,992.00
191	northeast site budget	2,710.98	2,493.94	4,356.50	7,629.37	10,868.00
192	stone canyon site budget	11,279.75	11,893.20	12,429.37	12,621.07	12,892.00
193	stem	20,649.87	18,648.76	19,826.87	17,294.19	21,000.00
194	blended learning	325,545.77	158,971.60	175,784.93	209,862.95	210,000.00
195	fine arts	107,995.19	129,906.58	121,470.81	138,906.09	140,800.00
199	oklahoma aeronautics grant			1,576.29	0.00	2,977.00
312	national board certified state stipends	88,150.00	80,150.00	66,300.00	85,600.00	65,000.00
331	in lieu of health insurance certified	135,832.16	135,144.71	128,545.24	134,122.04	138,000.00
332	in lieu of health insurance support	392,528.37	397,210.86	438,309.04	469,322.08	480,000.00
333	textbooks state	461,697.57	813,201.32	631,126.83	643,970.64	635,000.00
334	health insurance certified	3,673,843.50	3,712,714.91	3,888,283.16	4,161,171.47	4,250,000.00
335	health insurance support	1,297,143.03	1,320,346.74	1,374,309.04	1,616,879.27	1,700,000.00
337	state arts council grant	463.06			0.00	
352	teacher induction and mentor program			1,171.50	0.00	
361	achieving classroom excellence (ace)		2,108.70		0.00	
367	reading sufficiency act	269,867.76	60,683.08	65,219.25	125,782.40	203,567.13
376	school resource officer				92,000.00	91830
388	alternative education state	39,915.87	138,136.32	144,963.49	126,910.12	126,000.00
411	comprehensive secondary programs	18,482.41	26,440.00	26,440.00	38,160.00	42,000.00
412	vocational program incentive	43,120.33	39,013.63	27,094.29	26,374.15	70,000.00
469	oklahoma education lottery grants	11,964.91	15,000.00	10,473.62	0.00	
511	title 1	653,763.27	756,249.12	736,926.73	940,772.68	950,000.00
518	title 1 part a	26,054.00	14,025.88	12,456.89	18,348.66	19,000.00
541	title 2a	162,642.34	259,897.79	179,171.95	198,035.16	200,000.00
552	part A student support formula grants	38,057.00	37,116.72	54,148.09	66,012.08	65,000.00
561	indian education	371,678.94	369,134.55	400,450.86	393,596.00	400,000.00
563	johnson o'malley	49,438.19	58,600.14	58,433.13	66,094.73	66,000.00
565	jom additional funding			2,723.22		
571	immigrant education	12,600.00	580.29	14,629.45	12,138.13	10,000.00
572	english language acquisition	52,028.10	18,757.06	48,459.43	68,610.72	60,000.00
613	special eduation staff development		966.50	5,343.68	8,201.12	8,000.00
615	special education mini grant	9,588.00	7,142.84	6,734.09	2,725.08	
617	covid assistance	48,921.22			0.00	
618	transitions development program				9,560.97	
621	special education flow through	1,586,231.18	1,644,935.10	1,625,405.99	1,706,208.52	1,700,000.00
625	special education private schools	9,000.00	9,000.00	9,000.00	9,423.75	9,000.00
628	ARP special ed flow through		17,938.86	237,237.34	192,231.13	
629	ARP special education private schools			1,645.00	1,786.76	
641	special education preschool	20,656.51	21,191.12	26,740.54	42,462.77	42,000.00
643	ARP special education preschool			5,570.33	19,101.84	
644	ARP special ed preschool private				787.36	
721	geer cares act		120,760.79		0.00	
724	school nurse support grant			251,147.77	0.00	
725	paid student teacher program		1,749.00	12,245.17	5,546.56	5,000.00
726	okla science of reading academies			2,256.73	6,465.36	6000
771	flood conrol	41.45	43.97	44.10	43.79	43.00
788	cares act	517,104.57	55,128.74	7,835.48	0.00	
793	esser II		544,837.70	753.18	0.00	
794	esser II state set aside		1,862,386.83		0.00	
795	esser III arp	0.00	62,112.87	3,008,353.04	755,376.91	180,000.00
797	esser iii homeless	0.00	0.00	0.00	10,931.82	0.00
total		63,501,476.98	65,110,225.91	69,196,021.25	77,295,483.72	81,281,039.00

Owasso Public Schools General Fund**Salary and Benefits By Job Classification - Total Cost to District**

<u>Job Code</u>	<u>Description</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Budget FY 2024-25</u>
104	dean of students		14,596	12,525		
105	asst principal	1,744,964	1,616,547	1,709,835	2,100,759	2,150,759
106	asst superintendent	293,371	276,092	330,221	350,711	355,033
107	executive asst/cfo	156,691	159,716	175,135	185,253	187,792
108	instructional director/coordinator	550,306	491,546	596,833	640,396	800,000
109	manager	372,508	369,462	307,060	442,090	445,640
110	noninstructional director/coordinator	1,380,133	1,563,380	1,957,322	2,191,362	2,257,792
112	principal	1,445,678	1,542,959	1,524,346	1,683,013	1,717,542
115	superintendent	194,820	210,063	245,808	246,460	286,694
201	athletic coach	385,203	422,744	573,511	615,670	850,000
202	behavioral mgmt specialist				96,393	96,393
203	counselor	1,784,927	1,710,448	1,681,359	1,872,804	1,932,804
204	curriculum specialist	4,030		63	0	0
206	librarian	1,091,355	1,101,714	1,071,081	1,157,102	1,170,040
207	remedial specialist	1,204,511	1,205,076	1,121,017	1,278,690	1,356,830
208	student activities advisor	71,419	75,005	81,248	99,459	99,459
210	teacher	35,066,664	33,839,542	33,603,525	37,384,100	38,165,210
211	teacher trainer	190,478	205,452	322,366	305,873	305,873
213	resource teacher		1,308,686	2,305,352	2,597,003	3,114,120
214	substitutes	471,493	604,757	813,701	704,462	810,000
216	speech language asst				36,437	36,582
218	adjunct coach			75,786	4,521	4,521
301	accountant	103,115	104,737	113,081	122,316	125,661
307	athletic trainer	103,018	163,113	273,885	344,584	417,453
311	benefits specialist	99,416	126,856	134,297	147,587	192,587
312	payroll specialist	120,508	144,859	142,806	174,788	237,299
315	computer systems analyst	78,198	57,164	58,326	59,920	61,091
321	evaluator	22	867	0	0	0
328	interpreter			30	1,475	1,500
332	network administrator	111,299	190,965	204,721	220,030	94,019
334	occupationalist therapist	63,064	7,930	0	0	0
337	employee referral			14,827	0	0
341	retirement incentive	329,063	342,972	426,731	369,156	329,413
343	psychologist	330,589	332,031	422,639	547,543	547,543
344	public relations	152,119	154,279	173,595	183,566	183,566
346	recreation worker	2,298	775	8,042	9,052	9,052
347	nurse	462,132	489,656	597,748	650,079	780,095
348	registrar	157,583	160,954	196,770	202,631	265,447
353	speech path	884,732	936,426	857,228	1,076,280	1,092,101
360	cert nurse asst	153,255	156,785	173,041	192,213	192,213
402	bilingual aid	19,345	24,151	114,828	182,172	245,932
404	career aid	31,283	8,639	50,929	83,966	84,473
405	pre-k aid	165,146	176,167	0	0	0
409	monitor	129,763	160,804	174,436	152,704	185,000
413	teaching aid non highly qualified	574,241	638,713	491,976	508,747	528,747
414	paraprofessional tier I	1,361,770	1,505,153	633,597	670,339	670,339
415	tutor	24,333	25,022	23,213	5,136	5,136
418	paraprofessional tier II			1,680,368	2,270,153	2,654,920
502	computer tech	446,837	467,256	515,060	532,108	541,157
510	psychometrist	60,177	81,782	8,003	211	211
513	supervisor	59,011		0	0	0
601	bookkeeping	250,815	294,511	294,215	383,300	421,630
605	dispatcher	39,128	6,731	0	0	0
609	general office	580,424	594,939	676,136	741,199	852,379
613	receptionist	44,805	45,812	51,059	64,478	66,922

Owasso Public Schools General Fund**Salary and Benefits By Job Classification - Total Cost to District**

<u>Job Code</u>	<u>Description</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	Budget <u>FY 2024-25</u>
614	records clerk	1,789	2,075	2,280	2,357	2,357
615	secretary	893,211	920,325	1,052,491	1,050,531	1,134,573
617	warehouse supplies handler	161,564	168,639	183,905	184,271	184,751
690	supt secretary	45,223	52,089	61,409	64,497	65,650
707	general maintenance	657,091	600,787	567,361	668,311	675,000
712	mechanic	157,535	186,980	257,880	269,293	261,781
801	bus driver	1,984,096	2,152,435	2,442,639	2,507,644	3,009,173
802	other vehicle driver	13,160	21,454	58,183	71,748	71,748
803	substitute driver	8,773	12,701	16,006	8,305	8,305
951	bus monitor/crossing guard	674,704	690,872	765,405	822,751	862,751
954	custodian	1,902,349	2,040,247	2,263,401	2,586,888	2,949,052
959	security officer				163,922	323,990
961	security guard	12,588	12,591	12,581	12,401	12,401
964	subs for custodians	13,094	10,620	20,308	1,652	1,652
	total	59,871,218	60,989,650	64,723,529	72,302,862.67	76,492,154

Owasso Public Schools

General Fund Non-Payroll Budget

object code	description	FY 2025 Budget	FY 2024 Total	FY 2023 Total	FY 2022 Total	FY 2021 Total
271,281	unemployment	25,000	12,130	21,770	25,610	59,985
273,283	workers comp	239,882	215,028	266,868	256,777	283,650
	total 200	264,882	227,158	288,638	282,387	343,635
310	admin svcs	21,000	20,983	20,325	22,259	29,766
311	board of ed services	25,000	24,500	19,557	18,460	26,584
312	mgmt svcs	0	26,000	26,000	0	
320	prof ed svcs	30,000	19,351	22,267	15,984	17,329
321	instr prog impr svcs	60,000	58,001	94,823	29,658	18,607
322	instr svcs	130,000	129,270	182,585	68,390	130,993
323	student svcs	100,000	68,839	4,468	860	0
331	acct svcs	22,000	20,590	20,590	18,350	18,350
333	bargaining svcs				7,020	7,400
334	engineering svcs				3,000	
336	med svcs	525,000	535,315	516,650	396,107	343,834
337	other prof svcs	14,636	39,232	9,636	23,086	9,636
342	data processing svcs		299			
344	security svcs	188,200	240,108	185,315	184,840	183,470
345	other competitive events		450			
346	tech svcs	3,500	3,471	3,450	3,700	3,569
357	legal svcs	60,000	70,585	34,360	70,503	40,756
359	professional staff training	2,000	7,500	2,500		
	total 300	1,181,336	1,264,493	1,142,525	862,217	830,294
420	cleaning svcs	200	192	204	232	
423	disposal svcs	20,000	20,041	7,885	1,156	959
426	lawn care svcs	250,000	231,700	225,871	232,749	128,353
430	repairs and maint svcs	500	716		0	204
431	non-technology svcs		1,487		2,018	
434	electrical svcs		56		200	250
436	office machine svcs	2,000	3,413	825	200	1,759
438	bldg grounds svcs	12,000	12,087	12,553	33,273	2,286
439	equip and vehicle svcs	179,800	176,688	69,477	104,755	65,129
442	equip and vehicle rental	14,000	11,181	7,078	7,181	9,691
443	bldg rental	28,750	28,740	26,490	26,281	25,902
445	uniform services	5,000	5,621			
449	other rental	5,000	4,695	9,219	6,513	11,317
459	other constr svcs	11,000	10,885			
	total 400	528,250	507,501	359,602	414,556	245,849
513	student transp svcs			5,880	0	0
515	student travel - lodging			9,870	21,699	
522	liability ins	228,220	220,186	293,569	293,604	249,506
525	surety bonds	3,500	3,545	3,535	3,465	3,505
530	comm svcs	96,370	93,668	65,292	51,570	44,171
540	advertising	9,500	9,524	13,490	8,380	517
550	printing	9,000	8,946	12,911	7,182	4,900
561	to other LEA in state				29,870	58,242
567	voucher pmt	150	150	800	1,825	650
580	staff travel		720	443	63	0
582	out of district travel	90,000	95,594	53,323	76,605	4,948
	total 500	436,740	432,332	459,113	494,264	366,439

Owasso Public Schools

General Fund Non-Payroll Budget

object code	description	FY 2025 Budget	FY 2024 Total	FY 2023 Total	FY 2022 Total	FY 2021 Total
611	paper	102,000	101,602	125,784	62,012	46,893
612	bus supplies	390,000	387,426	371,861	302,004	218,046
614	testing supplies	18,000	16,289	23,497	19,584	16,954
615	films,videos, audio spls			936		46
616	health supplies	12,000	16,459	24,954	16,000	66,422
617	kitchen supplies		42	52	5,944	5,794
618	cleaning supplies	85,000	79,850	32,416	87,743	200,925
619	general supplies	155,000	153,314	128,348	126,774	121,644
621	bottled gas		454	386	302	310
623	diesel	385,000	367,922	465,645	400,628	187,509
625	gas	100,000	99,492	101,994	106,716	63,338
641	books	45,000	43,969	27,711	37,324	28,059
642	periodicals	1,500	1,160	180	140	1,155
644	supplemental textbooks	0	76,902		14,209	17,571
645	workbooks	2,000	1,824	2,211	990	566
647	newspapers	300	264	189	189	143
648	magazines	1,000	1,092	1,273	560	533
651	appliances/fixtures	35,000	35,044	47,207	29,272	33,572
652	audiovisual	19,539	4,633	3,421	2,370	1,563
653	tech supplies	175,000	189,245	167,141	278,933	371,809
655	instruments				624	3,499
656	machines	15,338	12,857	1,754	4,509	606
657	uniforms	11,000	12,193	7,624	3,713	3,368
658	adaptive supplies	25,000	26,801	21,858	17,350	6,425
681	cocurricular	200,000	187,774	190,169	95,396	144,874
682	awards,gifts,regalia	15,000	12,009	13,866	9,217	8,727
683	extracurricular supplies	18,000	18,513	33,144	17,357	5,417
	total 600	1,810,677	1,847,129	1,793,619	1,639,862	1,555,770
711	athletic areas		1,600			
715	parking				1,929	
716	playground impr	0	33,872	8,449	7,927	4,483
719	other improvements	4,000		385	1,268	
731	appliances/fixtures		4,100	156		
732	audiovisual equip	0	427	1,824	445	0
739	security equip			130	0	0
762	busses		115,974		0	0
	total 700	4,000	155,973	10,944	11,568	4,483
810	dues and fees	78,000	77,884	58,142	69,824	50,884
860	regISTRATION/tuition	280,000	275,884	160,905	139,241	29,820
870	county assessment fee	205,000	202,135	188,543	188,681	174,029
	total 800	563,000	555,902	407,591	397,746	254,733
930	reimbursement	0	2,134	10,459	17,976	29,055
	total 900	0	2,134	10,459	17,976	29,055
total non-payroll general fund		4,788,885	4,992,621	4,472,492	4,120,576	3,630,259

Owasso Public Schools



Building Fund

Owasso Public Schools

Building Fund Summary

	F.Y. 2021 Actual	F.Y. 2022 Actual	F.Y. 2023 Actual	F.Y. 2024 Actual	F.Y. 2025 Budget
Beginning Fund Balance	1,975,828.94	1,677,855.34	3,328,034.56	3,486,854.69	4,009,841.87
Revenue					
current year ad-valorem	3,070,792.03	3,082,026.47	3,476,322.03	3,772,099.09	3,850,000.00
prior year ad-valorem	36,512.44	34,296.49	229,015.91	41,258.51	41,000.00
interest	36,984.65	8,336.76	65,947.43	85,318.24	75,000.00
rental of facilities	28,143.00	53,890.16	45,805.00	63,007.00	60,000.00
insurance loss recoveries			138,881.47	12,723.00	
utilities reimbursement	42,907.21	17,970.34	28,491.00	18,034.77	
miscellaneous	3.87	3.86	3.79	1,262.51	
redbud				1,156,847.36	1,157,000.00
esser II		2,716,313.28	195,007.34		
american recovery plan			806,691.19	119,667.13	
correcting entry	<u>213.40</u>	<u>0.00</u>	<u>424.23</u>	<u>0.00</u>	<u>0.00</u>
total revenue	3,215,556.60	5,912,837.36	4,986,589.39	5,270,217.61	5,183,000.00
Expenditures					
security	27,677.52	21,950.94	20,151.00		
tech related svcs			1,684.00	8,875.00	10,000.00
water/sewer	107,078.54	177,600.25	147,293.21	148,259.11	150,000.00
disposal	77,051.50	84,286.66	92,073.17	95,849.44	96,000.00
exterminator	7,019.96	8,520.00	27,000.00	35,100.00	35,000.00
cooling	495,000.00	495,000.00	550,000.08	550,000.08	580,000.00
electrical	21,961.15	23,535.09	7,441.49	46,857.63	30,000.00
plumbing	956.50	725.00	10,862.95	13,237.38	15,000.00
other bldg svcs	62,239.57	95,576.57	301,918.83	225,768.41	200,000.00
other equip svcs	3,916.06	1,645.00	32,253.72	13,411.24	15,000.00
equipment and vehicle svcs	74,457.69	109,211.33	122,087.80	129,308.22	135,000.00
land and building svcs					
other rental/lease svcs	5,340.20		5,362.80		
other heating/cooling svcs			23,728.72	7,395.88	5,000.00
roofing	5,900.00	2,900.00	0.00		
other construction svcs	45,246.15	26,360.05	51,508.22	17,438.65	40,000.00
property insurance	839,162.76	830,697.00	975,676.00	1,046,990.00	1,550,508.00
communication svcs	202,801.29	241,842.54	99,440.30	117,854.62	125,000.00
cleaning supplies and chemicals	205,481.12	298,715.79	329,777.43	288,905.95	300,000.00
electricity	1,061,107.20	1,411,706.14	1,711,784.35	1,778,191.15	1,800,000.00
natural gas	236,269.29	274,059.92	242,522.30	175,763.36	200,000.00
appliances/furniture	25,585.30	21,125.57	59,469.67	22,911.16	20,000.00
machinery	9,065.00				
landscaping				2,710.00	0.00
parking					
other improvements					
heating/cooling systems		137,200.29	15,308.99	22,403.15	25,000.00
reimbursement	<u>213.40</u>	<u>0.00</u>	<u>424.23</u>	<u>0.00</u>	<u>0.00</u>
total expenses	3,513,530.20	4,262,658.14	4,827,769.26	4,747,230.43	5,331,508.00
Prior Year Adjustments					
Ending Fund Balance	<u>1,677,855.34</u>	<u>3,328,034.56</u>	<u>3,486,854.69</u>	<u>4,009,841.87</u>	<u>3,861,333.87</u>

Owasso Public Schools



Child Nutrition Fund

Owasso Public Schools
Child Nutrition Fund Budget

	Fy 2021-22 Actual	Fy 2022-23 Actual	Fy 2023-24 Actual	Fy 2024-25 Budget
Beginning Fund Balance	1,144,882.53	2,286,586.70	2,542,882.97	2,572,917.00
Revenue				
local				
interest	7,258.97	54,237.07	79,428.42	70,000.00
reimbursements	2,465.94		1,309.14	0.00
student lunches	149,414.36	1,580,753.86	1,577,193.62	1,590,000.00
a la carte sales	73,295.80	44,801.13	38,074.25	40,000.00
adult lunches	9,598.32	13,829.47	11,577.85	10,000.00
other local	0.00	426.21	0.00	0.00
total local revenue	242,033.39	1,694,047.74	1,707,583.28	1,710,000.00
state				
flex benefit	0.00	240,000.00	245,533.34	265,000.00
state matching	46,696.10	46,106.64	35,174.48	35,000.00
total state revenue	46,696.10	286,106.64	280,707.82	300,000.00
federal				
emergency operation costs	14,710.95	257,846.60	232,682.04	92,337.00
p-ebt local admin	3,063.00	3,135.00		
federal lunch reimb	3,944,730.42	1,823,609.64	1,905,313.35	2,050,000.00
federal breakfast reimb	687,780.25	357,297.36	340,832.59	380,000.00
summer food program	255,505.29	88,068.68	77,243.09	77,663.00
total federal revenue	4,905,789.91	2,529,957.28	2,556,071.07	2,600,000.00
other				
change/reimb/correcting	2,063.98	10,450.65	12,969.47	10,000.00
Total Revenue	5,196,583.38	4,520,562.31	4,557,331.64	4,620,000.00
Expenses				
salaries				
office staff	124,528.70	136,542.01	145,359.66	160,000.00
cook/food preparer	1,640,526.76	2,055,382.31	2,068,027.30	2,340,000.00
total salaries	1,765,055.46	2,191,924.32	2,213,386.96	2,500,000.00

Owasso Public Schools
Child Nutrition Fund Budget

	Fy 2021-22 Actual	Fy 2022-23 Actual	Fy 2023-24 Actual	Fy 2024-25 Budget
non-salary expenses				
technology related svcs	11,842.50	12,484.00	12,514.00	13,539.00
extermination svcs	3,570.00	2,225.00	6,405.00	3,753.00
cleaning svcs	4,150.00	4,600.00	4,600.00	0.00
electrical svcs	2,600.00		12,985.00	20,000.00
office machine svcs	706.70	688.00	717.00	747.00
other building services			6,548.04	0.00
other equipment svcs	82,411.44	67,637.14	15,183.89	42,500.00
food storage		215.00		3,000.00
surety bonds	178.00	178.00	178.00	178.00
advertising	55.00			
printing and binding	300.00		2,015.00	0.00
food services management	2,086,365.54	1,851,139.54	1,911,193.53	2,000,000.00
other purchase svcs	9,158.44	9,158.44	9,773.70	10,000.00
automotive and bus supplies		1,100.00		
cleaning supplies	6,403.68	8,220.07	10,919.20	15,000.00
general supplies			12.85	0.00
appliances	16,347.38	4,250.64	175,731.72	38,291.00
technology equip/supplies	249.28			
uniforms	6,542.00	3,200.50	7,555.36	8,000.00
furniture & fixtures		95,457.14	92,094.74	202,376.00
technology related hardware			32,005.00	19,678.00
vehicles	51,293.00			
dues and fees	1,374.00	1,379.00	699.00	2,000.00
reimbursement	5,106.96	7,909.25	10,279.62	10,105.20
change/cash	1,200.00	2,500.00	2,500.00	2,500.00
total non-salary expenses	2,289,853.92	2,072,341.72	2,313,910.65	2,391,667.20
Total Expenditures	4,054,909.38	4,264,266.04	4,527,297.61	4,891,667.20
estopped checks	30.17			
Ending Fund Balance	2,286,586.70	2,542,882.97	2,572,917.00	2,301,249.80

Owasso Public Schools



Sinking Fund

Owasso Public Schools
Sinking Fund Payment Schedule

Fiscal Year 2024-2025

Payment Due Date		issue date 6/1/2022	issue date 6/1/2023	issue date 3/1/2024	total payments FY 2024-25
July 1st	principal				
	interest				
August 1st	principal				
	interest				
Sept 1st	principal				
	interest				
Oct 1st	principal				
	interest				
Nov 1st	principal				
	interest				
Dec 1st	principal				
	interest	582,925.00	723,750.00		1,306,675.00
Jan 1st	principal				
	interest				
2/1/2023	principal				
	interest				
3/1/2023	principal				
	interest			241,485.00	241,485.00
4/1/2023	principal				
	interest				
5/1/2023	principal				
	interest				
6/1/2023	principal	16,655,000.00	1,000,000.00		17,655,000.00
	interest	582,925.00	723,750.00		1,306,675.00
total annual principal		16,655,000.00	1,000,000.00	0.00	17,655,000.00
total annual interest		1,165,850.00	1,447,500.00	241,485.00	<u>2,854,835.00</u>
total annual payment					20,509,835.00

Owasso Public Schools



Bond Funds

Bond Fund Budgets

	Bond Fund 31 FY 24 actual	Bond Fund 31 FY 25 budget	Bond Fund 33 FY 24 actual	Bond Fund 33 FY 25 budget	Bond Fund 35 FY 24 actual	Bond Fund 35 FY 25 budget	Bond Fund 39 FY 24 actual	Bond Fund 39 FY 25 budget
Beginning Balance	36,490,980.27	32,680,241.44	2,493.88	713.68	9,589,149.94	151,460.54	826,616.51	280,714.69
Revenue								
interest	993,594.46	750,000.00	6.35	0.00	24,418.86	0.00	2,104.95	0.00
reimbursement	49,207.60							
other	3,073.87				32,455.34		6,266.80	
bond proceeds	8,300,000.00							
Total	9,345,875.93	750,000.00	6.35	0.00	56,874.20	0.00	8,371.75	0.00
Expenditures								
non categorical	3,073.87	0.00		713.68	68,710.00	151,460.54	25,828.79	4,963.79
business services	0.00	0.00			0.00	0.00	0.00	0.00
lease pmt					9,402,000.00	0.00	0.00	0.00
enrollment center	701,733.80	1,416,312.60					0.00	52,072.55
copiers	79,711.00	213,289.00					0.00	0.00
buses	923,234.00	536,613.76					0.00	0.00
technology	2,477,358.09	6,111,504.43			0.00	0.00	0.00	0.00
instructional resources	1,376,492.15	2,521,213.58			0.00	0.00	0.00	0.00
athletics uniforms/equip	159,524.94	178,974.40					0.00	0.00
safety	357,168.93	379,852.07	1,786.55	0.00				
plant operations	1,779,612.02	3,460,288.97						
fine arts uniforms/equip	122,519.40	593,347.69			23,853.60	0.00	523,647.61	172,265.17
roofing district wide	1,680,637.00	0.00					4,797.17	51,413.18
wellness center	1,206,029.48	0.00						
track/band	1,786,496.99	8,051,371.00						
hodson addition	266,907.84	8,802,038.00						
8th grade safe structure		480,000.00						
nurses equipment	40,649.02	47,604.08						
library allowances	195,466.23	181,098.48					0.00	0.00
Total	13,156,614.76	32,973,508.06	1,786.55	713.68	9,494,563.60	151,460.54	554,273.57	280,714.69
Ending Balance	32,680,241.44	456,733.38	713.68	0.00	151,460.54	0.00	280,714.69	0.00