Owasso
Public Schools

Operating Budget 2025 - 2026

Owasso Public Schools

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Owasso Public Schools

Budget Overview

Fiscal Year 2025-26

	General Fund 2nd prior year 7/1/23 to 6/30/24 actual	General Fund prior year 7/1/24 to 6/30/25 actual	**General Fund current year 7/1/25 to 6/30/26 budget**	Building Fund 2nd prior year 7/1/23 to 6/30/24 actual	Building Fund prior year 7/1/24 to 6/30/25 actual	**Building Fund current year 7/1/25 to 6/30/26 budget**
Beginning Fund Balance	14,472,763.48	18,444,544.42	**20,271,993.58**	3,486,854.69	4,009,841.87	**4,281,377.64**
Revenue						
local	28,181,992.54	30,384,587.13	**31,627,799.00**	3,993,371.84	4,298,281.14	**4,438,101.00**
intermediate	3,492,825.73	3,752,534.88	**3,875,000.00**	0.00	0.00	**0.00**
state	44,188,502.11	43,650,055.36	**42,140,613.00**	1,157,178.64	1,085,827.72	**1,000,000.00**
federal	5,360,933.10	4,397,349.26	**3,976,044.00**	119,667.13	0.00	**0.00**
reimb/correcting entry	42,973.68	52,884.88	**234,000.00**	0.00	0.00	**0.00**
total revenue	81,267,227.16	82,237,411.51	**81,853,456.00**	5,270,217.61	5,384,108.86	**5,438,101.00**
Expenditures						
salary	55,228,724.39	57,641,560.20	**58,909,643.00**	0.00	0.00	**0.00**
benefits	17,301,296.28	18,418,162.23	**18,826,253.00**	0.00	0.00	**0.00**
contracted prof/tech svcs	1,264,492.65	1,116,682.28	**1,162,872.00**	8,875.00	4,235.00	**6,500.00**
property svcs	507,500.65	586,804.94	**596,316.00**	1,282,626.04	1,200,621.66	**1,222,000.00**
other purchased svcs	432,332.44	466,447.88	**468,347.00**	1,164,844.62	1,673,792.01	**1,521,000.00**
supplies	1,847,128.99	1,599,395.05	**1,620,834.00**	2,265,771.62	2,233,924.42	**2,355,000.00**
property	155,972.75	9,398.15	**6,498.00**	25,113.15	0.00	
dues/fees/registration/tuition	555,901.89	558,347.24	**573,000.00**	0.00	0.00	**0.00**
bond principal & interest				0.00	0.00	**0.00**
other uses	2,133.68	13,621.38	**12,000.00**	0.00	0.00	**0.00**
total expenditures	77,295,483.72	80,410,419.35	**82,175,763.00**	4,747,230.43	5,112,573.09	**5,104,500.00**
prior year estopped checks	37.50	457.00	0.00			
Ending Fund Balance	18,444,544.42	20,271,993.58	**19,949,686.58**	4,009,841.87	4,281,377.64	**4,614,978.64**
Fund Balance Percentage	22.70%	24.65%	**24.37%**			

Owasso Public Schools

Budget Overview

Fiscal Year 2025-26

	Child Nutrition 2nd prior year 7/1/23 to 6/30/24 actual	Child Nutrition prior year 7/1/24 to 6/30/25 actual	**Child Nutrition current year 7/1/25 to 6/30/26 budget**	Sinking Fund 2nd prior year 7/1/23 to 6/30/24 actual	Sinking Fund prior year 7/1/24 to 6/30/25 actual	**Sinking Fund current year 7/1/25 to 6/30/26 budget**
Beginning Fund Balance	2,542,882.97	2,572,917.00	**2,233,404.82**	2,943,531.65	2,035,668.91	**5,553,565.30**
Revenue						
local	1,707,583.28	1,773,937.74	**1,747,300.00**	18,345,263.61	21,683,212.97	**22,592,985.00**
intermediate	0.00	0.00	**0.00**	0.00	0.00	**0.00**
state	280,707.82	302,122.94	**302,700.00**	1,632.52	15,267.22	**10,000.00**
federal	2,556,071.07	2,347,602.17	**2,320,000.00**			
correction/bond premium	12,969.47	8,755.76	**9,000.00**	13,591.13	1,504,841.20	**0.00**
total revenue	4,557,331.64	4,432,418.61	**4,379,000.00**	18,360,487.26	23,203,321.39	**22,602,985.00**
Expenditures						
salary	1,652,296.77	1,818,920.25	**1,920,416.00**	0.00	0.00	**0.00**
benefits	561,090.19	621,628.72	**656,320.00**	0.00	0.00	**0.00**
contracted prof/tech svcs	12,514.00	13,539.00	**13,539.00**	0.00	0.00	**0.00**
property svcs	46,438.93	59,543.44	**117,700.00**	0.00	0.00	**0.00**
other purchased svcs	1,923,160.23	1,927,765.67	**2,023,605.00**	0.00	0.00	**0.00**
supplies	194,219.13	75,397.06	**291,367.00**	0.00	0.00	**0.00**
property	124,099.74	240,282.70	**220,399.00**	0.00	0.00	**0.00**
dues/fees/registration/tuition	699.00	1,339.75	**2,000.00**	0.00	0.00	**0.00**
bond principal & interest	0.00	0.00	**0.00**	19,268,350.00	19,685,425.00	**17,925,470.00**
other uses	12,779.62	13,514.20	**13,500.00**	0.00	0.00	**0.00**
total expenditures	4,527,297.61	4,771,930.79	**5,258,846.00**	19,268,350.00	19,685,425.00	**17,925,470.00**
prior year estopped checks						
Ending Fund Balance	2,572,917.00	2,233,404.82	**1,353,558.82**	2,035,668.91	5,553,565.30	**10,231,080.30**

Owasso Public Schools

General Fund

Definitions:

GENERAL FUNDS - *Account for all financial resources of the local educational agency (LEA) except those required to be accounted for in another fund.*

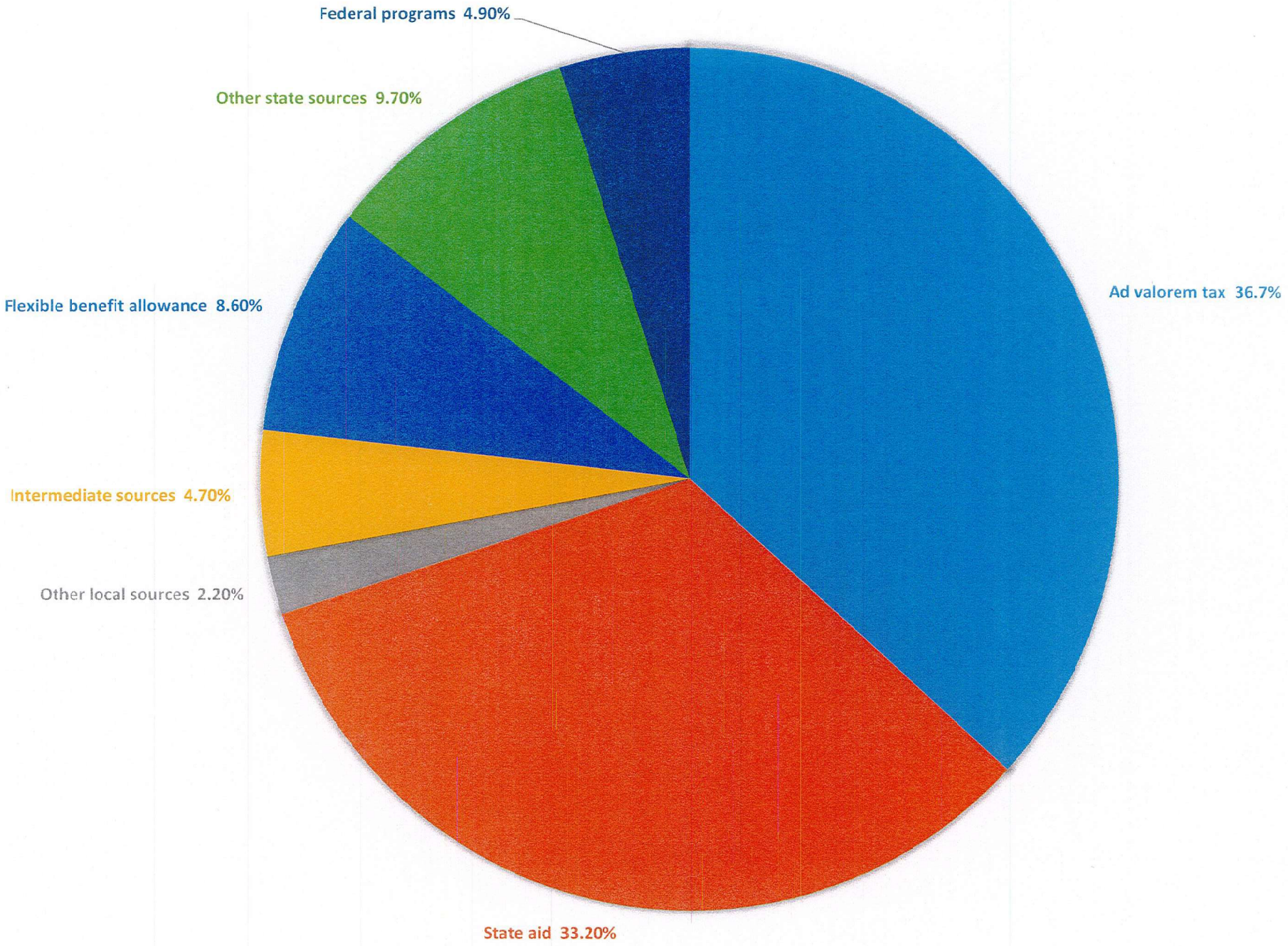
11* General Fund (For Operations) - *The general fund of any school district is hereby defined as a current expense fund, as defined in 70 O.S. § 1-117.*

Owasso Public Schools

General Fund

Revenue

GENERAL FUND BUDGETED REVENUE $81,853,456



Revenue Summary - General Fund

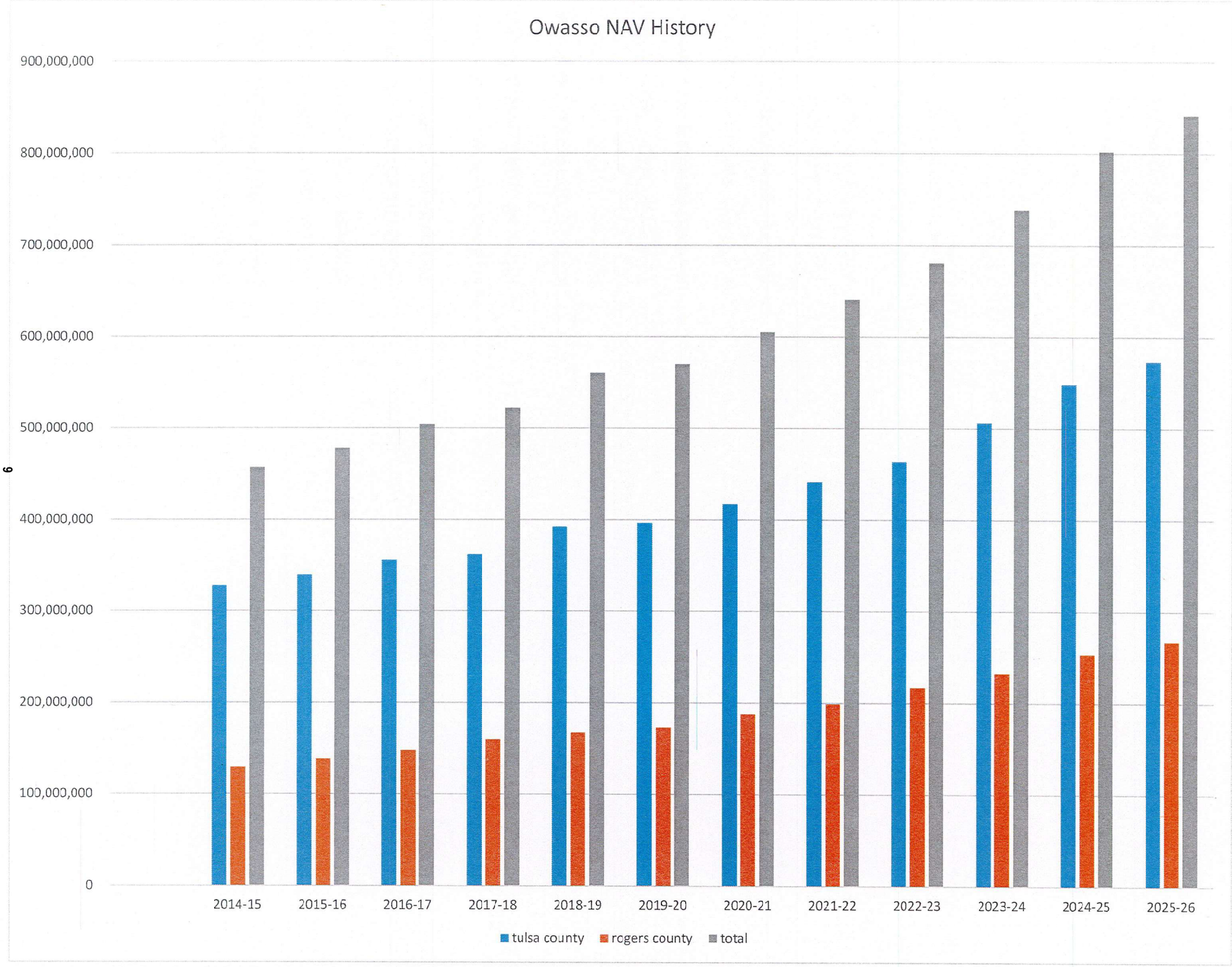
Owasso Public Schools

	2021-22 actual	2022-23 actual	2023-24 actual	2024-2025 actual	**2025-2026 Budget**
local sources					
ad valorem current year	21,572,216.18	24,332,108.88	26,402,399.23	28,422,215.09	29,744,702.00
ad valorem prior years	240,053.95	1,603,089.36	288,790.26	295,027.94	290,000.00
interest	58,213.08	415,877.76	710,146.87	874,755.51	850,000.00
facilities rental	4,602.50	1,000.00	2,265.50	200.00	0.00
sales of surplus	59,525.48	13,239.00	10,520.20	17,947.94	18,000.00
reimbursements	47,221.62	23,716.24	46,720.19	59,701.11	25,000.00
contributions	275,331.86	292,433.77	278,375.41	255,790.71	260,000.00
district contracts	142,781.84	424,186.19	322,497.24	353,130.75	355,000.00
royalties and leases	68,383.45	69,234.88	75,157.31	92,331.99	77,097.00
refunds	181,336.35	2,140.14	6,948.60	1,681.85	2,000.00
misc	15,484.15	4,998.58	38,171.73	11,804.24	6,000.00
total local sources	**22,665,150.46**	**27,182,024.80**	**28,181,993**	**30,384,587**	**31,627,799**
intermediate sources					
4 mill county wide	2,618,780.65	2,900,646.42	3,027,332.73	3,205,571.14	3,300,000.00
mortgage tax	729,482.34	513,090.17	349,701.12	431,963.47	460,000.00
resale property fund	125,840.15	115,462.30	115,791.88	115,000.27	115,000.00
total intermediate sources	**3,474,103.14**	**3,529,198.89**	**3,492,826**	**3,752,535**	**3,875,000**
state sources					
gross production	6,618.68	8,789.51	6,423.62	6,380.11	6,500.00
motor vehicle	4,443,244.08	4,159,818.57	4,180,135.59	4,091,423.06	4,150,000.00
rural electric	110,908.28	117,924.28	129,543.78	147,404.83	150,000.00
land earnings	1,390,806.46	1,473,365.00	1,655,342.13	1,766,352.03	1,750,000.00
vehicle tax stamps	22,739.28	21,144.97	22,552.02	24,191.82	24,000.00
farm implement tax		1,429.61	2,315.96	1,939.44	2,000.00
state aid	21,976,601.46	24,651,720.48	30,393,176.08	28,523,138.13	27,173,055.00
health insurance	5,972,370.34	5,976,913.48	6,515,277.96	7,028,916.72	7,050,000.00
alternative education	138,136.32	144,963.49	126,910.12	135,121.74	135,000.00
nbct	80,150.00	71,300.00	85,600.00	74,000.00	80,000.00
inspired to teach				12,000.00	12,000.00
reading sufficiency	138,390.55	154,899.16	174,873.60	246,667.70	175,000.00
textbooks	813,201.32	631,126.83	643,970.64	638,273.19	628,737.00
school resource officer			92,000.00	91,829.62	93,041.00
maternity leave reimb				160,280.91	125,000.00
otep grant				382,500.00	305,000.00
additional homestead reimb				20,843.63	20,000.00
state land reimb	26.98	26.53	81.96	45.41	40.00
misc state sources	61,598.22	69,869.29	54,138.65	197,707.02	150,000.00
vocational salary	26,440.00	26,440.00	38,160.00	32,040.00	34,240.00
vocational incentive	44,165.00	44,165.00	68,000.00	69,000.00	77,000.00
lottery fund grant	15,000.00	10,473.62	0.00	0.00	0.00
total state sources	**35,240,396.97**	**37,564,369.82**	**44,188,502**	**43,650,055**	**42,140,613**

Revenue Summary - General Fund

Owasso Public Schools

	2021-22 actual	2022-23 actual	2023-24 actual	2024-2025 actual	**2025-2026 budget**
federal sources					
indian education	239,408.52	507,011.81	250,539.71	425,545.07	425,000.00
flood control	43.97	44.10	43.79	44.01	44.00
title 1	731,520.70	700,718.86	975,110.23	1,011,537.08	1,000,000.00
title 2a	218,226.72	213,336.58	217,201.40	228,566.81	225,000.00
title 3	20,016.11	56,508.74	76,033.66	60,380.20	60,000.00
idea	1,597,030.68	1,641,062.14	1,930,972.24	2,117,888.82	2,100,000.00
idea preschool	18,702.72	39,165.34	58,351.26	51,010.83	51,000.00
idea covid asst		221,342.15			
title IV student support	17,502.85	66,666.91	74,781.62	49,068.19	50,000.00
johnson o'malley	57,902.55	58,445.59	61,760.51	82,388.56	65,000.00
homeless II arp			5,370.25	10,139.19	0.00
cares act	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	6,996.00	0.00
oklahoma science of reading academies		1,938.00	7,106.00	5,814.00	0.00
esser III arp	25,187.25	1,937,822.37	1,694,767.66	347,970.50	0.00
total federal sources	**5,215,231.55**	**6,120,468.80**	**5,360,933**	**4,397,349**	**3,976,044**
other					
activity fund reimbursements	27,011.90	39,825.99	40,840.00	39,263.50	224,000.00
correcting entries	17,576.32	10,596.81	2,133.68	13,621.38	10,000.00
total general fund revenue	**66,639,470.34**	**74,446,485.11**	**81,267,227.16**	**82,237,411.51**	**81,853,456.00**


Owasso NAV History
900,000,000
800,000,000
700,000,000
600,000,000
500,000,000
400,000,000
300,000,000
200,000,000
100,000,000
0
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
tulsa county
rogers county
total

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%
2025-26	573,375,268	267,540,356	840,915,624	4.85%

State Aid Summary Owasso Public Schools	2024-25 initial	2024-25 final	2025-26 initial	**2025-26 final projected**
weighted average daily membership	15,329.31	15,329.31	15,262.80	**15,278.00**
x state-wide factor	4,195.94	4,250.76	4,273.11	**4,280.00**
sub total	64,320,865.00	65,161,217.78	65,219,623.31	**65,389,840.00**
transportation (average daily haul x 66)	452,496.66	446,829.24	440,665.50	**440,665.50**
sub total	64,773,361.66	65,608,047.02	65,660,288.81	**65,830,505.50**
less chargeables				
ad valorem (projection based on valuation)	(26,815,481.95)	(28,842,834.51)	(28,842,834.51)	**(30,241,712.00)**
4 mill (75% of prior year collections)	(2,270,629.16)	(2,270,629.16)	(2,404,178.35)	**(2,404,178.35)**
land earnings (prior year collections)	(1,655,342.13)	(1,655,342.13)	(1,766,352.03)	**(1,766,352.03)**
gross production (prior year collections)	(6,423.62)	(6,423.62)	(6,380.11)	**(6,380.11)**
motor vehicle (prior year collections)	(4,180,135.59)	(4,180,135.59)	(4,091,423.06)	**(4,091,423.06)**
rural electric (prior year collections)	(129,543.78)	(129,543.78)	(147,404.83)	**(147,404.83)**
total chargeables	(35,057,556.23)	(37,084,908.79)	(37,258,572.89)	**(38,657,450.38)**
total state aid	$29,715,805	$28,523,138	$28,401,716	**$27,173,055**

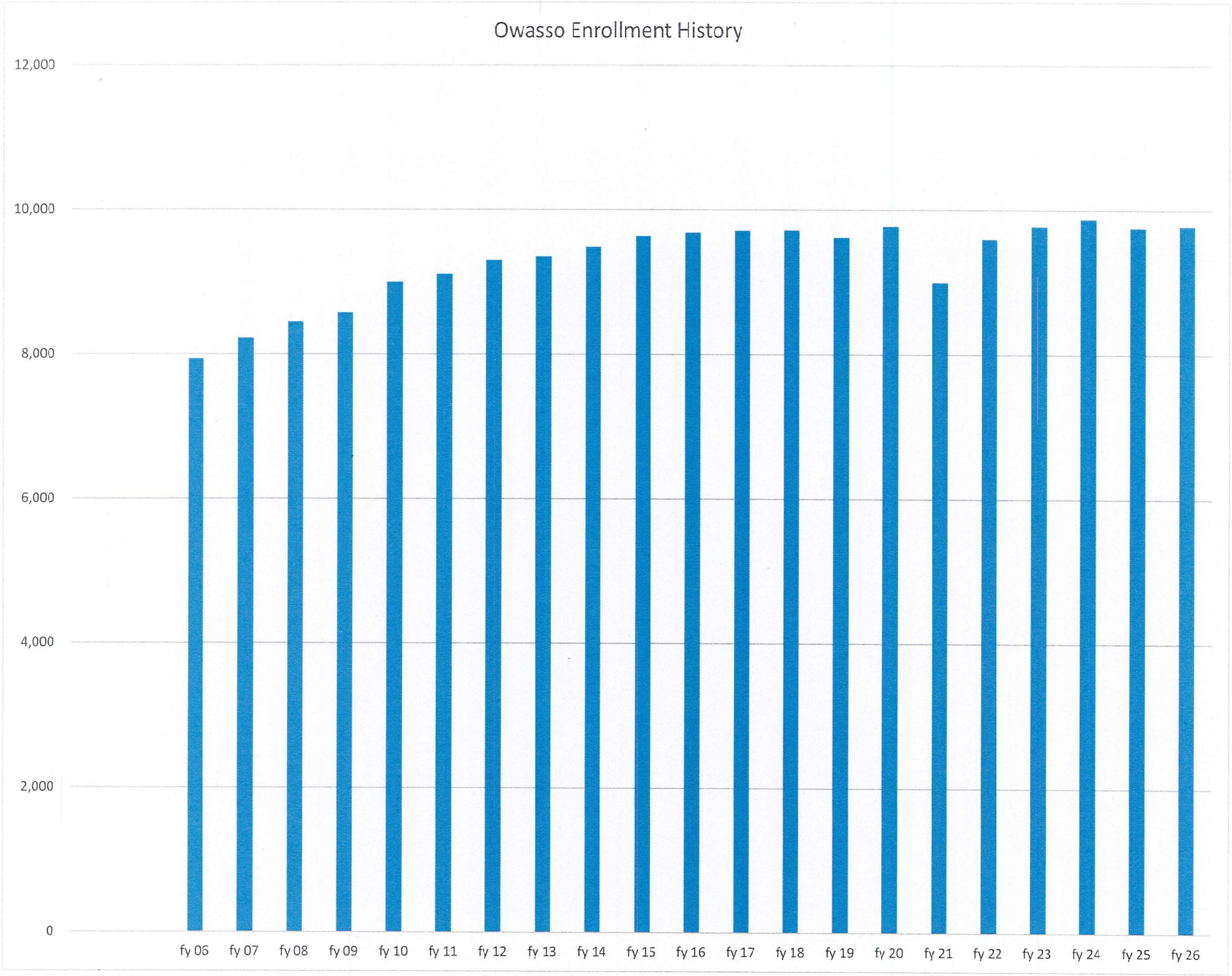
Weighted Average Daily Membership

Owasso Public Schools

	Full Year FY 2026	**1st qtr FY 2026 projected**	Full Year FY 2025	1st qtr FY 2025	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
average daily membership	0.00	**9,780.00**	9,749.33	9,754.57	9,854.95	9,878.27	9,781.41	9,775.46	9,648.80	9,598.94	9,141.22	8,998.06
additional weights												
grade	0.00	**1,706.00**	1,694.03	1,695.16	1,728.74	1,726.09	1,691.87	1,686.31	1,654.84	1,644.72	1,554.27	1,525.21
special education	0.00	**1,792.00**	1,788.60	1,788.60	1,833.00	1,833.00	1,871.25	1,871.25	1,724.15	1,724.15	1,604.40	1,604.40
gifted	0.00	**290.00**	298.18	298.18	198.56	198.56	207.06	207.06	214.54	214.54	210.80	210.80
bilingual	0.00	**250.00**	251.75	252.00	231.50	231.50	229.75	229.75	219.25	219.25	180.25	180.25
summer program												
economically disadvantaged *(weight was .25, .30 as of spring 23)*	0.00	**1,185.00**	1,181.70	1,181.70	1,259.10	1,259.10	991.20	826.00	501.00	501.00	514.25	514.25
teacher experience	0.00	**275.00**	299.21	299.36	223.46	223.82	193.20	190.46	153.46	152.68	105.37	103.75
Total Weighted ADM	**0.00**	**15,278.00**	**15,262.80**	**15,269.57**	**15,329.31**	**15,350.34**	**14,965.74**	**14,786.29**	**14,116.04**	**14,055.28**	**13,310.56**	**13,136.72**

Weights used for State Funding Formula

	Fiscal Year	WADM	which count was used?
projected	**2026**	**15,278.00**	**1st quarter fy 2026**
	2025	15,329.31	full year fy 2024
	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


Owasso Enrollment History
12,000
10,000
8,000
6,000
4,000
2,000
0
fy 06
fy 07
fy 08
fy 09
fy 10
fy 11
fy 12
fy 13
fy 14
fy 15
fy 16
fy 17
fy 18
fy 19
fy 20
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fy 22
fy 23
fy 24
fy 25
fy 26

Owasso Public Schools

General Fund

Expenditures

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 2025-26.

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. Examples: 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. Examples: Summer school program, child nutrition program, vocational program.

FUNCTION — Describes the activity being performed for which a service or material object is acquired. Examples: Instruction, counseling services, library services, operation of building services, and supervision of child nutrition programs operation.

OBJECT — Describes the service or goods obtained. Examples: Salaries, staff travel, electricity, books.

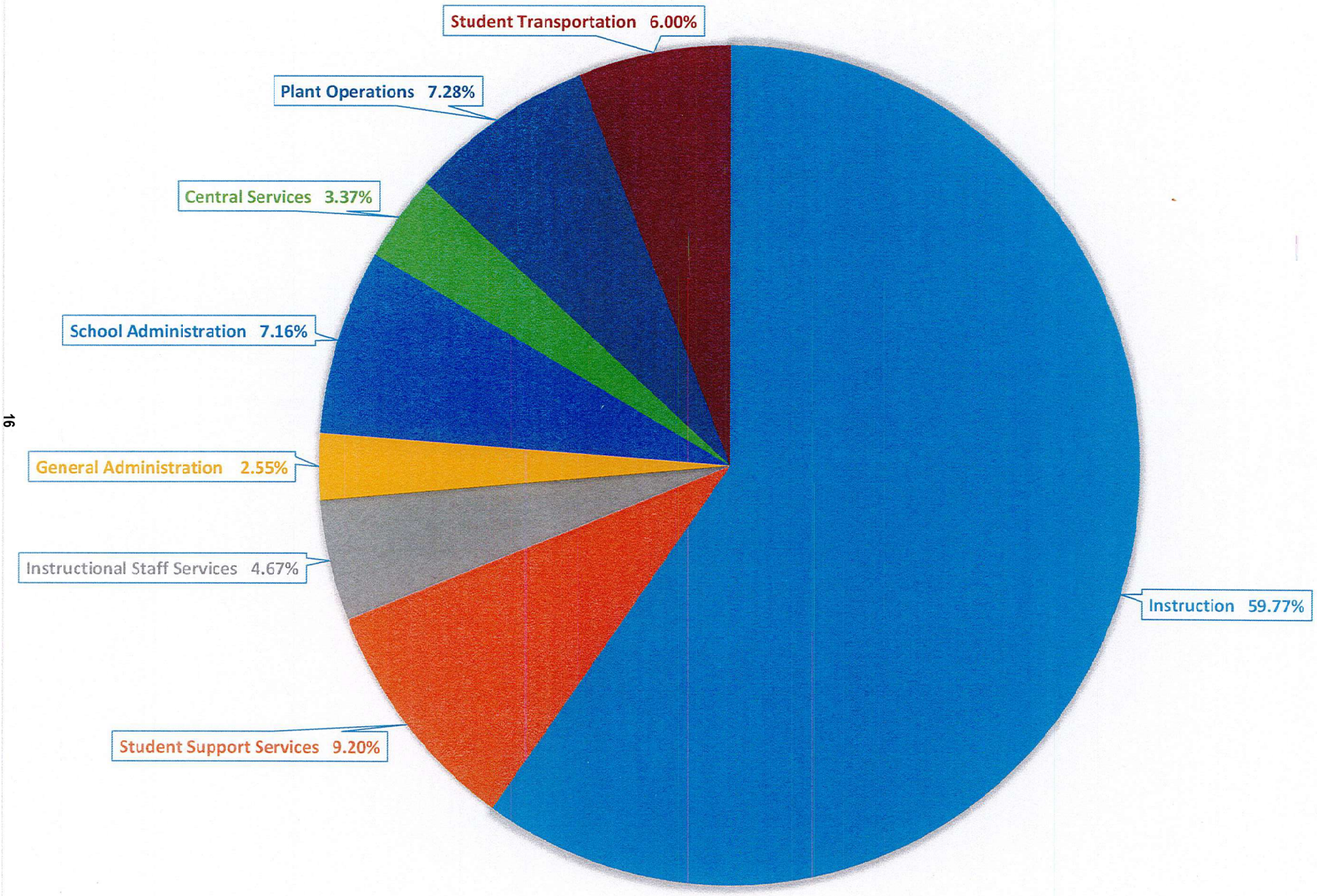
PROGRAM — A plan of activities and procedures designed to accomplish a predetermined objective. Examples: Regular programs, special programs, vocational programs, special students.

SUBJECT — Describes a group of related subjects, allows accumulation of costs in particular subject areas. Examples: Art, business, mathematics, music.

JOB CLASSIFICATION — Used to classify expenditures for salaries and employee benefits by employee's job. Examples: 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 $82,175,763



Owasso Public Schools

General Fund Expenditures

Sorted By Project Codes

code	description	F.Y 2021-22 Actual	F.Y 2022-23 Actual	F.Y 2023-24 Actual	F.Y 2024-25 Actual	F.Y 2025-26 Budget
000	non categorical	48,355,151.88	50,659,415.18	59,472,489.88	61,925,439.50	63,021,720.00
001	extra duty	861,716.31	1,335,367.77	1,304,511.54	1,393,339.10	1,400,000.00
002	plant operations	279,569.47	197,891.33	537,065.09	426,590.88	475,400.00
003	transportation	514,833.98	745,661.31	1,020,193.97	1,014,198.72	1,050,000.00
004	student enrollment center	1,765.00	1,795.00	0.00	856.00	1,500.00
005	teaching and learning	25,154.47	49,800.92	60,634.52	76,048.83	85,000.00
006	district services	187,463.60	180,145.92	146,683.29	102,610.92	23,396.00
007	summer school	19,019.93	57,055.04	73,556.14	44,752.00	50,000.00
008	business services	269,422.90	278,213.98	302,234.46	278,564.05	300,000.00
012	human resources	44,695.67	29,327.45	35,448.00	31,304.64	40,000.00
013	insurance	21,897.12	293,568.72	220,186.00	232,220.00	315,000.00
015	superintendent	2,956.57	17,448.77	30,321.16	17,653.05	30,000.00
016	legal svcs/district memberships	70,503.36	34,360.22	70,584.52	89,126.92	80,000.00
035	payroll related reimbursements	353.07	986.16	1,467.52	2,627.34	2,000.00
042	postage		5,003.95	12,529.94	5,041.22	10,000.00
044	board of education	25,359.00	38,370.97	36,780.70	12,423.42	38,000.00
051	transportation activity trips	13,453.16	39,633.67	51,551.86	65,367.38	65,000.00
052	custodians special events	3,128.20	421.94	66.34	508.18	1,000.00
055	unused sick leave	154,610.21	54,373.29	64,626.21	71,022.15	70,000.00
056	unused vacation	35,087.14	12,947.40	18,105.20	31,054.31	34,000.00
057	retirement incentive	342,972.02	415,024.28	369,767.75	329,998.26	310,000.00
060	gym proctors	15,578.75	15,116.65	30,784.30	38,012.06	38,000.00
061	support overtime	294,674.22	249,511.59	174,632.86	208,875.67	200,000.00
062	recruiting/retention	32,880.58	25,029.56	30,516.30	26,260.68	30,000.00
063	tuition reimbursement	19,817.59	17,716.74	19,412.68	17,245.58	20,000.00
064	employee referral program	1,027.76	17,645.14	5,046.23	11,145.28	15,000.00
065	employees of the year		10,773.65	10,780.52	1,602.32	11,000.00
066	in district travel	39,341.44	47,703.18	47,825.30	44,702.00	45,000.00
067	prof dvlpmt supt office			10,318.74	30,741.67	40,000.00
068	prof dvlpmt district svcs			860.00	3,217.00	15,000.00
069	prof dvlpmt athletics substitutes			2,020.93	602.96	2,000.00
070	prof dvlpmt technology			1,050.00	8,683.06	20,000.00
071	prof dvlmpt finance/payroll/hr			0.00	12,539.76	18,000.00
078	above scale stipend	67,995.77	54,668.32	69,276.72	67,194.05	67,000.00
080	high school graduation	29,262.30	32,241.06	34,720.51	36,695.33	38,000.00
091	spark start up expenses		26,570.59	14,290.92	4,138.49	
108	extra curricular testing	4,632.00	6,588.00	7,185.00	7,066.00	8,000.00
113	technology	178,936.56	9,002.43	25,052.85	8,736.51	25,000.00
114	instructional resources			115.96		
117	safety			32,375.00		261,204.00
130	professional development district wide	20,634.01	47,553.41	6,867.72	45,438.73	20,000.00
131	professional development site based	14,851.35	14,687.10	12,794.11	17,671.65	21,150.00
150	indirect cost federal budgets			40,562.03	53.50	5,000.00
165	robotics	15,637.59	10,480.57	11,309.88	16,454.91	23,000.00
166	gifted	12,433.05	26,773.68	30,978.01	50,085.94	50,990.00
167	performing arts center	9,996.16	9,987.14	9,983.38	9,966.85	10,000.00
168	ram academy site budget	1,555.74	1,126.98	1,614.36	1,696.32	1,723.00
170	local indian education	3,674.56	6,324.06	8,000.00	5,806.16	8,000.00
171	nurses	19,760.89	26,411.70	29,523.68	25,234.06	32,000.00
174	local special education	44,530.08	110,756.55	201,181.80	219,458.32	225,000.00
178	high school site budget	36,563.88	50,727.78	62,892.00	50,538.66	75,382.00
181	8th grade center site budget	8,337.89	12,422.28	16,079.57	16,619.50	17,098.00

Owasso Public Schools

General Fund Expenditure Budget

Project Codes

code	description	F.Y 2021-22 Actual	F.Y 2022-23 Actual	F.Y 2023-24 Actual	F.Y 2024-25 Actual	F.Y 2025-26 Budget
182	7th grade center site budget	14,859.70	9,601.05	13,681.36	13,158.47	15,704.00
183	6th grade center site budget	10,520.29	7,912.00	2,805.31	5,651.22	15,653.00
184	barnes site budget	10,487.22	11,082.19	10,247.23	10,473.02	11,295.00
185	ator site budget	8,395.17	7,456.31	8,070.24	5,956.23	8,193.00
186	mills site budget	7,058.82	8,328.52	5,358.42	3,830.00	10,232.00
187	smith site budget	5,381.32	4,745.64	6,295.99	7,791.15	9,009.00
188	hodson site budget	8,449.78	6,796.74	10,906.58	10,027.74	12,419.00
189	bailey site budget	8,414.43	6,148.92	6,264.90	8,754.05	10,270.00
190	morrow site budget	10,803.73	11,926.03	13,930.50	13,854.34	14,027.00
191	northeast site budget	2,493.94	4,356.50	7,629.37	4,661.52	10,947.00
192	stone canyon site budget	11,893.20	12,429.37	12,621.07	12,771.77	13,033.00
193	stem	18,648.76	19,826.87	17,294.19	18,883.69	21,000.00
194	blended learning	158,971.60	175,784.93	209,862.95	248,364.03	250,000.00
195	fine arts	129,906.58	121,470.81	138,906.09	130,813.49	140,800.00
199	oklahoma aeronautics grant		1,576.29	0.00	2,976.59	
241	opioid abatement grant				4,603.00	112,500.00
275	payroll burdens - otep grant				17,013.66	15,000.00
305	inspired to teach employment incentive				12,000.00	12,000.00
312	national board certified state stipends	80,150.00	66,300.00	85,600.00	74,000.00	85,000.00
331	in lieu of health insurance certified	135,144.71	128,545.24	134,122.04	137,468.12	137,000.00
332	in lieu of health insurance support	397,210.86	438,309.04	469,322.08	451,718.40	451,000.00
333	textbooks state	813,201.32	631,126.83	643,970.64	638,273.19	628,737.00
334	health insurance certified	3,712,714.91	3,888,283.16	4,161,171.47	4,448,178.53	4,525,000.00
335	health insurance support	1,320,346.74	1,374,309.04	1,616,879.27	1,899,592.00	1,965,000.00
352	teacher induction and mentor program		1,171.50	0.00		
361	achieving classroom excellence (ace)	2,108.70		0.00		
367	reading suffinciency act	60,683.08	65,219.25	125,782.40	120,621.19	200,000.00
375	otep grant				382,500.00	305,000.00
376	school resource officer			92,000.00	91,829.62	93,041.00
377	maternity leave				101,064.57	102,000.00
388	alternative education state	138,136.32	144,963.49	126,910.12	135,121.74	135,000.00
411	comprehensive secondary programs	26,440.00	26,440.00	38,160.00	32,040.00	34,240.00
412	vocational program incentive	39,013.63	27,094.29	26,374.15	54,599.44	77,000.00
469	oklahoma education lottery grants	15,000.00	10,473.62	0.00		
511	title 1	756,249.12	736,926.73	940,772.68	987,695.28	990,000.00
518	title 1 part a	14,025.88	12,456.89	18,348.66	1,705.58	2,000.00
541	title 2a	259,897.79	179,171.95	198,035.16	264,523.98	265,000.00
552	part A student support formula grants	37,116.72	54,148.09	66,012.08	67,568.19	67,000.00
561	indian education	369,134.55	400,450.86	393,596.00	412,971.00	415,000.00
563	johnson o'malley	58,600.14	58,433.13	66,094.73	122,668.05	122,000.00
565	jom additional funding		2,723.22			
571	immigrant education	580.29	14,629.45	12,138.13	119.28	
572	english language acquisition	18,757.06	48,459.43	68,610.72	62,098.41	60,000.00
613	special eduation staff development	966.50	5,343.68	8,201.12	10,726.06	10,000.00
615	special education mini grant	7,142.84	6,734.09	2,725.08	4,167.34	
618	transitions development program			9,560.97	22,820.87	23,000.00
621	special education flow through	1,644,935.10	1,625,405.99	1,706,208.52	1,985,563.58	1,986,000.00
625	special education private schools	9,000.00	9,000.00	9,423.75	10,757.55	10,000.00
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	21,191.12	26,740.54	42,462.77	46,932.83	47,000.00
643	ARP special education preschool		5,570.33	19,101.84		

Owasso Public Schools

General Fund Expenditure Budget

Project Codes

code	description	F.Y 2021-22 Actual	F.Y 2022-23 Actual	F.Y 2023-24 Actual	F.Y 2024-25 Actual	F.Y 2025-26 Budget
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	6,996.00	7,000.00
726	okla science of reading academies		2,256.73	6,465.36	7,092.52	7,000.00
771	flood conrol	43.97	44.10	43.79	166.23	100.00
788	cares act	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	62,112.87	3,008,353.04	755,376.91	155,754.41	
797	esser iii homeless	0.00	0.00	10,931.82	4,271.53	
total		**65,110,225.91**	**69,196,021.25**	**77,295,483.72**	**80,410,419.35**	**82,175,763.00**

Owasso Public Schools **General Fund Non-Payroll Budget**

object code	description	FY 2022 Total	FY 2023 Total	FY 2024 Total	FY 2025 Total	FY 2026 Budget
271,281	unemployment	25,610	21,770	12,130	18,710	19,000
273,283	workers comp	256,777	266,868	215,028	239,882	248,141
	total 200	**282,387**	**288,638**	**227,158**	**258,592**	**267,141**
310	admin svcs	22,259	20,325	20,983	22,321	1,342
311	board of ed services	18,460	19,557	24,500	24,487	28,000
312	mgmt svcs	0	26,000	26,000		
320	prof ed svcs	15,984	22,267	19,351	29,476	28,000
321	instr prog impr svcs	29,658	94,823	58,001	56,615	55,000
322	instr svcs	68,390	182,585	129,270	123,418	185,000
323	student svcs	860	4,468	68,839	58,044	55,000
331	acct svcs	18,350	20,590	20,590	21,100	25,000
333	bargaining svcs	7,020				
334	engineering svcs	3,000				
336	med svcs	396,107	516,650	535,315	481,939	482,000
337	other prof svcs	23,086	9,636	39,232	13,461	13,400
342	data processing svcs			299		
344	security svcs	184,840	185,315	240,108	188,564	187,000
345	other competive events			450	450	450
346	tech svcs	3,700	3,450	3,471	3,280	3,280
357	legal svcs	70,503	34,360	70,585	89,127	95,000
359	professional staff training		2,500	7,500	4,400	4,400
	total 300	**862,217**	**1,142,525**	**1,264,493**	**1,116,682**	**1,162,872**
420	cleaning svcs	232	204	192	204	200
423	disposal svcs	1,156	7,885	20,041	37,250	37,250
426	lawn care svcs	232,749	225,871	231,700	170,850	0
431	non-technology svcs	2,018		1,487	4,059	4,000
432	technology svcs				1,772	0
434	groundskeeping	200		56		170,600
435	vehicle services					240,000
436	office machine svcs	200	825	3,413	660	500
438	bldg grounds svcs	33,273	12,553	12,087	36,266	36,000
439	equip and vehicle svcs	104,755	69,477	177,403	269,137	45,000
442	equip and vehicle rental	7,181	7,078	11,181	13,680	13,600
443	bldg rental	26,281	26,490	28,740	30,166	30,166
445	uniform services			5,621	5,372	5,500
449	other rental	6,513	9,219	4,695	3,405	3,500
456	painting svcs				4,000	0
459	other constr svcs			10,885	9,984	10,000
	total 400	**414,556**	**359,602**	**507,501**	**586,805**	**596,316**
513	student transp svcs	0	5,880			
515	student travel - lodging	21,699	9,870			
522	liability ins	293,604	293,569	220,186	232,220	265,000
525	surety bonds	3,465	3,535	3,545	2,760	2,760
530	comm svcs	51,570	65,292	93,668	141,610	110,000
540	advertising	8,380	13,490	9,524	5,699	6,000
550	printing	7,182	12,911	8,946	16,491	12,000
561	to other LEA in state	29,870				
567	voucher pmt	1,825	800	150	300	300
580	staff travel	63	443	720	2,287	2,287
581	in district travel				457	0
582	out of district travel	76,605	53,323	95,594	64,625	70,000
	total 500	**494,264**	**459,113**	**432,332**	**466,448**	**468,347**

Owasso Public Schools

General Fund Non-Payroll Budget

object code	description	FY 2022 Total	FY 2023 Total	FY 2024 Total	FY 2025 Total	FY 2026 Budget
611	paper	62,012	125,784	101,602	96,647	100,000
612	bus supplies	302,004	371,861	387,426	344,800	350,000
614	testing supplies	19,584	23,497	16,289	32,636	33,000
615	films,videos, audio spls		936			
616	health supplies	16,000	24,954	16,459	16,502	16,500
617	kitchen supplies	5,944	52	42	370	370
618	cleaning supplies	87,743	32,416	79,850	75,926	76,000
619	general supplies	126,774	128,348	153,314	180,990	180,000
621	bottled gas	302	386	454	258	300
623	diesel	400,628	465,645	367,922	268,786	285,000
625	gas	106,716	101,994	99,492	89,221	95,000
641	books	37,324	27,711	43,969	38,365	40,000
642	periodicals	140	180	1,160	1,440	1,400
644	supplemental textbooks	14,209		76,902	192	0
645	workbooks	990	2,211	1,824	1,556	1,500
647	newspapers	189	189	264	264	264
648	magazines	560	1,273	1,092	944	1,000
651	appliances/fixtures	29,272	47,207	35,044	35,204	35,000
652	audiovisual	2,370	3,421	4,633	22,132	4,000
653	tech supplies	278,933	167,141	189,245	163,935	165,000
655	instruments	624				
656	machines	4,509	1,754	12,857	6,979	6,500
657	uniforms	3,713	7,624	12,193	8,775	9,000
658	adaptive supplies	17,350	21,858	26,801	34,369	35,000
681	cocurricular	95,396	190,169	187,774	135,489	145,000
682	awards,gifts,regalia	9,217	13,866	12,009	22,569	20,000
683	extracurricular supplies	17,357	33,144	18,513	21,048	21,000
	total 600	**1,639,862**	**1,793,619**	**1,847,129**	**1,599,395**	**1,620,834**
711	athletic areas			1,600		
715	parking	1,929				
716	playground impr	7,927	8,449	33,872		
719	other improvements	1,268	385		2,900	0
731	appliances/fixtures		156	4,100	6,498	6,498
732	audiovisual equip	445	1,824	427		
739	security equip	0	130			
762	busses	0		115,974		
	total 700	**11,568**	**10,944**	**155,973**	**9,398**	**6,498**
810	dues and fees	69,824	58,142	77,884	84,465	75,000
811	memberships				19,090	25,000
860	regristration/tuition	139,241	160,905	275,884	267,468	270,000
870	county assessment fee	188,681	188,543	202,135	187,324	203,000
	total 800	**397,746**	**407,591**	**555,902**	**558,347**	**573,000**
930	reimbursement	17,976	10,459	2,134	13,621	12,000
	total 900	**17,976**	**10,459**	**2,134**	**13,621**	**12,000**
total non-payroll general fund		**4,120,576**	**4,472,492**	**4,992,621**	**4,609,289**	**4,707,008**

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

Job Code	Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26
104	dean of students	14,596	12,525			
105	asst principal	1,616,547	1,709,835	2,100,759	2,125,850	**2,172,618**
106	asst superintendent	276,092	330,221	350,711	355,895	**363,725**
107	executive asst/cfo	159,716	175,135	185,253	187,933	**192,068**
108	instructional director/coordinator	491,546	596,833	640,396	937,676	**958,305**
109	manager	369,462	307,060	442,090	449,696	**459,589**
110	noninstructional director/coordinator	1,563,380	1,957,322	2,191,362	2,324,113	**2,375,243**
112	principal	1,542,959	1,524,346	1,683,013	1,678,668	**1,715,599**
115	superintendent	210,063	245,808	246,460	288,192	**294,532**
201	athletic coach	422,744	573,511	615,670	741,746	**758,064**
202	behavioral mgmt specialist			96,393	8,275	**8,457**
203	counselor	1,710,448	1,681,359	1,872,804	1,976,171	**2,019,646**
204	curriculum specialist		63	0		**0**
206	librarian	1,101,714	1,071,081	1,157,102	1,173,680	**1,199,501**
207	remedial specialist	1,205,076	1,121,017	1,278,690	1,534,406	**1,568,162**
208	student activities advisor	75,005	81,248	99,459	122,281	**124,971**
210	teacher	33,840,409	33,603,525	37,384,100	37,810,106	**38,641,928**
211	teacher trainer	205,452	322,366	305,873	556,648	**568,895**
213	resource teacher	1,308,686	2,305,352	2,597,003	3,182,825	**3,252,847**
214	substitutes	604,757	813,701	704,462	769,014	**785,933**
216	speech language asst			36,437	37,301	**38,121**
218	adjunct coach		75,786	4,521		**0**
301	accountant	104,737	113,081	122,316	125,814	**128,582**
307	athletic trainer	163,113	273,885	344,584	396,686	**405,414**
311	benefits specialist	126,856	134,297	147,587	190,172	**194,356**
312	payroll specialist	144,859	142,806	174,788	258,938	**264,634**
315	computer systems analyst	57,164	58,326	59,920	78,763	**80,496**
328	interpreter		30	1,475	86	**88**
332	network administrator	190,965	204,721	220,030	94,019	**96,087**
334	occupationalist therapist	7,930	0	0		**0**
337	personnel officer/specialist		14,827	0	1,128	**1,153**
341	retirement incentive	342,972	426,731	369,156	329,412	**336,659**
343	psychologist	332,031	422,639	547,543	452,269	**462,219**
344	public relations	154,279	173,595	183,566	199,162	**203,544**
346	recreation worker	775	8,042	9,052	13,238	**13,529**
347	nurse	489,656	597,748	650,079	776,710	**793,797**
348	registrar	160,954	196,770	202,631	229,598	**234,649**
353	speech path	936,426	857,228	1,076,280	1,086,449	**1,110,351**
360	cert nurse asst	156,785	173,041	192,213	165,931	**169,581**
402	bilingual aid	24,151	114,828	182,172	196,040	**200,353**
404	career aid	8,639	50,929	83,966	85,109	**86,981**
405	pre-k aid	176,167	0	0		**0**
409	monitor	160,804	174,436	152,704	161,402	**164,953**
413	teaching aid non highly qualified	638,713	491,976	508,747	656,732	**671,180**
414	paraprofessional tier I	1,505,153	633,597	670,339	1,025,337	**1,047,895**
415	tutor	25,022	23,213	5,136	1,852	**1,892**
418	paraprofessional tier II		1,680,368	2,270,153	2,033,270	**2,078,002**
502	computer tech	467,256	515,060	532,108	523,389	**534,904**
510	psychometrist	81,782	8,003	211		**0**
601	bookkeeping	294,511	294,215	383,300	386,663	**395,170**
605	dispatcher	6,731	0	0		**0**
609	general office	594,939	676,136	741,199	754,047	**770,636**
613	receptionist	45,812	51,059	64,478	58,927	**60,223**

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

Job Code	Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26
614	records clerk	2,075	2,280	2,357	2,395	**2,448**
615	secretary	920,325	1,052,491	1,050,531	1,160,426	**1,185,955**
617	warehouse supplies handler	168,639	183,905	184,271	187,123	**191,240**
690	supt secretary	52,089	61,409	64,497	65,954	**67,405**
707	general maintenance	600,787	567,361	668,311	736,603	**752,808**
712	mechanic	186,980	257,880	269,293	285,644	**291,928**
801	bus driver	2,152,435	2,442,639	2,507,644	2,780,786	**2,841,964**
802	other vehicle driver	21,454	58,183	71,748	99,359	**101,545**
803	substitute driver	12,701	16,006	8,305	12,798	**13,079**
951	bus monitor/crossing guard	690,872	765,405	822,751	790,680	**808,075**
954	custodian	2,040,247	2,263,401	2,586,888	2,796,617	**2,858,143**
959	security officer			163,922	327,621	**334,829**
961	security guard	12,591	12,581	12,401	13,244	**13,535**
964	subs for custodians	10,620	20,308	1,652	260	**266**
Total General Fund Salaries and Benefits		60,989,650	64,723,529	72,302,863	75,801,130	**77,468,755**

Owasso Public Schools

Building Fund

Definitions:

SPECIAL REVENUE FUND - *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.

Owasso Public Schools

Building Fund Summary

	F.Y. 2022 Actual	F.Y. 2023 Actual	F.Y. 2024 Actual	F.Y. 2025 Actual	**F.Y. 2026 Budget**
Beginning Fund Balance	1,677,855.34	3,328,034.56	3,486,854.69	4,009,841.87	4,281,377.64
Revenue					
current year ad-valorem	3,082,026.47	3,476,322.03	3,772,099.09	4,060,673.99	4,223,100.94
prior year ad-valorem	34,296.49	229,015.91	41,258.51	42,150.51	40,000.00
interest	8,336.76	65,947.43	85,318.24	101,253.59	100,000.00
rental of facilities	53,890.16	45,805.00	63,007.00	69,897.75	65,000.00
insurance loss recoveries		138,881.47	12,723.00		
utilities reimbursement	17,970.34	28,491.00	18,034.77	24,305.30	10,000.00
miscellaneous	3.86	3.79	1,262.51	3,261.46	
redbud			1,156,847.36	1,082,566.26	1,000,000.00
esser II	2,716,313.28	195,007.34			
american recovery plan		806,691.19	119,667.13		
correcting entry	0.00	424.23	0.00	0.00	0.00
total revenue	**5,912,837.36**	**4,986,589.39**	**5,270,217.61**	**5,384,108.86**	**5,438,100.94**
Expenditures					
other professional svcs	21,950.94	20,151.00		3,825.00	4,000.00
tech related svcs		1,684.00	8,875.00	410.00	2,500.00
water/sewer	177,600.25	147,293.21	148,259.11	165,381.64	160,000.00
disposal	84,286.66	92,073.17	95,849.44	92,273.80	94,000.00
exterminator	8,520.00	27,000.00	35,100.00	32,400.00	30,000.00
tech svcs				2,130.30	
cooling	495,000.00	550,000.08	550,000.08	580,632.08	580,000.00
electrical	23,535.09	7,441.49	46,857.63	7,009.75	15,000.00
plumbing	725.00	10,862.95	13,237.38	13,577.80	20,000.00
other bldg svcs	95,576.57	301,918.83	225,768.41	107,329.77	135,000.00
other equip svcs	1,645.00	32,253.72	13,411.24	6,687.02	10,000.00
equipment and vehicle svcs	109,211.33	122,087.80	129,308.22	136,725.88	140,000.00
other rental/lease svcs		5,362.80			
other heating/cooling svcs		23,728.72	7,395.88	32,664.62	8,000.00
roofing	2,900.00	0.00			
other construction svcs	26,360.05	51,508.22	17,438.65	23,809.00	30,000.00
property insurance	830,697.00	975,676.00	1,046,990.00	1,552,716.00	1,400,000.00
communication svcs	241,842.54	99,440.30	117,854.62	121,076.01	121,000.00
cleaning supplies and chemicals	298,715.79	329,777.43	288,905.95	334,478.80	325,000.00
electricity	1,411,706.14	1,711,784.35	1,778,191.15	1,675,812.78	1,800,000.00
natural gas	274,059.92	242,522.30	175,763.36	193,996.94	200,000.00
appliances/furniture	21,125.57	59,469.67	22,911.16	29,635.90	30,000.00
landscaping			2,710.00	0.00	
parking					
other improvements					
heating/cooling systems	137,200.29	15,308.99	22,403.15	0.00	
reimbursement	0.00	424.23	0.00	0.00	0.00
total expenses	**4,262,658.14**	**4,827,769.26**	**4,747,230.43**	**5,112,573.09**	**5,104,500.00**
Prior Year Adjustments					
Ending Fund Balance	**3,328,034.56**	**3,486,854.69**	**4,009,841.87**	**4,281,377.64**	**4,614,978.58**

Owasso Public Schools

Child Nutrition Fund

Definitions:

SPECIAL REVENUE FUND - *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.*

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.*

Owasso Public Schools **Child Nutrition Fund Budget**		Fy 2021-22 Actual	Fy 2022-23 Actual	Fy 2023-24 Actual	Fy 2024-25 Actual	Fy 2025-26 Budget
Beginning Fund Balance		1,144,882.53	2,286,586.70	2,542,882.97	**2,572,917.00**	**2,233,404.82**
Revenue						
local	interest	7,258.97	54,237.07	79,428.42	79,261.27	75,000.00
	reimbursements	2,465.94	426.21	1,309.14		
	student lunches	149,414.36	1,580,753.86	1,577,193.62	1,623,624.91	1,600,000.00
	a la carte sales	73,295.80	44,801.13	38,074.25	60,672.49	62,000.00
	adult lunches	9,598.32	13,829.47	11,577.85	10,379.07	10,300.00
	total local revenue	242,033.39	1,694,047.74	1,707,583.28	**1,773,937.74**	**1,747,300.00**
state	flex benefit	0.00	240,000.00	245,533.34	265,000.00	265,500.00
	state matching	46,696.10	46,106.64	35,174.48	37,122.94	37,200.00
	total state revenue	46,696.10	286,106.64	280,707.82	**302,122.94**	**302,700.00**
federal	emergency operation	14,710.95	257,846.60	232,682.04		
	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	1,923,664.17	1,915,000.00
	federal breakfast reimb	687,780.25	357,297.36	340,832.59	342,940.34	345,000.00
	summer food program	255,505.29	88,068.68	77,243.09	80,997.66	60,000.00
	total federal revenue	4,905,789.91	2,529,957.28	2,556,071.07	**2,347,602.17**	**2,320,000.00**
other	change/reimb/correcting	2,063.98	10,450.65	12,969.47	8,755.76	9,000.00
Total Revenue		5,196,583.38	4,520,562.31	4,557,331.64	**4,432,418.61**	**4,379,000.00**
Expenses						
salaries	office staff	124,528.70	136,542.01	145,359.66	142,242.81	150,000.00
	cook/food preparer	1,640,526.76	2,055,382.31	2,068,027.30	2,298,306.16	2,426,736.00
	total salaries	1,765,055.46	2,191,924.32	2,213,386.96	**2,440,548.97**	**2,576,736.00**
non-salary	technology related svcs	11,842.50	12,484.00	12,514.00	13,539.00	13,539.00
	extermination svcs	3,570.00	2,225.00	6,405.00	8,050.00	8,100.00
	cleaning svcs	4,150.00	4,600.00	4,600.00		17,000.00
	electrical svcs	2,600.00		12,985.00	19,936.52	40,000.00
	office machine svcs	706.70	688.00	717.00	1,528.00	1,600.00
	other building services			6,548.04		
	other equipment svcs	82,411.44	67,637.14	15,183.89	30,028.92	51,000.00
	food storage		215.00			8,000.00
	surety bonds	178.00	178.00	178.00	178.00	350.00
	advertising	55.00				
	printing and binding	300.00		2,015.00	4,755.50	4,755.00
	food services managemei	2,086,365.54	1,851,139.54	1,911,193.53	1,912,295.79	2,000,000.00
	other purchase svcs	9,158.44	9,158.44	9,773.70	10,536.38	10,500.00
	automotive and bus supplies		1,100.00			
	cleaning supplies	6,403.68	8,220.07	10,919.20	12,867.63	26,000.00
	general supplies			12.85	545.39	250.00
	appliances	16,347.38	4,250.64	175,731.72	51,025.56	257,117.00
	technology equip/supplies	249.28			5,250.27	
	uniforms	6,542.00	3,200.50	7,555.36	5,708.21	8,000.00
	furniture & fixtures		95,457.14	92,094.74	220,398.70	220,399.00
	technology related hardware			32,005.00	19,884.00	
	vehicles	51,293.00				
	dues and fees	1,374.00	1,379.00	699.00	1,339.75	2,000.00
	reimbursement	5,106.96	7,909.25	10,279.62	11,014.20	11,000.00
	change/cash	1,200.00	2,500.00	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	2,331,381.82	2,682,110.00
Expenditures		4,054,909.38	4,264,266.04	4,527,297.61	4,771,930.79	5,258,846.00
estopped checks		30.17				
Ending Fund Balance		2,286,586.70	2,542,882.97	2,572,917.00	**2,233,404.82**	**1,353,558.82**

Owasso Public Schools

Bond Fund

Definitions:

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.*

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)*

Owasso Public Schools

Bond Funds Budget Summary

Fiscal Year 2025-2026	2022 authorizaton bond 31	2025 authorization bond 32	2016 authorization bond 33	2017 authorization bond 35	2020 authorization bond 39
FY 26 Beginning Fund Balance	39,260,027.51	0.00	713.68	38,156.54	176,930.53
Revenue					
interest/other	1,200,000.00	80,000.00	0.00	0.00	0.00
correcting entry	0.00		0.00	0.00	0.00
bond proceeds	0.00	7,400,000.00	0.00	0.00	0.00
total revenue	1,200,000.00	7,480,000.00	0.00	0.00	0.00
Expenditures					
department budgets					
non categorical			713.68	38,156.54	4,963.79
copiers	247,675.00				
transportation vehicles	397,224.76				
technology	5,543,328.98				
instructional resources	2,573,259.18				
athletics	206,009.71				
safety	392,962.88				
operations	4,630,410.77				105,775.75
fine arts	640,036.29				14,118.44
nurses equipment	50,948.91				
library	179,420.46				
capital projects budgets					
district roofing	5,000,000.00				
track	230,000.00				
hodson	3,000,000.00				
8th grade center	9,043,052.00	7,000,000.00			
transportation facility	1,500,000.00				
5th grade center		400,000.00			52,072.55
total expenditures	33,634,328.94	7,400,000.00	713.68	38,156.54	176,930.53
Ending Balance	6,825,698.57	80,000.00	0.00	0.00	0.00

Owasso Public Schools

Sinking Fund

Definitions:

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.*

Owasso Public Schools

Sinking Fund Summary

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	**Projected FY 2025-2026**
Beginning Cash Balance	16,202,175.01	4,894,011.47	2,943,531.65	2,035,668.91	**5,553,565.30**
revenue					
ad valorem current year	16,353,652.52	19,274,965.41	17,817,610.22	21,027,167.53	**22,046,985.00**
ad valorem prior year	176,762.92	1,220,985.54	226,341.66	207,256.38	**200,000.00**
interest	78,969.47	331,072.67	301,311.73	377,729.07	**346,000.00**
accrued interest on bonds sold				71,059.99	
premium on bonds sold	354,381.38	241,275.84	13,591.13	1,504,841.20	
other	20.17	20.72	1,632.52	15,267.22	**10,000.00**
Total Revenue	16,963,786.46	21,068,320.18	18,360,487.26	23,203,321.39	**22,602,985.00**
Debt Service Expenses					
interest	821,950.00	1,488,800.00	2,613,350.00	2,030,425.00	**1,885,470.00**
principal	27,450,000.00	21,530,000.00	16,655,000.00	17,655,000.00	**16,040,000.00**
Total Debt Service	28,271,950.00	23,018,800.00	19,268,350.00	19,685,425.00	**17,925,470.00**
Ending Cash Balance	4,894,011.47	2,943,531.65	2,035,668.91	5,553,565.30	**10,231,080.30**

Owasso Public Schools

Schedule of Bonded Indebtedness as of July 1, 2025

issue date	total outstanding as of 7-1-25	payment date	payment type	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
6/1/2023	$30,000,000	1-Dec	interest	701,250.00	375,000.00			
		1-Jun	interest	701,250.00	375,000.00			
		1-Jun	principal	15,000,000.00	15,000,000.00			
3/1/2024	$8,300,000	1-Sep	interest	362,227.50	104,362.50	49,912.50		
		1-Mar	interest	120,742.50	104,362.50	49,912.50		
		1-Mar	principal	1,040,000.00	3,630,000.00	3,630,000.00		
3/1/2025	$33,660,000	1-Sep	interest		2,019,600.00	673,200.00	620,800.00	310,400.00
		1-Mar	interest		673,200.00	673,200.00	620,800.00	310,400.00
		1-Mar	principal			2,620,000.00	15,520,000.00	15,520,000.00
Fiscal Year Totals			interest	1,885,470.00	3,651,525.00	1,446,225.00	1,241,600.00	620,800.00
			principal	16,040,000.00	18,630,000.00	6,250,000.00	15,520,000.00	15,520,000.00

Owasso Public Schools

Jennifer Gibson Memorial Fund

Definitions:

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.*

Owasso Public Schools

Jennifer Gibson Memorial Fund

	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	**Fiscal Year 2025-2026 Projected**
Beginning Fund Balance	0.00	202,242.02	200,912.11	200,865.48	204,264.61	206,120.29	**206,877.58**
Revenue							
interest	2,242.02	912.11	865.48	4,264.61	6,120.29	6,877.58	**6,500.00**
donation	200,000.00						
Expenditures							
transfer to activity fund		2,242.02	912.11	865.48	4,264.61	6,120.29	**6,877.58**
Ending Fund Balance	202,242.02	200,912.11	200,865.48	204,264.61	206,120.29	206,877.58	**206,500.00**