

MOORE
PUBLIC SCHOOLS

Budget by Funds

Finance Department
1500 SE 4th St
Moore, OK 73160

2025/2026

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Dear Board Members:

I am pleased to submit and recommend to you the fiscal year 2025-2026 budgets by fund. This document includes the governmental fund budgets and the School Activity statement of receipts and disbursements. Although the Bond Funds, the Sinking Fund and the School Activity funds are not required to be budgeted, financial information is also presented for each of these funds. The budgets will be explained in detail in the financial plan section of this document. I respectfully present this budget for your approval of the proposed General Fund, Building Fund, and Child Nutrition Services Fund budgets.

Dr. Robert Romines

Superintendent

MPS School Board



Jenny Statler, Mandy Kincannon, Matt Purser, Erin Morrison - President, Staci Pruett - Vice President

The Board consists of five members; one selected each year for a term of five years. Each member resides within the geographical boundaries of an election district.

The Board is responsible for adopting rules, regulations, policies, and by-laws while also managing and governing the school district. Administration of the schools is delegated to supervisory personnel.

Administrative Staff

Dr. Robert Romines, Superintendent
Michelle McNear, Deputy Sup - Human Resources
David Peak, Asst Superintendent - Sec & Elem Education
Kristy Hernandez, Executive Director - Secondary Education
Debra Hendrix, Executive Director - Elementary Education
Todd Stapleton, Executive Director - Operations
Shannon Woodson, Asst Superintendent - Curriculum
Jimmy Martin, Asst Sup - Career Tech/Alt Ed/CNO
BJ Ryan, Chief Financial Officer

Statutory Authority

Independent School District #2, Cleveland County, Oklahoma, (Moore Public Schools) is an integral part of the Oklahoma State System of Public School Education as described in O.S. Title 70 § 1-101, the Oklahoma School Code.

The Board of Education of Moore Public Schools is responsible for the supervision, management and control of the school district as provided by O.S. Title 70 § 5-117.Both the Board of Education and the Moore PublicSchool District are subject to the requirements of the Oklahoma School Code.



District Overview

About Us

Moore Public Schools is the fourth largest in-person school system in the state, with a student population of more than 22,600. The district encompasses 176 square miles in Moore and south Oklahoma City. Our district includes 3 High Schools, 6 Junior High Schools, 25 Elementary Schools and 1 Alternative Academy.

Our Vision

Shaping Today's Students into Tomorrow's Leaders.

Our Mission

Together we ignite the passion to create a community of excellence in teaching and learning, inspiring lives of purpose and fulfillment.

MOORE
PUBLIC SCHOOLS

mooreschools.com

FY 26 Proposed Budgets

General Fund

The General Fund provides direct and support services for all students enrolled in the district. The expenditure budget of $244,307,620 is presented for approval. A summary of the 2025-2026 operational budget is presented below:

Fund Balance at 7/1/25	$28,220,822
Estimated Collections	$222,334,492
Estimated Expenditures	$ (244,307,620)
Projected Fund Balance at 6/30/26	$6,247,694
Projected Fund Balance %	2.81%

The ending fund balance is projected to be $6,247,694 at June 30, 2026. Board policy #4035 requires administration to attempt maintenance of a 10% balance carryover. The fund balance will depend upon actual revenue collections as compared to projected revenues, unspent allocations within school and departmental budgets, state and federal carryover funds.

The net assessed valuation of taxable property has increased this year by $82,725,063.

FY 26 Proposed Budgets

Building Fund

The Building Fund provides for maintenance and repair operations, and upkeep of district facilities and grounds. Qualifying property insurance premiums will be paid by the Building Fund as well. The expenditure budget of $18,260,000 is presented for approval. A summary of the operational budget is presented below:

Beginning Fund Balance at 7/1/25	$11,784,603
Revenues	10,556,759
Total Available	22,341,362
Budgeted Expenditures	18,260,000
Ending Fund Balance at 6/30/26	$4,081,362

The ending fund balance is projected to be $4,081,362 at June 30, 2026. The actual fund balance will depend upon actual revenue collections and actual expenditures.

FY 26 Proposed Budgets

Child Nutrition Services Fund

The Child Nutrition Services Fund provides for the purchase and delivery of food services to our students and employees. The proposed operational budget is presented below. The expenditure budget of $16,000,000 represents an increase of $4,197,847 from 2024-2025 expenditures. The Child Nutrition Services Fund will reimburse the General Fund for its entire payroll cost, and other Child Nutrition Expenses paid by the General Fund.

Beginning Fund Balance at 7/1/25	$7,016,839
Revenues	11,745,411
Total Available	18,762,250
Budgeted Expenditures	16,000,000
Ending Fund Balance at 6/30/26	**$2,762,250**

The ending fund balance is projected to be $2,762,250 at June 30, 2026. The actual fund balance will depend upon actual revenue collections, actual expenditures, and lapsed balances.

The purpose of this budget document is to provide useful information for purposes of planning and decision-making. The financial plan presented is constructed with the educational needs of the students firmly in mind.

FY 25 Summary

General Fund

The approved expenditure budget was approximately $240 million. Actual expenses were $225,530,813. Revenues were budgeted at $217 million, actual collections were $222,541,984. The ending fund balance of $28,220,822 is equal to 12.68%. The fund balance decreased by $2,988,829. The end of year Average Daily Student membership was 23,421. This represents a decrease of 659 students from 2023-2024.

Building Fund

The approved expenditure budget was approximately $18 million. Actual expenses were $14,988,527. Revenues were budgeted at $10 million, actual collections were $13,701,830. The ending fund balance is $11,784,603. The fund balance decreased by $1,286,696. In addition to other costs of operations, $820,921 roof replacement at Apple Creek, $802,982 upgrades to the storm shelter at WHS, $734,563 to replace two chillers at WHS, $620,000 to repair mechanical rigging at the Performing Arts Centers at MHS and SHS, and $553,200 for school office additions at Fairview, Northmoor, Southgate, and Sky Ranch were paid from the Building Fund.

Child Nutrition Services Fund

The approved expenditure budget was approximately $14.9 million. Actual expenses were $11,802,153. Revenues were budgeted at $10.6 million, actual collections were $10,213,115. The General Fund and Child Nutrition Services Fund entered a $7.5 million loan agreement during 2024-2025. The Child Nutrition Services Fund reimbursed the General Fund $5.5 million for salaries, fringe benefits and supplies as repayment of the loan. The ending fund balance is $7,016,839. The fund balance decreased by $1,589,039.

Message from the CFO

To: Moore Public Schools Board of Education, Staff and Patrons

The Finance office presents to you the estimated budgets of Moore Public Schools for fiscal year July 1st, 2025-June 30th, 2026. Again, the last fiscal year for MPS was an unstable environment in school finance despite the State being on firm fiscal footing. As with the previous year, the district's fiscal strength for the start of the year enabled the district to address stress points in key job areas that were not included in previous years. The district is still experiencing destabilization of funding with the tax credits offered for private institutions, changes in formula structure, and the perceived lack of instability from OSDE. The continued reduction in early education enrollment numbers will continue to have an adverse result on State funding until it stabilizes. The current fiscal year will have MPS operating with a reduced WADM high average number used in the formula. The district has not experienced this in 2 decades.

The district has continued with financial investment in key areas related to services, technology, safety, and employee retention. The district will continue to implement a strategy of investment into key areas related to safety, security, staffing needs, and mental health but must be cautious in the short-term fiscal environment. Inflationary costs and a retraction in student enrollment growth have caused the district to enter into a state of fiscal caution, not warning. I will outline some of the key areas that require monitoring:

Technology for curriculum rising costs and infrastructure
Staffing costs i.e. emergency certifications, enrollment and employee absence
Stable investment into mental health and physical health
Construction project maintenance and necessity
Funding for retention and recruitment of staff
New building and program operational fixed costs
Salary adjustments due to inflation and market conditions

The district was able to mitigate many of the listed areas of concern due to the prudent fiscal management of departments. MPS still faces many unknowns related to funding for the current fiscal year but is working to maintain a firm grasp on the changes needed to protect fund balance. Inflationary markets are still an area of concern because it has relevance to fuel costs, utilities, wage gaps, logistical needs, and consumables. The financial strength of the State budget is positive but is still a concern related to the investment into tax credits/voucher plans. The plans for federal funding programs will be something the district continues to watch closely. The support of the Moore Community is still very evident. The community continues to grow and strengthen the Ad Valorem base. Bond fund support will continue to help stabilize our district outlook and help stabilize variables.

The district continues to make efforts to maintain the fund balance and control costs. Motor Vehicle Tax collections, dedicated state tax revenues (Redbud), and solid tax revenue collections at the state level are stable indicators for receipt of all initially allocated funding. The district continues to negotiate contracts and adapt to market conditions as allowable without unnecessary risk. Investment revenues are a positive revenue aspect of the budget going into this fiscal year and help offset some inflationary costs, but they are also trending downward.

Funding from the state level will continue to be a monitored concern but seems to be stable in the short-term. Again, MPS is hopeful that efforts will be made in making education funding a priority from the State level. Changes in leadership should provide some positive outlook and the district is hopeful this continues into legislative session.

<u>Short-Term Goals:</u>

MPS will continue to adapt to the political environment
Prioritize services in areas of need i.e. mental health, technology & security
Job retention & recruitment continued initiatives
Maximize investing as rates allow

Long-Term Goals:

Job efficiency & utilization of contracted services when fiscally prudent
The district will continue to try & preserve fund balance at appropriate levels
Continue efforts of funding projects without increased tax burden on the community
Minimize costs related to national inflation

Expenditure Impacts:

The district's General Fund balance will be utilized for job retention and continued investment into essential areas like mental health, curriculum infrastructure, and security. Focus this year will be stabilization of fund balance in the short-term. If spend down of carryover funds continue it will be a result of the unknown factors the district is experiencing related to student enrollment and changes to formula variables. Necessity to provide a safe and productive environment for our students and staff will continue to be the focus. Continued monitoring of energy costs, maintenance costs, insurance costs, and job market fluctuations are key areas.

The district will make key fiscal determinations when necessary but will make efforts to continue to invest into essential functions. Providing the best environment for student growth and staff stability is one of the core drivers for leadership into the future.

Respectfully,
BJ Ryan
Chief Financial Officer

Significant Laws Affecting This Budget



The following represents excerpts from Oklahoma Statutes which are applicable to Oklahoma school district budgets. This operational budget is adopted in compliance with these legal requirements.

OKLAHOMA STATUTORY REQUIREMENTS BY CODE

I. O.S. Title 68 § 3020 Temporary Appropriations

A. "The excise boards...may convene at any time after the beginning of any fiscal year...for the purpose of approving temporary appropriations for the counties, cities, school districts and other municipal subdivisions of the state."

B. "Warrants may be drawn against such temporary appropriations pending action by the excise board upon the annual estimate of needs and budget of such county, city, school district, or other municipal subdivision for such fiscal year."

C. "Any such temporary appropriations so approved by the excise board of any county shall, when the annual budget for such county, city, school district or other municipal subdivision is finally approved, be merged in the annual appropriations..."

II. O.S. Title 68 § 3002 Financial Statement - Estimated Needs - Publication - Filing

"...the board of education of each school district, shall prior to October 1 of each year, make, in writing, a financial statement, showing the true fiscal condition of their respective political subdivisions as of the close of the previous fiscal year ended June 30, and shall make a written itemized statement of estimated needs and probable income from all sources including ad valorem tax for the current fiscal year." "Each financial statement and estimate of needs...shall be published in one issue in some legally qualified newspaper published in such political subdivision." "...the financial statements and estimates of all school districts shall be filed with the county excise board on or before October 1 of each year..."

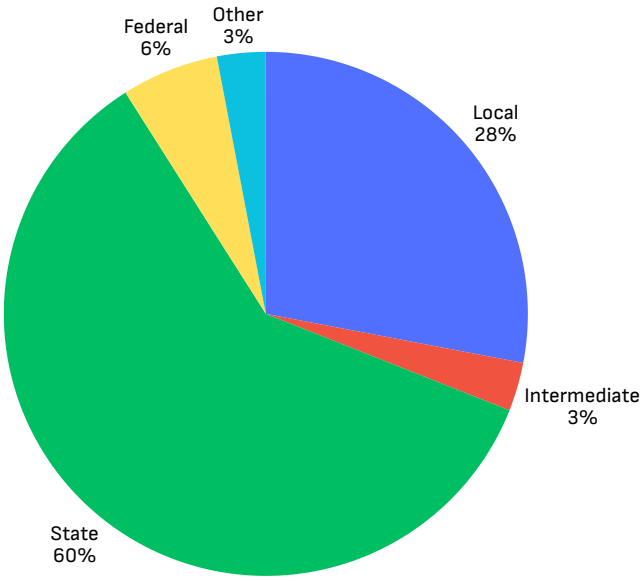


General Fund

Revenue Estimates, Expenditure Budget

	FY25 Budget	FY25 Actual	FY 26 Budget
CY Ad Valorem	$55,364,800	$58,546,890	$57,652,878
PY Ad Valorem	$1,500,000	$1,611,337	$1,520,000
Interest Earnings	$1,200,000	$2,042,981	$1,500,000
Other	$1,119,000	$1,250,625	$1,099,000
Local	**$59,183,800**	**$63,451,833**	**$61,771,878**
County 4 Mill	$6,500,000	$7,147,978	$6,433,180
Mortgage Tax	$850,000	$951,020	$850,000
Intermediate	**$7,350,000**	**$8,098,998**	**$7,283,180**
Gross Production	$70,000	$71,291	$70,000
Motor Vehicle	$10,500,000	$9,109,344	$9,100,000
Rural Elect Coop	$500,000	$1,369,395	$1,300,000
Land Earnings	$4,000,000	$4,326,467	$4,300,000
Foundation & Salary	$95,504,433	$94,712,793	$95,504,433
Flex Benefits Allowance	$17,367,000	$18,436,026	$18,400,000
State Grants	$2,375,000	$2,946,212	$2,870,000
Vocational Programs	$0	$628,108	$625,000
Other	$200,000	$407,432	$400,000
State	**$130,516,433**	**$132,007,068**	**$132,569,433**
Federal Grants	$12,150,000	$13,050,725	$12,760,000
CNO Loan Reimbursement	$7,500,000	$5,475,055	$7,500,000
Activity Fund Reimbursement	$1,000,000	$958,305	$950,000
E-Stops	$3,408	$0	$0
Inter-Fund Transfer	$0	-$500,000	-$500,000
Sub-Total Other	$20,653,408	$18,984,085	$20,710,000
Total Collections	$217,703,641	$222,541,984	$222,334,491

FY 26 Projected Collections by Source



Revenue is projected to be $222,334,491. Current year Ad Valorem remains the largest contributor to local revenue. Foundation and Salary plus Flex Benefit allowance are more than 80% of the estimated state collections.

Proposed Expenditure Budget

Function Code	Budget
1000 Instructional	142,417,333
2100 Support Services / Students	19,767,124
2200 Support Services / Instructional Staff	12,949,029
2300 Support Services / General Admin	4,243,387
2400 Support Services / School Admin	11,844,297
2500 Central Services	6,540,850
2600 Operation & Maintenance of Plant Services	28,516,738
2700 Student Transportation Services	7,599,194
3100 Child Nutrition Programs Operations	8,513,500
3300 Community Services	1,136,000
4700 Building Improvement Services	10,000
5000 Other Outlays	770,167
Total Budgeted Expenditures	$244,307,620

District paid payroll expense accounts for 77% of the proposed expenditures. Departmental budgets make up 13% of the budget. Federal and State programs account for 9% of the total budget.



Building Fund Budget

Comparative Statement of Revenue

	FY 25 Budget	FY 25 Actual	FY 26 Budget
CY Ad Valorem	$7,905,069	$8,359,427	$8,231,759
PY Ad Valorem	$299,000	$230,076	$225,000
Interest Earnings	$300,000	$492,956	$350,000
Other	$50,000	$517,967	$250,000
Local	**$8,554,069**	**$9,600,426**	**$9,056,759**
Red Bud Funds	$1,500,000	$4,099,116	$1,500,000
State	**$1,500,000**	**$4,099,116**	**$1,500,000**
FEMA	$0	$2,289	$0
Total Collections	**$10,054,069**	**$13,701,831**	**$10,556,759**

Proposed Expenditure Budget

Function Code	**Budget**
2300 Support Services / General Admin	680,000
2600 Operation & Maintenance of Plant Services	12,800,000
2700 Student Transportation Services	125,000
4200/4300/4600/4700 Bldg/Land Improve & Acquisitions	4,655,000
Total Budgeted Expenditures	$18,260,000



Child Nutrition Fund Budget

Comparative Statement of Revenue

	FY 25 Budget	FY 25 Actual	FY 26 Budget
Interest Earnings	$350,000	$348,905	$175,000
Misc Reimbursements	$25,000	$43,753	$15,000
Student Meals	$3,000,000	$2,705,008	$2,434,507
Ala Carte	$185,000	$14,818	$13,336
Adult Meals	$50,000	$58,730	$52,857
Other	$10,000	$0	$17,000
Total Local	**$3,620,000**	**$3,171,214**	**$2,707,700**
State Matching	**$103,000**	**$103,005**	**$92,704**
Emergency Oper Cost Reimb	$ 575,000	$ -	$ -
Lunch Reimbursements	$ 5,700,000	$ 5,409,881	$ 7,568,892
Breakfast Reimbursements	$ 1,500,000	$ 1,454,394	$ 1,308,955
Summer Food Service Program	$ 78,000	$ 74,621	$ 67,159
Total Federal	**$ 7,853,000**	**$ 6,938,896**	**$ 8,945,006**
Total Collections	**$11,576,000**	**$10,213,115**	**$11,745,410**

Proposed Expenditures by Function

Function Code	**Budget**
3150 Food Procurement Services	9,300,000
5000 Other Uses	6,700,000
Total Budgeted Expenditures	$16,000,000



Bond Funds

Status of on-going projects, Bond Fund recaps, and Schedule of Maturity





On May 11, 2021, we passed a $338,700,000 bond proposal. Every student in every grade level and school benefitted from this bond. The proposal was based on classroom space, safety and security, and number of students impacted.

Technology (All 35 Schools)
Devices, software, cyber security, classroom equipment, student management, learning platforms, WiFi, and school security





Elementary Schools Overview
Air conditioning installation and/or upgrade in all gyms, Safety entrances at all sites, Campus enclosures at Red Oak, Santa Fe, and Winding Creek, Media Center at Earlywine, new roof at Santa Fe, new front facade at Houchin and Kingsgate, and other construction upgrades as needed at all schools

Junior High Schools Overview

New classroom additions/science labs to be utilized for Science and Stem, new front facade at Highland West, new fieldhouse at Moore West, and other construction upgrades as needed at all schools





High Schools Overview

College & Career Readiness Centers at each high school, indoor practice facility for Athletics, Band and other programs, softball & baseball facility upgrades, air conditioning upgrades in gyms and facilities, stadium upgrades at WHS & SHS, roof and other construction upgrades as needed at all schools

We have expended 80% of the $192 million lease revenue bonds that are held at Bank of Oklahoma. General Obligation bond funds are deposited with us each March. We have expended 97% of the bond funds from 2021 through 2024. We have expended 36% of the funds deposited in March 2025. The proceeding show the status of MPS bond projects.

Status of On-Going Projects
2020 Through 2025 G.O. Bonds

2020 Bond Fund		2021 Bond Fund	
Lease Payment	Complete	Lease Payment	Complete
Safety & Security	Complete	Safety & Security	Complete
Athletics	Complete	Athletics	Complete
Media	Complete	Media	Complete
Band	Complete	Band	Complete
Technology	Complete	Technology	In Process
Textbooks/Classroom Materials	Complete	Textbooks/Classroom Materials	Complete
General Construction	Complete	General Construction	Complete
Child Nutrition	Complete	Child Nutrition	Complete
Transportation	Complete	Transportation	Complete

2022 Bond Fund		2022 A Bond Fund	
Lease Payment	Complete	Lease Payment	Complete
Softball/Baseball Artificial Turf (MHS)	Complete	Safety & Security	Complete
Softball/Baseball Artificial Turf (SHS)	Complete	Athletics	Complete
Roof Repair (WHS)	Complete	Media	Complete
		Band	In Process
		Technology	In Process
		Textbooks/Classroom Materials	Complete
		General Construction	In Process
		Child Nutrition	In Process
		Transportation	Complete

2023 Bond Fund		2024 Bond Fund	
Lease Payment	Complete	Lease Payment	In Process
Safety & Security	Complete	Asst Supt Elementary	In Process
Athletics	Complete	Asst Supt Secondary	In Process
Media	In Process	Land and Additions	Complete
Band	In Process	Safety & Security	Complete
Technology	In Process	Athletics	In Process
Textbooks/Classroom Materials	In Process	Stem/Steam	Complete
General Construction	In Process	Media	Complete
Child Nutrition	Complete	Band	In Process
Transportation	Complete	Technology	In Process
		Textbooks/Classroom Materials	Complete
		General Construction	Complete
		Child Nutrition	In Process
		Transportation	In Process

2025 Bond Fund	
Lease Payment	In Process
Asst Supt Elementary	In Process
Asst Supt Secondary	In Process
Land & Additions	In Process
Safety & Security	Complete
Athletics	In Process
Stem/Steam	In Process
Media	In Process
Band	In Process
Technology	In Process
Textbooks/Classroom Materials	In Process
General Construction	In Process
Child Nutrition	In Process
Transportation	Complete



2021 Lease Revenue Bond Status of Projects



Projects	Monies Obligated	Status
District Wide	$ 27,746,985	In Process
Technology	$ 1,500,000	In Process
Wayland Bonds	$ 300,000	In Process
Apple Creek	$ 300,000	Complete
Eastlake	$ 300,000	In Process
Central	$ 300,000	Complete
Fairview	$ 550,000	In Process
Houchin	$ 2,800,000	Complete
Kelley	$ 350,000	Complete
Kingsgate	$ 3,300,000	In Process
Bryant	$ 300,000	In Process
Northmoor	$ 550,000	In Process
Red Oak	$ 5,000,000	In Process
Santa Fe	$ 4,500,000	In Process
Sky Ranch	$ 550,000	In Process
Southgate	$ 550,000	In Process

Projects	Monies Obligated	Status
Winding Creek	$ 4,000,000	In Process
Fisher	$ 450,000	Complete
Sooner	$ 300,000	In Process
Broadmoore	$ 350,000	Complete
Earlywine	$ 3,800,000	In Process
Oakridge	$ 300,000	In Process
Heritage Trails	$ 300,000	In Process
Brink	$ 9,000,000	In Process
Highland East	$ 9,000,000	In Process
Highland West	$ 12,250,000	In Process
Central Jr. High	$ 9,000,000	In Process
West Jr. High	$ 10,500,000	In Process
Southridge Jr. High	$ 6,100,000	In Process
Moore High	$ 23,500,000	In Process
Westmoore	$ 28,000,000	In Process
Southmoore	$ 26,000,000	In Process





Sinking Fund

Estimates, NAV History, Tax Levy & Collections

The MPS Sinking Fund budget is a financial plan which reflects predictions or assumptions for the school year. Ad Valorem collections are levied at 25.01 mills for 2025. Historical analyses of ad valorem tax collections reflect a rate of nearly 98.7%. Sinking fund expenditures are dedicated solely for the purpose of payment of bond principal, judgements against the district, and related interest.

Scheduled Bond principal and interest payments for FY 26 are shown below:

BOND ISSUE	DUE DATE	PRINCIPAL	INTEREST	TOTAL
2022 BB QM28	8/1/2025	$ 2,010,000.00	$ 32,662.50	$ 2,042,662.50
2021 CP QK53	9/1/2025		$ 32,425.00	$ 32,425.00
2021 BB QK54	9/1/2025		$ 1,093.75	$ 1,093.75
2022 BB QM98	9/1/2025		$ 6,093.75	$ 6,093.75
2022 CP QM97	9/1/2025		$ 160,150.00	$ 160,150.00
2023 CP QQ37	9/1/2025		$ 756,175.00	$ 756,175.00
2024 CP QT19	9/1/2025		$ 514,125.00	$ 514,125.00
2024 BB QT20	9/1/2025		$ 151,680.00	$ 151,680.00
2022 BB QM28	2/1/2026		$ 20,100.00	$ 20,100.00
2021 CP QK53	3/1/2026	$ 6,485,000.00	$ 32,425.00	$ 6,517,425.00
2021 BB QK54	3/1/2026	$ 350,000.00	$ 1,093.75	$ 351,093.75
2022 BB QM98	3/1/2026	$ 250,000.00	$ 6,093.75	$ 256,093.75
2022 CP QM97	3/1/2026	$ 8,005,000.00	$ 160,150.00	$ 8,165,150.00
2023 CP QQ37	3/1/2026	$ 13,745,000.00	$ 756,175.00	$ 14,501,175.00
2024 CP QT19	3/1/2026	$ 6,855,000.00	$ 514,125.00	$ 7,369,125.00
2024 BB QT20	3/1/2026	$ 1,580,000.00	$ 151,680.00	$ 1,731,680.00
2025 CP QW72	3/1/2026		$ 1,293,200.00	$ 1,293,200.00
2025 BB QW73	3/1/2026		$ 299,860.00	$ 299,860.00
Total		**$ 39,280,000.00**	**$4,889,307.50**	**$ 44,169,307.50**

NAV & Millage Rates

Fiscal Year on July 1	Net Assessed Valuation	% Change from Previous FY
2015	1,027,450,081	8.45%
2016	1,072,645,906	4.40%
2017	1,131,645,275	5.50%
2018	1,179,011,449	4.19%
2019	1,219,715,120	3.45%
2020	1,300,854,711	6.65%
2021	1,341,749,409	3.14%
2022	1,460,718,461	8.87%
2023	1,593,380,587	9.08%
2024	1,674,333,796	5.08%
2025	**1,757,058,859**	**4.94%**

Property Classification	Net Assessed Valuation	Percentage of Total
Real Property	1,546,567,689	88%
Personal Property	169,819,824	10%
Public Services	40,671,346	2%
Total Valuation	1,757,058,859	100%

Millage Rates	
Oklahoma County	**Cleveland County**
General Fund = 36.34 mills (constitutional limit)	General Fund = 36.07 mills (constitutional limit)
Building Fund = 5.19 mills (constitutional limit)	Building Fund = 5.15 mills (constitutional limit)
Sinking Fund = 25.01 mills	Sinking Fund = 25.01 mills

Tax Levy and Collection Procedures



Oklahoma statutes require that the school district make an annual ad valorem tax levy for a Sinking Fund which shall, with cash and investments in the fund, be sufficient to pay: 1) all bonded indebtedness coming due prior to April 1 of the second ensuing fiscal year, 2) interest accrued but unpaid and interest to accrue on outstanding bonds through June 30 of the ensuing fiscal year, and 3) one-third of all outstanding judgments, coming due in the following year.(O.S. 62 § 431)

After review and approval by the Board of Education of the school district, copies of the Sinking Fund estimates are submitted to the County Excise Board to determine the ad valorem tax levy appropriations. These estimates are given for the purpose of determining ad valorem tax collections required for the Sinking Fund. The amounts contained in the Estimate of Needs are verified and approved by the County Excise Board and the levies are ordered to be certified to the County Assessor. The levies are then extended upon the tax rolls by the County Assessor. The County Excise Board further certifies that the appropriations contained in the Estimate of Needs and the mill rate levies are within the limitations provided by law. While the County Excise Board may make recommendations with respect to the levy required, it only has the authority to change the reserve for delinquent taxes. (O.S. 68 § 3014)

The CountyAssessor is required to file a tax roll report on or before October 1 each year with the County Treasurer indicating the net assessed valuation for each subdivision of the state located within the County. This report includes the assessed valuation for all real, personal and public service property (public service property assessed valuations are determined by the Oklahoma Tax Commission). The County Treasurer begins collecting ad valorem taxes November 1 of each year. An amount equal to one-half of the taxes is due and payable on or before January 1.The remainder becomes due and payable on or before April 1. If one-half (or more) of the total ad valorem taxes is not paid by January 1, the entire tax amount becomes due and payable on January 2.

Ad valorem taxes not paid on or before April 1 are considered delinquent. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. A prospective purchaser is issued a tax lien indicating liability for unpaid taxes and penalties due, in the event the sale is consummated. The owner of the property has two (2) years in which to redeem the property by paying the taxes and penalties owed. If delinquent taxes and penalties are not paid by the owner after two years, the purchaser may then apply for a deed to the property. If there is no purchaser, then the County acquires the lien and the property is auctioned.



School Activity Fund

General Regulations and Activity Reports

General Regulations

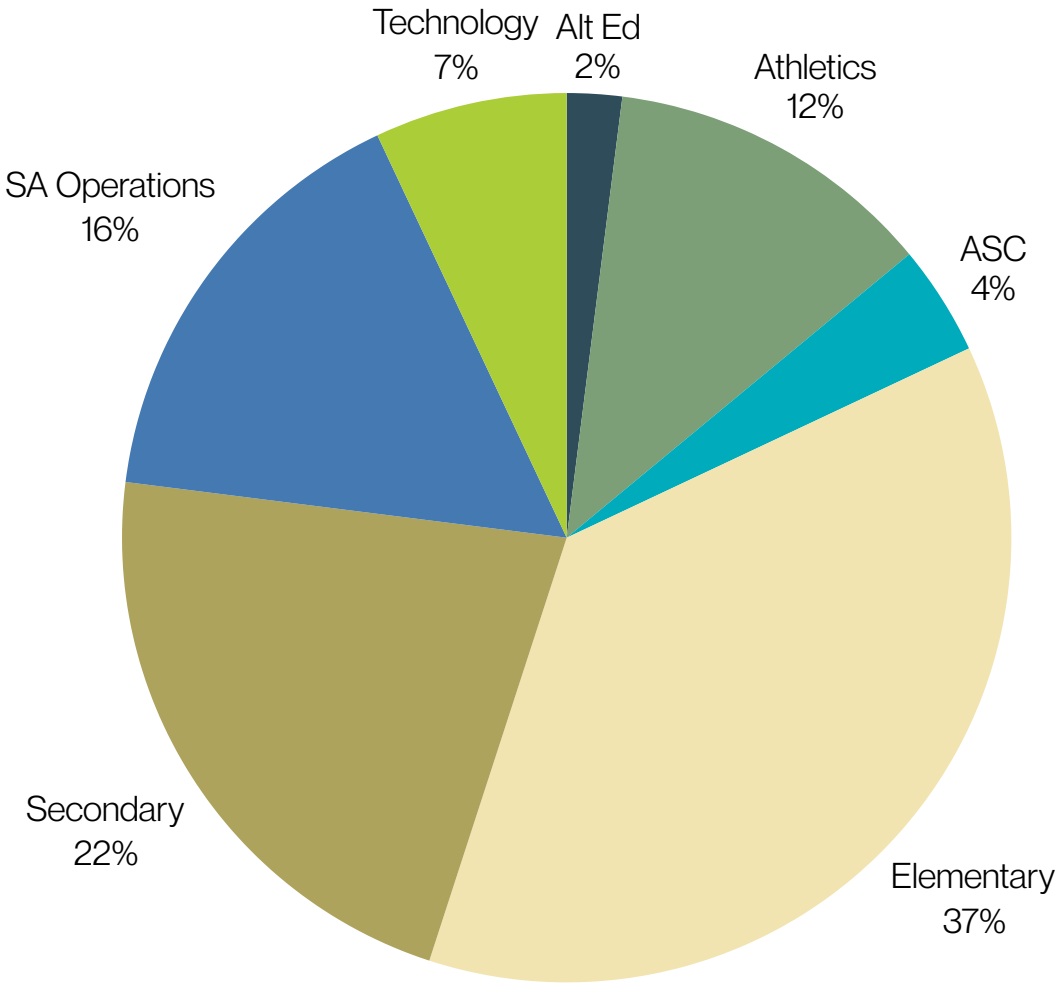
Authority for Activity Funds
Oklahoma Statutes (Title 70 O.S. § 5-129A) require the Board of Education of each school district to adopt appropriate rules and regulations governing the receipts and expenditures of School Activity funds. The Board must appoint a custodian for the School Activity fund who shall make a full and true accounting of all funds that may come into his/her possession or under his/her control. The Board has appointed the Supervisor of the School Activity fund as custodian responsible for the operation of such fund. The site administrator has been appointed as custodian at each location and is responsible for the operation of such fund under his/her control.

Report of Funds
The Supervisor of the School Activity fund shall provide a detailed report to the Board of Education monthly, and at the end of the fiscal year, showing beginning balance, receipts, disbursements, and ending balance of each account of the School Activity fund as of the close of the fiscal year.

Audit Required
The Board of Education shall contract for an annual audit of all school district funds each fiscal year, which shall include all School Activity funds. The original report of such audit shall be delivered to the Chief Financial Officer and the Board of Education. The Board or Superintendent may direct the Chief Financial Officer to review any areas of the School Activity funds, as deemed necessary.

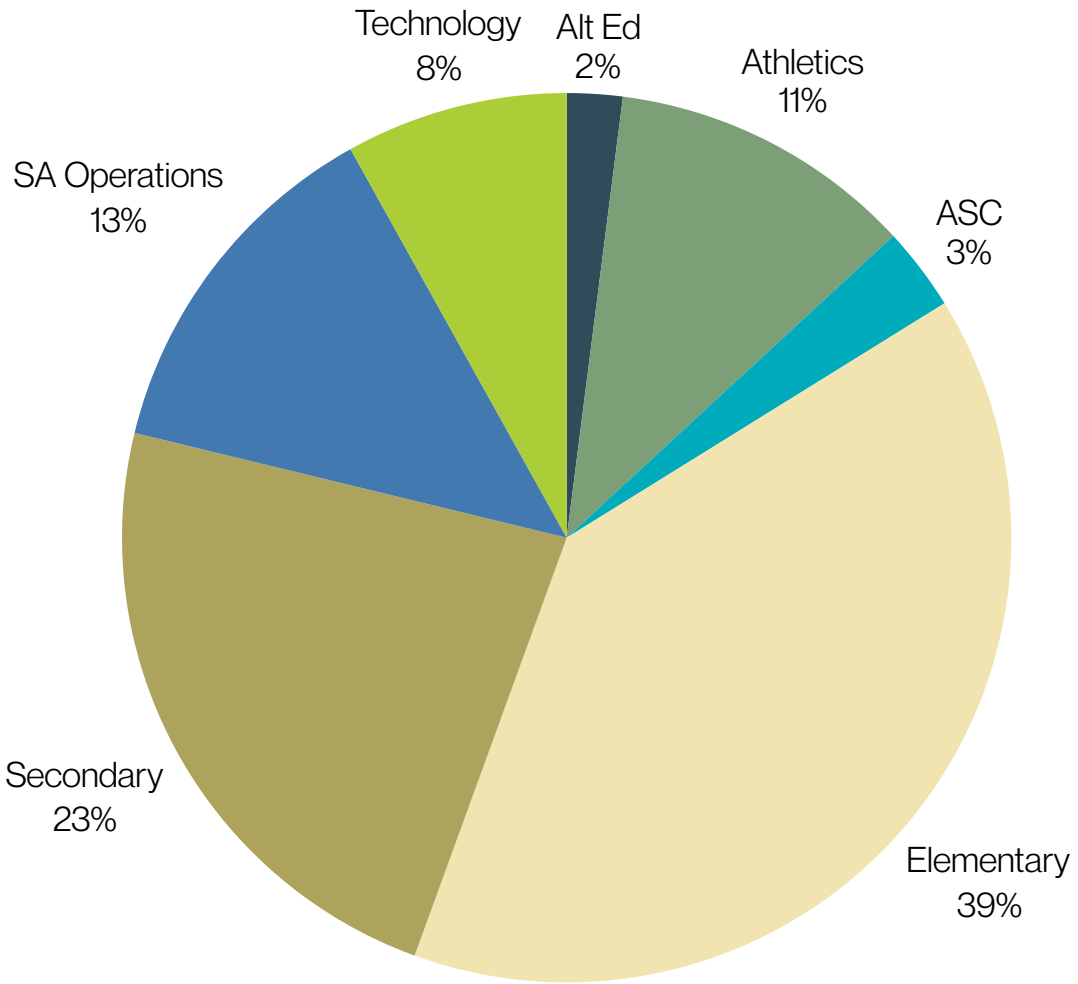
School Activity Details as of June 30, 2025

The total school activity balance was $6,026,157.66. The funds are split between BancFirst checking, Commerce T-Bill, and BOK Money Market accounts. Chart is visual representation of balance by department.



School Activity Details as of September 30, 2025

The total school activity balance was $5,760,645.01. The funds are split between BancFirst checking, Commerce T-Bill, and BOK Money Market accounts. Chart is visual representation of balance by department.



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PUBLIC SCHOOLS

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