

**Oklahoma County School District No. I-89
OKLAHOMA CITY PUBLIC SCHOOLS**

FY2027 Budget

*Prepared in Accordance with the
“School District Budget Act”
(Section 5-150 et seq. of Title 70)
Adopted by the Oklahoma City Public Schools
Board of Education June 4, 2001*

**Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2027 Budget**

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Oklahoma County School District No. I-89
Oklahoma City Public Schools
District Profile

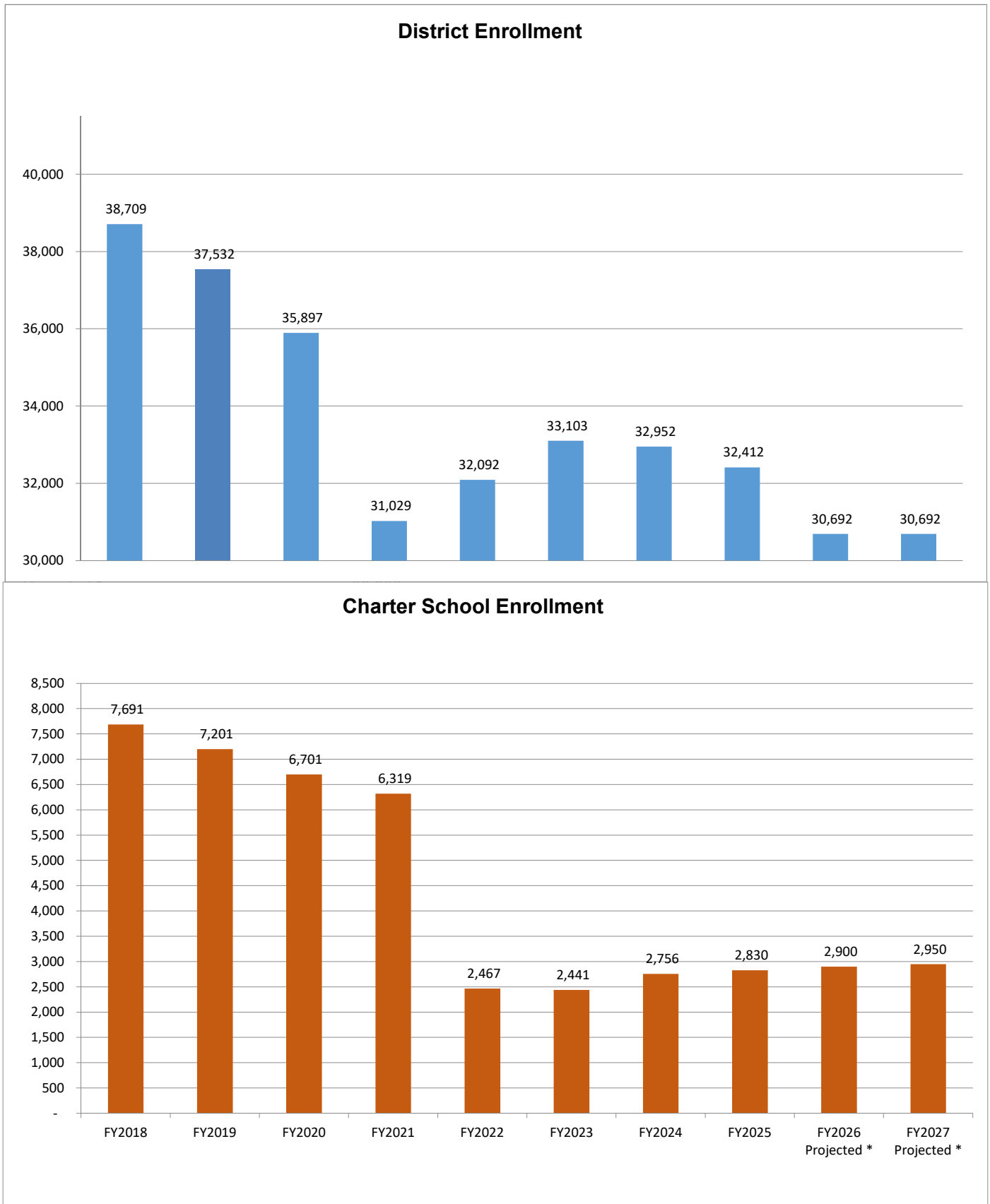
<u>Board of Education</u>			
Name	Office	District #	Term of Office
Paula Lewis	Board Chairperson		2029
Carole Thompson	Member	1	2029
Lori Bowman	Vice-Chairperson	2	2029
Jessica Cifuentes	Member	3	2028
Dana Meister	Member	4	2028
Vernona Dismuke	Member	5	2030
Juan Lecona	Member	6	2027
Galilea Martinez	Member	7	2030

Dr. Jamie Polk, Superintendent

Officers

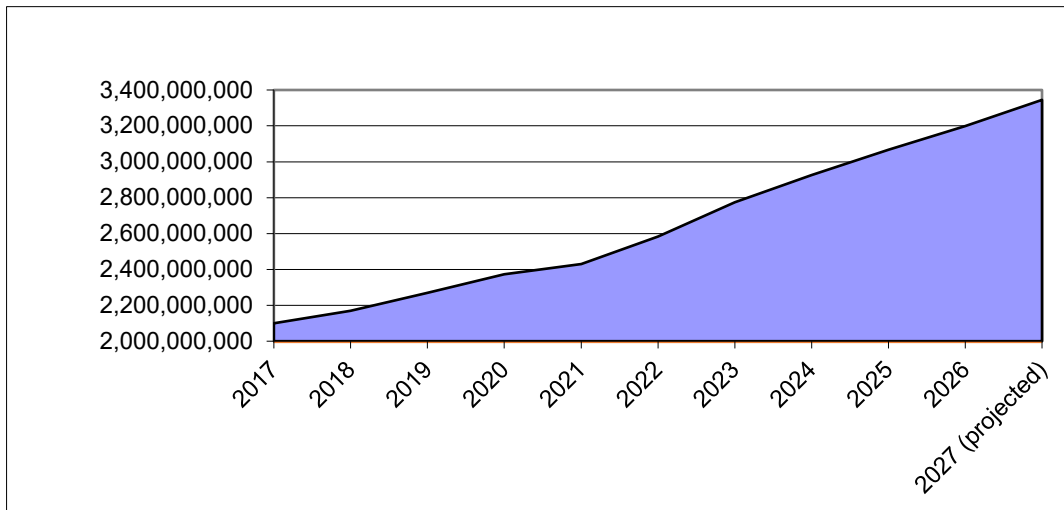
Craig Cates, Board Clerk
Sydney Ward, Encumbrance Clerk
Craig Cates, Minute Clerk
Ann Harper, Treasurer
Martha Sturm Sawyer, Designated Purchasing Agent

**Oklahoma County School District No. I-89
Oklahoma City Public Schools
Student Enrollment - Average Daily Membership**

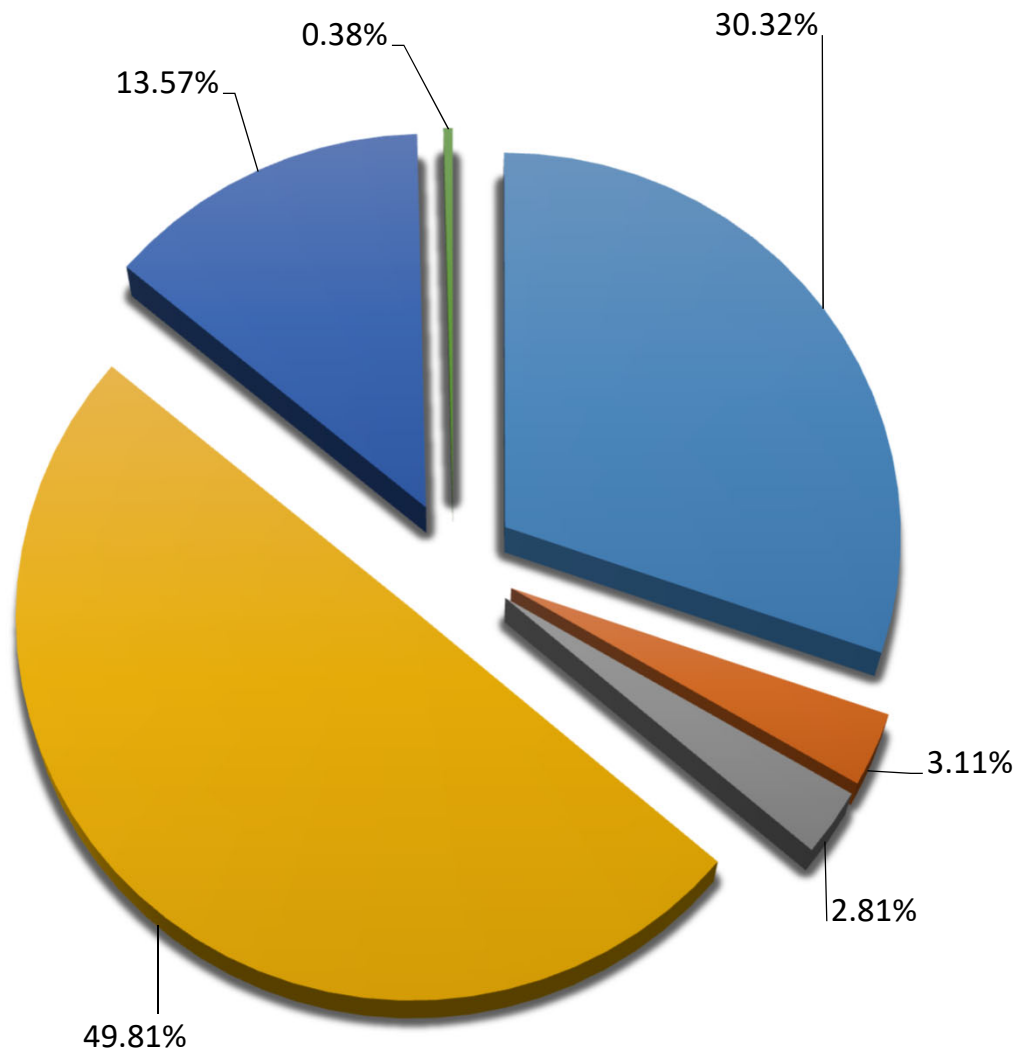


Oklahoma County School District No. I-89
Oklahoma City Public Schools
Net Assessed Valuations of Oklahoma County

YEAR	NET ASSESSED VALUATIONS	% CHANGE FROM PREVIOUS YEAR
2017	2,100,183,140	2.44%
2018	2,168,804,021	3.27%
2019	2,268,719,153	4.61%
2020	2,373,532,189	4.62%
2021	2,429,855,829	2.37%
2022	2,584,153,958	6.35%
2023	2,774,228,282	7.36%
2024	2,926,132,465	5.48%
2025	3,066,087,286	4.78%
2026	3,198,957,599	4.33%
2027 (projected)	3,344,854,235	4.56%



**Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2027
Chart of Budgeted Revenues**



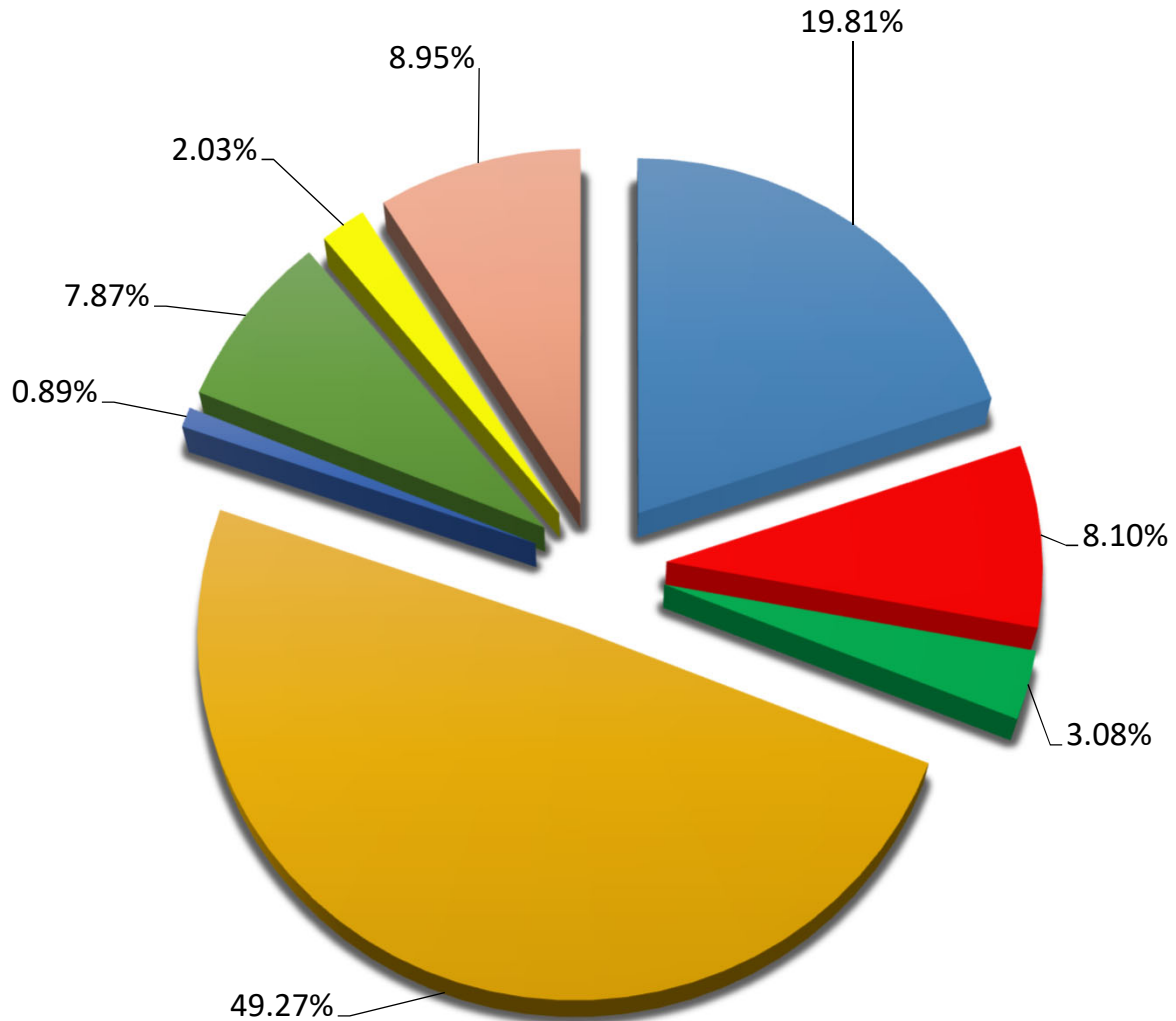
■ General Fund ■ Building Fund ■ School Nutrition Fund ■ Capital Improvements - Bond Funds ■ Sinking Fund ■ Insurance Fund

Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2027
Summary of Budgeted Revenues

	General Fund	Building Fund	School Nutrition Fund	Capital Improvements Bond Funds 38, 50-59, 63, 64, 75-76	Sinking Fund	Insurance Fund	Total Appropriated
OCAS Revenue Source Codes	11	21	22		41	86	Funds
1000 District Sources of Revenue	118,909,000	17,315,000	809,000	17,085,000	78,670,000	-	232,788,000
2000 Intermediate Sources of Revenue	14,440,000	-	-	-	-	-	14,440,000
3000 State Sources of Revenue	183,617,000	2,650,000	1,298,000	-	-	-	187,565,000
4000 Federal Sources of Revenue	45,028,000	-	24,185,000	-	-	-	69,213,000
5000 Non-Revenue Receipts	159,000	-	-	124,710,000	267,000	-	125,136,000
6000 Lapsed Appropriations	3,374,000	513,000	484,000	1,415,000	-	-	5,786,000
Total Revenue from all Sources	365,527,000	20,478,000	26,776,000	143,210,000	78,937,000	-	634,928,000
6110 Prior Year Ending Fund Balance/Equity	29,699,000	20,075,000	9,853,000	506,075,000	97,944,000	4,992,000	668,638,000
TOTAL BUDGETED REVENUE	395,226,000	40,553,000	36,629,000	649,285,000	176,881,000	4,992,000	1,303,566,000

**Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2027**

Chart of Budgeted Expenditures by Object



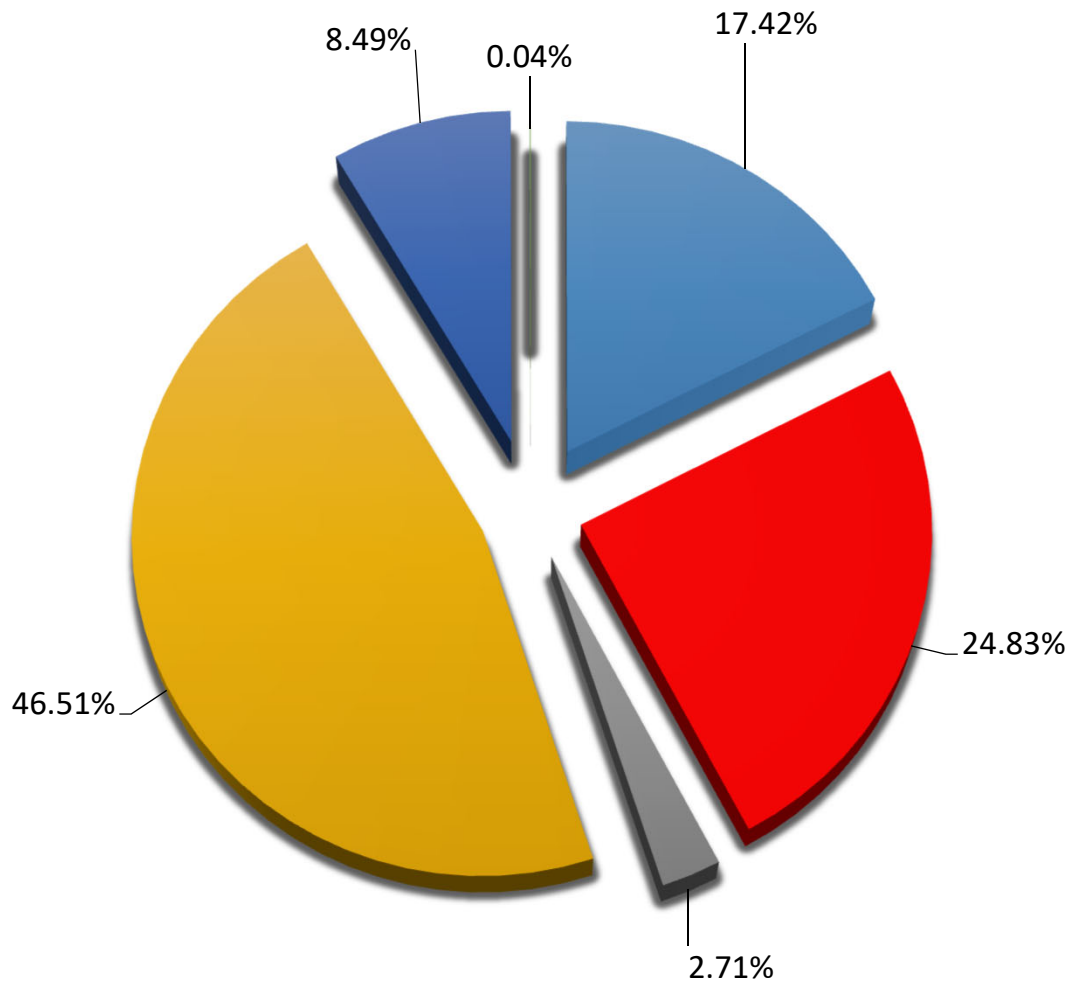
■ Personnel Services (Salaries)	■ Personnel Services (Employee Benefits)	■ Contracted Services
■ Purchased Property Services	■ Other Purchased Services	■ Supplies
■ Property	■ Other Objects	■

Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2027
Summary of Budgeted Expenditures by Object

	General Fund	Building Fund	School Nutrition Fund	Capital Improvements Bond Funds 38, 50-59, 63, 64, 75-76	Sinking Fund	Insurance Fund	Total Appropriated
OCAS Expenditure Object Codes	11	21	22		41	86	Funds
100 Personnel Services (Salaries)	217,324,000	4,855,000	8,172,000	533,000	-	-	230,884,000
200 Personnel Services (Employee Benefits)	86,535,000	2,147,000	5,499,000	200,000	-	-	94,381,000
300 Contracted Services	13,407,000	95,000	16,000	22,381,000	-	-	35,899,000
400 Purchased Property Services	15,180,000	3,273,000	235,000	552,581,000	-	2,995,000	574,264,000
500 Other Purchased Services	9,860,000	31,000	54,000	406,000	-	-	10,351,000
600 Supplies	25,340,000	1,928,000	15,406,000	49,060,000	-	-	91,734,000
700 Property	18,000	322,000	555,000	20,796,000	-	1,997,000	23,688,000
800 Other Objects	882,000	1,229,000	36,000	3,271,000	98,899,000	-	104,317,000
900 Other Uses of Funds	-	-	-	-	-	-	-
TOTAL BUDGETED EXPENDITURES BY OBJECT	368,546,000	13,880,000	29,973,000	649,228,000	98,899,000	4,992,000	1,165,518,000

Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2027

Chart of Budgeted Expenditures by Function



■ Instruction

■ Support Services

■ Operation of Non-Instructional Services

■ Facilities Acquisition & Construction Services

■ Other Outlays

■ Repayment

Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2027
Summary of Budgeted Expenditures by Function

	General Fund	Building Fund	School Nutrition Fund	Capital Improvements Bond Funds 38, 50-59, 63, 64, 75-76	Sinking Fund	Insurance Fund	Total Appropriated
OCAS Expenditure Function Codes	11	21	22		41	86	Funds
1000 Instruction	193,544,000	-	-	9,445,000	-	-	202,989,000
2000 Support Services	173,325,000	13,655,000	20,000	99,872,000	-	2,496,000	289,368,000
3000 Operation of Non-Instructional Services	1,665,000	-	29,953,000	-	-	-	31,617,000
4000 Facilities Acquisition & Construction Services	12,000	225,000	-	539,411,000	-	2,496,000	542,144,000
5000 Other Uses	-	-	-	-	98,899,000	-	98,899,000
8000 Repayment	-	-	-	500,000	-	-	500,000
TOTAL BUDGETED EXPENDITURES BY FUNCTION	368,546,000	13,880,000	29,973,000	649,228,000	98,899,000	4,992,000	1,165,517,000

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
GENERAL FUND

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1110 Tax Collections-Current	99,146,495	104,897,000	109,439,000	4.33%
1120 Tax Collections-Prior	2,836,769	2,826,000	2,826,000	0.00%
1310 Interest	2,594,716	1,837,000	1,231,000	-32.99%
Other Local Sources	6,801,144	4,780,432	5,413,000	13.23%
Total Local Sources	111,379,124	114,340,432	118,909,000	4.00%
County Sources				
2100 County 4 Mill	11,317,734	11,718,000	12,040,000	2.75%
2200 County Apportionment	1,828,401	2,000,000	2,000,000	0.00%
2300 Resale Property	477,595	400,000	400,000	0.00%
Total County Sources	13,623,730	14,118,000	14,440,000	2.28%
State Sources				
3110 Gross Production Tax	279,582	287,000	287,000	0.00%
3120 Motor Vehicle Collection	12,914,301	13,200,000	13,200,000	0.00%
3130 Rural Electric Cooperative Tax	-	1,004	1,000	
3140 State School Land Earnings	5,578,762	5,600,000	5,600,000	0.00%
3150 Vehicle Tax Stamp	97,456	100,000	100,000	0.00%
3210 Foundation Incentive	121,419,368	121,911,987	123,912,000	1.64%
3250 Flexible Benefit Allowance	29,665,995	31,136,070	31,136,000	0.00%
3310 Alternative Education	675,864	981,946	650,000	-33.80%
3412 National Board Certification	204,850	219,950	200,000	-9.07%
3413 Inspired2Teach	-	76,000	80,000	5.26%
3415 Reading Sufficiency Allowance	1,299,699	1,299,699	2,600,000	100.05%
3420 State Textbook	2,022,853	2,022,853	1,973,000	-2.46%
38xx Career Tech	998,640	940,840	1,020,000	8.41%
3xxx Other State Sources	907,477	1,838,774	2,858,000	55.43%
Total State Sources	176,064,845	179,616,123	183,617,000	2.23%
Total Federal Sources	63,452,969	47,397,913	45,028,000	-5.00%
Total Non-Revenue Sources	162,160	159,000	159,000	0.00%
Total Lapsed Appropriations	4,547,524	3,373,977	3,374,000	0.00%
Total Revenue From All Sources	369,230,352	359,005,445	365,527,000	1.82%
Prior Year Ending Fund Balance/Equity	28,869,763	32,993,373	29,699,000	-9.98%
TOTAL REVENUE	398,100,115	391,998,818	395,226,000	0.82%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Federal Program Summary - SEFA

	FY2025	FY2026	FY2027
	Revenue	Revenue	Revenue
FEDERAL GRANT PROGRAM TITLE	Audited	Projected	Budget - SEFA
Direct Grants			
Title VII, Part A, Indian Education	569,245	585,000	575,000
Total Direct Grants	569,245	585,000	575,000
Pass-Through Grants			
VoTech/Carl Perkins	1,052,157	1,070,000	1,070,000
Title I	24,040,705	34,250,000	32,250,000
Title II	3,323,905	7,600,000	7,200,000
Title VII, Johnson O'Malley Program	136,806	85,000	85,000
Immigrant Education Act	47,087	200,000	200,000
Title III - English Language Acquisition	1,070,011	1,100,000	1,100,000
IDEA	8,599,432	8,743,000	8,413,000
OJT-Special Education Students	108,219	100,000	50,000
Head Start Funds to Schools	549,412	600,000	600,000
MIECHV, Parents as Teachers	353,053	400,000	450,000
Gear Up	346,151	425,000	425,000
Consolidated Administrative Funds	998,628	1,100,000	1,100,000
Medicaid	517,972	225,000	250,000
JROTC	-	-	-
Title X, Homeless	15,055	200,000	200,000
CARES ESSER I	9,286	-	-
CRRSA ESSER II	154,952	-	-
ARP ESSER III	62,299,770	4,900,000	-
ARP ESSER School Counselor Corps	365,725	-	-
ESSER Summer Learning/After School	147,710	500,000	-
ARP Supplemental Instructional Materials	-	1,500,000	-
High Dosage Literacy Fund	16,689	1,500	-
Title VII, Impact Aid	39,384	-	-
Emergency Connectivity Fund	104,599	-	-
Child Care Stabilization Grant	497,476	-	-
Carryover/New Program Estimate	-	450,000	-
Child Nutrition Cluster	27,194,610	22,626,426	24,400,000
Total Pass-Through Grants	131,988,794	86,075,926	77,793,000
TOTAL SEFA	132,558,039	86,660,926	78,368,000

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
GENERAL FUND

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	209,098,691	213,062,264	217,324,000	2.00%
200 Personnel Services (Employee Benefits)	85,241,364	84,837,862	86,535,000	2.00%
300 Contracted Services	16,372,632	13,144,523	13,407,000	2.00%
400 Purchased Property Services	13,914,915	14,882,174	15,180,000	2.00%
500 Other Purchased Services	10,785,427	10,646,770	9,860,000	-7.39%
600 Supplies	29,043,150	24,843,547	25,340,000	2.00%
700 Property	40,980	17,500	18,000	2.86%
800 Other Objects	838,179	864,657	882,000	2.01%
900 Other Uses of Funds	(228,597)	175	-	0.00%
TOTAL EXPENDITURE BY OBJECT	365,106,741	362,299,472	368,546,000	1.72%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
GENERAL FUND

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	193,196,764	191,557,359	193,544,000	1.04%
2000 Support Services	169,639,361	168,276,707	173,325,000	3.00%
3000 Operation of Non-Instructional Services	1,932,340	1,648,252	1,665,000	1.02%
4000 Facilities Acquisition & Construction Services	21,883	12,000	12,000	0.00%
5000 Other Uses	316,393	805,154	-	-100.00%
TOTAL EXPENDITURE BY FUNCTION	365,106,741	362,299,472	368,546,000	1.72%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
BUILDING FUND

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1110 Tax Collections-Current	14,171,663	14,985,000	15,634,000	4.33%
1120 Tax Collections-Prior	405,478	400,000	400,000	0.00%
1310 Interest	489,447	420,000	420,000	0.00%
1xxx Direct TIF	-	-	-	0.00%
1xxx Other	923,049	860,167	861,000	0.10%
Total Local Sources	15,989,637	16,665,167	17,315,000	3.90%
Total County Sources	-	-	-	0.00%
State Sources				
3435 Redbud Allocation	2,649,727	2,650,000	2,650,000	0.00%
3250 Flexible Benefit Allowance	(0)	-	-	0.00%
Total State Sources	2,649,727	2,650,000	2,650,000	0.00%
Total Federal Sources	6,870,285	-	-	0.00%
Total Non-Revenue Sources	-	-	-	0.00%
Total Lapsed Appropriations	716,117	513,000	513,000	0.00%
Total Revenue From All Sources	26,225,766	19,828,167	20,478,000	3.28%
Prior Year Ending Fund Balance/Equity	1,590,714	13,853,828	20,075,000	44.91%
TOTAL REVENUE	27,816,480	33,681,995	40,553,000	20.40%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
BUILDING FUND

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	5,325,436	4,759,484	4,855,000	2.01%
200 Personnel Services (Employee Benefits)	2,244,501	2,105,325	2,147,000	1.98%
300 Contracted Services	-	92,807	95,000	2.36%
400 Purchased Property Services	3,244,096	3,209,132	3,273,000	1.99%
500 Other Purchased Services	28,745	30,140	31,000	2.85%
600 Supplies	1,774,699	1,890,676	1,928,000	1.97%
700 Property	-	315,351	322,000	2.11%
800 Other Objects	1,115,196	1,204,425	1,229,000	2.04%
900 Other Uses of Funds	229,979	-	-	0.00%
TOTAL EXPENDITURE BY OBJECT	13,962,652	13,607,340	13,880,000	2.00%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
BUILDING FUND

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	-	-	-	0.00%
2000 Support Services	13,344,696	13,386,933	13,655,000	2.00%
3000 Operation of Non-Instructional Services	-	-	-	0.00%
4000 Facilities Acquisition & Construction Services	387,977	220,407	225,000	2.08%
5000 Other Uses	229,979	-	-	0.00%
TOTAL EXPENDITURE BY FUNCTION	13,962,652	13,607,340	13,880,000	2.00%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
SCHOOL NUTRITION SERVICES

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1310 Interest	433,017	372,000	372,000	0.00%
1xxx Other Local Revenue	-	437,000	437,000	0.00%
16xx Refund of Prior Year's Expense	103	-	-	0.00%
17xx Paid Student & Adult Meals	361,609	-	-	0.00%
Total Local Sources	794,729	809,000	809,000	0.00%
Total County Sources	-	-	-	0.00%
State Sources				
3720 State Matching	196,323	198,000	198,000	0.00%
3250 Flexible Benefit Allowance	1,712,671	1,100,000	1,100,000	0.00%
Total State Sources	1,908,994	1,298,000	1,298,000	0.00%
Federal Sources				
4710 Lunches	15,886,755	16,245,139	16,408,000	1.00%
4710 Supper	-	-	-	0.00%
4720 Breakfasts	4,999,519	5,136,902	5,188,000	0.99%
4740 Summer Feeding Program	204,443	161,127	163,000	1.16%
4750 Child & Adult Care Food Program	-	65,082	66,000	1.41%
4760 Fresh Fruit and Vegetables	1,289,673	1,324,000	1,337,000	0.98%
4780 Food Equipment Grant	189,038	-	-	0.00%
4xxx Miscellaneous Revenue	(0)	1,013,000	1,023,000	0.99%
Total Federal Sources	22,569,428	23,945,250	24,185,000	1.00%
Total Non-Revenue Sources	-	-	-	0.00%
Total Lapsed Appropriations	2,170,710	483,972	484,000	0.01%
Total Revenue From All Sources	27,443,861	26,536,222	26,776,000	0.90%
Prior Year Ending Fund Balance/Equity	7,174,463	10,922,563	9,853,000	-9.79%
TOTAL REVENUE	34,618,324	37,458,785	36,629,000	-2.22%

**Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
SCHOOL NUTRITION FUND**

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	7,061,324	8,010,346	8,172,000	2.02%
200 Personnel Services (Employee Bene	4,906,278	5,391,235	5,499,000	2.00%
300 Contracted Services	52,841	15,311	16,000	4.50%
400 Purchased Property Services	253,797	223,929	235,000	4.94%
500 Other Purchased Services	20,029	51,623	54,000	4.60%
600 Supplies	11,337,198	13,396,855	15,406,000	15.00%
700 Property	24,943	482,382	555,000	15.05%
800 Other Objects	39,351	34,498	36,000	4.35%
900 Other Uses of Funds	-	-	-	0.00%
TOTAL EXPENDITURE BY OBJECT	23,695,761	27,606,179	29,973,000	8.57%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
SCHOOL NUTRITION FUND

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	-	-	-	0.00%
2000 Support Services	-	19,882	20,000	0.59%
3000 Operation of Non-Instructional Services	23,695,761	27,586,297	29,952,000	8.58%
4000 Facilities Acquisition & Construction Services	-	-	-	0.00%
5000 Other Uses	-	-	-	0.00%
TOTAL EXPENDITURE BY FUNCTION	23,695,761	27,606,179	29,972,000	8.57%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
CAPITAL IMPROVEMENTS FUNDS - 2007 BOND AUTHORIZATION

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1310 Interest	41,360	7,500	2,000	-73.33%
Other Local Sources	-	-	-	0.00%
Total Local Sources	41,360	7,500	2,000	0.00%
Total County Sources	-	-	-	0.00%
Total State Sources	-	-	-	0.00%
Total Federal Sources	-	-	-	0.00%
Total Non-Revenue Sources	-	-	-	0.00%
Total Lapsed Appropriations	1,080	43,935	40,000	-8.96%
Total Revenue From All Sources	42,440	51,435	42,000	-18.34%
Prior Year Ending Fund Balance/Equity	818,891	425,422	71,000	-83.31%
TOTAL REVENUE	861,331	476,857	113,000	-76.30%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
CAPITAL IMPROVEMENTS FUNDS - 2007 BOND AUTHORIZATION

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	-	-	-	0.00%
200 Personnel Services (Employee Benefits)	-	-	-	0.00%
300 Contracted Services	-	-	-	0.00%
400 Purchased Property Services	332,774	39,498	-	-100.00%
500 Other Purchased Services	-	-	-	0.00%
600 Supplies	51,137	366,260	56,000	-84.71%
700 Property	51,998	-	-	0.00%
800 Other Objects	-	-	-	0.00%
900 Other Uses of Funds	-	-	-	0.00%
TOTAL EXPENDITURE BY OBJECT	435,909	405,758	56,000	-86.20%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
CAPITAL IMPROVEMENTS FUNDS - 2007 BOND AUTHORIZATION

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	-	-	-	0.00%
2000 Support Services	78,234	366,260	56,000	-84.71%
3000 Operation of Non-Instructional Services	-	-	-	0.00%
4000 Facilities Acquisition & Construction Services	357,675	39,498	-	-100.00%
5000 Other Uses	-	-	-	0.00%
TOTAL EXPENDITURE BY FUNCTION	435,909	405,758	56,000	-86.20%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
CAPITAL IMPROVEMENTS FUNDS - 2016 BOND AUTHORIZATION

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1310 Interest	1,582,742	1,050,000	525,000	-50.00%
Other Local Sources	0	-	-	0.00%
Total Local Sources	1,582,742	1,050,000	525,000	0.00%
Total County Sources	-	-	-	0.00%
Total State Sources	-	-	-	0.00%
Total Federal Sources	-	-	-	0.00%
Total Non-Revenue Sources	-	-	-	0.00%
Total Lapsed Appropriations	210,761	522,669	375,000	-28.25%
Total Revenue From All Sources	1,793,503	1,572,669	900,000	-42.77%
Prior Year Ending Fund Balance/Equity	35,379,410	28,282,728	20,931,000	-25.99%
TOTAL REVENUE	37,172,913	29,855,397	21,831,000	-26.88%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
CAPITAL IMPROVEMENTS FUNDS - 2016 BOND AUTHORIZATION

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	-	-	-	0.00%
200 Personnel Services (Employee Benefits)	-	-	-	0.00%
300 Contracted Services	13,157	14,380	35,000	143.39%
400 Purchased Property Services	3,579,518	3,970,265	9,712,000	144.62%
500 Other Purchased Services	-	165,997	406,000	0.00%
600 Supplies	3,390,031	2,765,117	6,764,000	144.62%
700 Property	636,208	671,796	1,643,000	144.57%
800 Other Objects	1,271,272	1,337,038	3,271,000	0.00%
900 Other Uses of Funds	-	-	-	0.00%
TOTAL EXPENDITURE BY OBJECT	8,890,186	8,924,593	21,831,000	144.62%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
CAPITAL IMPROVEMENTS FUNDS - 2016 BOND AUTHORIZATION

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	13,769	-	-	#DIV/0!
2000 Support Services	5,426,985	4,871,204	11,916,000	144.62%
3000 Operation of Non-Instructional Services	-	-	-	0.00%
4000 Facilities Acquisition & Construction Services	3,449,432	2,716,351	9,415,000	246.60%
5000 Other Uses	-	-	-	0.00%
8000 Repayment		1,337,038	500,000	0.00%
TOTAL EXPENDITURE BY FUNCTION	8,890,186	8,924,593	21,831,000	144.62%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
CAPITAL IMPROVEMENTS FUNDS - 2022 BOND AUTHORIZATION

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1310 Interest	27,324,174	16,558,000	16,558,000	0.00%
Other Local Sources	3,000	-	-	0.00%
Total Local Sources	27,327,174	16,558,000	16,558,000	0.00%
Total County Sources	-	-	-	0.00%
Total State Sources	-	-	-	0.00%
Total Federal Sources	-	-	-	0.00%
Total Non-Revenue Sources	31,515,000	46,845,000	124,710,000	166.22%
Total Lapsed Appropriations	8,881,865	104,089	1,000,000	860.72%
Total Revenue From All Sources	67,724,039	63,507,089	142,268,000	124.02%
Prior Year Ending Fund Balance/Equity	612,564,157	520,308,154	485,073,000	0.00%
TOTAL REVENUE	680,288,196	583,815,243	627,341,000	7.46%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
CAPITAL IMPROVEMENTS FUNDS - 2022 BOND AUTHORIZATION

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	400,245	500,000	533,000	6.60%
200 Personnel Services (Employee Benefits)	141,346	185,000	200,000	8.11%
300 Contracted Services	7,247,054	3,517,180	22,346,000	0.00%
400 Purchased Property Services	123,436,019	84,876,729	542,869,000	539.60%
500 Other Purchased Services	-	-	-	0.00%
600 Supplies	8,980,690	6,648,446	42,240,000	535.34%
700 Property	25	3,014,580	19,153,000	535.35%
800 Other Objects	19,774,663	-	-	0.00%
900 Other Uses of Funds	-	-	-	0.00%
TOTAL EXPENDITURE BY OBJECT	159,980,042	98,741,935	627,341,000	535.33%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
CAPITAL IMPROVEMENTS FUNDS - 2022 BOND AUTHORIZATION

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	731,420	1,486,554	9,445,000	535.36%
2000 Support Services	16,457,653	13,835,161	87,900,000	535.34%
3000 Operation of Non-Instructional Services	-	-	-	0.00%
4000 Facilities Acquisition & Construction Services	123,016,306	83,420,220	529,996,000	535.33%
5000 Other Uses	19,774,663	-	-	0.00%
TOTAL EXPENDITURE BY FUNCTION	159,980,042	98,741,935	627,341,000	535.33%

**Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
SINKING FUND**

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1110 Tax Collections-Current	69,781,520	70,000,000	73,031,000	4.33%
1120 Tax Collections-Prior	1,645,509	1,800,000	1,800,000	0.00%
1310 Interest	2,761,468	2,900,000	2,900,000	0.00%
Other Local Sources	954,963	938,000	939,000	0.11%
Total Local Sources	75,143,460	75,638,000	78,670,000	4.01%
Total County Sources	-	-	-	0.00%
Total State Sources	-	-	-	0.00%
Total Federal Sources	-	-	-	0.00%
Total Non-Revenue Sources	257,205	712,642	267,000	-62.53%
Total Lapsed Appropriations	-	-	-	0.00%
Total Revenue From All Sources	75,400,665	76,350,642	78,937,000	3.39%
Prior Year Ending Fund Balance/Equity	85,529,507	109,852,797	97,944,000	-10.84%
TOTAL REVENUE	160,930,172	186,203,439	176,881,000	-5.01%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
SINKING FUND

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	-	-	-	0.00%
200 Personnel Services (Employee Benefits)	-	-	-	0.00%
300 Contracted Services	-	-	-	0.00%
400 Purchased Property Services	-	-	-	0.00%
500 Other Purchased Services	-	-	-	0.00%
600 Supplies	-	-	-	0.00%
700 Property	-	-	-	0.00%
800 Other Objects (Bond Principal/Interest Payments)	51,077,375	88,259,844	98,899,000	12.05%
900 Other Uses of Funds	-	-	-	0.00%
TOTAL EXPENDITURE BY OBJECT	51,077,375	88,259,844	98,899,000	12.05%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
SINKING FUND

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	-	-	-	0.00%
2000 Support Services	-	-	-	0.00%
3000 Operation of Non-Instructional Services	-	-	-	0.00%
4000 Facilities Acquisition & Construction Services	-	-	-	0.00%
5000 Other Uses	51,077,375	88,259,844	98,899,000	12.05%
TOTAL EXPENDITURE BY FUNCTION	51,077,375	88,259,844	98,899,000	12.05%

**Oklahoma County School District No. I-89
Oklahoma City Public Schools
Revenue Summary
INSURANCE FUND**

OCAS Revenue Source Codes	FY2025 Revenue Audited	FY2026 Revenue Projected	FY2027 Revenue Budget	Budget to FY2026 Projected % +/-
Local Sources				
1310 Interest	-	-	-	0.00%
Other Local Sources	-	-	-	0.00%
Total Local Sources	-	-	-	0.00%
Total County Sources	-	-	-	0.00%
Total State Sources	-	-	-	0.00%
Total Federal Sources	-	-	-	0.00%
Total Non-Revenue Sources	-	-	-	0.00%
Total Lapsed Appropriations	-	-	-	0.00%
Total Revenue From All Sources	-	-	-	0.00%
Prior Year Ending Fund Balance/Equity	4,991,921	4,991,921	4,992,000	0.00%
TOTAL REVENUE	4,991,921	4,991,921	4,992,000	0.00%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Object
INSURANCE FUND

OCAS Expenditure Object Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
100 Personnel Services (Salaries)	-	-	-	0.00%
200 Personnel Services (Employee Benefits)	-	-	-	0.00%
300 Contracted Services	-	-	-	0.00%
400 Purchased Property Services	-	-	2,995,000	0.00%
500 Other Purchased Services	-	-	-	0.00%
600 Supplies	-	-	-	0.00%
700 Property	-	-	1,997,000	0.00%
800 Other Objects	-	-	-	0.00%
900 Other Uses of Funds	-	-	-	0.00%
TOTAL EXPENDITURE BY OBJECT	-	-	4,992,000	0.00%

Oklahoma County School District No. I-89
Oklahoma City Public Schools
Expenditure Summary - By Function
INSURANCE FUND

OCAS Expenditure Function Codes	FY2025 Expense Audited	FY2026 Expense Projected	FY2027 Expense Budget	Budget to FY2026 Projected % +/-
1000 Instruction	-	-	-	0.00%
2000 Support Services	-	-	2,496,000	0.00%
3000 Operation of Non-Instructional Services	-	-	-	0.00%
4000 Facilities Acquisition & Construction Services	-	-	2,496,000	0.00%
5000 Other Uses	-	-	-	0.00%
TOTAL EXPENDITURE BY FUNCTION	-	-	4,992,000	0.00%