

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

FY2026 Budget

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

Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2026 Budget

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

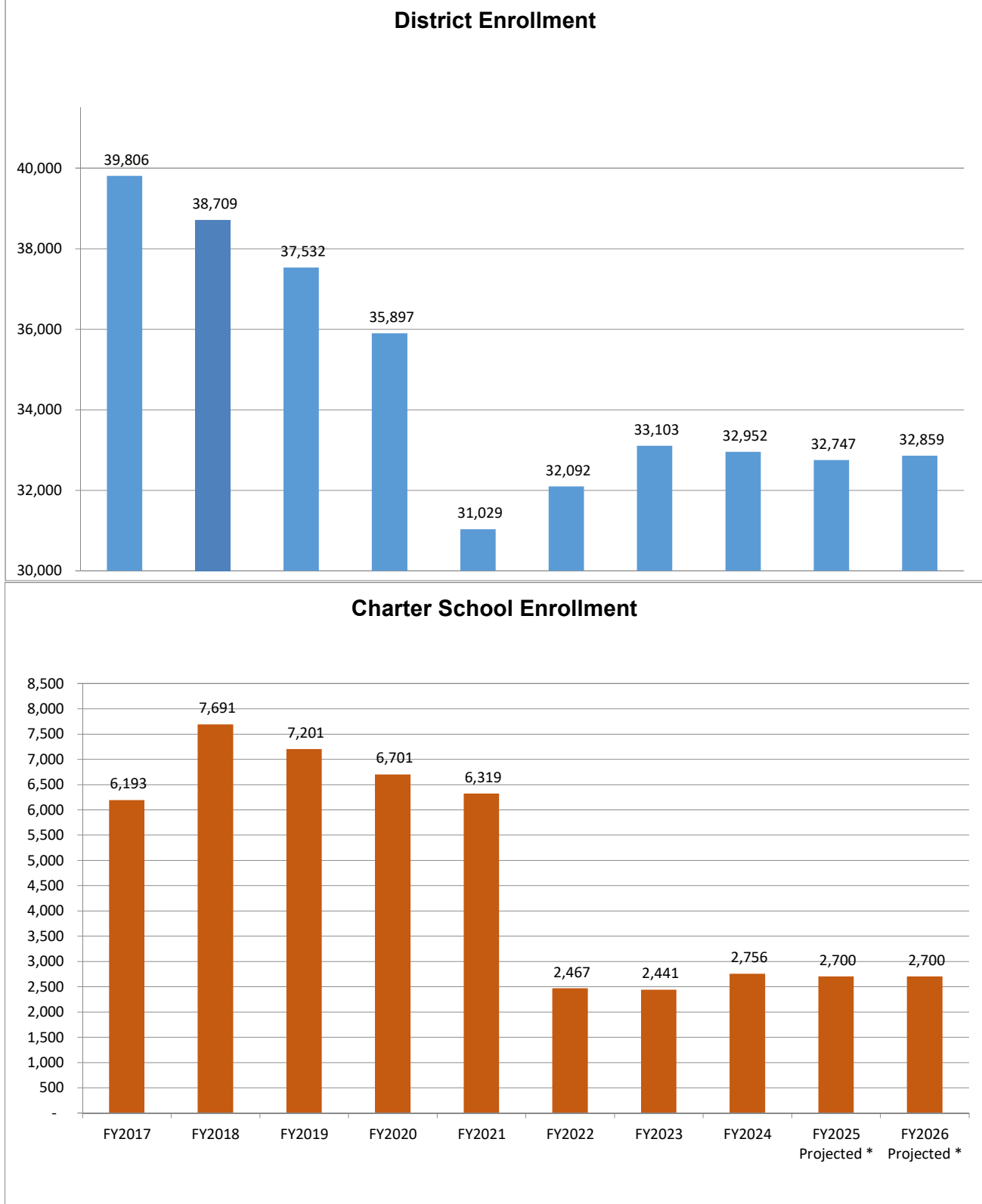
| <u>Board of Education</u> | | | |
|---------------------------|-------------------|------------|----------------|
| Name | Office | District # | Term of Office |
| Paula Lewis | Board Chairperson | | 2029 |
| Carole Thompson | Member | 1 | 2025 |
| Lori Bowman | Vice-Chairperson | 2 | 2025 |
| Jessica Cifuentes | Member | 3 | 2028 |
| Dana Meister | Member | 4 | 2028 |
| Mike Shelton | Member | 5 | 2026 |
| Juan Lecona | Member | 6 | 2027 |
| Meg McElhaney | Member | 7 | 2026 |

Dr. Jamie Polk, Superintendent

Officers

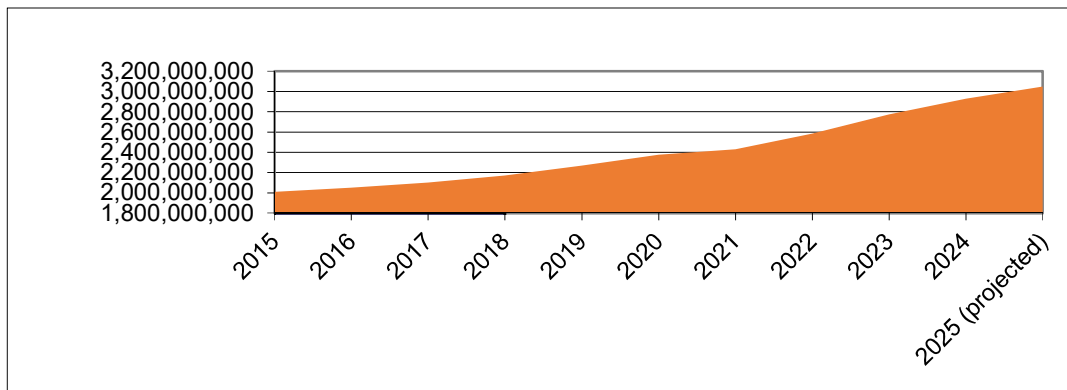
Craig Cates, Board Clerk
Sydney Ward, Encumbrance Clerk
Craig Cates, Minute Clerk
Ann Harper, Treasurer
Martha Sturm Sawyer, Designated Purchasing Agent

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

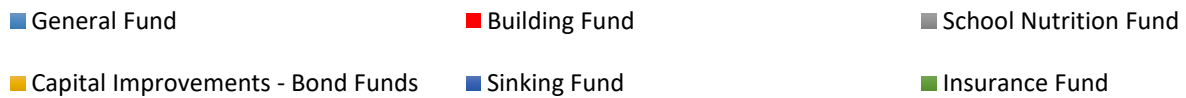
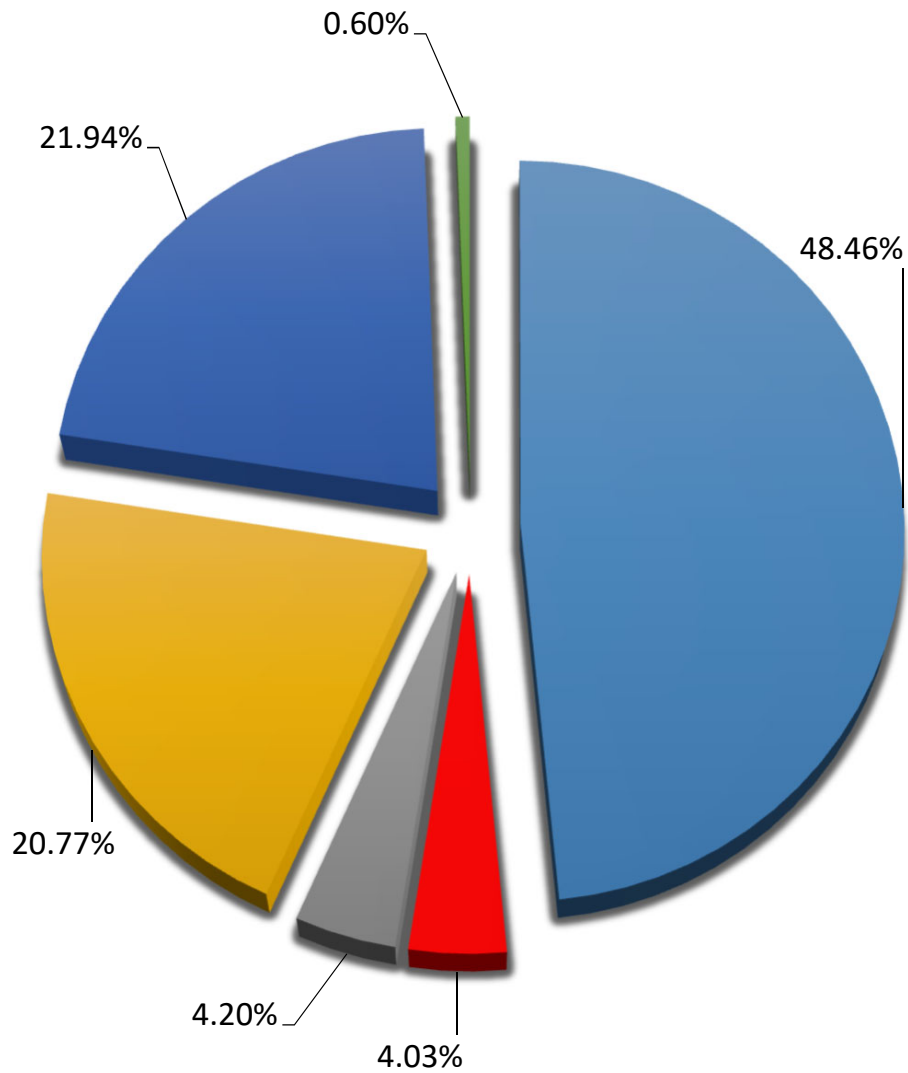


Oklahoma County School District No. I-89
Oklahoma City Public Schools
Net Assessed Valuations of Oklahoma County

| YEAR | NET ASSESSED VALUATIONS | % CHANGE FROM PREVIOUS YEAR |
|------------------|-------------------------|-----------------------------|
| 2015 | 2,008,693,881 | 3.60% |
| 2016 | 2,050,102,184 | 2.06% |
| 2017 | 2,100,183,140 | 2.44% |
| 2018 | 2,168,804,021 | 3.27% |
| 2019 | 2,268,719,153 | 4.61% |
| 2020 | 2,373,532,189 | 4.62% |
| 2021 | 2,429,855,829 | 2.37% |
| 2022 | 2,584,153,958 | 6.35% |
| 2023 | 2,774,228,282 | 7.36% |
| 2024 | 2,926,132,465 | 5.48% |
| 2025 (projected) | 3,049,467,777 | 4.21% |



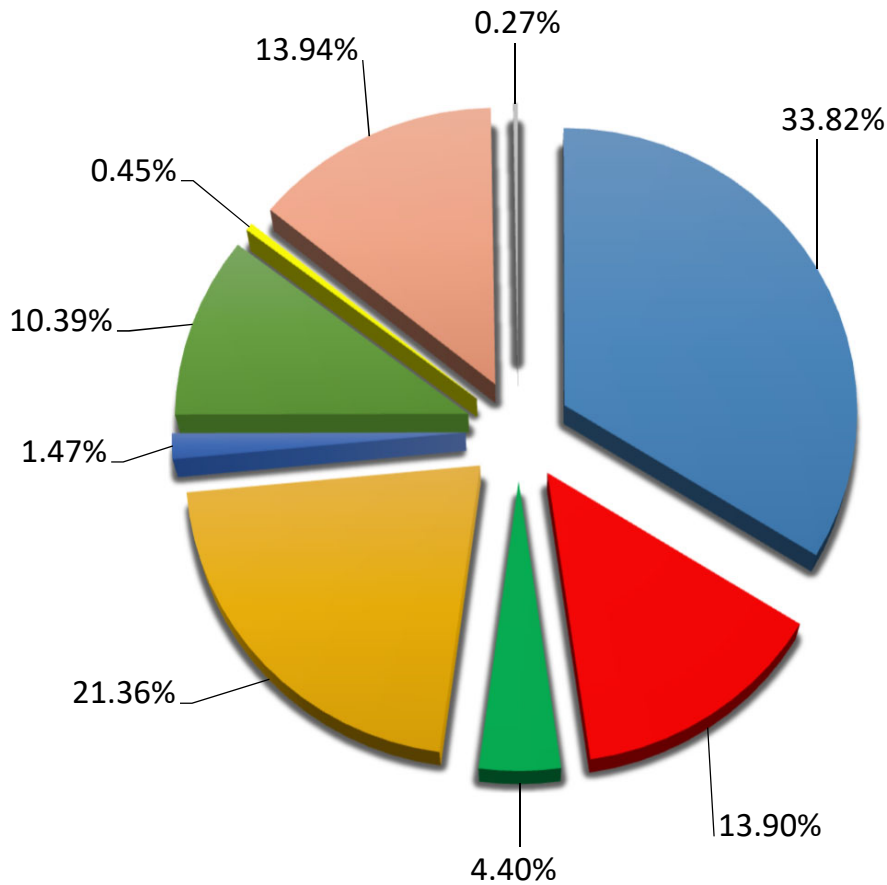
**Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2026
Chart of Budgeted Revenues**



Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2026
Summary of Budgeted Revenues

| | General Fund | Building Fund | School Nutrition Fund | Capital Improvements Bond Funds 38, 50-59, 63, 64, 75-76 | Sinking Fund | Insurance Fund | Total Appropriated |
|--|--------------------|-------------------|--------------------------|--|--------------------|-------------------|-----------------------|
| OCAS Revenue Source Codes | 11 | 21 | 22 | | 41 | 86 | Funds |
| 1000 District Sources of Revenue | 113,938,000 | 16,536,000 | 809,000 | 8,953,000 | 77,954,000 | - | 218,190,000 |
| 2000 Intermediate Sources of Revenue | 13,418,000 | - | - | - | - | - | 13,418,000 |
| 3000 State Sources of Revenue | 179,593,000 | 2,650,000 | 198,000 | - | - | - | 182,441,000 |
| 4000 Federal Sources of Revenue | 60,084,000 | - | 24,013,000 | - | - | - | 84,097,000 |
| 5000 Non-Revenue Receipts | 159,000 | - | - | 19,000,000 | 260,000 | - | 19,419,000 |
| 6000 Lapsed Appropriations | 4,542,000 | 713,000 | 2,171,000 | 2,597,000 | - | - | 10,023,000 |
| Total Revenue from all Sources | 371,734,000 | 19,899,000 | 27,191,000 | 30,550,000 | 78,214,000 | - | 527,588,000 |
| 6110 Prior Year Ending Fund Balance/Equity | 30,015,000 | 13,502,000 | 7,632,000 | 141,656,000 | 103,692,000 | 4,992,000 | 301,489,000 |
| TOTAL BUDGETED REVENUE | 401,749,000 | 33,401,000 | 34,823,000 | 172,206,000 | 181,906,000 | 4,992,000 | 829,077,000 |

**Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2026
Chart of Budgeted Expenditures by Object**



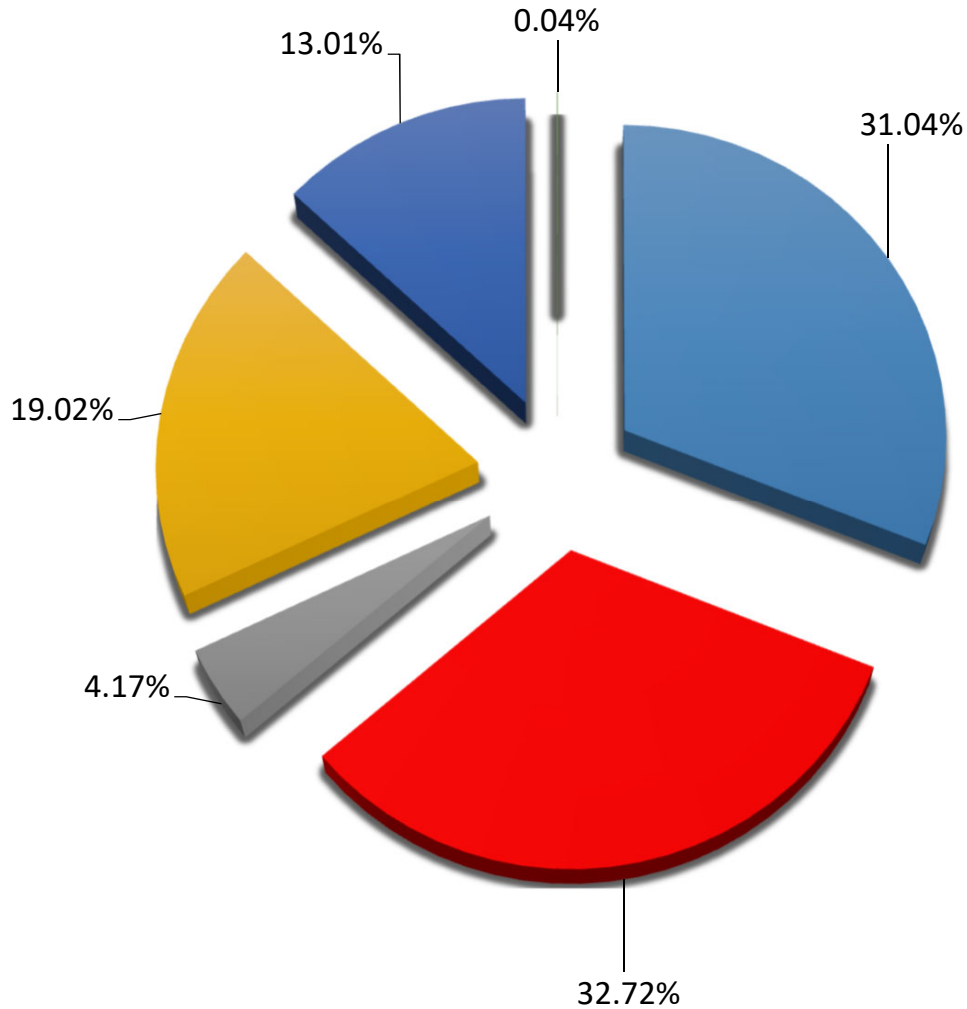
| | |
|-------------------------------|--|
| Personnel Services (Salaries) | Personnel Services (Employee Benefits) |
| Contracted Services | Purchased Property Services |
| Other Purchased Services | Supplies |
| Property | Other Objects |

Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2026
Summary of Budgeted Expenditures by Object

| | General Fund | Building Fund | School Nutrition Fund | Capital Improvements Bond Funds 38, 50-59, 63, 64, 75-76 | Sinking Fund | Insurance Fund | Total Appropriated |
|--|--------------------|-------------------|-----------------------|---|-------------------|------------------|--------------------|
| OCAS Expenditure Object Codes | 11 | 21 | 22 | | 41 | 86 | Funds |
| 100 Personnel Services (Salaries) | 216,199,000 | 5,764,000 | 7,222,000 | 410,000 | - | - | 229,595,000 |
| 200 Personnel Services (Employee Benefits) | 87,106,000 | 2,282,000 | 4,848,000 | 150,000 | - | - | 94,386,000 |
| 300 Contracted Services | 16,192,000 | - | 20,000 | 13,688,000 | - | - | 29,900,000 |
| 400 Purchased Property Services | 13,893,000 | 3,246,000 | 774,000 | 124,078,000 | - | 2,995,000 | 144,986,000 |
| 500 Other Purchased Services | 9,865,000 | 39,000 | 67,000 | - | - | - | 9,971,000 |
| 600 Supplies | 26,349,000 | 1,837,000 | 13,670,000 | 28,645,000 | - | - | 70,501,000 |
| 700 Property | 80,000 | - | 23,000 | 949,000 | - | 1,997,000 | 3,049,000 |
| 800 Other Objects | 887,000 | 1,137,000 | 38,000 | 4,286,000 | 88,260,000 | - | 94,608,000 |
| 900 Other Uses of Funds | 1,815,000 | - | - | - | - | - | 1,815,000 |
| TOTAL BUDGETED EXPENDITURES BY OBJECT | 372,386,000 | 14,305,000 | 26,662,000 | 172,206,000 | 88,260,000 | 4,992,000 | 678,811,000 |

Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2026

Chart of Budgeted Expenditures by Function



Oklahoma County School District No. I-89
Oklahoma City Public Schools
FY2026
Summary of Budgeted Expenditures by Function

| | General Fund | Building Fund | School Nutrition Fund | Capital Improvements Bond Funds 38, 50-59, 63, 64, 75-76 | Sinking Fund | Insurance Fund | Total Appropriated |
|---|--------------------|-------------------|-----------------------|---|-------------------|------------------|--------------------|
| OCAS Expenditure Function Codes | 11 | 21 | 22 | | 41 | 86 | Funds |
| 1000 Instruction | 208,164,000 | - | - | 2,527,000 | - | - | 210,691,000 |
| 2000 Support Services | 162,502,000 | 14,109,000 | 42,000 | 42,971,000 | - | 2,496,000 | 222,120,000 |
| 3000 Operation of Non-Instructional Services | 1,708,000 | - | 26,620,000 | - | - | - | 28,328,000 |
| 4000 Facilities Acquisition & Construction Services | 12,000 | 196,000 | - | 126,409,000 | - | 2,496,000 | 129,113,000 |
| 5000 Other Uses | - | - | - | - | 88,260,000 | - | 88,260,000 |
| 8000 Repayment | - | - | - | 299,000 | - | - | 299,000 |
| TOTAL BUDGETED EXPENDITURES BY FUNCTION | 372,386,000 | 14,305,000 | 26,662,000 | 172,206,000 | 88,260,000 | 4,992,000 | 678,811,000 |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| Local Sources | | | | |
| 1110 Tax Collections-Current | 93,484,012 | 100,179,815 | 104,397,000 | 4.21% |
| 1120 Tax Collections-Prior | 2,400,654 | 2,784,000 | 2,826,000 | 1.51% |
| 1310 Interest | 2,870,485 | 2,530,000 | 2,657,000 | 5.02% |
| Other Local Sources | 6,236,962 | 5,192,774 | 4,058,000 | -21.85% |
| Total Local Sources | 104,992,113 | 110,686,589 | 113,938,000 | 2.94% |
| County Sources | | | | |
| 2100 County 4 Mill | 10,530,731 | 11,112,000 | 11,418,000 | 2.75% |
| 2200 County Apportionment | 1,493,701 | 1,600,000 | 1,600,000 | 0.00% |
| 2300 Resale Property | 400,710 | 400,000 | 400,000 | 0.00% |
| Total County Sources | 12,425,142 | 13,112,000 | 13,418,000 | 2.33% |
| State Sources | | | | |
| 3110 Gross Production Tax | 296,516 | 287,000 | 287,000 | 0.00% |
| 3120 Motor Vehicle Collection | 13,294,441 | 12,600,000 | 12,600,000 | 0.00% |
| 3140 State School Land Earnings | 5,255,827 | 5,700,000 | 5,700,000 | 0.00% |
| 3150 Vehicle Tax Stamp | 102,620 | 100,000 | 100,000 | 0.00% |
| 3210 Foundation Incentive | 125,613,811 | 121,419,368 | 123,425,000 | 1.65% |
| 3250 Flexible Benefit Allowance | 29,195,675 | 31,378,666 | 31,379,000 | 0.00% |
| 3310 Alternative Education | 832,381 | 675,864 | 650,000 | -3.83% |
| 3412 National Board Certification | 208,900 | 204,850 | 200,000 | -2.37% |
| 3415 Reading Sufficiency Allowance | 811,008 | 1,299,699 | 1,000,000 | -23.06% |
| 3420 State Textbook | 2,041,027 | 2,022,853 | 2,023,000 | 0.01% |
| 38xx Career Tech | 1,018,470 | 1,020,540 | 1,020,000 | -0.05% |
| 3xxx Other State Sources | 236,035 | 877,653 | 1,209,000 | 37.75% |
| Total State Sources | 178,906,711 | 177,586,493 | 179,593,000 | 1.13% |
| Total Federal Sources | 92,879,405 | 62,584,298 | 60,084,000 | -4.00% |
| Total Non-Revenue Sources | 169,426 | 159,000 | 159,000 | 0.00% |
| Total Lapsed Appropriations | 2,737,788 | 4,541,941 | 4,542,000 | 0.00% |
| Total Revenue From All Sources | 392,110,585 | 368,670,321 | 371,734,000 | 0.83% |
| Prior Year Ending Fund Balance/Equity | 29,355,207 | 28,630,438 | 30,015,000 | 4.84% |
| TOTAL REVENUE | 421,465,792 | 397,300,759 | 401,749,000 | 1.12% |

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

| | FY2024 | FY2025 | FY2026 |
|--|--------------------|-------------------|----------------------|
| | Revenue | Revenue | Revenue |
| FEDERAL GRANT PROGRAM TITLE | Audited | Projected | Budget - SEFA |
| Direct Grants | | | |
| Title VII, Part A, Indian Education | 569,245 | 585,000 | 575,000 |
| Total Direct Grants | 569,245 | 585,000 | 575,000 |
| Pass-Through Grants | | | |
| VoTech/Carl Perkins | 1,052,157 | 1,070,000 | 1,070,000 |
| Title I | 24,040,705 | 34,250,000 | 34,250,000 |
| Title II | 3,323,905 | 7,600,000 | 7,600,000 |
| Title VII, Johnson O'Malley Program | 136,806 | 85,000 | 85,000 |
| Immigrant Education Act | 47,087 | 200,000 | 200,000 |
| Title III - English Language Acquisition | 1,070,011 | 1,100,000 | 1,100,000 |
| IDEA | 8,599,432 | 8,743,000 | 8,413,000 |
| OJT-Special Education Students | 108,219 | 100,000 | 50,000 |
| Head Start Funds to Schools | 549,412 | 600,000 | 600,000 |
| MIECHV, Parents as Teachers | 353,053 | 400,000 | 450,000 |
| Gear Up | 346,151 | 425,000 | 425,000 |
| Consolidated Administrative Funds | 998,628 | 1,100,000 | 1,100,000 |
| Medicaid | 517,972 | 225,000 | 250,000 |
| JROTC | - | - | - |
| Title X, Homeless | 15,055 | 200,000 | 200,000 |
| CARES ESSER I | 9,286 | - | - |
| CRRSA ESSER II | 154,952 | - | - |
| ARP ESSER III | 62,299,770 | 4,900,000 | - |
| ARP ESSER School Counselor Corps | 365,725 | - | - |
| ESSER Summer Learning/After School | 147,710 | 500,000 | - |
| ARP Supplemental Instructional Materials | - | 1,500,000 | - |
| High Dosage Literacy Fund | 16,689 | 1,500 | - |
| Title VII, Impact Aid | 39,384 | - | - |
| Emergency Connectivity Fund | 104,599 | - | - |
| Child Care Stabilization Grant | 497,476 | - | - |
| Carryover/New Program Estimate | - | 450,000 | - |
| Child Nutrition Cluster | 27,194,610 | 22,626,426 | 24,400,000 |
| Total Pass-Through Grants | 131,988,794 | 86,075,926 | 80,193,000 |
| TOTAL SEFA | 132,558,039 | 86,660,926 | 80,768,000 |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | 227,438,664 | 211,959,871 | 216,199,000 | 2.00% |
| 200 Personnel Services (Employee Benefits) | 90,090,754 | 85,398,116 | 87,106,000 | 2.00% |
| 300 Contracted Services | 20,003,011 | 16,031,401 | 16,192,000 | 1.00% |
| 400 Purchased Property Services | 13,838,484 | 13,754,998 | 13,893,000 | 1.00% |
| 500 Other Purchased Services | 12,115,033 | 10,977,489 | 9,865,000 | -10.13% |
| 600 Supplies | 27,336,766 | 26,087,744 | 26,349,000 | 1.00% |
| 700 Property | 220 | 78,186 | 80,000 | 2.32% |
| 800 Other Objects | 2,012,186 | 877,752 | 887,000 | 1.05% |
| 900 Other Uses of Funds | 236 | 2,119,947 | 1,815,000 | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | 392,835,354 | 367,285,504 | 372,386,000 | 1.39% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|---------------------------------------|---|--------------------------------------|---|
| 1000 Instruction | 207,971,937 | 194,062,328 | 208,164,000 | 7.27% |
| 2000 Support Services | 182,140,162 | 168,828,395 | 162,502,000 | -3.75% |
| 3000 Operation of Non-Instructional Services | 1,816,272 | 1,691,571 | 1,708,000 | 0.97% |
| 4000 Facilities Acquisition & Construction Services | 309,306 | 11,405 | 12,000 | 5.22% |
| 5000 Other Uses | 597,677 | 2,691,805 | - | -100.00% |
| TOTAL EXPENDITURE BY FUNCTION | 392,835,354 | 367,285,504 | 372,386,000 | 1.39% |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| Local Sources | | | | |
| 1110 Tax Collections-Current | 13,362,286 | 14,283,786 | 14,885,000 | 4.21% |
| 1120 Tax Collections-Prior | 343,141 | 394,000 | 400,000 | 1.52% |
| 1310 Interest | 274,942 | 420,000 | 420,000 | 0.00% |
| 1xxx Direct TIF | 168,951 | 34,456 | - | -100.00% |
| 1xxx Other | 1,492,433 | 830,399 | 831,000 | 0.07% |
| Total Local Sources | 15,641,753 | 15,962,641 | 16,536,000 | 3.59% |
| Total County Sources | - | - | - | 0.00% |
| State Sources | | | | |
| 3435 Redbud Allocation | 2,932,903 | 2,649,727 | 2,650,000 | 0.01% |
| 3250 Flexible Benefit Allowance | 920,128 | - | - | 0.00% |
| Total State Sources | 3,853,031 | 2,649,727 | 2,650,000 | 0.00% |
| Total Federal Sources | 4,674,796 | 6,870,285 | - | 0.00% |
| Total Non-Revenue Sources | - | - | - | 0.00% |
| Total Lapsed Appropriations | 726,487 | 713,058 | 713,000 | -0.01% |
| Total Revenue From All Sources | 24,896,067 | 26,195,711 | 19,899,000 | -24.04% |
| Prior Year Ending Fund Balance/Equity | 3,557,075 | 1,590,714 | 13,502,000 | 748.80% |
| TOTAL REVENUE | 28,453,142 | 27,786,425 | 33,401,000 | 20.21% |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | 6,690,990 | 5,650,604 | 5,764,000 | 2.01% |
| 200 Personnel Services (Employee Benefits) | 2,642,321 | 2,236,989 | 2,282,000 | 2.01% |
| 300 Contracted Services | 17,500 | - | - | 0.00% |
| 400 Purchased Property Services | 15,027,228 | 3,213,131 | 3,246,000 | 1.02% |
| 500 Other Purchased Services | 86,261 | 37,825 | 39,000 | 3.11% |
| 600 Supplies | 1,588,774 | 1,800,697 | 1,837,000 | 2.02% |
| 700 Property | 16,523 | - | - | 0.00% |
| 800 Other Objects | 792,831 | 1,115,196 | 1,137,000 | 0.00% |
| 900 Other Uses of Funds | - | 229,979 | - | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | 26,862,428 | 14,284,421 | 14,305,000 | 0.14% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|---------------------------------------|---|--------------------------------------|---|
| 1000 Instruction | - | - | - | 0.00% |
| 2000 Support Services | 14,431,076 | 13,862,141 | 14,109,000 | 1.78% |
| 3000 Operation of Non-Instructional Services | - | - | - | 0.00% |
| 4000 Facilities Acquisition & Construction Services | 12,431,352 | 192,301 | 196,000 | 1.92% |
| 5000 Other Uses | - | 229,979 | - | 0.00% |
| TOTAL EXPENDITURE BY FUNCTION | 26,862,428 | 14,284,421 | 14,305,000 | 0.14% |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| Local Sources | | | | |
| 1310 Interest | 525,220 | 372,000 | 372,000 | 0.00% |
| 1xxx Other Local Revenue | - | 431,000 | 437,000 | 1.39% |
| 16xx Refund of Prior Year's Expense | 16,881 | - | - | 0.00% |
| 17xx Paid Student & Adult Meals | 399,687 | - | - | 0.00% |
| Total Local Sources | 941,788 | 803,000 | 809,000 | 0.75% |
| Total County Sources | - | - | - | 0.00% |
| State Sources | | | | |
| 3720 State Matching | 197,524 | 198,000 | 198,000 | 0.00% |
| 3250 Flexible Benefit Allowance | 2,300,359 | - | - | #DIV/0! |
| Total State Sources | 2,497,883 | 198,000 | 198,000 | 0.00% |
| Federal Sources | | | | |
| 4710 Lunches | 13,968,384 | 15,886,755 | 16,284,000 | 2.50% |
| 4710 Supper | - | - | - | 0.00% |
| 4720 Breakfasts | 4,426,718 | 4,999,519 | 5,125,000 | 2.51% |
| 4740 Summer Feeding Program | 264,320 | 204,443 | 210,000 | 2.72% |
| 4750 Child & Adult Care Food Program | - | 55,341 | 57,000 | 3.00% |
| 4760 Fresh Fruit and Vegetables | 859,962 | 1,292,000 | 1,324,000 | 2.48% |
| 4780 Food Equipment Grant | - | - | - | 0.00% |
| 4xxx Miscellaneous Revenue | 773,432 | 988,000 | 1,013,000 | 2.53% |
| Total Federal Sources | 20,292,818 | 23,426,058 | 24,013,000 | 2.51% |
| Total Non-Revenue Sources | - | - | - | 0.00% |
| Total Lapsed Appropriations | 1,358,427 | 2,170,710 | 2,171,000 | 0.01% |
| Total Revenue From All Sources | 25,090,916 | 26,597,768 | 27,191,000 | 2.23% |
| Prior Year Ending Fund Balance/Equity | 8,471,949 | 7,174,463 | 7,632,000 | 6.38% |
| TOTAL REVENUE | 33,562,865 | 33,772,231 | 34,823,000 | 3.11% |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---------------------------------------|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | 7,204,045 | 7,079,578 | 7,222,000 | 2.01% |
| 200 Personnel Services (Employee Bene | 4,912,796 | 4,753,016 | 4,848,000 | 2.00% |
| 300 Contracted Services | 11,077 | 19,510 | 20,000 | 2.51% |
| 400 Purchased Property Services | 229,752 | 759,162 | 774,000 | 1.95% |
| 500 Other Purchased Services | 51,774 | 66,105 | 67,000 | 1.35% |
| 600 Supplies | 13,435,975 | 13,402,083 | 13,670,000 | 2.00% |
| 700 Property | 508,765 | 22,780 | 23,000 | 0.97% |
| 800 Other Objects | 34,218 | 37,661 | 38,000 | 0.90% |
| 900 Other Uses of Funds | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | 26,388,402 | 26,139,895 | 26,662,000 | 2.00% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|---------------------------------------|---|--------------------------------------|---|
| 1000 Instruction | - | - | - | 0.00% |
| 2000 Support Services | - | 41,599 | 42,000 | 0.96% |
| 3000 Operation of Non-Instructional Services | 26,366,446 | 26,098,296 | 26,620,000 | 2.00% |
| 4000 Facilities Acquisition & Construction Services | 21,956 | - | - | 0.00% |
| 5000 Other Uses | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY FUNCTION | 26,388,402 | 26,139,895 | 26,662,000 | 2.00% |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| Local Sources | | | | |
| 1310 Interest | 154,009 | 41,000 | 24,000 | -41.46% |
| Other Local Sources | - | - | - | 0.00% |
| Total Local Sources | 154,009 | 41,000 | 24,000 | 0.00% |
| Total County Sources | - | - | - | 0.00% |
| Total State Sources | - | - | - | 0.00% |
| Total Federal Sources | - | - | - | 0.00% |
| Total Non-Revenue Sources | - | - | - | 0.00% |
| Total Lapsed Appropriations | 1,231,078 | 1,080 | 222,000 | 20457.65% |
| Total Revenue From All Sources | 1,385,087 | 42,080 | 246,000 | 484.60% |
| Prior Year Ending Fund Balance/Equity | 406,291 | 818,891 | 519,000 | -36.62% |
| TOTAL REVENUE | 1,791,378 | 860,971 | 765,000 | -11.15% |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | - | - | - | 0.00% |
| 200 Personnel Services (Employee Benefits) | - | - | - | 0.00% |
| 300 Contracted Services | - | - | - | 0.00% |
| 400 Purchased Property Services | 708,143 | 290,809 | 651,000 | 123.86% |
| 500 Other Purchased Services | - | - | - | 0.00% |
| 600 Supplies | 173,519 | 51,137 | 114,000 | 122.93% |
| 700 Property | 90,825 | - | - | 0.00% |
| 800 Other Objects | - | - | - | 0.00% |
| 900 Other Uses of Funds | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | 972,487 | 341,946 | 765,000 | 123.72% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|---------------------------------------|---|--------------------------------------|---|
| 1000 Instruction | - | - | - | 0.00% |
| 2000 Support Services | 186,119 | 78,234 | 175,000 | 123.69% |
| 3000 Operation of Non-Instructional Services | - | - | - | 0.00% |
| 4000 Facilities Acquisition & Construction Services | 786,368 | 263,712 | 590,000 | 123.73% |
| 5000 Other Uses | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY FUNCTION | 972,487 | 341,946 | 765,000 | 123.72% |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| Local Sources | | | | |
| 1310 Interest | 2,263,120 | 1,571,559 | 1,100,000 | -30.01% |
| Other Local Sources | 678,223 | - | - | 0.00% |
| Total Local Sources | 2,941,343 | 1,571,559 | 1,100,000 | 0.00% |
| Total County Sources | - | - | - | 0.00% |
| Total State Sources | - | - | - | 0.00% |
| Total Federal Sources | - | - | - | 0.00% |
| Total Non-Revenue Sources | - | - | - | 0.00% |
| Total Lapsed Appropriations | 3,430,115 | 217,631 | 375,000 | 72.31% |
| Total Revenue From All Sources | 6,371,458 | 1,789,190 | 1,475,000 | -17.56% |
| Prior Year Ending Fund Balance/Equity | 35,968,497 | 35,379,410 | 28,329,000 | -19.93% |
| TOTAL REVENUE | 42,339,955 | 37,168,600 | 29,804,000 | -19.81% |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | - | - | - | 0.00% |
| 200 Personnel Services (Employee Benefits) | - | - | - | 0.00% |
| 300 Contracted Services | 2,313 | 19,400 | 65,000 | 235.05% |
| 400 Purchased Property Services | 4,118,342 | 4,251,162 | 14,334,000 | 237.18% |
| 500 Other Purchased Services | - | - | - | 0.00% |
| 600 Supplies | 1,317,446 | 3,016,035 | 10,170,000 | 237.20% |
| 700 Property | 1,522,444 | 281,392 | 949,000 | 237.25% |
| 800 Other Objects | - | 1,271,272 | 4,286,000 | 0.00% |
| 900 Other Uses of Funds | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | 6,960,545 | 8,839,261 | 29,804,000 | 237.18% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|---------------------------------------|---|--------------------------------------|---|
| 1000 Instruction | 16 | 295,878 | 997,000 | 236.96% |
| 2000 Support Services | 3,084,010 | 3,154,676 | 10,637,000 | 237.18% |
| 3000 Operation of Non-Instructional Services | - | - | - | 0.00% |
| 4000 Facilities Acquisition & Construction Services | 3,876,519 | 4,117,435 | 17,871,000 | 334.03% |
| 5000 Other Uses | - | - | - | 0.00% |
| 8000 Repayment | | 1,271,272 | 299,000 | 0.00% |
| TOTAL EXPENDITURE BY FUNCTION | 6,960,545 | 8,839,261 | 29,804,000 | 237.18% |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| Local Sources | | | | |
| 1310 Interest | 6,576,219 | 7,829,148 | 7,829,000 | 0.00% |
| Other Local Sources | - | - | - | 0.00% |
| Total Local Sources | 6,576,219 | 7,829,148 | 7,829,000 | 0.00% |
| Total County Sources | - | - | - | 0.00% |
| Total State Sources | - | - | - | 0.00% |
| Total Federal Sources | - | - | - | 0.00% |
| Total Non-Revenue Sources | 115,500,000 | 31,515,000 | 19,000,000 | -39.71% |
| Total Lapsed Appropriations | 453,769 | 4,440,929 | 2,000,000 | -54.96% |
| Total Revenue From All Sources | 122,529,988 | 43,785,077 | 28,829,000 | -34.16% |
| Prior Year Ending Fund Balance/Equity | 66,740,628 | 142,382,230 | 112,808,000 | 0.00% |
| TOTAL REVENUE | 189,270,616 | 186,167,307 | 141,637,000 | -23.92% |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | 345,468 | 385,000 | 410,000 | 6.49% |
| 200 Personnel Services (Employee Benefits) | 118,045 | 142,450 | 150,000 | 5.30% |
| 300 Contracted Services | 162,545 | 7,055,938 | 13,623,000 | 0.00% |
| 400 Purchased Property Services | 35,950,276 | 56,265,511 | 109,093,000 | 93.89% |
| 500 Other Purchased Services | 1,350 | - | - | 0.00% |
| 600 Supplies | 9,727,841 | 9,509,943 | 18,361,000 | 93.07% |
| 700 Property | 582,861 | - | - | #DIV/0! |
| 800 Other Objects | - | - | - | 0.00% |
| 900 Other Uses of Funds | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | 46,888,386 | 73,358,842 | 141,637,000 | 93.07% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|---------------------------------------|---|--------------------------------------|---|
| 1000 Instruction | 5,321,340 | 792,224 | 1,530,000 | 93.13% |
| 2000 Support Services | 7,309,328 | 16,656,328 | 32,159,000 | 93.07% |
| 3000 Operation of Non-Instructional Services | - | - | - | 0.00% |
| 4000 Facilities Acquisition & Construction Services | 34,257,718 | 55,910,290 | 107,948,000 | 93.07% |
| 5000 Other Uses | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY FUNCTION | 46,888,386 | 73,358,842 | 141,637,000 | 93.07% |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| Local Sources | | | | |
| 1110 Tax Collections-Current | 62,770,467 | 69,600,521 | 72,530,000 | 4.21% |
| 1120 Tax Collections-Prior | 1,205,139 | 1,645,509 | 1,670,000 | 1.49% |
| 1310 Interest | 2,242,706 | 2,798,490 | 2,798,000 | -0.02% |
| Other Local Sources | 990,099 | 954,963 | 956,000 | 0.11% |
| Total Local Sources | 67,208,411 | 74,999,484 | 77,954,000 | 3.94% |
| Total County Sources | - | - | - | 0.00% |
| Total State Sources | - | - | - | 0.00% |
| Total Federal Sources | - | - | - | 0.00% |
| Total Non-Revenue Sources | 13,475 | 257,204 | 260,000 | 1.09% |
| Total Lapsed Appropriations | - | - | - | 0.00% |
| Total Revenue From All Sources | 67,221,886 | 75,256,688 | 78,214,000 | 3.93% |
| Prior Year Ending Fund Balance/Equity | 71,461,371 | 85,529,507 | 103,692,000 | 21.24% |
| TOTAL REVENUE | 138,683,257 | 160,786,195 | 181,906,000 | 13.14% |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | - | - | - | 0.00% |
| 200 Personnel Services (Employee Benefits) | - | - | - | 0.00% |
| 300 Contracted Services | - | - | - | 0.00% |
| 400 Purchased Property Services | - | - | - | 0.00% |
| 500 Other Purchased Services | - | - | - | 0.00% |
| 600 Supplies | - | - | - | 0.00% |
| 700 Property | - | - | - | 0.00% |
| 800 Other Objects (Bond Principal/Interest Payments) | 53,153,750 | 57,094,000 | 88,260,000 | 54.59% |
| 900 Other Uses of Funds | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | 53,153,750 | 57,094,000 | 88,260,000 | 54.59% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|---------------------------------------|---|--------------------------------------|---|
| 1000 Instruction | - | - | - | 0.00% |
| 2000 Support Services | - | - | - | 0.00% |
| 3000 Operation of Non-Instructional Services | - | - | - | 0.00% |
| 4000 Facilities Acquisition & Construction Services | - | - | - | 0.00% |
| 5000 Other Uses | 53,153,750 | 57,094,000 | 88,260,000 | 54.59% |
| TOTAL EXPENDITURE BY FUNCTION | 53,153,750 | 57,094,000 | 88,260,000 | 54.59% |

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

| OCAS Revenue Source Codes | FY2024 Revenue Audited | FY2025 Revenue Projected | FY2026 Revenue Budget | Budget to FY2025 Projected % +/- |
|--|------------------------------|--------------------------------|-----------------------------|--|
| Local Sources | | | | |
| 1310 Interest | - | - | - | 0.00% |
| Other Local Sources | - | - | - | 0.00% |
| Total Local Sources | - | - | - | 0.00% |
| Total County Sources | - | - | - | 0.00% |
| Total State Sources | - | - | - | 0.00% |
| Total Federal Sources | - | - | - | 0.00% |
| Total Non-Revenue Sources | - | - | - | 0.00% |
| Total Lapsed Appropriations | - | - | - | 0.00% |
| Total Revenue From All Sources | - | - | - | 0.00% |
| Prior Year Ending Fund Balance/Equity | 4,991,921 | 4,991,921 | 4,992,000 | 0.00% |
| TOTAL REVENUE | 4,991,921 | 4,991,921 | 4,992,000 | 0.00% |

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

| OCAS Expenditure Object Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|--|---------------------------------------|---|--------------------------------------|---|
| 100 Personnel Services (Salaries) | - | - | - | 0.00% |
| 200 Personnel Services (Employee Benefits) | - | - | - | 0.00% |
| 300 Contracted Services | - | - | - | 0.00% |
| 400 Purchased Property Services | - | - | 2,995,000 | 0.00% |
| 500 Other Purchased Services | - | - | - | 0.00% |
| 600 Supplies | - | - | - | 0.00% |
| 700 Property | - | - | 1,997,000 | 0.00% |
| 800 Other Objects | - | - | - | 0.00% |
| 900 Other Uses of Funds | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY OBJECT | - | - | 4,992,000 | 0.00% |

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

| OCAS Expenditure Function Codes | FY2024 Expense Audited | FY2025 Expense Projected | FY2026 Expense Budget | Budget to FY2025 Projected % +/- |
|---|------------------------------|--------------------------------|-----------------------------|--|
| 1000 Instruction | - | - | - | 0.00% |
| 2000 Support Services | - | - | 2,496,000 | 0.00% |
| 3000 Operation of Non-Instructional Services | - | - | - | 0.00% |
| 4000 Facilities Acquisition & Construction Services | - | - | 2,496,000 | 0.00% |
| 5000 Other Uses | - | - | - | 0.00% |
| TOTAL EXPENDITURE BY FUNCTION | - | - | 4,992,000 | 0.00% |