CHOCTAW-NICOMA PARK PUBLIC SCHOOLS

FY 2026-27

APPROPRIATED FUND BUDGET PROPOSAL

JULY 1, 2026 - JUNE 30, 2027

Board of Education



September 14, 2026

NAVIGATION

Inside the budget book

A financial plan for student services, operating resilience and responsible growth. The executive section highlights decisions; the schedules preserve the detail needed for oversight.

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DISTRICT / LEADERSHIP

District Administration

Leadership and accountability

The administrative team provides districtwide leadership for instruction, personnel, student services, special education, child nutrition, facilities and financial stewardship in support of the Board of Education and the schools it serves.

David Reid Superintendent of Schools	**Dr. JeanAnn Gaona, Ed.D.** Deputy Superintendent for Curriculum and Instruction
Chad Allcox Chief Financial Officer	**Jake Freer** Assistant Superintendent for Personnel Services
Shanna Keiffer Executive Director for Student Services	**Shelby Vaughn** Director of Special Education
Shannon Shay Director of Elementary Education	**Dr. Debbie Worley** Executive Director of Secondary Education
Julie Lee Director of Child Nutrition	**Brian Cannon** Director of Maintenance

02 / FINANCIAL PLAN

Three funds. Distinct purposes.

FY 2026-27 resource and spending assumptions in the source schedules.

Financial measure ($)	General	Building	Nutrition	Combined
Beginning balance	3,850,746.14	2,492,743.62	435,579.11	6,779,068.87
New receipts	50,016,071.71	2,790,985.54	1,888,500.00	54,695,557.25
Total available resources	**53,866,817.85**	**5,283,729.16**	**2,324,079.11**	**61,474,626.12**
Programmed uses before contingency	53,040,820.26	4,283,729.16	2,309,079.11	59,633,628.53
Included contingency	-	1,000,000.00	15,000.00	1,015,000.00
Total planned / appropriated uses	**53,040,820.26**	**5,283,729.16**	**2,324,079.11**	**60,648,628.53**
Residual after all budgeted uses	**825,997.59**	**-**	**-**	**825,997.59**

Appropriation authority versus the spending plan

Recorded EON ceiling / submitted amount	Amount ($)	Comparison to planned uses
General Fund	53,866,817.85	$825,997.59 above planned uses
Building Fund	5,283,729.16	Equals uses including contingency
Child Nutrition Fund	2,324,079.11	Equals uses including contingency

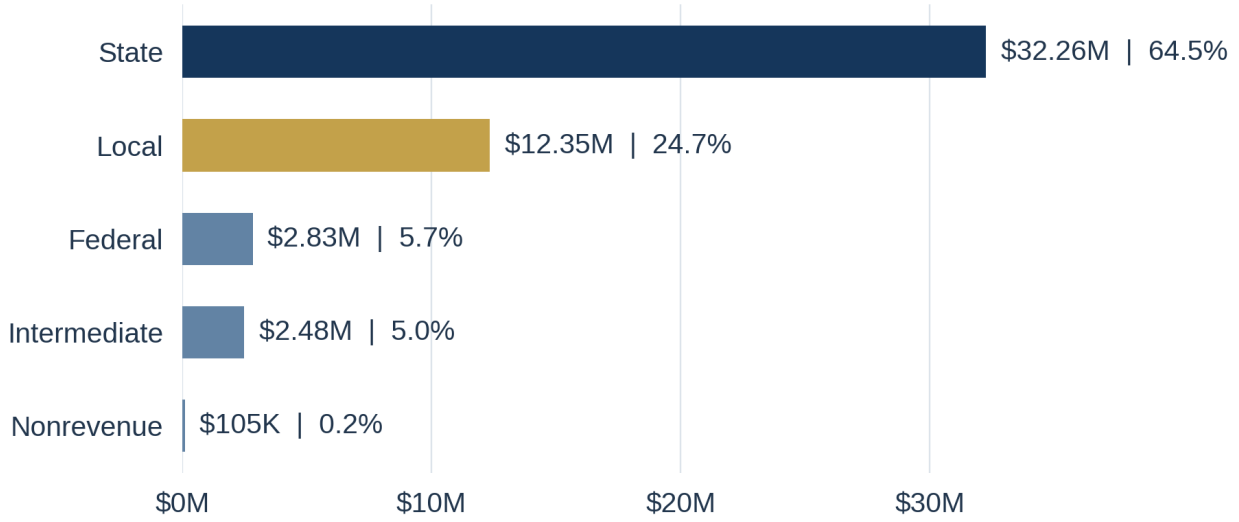
EON= Estimate of Needs. The workbook records $53,866,817.85 of General Fund current-expense appropriation authority, not $53,040,820.26. The latter is the spending plan used throughout this book. Signed appropriation and adoption records govern legal authority. [W]

Fund balances are not interchangeable

Do not assume Building or Child Nutrition balances can solve a General Fund shortfall. Test proposed charges against each fund's permissible purposes and required approvals. No interfund transfer has been added to this presentation.

03 / GENERAL FUND

Where operating resources come from



Source ($)	FY 2025-26 reported actual	FY 2026-27 plan	Change ($)
Local	12,958,221.08	12,348,354.13	(609,866.95)
Intermediate	2,702,324.15	2,477,000.00	(225,324.15)
State	32,029,679.40	32,256,395.78	226,716.38
Federal	2,748,472.64	2,829,321.80	80,849.16
Nonrevenue receipts	114,568.15	105,000.00	(9,568.15)
Total new receipts	**50,553,265.42**	**50,016,071.71**	**(537,193.71)**

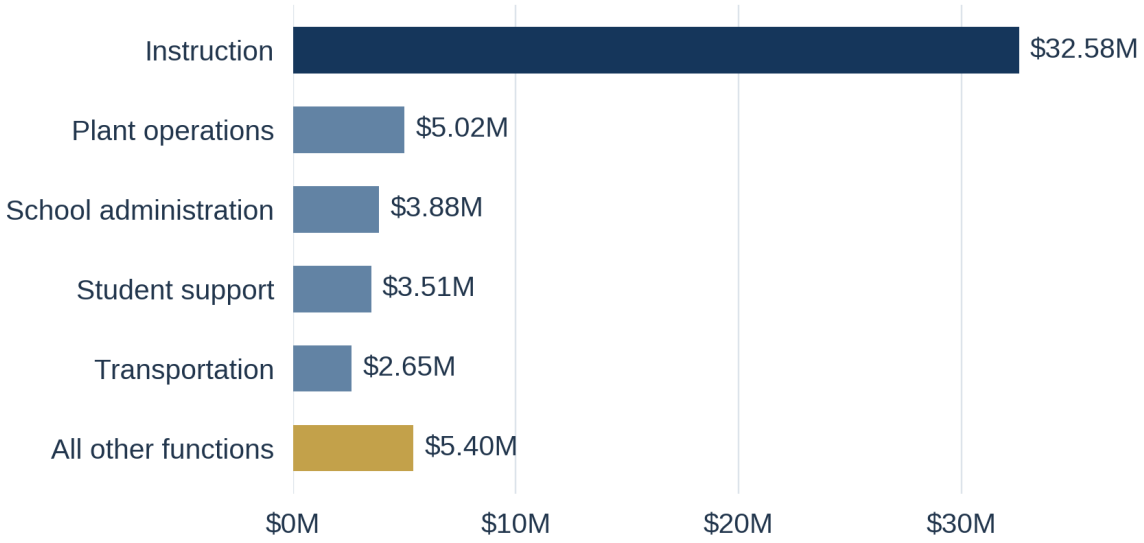
New receipts are $537,193.71 below the prior-year reported collection total, a 1.1% decline. State sources represent 64.5% of the plan, including formula aid, flexible benefit allowance and other state revenues. Local sources represent 24.7%.

Revenue watch

Compare monthly collections with a seasonal collection schedule, not a straight-line 1/12 assumption. Track property-tax receipts, state-aid notices, grant reimbursements and interest earnings separately; a budgeted grant is not cash received.

03 / GENERAL FUND

What the operating budget supports



Instruction represents 61.4% of the $53.04 million General Fund plan.

Code	Classification	FY 2026-27 ($)	Share
1000	Instruction	32,578,691.19	61.4%
2100	Student support	3,514,895.61	6.6%
2200	Instructional-staff support	2,055,816.50	3.9%
2300	General administration	1,834,554.23	3.5%
2400	School administration	3,878,982.73	7.3%
2500	Central services	1,258,920.07	2.4%
2600	Plant operations and maintenance	5,016,415.88	9.5%
2700	Student transportation	2,647,958.83	5.0%
3100	Nutrition operations - General Fund	222,745.52	0.4%
3300	Community services	4,351.27	0.0%
5000	Other uses	27,488.44	0.1%
	Total	**53,040,820.26**	**100.0%**

03 / GENERAL FUND

People are the primary investment

$46.56M
Salaries and benefits

87.8%
Share of General Fund uses

816
Reported employee headcount



General Fund spending by major cost type

Object	Cost classification	FY 2026-27 ($)
100	Personnel Services - Salaries	34,539,621.94
200	Personnel Services - Employee Benefits	12,016,535.08
300	Contracted Services	1,057,372.27
400	Purchased Property Services	160,205.32
500	Other Purchased Services	1,488,398.83
600	Supplies	3,309,627.25
700	Property	135,311.89
800	Other Objects	308,374.82
900	Other Uses Of Funds	25,372.86
	Total General Fund	**53,040,820.26**

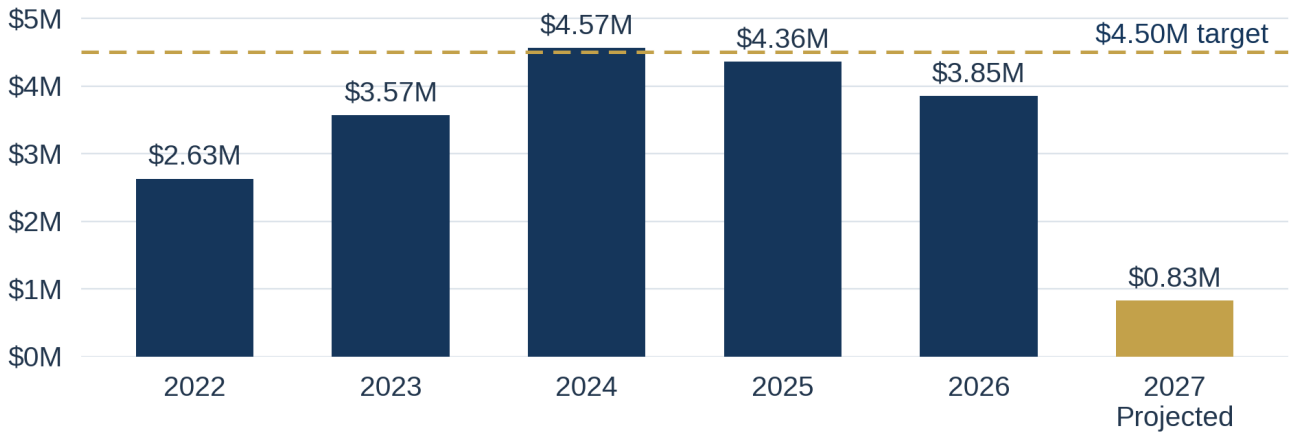
The $40.50 million payroll project is not the all-in personnel total. Salaries and benefits appear in multiple projects, including funded programs and flexible benefits. The object schedule identifies $46.56 million of total personnel spending. [W]

Headcount snapshot	Certified	Support	Total
September 1, FY 2025-26	426	375	801
September 1, FY 2026-27	437	379	816
Change	**11**	**4**	**15**

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04 / FINANCIAL RESILIENCE

Projected Balance



General Fund ending balances by fiscal year ending

FY 2026-27 reserve bridge	Amount ($)
Beginning balance	3,850,746.14
Add: new receipts	50,016,071.71
Less: planned spending	(53,040,820.26)
Projected ending balance	**825,997.59**

The plan uses 78.5% of beginning General Fund balance. Its ending reserve equals 1.65% of receipts, or approximately 5.7 days of annual spending. The days measure is a scale indicator, not a forecast of bank cash or payment availability.

Illustrative stress test - not a forecast	Ending balance ($)
Base spending and revenue plan	825,997.59
New receipts 1% below plan	325,836.87
Salaries and benefits 1% above plan	360,436.02
Both conditions together	**(139,724.70)**

05 / FUNDING ENVIRONMENT

State funding: allocation and exposure

$32.26M	$23.61M	$4.18M
Total state-source budget	Verified formula allocation	Budgeted flexible benefits

The published state-aid allocation matches the budget

Oklahoma's August 5, 2026 calculation for district 55-I004 lists total net state aid of $23,611,846.46. This exactly matches the General Fund foundation and salary-incentive revenue line. The published calculation uses 9,085.95 weighted ADM and a $2,258.49 foundation-aid factor.

Published formula component	FY 2026-27 ($)
Foundation aid, after chargeable income	9,737,129.66
Transportation supplement	263,353.20
Salary incentive aid	13,611,363.60
Total net state aid	**23,611,846.46**
Difference from budget revenue line	**-**

Three distinctions

Weighted ADM is a funding measure, not a student headcount. The 9,085.95 formula value therefore should not be compared directly with the 5,600 students in the district's planning roster. [1]

Tax-base growth is not automatically a matching increase in unrestricted revenue. The formula subtracts chargeable income and incorporates adjusted assessed value. A stronger property base can change state aid as well as local collections. [1]

Flexible benefits must be forecast on both sides of the budget. The $4,178,224.20 revenue estimate equals the four designated flexible-benefit project lines. Confirm eligible staffing and allocation updates before treating any apparent difference as available spending capacity.

Source [1]: Oklahoma State Department of Education, State Aid Calculation Sheet, August 5, 2026, Choctaw-Nicoma Park, printed page 338.

05 / FUNDING ENVIRONMENT

Federal funding: purpose before flexibility

The General Fund includes $2,829,321.80 of federal-source receipts. Child Nutrition separately budgets $1,048,200 of federal reimbursements. Federal receipts are funding sources, not additional spending. Nutrition reimbursements belong to the separate Child Nutrition Fund.

General Fund federal budget	Amount ($)	Budget context
IDEA-related current-year lines	1,233,961.43	Special education and related project awards
Title I, including neglected allocation	679,355.30	Targeted academic support
Impact Aid: basic / disability	413,000.00	$395,000 basic; $18,000 disability
Indian Education	158,394.00	Designated program
Title II-A	145,974.85	Designated program
ROTC	65,000.00	Program reimbursement
Perkins	39,000.00	Career and technical education
Consolidated administration	25,000.00	Designated administration
Prior-year IDEA-related receipts	69,636.22	Prior-year federal line; verify carryover / timing
Total	**2,829,321.80**	

Federal facts with practical budget consequences

Title I supports improved academic achievement, with allocations targeted toward schools serving higher concentrations of children from low-income families. It is not a general operating reserve.

IDEA requires maintenance-of-effort review of qualifying state and local special-education spending, subject to permitted exceptions and adjustments. General operating reductions should be screened before they affect required effort.

Basic Impact Aid is generally available for district needs under state and local requirements. Additional payments for children with disabilities must cover the increased costs of educating federally connected children with disabilities; the two lines are not interchangeable.

06 / FUND STEWARDSHIP

Building Fund

$5.28M	$4.28M	$1.00M
Available resources	Uses before contingency	Included contingency

Resources	FY 2026-27 ($)
Beginning balance	2,492,743.62
Ad valorem estimate	1,700,985.54
Revenue in lieu of taxes	40,000.00
Interest	50,000.00
Redbud funding estimate	1,000,000.00
Total available resources	**5,283,729.16**

Function	Planned use	FY 2026-27 ($)
2620	Building operations	3,418,729.16
2630	Grounds	520,000.00
2640	Equipment care and upkeep	200,000.00
2650	Vehicle operation and maintenance	20,000.00
2660	Security services	25,000.00
4700	Building improvements	100,000.00
7900	Contingency	1,000,000.00
	Total uses	**5,283,729.16**

Carryover supplies 47.2% of total resources. New receipts of $2,790,985.54 are below the $4,283,729.16 programmed-use amount, so the plan relies on beginning balance even before contingency is used.

Contingency is a control, not a second budget

The $1.00 million contingency is already included in the $5.28 million total. If all other spending and receipts follow plan and contingency is not used, $1.00 million could remain. If every appropriation is used, the scheduled residual is zero. Release contingency only against documented needs and a revised forecast.

06 / FUND STEWARDSHIP

Child Nutrition

Resources	FY 2026-27 ($)
Beginning balance	435,579.11
Student meals, a la carte, adult meals and interest	735,300.00
State assistance	105,000.00
Federal lunch reimbursements	823,200.00
Federal breakfast reimbursements	225,000.00
Total available resources	**2,324,079.11**

Function	Planned use	FY 2026-27 ($)
2650	Vehicle operation and maintenance	2,000.00
3110	Food procurement - a la carte	105,000.00
3120	Food preparation and dispensing	944,579.11
3130	Food and supplies delivery	5,000.00
3140	Other direct / related nutrition services	390,000.00
3150	Food procurement	815,000.00
3155	Adult meals	6,000.00
3160	Nonreimbursable services	5,000.00
3180	Nutrition education / staff development	1,000.00
3190	Other nutrition services	35,000.00
5200	Transfers / petty cash / change	500.00
7900	Contingency	15,000.00
	Total uses	**2,324,079.11**

Federal reimbursements represent 55.5% of new receipts. USDA establishes annual meal reimbursement rates; actual revenue depends on eligible meals served and claimed. Participation, eligibility mix, claim accuracy and food/labor costs therefore belong on the monthly dashboard.

Balance and closeout review

The schedule includes $15,000 of contingency and no residual after all budgeted uses. Its $435,579.11 opening balance is $289,393.85 above the result implied by the prior-year J-column resource/use totals.

07 / COMMUNITY AND GROWTH

The community behind the budget

12,549	87.5%	1,301
Choctaw city population, 2025	Owner-occupied housing	Veterans 2024 estimate

City of Choctaw grew 2.7% from the Census Bureau's 2020 estimates base to July 1, 2025. Its median owner-occupied home value was $242,100 and median household income was $100,574 in 2020-2024 estimates. These indicators describe the city, not the school district's full-service area.

School-district context

Indicator	Reference point	Budget implication
Official student membership	5,828 in 2024-25	Use a consistent count series when evaluating enrollment.
Current planning roster	5,600 as of September 1	Validate grade and school totals before staffing or revenue changes.
Elementary service footprint	Heartland is included in current school listings [10]	Track actual building occupancy, utility cost and maintenance needs.

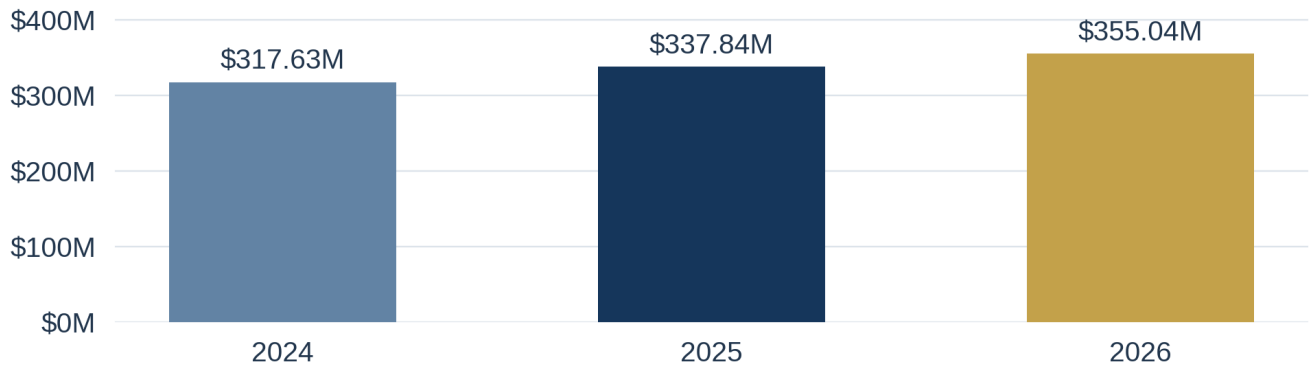
What growth means for operating costs

An additional occupied neighborhood can create needs for classrooms, bus routes, special services and meals before all related tax collections arrive. Treat capital capacity and annual operating affordability as separate decisions. This is a planning consideration, not a quantified cost forecast.

Sources: [6] U.S. Census Bureau QuickFacts, Choctaw population Vintage 2025 and ACS 2020-2024. [7] NCES CCD membership, 2024-25. [8] district memorandum, June 5, 2025. [10] district school directory. The development counts describe the 2025 review, not a new September 2026 inventory.

07 / COMMUNITY AND GROWTH

Tax-base growth and exemptions



CNP net assessed value, Oklahoma County portion ($ millions)

Assessment year	Net value ($)	Annual change ($)	Annual change
2024	317,631,342	n/r	n/r
2025	337,840,680	20,209,338	6.36%
2026	355,044,420	17,203,740	5.09%

2026 exemption calculation	Assessed value ($)	Share of denominator
Value before these exemptions	400,626,135	100.00%
Homestead exemption	6,503,914	1.62%
Veteran exemption	39,077,801	9.75%
Combined exemptions	**45,581,715**	**11.38%**
Net after these exemptions	**355,044,420**	**88.62%**

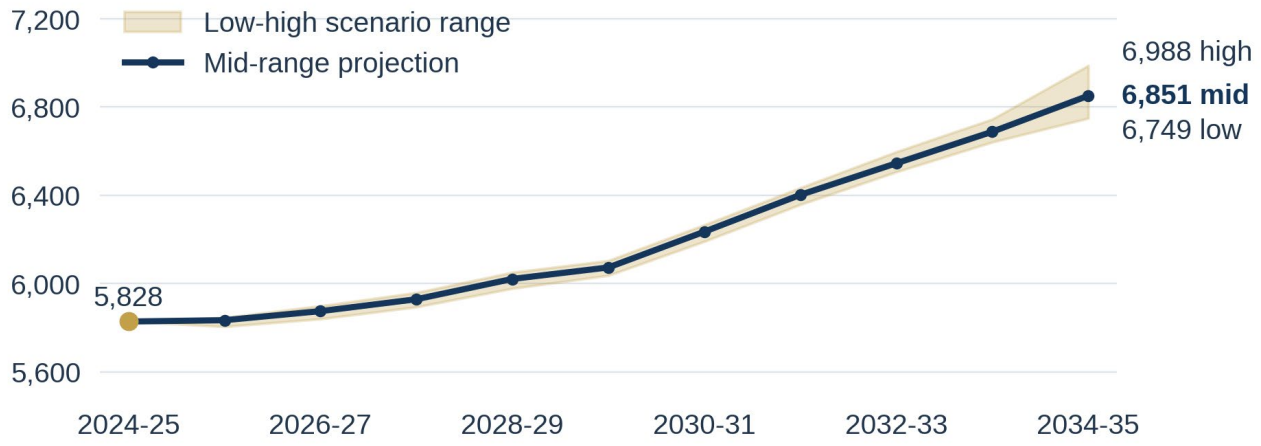
The workbook's comparison places CNP highest in combined homestead/veteran exemption percentage among the 19 listed school districts. This is a county-scope comparison, not a statewide ranking. EOC Tech is shown separately because its territory overlaps school districts.

An exemption percentage is not a revenue-loss percentage

The $45.58 million is assessed value removed through the two reported exemptions, not $45.58 million of lost tax collections. The denominator is $400.63 million after reported TIF adjustments and before these exemptions; it is not all market value or every class of tax-exempt property.

07 / COMMUNITY AND GROWTH

Growth outlook: scenarios, not guarantees



Reported district enrollment scenarios through 2034-35

Source: [9], Zonda-based district scenarios reproduced in Choctaw-Harrah Today 2026, page 18. Lines show projections after the 2024-25 baseline; the band is a low/high scenario range, not a statistical confidence interval.

School year	Low scenario	Mid-range	High scenario
2024-25 baseline	n/a	5,828	n/a
2026-27	5,840	5,875	5,899
2029-30	6,037	6,073	6,104
2031-32	6,358	6,402	6,434
2034-35	6,749	6,851	6,988

The reported mid-range scenario reaches 6,851 students by 2034-35, 1,023 above its 5,828 baseline, or 17.6% cumulative growth. The high scenario reaches 6,988. These are long-range planning scenarios, not an adopted revenue forecast.

Reconcile the near-term baseline first

The current student count is 5,600, while the reported 2026-27 mid-range scenario is 5,875. This 275-student difference should prompt a like-for-like reconciliation of dates, membership definitions and boundaries, not an automatic revenue adjustment. One-pupil differences also remain in the site helper tabs. Information pulled was produced by Zonda.

08 / SCHOOL-LEVEL PLANNING

Student counts and site allocations

These allocations are principal-controlled and media project budgets, not each school's total cost. Teachers, benefits, utilities, transportation and district services are budgeted elsewhere.

School / program	Planning count	Principal allocation ($)	Media allocation ($)
Choctaw High School + CATS	1,812	67,407.34	13,878.00
Choctaw Middle School	680	25,268.80	6,760.00
Nicoma Park Middle School	589	21,904.91	6,123.00
Choctaw Elementary	335	14,954.40	3,685.00
Griffith Meridian Elementary	668	26,699.96	7,876.00
Heartland Elementary	454	18,373.38	4,778.00
Westfall Elementary	506	21,838.96	5,142.00
Nicoma Park Elementary	556	25,081.16	5,492.00
Total	**5,600**	**221,528.91**	**53,734.00**

Operational checkpoints for growth

Planning area	Evidence to bring to the board
Classrooms and staffing	Validated students by grade; occupied classrooms; staffing triggers; positions funded by expiring grants.
Transportation	Route loads, ride times, special-education service needs, bus/driver capacity and mileage.
Facilities	Actual utility run rate, custodial coverage, maintenance workload and occupancy-driven needs.
Student services	Service caseloads, required supports, meal participation and eligible reimbursement claims.

09 / OVERSIGHT

A focused board monitoring agenda

Recommended oversight actions below are management controls for consideration, not representations of existing board policy.

Priority	Board-level question	Recommended reporting
Protect operating resilience	What is the current projected ending balance, and how far is it from the $4.50 million reserve target?	Monthly roll-forward; separate commitments, estimates and cash.
Control personnel commitments	Does the position roster reconcile to the all-in payroll and benefit forecast?	Monthly vacancies, filled FTE, annualized costs and funding source.
Validate recurring revenue	Are revenue collections and official allocations supporting the spending forecast?	Monthly seasonal variance; separate one-time receipts and reimbursements.
Release contingencies deliberately	What documented need justifies using Building or Nutrition contingency?	Identify fund purpose, approval, cash effect and revised balance.
Connect growth to capacity	Are actual students and occupied housing supporting proposed capacity additions?	Quarterly roster, housing pipeline, utilization and service-cost update.
Close source-schedule differences	Do all current and historical schedules reconcile to the accounting records?	A tracked reconciliation log with owner, evidence and completion date.

The minimum monthly financial packet

Present a fund-level forecast, budget-to-actual results, encumbrances, payroll run rate, collection progress, grant reimbursement status and a cash-timing outlook. Flag any proposed action that changes the year-end reserve forecast or creates a recurring obligation.

09 / OVERSIGHT

Reconciliation and adoption controls

The FY 2026-27 master spending total, function total and object total each equal $53,040,820.26. Building and Nutrition current-year resources and uses also tie. The items below require closeout or management confirmation. [W]

Item	Amount / indicator	Required resolution
General Fund prior-year detail	$2,984.37	Project actuals total $51,093,446.93; function/object actuals total $51,096,431.30. The latter bridges resources to the $3,850,746.14 carryover. Retain the difference as a reconciliation item.
Nutrition opening balance	$289,393.85	The prior J-column resource/use bridge implies $146,185.26, versus the $435,579.11 opening balance in the new plan. Confirm column basis and certified closeout.
State categorical projects	$209,900.00	The controls tab reports project spending above its corresponding categorical-revenue grouping. Identify local support, carryover or corrected award coding.
Vocational / federal projects	$240 / $62,119.22	Vocational spending exceeds its revenue group by $240. Net federal receipts exceed project uses by $62,119.22: $69,636.22 prior-year receipts less $6,517 Perkins and $1,000 IDEA project gaps. Reconcile by award; do not net away restrictions.
Student / media helpers	5,600 vs. 5,601	Use the planning roster for this book. Reconcile the one-pupil helper difference and repair the Media helper references to blank rate cells.
Revision-control variance	$678,375.90	The reserve target is confirmed at $4.50M. Align source-workbook control labels and narrative with that target and refresh outputs. The $678,375.90 revision-control variance remains unresolved; projected balance is $825,997.59.

APPENDIX A / REVENUE SCHEDULES

General Fund revenue detail

Local, intermediate and state sources

Source	Classification	FY 2025-26 reported actual ($)	FY 2026-27 plan ($)
1100	Ad Valorem Tax	12,332,389.49	11,913,354.13
1200	Tuition	15,192.52	14,000.00
1300	Interest	341,828.96	240,000.00
1400	Rental & Sales	181,361.39	155,000.00
1500	Miscellaneous Revenue	52,512.86	25,000.00
1600	Contracts	34,935.86	1,000.00
	Total local	**12,958,221.08**	**12,348,354.13**
2100	County 4 Mill	2,194,864.32	2,000,000.00
2200	Mortgage Tax	400,922.96	390,000.00
2300	Resale	106,536.87	87,000.00
2900	Other	-	-
	Total intermediate	**2,702,324.15**	**2,477,000.00**
3110	Gross Production Tax	44,007.89	40,000.00
3120	Motor Vehicle Collections	2,397,290.29	2,600,000.00
3130	REA Tax	34,019.93	33,000.00
3140	School Land	1,062,149.21	950,000.00
3150	Vehicle Tax Stamps	18,313.48	18,000.00
3210	Foundation / Salary Incentive Aid	23,470,277.67	23,611,846.46
3250	Flexible Benefit Allowance	4,077,728.50	4,178,224.20
3300	Competitive Grants	119,272.57	105,000.00
3400	Staff Development / Textbooks / Grants	631,341.95	555,325.12
3600	Other State Sources	29,200.66	25,000.00
3800	Vocational Programs	146,077.25	140,000.00
	Total state	**32,029,679.40**	**32,256,395.78**

APPENDIX A / REVENUE SCHEDULES / FEDERAL 1 OF 2

Federal revenue detail

Federal detail preserves zero-budget lines and unreported prior-year values.

Source	Classification	FY 2025-26 reported actual ($)	FY 2026-27 plan ($)
4130	Impact Aid (591)	416,818.01	395,000.00
4130	Impact Aid - Disability (592)	19,464.00	18,000.00
4140	Indian Education	163,008.53	158,394.00
4150	ROTC (771)	54,811.67	65,000.00
4210	Title I - Part A: Improving Basic Programs (511)	586,609.14	676,420.89
4210	Title I - Part A: Neglected (518)	-	2,934.41
4271	Title II-A: Teacher Training / Recruitment (541)	150,959.82	145,974.85
4310	IDEA Part B - Special Education (621)	1,211,549.49	1,161,625.65
4310	IDEA - Special Ed Prof Dev - SDE Approved (613)	1,104.63	750.00
4310	IDEA - District Professional Development (615)	4,038.80	1,200.00
4310	IDEA - Transition Development Program (618)	1,653.54	7,000.00
4310	IDEA Teacher Signing Bonus (635)	21,530.00	25,000.00

Read the federal schedule by award

The source codes identify revenue categories. Expenditure project codes are shown in Appendix B. Match each program to its grant award, permitted carryover and reimbursement period before relying on the amount for new commitments.

APPENDIX A / REVENUE SCHEDULES / FEDERAL 2 OF 2

Federal revenues and total resources

Federal detail preserves zero-budget lines and unreported prior-year values.

Source	Classification	FY 2025-26 reported actual ($)	FY 2026-27 plan ($)
4310	IDEA Prior Year Federal (799)	11,943.72	69,636.22
4340	IDEA - Part B: Pre-school; Ages 3-5 (641)	29,772.07	38,385.78
4442	Title IV - 21st Century (552)	41,021.40	-
4617	Rehabilitation	706.88	-
4689	Other Federal Sources - Counselor (722)	n/r	-
4689	Other Federal Sources - ARP (795)	n/r	-
4689	Other Federal Sources - ESSER III Homeless (797)	n/r	-
4689	Other Federal Sources - Cons Admin (786)	n/r	25,000.00
4821	Carl Perkins (421)	33,480.94	39,000.00
4821	Carl Perkins (424)	-	-
4999	Prior Year Grant Reimbursements	n/r	-
	Total federal	**3,016,367.45**	**2,829,321.80**
	All source revenues	50,438,697.27	49,911,071.71
	Nonrevenue receipts	114,568.15	105,000.00
	Total new receipts	**50,553,265.42**	**50,016,071.71**

FY 2026-27 General Fund resource bridge	Amount ($)
New receipts	50,016,071.71
Cash forward	3,850,746.14
Lapsed appropriations / estopped warrants	-
Total available resources	**53,866,817.85**

APPENDIX B / PROJECT BUDGETS / 1 OF 6

General Fund project schedule

Source rows 78-101 | Dollars

Code	Program / project	FY 2025-26 budget ($)	FY 2025-26 actual ($)	FY 2026-27 plan ($)
000	Payroll	35,492,085.56	38,512,513.61	40,500,000.00
001	CHS Principal	64,888.85	63,844.47	67,407.34
002	CHS Band	6,000.00	5,750.25	4,800.00
003	CHS Music	3,000.00	2,874.45	2,400.00
004	CHS Graduation	8,000.00	6,211.71	4,000.00
005	CHS Science	6,000.00	5,565.55	4,800.00
006	CHS Drama	2,000.00	1,965.11	1,600.00
007	CMS Principal	25,237.44	25,167.69	25,268.80
008	CMS Band	2,500.00	2,441.42	2,000.00
009	CMS Music	1,000.00	1,000.00	800.00
010	CMS Science	6,000.00	5,703.33	4,800.00
011	CMS Family & Consumer Science	600.00	421.06	480.00
012	NPMS Principal	23,839.90	23,115.37	21,904.91
013	NPMS Band	2,500.00	2,495.45	2,000.00
014	NPMS Music	1,000.00	1,004.55	800.00
015	NPMS Family & Consumer Science	600.00	347.01	480.00
016	NPMS - Science	6,000.00	6,000.00	4,800.00
017	HE Principal	15,699.52	15,665.69	18,373.38
018	GME Principal	39,491.11	39,482.19	26,699.96
019	LWE Principal	19,854.96	19,319.22	21,838.96
021	CE Principal	16,517.23	16,517.48	14,954.40
022	NPE Principal	18,344.78	17,615.65	25,081.16
023	CHS Academic Team	600.00	596.68	480.00
024	CMS Academic Team	300.00	-	240.00
	Page subtotal	**35,762,059.35**	**38,775,617.94**	**40,756,008.91**

APPENDIX B / PROJECT BUDGETS / 2 OF 6

General Fund project schedule

Source rows 102-125 | Dollars

Code	Program / project	FY 2025-26 budget ($)	FY 2025-26 actual ($)	FY 2026-27 plan ($)
025	Athletics	100,000.00	70,000.00	50,000.00
026	Health	8,500.00	8,474.43	6,800.00
027	Home-Based	75,000.00	50,650.24	24,000.00
028	NPMS Academic Team	300.00	300.00	240.00
029	Distance Virtual Learning	n/r	24,757.67	24,000.00
031	CHS Media	13,774.80	13,744.80	13,878.00
032	CMS Media	6,753.00	6,753.00	6,760.00
033	NPMS Media	6,489.80	6,489.80	6,123.00
034	GME Media: Grades 3-5	5,111.20	5,110.98	3,938.00
035	NPI / Heartland Media	4,038.80	4,038.56	4,778.00
036	GME Media: Grades PK-2	5,008.30	5,005.25	3,938.00
037	Westfall Media	4,821.40	4,820.06	5,142.00
038	CE Media	4,074.40	4,074.40	3,685.00
039	NPE Media	4,772.40	4,765.62	5,492.00
041	Substitute Teachers	425,000.00	432,160.69	440,000.00
042	Covering Class	35,000.00	34,204.91	34,000.00
044	Temporary Employees	50,000.00	92,034.34	40,000.00
046	Additional Duty Pay	20,000.00	11,416.80	12,000.00
047	Transportation - Athletics	20,000.00	15,010.78	15,000.00
048	Transportation - Music	30,000.00	22,628.00	23,000.00
049	Transportation - Activity Trips	11,000.00	10,179.46	8,800.00
050	Transportation - Special ED	80,000.00	54,113.49	50,000.00
051	Transportation - Reimbursable	15,000.00	23,756.04	18,400.00
059	Security	105,000.00	40,719.88	40,000.00
	Page subtotal	**1,029,644.10**	**945,209.20**	**839,974.00**

APPENDIX B / PROJECT BUDGETS / 3 OF 6

General Fund project schedule

Source rows 126-149 | Dollars

Code	Program / project	FY 2025-26 budget ($)	FY 2025-26 actual ($)	FY 2026-27 plan ($)
060	Police Force Expenses	30,000.00	14,662.44	20,000.00
061	Traveling Teacher	2,000.00	1,854.31	2,000.00
067	Contracted Special Education Services	220,000.00	196,070.02	176,000.00
068	Testing	80,000.00	68,475.00	70,000.00
072	Printing Services	3,500.00	2,979.74	3,100.00
073	Textbooks (local Funds)	100,000.00	-	-
074	Consumables	4,000.00	6,286.00	5,000.00
078	SEARCH	3,000.00	2,248.72	2,400.00
088	Alternative ED (CATS) - Local Funds	250,000.00	221,964.07	200,000.00
090	Institutional Memberships	20,000.00	18,863.60	22,000.00
091	Professional Development - Local Funds	5,000.00	2,996.86	3,000.00
096	EDGE Virtual Academy	2,500.00	632.63	500.00
097	Transportation Fuel	245,000.00	285,175.88	216,000.00
098	Background Check Reimbursement	4,500.00	2,052.50	2,500.00
099	Utilities / Energy Management	1,000,000.00	1,165,404.27	1,200,000.00
101	Fixed Costs	1,500,000.00	1,229,230.06	900,000.00
102	Superintendent	10,500.00	9,427.35	7,000.00
103	Personnel Office	5,000.00	8,684.82	7,000.00
104	Student Services Office	10,000.00	8,613.33	7,000.00
105	Maintenance Office	4,000.00	1,688.37	1,500.00
106	Bus Fleet Servicing	150,000.00	86,171.33	80,000.00
107	Deputy Superintendent Office	10,000.00	8,973.60	7,000.00
108	Transportation White Fleet	25,000.00	16,461.17	15,000.00
109	Transportation Office	28,000.00	24,163.26	20,000.00
	Page subtotal	**3,712,000.00**	**3,383,079.33**	**2,967,000.00**

APPENDIX B / PROJECT BUDGETS / 4 OF 6

General Fund project schedule

Source rows 150-173 | Dollars

Code	Program / project	FY 2025-26 budget ($)	FY 2025-26 actual ($)	FY 2026-27 plan ($)
110	Business And Finance Office	15,000.00	8,893.01	7,000.00
111	Contingency	-	n/r	-
112	Warehouse	1,000.00	384.06	500.00
114	Contracted Fine Arts	55,000.00	65,553.88	61,000.00
115	Contracted Custodial Services	75,000.00	n/r	230,880.00
116	Contract Lay Coaches & Trainer	150,000.00	153,784.65	120,000.00
117	TLE Additional Expenditures	6,000.00	4,320.00	4,300.00
118	Technology / Software Licenses	150,000.00	12,812.65	20,000.00
120	PowerSchool Advisor	250.00	78.01	100.00
121	Technology Office	10,000.00	9,982.26	7,000.00
122	Extended School Year	5,000.00	16,132.99	17,026.45
123	Homebound - Local Funds	2,500.00	7,165.72	3,200.00
124	Public Information / Technology	1,000.00	957.43	500.00
128	CMS Lead The Way	n/r	12,506.00	2,494.00
129	NPMS Lead The Way	n/r	3,469.75	3,500.00
130	Furniture And Fixtures	5,000.00	-	-
195	Teacher Shortage Employment Incentive	n/r	n/r	22,445.00
197	School Board Expenses	7,500.00	6,812.52	7,000.00
198	Misc. Unreimbursable Expenditures	10,000.00	13,987.96	15,000.00
305	Inspired To Teach	n/r	20,000.00	24,000.00
311	Paid Student Teacher Stipend	5,000.00	6,996.00	-
312	National Board Certified Teachers	35,000.00	25,000.00	20,000.00
331	FBA - Certified Cash in Lieu	92,853.72	95,099.17	92,853.72
	Page subtotal	**626,103.72**	**463,936.06**	**658,799.17**

APPENDIX B / PROJECT BUDGETS / 5 OF 6

General Fund project schedule

Source rows 174-197 | Dollars

Code	Program / project	FY 2025-26 budget ($)	FY 2025-26 actual ($)	FY 2026-27 plan ($)
332	FBA - Support Cash in Lieu	356,072.72	337,667.64	377,862.48
333	Textbooks - State Funds	365,596.25	169,993.61	362,903.68
334	FBA - Certified	2,426,424.44	2,513,936.95	2,545,200.00
335	FBA - Support	977,532.40	1,097,781.31	1,162,308.00
337	State Arts Council	n/r	1,413.68	-
340	TSET Endowment	-	n/r	-
352	Teacher Induction & Mentor	-	n/r	-
361	ACE Technology	26,712.00	27,786.98	22,000.00
367	Strong Readers (Reading Sufficiency)	92,773.25	75,118.10	83,100.00
375	Teacher Empowerment Grants	-	192,000.00	160,800.00
376	Resource Officer Program	-	93,041.47	92,421.44
377	Maternity Leave	n/r	14,527.25	-
388	Alternative Ed. (CATS) State Funds	100,000.00	119,272.57	105,000.00
389	Public School Classroom Support	-	-	-
411	Secondary Salary Reimbursement	36,440.00	36,440.00	37,240.00
412	Vocational Program Assistance	88,000.00	89,241.02	88,000.00
421	Carl Perkins	40,000.00	32,681.72	45,517.00
424	Perkins - Biomedical / Other	-	-	-
456	OJT - Dept. of Rehab Services	2,500.00	-	-
469	OK Education Lottery	n/r	21,637.25	-
479	High Schools That Work	10,500.00	14,225.16	15,000.00
511	Title I	778,664.33	626,585.51	676,420.89
518	Title I - Neglected	-	-	2,934.41
541	Title II - A	102,350.34	114,553.41	145,974.85
	Page subtotal	**5,403,565.73**	**5,577,903.63**	**5,922,682.75**

APPENDIX B / PROJECT BUDGETS / 6 OF 6

General Fund project schedule

Source rows 198-217 | Dollars

Code	Program / project	FY 2025-26 budget ($)	FY 2025-26 actual ($)	FY 2026-27 plan ($)
552	Title IV - 21st Century	84,791.98	-	-
561	Title VI - Indian Education	149,307.00	139,254.41	158,394.00
591	Impact Aid - Basic Support	470,000.00	416,818.01	395,000.00
592	Impact Aid - Children with Disabilities	15,000.00	19,464.00	18,000.00
613	Special Ed. Professional Development	684.00	1,104.63	750.00
615	Project ECCO	6,176.00	3,967.06	1,200.00
618	Transitional Development	-	10,023.51	7,000.00
621	IDEA Flowthrough	1,186,073.67	1,216,238.04	1,162,625.65
635	Teacher Signing Bonus	n/r	32,295.00	25,000.00
641	IDEA Preschool	28,944.13	29,202.62	38,385.78
726	ARP - Science of Reading	3,876.00	-	-
771	ROTC	70,000.00	54,811.67	65,000.00
786	Consolidated Administration	28,000.00	24,521.82	25,000.00
798	Other Federal Grants	50,000.00	-	-
	Page subtotal	**2,092,852.78**	**1,947,700.77**	**1,896,355.43**

General Fund reconciliation	FY 2025-26 actual ($)	FY 2026-27 plan ($)
Master project-schedule total	51,093,446.93	53,040,820.26
Unreconciled historical difference	2,984.37	-
Function / object control total	**51,096,431.30**	**53,040,820.26**

FY 2025-26 project budget total: $48,626,224.84. Current total is unchanged. The $2,984.37 is a disclosed historical reconciliation difference, not a newly invented spending project or adjustment to the uploaded workbook.

APPENDIX C / COUNTY CONTEXT

School-district valuation comparison

Oklahoma County assessment year 2026

District	2024 net value ($)	2025 net value ($)	2026 net value ($)	2026 change	2026 exempt*
Putnam City	1,328,567,343	1,380,846,532	1,429,604,996	3.53%	2.39%
Luther	103,463,540	106,193,386	112,790,513	6.21%	2.94%
Choctaw-Nicoma Park	**317,631,342**	**337,840,680**	**355,044,420**	**5.09%**	**11.38%**
Deer Creek	650,170,721	708,416,048	758,565,367	7.08%	3.14%
Harrah	97,566,516	112,944,952	128,280,641	13.58%	5.66%
Jones	64,363,760	71,793,665	78,993,192	10.03%	5.05%
Edmond	2,640,247,553	2,792,253,243	2,922,826,955	4.68%	2.86%
Oakdale	141,318,537	151,101,319	158,974,886	5.21%	1.76%
Millwood	63,305,674	66,251,432	69,748,252	5.28%	2.71%
Western Heights	528,720,368	556,249,741	580,778,348	4.41%	0.41%
Mid-Del	681,219,113	728,549,174	753,179,222	3.38%	4.86%
Crooked Oak	82,049,290	85,573,846	87,082,490	1.76%	0.26%
Crutcho	19,026,320	20,247,645	20,637,406	1.92%	1.21%
Bethany	23,223,419	24,502,142	24,598,510	0.39%	2.12%
OKCPS	2,926,132,465	3,066,087,286	3,218,273,950	4.96%	1.59%
McLoud	15,472,204	16,801,237	17,575,387	4.61%	6.32%
Moore	141,385,229	152,048,997	162,616,928	6.95%	3.64%
Piedmont	66,183,588	69,154,179	72,464,222	4.79%	5.82%
Mustang	47,955,478	50,134,931	51,599,217	2.92%	5.76%
EOC Tech	483,482,152	524,752,777	567,010,822	8.05%	7.87%

*Combined homestead and veteran exemptions as a percentage of the workbook's pre-exemption assessed-value denominator. It is not the percentage of all market value exempt from all taxes.

Joint districts' property outside Oklahoma County is excluded. EOC Tech overlaps school districts, is excluded from their combined total, and is not a K-12 peer. These scope limits matter when comparing fiscal capacity.

OCAS / BOARD REFERENCE

OCAS Source Code Reference

Where district revenue comes from under the Oklahoma Cost Accounting System

HOW TO READ SOURCE CODES

OCAS uses the source dimension to distinguish district, intermediate, state and federal revenue. Restricted revenue is further identified through the Project/Reporting dimension.

Series	OCAS Classification	What It Is Used For	Selected Common FY27 Examples
1000	**District Sources of Revenue**	Money generated within the district boundaries and available to the district.	1110 current ad valorem; 1500 reimbursements; 1600 other local; 1700 local child nutrition
2000	**Intermediate Sources of Revenue**	Money collected by a county or other intermediate governmental unit and then distributed to school districts.	2100 county four-mill; 2200 mortgage tax; 2300 resale of property; 2400 county sales tax
3000	**State Sources of Revenue**	State taxes, appropriations, grants and allocations provided to the LEA.	3110 gross production; 3120 motor vehicle; 3140 school land; 3210 Foundation/Salary Incentive Aid; 3250 flexible benefit
4000	**Federal Sources of Revenue**	Federal grants and reimbursements received directly or passed through state/intermediate agencies.	4130 Impact Aid; 4210 Title I-A; 4271 Title II-A; 4310 IDEA-B; 4442 Title IV-A; 4710/4720 meal reimbursements
5000	**Nonrevenue Receipts**	Receipts that return assets or reimburse another fund and are not new operating revenue to the district.	5112 original bond proceeds; 5150 child nutrition reimbursement; 5160 activity fund reimbursement; 5600 correcting entry
6000	**Balance Sheet Accounts**	Balance-sheet cash classifications used for carryforward and certain transfers rather than ordinary current-year revenue.	6110 cash forward; 6130 prior-year lapsed appropriations; 6200 inter-fund transfer

Source: Oklahoma State Department of Education, FY 2026-27 Oklahoma Cost Accounting System (OCAS) Manual, released July 1, 2026. FY27 OCAS Manual

OCAS / BOARD REFERENCE

OCAS Function Code Reference

What activity or purpose the expenditure supports

HOW TO READ FUNCTION CODES

Function answers: What activity is the district paying to perform? It describes the purpose of the expenditure. The Object code is separate and tells what was purchased, such as salaries, utilities, travel, supplies or equipment.

Series	OCAS Classification	What It Covers	Selected Common FY27 Examples
1000	**Instruction**	Direct interaction between teachers and students, including classroom instruction, teacher assistants, tutors, translators and other instructional delivery.	Classroom teachers; paraprofessionals supporting instruction; instructional supplies; classroom technology
2100	**Support Services - Students**	Services designed to assess and improve student well-being and supplement the teaching process.	2120 guidance; 2130 health services; 2140 psychology; 2150 speech/audiology; 2199 other student support
2200	**Support Services - Instructional Staff**	Activities that assist instructional staff with curriculum, professional growth, media and instructional technology.	2212 curriculum development; 2213 instructional staff training; 2220 library/media; 2230 instructional technology
2300	**Support Services - General Administration**	Districtwide policy, board, legal, audit, superintendent and general executive administration.	2310 board services; 2317 legal; 2318 audit; 2321 superintendent/CEO; 2330 state/federal relations
2400	**Support Services - School Administration**	Overall administration and management of an individual school or group of schools.	2410 principal and assistant principal offices; school administrative clerical support; 2490 other school administration
2500	**Central Services**	Districtwide fiscal, purchasing, planning, human resources, communications and administrative technology functions.	2511 business office; 2520 purchasing/warehouse; 2560 information services; 2570 personnel; 2580 administrative technology

Source: Oklahoma State Department of Education, FY 2026-27 Oklahoma Cost Accounting System (OCAS) Manual, released July 1, 2026. FY27 OCAS Manual

OCAS / BOARD REFERENCE

OCAS Function Codes - Continued

Operations, noninstructional services, facilities and other uses

Series	OCAS Classification	What It Covers	Selected Common FY27 Examples
2600	Operation & Maintenance of Plant	Keeps buildings, grounds and equipment open, safe, clean and in effective working condition.	2620 building operations/utilities; 2630 grounds; 2640 equipment upkeep; 2660 security; 2670 safety
2700	Student Transportation	Conveyance of students to and from school and school activities, including operation and upkeep of student transportation vehicles.	2720 vehicle operation; 2730 monitoring; 2740 bus servicing and maintenance
3100	Child Nutrition Program Operations	Preparation, service and delivery of meals and other direct child nutrition program operations.	3120 meal preparation/service; 3140 related services; 3150 reimbursable food/milk; 3180 nutrition education/staff development
3200	Enterprise Operations	Business-like activities intended to recover their costs primarily through user charges.	LEA bookstore or other resale activities; child nutrition is specifically coded to 3100 instead
3300	Community Service Operations	Services not directly related to educating enrolled students but provided to the community or a segment of it.	Community recreation; civic activities; public library services; child care/community welfare activities
4000	Facilities Acquisition & Construction	Land acquisition, site improvement, architecture/engineering, new construction, additions and major building improvements.	4200 land acquisition; 4400 architecture/engineering; 4620 other new construction; 4720 building improvements
5000	Other Uses	Outlays requiring budgetary control that are not ordinary program expenditures.	5100 debt service; 5200 fund transfers/reimbursements; 5400 federal indirect cost; 5600 correcting entry
7000	Other Uses - Claims	Special claim functions used with designated self-insurance or trust/agency funds.	7400 workers compensation/unemployment; 7500 tort; 7600 medical; 7700 flexible benefits; 7800 LTD
8000	Repayments	Refunds of restricted revenue previously received when amounts must be repaid to an outside agency.	8100 restricted funds; used for overpayments, non-qualified expenditures and similar restricted-fund refunds

Source: Oklahoma State Department of Education, FY 2026-27 Oklahoma Cost Accounting System (OCAS) Manual, released July 1, 2026. FY27 OCAS Manual