



OWASSO

Public Schools

Operating Budget

*Now Showing:
2026-2027*

Owasso Public Schools



Table of Contents

Budget Overview	2
General Fund	4
Revenue	
Revenue Chart	6
Revenue Summary	7
Net Assessed Valuation (NAV) Chart	9
Net Assessed Valuation (NAV) Summary	10
State Aid Summary	11
Weighted Average Daily Membership History	12
Enrollment Chart	13
Student Enrollment History	14
Expenditures	
Oklahoma Cost Accounting System Expenditure Dimensions	16
Expenditure Summary by Project Codes	17
Expenditures (Non-Payroll) by Object Code	20
Expenditures (Payroll) by Job Codes	22
Building Fund	24
Budget Summary	25
Child Nutrition Fund	26
Budget Summary	27
Bond Funds	28
Budget Summary	29
Sinking Fund	30
Budget Summary	31
Schedule of Bonded Indebtedness	32
Jennifer Gibson Memorial Fund	33
Budget Summary	34

Owasso Public Schools

Budget Overview

Fiscal Year 2026-27

	General Fund 2nd prior year 7/1/24 to 6/30/25 actual	General Fund prior year 7/1/25 to 6/30/26 actual	General Fund current year 7/1/26 to 6/30/27 budget	Building Fund 2nd prior year 7/1/24 to 6/30/25 actual	Building Fund prior year 7/1/25 to 6/30/26 actual	Building Fund current year 7/1/26 to 6/30/27 budget
Beginning Fund Balance	18,444,544.42	20,271,993.58	17,474,493.08	4,009,841.87	4,281,377.64	6,016,735.83
Revenue						
local	30,384,587.13	32,064,657.52	33,509,516.00	4,298,281.14	4,673,430.75	4,749,754.00
intermediate	3,752,534.88	4,006,509.88	4,119,102.00	0.00	0.00	0.00
state	43,650,055.36	42,861,162.46	43,147,844.00	1,085,827.72	907,190.55	850,000.00
federal	4,397,349.26	3,632,928.58	3,750,044.00	0.00	0.00	0.00
reimb/correcting entry	<u>52,884.88</u>	<u>56,318.54</u>	<u>250,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
total revenue	82,237,411.51	82,621,576.98	84,776,506.00	5,384,108.86	5,580,621.30	5,599,754.00
Expenditures						
salary	57,641,560.20	58,721,584.48	59,332,304.36	0.00	0.00	2,201,245.00
benefits	18,418,162.23	19,101,276.43	18,839,076.64	0.00	0.00	698,755.00
contracted prof/tech svcs	1,116,682.28	1,067,908.59	1,089,000.00	4,235.00	2,020.00	2,000.00
property svcs	586,804.94	861,819.78	908,700.00	1,200,621.66	1,365,477.79	1,309,600.00
other purchased svcs	466,447.88	3,563,112.58	236,200.00	1,673,792.01	129,620.12	130,000.00
supplies	1,599,395.05	1,553,477.97	1,811,649.00	2,233,924.42	2,348,145.20	2,375,000.00
property	9,398.15	26,856.51	25,000.00	0.00	0.00	
dues/fees/registration/tuition	558,347.24	509,878.87	553,000.00	0.00	0.00	0.00
bond principal & interest				0.00	0.00	0.00
other uses	<u>13,621.38</u>	<u>13,642.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
total expenditures	<u>80,410,419.35</u>	<u>85,419,557.48</u>	<u>82,794,930.00</u>	<u>5,112,573.09</u>	<u>3,845,263.11</u>	<u>6,716,600.00</u>
prior year estopped checks	457.00	480.00	0.00			
Ending Fund Balance	20,271,993.58	17,474,493.08	19,456,069.08	4,281,377.64	6,016,735.83	4,899,889.83
Fund Balance Percentage	24.65%	21.15%	22.95%			

Owasso Public Schools

Budget Overview

Fiscal Year 2026-27

	Child Nutrition 2nd prior year 7/1/24 to 6/30/25 actual	Child Nutrition prior year 7/1/25 to 6/30/26 actual	Child Nutrition current year 7/1/26 to 6/30/27 budget	Sinking Fund 2nd prior year 7/1/24 to 6/30/25 actual	Sinking Fund prior year 7/1/25 to 6/30/26 actual	Sinking Fund current year 7/1/26 to 6/30/27 budget
Beginning Fund Balance	2,572,917.00	2,233,404.82	2,244,821.55	2,035,668.91	5,553,565.30	12,132,173.06
Revenue						
local	1,773,937.74	1,764,302.59	1,750,000.00	21,683,212.97	24,502,375.68	24,464,479.17
state	302,122.94	558,198.45	302,000.00	15,267.22	1,702.08	0.00
federal	2,347,602.17	2,529,841.76	2,546,000.00	0.00	0.00	0.00
reimb/correcting entry	8,755.76	7,565.50	8,000.00			
bond premium	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,504,841.20</u>	<u>0.00</u>	<u>0.00</u>
total revenue	4,432,418.61	4,859,908.30	4,606,000.00	23,203,321.39	24,504,077.76	24,464,479.17
Expenditures						
salary	1,818,920.25	1,809,589.06	1,936,962.00	0.00	0.00	0.00
benefits	621,628.72	626,901.29	671,038.00	0.00	0.00	0.00
contracted prof/tech svcs	13,539.00	14,355.00	17,300.00	0.00	0.00	0.00
property svcs	59,543.44	81,696.91	89,300.00	0.00	0.00	0.00
other purchased svcs	1,927,765.67	1,935,884.36	2,011,278.00	0.00	0.00	0.00
supplies	75,397.06	40,828.93	357,100.00	0.00	0.00	0.00
property	240,282.70	326,550.72	0.00	0.00	0.00	0.00
dues/fees/registration/tuition	1,339.75	174.75	1,000.00	0.00	0.00	0.00
bond principal & interest	0.00	0.00	0.00	19,685,425.00	17,925,470.00	22,704,853.13
other uses	<u>13,514.20</u>	<u>12,510.55</u>	<u>12,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
total expenditures	<u>4,771,930.79</u>	<u>4,848,491.57</u>	<u>5,096,478.00</u>	<u>19,685,425.00</u>	<u>17,925,470.00</u>	<u>22,704,853.13</u>
prior year estopped checks						
Ending Fund Balance	2,233,404.82	2,244,821.55	1,754,343.55	5,553,565.30	12,132,173.06	13,891,799.10

Owasso Public Schools



General Fund

Definitions:

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

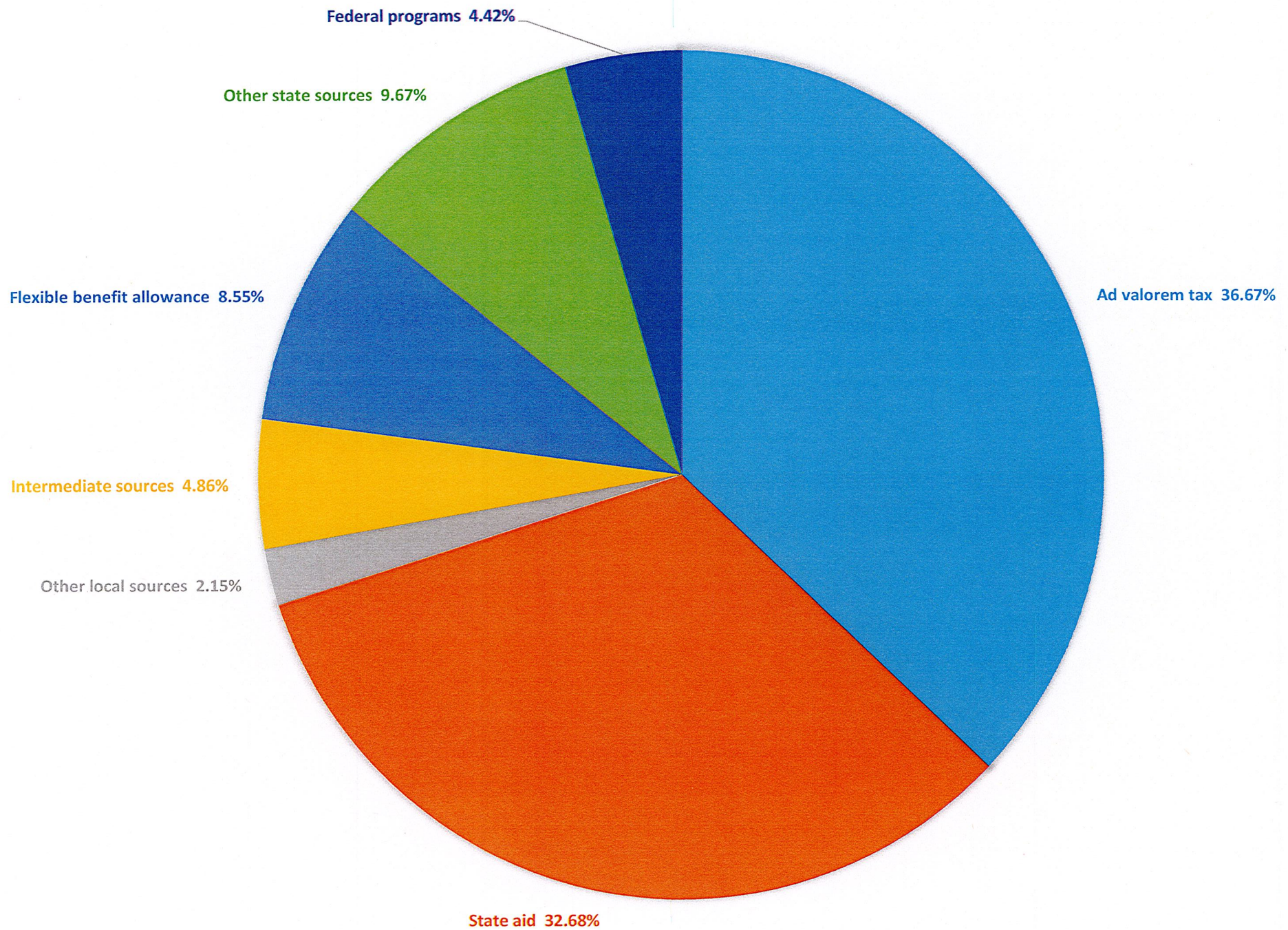
11* General Fund (For Operations) - *The general fund of any school district is hereby defined as a current expense fund, as defined in 70 O.S. § 1-117.*

Owasso Public Schools



General Fund *Revenue*

GENERAL FUND BUDGETED REVENUE \$84,776,506



Revenue Summary General Fund

7

Owasso Public Schools

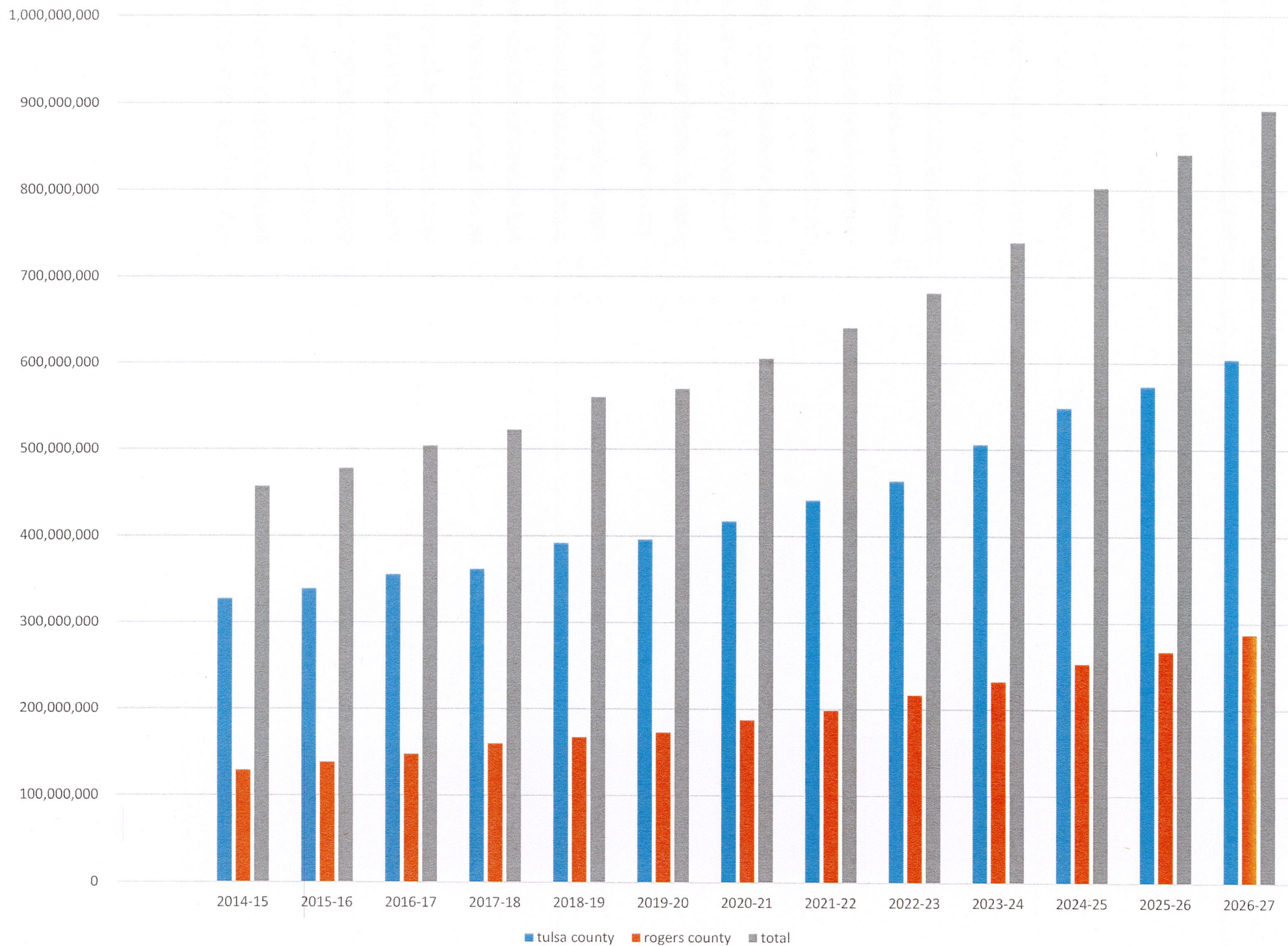
	2022-23 actual	2023-24 actual	2024-2025 actual	2025-2026 actual	2026-2027 Budget
local sources					
ad valorem current year	24,332,108.88	26,402,399.23	28,422,215.09	29,967,212.00	31,516,516.00
ad valorem prior years	1,603,089.36	288,790.26	295,027.94	431,503.93	420,000.00
interest	415,877.76	710,146.87	874,755.51	892,943.01	800,000.00
facilities rental	1,000.00	2,265.50	200.00		
sales of surplus	13,239.00	10,520.20	17,947.94	3,502.47	5,000.00
reimbursements	23,716.24	46,720.19	59,701.11	32,561.79	32,000.00
contributions	292,433.77	278,375.41	255,790.71	280,113.90	275,000.00
district contracts	424,186.19	322,497.24	353,130.75	364,341.25	365,000.00
royalties and leases	69,234.88	75,157.31	92,331.99	71,476.90	74,000.00
refunds	2,140.14	6,948.60	1,681.85	1,705.19	2,000.00
misc	4,998.58	38,171.73	11,804.24	19,297.08	20,000.00
total local sources	27,182,024.80	28,181,993	30,384,587	32,064,657.52	33,509,516.00
intermediate sources					
4 mill county wide	2,900,646.42	3,027,332.73	3,205,571.14	3,351,689.93	3,452,241.00
mortgage tax	513,090.17	349,701.12	431,963.47	539,265.42	535,000.00
resale property fund	115,462.30	115,791.88	115,000.27	115,554.53	131,861.00
total intermediate sources	3,529,198.89	3,492,826	3,752,535	4,006,509.88	4,119,102.00
state sources					
gross production	8,789.51	6,423.62	6,380.11	6,006.40	6,100.00
motor vehicle	4,159,818.57	4,180,135.59	4,091,423.06	4,124,032.10	4,200,000.00
rural electric	117,924.28	129,543.78	147,404.83	174,791.77	175,000.00
land earnings	1,473,365.00	1,655,342.13	1,766,352.03	1,828,617.59	1,825,000.00
vehicle tax stamps	21,144.97	22,552.02	24,191.82	23,829.01	24,000.00
farm implement tax	1,429.61	2,315.96	1,939.44	2,110.08	2,000.00
state aid	24,651,720.48	30,393,176.08	28,523,138.13	27,910,940.41	27,704,691.00
health insurance	5,976,913.48	6,515,277.96	7,028,916.72	6,991,420.41	7,250,000.00
alternative education	144,963.49	126,910.12	135,121.74	152,652.62	152,000.00
national board stipends	71,300.00	85,600.00	74,000.00	80,550.00	80,000.00
inspired to teach stipends			12,000.00	12,000.00	4,000.00
student teacher stipends				6,996.00	0.00
reading sufficiency	154,899.16	174,873.60	246,667.70	163,079.07	175,000.00
textbooks	631,126.83	643,970.64	638,273.19	635,634.32	638,008.00
school resource officer		92,000.00	91,829.62	93,041.47	93,000.00
maternity leave reimbursement			160,280.91	123,024.12	123,000.00
otep grant			382,500.00	356,000.00	530,000.00
additional homestead			20,843.63	0.00	0.00
state land reimbursement	26.53	81.96	45.41	45.07	45.00
miscellaneous state sources	69,869.29	54,138.65	197,707.02	45,277.36	45,000.00
vocational salary	26,440.00	38,160.00	32,040.00	34,240.00	34,000.00
vocational incentive	44,165.00	68,000.00	69,000.00	77,000.00	77,000.00
lottery fund grant	10,473.62	0.00	0.00	19,874.66	10,000.00
total state sources	37,564,369.82	44,188,502	43,650,055	42,861,162.46	43,147,844.00

Revenue Summary General Fund

Owasso Public Schools

	2022-23 actual	2023-24 actual	2024-2025 actual	2025-2026 actual	2026-2027 Budget
federal sources					
indian education	507,011.81	250,539.71	425,545.07	366,743.90	400,000.00
flood control	44.10	43.79	44.01	43.52	44.00
title 1	700,718.86	975,110.23	1,011,537.08	859,659.55	900,000.00
title 2a	213,336.58	217,201.40	228,566.81	240,978.61	225,000.00
title 3	56,508.74	76,033.66	60,380.20	54,993.59	15,000.00
idea	1,641,062.14	1,930,972.24	2,117,888.82	1,853,881.18	1,950,000.00
idea preschool	39,165.34	58,351.26	51,010.83	45,488.03	45,000.00
idea covid asst	221,342.15				
title IV student support	66,666.91	74,781.62	49,068.19	80,161.85	85,000.00
johnson o'malley	58,445.59	61,760.51	82,388.56	130,978.35	130,000.00
homeless II arp		5,370.25	10,139.19		
cares act	35,845.87				
geers cares act	28,908.13				
esser II	753.18				
esser II state set aside	351,156.03				
school nurse support	247,500.00	3,647.77			
ok paid student teaching	12,243.00	5,247.00	6,996.00		
ok science of reading academies	1,938.00	7,106.00	5,814.00		
esser III arp	1,937,822.37	1,694,767.66	347,970.50		
total federal sources	6,120,468.80	5,360,933	4,397,349	3,632,928.58	3,750,044.00
other					
activity fund reimbursements	39,825.99	40,840.00	39,263.50	40,515.00	240,000.00
correcting entries	10,596.81	2,133.68	13,621.38	15,803.54	10,000.00
total general fund revenue	74,446,485.11	81,267,227.16	82,237,411.51	82,621,576.98	84,776,506.00

Owasso NAV History



Owasso Public Schools
Net Assessed Valuation

fiscal year	tulsa county	rogers county	total	% growth
2014-15	327,486,511	129,452,049	456,938,560	
2015-16	339,141,366	138,722,627	477,863,993	4.58%
2016-17	355,532,038	148,279,153	503,811,191	5.43%
2017-18	361,832,011	160,201,627	522,033,638	3.62%
2018-19	392,119,962	167,900,838	560,020,800	7.28%
2019-20	396,177,061	173,526,362	569,703,423	1.73%
2020-21	417,190,131	188,016,906	605,207,037	6.23%
2021-22	441,402,628	199,181,472	640,584,100	5.85%
2022-23	463,654,714	217,217,754	680,872,468	6.29%
2023-24	506,173,653	232,772,685	738,946,338	8.53%
2024-25	548,422,499	253,585,312	802,007,811	8.53%
2025-26	573,375,268	267,540,356	840,915,624	4.85%
2026-27	604,745,259	287,291,332	892,036,591	6.08%

State Aid Summary
Owasso Public Schools

	2025-26 initial	2025-26 actual	2026-27 initial	2026-27 actual projected
weighted average daily membership	15,262.80	15,284.23	15,263.59	15,263.59
x state-wide factor	<u>4,273.11</u>	<u>4,344.55</u>	<u>4,486.29</u>	<u>4,493.29</u>
sub total	65,219,623.31	66,403,101.45	68,476,891.18	68,583,736.31
transportation (average daily haul x 66)	<u>440,665.50</u>	<u>441,916.20</u>	<u>434,313.00</u>	<u>435,000.00</u>
sub total	65,660,288.81	66,845,017.65	68,911,204.18	69,018,736.31
less chargeables				
ad valorem (projection based on valuation)	(28,842,834.51)	(30,518,338.83)	(30,518,338.83)	(32,666,829.88)
4 mill (75% of prior year collections)	(2,404,178.35)	(2,404,178.35)	(2,513,767.45)	(2,513,767.44)
land earnings (prior year collections)	(1,766,352.03)	(1,766,352.03)	(1,828,617.59)	(1,828,617.59)
gross production (prior year collections)	(6,380.11)	(6,380.11)	(6,006.40)	(6,006.40)
motor vehicle (prior year collections)	(4,091,423.06)	(4,091,423.06)	(4,124,032.10)	(4,124,032.10)
rural electric (prior year collections)	<u>(147,404.83)</u>	<u>(147,404.83)</u>	<u>(174,791.77)</u>	<u>(174,791.77)</u>
total chargeables	(37,258,572.89)	(38,934,077.21)	(39,165,554.14)	(41,314,045.18)
total state aid	\$28,401,716	\$27,910,940	\$29,745,650	\$27,704,691

Weighted Average Daily Membership

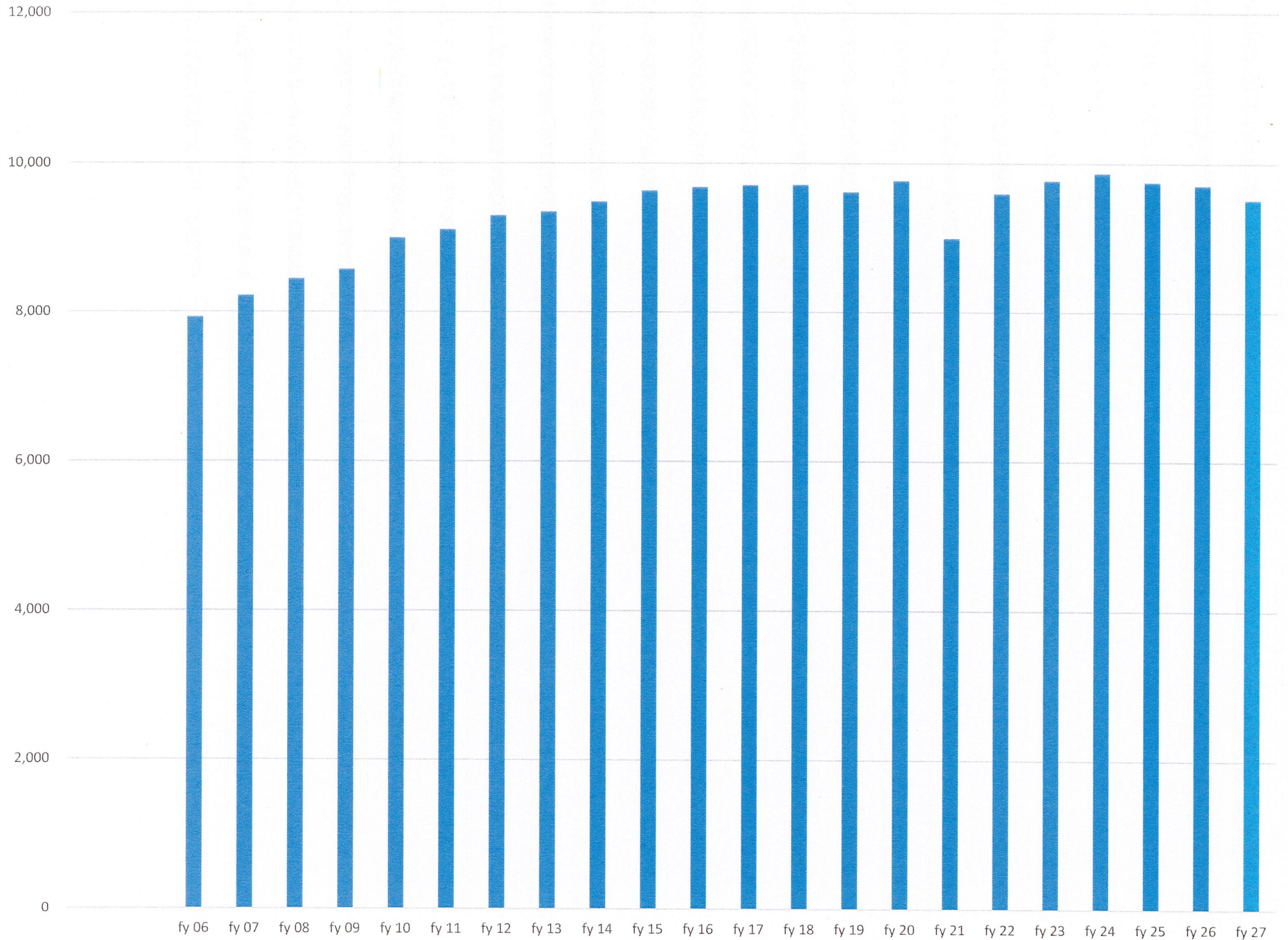
Owasso Public Schools

	Full Year FY 2027 projected	1st qtr FY 2027 projected	Full Year FY 2026	1st qtr FY 2026	Full Year FY 2025	1st qtr FY 2025	Full Year FY 2024	1st qtr FY 2024	Full Year FY 2023	1st qtr FY 2023
average daily membership	9,500.00	9,520.00	9,689.74	9,708.72	9,749.33	9,754.57	9,854.95	9,878.27	9,781.41	9,775.46
part time graduation adm		0.00		1.01						
additional weights										
grade	1,640.00	1,645.00	1,660.68	1,660.78	1,694.03	1,695.16	1,728.74	1,726.09	1,691.87	1,686.31
special education	1,915.00	1,915.00	1,866.45	1,866.45	1,788.60	1,788.60	1,833.00	1,833.00	1,871.25	1,871.25
gifted	336.00	336.00	324.36	324.36	298.18	298.18	198.56	198.56	207.06	207.06
bilingual	252.00	252.00	251.75	252.00	251.75	252.00	231.50	231.50	229.75	229.75
summer program										
economically disadvantaged <i>(weight was .25, .30 as of spring 23)</i>	1,310.00	1,310.00	1,268.70	1,268.70	1,181.70	1,181.70	1,259.10	1,259.10	991.20	826.00
teacher experience	176.00	175.00	201.91	202.21	299.21	299.36	223.46	223.82	193.20	190.46
Total Weighted ADM	15,129.00	15,153.00	15,263.59	15,284.23	15,262.80	15,269.57	15,329.31	15,350.34	14,965.74	14,786.29

Weights used for State Funding Formula

Fiscal Year	WADM	which count was used for funding?
2027	15,263.59	full year fy 2026
2026	15,284.23	projected 1st quarter fy 2026
2025	15,329.31	full year fy 2024
2024	15,350.34	1st quarter fy 2024
2023	14,786.29	1st quarter fy 2023

Owasso Enrollment History



Owasso Public Schools

Student Enrollment History

school year	1st quarter adm	total change	% change
fy 06	7,933		
fy 07	8,223	290	3.66%
fy 08	8,447	224	2.72%
fy 09	8,575	128	1.52%
fy 10	8,996	421	4.91%
fy 11	9,107	111	1.23%
fy 12	9,298	191	2.10%
fy 13	9,350	52	0.56%
fy 14	9,486	136	1.45%
fy 15	9,636	150	1.58%
fy 16	9,682	46	0.48%
fy 17	9,711	29	0.30%
fy 18	9,717	6	0.06%
fy 19	9,619	(98)	-1.01%
fy 20	9,772	153	1.59%
fy 21	8,998	(774)	-7.92%
fy 22	9,599	601	6.68%
fy 23	9,775	176	1.83%
fy 24	9,878	103	1.05%
fy 25	9,755	(123)	-1.25%
fy 26	9,709	(46)	-0.47%
fy 27	9,520	(189)	-1.95% projected

Owasso Public Schools



General Fund

Expenditures

EXPENDITURE DIMENSIONS

		PROJECT					JOB	OPER
FY	FUND	REPORTING	FUNCTION	OBJECT	PROGRAM	SUBJECT	CLASS	UNIT
XX	XX	XXX	XXXX	XXX	XXX	XXXX	XXX	XXX

Definitions of Expenditure Dimensions

FY	Fiscal year of the fund involved. Example: FY 2026-27.							
FUND	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and residual equities or balances or changes therein. <u>Examples</u> : General, building, school activity, trust.							
PROJECT REPORTING	The Project Reporting dimension permits LEAs to accumulate expenditures to meet a variety of specialized management and reporting requirements, regardless of whether the programs receive district, state, federal, or multisource funding. Expenditures may be accumulated under individual projects with the flexibility of accommodating additional projects which LEAs might wish to account for on a permanent or temporary basis. <u>Examples</u> : Summer school program, child nutrition program, vocational program.							
FUNCTION	Describes the activity being performed for which a service or material object is acquired. <u>Examples</u> : Instruction, counseling services, library services, operation of building services, and supervision of child nutrition programs operation.							
OBJECT	Describes the service or goods obtained. <u>Examples</u> : Salaries, staff travel, electricity, books.							
PROGRAM	A plan of activities and procedures designed to accomplish a predetermined objective. <u>Examples</u> : Regular programs, special programs, vocational programs, special students.							
SUBJECT	Describes a group of related subjects, allows accumulation of costs in particular subject areas. <u>Examples</u> : Art, business, mathematics, music.							
JOB CLASSIFICATION	Used to classify expenditures for salaries and employee benefits by employee's job. <u>Examples</u> : Elementary nonteaching principal, senior high teacher, regular or substitute bus driver.							
OPERATIONAL UNIT	Used to identify the accredited instructional site according to grade span or the non-accredited/non-instructional site at which personnel serve the entire district. The Accreditation Standards Division of the State Department of Education must assign all site codes. A district may request the use of specific site codes but will be authorized to use the code only after verification that the code is within the proper range and does not conflict with any codes previously assigned to the district.							

Owasso Public Schools

17

General Fund Expenditures

Sorted By Project Codes

		F Y 2022-23	F Y 2023-24	F.Y 2024-25	F Y 2025-26	F.Y. 2026-227
		Actual	Actual	Actual	Actual	Budget
code	description					
000	non categorical	50,659,415.18	59,472,605.84	61,925,439.50	63,371,295.37	62,503,426.14
001	extra duty	1,335,367.77	1,304,511.54	1,393,339.10	1,414,263.43	1,450,000.00
002	plant operations	197,891.33	537,065.09	426,590.88	406,889.92	475,400.00
003	transportation	745,661.31	1,020,193.97	1,014,198.72	1,203,636.28	1,400,000.00
004	student enrollment center	1,795.00	0.00	856.00	2,541.20	2,500.00
005	teaching and learning	49,800.92	60,634.52	76,048.83	54,414.75	85,000.00
006	district services	180,145.92	146,683.29	102,610.92	6,368.75	23,400.00
007	summer school	57,055.04	73,556.14	44,752.00	42,916.71	50,000.00
008	business services	278,213.98	302,234.46	278,564.05	308,514.79	315,000.00
012	human resources	29,327.45	35,448.00	31,304.64	28,210.35	30,000.00
013	insurance	293,568.72	220,186.00	232,220.00	3,326,983.43	10,000.00
015	superintendent	17,448.77	30,321.16	17,653.05	19,149.39	30,000.00
016	legal svcs/district memberships	34,360.22	70,584.52	89,126.92	36,078.42	60,000.00
035	payroll related reimbursements	986.16	1,467.52	2,627.34	949.76	1,000.00
042	postage	5,003.95	12,529.94	5,041.22	14,617.05	12,500.00
044	board of education	38,370.97	36,780.70	12,423.42	12,377.00	38,000.00
051	transportation activity trips	39,633.67	51,551.86	65,367.38	64,302.05	65,000.00
052	custodians special events	421.94	66.34	508.18	485.54	1,000.00
055	unused sick leave	54,373.29	64,626.21	71,022.15	61,672.04	65,000.00
056	unused vacation	12,947.40	18,105.20	31,054.31	24,554.20	30,000.00
057	retirement incentive	415,024.28	369,767.75	329,998.26	257,278.19	245,000.00
060	gym proctors	15,116.65	30,784.30	38,012.06	43,463.60	45,000.00
061	support overtime	249,511.59	174,632.86	208,875.67	207,372.34	210,000.00
062	recruiting/retention	25,029.56	30,516.30	26,260.68	19,254.69	20,000.00
063	tuition reimbursement	17,716.74	19,412.68	17,245.58	21,909.85	22,000.00
064	employee referral program	17,645.14	5,046.23	11,145.28	22,824.44	23,000.00
065	employees of the year	10,773.65	10,780.52	1,602.32	2,289.17	11,000.00
066	in district travel	47,703.18	47,825.30	44,702.00	43,319.32	45,000.00
067	prof dvlpmt supt office		10,318.74	30,741.67	30,582.96	40,000.00
068	prof dvlpmt district svcs		860.00	3,217.00	3,792.13	15,000.00
069	prof dvlpmt athletics substitutes		2,020.93	602.96	2,206.02	2,000.00
070	prof dvlpmt technology		1,050.00	8,683.06	2,206.87	15,000.00
071	prof dvlmpt finance/payroll/hr		0.00	12,539.76	8,428.91	18,000.00
078	above scale stipend	54,668.32	69,276.72	67,194.05	20,825.34	26,000.00
080	high school graduation	32,241.06	34,720.51	36,695.33	39,899.63	40,000.00
091	spark start up expenses	26,570.59	14,290.92	4,138.49		0.00
108	extra curricular testing	6,588.00	7,185.00	7,066.00	7,145.00	8,000.00
113	technology	9,002.43	25,052.85	8,736.51	13,460.86	25,000.00
117	safety		32,375.00		151,994.31	250,000.00
130	professional development district wide	47,553.41	6,867.72	45,438.73	14,322.76	20,000.00
131	professional development site based	14,687.10	12,794.11	17,671.65	16,306.78	21,150.00
150	indirect cost federal budgets		40,562.03	53.50	3,585.21	10,000.00
156	news literacy project					10,000.00
165	robotics	10,480.57	11,309.88	16,454.91	11,679.10	23,000.00
166	gifted	26,773.68	30,978.01	50,085.94	41,702.93	60,280.31
167	performing arts center	9,987.14	9,983.38	9,966.85	9,915.22	10,000.00
168	ram academy site budget	1,126.98	1,614.36	1,696.32	1,590.14	1,533.00
170	local indian education	6,324.06	8,000.00	5,806.16	9,965.12	8,000.00
171	nurses	26,411.70	29,523.68	25,234.06	25,217.64	32,000.00
174	local special education	110,756.55	201,181.80	219,458.32	208,903.36	225,000.00
178	high school site budget	50,727.78	62,892.00	50,538.66	64,902.93	65,481.00
181	8th grade center site budget	12,422.28	16,079.57	16,619.50	12,363.95	16,017.00

Owasso Public Schools

General Fund Expenditure Budget

Project Codes		F.Y 2022-23	F.Y 2023-24	F Y 2024-25	F.Y 2025-26	F.Y. 2026-227
		Actual	Actual	Actual	Actual	Budget
code	description					
182	7th grade center site budget	9,601.05	13,681.36	13,158.47	14,397.93	15,563.00
183	6th grade center site budget	7,912.00	2,805.31	5,651.22	14,511.60	15,859.00
184	barnes site budget	11,082.19	10,247.23	10,473.02	10,959.26	12,028.00
185	ator site budget	7,456.31	8,070.24	5,956.23	5,353.89	7,940.00
186	mills site budget	8,328.52	5,358.42	3,830.00	4,331.63	10,099.00
187	smith site budget	4,745.64	6,295.99	7,791.15	6,579.05	9,386.00
188	hodson site budget	6,796.74	10,906.58	10,027.74	12,223.40	12,251.00
189	bailey site budget	6,148.92	6,264.90	8,754.05	10,168.84	9,623.00
190	morrow site budget	11,926.03	13,930.50	13,854.34	12,693.35	13,555.00
191	northeast site budget	4,356.50	7,629.37	4,661.52	3,961.89	11,359.00
192	stone canyon site budget	12,429.37	12,621.07	12,771.77	12,513.11	12,481.00
193	stem	19,826.87	17,294.19	18,883.69	20,220.28	21,000.00
194	blended learning	175,784.93	209,862.95	248,364.03	266,315.24	265,000.00
195	fine arts	121,470.81	138,906.09	130,813.49	132,405.21	157,800.00
199	oklahoma aeronautics grant	1,576.29	0.00	2,976.59	2,990.50	2,932.86
212	project 412 carryover				11,379.42	35,297.93
241	opioid abatement grant			4,603.00	87,826.63	37,549.31
275	payroll burdens - otep grant			17,013.66	4,368.95	5,000.00
305	inspired to teach employment incentive			12,000.00	12,000.00	12,000.00
311	oklahoma paid student teaching stipend				6,996.00	7,000.00
312	national board certified state stipends	66,300.00	85,600.00	74,000.00	80,550.00	100,000.00
331	in lieu of health insurance certified	128,545.24	134,122.04	137,468.12	138,583.48	175,000.00
332	in lieu of health insurance support	438,309.04	469,322.08	451,718.40	457,152.90	400,000.00
333	textbooks state	631,126.83	643,970.64	638,273.19	635,634.32	638,008.00
334	health insurance certified	3,888,283.16	4,161,171.47	4,448,178.53	4,532,507.29	5,100,000.00
335	health insurance support	1,374,309.04	1,616,879.27	1,899,592.00	1,987,377.00	2,200,000.00
361	achieving classroom excellence (ace)		0.00			45,277.00
367	reading sufficiency act	65,219.25	125,782.40	120,621.19	121,396.51	115,528.45
375	otep grant			382,500.00	356,000.00	510,000.00
376	school resource officer		92,000.00	91,829.62	93,041.47	92,421.00
377	maternity leave			101,064.57	123,024.12	120,000.00
388	alternative education state	144,963.49	126,910.12	135,121.74	152,652.62	152,000.00
411	comprehensive secondary programs	26,440.00	38,160.00	32,040.00	34,240.00	32,040.00
412	vocational program incentive	27,094.29	26,374.15	54,599.44	91,400.56	69,000.00
469	oklahoma education lottery grants	10,473.62	0.00		38,659.48	0.00
511	title 1	736,926.73	940,772.68	987,695.28	1,010,937.80	1,000,000.00
518	title 1 part a	12,456.89	18,348.66	1,705.58	13,442.68	13,000.00
541	title 2a	179,171.95	198,035.16	264,523.98	252,934.98	250,000.00
552	part A student support formula grants	54,148.09	66,012.08	67,568.19	61,551.02	62,000.00
561	indian education	400,450.86	393,596.00	412,971.00	392,574.27	393,000.00
563	johnson o'malley	58,433.13	66,094.73	122,668.05	124,379.76	124,000.00
565	jom additional funding	2,723.22				0.00
571	immigrant education	14,629.45	12,138.13	119.28	3,514.73	3,000.00
572	english language acquisition	48,459.43	68,610.72	62,098.41	58,443.80	60,000.00
613	special eduation staff development	5,343.68	8,201.12	10,726.06	10,185.07	10,000.00
615	special education mini grant	6,734.09	2,725.08	4,167.34	5,118.56	5,000.00
618	transitions development program		9,560.97	22,820.87	27,321.14	28,000.00
621	special education flow through	1,625,405.99	1,706,208.52	1,985,563.58	2,159,163.76	2,160,000.00
625	special education private schools	9,000.00	9,423.75	10,757.55	8,232.00	8,200.00
628	ARP special ed flow through	237,237.34	192,231.13			0.00
629	ARP special education private schools	1,645.00	1,786.76			0.00

Owasso Public Schools**19**

General Fund Expenditure Budget

Project Codes		F.Y 2022-23	F.Y 2023-24	F.Y 2024-25	F.Y 2025-26	F.Y. 2026-227
		Actual	Actual	Actual	Actual	Budget
<u>code</u>	<u>description</u>					
635	oklahoma teacher signing bonus				32,295.00	0.00
641	special education preschool	26,740.54	42,462.77	46,932.83	46,074.26	46,000.00
643	ARP special education preschool	5,570.33	19,101.84			0.00
644	ARP special ed preschool private		787.36			0.00
724	school nurse support grant	251,147.77	0.00			0.00
725	paid student teacher program	12,245.17	5,546.56	6,996.00		0.00
726	okla science of reading academies	2,256.73	6,465.36	7,092.52		0.00
771	flood control	44.10	43.79	166.23	43.52	44.00
788	cares act	7,835.48	0.00			0.00
793	esser II	753.18	0.00			0.00
795	esser III arp	3,008,353.04	755,376.91	155,754.41		0.00
797	esser III homeless	<u>0.00</u>	<u>10,931.82</u>	<u>4,271.53</u>	<u>0.00</u>	<u>0.00</u>
total		69,194,849.75	77,295,483.72	80,410,419.35	85,419,557.48	82,794,930.00

object code	description	FY 2023 Total	FY 2024 Total	FY 2025 Total	FY 2026 Total	FY 2027 Budget
271,281	unemployment	21,770	12,130	18,710	7,830	10,000
273,283	workers comp	266,868	215,028	239,882	453,141	0
	total 200	288,638	227,158	258,592	460,971	10,000
310	admin svcs	20,325	20,983	22,321	1,637	1,500
311	board of ed services	19,557	24,500	24,487	35,290	40,000
312	mgmt svcs	26,000	26,000			
320	prof ed svcs	22,267	19,351	29,476	4,692	5,000
321	instr prog impr svcs	94,823	58,001	56,615	50,037	55,000
322	instr svcs	182,585	129,270	123,418	207,655	200,000
323	student svcs	4,468	68,839	58,044	8,836	9,000
331	acct svcs	20,590	20,590	21,100	21,850	23,000
336	med svcs	516,650	535,315	481,939	498,496	500,000
337	other prof svcs	9,636	39,232	13,461	10,911	12,000
342	data processing svcs		299			
344	security svcs	185,315	240,108	188,564	188,360	190,000
345	other competitive events		450	450	525	500
346	tech svcs	3,450	3,471	3,280	3,541	3,000
357	legal svcs	34,360	70,585	89,127	36,078	50,000
359	professional staff training	2,500	7,500	4,400		
	total 300	1,142,525	1,264,493	1,116,682	1,067,909	1,089,000
420	cleaning svcs	204	192	204	204	200
423	disposal svcs	7,885	20,041	37,250	46,142	47,000
426	lawn care svcs	225,871	231,700	170,850		
430	repairs and maint svcs		716	0		
431	non-technology svcs		1,487	4,059	2,243	2,500
432	technology svcs			1,772	359	0
434	groundskeeping		56		168,430	170,000
435	vehicle services				454,261	500,000
436	office machine svcs	825	3,413	660		
437	plumbing services				8,450	8,000
438	bldg grounds svcs	12,553	12,087	36,266	31,724	30,000
439	other equipment svcs	69,477	176,688	269,137	74,445	75,000
442	equip and vehicle rental	7,078	11,181	13,680	17,503	18,000
443	bldg rental	26,490	28,740	30,166	33,834	34,000
445	uniform services		5,621	5,372	5,583	6,000
449	other rental	9,219	4,695	3,405	7,877	8,000
456	painting svcs			4,000		
459	other constr svcs		10,885	9,984	10,765	10,000
	total 400	359,602	507,501	586,805	861,820	908,700
513	student transp svcs	5,880				
515	student travel - lodging	9,870				
522	liability ins	293,569	220,186	232,220	575,443	0
523	property ins				2,751,540	0
525	surety bonds	3,535	3,545	2,760	4,520	4,700
530	comm svcs	65,292	93,668	141,610	149,664	150,000
540	advertising	13,490	9,524	5,699	4,858	5,000
550	printing	12,911	8,946	16,491	10,451	10,000
567	voucher pmt	800	150	300		
580	staff travel	443	720	2,287	2,759	2,500
581	in district travel			457		
582	out of district travel	53,323	95,594	64,625	63,878	64,000
	total 500	459,113	432,332	466,448	3,563,113	236,200

Owasso Public Schools

General Fund Non-Payroll Budget

object code	description	FY 2023 Total	FY 2024 Total	FY 2025 Total	FY 2026 Total	FY 2027 Budget
611	paper	125,784	101,602	96,647	97,231	100,000
612	bus supplies	371,861	387,426	344,800	218,919	225,000
614	testing supplies	23,497	16,289	32,636	50,312	50,000
615	films,videos, audio spls	936				
616	health supplies	24,954	16,459	16,502	14,920	15,000
617	kitchen supplies	52	42	370	707	0
618	cleaning supplies	32,416	79,850	75,926	83,869	85,000
619	general supplies	128,348	153,314	180,990	186,070	220,000
621	bottled gas	386	454	258	302	300
623	diesel	465,645	367,922	268,786	339,448	550,000
625	gas	101,994	99,492	89,221	102,943	105,000
641	books	27,711	43,969	38,365	32,034	30,000
642	periodicals	180	1,160	1,440	1,560	1,500
644	supplemental textbooks		76,902	192	426	400
645	workbooks	2,211	1,824	1,556	718	1,000
647	newspapers	189	264	264	264	264
648	magazines	1,273	1,092	944	985	985
651	appliances/fixtures	47,207	35,044	35,204	45,426	40,000
652	audiovisual	3,421	4,633	22,132	8,410	8,000
653	tech supplies	167,141	189,245	163,935	105,014	120,000
656	machines	1,754	12,857	6,979	18,879	15,000
657	uniforms	7,624	12,193	8,775	8,134	8,200
658	adaptive supplies	21,858	26,801	34,369	12,190	12,000
681	cocurricular	190,169	187,774	135,489	185,954	185,000
682	awards,gifts,regalia	13,866	12,009	22,569	11,500	12,000
683	extracurricular supplies	33,144	18,513	21,048	27,262	27,000
	total 600	1,793,619	1,847,129	1,599,394	1,553,478	1,811,649
711	athletic areas		1,600			
715	parking				930	0
716	playground impr	8,449	33,872		911	0
719	other improvements	385		2,900		
731	appliances/fixtures	156	4,100	6,498		
732	audiovisual equip	1,824	427			
736	machinery	130			22,015	25,000
739	security equip				3,000	0
762	busses		115,974			
	total 700	10,944	155,973	9,398	26,857	25,000
810	dues and fees	58,142	77,884	84,465	56,064	57,000
811	memberships			19,090	30,904	31,000
860	regristration/tuition	160,905	275,884	267,468	196,979	200,000
870	county assessment fee	188,543	202,135	187,324	225,932	265,000
	total 800	407,591	555,902	558,347	509,879	553,000
930	reimbursement	10,459	2,134	13,621	13,642	0
	total 900	10,459	2,134	13,621	13,642	0
total non-payroll general fund		4,472,492	4,992,621	4,609,287	8,057,668	4,633,549

						Budget
<u>Job Code</u>	<u>Description</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
104	dean of students	12,525				
105	asst principal	1,709,835	2,100,759	2,125,850	2,111,145	2,190,372
106	asst superintendent	330,221	350,711	355,895	359,317	372,801
107	executive asst/cfo	175,135	185,253	187,933	190,490	197,639
108	instructional director/coordinator	596,833	640,396	937,676	1,039,294	1,146,296
109	manager	307,060	442,090	449,696	455,814	472,920
110	noninstructional director/coordinator	1,957,322	2,191,362	2,324,113	2,388,766	2,478,411
112	principal	1,524,346	1,683,013	1,678,668	1,785,871	1,852,891
115	superintendent	245,808	246,460	288,192	287,022	297,793
201	athletic coach	573,511	615,670	741,746	1,170,032	1,213,941
202	behavioral mgmt specialist		96,393	8,275		0
203	counselor	1,681,359	1,872,804	1,976,171	2,006,979	2,082,297
206	librarian	1,071,081	1,157,102	1,173,680	1,199,417	1,244,428
207	remedial specialist	1,121,017	1,278,690	1,534,406	1,554,635	1,612,978
208	student activities advisor	81,248	99,459	122,281	116,978	121,368
210	teacher	33,603,588	37,384,100	37,810,106	37,826,004	39,815,539
211	teacher trainer	322,366	305,873	556,648	519,442	538,935
213	resource teacher	2,305,352	2,597,003	3,182,825	3,435,899	3,624,842
214	substitutes	813,701	704,462	769,014	755,193	783,534
216	speech language asst		36,437	37,301	47,368	49,146
218	adjunct coach	75,786	4,521			0
301	accountant	113,081	122,316	125,814	132,455	137,426
307	athletic trainer	273,885	344,584	396,686	113,199	117,447
311	benefits specialist	134,297	147,587	190,172	193,733	201,003
312	payroll specialist	142,806	174,788	258,938	290,437	301,337
315	computer systems analyst	58,326	59,920	78,763	134,603	139,655
328	interpreter	30	1,475	86		0
332	network administrator	204,721	220,030	94,019	98,844	102,553
337	employee referral	14,827	0	1,128	1,817	1,885
341	retirement incentive	426,731	369,156	329,412	262,238	272,079
343	psychologist	422,639	547,543	452,269	466,306	483,805
344	public relations	173,595	183,566	199,162	244,650	253,831
346	recreation worker	8,042	9,052	13,238	9,239	9,586
347	nurse	597,748	650,079	776,710	856,380	888,518
348	registrar	196,770	202,631	229,598	208,347	216,166
353	speech path	857,228	1,076,280	1,086,449	1,146,952	1,189,995
360	cert nurse asst	173,041	192,213	165,931	170,801	177,211
402	bilingual aid	114,828	182,172	196,040	265,368	275,326
404	career aid	50,929	83,966	85,109	76,016	78,868
409	monitor	174,436	152,704	161,402	188,596	195,673
413	teaching aid non highly qualified	491,976	508,747	656,732	672,769	698,016
414	paraprofessional tier I	633,597	670,339	1,025,337	1,021,199	1,113,523
415	tutor	23,213	5,136	1,852	1,003	1,041
418	paraprofessional tier II	1,680,368	2,270,153	2,033,270	2,297,715	2,401,944
502	computer tech	515,060	532,108	523,389	489,129	507,485
510	psychometrist	8,003	211		104,195	108,105
601	bookkeeping	294,215	383,300	386,663	400,756	415,795
609	general office	676,136	741,199	754,047	794,805	824,633
613	receptionist	51,059	64,478	58,927	61,195	63,492

Owasso Public Schools General Fund

<u>Job Code</u>	<u>Description</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>Budget FY 2026-27</u>
614	records clerk	2,280	2,357	2,395	2,434	2,525
615	secretary	1,052,491	1,050,531	1,160,426	1,212,879	1,258,396
617	warehouse supplies handler	183,905	184,271	187,123	190,596	197,749
690	supt secretary	61,409	64,497	65,954	66,898	69,409
707	general maintenance	567,361	668,311	736,603	687,953	713,771
712	mechanic	257,880	269,293	285,644	239,497	298,485
801	bus driver	2,442,639	2,507,644	2,780,786	2,841,258	2,947,885
802	other vehicle driver	58,183	71,748	99,359	97,036	100,677
803	substitute driver	16,006	8,305	12,798		0
951	bus monitor/crossing guard	765,405	822,751	790,680	830,956	862,141
954	custodian	2,263,401	2,586,888	2,796,617	2,875,823	0
959	security officer		163,922	327,621	350,422	423,572
961	security guard	12,581	12,401	13,244	12,392	12,857
964	subs for custodians	<u>20,308</u>	<u>1,652</u>	<u>260</u>	<u>1,335</u>	<u>1,385</u>
	total	64,723,529	72,302,863	75,801,130	77,361,890	78,161,381

Owasso Public Schools



Building Fund

Definitions:

SPECIAL REVENUE FUND - *Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.*

21* Building Fund - *The building fund of any school district shall consist of all monies derived from the proceeds of a building fund levy, voted by the people of a school district, not to exceed five mills in any year, as defined in 70 O.S. § 1-118.*

Schools that receive gifts or donations or state-appropriated monies for capital expenditures or projects shall place such monies in the building fund, and not in the general fund.

School districts that receive monies from rental, sale, or lease of buildings, Impact Aid monies, or grants, whether from state, federal, or other sources, may place such monies in the building fund or the general fund authorized by 70 O.S. § 1-117.

Owasso Public Schools**Building Fund Summary**

		F.Y. 2023 Actual	F.Y. 2024 Actual	F.Y. 2025 Actual	F.Y. 2026 Actual	F.Y. 2027 Budget
Beginning Fund Balance		3,328,034.56	3,486,854.69	4,009,841.87	4,281,377.64	6,016,735.83
Revenue						
	current year ad-valorem	3,476,322.03	3,772,099.09	4,060,673.99	4,281,405.23	4,502,754.00
	prior year ad-valorem	229,015.91	41,258.51	42,150.51	55,792.26	50,000.00
	interest	65,947.43	85,318.24	101,253.59	111,322.88	113,000.00
	rental of facilities	45,805.00	63,007.00	69,897.75	66,270.00	67,000.00
	insurance loss recoveries	138,881.47	12,723.00		142,465.77	0.00
	utilities reimbursement	28,491.00	18,034.77	24,305.30	16,174.61	17,000.00
	miscellaneous	3.79	1,262.51	3,261.46	307.87	0.00
	redbud		1,156,847.36	1,082,566.26	906,882.68	850,000.00
	esser II	195,007.34				
	american recovery plan	806,691.19	119,667.13			
	correcting entry	424.23	0.00	0.00		
	total revenue	4,986,589.39	5,270,217.61	5,384,108.86	5,580,621.30	5,599,754.00
Expenditures						
salaries	custodian salaries					2,900,000.00
object code						
337	other professional svcs	20,151.00		3,825.00	2,020.00	2,000.00
346	tech related svcs	1,684.00	8,875.00	410.00		
411	water/sewer	147,293.21	148,259.11	165,381.64	184,257.93	186,000.00
423	disposal	92,073.17	95,849.44	92,273.80	94,112.85	95,000.00
424	exterminator	27,000.00	35,100.00	32,400.00	32,400.00	32,400.00
432	tech svcs			2,130.30		
433	cooling	550,000.08	550,000.08	580,632.08	694,178.44	694,200.00
434	electrical	7,441.49	46,857.63	7,009.75	2,517.00	4,000.00
437	plumbing	10,862.95	13,237.38	13,577.80	72,129.08	25,000.00
438	other bldg svcs	301,918.83	225,768.41	107,329.77	105,215.54	105,000.00
439	other equip svcs	32,253.72	13,411.24	6,687.02	39,780.07	25,000.00
442	equipment and vehicle svcs	122,087.80	129,308.22	136,725.88	138,486.88	138,000.00
449	other rental/lease svcs	5,362.80				
453	other heating/cooling svcs	23,728.72	7,395.88	32,664.62		
459	other construction svcs	51,508.22	17,438.65	23,809.00	2,400.00	5,000.00
523	property insurance	975,676.00	1,046,990.00	1,552,716.00	725.00	
530	communication svcs	99,440.30	117,854.62	121,076.01	128,895.12	130,000.00
618	cleaning supplies and chemicals	329,777.43	288,905.95	334,478.80	293,635.57	300,000.00
624	electricity	1,711,784.35	1,778,191.15	1,675,812.78	1,830,111.08	1,850,000.00
627	natural gas	242,522.30	175,763.36	193,996.94	210,620.76	215,000.00
651	appliances/furniture	59,469.67	22,911.16	29,635.90	13,777.79	10,000.00
714	landscaping		2,710.00	0.00		
723	heating/cooling systems	15,308.99	22,403.15	0.00		
930	reimbursement	424.23	0.00	0.00		
	total expenses	4,827,769.26	4,747,230.43	5,112,573.09	3,845,263.11	6,716,600.00
Prior Year Adjustments						
Ending Fund Balance		<u>3,486,854.69</u>	<u>4,009,841.87</u>	<u>4,281,377.64</u>	<u>6,016,735.83</u>	<u>4,899,889.83</u>

Owasso Public Schools



Child Nutrition Fund

Definitions:

SPECIAL REVENUE FUND - *Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.*

22* Child Nutrition Programs Fund - *Title 70 O.S. § 5-158 states that state, federal, and local collections for child nutrition monies may be placed in a governmental budget account that will be administered through your school district treasurer and appropriated separately from all other appropriated funds. The beginning fund balance each year, combined with all actual revenues including collected and estimated revenues, must be appropriated before being expended. Purchase orders shall be issued against available appropriations, and once goods or services have been received, either payable or nonpayable warrants shall be issued in payment of all purchase orders.*

**Owasso Public Schools
Child Nutrition Fund Budget**Fy 2022-23
ActualFy 2023-24
ActualFy 2024-25
ActualFy 2025-26
ActualFy 2026-27
Budget**27**

Beginning Fund Balance	2,286,586.70	2,542,882.97	2,572,917.00	2,233,404.82	2,244,821.55
------------------------	--------------	--------------	--------------	--------------	--------------

Revenue						
local	interest	54,237.07	79,428.42	79,261.27	71,445.12	72,000.00
	reimbursements	426.21	1,309.14		17,019.36	0.00
	student lunches	1,580,753.86	1,577,193.62	1,623,624.91	1,615,143.30	1,620,000.00
	a la carte sales	44,801.13	38,074.25	60,672.49	52,733.51	50,000.00
	adult lunches	<u>13,829.47</u>	<u>11,577.85</u>	<u>10,379.07</u>	<u>7,961.30</u>	<u>8,000.00</u>
	total local revenue	1,694,047.74	1,707,583.28	1,773,937.74	1,764,302.59	1,750,000.00
state	flex benefit	240,000.00	245,533.34	265,000.00	521,461.97	265,000.00
	state matching	<u>46,106.64</u>	<u>35,174.48</u>	<u>37,122.94</u>	<u>36,736.48</u>	<u>37,000.00</u>
	total state revenue	286,106.64	280,707.82	302,122.94	558,198.45	302,000.00
federal	emergency operation	257,846.60	232,682.04			
	p-ebt local admin	3,135.00				
	federal lunch reimb	1,823,609.64	1,905,313.35	1,923,664.17	2,089,710.64	2,095,000.00
	federal breakfast reimb	357,297.36	340,832.59	342,940.34	387,910.82	395,000.00
	summer food program	<u>88,068.68</u>	<u>77,243.09</u>	<u>80,997.66</u>	<u>52,220.30</u>	<u>56,000.00</u>
	total federal revenue	2,529,957.28	2,556,071.07	2,347,602.17	2,529,841.76	2,546,000.00
other	change/reimb/correcting	10,450.65	12,969.47	8,755.76	7,565.50	8,000.00
total Revenue		4,520,562.31	4,557,331.64	4,432,418.61	4,859,908.30	4,606,000.00

Expenses						
salaries	office staff	136,542.01	145,359.66	142,242.81	148,320.28	158,000.00
	cook/food preparer	<u>2,055,382.31</u>	<u>2,068,027.30</u>	<u>2,298,306.16</u>	<u>2,288,170.07</u>	<u>2,450,000.00</u>
	total salaries	2,191,924.32	2,213,386.96	2,440,548.97	2,436,490.35	2,608,000.00
non-salary	technology related svcs	12,484.00	12,514.00	13,539.00	14,060.00	17,000.00
	employee training				295.00	300.00
	extermination svcs	2,225.00	6,405.00	8,050.00	8,750.00	9,000.00
	cleaning svcs	4,600.00	4,600.00		16,800.00	16,800.00
	electrical svcs		12,985.00	19,936.52	16,486.22	15,000.00
	office machine svcs	688.00	717.00	1,528.00		
	other building services		6,548.04			
	other equipment svcs	67,637.14	15,183.89	30,028.92	38,190.69	40,000.00
	uniform svcs					7,000.00
	food storage	215.00			1,470.00	1,500.00
	surety bonds	178.00	178.00	178.00	178.00	178.00
	advertising					
	printing and binding		2,015.00	4,755.50		
	food services management	1,851,139.54	1,911,193.53	1,912,295.79	1,924,825.10	2,000,000.00
	out of district travel				593.04	600.00
	other purchase svcs	9,158.44	9,773.70	10,536.38	10,288.22	10,500.00
	automotive and bus supplies	1,100.00				
	cleaning supplies	8,220.07	10,919.20	12,867.63	8,457.07	8,600.00
	general supplies		12.85	545.39	225.53	16,000.00
	appliances	4,250.64	175,731.72	51,025.56	28,552.64	50,000.00
	technology equip/supplies			5,250.27	2,475.00	2,500.00
	uniforms	3,200.50	7,555.36	5,708.21	314.69	0.00
	awards				804.00	0.00
	furniture & fixtures	95,457.14	92,094.74	220,398.70	271,411.72	280,000.00
	technology related hardware		32,005.00	19,884.00		
	vehicles				55,139.00	0.00
	dues and fees	1,379.00	699.00	1,339.75	174.75	1,000.00
	reimbursement	7,909.25	10,279.62	11,014.20	10,010.55	10,000.00
	change/cash	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
	total non-salary expenses	2,072,341.72	2,313,910.65	2,331,381.82	2,412,001.22	2,488,478.00

Expenditures	4,264,266.04	4,527,297.61	4,771,930.79	4,848,491.57	5,096,478.00
estopped checks					

Ending Fund Balance	2,542,882.97	2,572,917.00	2,233,404.82	2,244,821.55	1,754,343.55
---------------------	--------------	--------------	--------------	--------------	--------------

Owasso Public Schools



Bond Fund

Definitions:

CAPITAL PROJECTS FUNDS - Account for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust funds. A bond fund holds proceeds from the sale of bonds from which all expenditures for bond projects are paid, as defined in 62 O.S. § 574.

- 31* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 32* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 33* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 34* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 35* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 36* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 37* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 38* (General purpose) Bond Fund(s) of (fiscal year authorized)
- 39* (General purpose) Bond Fund(s) of (fiscal year authorized)

Owasso Public Schools**Bond Funds Budget Summary**

Fiscal Year 2026-2027	2022 authorizatoin bond 31	2025 authorization bond 32	2017 authorization bond 35	2020 authorization bond 39
FY 27 Beginning Fund Balance	26,202,181.45	7,977,847.16	10,713.84	46,369.54
Revenue				
interest/other	600,000.00	250,000.00	0.00	0.00
correcting entry	0.00		0.00	0.00
bond proceeds	<u>0.00</u>	<u>23,030,000.00</u>	<u>0.00</u>	<u>0.00</u>
total revenue	600,000.00	23,280,000.00	0.00	0.00
Expenditures				
lease purchase payment		23,395,550.00		
department budgets				
non categorical	469,796.86		10,713.84	46,369.54
copiers	247,675.00			
transportation vehicles	243,391.96			
technology	4,950,465.96			
instructional resources	3,546,926.29			
athletics	161,538.31			
safety	407,929.20			
operations	5,011,762.38			
fine arts	633,320.37			
nurses equipment	63,209.90			
library	186,212.94			
capital projects budgets				
district roofing	0.00			
track	0.00			
hodson	0.00			
8th grade center	10,000,000.00	7,400,000.00		
transportation facility	275,000.00			
5th grade center	5,451.28			
total expenditures	25,732,883.59	30,795,550.00	10,713.84	46,369.54
Ending Balance	1,069,297.86	462,297.16	0.00	0.00

Owasso Public Schools



Sinking Fund

Definitions:

DEBT SERVICE FUNDS - *Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.*

41* Sinking Fund - *The sinking fund of any district shall consist of all money derived from ad valorem taxes or otherwise as provided by law for the payment of bonds and judgments and interest thereon, as defined in 70 O.S. § 1-119.*

Owasso Public Schools

Sinking Fund Summary

	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	Budget FY 2026-2027
Beginning Cash Balance	4,894,011.47	2,943,531.65	2,035,668.91	5,553,565.30	12,132,173.06
revenue					
ad valorem current year	19,274,965.41	17,817,610.22	21,027,167.53	23,731,617.02	23,750,000.00
ad valorem prior year	1,220,985.54	226,341.66	207,256.38	287,833.78	250,000.00
interest	331,072.67	301,311.73	377,729.07	441,122.09	425,000.00
accrued interest on bonds sold			71,059.99	7,839.41	24,479.17
premium on bonds sold	241,275.84	13,591.13	1,504,841.20		
other	<u>20.72</u>	<u>1,632.52</u>	<u>15,267.22</u>	<u>35,665.46</u>	<u>15,000.00</u>
Total Revenue	21,068,320.18	18,360,487.26	23,203,321.39	24,504,077.76	24,464,479.17
Debt Service Expenses					
interest	1,488,800.00	2,613,350.00	2,030,425.00	1,885,470.00	4,074,853.13
principal	<u>21,530,000.00</u>	<u>16,655,000.00</u>	<u>17,655,000.00</u>	<u>16,040,000.00</u>	<u>18,630,000.00</u>
Total Debt Service	23,018,800.00	19,268,350.00	19,685,425.00	17,925,470.00	22,704,853.13
Ending Cash Balance	2,943,531.65	2,035,668.91	5,553,565.30	12,132,173.06	13,891,799.10

Bonded Indebtedness Payment Schedule as of July 1, 2026

original bond issue date	total outstanding as of 7-1-26	payment date	payment type	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
6/1/2023	\$15,000,000	1-Dec	interest	375,000.00					
		1-Jun	interest	375,000.00					
		1-Jun	principal	15,000,000.00					
3/1/2024	\$7,260,000	1-Sep	interest	104,362.50	49,912.50				
		1-Mar	interest	104,362.50	49,912.50				
		1-Mar	principal	3,630,000.00	3,630,000.00				
3/1/2025	\$33,660,000	1-Sep	interest	2,019,600.00	673,200.00	620,800.00	310,400.00		
		1-Mar	interest	673,200.00	673,200.00	620,800.00	310,400.00		
		1-Mar	principal		2,620,000.00	15,520,000.00	15,520,000.00		
12/1/2025	\$7,400,000	1-Dec	interest		141,109.38	140,109.38	66,609.38		
		1-Jun	interest	423,328.13	140,109.38	66,609.38			
		1-Dec	principal		50,000.00	3,675,000.00	3,675,000.00		
7/1/2026	\$23,500,000	1-Jul	interest			2,203,125.00	374,531.25	253,359.38	132,187.50
		1-Jan	interest			374,531.25	253,359.38	132,187.50	
		1-Jul	principal			5,875,000.00	5,875,000.00	5,875,000.00	5,875,000.00
Total Outstanding	\$86,820,000								
Fiscal Year Total Interest				4,074,853.13	1,727,443.76	4,025,975.01	1,315,300.01	385,546.88	132,187.50
Fiscal Year Total Principal				18,630,000.00	6,300,000.00	25,070,000.00	25,070,000.00	5,875,000.00	5,875,000.00

Owasso Public Schools



Jennifer Gibson Memorial Fund

Definitions:

ENDOWMENT FUNDS - *This fund is used to account for resources that are legally restricted so that only earnings, not principal, may be used for purposes that support the school district's programs.*

Owasso Public Schools
 Jennifer Gibson Memorial Fund

	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027 Budget
Beginning Fund Balance july 1st	0.00	202,242.02	200,912.11	200,865.48	204,264.61	206,120.29	206,877.58	207,003.39
Revenue								
interest donation	2,242.02 200,000.00	912.11	865.48	4,264.61	6,120.29	6,877.58	7,003.39	6,800.00
Expenditures								
transfer to activity fund		2,242.02	912.11	865.48	4,264.61	6,120.29	6,877.58	7,003.39
Ending Fund Balance June 30th	202,242.02	200,912.11	200,865.48	204,264.61	206,120.29	206,877.58	207,003.39	206,800.00