CHOCTAW-NICOMA PARK PUBLIC SCHOOLS



FY 2025-26

APPROPRIATED FUND BUDGET DOCUMENT

Budget Hearing:
September 8, 2025

TABLE OF CONTENTS

SECTION I: DISTRICT INFORMATION

Mission Statement 1

School Board Members & Key District Personnel 2

Key School District Personnel Organization Chart 3

District Demographics 4

Assessed Property Valuation History 5

School District Funds 7

SECTION II: PROPOSED GENERAL FUND OPERATING BUDGET

Budget Message and Highlights 9

General Fund Revenue Estimate by Source 10

General Fund Revenue Graph 11

General Fund Operating Budget by Project 12

General Fund Operating Budget by Function 13

General Fund Operating Budget by Object Class 17

General Fund Balance History 20

Proposed Media Center Budgets 21

Proposed Principals' Site Budgets 22

SECTION III: PROPOSED BUILDING FUND OPERATING BUDGET

Building Fund Revenue Estimate by Source 23

Building Fund Operating Budget by Function 23

SECTION IV: PROPOSED CHILD NUTRITION OPERATING BUDGET

Child Nutrition Revenue Estimate by Source 24

Child Nutrition Operating Budget by Function 24

SECTION V: FY 2025-26 ESTIMATE OF NEEDS 25

Cover Photo: Official Ribbon Cutting and Opening of the new Choctaw High School Main Building on July 2, 2025

MISSION STATEMENT

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

CHOCTAW - NICOMA PARK PUBLIC SCHOOLS

BOARD OF EDUCATION

Don Alsup, President

Janice Modisette, Vice President

Jessica Salinas-Dengler, Clerk

Staci Johnson, Assistant Clerk

Jason Ross, Member

SUPERINTENDENT OF SCHOOLS

Mr. David Reid

DEPUTY SUPERINTENDENT

JeanAnn Gaona

CHIEF FINANCIAL OFFICER / TREASURER

Chad Allcox

ASSISTANT SUPERINTENDENTS

Kelli Hosford – Student Services

Dr. Michael James – Personnel

Executive Director of Secondary Education
Debbie Worley

Director of Elementary Education
Shannon Shay

Director of Athletics
Todd Goolsby

Director of Maintenance
Brian Cannon

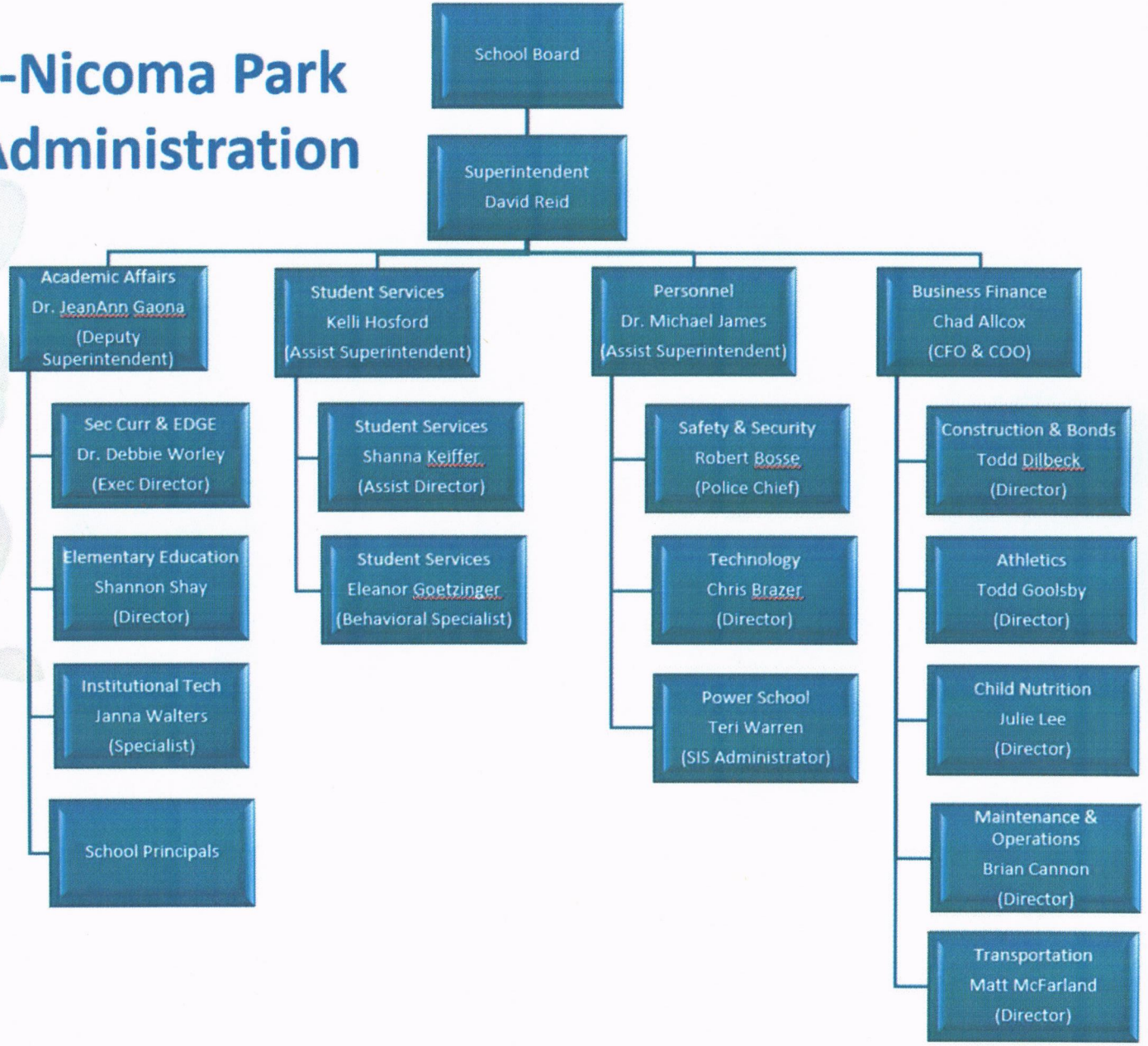
Director of Transportation
Matt McFarland

Director of Bond Oversight
Todd Dilbeck

Director of Child Nutrition
Julie Lee

Director of Technology
Chris Brazer

Choctaw-Nicoma Park Schools Administration



Current as of 29 Aug 25

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 2025 is $337,840,680. This represents a growth of 6.36% in net assessed valuation from last year. An item of note is the Choctaw City Tax Increment Finance District expired last year and this expiration contributed to the net assessed valuation growth this 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 census data, the average household income is $115,549 with the median household income being $96,466, 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 63.7% Caucasian, 6.8% Black, 0.9% Asian, 9.9% Hispanic, 5.0% Native American and 13.7% 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. University of Oklahoma
4. INTEGRIS Health
5. Amazon
6. Hobby Lobby
7. Mercy Hospital
8. SSM Health Care of Oklahoma
9. Federal Aviation Administration – Mike Monroney Aeronautical Center
10. University of Oklahoma Health Sciences Center

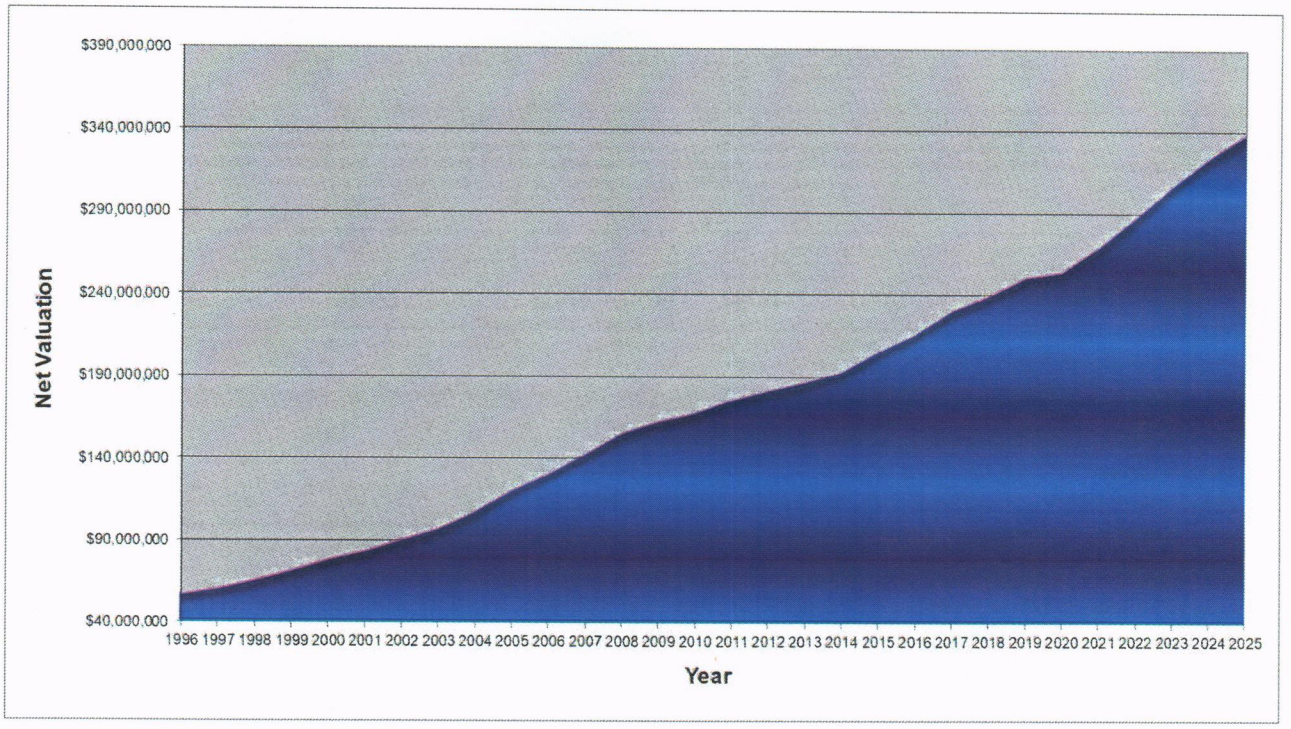
Over the past three years (post-Covid-19), the district's enrollment has increased. Current enrollment places the district in the top twenty-five in the State. Choctaw High School competes in the Oklahoma Secondary Schools Activities Association's largest school class (6A) and is currently the nineteenth (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-four million dollars ($44,000,000), 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 96.8% four-year graduation rate. Over 48% of the high school graduates go on to earn post-secondary credit.

Voters in February 2022, overwhelmingly approved a $282.6 million, nineteen (19) year series bond issue. Work continues on many of the projects listed in the bond issue including the new Heartland Elementary and the indoor practice facility. The new Choctaw High School main building and significant renovations at Choctaw Elementary School and at Griffith Meridian Elementary were completed and opened for students this school year. 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*
1996 - 2025



Year	Net Valuation with T.I.F.*	Difference	Percent Change	Net Valuation without T.I.F.	Difference	Percent Change
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%
2025	$337,840,680	$14,312,926	4.42%	$337,840,680	$20,209,338	6.36%
Most Recent 3 Year Growth Rate			5.59%			6.27%
Most Recent 5 Year Growth Rate			5.90%			6.29%
Most Recent 10 Year Growth Rate			5.15%			5.32%
Total Average Growth Rate since 1980			6.95%			6.95%

= *City of Choctaw Tax Increment Finance District Years of Operation*

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 2025-26 BUDGET MESSAGE AND HIGHLIGHTS

The FY 2025-26 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 funding for school districts this fiscal year. On a positive note, the school district's initial state aid amount was $844,809 higher than the initial state aid in FY 2025-26. However, mid-year state aid adjustments in January could have a significant impact on this initial funding and will be something to watch.

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. Although the official student count for this year won't be known until after October 1, current projections are for student numbers to be slightly less than last fiscal year. Federal revenue collections are projected to be lower than last fiscal year since the final federal Covid-19 relief fund reimbursements were collected last fiscal year.

Growth in district property valuations the past several 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. Taxable property values should also continue to increase due to the increase in home market values over the past several years. We anticipate this trend to continue.

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 staff and employee salary increases. Also, additional expenditures are proposed in property and casualty insurance line items and in utilities.

In the Building Fund, the new Red Bud law passed three 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 nearly $1.3 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 many 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.

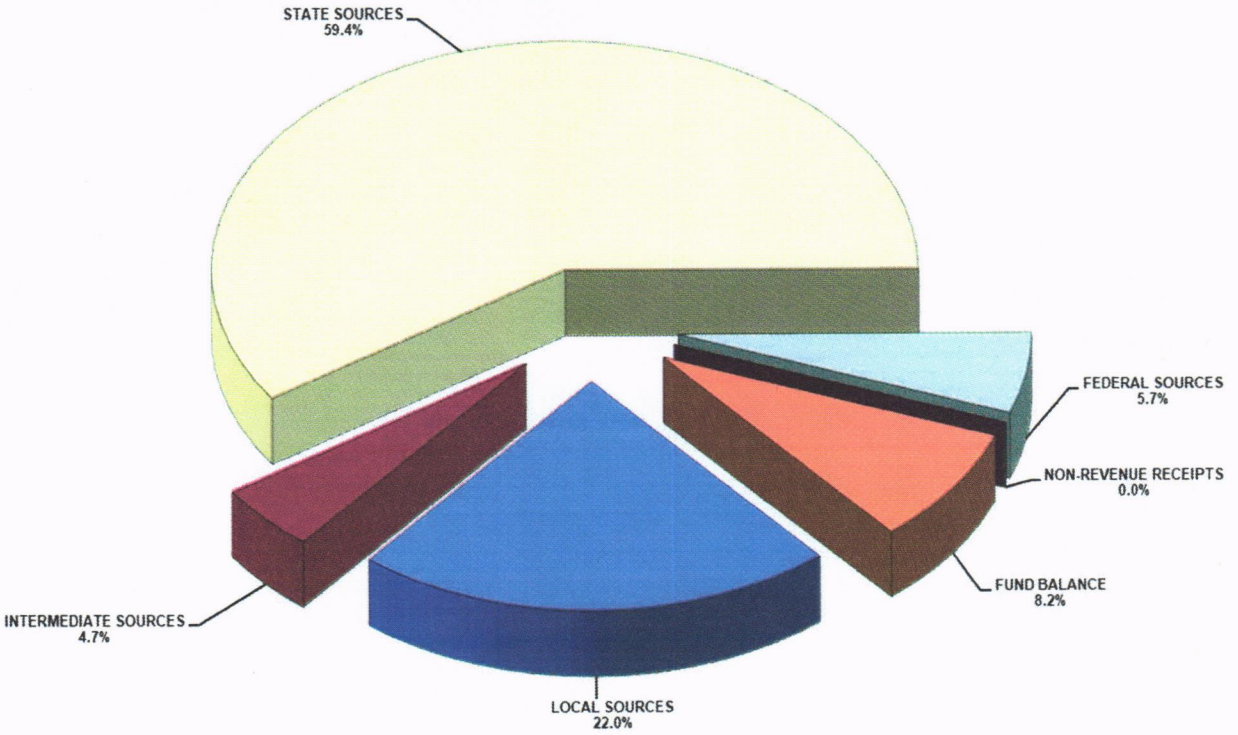
In summary, a balanced budget in all three appropriated funds is being presented. The district is starting on a solid fiscal foundation. As mentioned, it is estimated state aid funding will remain essentially flat when the state's mid-year funding is adjusted in January due to little change in enrollment 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 2025-26

Revenue Source	Rev. Code	FY 2024-25 Revenue Budget* A	FY 2024-25 Actual Collections B	FY 2025-26 Proposed Revenue Budget C	Proposed Budget Change (C - A) D
LOCAL SOURCES:					
AD VALOREM TAX	1100	11,450,097.20	11,684,314.46	11,147,266.18	(302,831.02)
TUITION	1200	7,000.00	8,662.73	8,000.00	1,000.00
INTEREST	1300	500,000.00	483,961.76	350,000.00	(150,000.00)
RENTAL & SALES	1400	155,000.00	150,507.92	130,000.00	(25,000.00)
MISCELLANEOUS REVENUE	1500	100,000.00	24,885.90	20,000.00	(80,000.00)
CONTRACTS	1600	1,000.00	34.72	0.00	(1,000.00)
ATHLETICS	1800	500.00	0.00	500.00	0.00
LOCAL TOTAL		**12,213,597.20**	**12,352,367.49**	**11,655,766.18**	**(557,831.02)**
INTERMEDIATE SOURCES:					
COUNTY 4 MILL	2100	1,920,000.00	2,055,864.31	2,100,000.00	180,000.00
MORTGAGE TAX	2200	280,000.00	332,607.47	325,000.00	45,000.00
RESALE	2300	73,000.00	86,806.01	75,000.00	2,000.00
OTHER	2900	0.00	0.00	0.00	0.00
INTERMEDIATE TOTAL		**2,273,000.00**	**2,475,277.79**	**2,500,000.00**	**227,000.00**
STATE SOURCES:					
GROSS PRODUCTION TAX	3110	54,000.00	50,830.07	50,000.00	(4,000.00)
MOTOR VEH COLLECTIONS	3120	2,450,000.00	2,347,283.53	2,300,000.00	(150,000.00)
R.E.A. TAX	3130	32,000.00	32,596.70	32,000.00	0.00
SCHOOL LAND	3140	950,000.00	1,014,223.38	1,000,000.00	50,000.00
VEHICLE TAX STAMPS	3150	18,750.00	17,735.01	17,000.00	(1,750.00)
FOUNDATION & SALARY INCENTIVE STATE AID	3210	23,440,269.99	23,438,215.42	23,413,899.27	(26,370.72)
FLEXIBLE BENEFIT ALLOWANCE	3250	3,661,378.00	3,797,148.08	3,852,882.44	191,504.44
COMPETITIVE GRANTS	3300	101,516.33	101,516.33	100,000.00	(1,516.33)
STAFF DEV/TEXTBOOKS/GRANTS	3400	493,232.88	796,854.50	498,369.50	5,136.62
HOMEBOUND/SPECIAL	3500	0.00	0.00	0.00	0.00
OTHER STATE SOURCES	3600	40,000.00	51,054.00	40,000.00	0.00
VOCATIONAL PROGRAMS	3800	106,220.00	150,729.75	149,940.00	43,720.00
STATE TOTAL		**31,347,367.20**	**31,798,186.77**	**31,454,091.21**	**106,724.01**
FEDERAL SOURCES:					
IMPACT AID (591)	4130	625,000.00	471,550.60	470,000.00	(155,000.00)
IMPACT AID - Disability (592)	4130	24,000.00	16,096.00	15,000.00	(9,000.00)
INDIAN EDUCATION	4140	143,811.00	130,109.47	149,307.00	5,496.00
R.O.T.C. (771)	4150	66,000.00	73,674.22	70,000.00	4,000.00
TITLE I - Part A: Improving Basic Programs (511)	4210	778,664.33	898,097.75	778,664.33	0.00
TITLE I - Part A: Neglected (518)	4210	980.08	1,031.66	0.00	
TITLE II - Part A (Cert Training & Recruit - 541)	4271	102,350.34	182,707.95	102,350.34	0.00
TITLE III - Immigrant (571)	4281	0.00	0.00	0.00	0.00
I.D.E.A. - Part B (Individuals w/disabilities - 621)	4310	1,194,047.71	1,186,073.67	1,186,073.67	(7,974.04)
I.D.E.A. - Special Ed Prof Devel-SDE approved (613)	4310	1,495.00	684.26	684.00	(811.00)
I.D.E.A. - District Professional Development (615)	4310	6,612.00	6,176.35	6,176.00	(436.00)
I.D.E.A. - Transition Development Program (618)	4310	24,830.48	0.00	0.00	
I.D.E.A. - ARP Flowthrough (628)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Part B: Pre-School; Ages 3-5 (641)	4340	36,832.14	28,944.13	28,944.13	(7,888.01)
I.D.E.A. - ARP Preschool (643)	4310	0.00	0.00	0.00	0.00
TITLE IV - 21st Century (552)	4442	0.00	84,791.98	84,791.98	84,791.98
REHABILITATION	4617	0.00	2,499.45	2,500.00	2,500.00
OTHER FEDERAL SOURCES - Counselor (722)	4689	15,968.60	13,205.34	0.00	(15,968.60)
OTHER FEDERAL SOURCES-Student Teacher (725)	4689	0.00	0.00	0.00	0.00
OTHER FEDERAL GRANTS - Miscellaneous	4689	0.00	3,876.00	3,876.00	3,876.00
OTHER FEDERAL SOURCES - ARP (795)	4689	8,564.39	8,564.39	0.00	(8,564.39)
OTHER FEDERAL SOURCES - ESSER III Homeless (797)	4689	0.00	0.00	0.00	
OTHER FEDERAL SOURCES - Cons Admin (786)	4689	28,000.00	0.00	28,000.00	0.00
CARL PERKINS (421)	4821	0.00	63,754.82	40,000.00	40,000.00
CARL PERKINS (424)	4821	0.00	0.00	0.00	0.00
PRIOR YEAR GRANT REIMBURSEMENTS	4999	0.00	116,449.97	50,000.00	50,000.00
FEDERAL TOTAL		**3,057,156.07**	**3,288,288.01**	**3,016,367.45**	**(14,978.06)**
SUB-TOTAL REVENUE:		**48,891,120.47**	**49,914,120.06**	**48,626,224.84**	**(264,895.63)**
NON-REVENUE RECEIPTS		60,000.00	94,501.14	0.00	(60,000.00)
TOTAL NEW REVENUE		**48,951,120.47**	**50,008,621.20**	**48,626,224.84**	**(324,895.63)**
FUND BALANCE FROM PREVIOUS YEAR		0.00	4,565,872.58	4,359,312.41	4,359,312.41
PRIOR YEAR LAPSED APPROPRIATIONS		0.00	21,433.51	0.00	0.00
ESTOPPED WARRANTS		0.00	128.50	0.00	0.00
TOTAL REVENUE BUDGET		**48,951,120.47**	**54,596,055.79**	**52,985,537.25**	**4,034,416.78**

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

FY 2025-26
GENERAL FUND SOURCES OF REVENUE



GENERAL FUND BUDGET BY PROJECT CODE
FY 2025-26

Project Number	Project Code Classification	FY 2024-25 Appropriated Budget A	FY 2024-25 Actual Expenditures* B	FY 2025-26 Proposed Budget C	Proposed Budget Change (C - A) D
000-XXXX	PAYROLL	36,753,749.22	37,061,847.92	35,492,085.56	($1,261,664)
001-XXXX	CHS PRINCIPAL	64,807.34	60,251.83	64,888.85	82
002-XXXX	CHS BAND	6,000.00	5,578.83	6,000.00	0
003-XXXX	CHS MUSIC	3,000.00	2,921.27	3,000.00	0
004-XXXX	CHS GRADUATION	10,500.00	10,112.75	8,000.00	(2,500)
005-XXXX	CHS SCIENCE	6,000.00	5,779.46	6,000.00	0
006-XXXX	CHS DRAMA	2,000.00	2,000.00	2,000.00	0
007-XXXX	CMS PRINCIPAL	26,568.55	25,638.22	25,237.44	(1,331)
008-XXXX	CMS BAND	3,000.00	2,998.71	2,500.00	(500)
009-XXXX	CMS MUSIC	1,250.00	1,240.25	1,000.00	(250)
010-XXXX	CMS SCIENCE	6,000.00	4,769.05	6,000.00	0
011-XXXX	CMS FAMILY & CONSUMER SCIENCE	600.00	593.50	600.00	0
012-XXXX	NPMS PRINCIPAL	22,900.28	22,359.94	23,839.90	940
013-XXXX	NPMS BAND	3,000.00	2,982.80	2,500.00	(500)
014-XXXX	NPMS MUSIC	1,250.00	1,250.00	1,000.00	(250)
015-XXXX	NPMS FAMILY & CONSUMER SCIENCE	600.00	598.94	600.00	0
016-XXXX	NPMS - SCIENCE	6,000.00	5,745.96	6,000.00	0
017-XXXX	NPI PRINCIPAL	16,811.03	16,410.60	15,699.52	(1,112)
018-XXXX	GME PRINCIPAL	40,773.85	40,235.03	39,491.11	(1,283)
019-XXXX	WE PRINCIPAL	19,353.83	18,234.22	19,854.96	501
021-XXXX	CE PRINCIPAL	15,746.65	15,627.81	16,517.23	771
022-XXXX	NPE PRINCIPAL	17,031.35	16,835.65	18,344.78	1,313
023-XXXX	CHS ACADEMIC TEAM	600.00	571.90	600.00	0
024-XXXX	CMS ACADEMIC TEAM	400.00	150.00	300.00	(100)
025-XXXX	ATHLETICS	60,000.00	64,987.37	100,000.00	40,000
026-XXXX	HEALTH	8,500.00	8,039.62	8,500.00	0
027-XXXX	HOMEBASED	30,000.00	110,314.62	75,000.00	45,000
028-XXXX	NPMS ACADEMIC TEAM	400.00	400.00	300.00	(100)
031-XXXX	CHS MEDIA	13,861.80	13,764.61	13,774.80	(87)
032-XXXX	CMS MEDIA	7,053.23	7,052.33	6,753.00	(300)
033-XXXX	NPMS MEDIA	6,355.54	6,355.54	6,489.80	134
034-XXXX	GME MEDIA: GRADES 3-5	5,076.13	5,074.89	5,111.20	35
035-XXXX	NPI MEDIA	4,274.35	4,270.67	4,038.80	(236)
036-XXXX	GME MEDIA: GRADES PK-2	5,355.85	5,330.36	5,008.30	(348)
037-XXXX	WE MEDIA	4,757.98	4,755.60	4,821.40	63
038-XXXX	CE MEDIA	3,884.43	3,884.43	4,074.40	190
039-XXXX	NPE MEDIA	4,554.00	4,508.98	4,772.40	218
041-XXXX	SUBSTITUTE TEACHERS	430,000.00	407,899.32	425,000.00	(5,000)
042-XXXX	COVERING CLASS	32,000.00	38,497.73	35,000.00	3,000
044-XXXX	TEMPORARY EMPLOYEES	25,000.00	70,456.55	50,000.00	25,000
046-XXXX	ADDITIONAL DUTY PAY	20,000.00	30,699.23	20,000.00	0
047-XXXX	TRANSPORTATION - ATHLETICS	20,000.00	19,086.18	20,000.00	0
048-XXXX	TRANSPORTATION - MUSIC	20,000.00	20,020.77	30,000.00	10,000
049-XXXX	TRANSPORTATION - ACTIVITY TRIPS	11,000.00	10,196.30	11,000.00	0
050-XXXX	TRANSPORTATION - SPECIAL ED	80,000.00	77,427.82	80,000.00	0
051-XXXX	TRANSPORTATION - REIMBURSABLE	16,500.00	7,030.65	15,000.00	(1,500)
059-XXXX	SECURITY	100,000.00	104,006.14	105,000.00	5,000
060-XXXX	POLICE FORCE EXPENSES	160,000.00	158,773.96	30,000.00	(130,000)
061-XXXX	TRAVELING TEACHER	2,650.00	1,808.34	2,000.00	(650)
067-XXXX	CONTRACTED SPECIAL EDUCATION SERVICES	215,000.00	215,027.50	220,000.00	5,000
068-XXXX	TESTING	95,000.00	81,283.70	80,000.00	(15,000)
072-XXXX	PRINTING SERVICES	4,000.00	3,285.27	3,500.00	(500)
073-XXXX	TEXTBOOKS (LOCAL FUNDS)	545,000.00	487,553.73	100,000.00	(445,000)
074-XXXX	CONSUMABLES	5,000.00	3,942.00	4,000.00	(1,000)
078-XXXX	SEARCH	3,000.00	2,603.09	3,000.00	0
088-XXXX	ALTERNATIVE ED (CATS) - Local Funds	250,000.00	239,845.54	250,000.00	0
090-XXXX	INSTITUTIONAL ORG MEMBERSHIPS	20,200.00	18,873.60	20,000.00	(200)
091-XXXX	PROFESSIONAL DEVELOPMENT - Local Funds	5,000.00	4,882.08	5,000.00	0
096-XXXX	EDGE VIRTUAL ACADEMY	5,000.00	271.98	2,500.00	(2,500)
097-XXXX	TRANSPORTATION FUEL	245,000.00	226,217.06	245,000.00	0
098-XXXX	BACKGROUND CHECK REIMBURSEMENT	5,000.00	4,444.25	4,500.00	(500)
099-XXXX	UTILITIES/ENERGY MANAGEMENT	650,000.00	644,847.88	1,000,000.00	350,000
101-XXXX	FIXED COSTS	1,900,000.00	1,484,770.51	1,500,000.00	(400,000)
102-XXXX	SUPERINTENDENT	12,000.00	10,413.32	10,500.00	(1,500)
103-XXXX	PERSONNEL OFFICE	12,000.00	11,826.31	5,000.00	(7,000)
104-XXXX	STUDENT SERVICES OFFICE	12,000.00	10,543.01	10,000.00	(2,000)
105-XXXX	DIRECTOR OF MAINTENANCE OFFICE	6,000.00	3,591.07	4,000.00	(2,000)

GENERAL FUND BUDGET BY PROJECT CODE
FY 2025-26

Project Number	Project Code Classification	FY 2024-25 Appropriated Budget A	FY 2024-25 Actual Expenditures* B	FY 2025-26 Proposed Budget C	Proposed Budget Change (C - A) D
106-XXXX	BUS FLEET SERVICING	150,000.00	132,653.96	150,000.00	0
107-XXXX	DEPUTY SUPERINTENDENT OFFICE	12,000.00	11,880.74	10,000.00	(2,000)
108-XXXX	TRANSPORTATION (WHITE FLEET)	30,000.00	26,893.88	25,000.00	(5,000)
109-XXXX	DIRECTOR OF TRANSPORTATION OFFICE	30,000.00	22,144.62	28,000.00	(2,000)
110-XXXX	BUSINESS AND FINANCE OFFICE	12,000.00	9,151.85	15,000.00	3,000
111-XXXX	CONTINGENCY	0.00	0.00	0.00	0
112-XXXX	WAREHOUSE	3,000.00	0.00	1,000.00	(2,000)
113-XXXX	CONTRACTED POWERSCHOOL SERVICES	0.00	0.00	0.00	0
114-XXXX	CONTRACTED FINE ARTS	46,000.00	55,856.73	55,000.00	9,000
115-XXXX	CONTRACTED CUSTODIAL SERVICES	0.00	0.00	75,000.00	75,000
116-XXXX	CONTRACT LAY COACHES & TRAINER	150,000.00	144,713.97	150,000.00	0
117-XXXX	TLE ADDITIONAL EXPENDITURES	6,000.00	5,825.00	6,000.00	0
118-XXXX	TECHNOLOGY/SOFTWARE LICENSES	140,000.00	124,090.60	150,000.00	10,000
120-XXXX	POWERSCHOOL ADVISOR	500.00	262.91	250.00	(250)
121-XXXX	TECHNOLOGY OFFICE	12,000.00	11,399.29	10,000.00	(2,000)
122-XXXX	EXTENDED SCHOOL YEAR	8,000.00	0.00	5,000.00	(3,000)
123-XXXX	HOMEBOUND - Local Funds	3,000.00	2,671.49	2,500.00	(500)
124-XXXX	PUBLIC INFORMATION/TECHNOLOGY OFFICE	1,500.00	727.40	1,000.00	(500)
130-XXXX	FURNITURE AND FIXTURES	10,000.00	5,574.78	5,000.00	0
197-XXXX	SCHOOL BOARD EXPENSES	6,000.00	7,482.00	7,500.00	1,500
198-XXXX	MISC. UNREIMBURSABLE EXPENDITURES	42,000.00	44,108.29	10,000.00	(32,000)
311-XXXX	OKLA PAID STUDENT TEACHER STIPEND	6,996.00	6,996.00	5,000.00	0
312-XXXX	NAT BOARD CERTIFIED TEACHERS	35,000.00	35,000.00	35,000.00	0
331-XXXX	FLEXIBLE BENEFIT CERT CASH IN LIEU	93,132.56	98,285.02	92,853.72	(279)
332-XXXX	FLEXIBLE BENEFIT SUPPORT CASH IN LIEU	366,481.08	350,788.11	356,072.72	(10,408)
333-XXXX	TEXTBOOKS - State Funds	372,259.63	372,259.63	365,596.25	(6,663)
334-XXXX	FLEXIBLE BENEFIT - CERTIFIED	2,371,820.16	2,417,254.94	2,426,424.00	54,604
335-XXXX	FLEXIBLE BENEFIT - SUPPORT	965,714.28	933,034.85	977,532.00	11,818
340-XXXX	TSET ENDOWMENT	8,599.37	8,599.37	0.00	(8,599)
352-XXXX	TEACHER INDUCTION & MENTOR	5,300.00	5,300.00	0.00	0
361-XXXX	ACE TECHNOLOGY	26,712.72	26,712.72	26,712.00	(1)
367-XXXX	STRONG READERS (Reading Sufficiency)	92,773.25	92,773.25	92,773.25	0
375-XXXX	TEACHER EMPOWERMENT GRANTS	99,000.00	99,000.00	0.00	(99,000)
376-XXXX	RESOURCE OFFICER PROGRAM	134,948.23	134,948.23	0.00	(134,948)
388-XXXX	ALTERNATIVE ED. (CATS) STATE FUNDS	101,516.33	101,516.33	100,000.00	(1,516)
389-XXXX	PUBLIC SCHOOL CLASSROOM SUPPORT (New)	2,441.91	2,441.91	0.00	(2,442)
411-XXXX	COMP. SECONDARY SALARY REIMB.	36,440.00	36,440.00	36,440.00	0
412-XXXX	VOCATIONAL PROGRAM ASSISTANCE	88,000.00	86,928.96	88,000.00	0
421-XXXX	CARL PERKINS	31,388.32	31,388.32	40,000.00	8,612
424-XXXX	CARL PERKINS - Bio-Med Grant, etc.	0.00	0.00	0.00	$0.00
456-XXXX	OJT - Dept of Rehab Services	2,499.45	3,206.33	2,500.00	$0.55
479-XXXX	HIGH SCHOOLS THAT WORK	14,366.75	14,366.75	10,500.00	(3,867)
511-XXXX	TITLE I	778,664.33	764,371.92	778,664.33	0
518-XXXX	TITLE I - Neglected	980.08	961.33	0.00	(980)
541-XXXX	TITLE II - A	102,350.34	98,285.67	102,350.34	0
552-XXXX	TITLE VI - 21st Century	0.00	0.00	84,791.98	84,792
561-XXXX	TITLE VI - Indian Education	143,811.00	141,204.94	149,307.00	5,496
571-XXXX	TITLE III - Immigrant	0.00	0.00	0.00	0
591-XXXX	TITLE VIII - Impact Aid	471,550.60	471,550.60	470,000.00	(1,551)
592-XXXX	TITLE VIII - Impact Aid Disability	16,096.00	16,096.00	15,000.00	(1,096)
613-XXXX	SPECIAL ED PROF DEVELOPMENT - OSDE	1,495.00	684.26	684.00	(811)
615-XXXX	PROJECT ECCO	7,288.15	6,126.35	6,176.00	(1,112)
618-XXXX	TRANSITIONAL DEVELOPMENT	24,830.48	18,815.00	0.00	(24,830)
621-XXXX	IDEA FLOWTHROUGH	1,212,503.78	1,149,033.93	1,186,073.67	(26,430)
641-XXXX	IDEA PRESCHOOL	39,081.51	28,531.37	28,944.13	(10,137)
642-XXXX	IDEA PRESCHOOL - Private Schools	0.00	0.00	0.00	0
722-XXXX	SCHOOL COUNSELOR CORPS GRANT	15,968.60	13,205.34	0.00	(15,969)
725-XXXX	ARP - Student Teacher	0.00	0.00	0.00	0
726-XXXX	ARP - Science of Reading	3,876.00	3,876.00	3,876.00	0
771-XXXX	ROTC	73,674.22	73,674.22	70,000.00	(3,674)
786-XXXX	CONSOLIDATED ADMINISTRATIVE FUNDS	28,000.00	27,464.44	28,000.00	0
795-XXXX	ESSER III - Amerian Rescue Plan (ARP)	8,564.39	8,564.39	0.00	(8,564)
798-XXXX	OTHER FEDERAL GRANTS	0.00	0.00	50,000.00	50,000
	TOTAL GENERAL FUND	**50,534,489.93**	**50,248,722.54**	**48,626,224.84**	**(1,895,969)**

*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

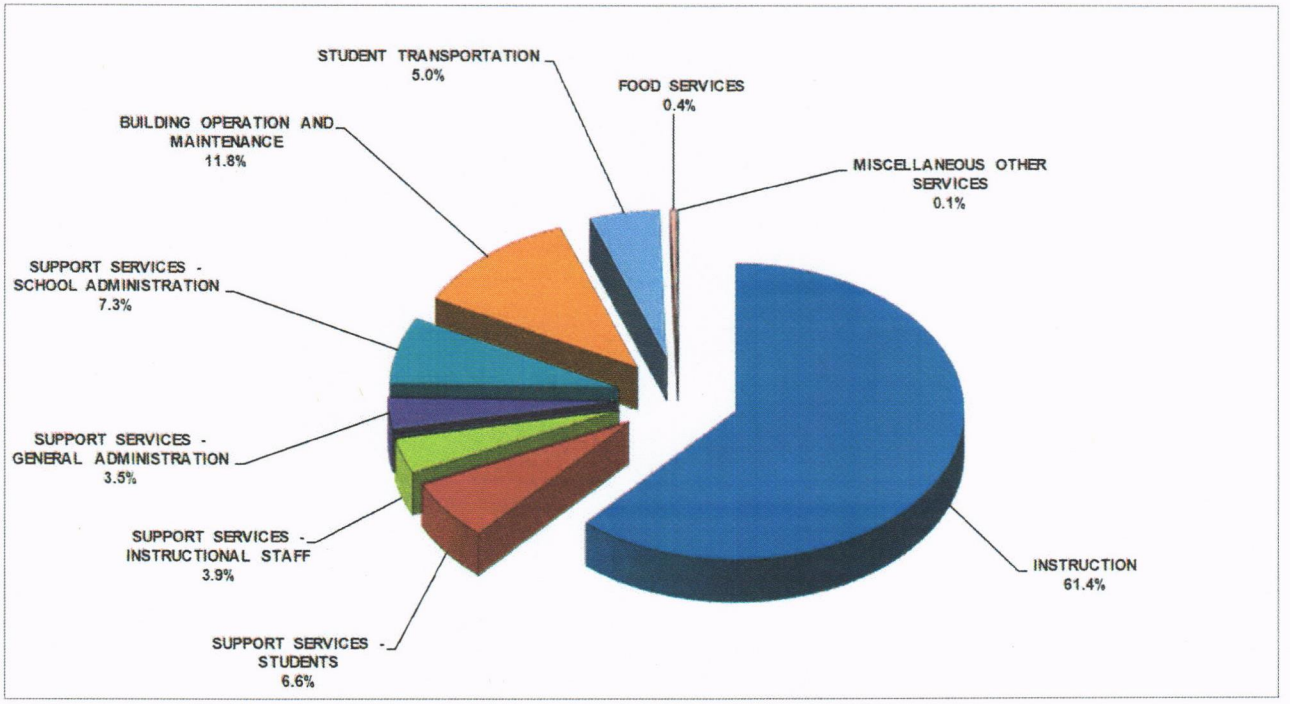
Outlays of government funds which are not properly classified as expenditures but still require budgetary or accounting control. These include debt service payments and certain transfers of money from one fund to another.

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 2025-26

Function Code Classification	Function Series	FY 2024-25 Final Budget A	FY 2024-25 Actual Expenditures B	FY 2025-26 Proposed Budget C	Proposed Budget Change (C - A) D
Instruction	1000	30,729,659.41	30,863,731.11	29,867,161.84	(862,497.57)
Support Services - Students	2100	3,321,426.50	3,329,869.59	3,222,350.32	(99,076.18)
Support Services - Instructional Staff	2200	2,001,147.64	1,947,597.20	1,884,710.59	(116,437.05)
Support Services - General Administration	2300	1,785,769.23	1,737,982.29	1,681,864.00	(103,905.23)
Support Services - School Administration	2400	3,775,831.71	3,674,790.96	3,556,134.41	(219,697.29)
Central Services	2500	1,225,442.51	1,192,649.83	1,154,139.96	(71,302.54)
Operation and Maintenance of Plant Services	2600	4,870,070.82	4,752,349.01	4,598,898.83	(271,171.99)
Student Transportation Services	2700	2,596,898.07	2,508,568.83	2,427,568.82	(169,329.26)
Child Nutrition Program Operations	3100	216,822.20	211,020.07	204,206.37	(12,615.83)
Community Services Operations	3300	4,235.56	4,122.22	3,989.12	(246.45)
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	7,186.27	26,041.43	25,200.57	18,014.30
Repayment	8000	0.00	0.00	0.00	0.00
TOTAL		**50,534,489.93**	**50,248,722.54**	**48,626,224.84**	**(1,908,265.09)**



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.

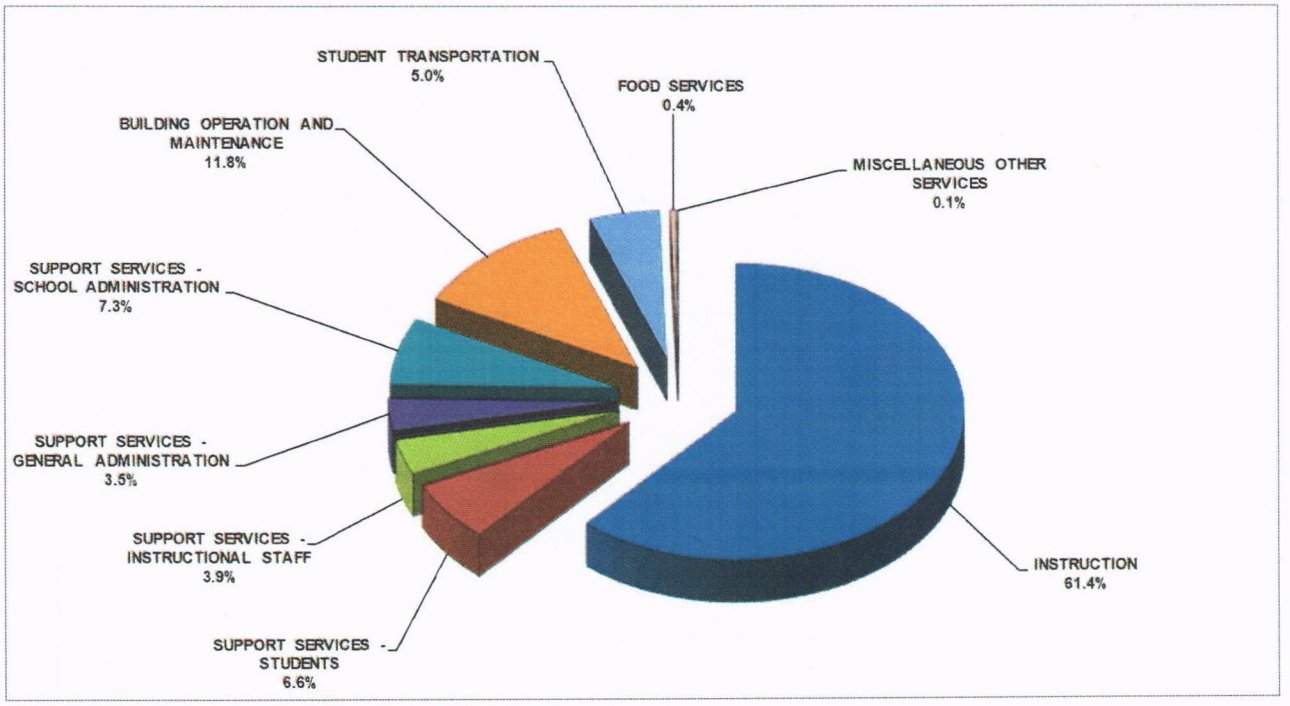
OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

900 OTHER USES OF FUNDS

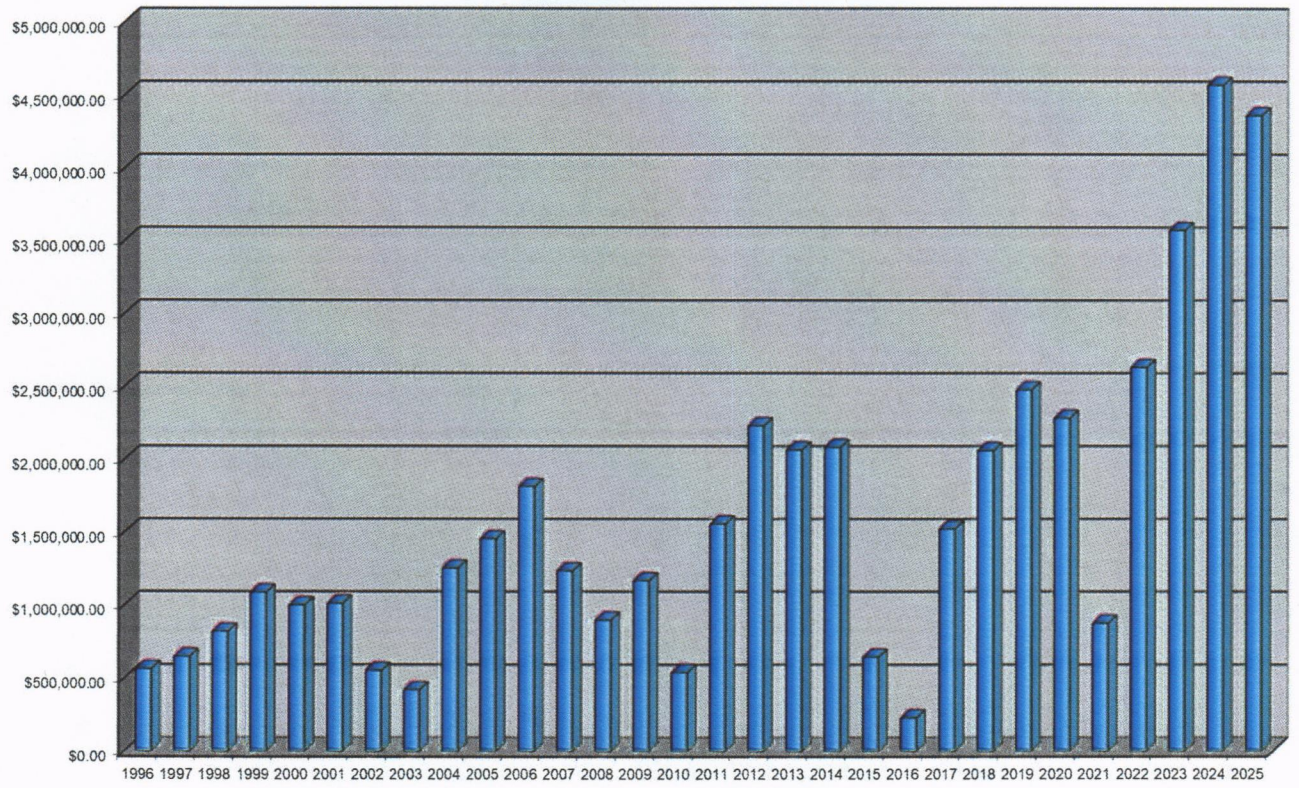
This series of codes classifies transactions which are not properly coded as expenditures but require budgetary or accounting control. Included would be redemption of principal and interest on long term debt and intra-fund transfers.

PROPOSED GENERAL FUND BUDGET BY FUNCTION
FY 2025-26

Function Code Classification	Function Series	FY 2024-25 Final Budget A	FY 2024-25 Actual Expenditures B	FY 2025-26 Proposed Budget C	Proposed Budget Change (C - A) D
Instruction	1000	30,729,659.41	30,863,731.11	29,867,161.84	(862,497.57)
Support Services - Students	2100	3,321,426.50	3,329,869.59	3,222,350.32	(99,076.18)
Support Services - Instructional Staff	2200	2,001,147.64	1,947,597.20	1,884,710.59	(116,437.05)
Support Services - General Administration	2300	1,785,769.23	1,737,982.29	1,681,864.00	(103,905.23)
Support Services - School Administration	2400	3,775,831.71	3,674,790.96	3,556,134.41	(219,697.29)
Central Services	2500	1,225,442.51	1,192,649.83	1,154,139.96	(71,302.54)
Operation and Maintenance of Plant Services	2600	4,870,070.82	4,752,349.01	4,598,898.83	(271,171.99)
Student Transportation Services	2700	2,596,898.07	2,508,568.83	2,427,568.82	(169,329.26)
Child Nutrition Program Operations	3100	216,822.20	211,020.07	204,206.37	(12,615.83)
Community Services Operations	3300	4,235.56	4,122.22	3,989.12	(246.45)
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	7,186.27	26,041.43	25,200.57	18,014.30
Repayment	8000	0.00	0.00	0.00	0.00
TOTAL		**50,534,489.93**	**50,248,722.54**	**48,626,224.84**	**(1,908,265.09)**



FUND BALANCE HISTORY - GENERAL FUND
FY 1996 - FY 2025



YEAR ENDING	FUND BALANCE	CHANGE
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
June 30, 2025	$4,359,312.41	($206,560.17)

MEDIA CENTER BUDGETS
FY 2025-26

OCAS Project Number	Media Center	FY 2024-25 ADM*	State Standards Funding	Repair	Video	Other	Total FY 2025-26 Budget	FY 2024-25 Budget	Difference
031	Choctaw High School & CATS	**1,795.80**	$10,183	$0	$0	$3,592	**$13,775**	$12,781	$994
032	Choctaw Middle School	**679.00**	$5,395	$0	$0	$1,358	**$6,753**	$6,703	$50
033	Nicoma Park Middle School	**641.40**	$5,207	$0	$0	$1,283	**$6,490**	$6,043	$447
034	Grifffith Meridian Elementary**: Grades 3-5	**501.60**	$4,108	$0	$0	$1,003	**$5,111**	$5,279	($168)
035	Westfall Elementary	**460.20**	$3,901	$0	$0	$920	**$4,821**	$4,494	$328
036	Griffith Meridian Elementary**: Grades PK-2	**486.90**	$4,035	$0	$0	$974	**$5,008**	$4,836	$173
037	Nicoma Park Intermediate	**348.40**	$3,342	$0	$0	$697	**$4,039**	$3,995	$44
038	Choctaw Elementary	**370.40**	$3,334	$0	$0	$741	**$4,074**	$3,716	$358
039	Nicoma Park Elementary	**453.20**	$3,866	$0	$0	$906	**$4,772**	$4,491	$281
	Media Center Totals	**5,736.90**	**$43,370**	**$0**	**$0**	**$11,474**	**$54,844**	**$52,337**	**$2,507**

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 2025-26

Budgeted Amount for All Sites	**$200,000.00**
YMCA Program Supplement (Schools with YMCA)	**$5,000.00**
Safety & Security Allowance ($2 per ADM)	**$11,373.80**
Great Expectations ($1,500 per eligible elementary)	**$7,500.00**
Total Site Budgets	**$223,873.80**

	A	B	C	D	E	F	G	H	I	J	K	L	M
School ♦	**Number of Students ADM***	**Student Percent**	**FY 2024-25 Total Site Budget**	**FY 2025-26 Beginning Budget**	**YMCA Program Allowance**	**Safety & Security Allowance**	**Great Expectations**	**FY 2025-26 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 2025-26 Net Site Budget (H - L)**
CHS PRINCIPAL	1,745.80	30.70%	$58,707	$61,397	$0	$3,492	$0	$64,889	$6,182	$7,488	$9,054	$16,542	$48,347
CMS PRINCIPAL	679.00	11.94%	$24,609	$23,879	$0	$1,358	$0	$25,237	$629	$5,292	$2,510	$7,802	$17,435
NPMS PRINCIPAL	641.40	11.28%	$21,156	$22,557	$0	$1,283	$0	$23,840	$2,684	$3,744	$1,738	$5,482	$18,358
NPI PRINCIPAL	348.40	6.13%	$15,781	$12,253	$1,250	$697	$1,500	$15,700	($81)	$1,824	$845	$2,669	$13,030
GME PRINCIPAL**	988.50	17.38%	$39,433	$34,764	$1,250	$1,977	$1,500	$39,491	$58	$4,584	$5,686	$10,270	$29,221
NPE PRINCIPAL	453.20	7.97%	$16,629	$15,938	$0	$906	$1,500	$18,345	$1,716	$1,824	$1,748	$3,572	$14,772
WE PRINCIPAL	460.20	8.09%	$18,393	$16,185	$1,250	$920	$1,500	$19,855	$1,462	$1,824	$2,557	$4,381	$15,474
CE PRINCIPAL	370.40	6.51%	$15,287	$13,026	$1,250	$741	$1,500	$16,517	$1,230	$1,116	$1,620	$2,736	$13,781
Totals	**5,686.90**	**100.00%**	**$209,995**	**$200,000**	**$5,000**	**$11,374**	**$7,500**	**$223,874**	**$13,879**	**$27,696**	**$25,760**	**$53,456**	**$170,418**
Per Student Amount			**$36.54**	**$35.17**				**$39.37**	**$2.83**				

** Previous Year End* *** IME and JGI were consolidated into one school (GME) in FY 2025-26* *♦ Does not include CATS*

BUILDING FUND PROPOSED BUDGET
FY 2025-26

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 $337,840,680 net assessed value (NAV) of all the property in the district and a Building Fund levy of 5.27 mills, the district would collect $1,780,420.38 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 $4,493,080.59.

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 $3,780,000.00, plus $713,080.59 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 2024-25 Approved Budget*	FY 2024-25 Actual	FY 2025-26 Proposed Budget	Proposed Budget Change
1000 DISTRICT SOURCES OF REVENUE				
1110 Ad Valorem - Current Year	1,434,675.47	1,629,208.49	1,718,563.98	89,355.49
1120 Ad Valorem - Prior Years	28,406.44	34,521.98	30,000.00	(4,521.98)
1130 Revenue in Lieu of Taxes	6.25	13.88	10.00	(3.88)
1140 Local Revenue from Non-LEA Sources	0.00	498,917.00		
1310 Interest Earnings	20,000.00	44,907.52	50,000.00	5,092.48
1590 Miscellaneous Reimbursement	0.00	0.00	0.00	0.00
1680 Prior Year Expenditure	0.00	0.00	0.00	0.00
Total District Sources of Revenue	**1,483,088.16**	**2,207,568.87**	**1,798,573.98**	**89,922.11**
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	1,063,654.72	753,772.60	1,000,000.00	246,227.40
Total State Sources of Revenue	**1,063,654.72**	**753,772.60**	**1,000,000.00**	**246,227.40**
5000 NON-REVENUE RECEIPTS				
5600 Correcting Entry	0.00	887.70	0.00	
	0.00	**887.70**	**0.00**	**0.00**
6100 CASH ACCOUNTS				
6110 Cash Forward (Fund Balance)	1,306,320.88	1,306,320.88	1,694,506.61	388,185.73
6130 Prior Year Lapsed Appropriations	0.00	0.00	0.00	0.00
Total Cash Accounts	**1,306,320.88**	**1,306,320.88**	**1,694,506.61**	**388,185.73**
TOTAL BUILDING FUND REVENUES	**3,853,063.76**	**4,268,550.05**	**4,493,080.59**	**724,335.24**
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**
2200 SUPPORT SERVICES				
2230 Instruction Related Technology	0.00	135,739.12	200,000.00	64,260.88
Total Support Services	**0.00**	**135,739.12**	**200,000.00**	**64,260.88**
2300 SUPPORT SERVICES				
2313 Board Treasurer Services	0.00	0.00	0.00	0.00
Total Support Services	**0.00**	**0.00**	**0.00**	**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	3,128,063.76	2,264,916.11	2,500,000.00	235,083.89
2630 Care & Upkeep of Grounds	275,000.00	276,403.55	450,000.00	173,596.45
2640 Care & Upkeep of Equipment	200,000.00	182,835.97	185,000.00	2,164.03
2650 Vehicle Operation & Maintenance	30,000.00	3,928.71	20,000.00	16,071.29
2660 Security Services	50,000.00	100,870.90	25,000.00	(75,870.90)
2670 Safety	0.00	0.00	0.00	0.00
Total Operation & Maintenance of Plant	**3,683,063.76**	**2,828,955.24**	**3,180,000.00**	**351,044.76**
4000 FACILITIES ACQUISITION & CONSTRUCTION SVCS.				
4200 Site Acquisition Services	0.00	0.00	0.00	0.00
4400 Architect and Engineering Services	50,000.00	0.00	0.00	
4600 New Construciton	20,000.00	180,252.00	500,000.00	
4700 Building Improvements	100,000.00	17,115.00	100,000.00	82,885.00
Total Facilities Acquisition & Construction	**170,000.00**	**197,367.00**	**600,000.00**	**402,633.00**
5000 OTHER USES - 5000 SERIES				
5600 Correcting Entry	0.00	887.70	0.00	(887.70)
Total Other Uses - 5000	**0.00**	**887.70**	**0.00**	**(887.70)**
7900 OTHER USES - 7000 SERIES				
7900 Contingency	0.00	0.00	713,080.59	713,080.59
Total Other Uses	**0.00**	**0.00**	**713,080.59**	**713,080.59**
TOTAL BUILDING FUND EXPENDITURES	**3,853,063.76**	**3,162,949.06**	**4,493,080.59**	**1,465,870.65**

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

CHILD NUTRITION FUND PROPOSED BUDGET
FY 2025-26

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 $2,331,845.52.**

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 $2,331,845.52 including a reserve contingency of $4,845.52.** This budget may be modified sometime during the fiscal year due to changing student counts and actual cash receipts.

	FY 2024-25 Ending Budget*	FY 2024-25 Actual	FY 2025-26 Proposed Budget	Proposed Budget Change
REVENUE (by Source):				
1000 DISTRICT SOURCES OF REVENUE				
1310 Earnings on Investments	250.00	29,056.32	20,000.00	(9,056.32)
1590 Miscellaneous Reimbursements	0.00	38.59	0.00	(38.59)
1610 Contributions	0.00	150.00	0.00	(150.00)
1710 Student Meals	499,522.95	456,475.59	460,000.00	3,524.41
1720 Ala Carte Meals	300,000.00	287,894.75	275,000.00	(12,894.75)
1730 Adult Meals	5,500.00	10,692.80	10,600.00	(92.80)
1790 Other District Sources	500.00	0.00	0.00	0.00
Total District Sources	**805,772.95**	**784,308.05**	**765,600.00**	**(18,708.05)**
3000 STATE SOURCES OF REVENUE				
3250 Employee Health Allowance	90,000.00	99,053.45	106,000.00	6,946.55
3720 State Matching	13,000.00	15,695.78	15,500.00	(195.78)
Total State Sources	**103,000.00**	**114,749.23**	**121,500.00**	**6,750.77**
4000 FEDERAL SOURCES OF REVENUE				
4705 NSLP Emergency Ops Grant	0.00	0.00	0.00	
4706 P-EBT Program Grant	0.00	0.00	0.00	
4710 Lunches	800,000.00	797,209.64	800,000.00	2,790.36
4720 Breakfasts	175,000.00	211,892.22	210,000.00	(1,892.22)
Total District Sources	**975,000.00**	**1,009,101.86**	**1,010,000.00**	**898.14**
5000 NON-REVENUE RECEIPTS				
5160 Activity Fund Reimbursement	0.00	145.00	0.00	(145.00)
5600 Correcting Entry	0.00	10,080.26	0.00	(10,080.26)
Total Non-Revenue Receipts	**0.00**	**10,225.26**	**0.00**	**(10,080.26)**
6100 CASH ACCOUNTS				
6110 Cash Forward (Fund Balance)	754,787.26	754,787.26	434,745.52	(320,041.74)
6130 Lapsed Appropriations	0.00	0.00	0.00	0.00
Total Cash Accounts	**754,787.26**	**754,787.26**	**434,745.52**	**(320,041.74)**
TOTAL CHILD NUTRITION FUND REVENUES	**2,638,560.21**	**2,673,171.66**	**2,331,845.52**	**(341,181.14)**
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	0.00	0.00
Total Operation & Maintenance of Plar	**0.00**	**0.00**	**0.00**	**0.00**
3100 CHILD NUTRITION PROGRAMS OPERATIONS				
3110 Food Procurement Services (Ala Carte)	150,000.00	125,321.20	105,000.00	(20,321.20)
3120 Food Preparation and Dispensing	949,884.90	945,286.73	975,000.00	29,713.27
3130 Food & Supplies Delivery	25,000.00	0.00	10,000.00	10,000.00
3140 Other Direct and/or Related CNP Services	435,787.26	386,376.58	390,000.00	3,623.42
3150 Food Procurement Services	825,114.75	746,113.15	820,000.00	73,886.85
3155 Food Procurement (Adult)	10,000.00	5,895.76	6,000.00	104.24
3160 Nonreimbursable Services	10,000.00	0.00	0.00	0.00
3180 Nutrition Education & Staff Development	1,000.00	396.19	1,000.00	603.81
3190 Other CNP Operations	100,000.00	18,956.27	20,000.00	1,043.73
Total CNP Operations	**2,506,786.91**	**2,228,345.88**	**2,327,000.00**	**98,654.12**
5000 OTHER USES OF FUNDS				
5200 Fund Transfers/Petty Cash/Change	0.00	0.00	0.00	0.00
5600 Correcting Entry	1,000.00	10,080.26	0.00	(10,080.26)
Total Other Uses of Funds	**1,000.00**	**10,080.26**	**0.00**	**(10,080.26)**
7900 OTHER USES				
7900 Contingency	130,773.30	0.00	4,845.52	4,845.52
Total Other Uses	**130,773.30**	**0.00**	**4,845.52**	**4,845.52**
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	**2,638,560.21**	**2,238,426.14**	**2,331,845.52**	**93,419.38**

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