

# Union Public Schools

Independent District No. 9  
Tulsa, Oklahoma

## Annual Budget Proposal



Patricia Williams, Ed.D.  
Chief Financial Officer

For the Year Ending  
June 30, 2023

As of September 2022

[WWW.UNIONPS.ORG](http://WWW.UNIONPS.ORG)



**Union Public Schools**  
*Independent District #9*

**Patricia Williams, Ed. D.**  
*Chief Financial Officer*

September 12, 2022

To the Members of the Board of Education:

We are pleased to present the budgets for Union Public Schools Independent District No. 9 for the fiscal year beginning July 1, 2022 and ending June 30, 2023. This document culminates a process involving input from the Board of Education, the Superintendent's Cabinet, school personnel, and the community. Continuation of successful programs seeking the attainment of district-wide goals utilizing limited available resources, has guided the development of the 2022-2023 Budget, which represents a continuance of past budget development philosophy. The Fiscal Year 2022-2023 Budget meets the Board priority objective, "a system of sound financial planning and management to assure the district's objectives are addressed and funds are expended in accordance with plans expressed by the Board," specifically maintaining a balanced budget.

The 2022-2023 Budget is recommended for adoption in accordance with the provisions of Board Policy 3050. In such terms, "it is the policy of the Board of Education of Union Public Schools Independent District No. 9 to adopt operating budgets for the General Fund, Building Fund, and Child Nutrition Fund prior to October 1 of the fiscal year." This process is handled through a schedule provided by the Chief Financial Officer, which is detailed below.

### **Budget Process**

All district administrators submit budget requests to their Associate or Assistant Superintendent who reviews the requests prior to submitting them to the Chief Financial Officer. The submitted budget requests are reviewed, modified for accuracy and consistency, and then further submitted to the Cabinet who serve as the District's budget committee.

The district has until September 30 of the current fiscal year to approve the budget and submit it to the County Excise Board. The public hearing is normally scheduled for an October or November board meeting and provides an opportunity for members of the public to comment on the budget plan for the current year. The Board public hearing on the budget is required within 45 days after the Board of Education approves the budget and after the County Excise Board approves the Board of Education accepted Estimate of Needs.

### **Long-Term Financial Planning**

The Board of Education of Union Public Schools, in conjunction with the Superintendent and Chief Financial Officer, establishes a system of sound financial planning and management to assure that the district's objectives are addressed and that funds are expended in accordance with plans expressed through the budget. The financial management system components include: 1) a planning process that consists of a review of state statutes, Board policies, concepts, ideas, problems, constraints, approaches, and systems before dollar amounts are established in the budget; and 2) a budget that is the expression of the plans of the Board through three main budgets – the General Fund, a Special Revenue Building Fund, and the Child Nutrition Fund.

### **Budgetary Controls**

The district utilizes budgetary controls to ensure compliance with legal appropriation limitations and to provide an operating plan for the district's resources. The annual appropriated budget includes activity of the General

Fund, Building Fund, and Child Nutrition Fund. The Activity Fund budgets are submitted and approved by the Board annually and updated as needed. Capital projects are controlled with approval of five year bond issues and financial plans. Initial budgets are adopted at the beginning of the fiscal year with periodic amendments approved by the Board of Education as necessary.

The level of budgetary control is maintained by fund and project. Individual line items may be adjusted without Board action, but total budgeted expenditures may not exceed appropriations at the major fund level without the Board approving a revision to the budget. The district utilizes an encumbrance system as a technique of budgetary control with encumbered appropriations lapsing at year end into accounts payable if goods and services have been received.

### **Independent Audit**

Oklahoma state statutes require an annual audit by independent certified public accountants. The accounting firm of RSM US LLP, was selected by the Board of Education to conduct the audit. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1984 and related OMB Uniform Grant Guidance.

### **Internal Control**


Management of the district is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the district are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

### **Statement of Mission and Vision**

It is the District's Mission to provide our community of learners with educational opportunities to acquire and develop the best possible academic, vocational, recreational, social and participatory skills, enabling them to become valued, contributing members of a changing global society. The district slogan, "Together We Make a Difference," was underscored in 2018-2019 as student engagement continued to soar, and great strides were made toward accomplishing Union's mission – To Graduate 100 Percent of Our Students College and/or Career Ready.

The 2022-2023 Annual Budget Proposal is presented to the Board of Education for their consideration. State and Federal allocations are based on the most current information available. This Proposal reflects the work of the Financial Reporting/Treasury staff, District administrators, and various district staff in responding to the educational needs of the citizens of Independent School District I-9 of Tulsa County and their children.

Respectfully submitted,



Patricia K. Williams, Ed.D.  
Chief Financial Officer  
Union Public Schools

# **Union Public Schools - Table of Contents**

**Budget Proposal  
For the Fiscal Year Ending June 30, 2022**

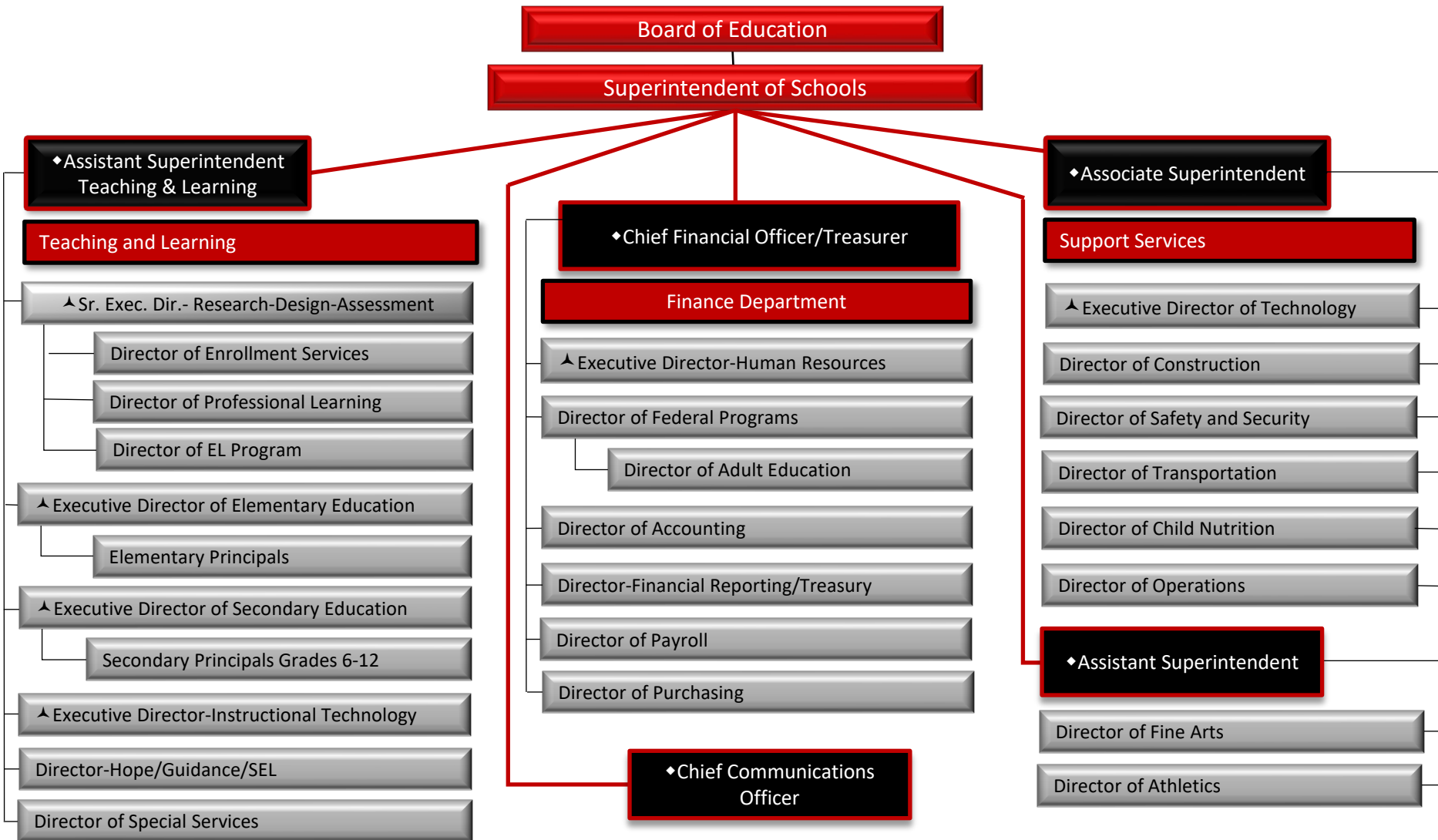
		<b><u>PAGE</u></b>
<b>Section 1</b>	<b>Introductory Section</b>	<b>1</b>
<b>Section 2</b>	<b>General Fund</b>	<b>6 - 29</b>
<b>Section 3</b>	<b>Building Fund</b>	<b>30 - 34</b>
<b>Section 4</b>	<b>Child Nutrition</b>	<b>35 - 40</b>
<b>Section 5</b>	<b>Other</b>	<b>41</b>







# Union Public Schools | 2022-2023 Administrative Organizational Chart



♦ Executive Cabinet Position  
▲ Cabinet Position



# Fiscal Year 2022-2023 Budget Presentation

September 2022



# Fiscal Year 2022-2023

## General Fund

Revenue and Expenditure

Budget

September 12, 2022



# UNION PUBLIC SCHOOLS



## GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, and FUND BALANCE FISCAL YEAR ENDING JUNE 30

Presented September 12, 2022

REVENUES	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Temp App Budget
Ad Valorem - Current	28,774,189	29,658,967	30,887,386	31,720,719	31,906,986	32,191,603	32,844,389	652,786
Local Sources - Other	7,407,149	8,426,473	7,237,839	5,799,736	7,266,991	8,128,142	7,853,420	(274,722)
Intermediate Sources	4,108,437	4,248,303	4,543,236	4,966,445	5,546,919	5,590,477	5,634,478	44,001
State Aid w/o Mid-Term Adj.	38,590,239	47,297,237	50,169,691	45,905,067	49,265,144	46,328,301	48,040,959	1,712,658
Est. Mid-Term Adj.							(1,500,000)	(1,500,000)
State Sources	20,830,266	21,989,633	21,208,632	23,146,980	24,681,485	24,544,686	24,654,777	110,091
Federal Sources	8,115,310	9,348,645	9,492,779	17,874,551	17,787,259	22,050,356	23,573,661	1,523,305
<b>TOTAL REVENUES</b>	<b>107,825,590</b>	<b>120,969,259</b>	<b>123,539,563</b>	<b>129,413,499</b>	<b>136,454,784</b>	<b>138,833,565</b>	<b>141,101,684</b>	<b>2,268,119</b>
<b>EXPENDITURES</b>								
Instruction	59,007,115	67,633,827	70,255,223	74,004,051	72,416,844	77,433,046	77,992,634	559,588
Student Support	7,373,738	9,317,736	9,749,731	10,733,346	11,131,118	10,343,777	11,146,336	802,559
Instructional Support	4,116,381	5,232,565	5,112,927	6,181,922	6,843,121	5,983,752	6,911,552	927,800
General Administration	2,655,005	2,442,970	2,568,552	2,682,929	2,957,181	2,615,137	3,002,238	387,101
School Administration	8,623,348	9,120,025	9,302,859	9,962,296	9,418,266	8,889,327	9,504,911	615,584
Business/Technology	7,347,032	7,883,100	8,158,132	8,538,965	8,588,569	9,150,137	8,760,340	(389,797)
Operations & Maintenance	9,170,551	9,216,510	8,693,970	9,604,834	12,481,669	11,530,567	12,494,151	963,584
Student Transportation	4,322,681	4,607,423	4,757,427	5,029,463	5,487,182	5,115,174	5,771,505	656,331
Non-Instructional Services	4,206,897	4,320,290	4,870,920	5,039,585	5,176,235	6,173,798	5,721,812	(451,986)
Other Outlays	74,421	104,635	234,380	54,427	148,204	188,206	194,206	6,000
<b>TOTAL EXPENDITURES</b>	<b>106,897,169</b>	<b>119,879,080</b>	<b>123,704,121</b>	<b>131,831,817</b>	<b>134,648,388</b>	<b>137,422,921</b>	<b>141,499,685</b>	<b>4,076,764</b>
<b>EXCESS REV (EXP)</b>	<b>928,421</b>	<b>1,090,179</b>	<b>(164,558)</b>	<b>(2,418,318)</b>	<b>1,806,395</b>	<b>1,410,644</b>	<b>(398,001)</b>	<b>(1,808,645)</b>
<b>FUND BALANCE 07/1</b>	<b>14,892,437</b>	<b>15,820,859</b>	<b>16,911,037</b>	<b>16,746,480</b>	<b>14,328,162</b>	<b>14,994,876</b>	<b>16,134,557</b>	<b>1,139,681</b>
<b>FUND BALANCE 06/30</b>	<b>15,820,859</b>	<b>16,911,037</b>	<b>16,746,480</b>	<b>14,328,162</b>	<b>16,134,557</b>	<b>16,405,520</b>	<b>15,736,556</b>	<b>(668,964)</b>

Carryover %

14.67%

13.98%

13.56%

11.07%

11.82%

11.15%

\*Due to presentation of decimals, the columns may not foot



# General Fund

## Revenue Budget







# General Fund

## 2022-2023 Revenue Budget

Presented September 12, 2022

REVENUES	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Temp App Budget
Ad Valorem - Current	28,774,189	29,658,967	30,887,386	31,720,719	31,906,986	32,191,603	32,844,389	652,786
Local Sources - Other	7,407,149	8,426,473	7,237,839	5,799,736	7,266,991	8,128,142	7,853,420	(274,722)
Intermediate Sources	4,108,437	4,248,303	4,543,236	4,966,445	5,546,919	5,590,477	5,634,478	44,001
State Aid w/o Mid-Term Adj.	38,590,239	47,297,237	50,169,691	45,905,067	49,265,144	46,328,301	48,040,959	1,712,658
Est. Mid-Term Adj.							(1,500,000)	(1,500,000)
State Sources	20,830,266	21,989,633	21,208,632	23,146,980	24,681,485	24,544,686	24,654,777	110,091
Federal Sources	8,115,310	9,348,645	9,492,779	17,874,551	17,787,259	22,050,356	23,573,661	1,523,305
<b>TOTAL REVENUES</b>	<b>107,825,590</b>	<b>120,969,259</b>	<b>123,539,563</b>	<b>129,413,499</b>	<b>136,454,784</b>	<b>138,833,565</b>	<b>141,101,684</b>	<b>2,268,119</b>

\*Due to presentation of decimals, the columns may not foot.



## Sources of General Fund Revenue

Union Public Schools receives revenue to support its General Fund from the following major revenue categories:

### State Aid Revenue

**State aid** is the District's largest single revenue source representing \$48 million on our 08/03/22 Allocation. The state aid allocation will be recalculated in January 2023 and will be adjusted to reflect the actual number of students served as of October 2022, as well as any changes in 2022-2023 property valuations. The state aid and state flexible benefit allowances have historically been the District's most stable sources of revenue, except for the years of 2001-2002 and 2002-2003, which resulted in a \$3.4 million loss.

In 2009-2010, the State began to reduce state aid, but the decrease was supplemented with federal ARRA stabilization funds. The federal government provided this funding under the belief that states would utilize these funds to offset the reduction in state aid for two years (2009-2010 and 2010-2011), with state aid funding levels, beginning in 2011-2012, returning to 2008-2009 funding levels. However, the state of Oklahoma did not increase state aid back to the pre-federal ARRA stabilization funding levels of 2008-2009. The federal ARRA stabilization funds were not provided and the State did not increase funding to aid in recovering the loss. The 2011-2012 state aid payment amount of \$37,521,745 was \$900,835 less than the 2010-2011 combined state aid and federal ARRA stabilization payment of \$38,422,580. From 2012-2015, the State had slowly increased the allocation paid to the District. In 2013-2014, the District received an allocation greater than the allocation received in 2008-2009 for the first time, but the District received fewer dollars per student compared with 2008-2009. In 2017-2018, the District received \$38.43 million in state aid, and an additional payment one-time payment of \$159,585 for FY17 returned Aid. The District's FY18 state aid total was \$1.4 million less than what was allocated and collected in 2008-2009. In 2018-2019 the district received \$47,297,237, and the WADM was \$3,435.76 compared to the previous high in 2008-2009 of \$3,275.60. The increase in funding was due to several legislative revenue changes that went into effect during the 2018-2019 school year. 2019-2020 hit record highs for State Aid and WADM, and closed out the year at \$50.17 million in State Aid and \$3,581.44 in WADM. 2021-2022 collections were 49,265,143.60 which was an increase of \$3.36 million in collections compared to FY21 actuals. As of September 2022, the State Aid allocation is \$48,040,958.84 and WADM is \$3,797.74, which is a decrease of \$1.22 million compared to 2021-2022 State Aid.



## Sources of General Fund Revenue (Continued)

### Ad Valorem Tax – Current

The second largest major source of revenue in the General Fund, and the second most volatile, is the **current ad valorem tax**. Union Public Schools collected ad valorem tax receipts of \$31,906,986 in 2021-2022. For 2022-2023 the district's total NAV has increased by \$45 million bringing our new NAV to \$956,632,688. This is an increase of 4.99% from last year. The state aid allocation law, effective with the 1997-1998 fiscal year, requires that if local ad valorem tax revenues increase due to property valuation increases, the adjusted additional revenue must be subtracted from the January 2023 mid-term revision to the state aid allocation. While the District will retain any annual increase in ad valorem revenue, the state aid allocation will be re-calculated in January and will be reduced by the amount to be gained in ad valorem revenue. However, the District will also be given credit in January 2023 for any net new children who enrolled during the first quarter of the school year which will help offset the change.

### State Revenue - Other Sources

The third major source of revenue for the General Fund is **state revenue - other sources**. These include **motor vehicle tax, state land earnings, state flexible benefit allowance, alternative education, textbooks, and other state grants**. For 2021-2022, the final flexible benefits allocation of \$13.07 million was fully funded by June of 2022, which accounted for almost 53% of the funding source. Some sources of revenue that are generated at the state level are distributed to districts on an average-daily-membership (ADM) basis, through state line-item grants, or funding for specific programs. In the 2021-2022 school year, the District collected a total of \$24,681,485 and estimates collections for 2022-2023 to be \$24.65 million.



## Sources of General Fund Revenue (Continued)

### Local Revenue – Other

**Local revenue** consists of all revenues, **other than current ad valorem taxes**, which are generated within the boundaries of the Union District and are available to the District for its use. The major sources are **extended day fees, local grants, building rental fees, transportation, and interest earnings**. In the 2021-2022 school year, the District collected \$7,266,991 and estimates collections for 2022-2023 to be about \$7.85 million.

### Federal Revenue

2021-2022 actual collections of \$17,787,259 consisted of several grant and project categories received from Federal sources. The District estimates collections for 2022-2023 to be \$5,786,402 higher at \$23,573,661. The large increase is due primarily to the creation of the American Rescue Plan Act which allocated approximately \$23.4 million to the District throughout fiscal year 2024.

### County Revenue / Intermediate Sources

The last major source of revenue is the **county revenue / intermediate sources** category, which consists of the **county apportionment tax, resale on property release**, and the **county 4-mill ad valorem tax**. During 2021-2022, the District received county 4-mill ad valorem, resale on property release, and mortgage tax revenues of \$5,546,919.

### Future Budget Revenue Revisions

The budget will be revised later in the fiscal year based on the final **federal grant award notifications, state aid allocation revisions, state aid mid-term January allocations, actual revenue receipts** and other **currently unanticipated** increases or decreases that will affect the District's revenue projections.



# General Fund

## 2022-2023 Revenue Budget

Changes from 2022-2023 Temporary Appropriation Budget approved  
June 13, 2022:

<input type="checkbox"/> Gain in Ad Valorem – Current	—————→	652,786
<input type="checkbox"/> Loss in Local Sources – Other	—————→	(274,722)
(CAPTC Programs, Ad Valorem Prior Years, Local Grants)		
<input type="checkbox"/> Gain in Intermediate	—————→	44,001
(Mortgage Tax)		
<input type="checkbox"/> Gain in State Aid	—————→	212,658
(Revised Allocation – Anticipated Cut)		
<input type="checkbox"/> Gain in State Sources	—————→	110,091
(FBA Allocation, Alt Ed Allocation, Land Earnings)		
<input type="checkbox"/> Gain in Federal Sources	—————→	1,523,305
(ARP, ESSER/CARES Act II, IDEA Allocations)		

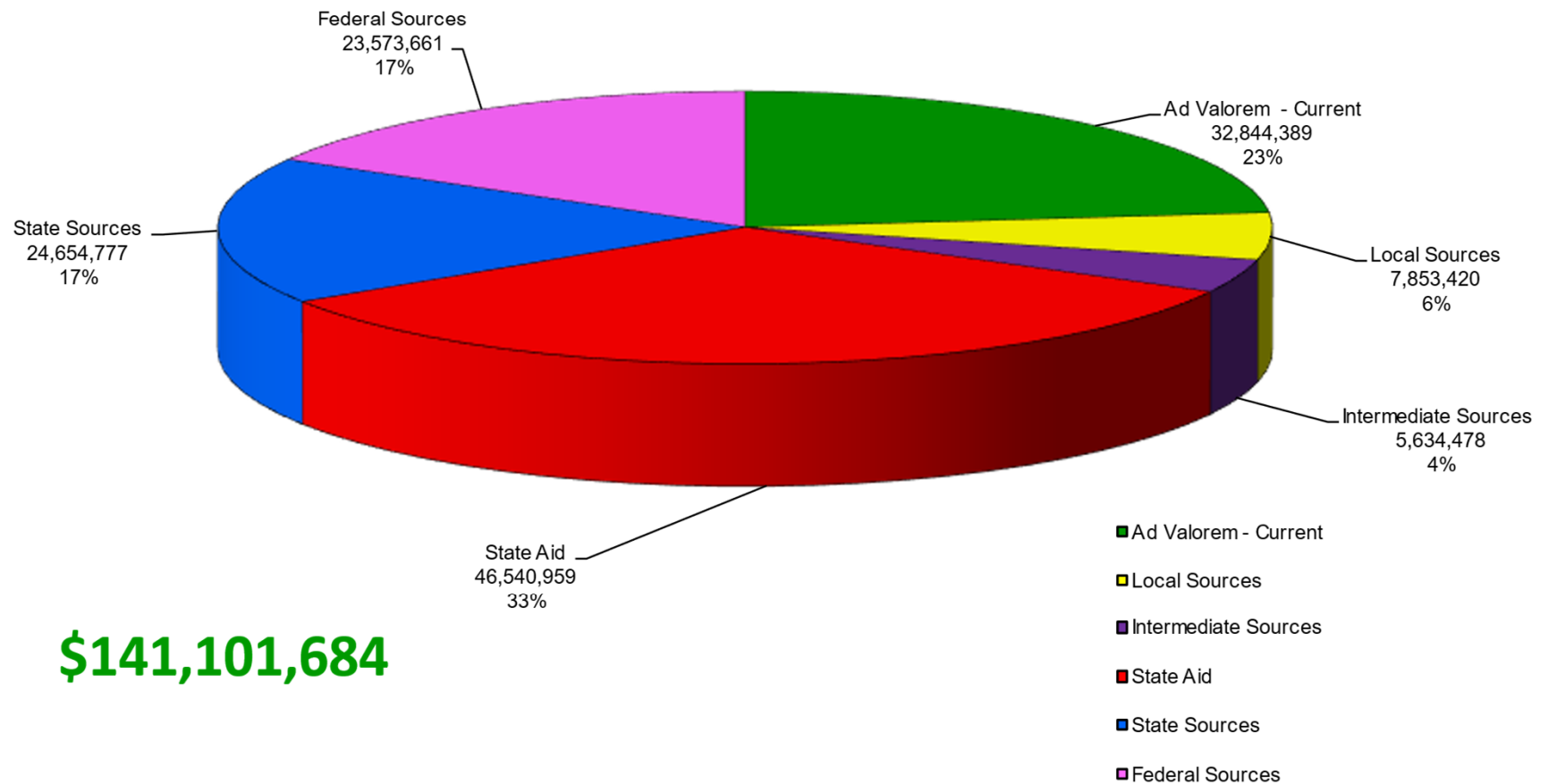
**Net Change: \$2,268,119**





# General Fund

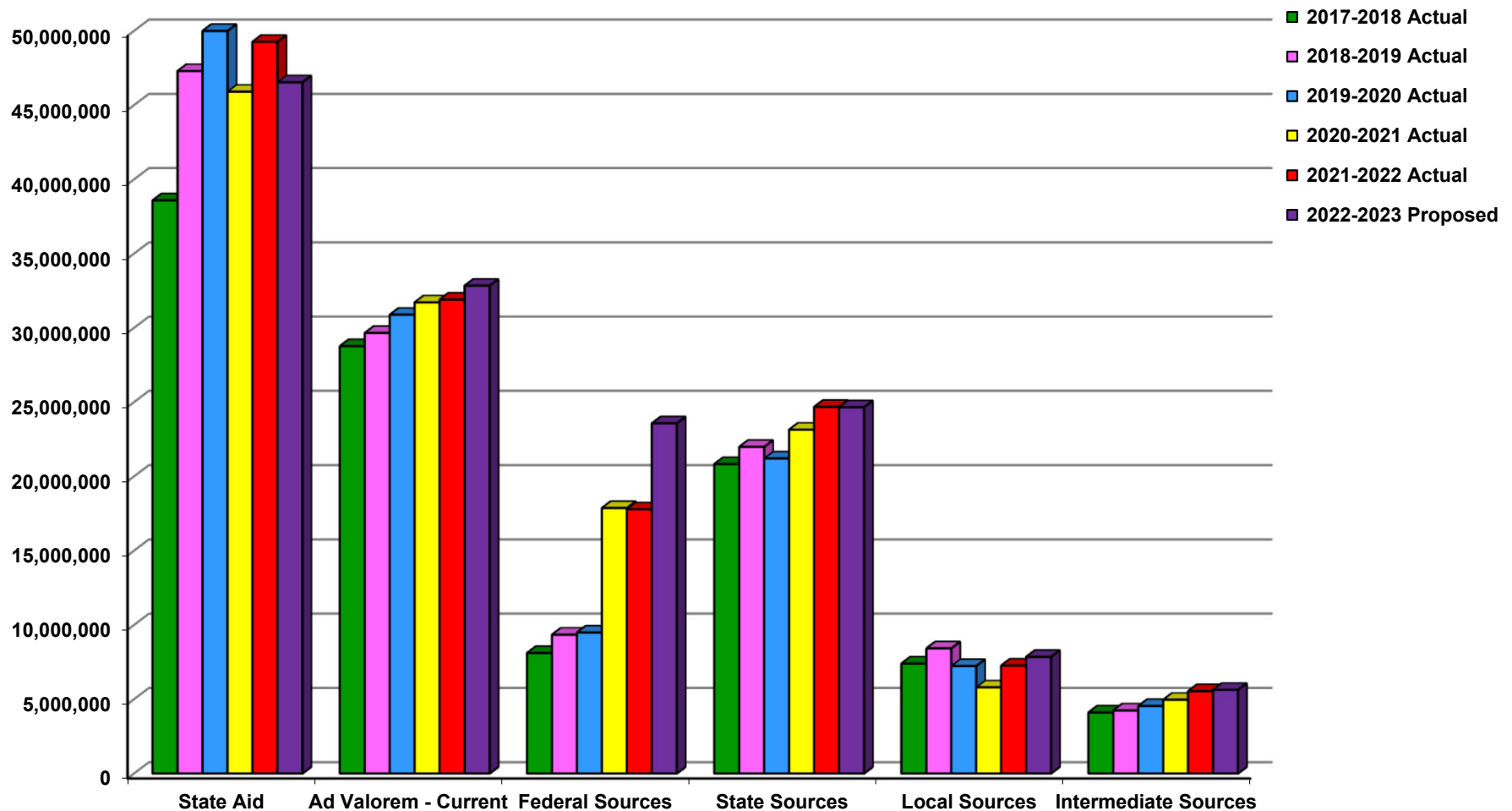
## 2022-2023 Revenue Budget





# General Fund

## Revenue Budget Comparison





## General Fund State Aid Comparison

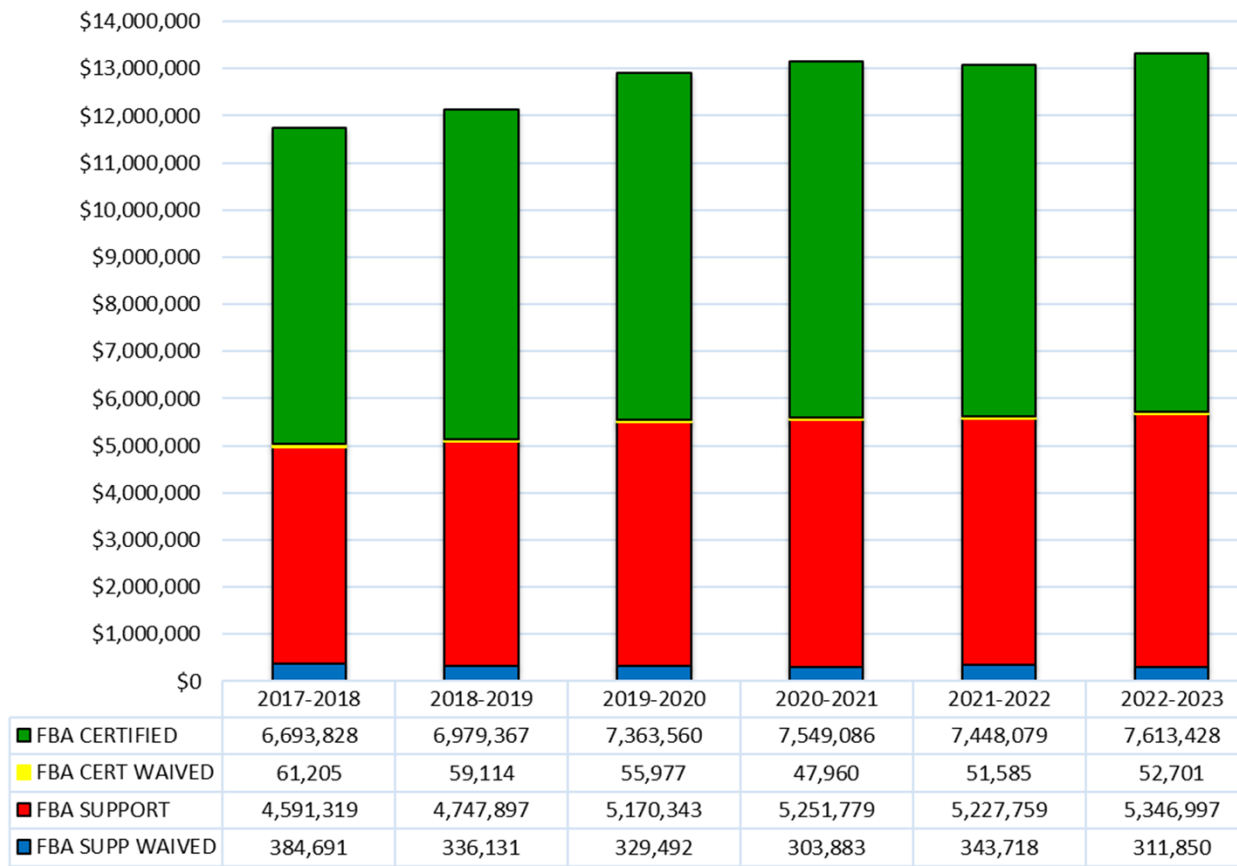
	Final Allocation Amount	Increase/ (Decrease) from Prior Allocation	ADM	Midterm Weighted ADM	Combined Factors per WADM	Difference between Combined Factors in prior Allocation
<b>FY08 Final Allocation</b>	37,301,704.00		14,357.36	21,024.80	3,189.00	
<b>FY09 Final Allocation</b>	39,992,313.00	2,690,609.00	14,519.14	21,622.88	3,275.60	86.60
<b>FY10 Final Allocation</b>	35,329,507.00	(4,662,806.00)	14,862.12	22,555.04	2,989.60	(286.00)
<i>Federal FY10 ARRA Stabilization</i>	4,927,148.00	4,927,148.00				
<i>FY10 total w/ ARRA</i>	40,256,655.00	264,342.00				
<b>FY11 Final Allocation</b>	35,292,922.00	(36,585.00)	14,835.13	22,911.11	2,976.80	(12.80)
<i>Federal FY11 ARRA Stabilization</i>	3,129,658.00	(1,797,490.00)				
<i>FY11 total w/ ARRA</i>	38,422,580.00	(1,834,075.00)				
<b>FY12 Final Allocation</b>	37,521,745.00	(900,835.00)	14,836.11	23,248.57	3,040.20	63.40
<b>FY13 Final Allocation</b>	38,621,190.00	1,099,445.00	15,189.75	23,810.48	3,035.00	(5.20)
<b>FY14 Final Allocation</b>	40,440,460.00	1,819,270.00	15,485.87	24,562.05	3,032.00	(3.00)
<b>FY15 Final Allocation</b>	41,426,919.00	986,459.00	15,699.55	25,055.56	3,075.80	43.80
<b>FY16 Final Allocation</b>	40,919,782.00	(507,137.00)	15,919.26	25,500.36	3,034.60	(41.20)
<i>FY17 Returned FY16 Aid 09/15/16</i>	599,513.00	599,513.00				
<b>FY17 Final Allocation</b>	38,776,485.00	(2,143,297.00)	15,887.36	25,739.44	3,005.60	(29.00)
<i>FY18 Returned FY17 Aid 08/23/17</i>	159,585.00	159,585.00				
<b>FY18 Final Allocation</b>	38,430,654.00	(345,831.00)	15,797.09	25,762.46	3,032.20	26.60
<b>FY19 Final Allocation</b>	47,297,237.00	8,866,583.00	15,761.34	25,722.50	3,435.76	403.56
<b>FY20 Final Allocation</b>	50,169,691.00	2,872,454.00	15,779.56	25,738.18	3,581.44	145.68
<b>FY21 Final Allocation</b>	45,905,067.43	(4,264,623.57)	15,725.50	25,673.87	3,390.98	(190.46)
<b>FY22 Final Allocation</b>	49,265,143.60	3,360,076.17	15,725.50	25,673.87	3,621.01	230.03
<b>FY23 Initial Allocation 07/19/22</b>	47,928,581.51	(1,336,562.09)	14,925.59	24,483.08	3,793.15	172.14
<b>FY23 Adjusted Allocation 07/20/22</b>	47,946,209.30	17,627.79	14,925.59	24,483.08	3,793.87	0.72
<b>FY23 Adjusted Allocation 08/01/22</b>	47,923,195.25	(23,014.05)	14,925.59	24,483.08	3,792.93	(0.94)
<b>FY23 Adjusted Allocation 08/02/22</b>	48,034,103.59	110,908.34	14,925.59	24,483.08	3,797.46	4.53
<b>FY23 Adjusted Allocation 08/03/22</b>	48,040,958.84	6,855.25	14,925.59	24,483.08	3,797.74	0.28

State returned \$599,513 of FY16 state aid money, that was received in FY17.

State returned \$159,585 of FY17 state aid money, that was received in FY18.



## General Fund Flexible Benefit Allowance Comparison



Employee Enrollment & Final Allocation Information				
2017-2018				
Certified Taking:	953	Certified Waiving:	69	Final Allocation
Support Taking:	651	Support Waiving:	169	\$11,731,043.74
	1604		238	
2018-2019				
Certified Taking:	977	Certified Waiving:	69	Final Allocation
Support Taking:	658	Support Waiving:	146	\$12,122,508.46
	1635		215	
2019-2020				
Certified Taking:	1008	Certified Waiving:	64	Final Allocation
Support Taking:	701	Support Waiving:	147	\$12,919,372.36
	1709		211	
2020-2021				
Certified Taking:	1021	Certified Waiving:	55	Final Allocation
Support Taking:	704	Support Waiving:	132	\$13,152,709.46
	1725		187	
2021-2022				
Certified Taking:	1004	Certified Waiving:	63	Final Allocation
Support Taking:	706	Support Waiving:	137	\$13,071,141.58
	1710		200	
2022-2023				
Certified Taking:	TBD	Certified Waiving:	TBD	Initial Allocation
Support Taking:	TBD	Support Waiving:	TBD	\$13,324,976.44



## Historical Net Assessed Valuation & Sinking Fund Levy

Fiscal Year	Amount of Bond Issue	Net Assessed Valuation	Dollar Increase	Percentage Change	Sinking Fund Levy
2022-23	TBD*	956,632,688.00	45,437,846.00	4.99%	28.62
2021-22	26,100,000.00	911,194,842.00	17,178,911.00	1.92%	29.50
2020-21	26,000,000.00	894,015,931.00	19,098,075.00	2.18%	30.23
2019-20	29,000,000.00	874,917,856.00	26,001,601.00	3.06%	31.14
2018-19	24,500,000.00	848,916,255.00	30,167,019.00	3.68%	30.72
2017-18	23,000,000.00	818,749,236.00	22,070,840.00	2.77%	31.73
2016-17	26,000,000.00	796,678,396.00	31,886,750.00	4.17%	29.91
2015-16	27,000,000.00	764,791,646.00	19,771,959.00	2.65%	29.81
2014-15	27,000,000.00	745,019,687.00	23,695,457.00	3.28%	28.99
2013-14	21,000,000.00	721,324,230.00	10,636,108.00	1.50%	29.86
2012-13	20,400,000.00	710,688,122.00	4,974,609.00	0.70%	30.70
2011-12	19,000,000.00	705,713,513.00	(5,318,650.00)	-0.75%	30.45
2010-11	21,600,000.00	711,032,163.00	6,889,559.00	0.98%	29.08
2009-10	22,500,000.00	704,142,604.00	16,528,826.00	2.40%	27.32
2008-09	20,000,000.00	687,613,778.00	22,194,084.00	3.34%	27.46
2007-08	19,400,000.00	665,419,694.00	27,404,680.00	4.30%	26.16
2006-07	17,000,000.00	638,015,014.00	27,290,419.00	4.47%	27.16
2005-06	15,200,000.00	610,724,595.00	24,812,845.00	4.23%	26.45
2004-05	13,000,000.00	585,911,750.00	15,032,785.00	2.63%	31.39
2003-04	17,000,000.00	570,878,965.00	21,886,171.00	3.99%	32.10
2002-03	16,000,000.00	548,992,794.00	37,215,715.00	7.27%	32.69
2001-02	1,500,000.00	Transportation Issue Only			
2001-02	16,400,000.00	511,777,079.00	36,890,838.00	7.77%	32.43
2000-01	12,000,000.00	474,886,241.00	45,950,870.00	10.71%	30.49
1999-00	18,000,000.00	428,935,371.00	40,002,721.00	10.29%	33.08
1998-99	14,000,000.00	388,932,650.00	27,608,975.00	7.64%	34.00
1997-98	14,750,000.00	361,323,675.00	30,039,972.00	9.07%	33.65
1996-97	13,675,000.00	331,283,703.00	20,660,397.00	6.65%	35.27
1995-96	8,710,000.00	310,623,306.00	24,716,588.00	8.64%	29.46
1994-95	6,695,000.00	285,906,718.00	6,353,315.00	2.27%	35.44
1993-94	9,950,000.00	279,553,403.00	14,226,931.00	5.36%	37.84
1992-93	11,025,000.00	265,326,472.00	5,155,660.00	1.98%	38.03
1991-92	11,975,000.00	260,170,812.00	8,898,239.00	3.54%	30.40

\*The amount will be determined at a later date.





# General Fund Expenditure Budget





# General Fund

## 2022-2023 Expenditure Budget

Presented September 12, 2022

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Temp App Budget
<b>EXPENDITURES</b>								
Instruction	59,007,115	67,633,827	70,255,223	74,004,051	72,416,844	77,433,046	77,992,634	559,588
Student Support	7,373,738	9,317,736	9,749,731	10,733,346	11,131,118	10,343,777	11,146,336	802,559
Instructional Support	4,116,381	5,232,565	5,112,927	6,181,922	6,843,121	5,983,752	6,911,552	927,800
General Administration	2,655,005	2,442,970	2,568,552	2,682,929	2,957,181	2,615,137	3,002,238	387,101
School Administration	8,623,348	9,120,025	9,302,859	9,962,296	9,418,266	8,889,327	9,504,911	615,584
Business/Technology	7,347,032	7,883,100	8,158,132	8,538,965	8,588,569	9,150,137	8,760,340	(389,797)
Operations & Maintenance	9,170,551	9,216,510	8,693,970	9,604,834	12,481,669	11,530,567	12,494,151	963,584
Student Transportation	4,322,681	4,607,423	4,757,427	5,029,463	5,487,182	5,115,174	5,771,505	656,331
Non-Instructional Services	4,206,897	4,320,290	4,870,920	5,039,585	5,176,235	6,173,798	5,721,812	(451,986)
Other Outlays	74,421	104,635	234,380	54,427	148,204	188,206	194,206	6,000
<b>TOTAL EXPENDITURES</b>	<b>106,897,169</b>	<b>119,879,080</b>	<b>123,704,121</b>	<b>131,831,817</b>	<b>134,648,388</b>	<b>137,422,921</b>	<b>141,499,685</b>	<b>4,076,764</b>



## Definitions for Major Categories of Expenditures by Function

The function dimension within the Chart of Accounts describes the activity being performed for which a service or material object, such as the Instruction Function, is acquired. The following are the major function categories required to be used under the State Department of Education Oklahoma Cost Accounting System (OCAS).

**Instruction - Function 51000:** Includes the activities dealing directly with the interaction between teachers and students.

**Student Support - Function 52100:** Activities designed to assess and improve the well-being of students, supplement the teaching process, and attempt to prevent or solve problems involving the home, school, and community; examples include counselors, nurses, psychologists, speech pathologists, audiologists, Parents as Teachers, and enrollment center.

**Instructional Staff Support Services - Function 52200:** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students; examples include instruction and curriculum development, staff training, and media specialists.

**General Administration - Function 52300:** Activities associated with superintendent's office, board of education, and overall grant administration in connection with operating the entire school district.

**School Administration - Function 52400:** Activities concerned with overall administrative responsibility for a single school or a group of schools; principals are included here, as well as athletics, fine arts, and special education directors.

**Business Support - Function 52500:** Activities concerned with fiscal services including accounting, fixed assets, treasury, payroll, purchasing, budgeting, printing, warehousing, information services, human resources, planning and administrative technology.



## Definitions for Major Categories of Expenditures by Function (Continued)

**Operation & Maintenance - Function 52600:** Activities concerned with keeping the grounds, buildings, and equipment in an effective and safe working condition, and security.

**Student Transportation Services - Function 52700:** Activities concerned with the supervision, monitoring, vehicle operations, servicing and maintenance of student transportation.

**Community Services Operations - Function 53300:** Activities, such as programs of civic activities and community welfare activities. i.e. Extended Day program, CAP 3yr old program.

**Debt Service - Function 55100:** Servicing of the debt of the district including payment of principal and interest.

**Clearing - Function 55300:** Classification used for clearing expenditures between two internal departments.

**Indirect Cost Entitlement - Function 55400:** Expenditures allowable to be paid to the district from certain federal grants / contracts.

**Private, Nonprofit Schools - Function 55500:** Expenditures of funds received by the district for purchases to benefit students and/or teachers of private, nonprofit schools. It is illegal for these funds to go directly to the private, nonprofit schools.



# General Fund Summary

## 2022-2023 Expenditure Budget

43 New Positions

<input type="checkbox"/> Teachers	_____	→ 19
<input type="checkbox"/> Classroom Aides	_____	→ 19
<input type="checkbox"/> Administrators	_____	→ 1
<input type="checkbox"/> Other	_____	→ 4

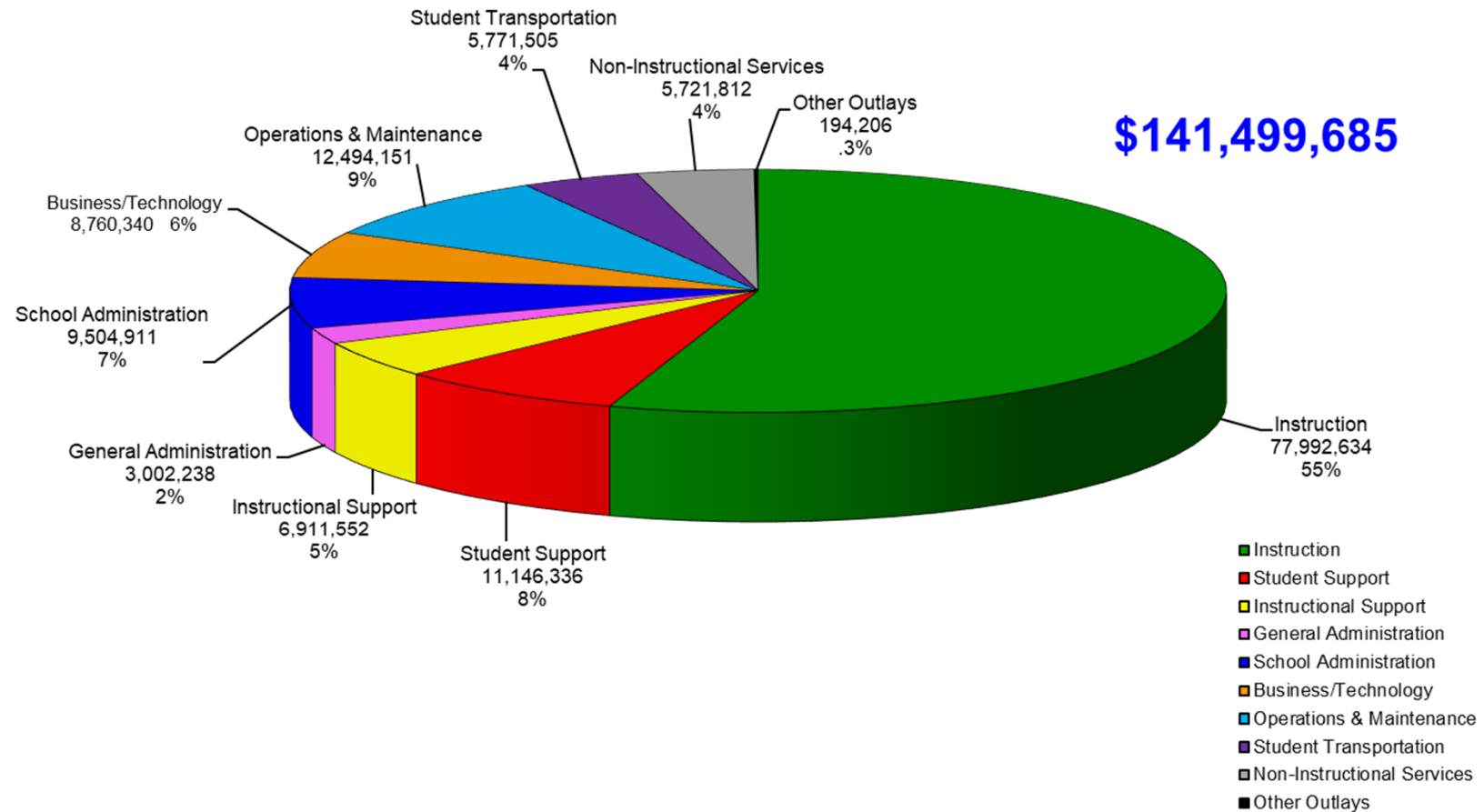
Position Additions Breakdown:	
23 Certified	20 Support





# General Fund

## 2022-2023 Expenditure Budget by Function

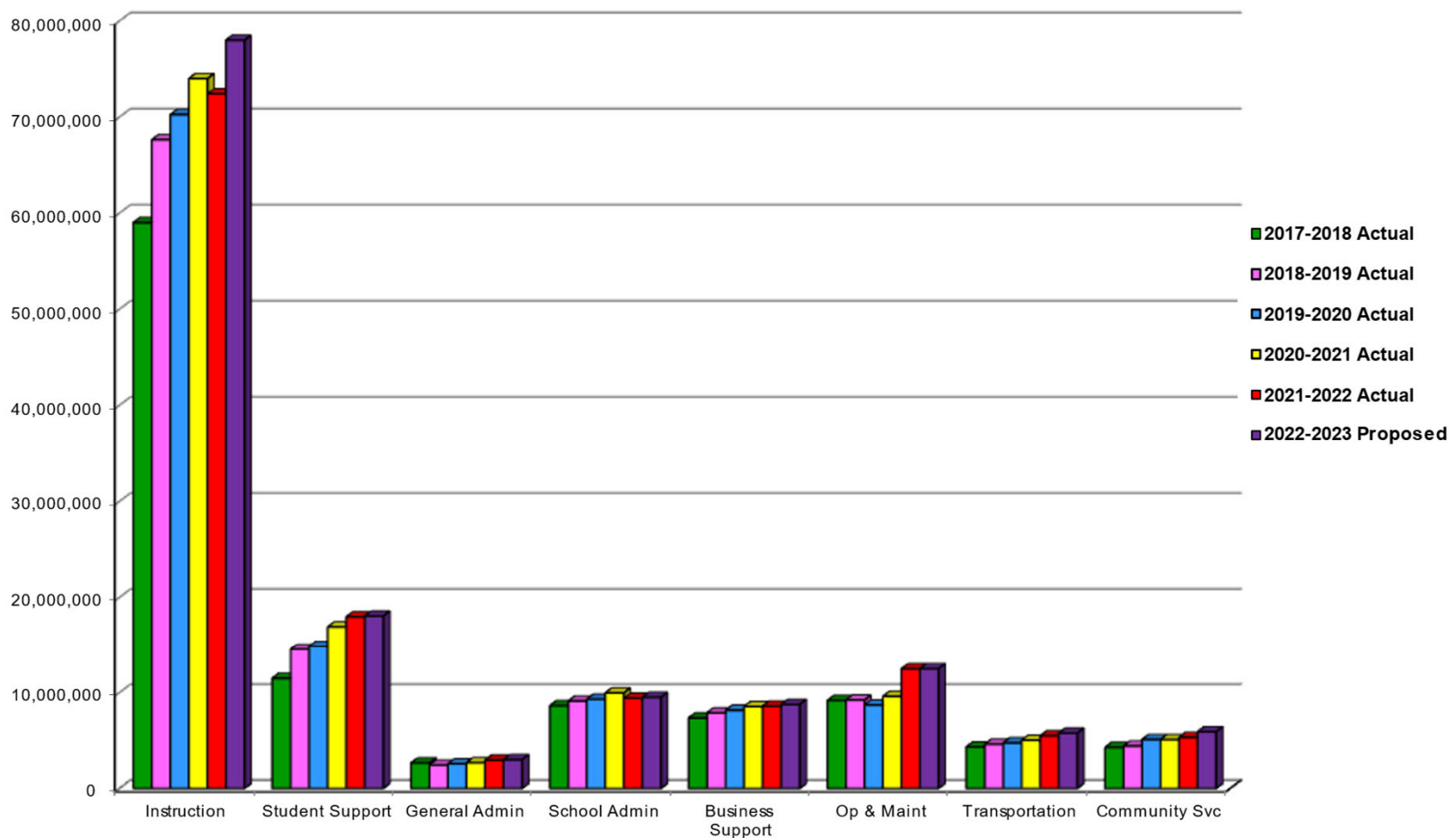


\*May not total to 100% due to rounding.



# General Fund

## 2022-2023 Expenditure Budget by Function





# General Fund

## 2022-2023 Expenditure Budget by Object

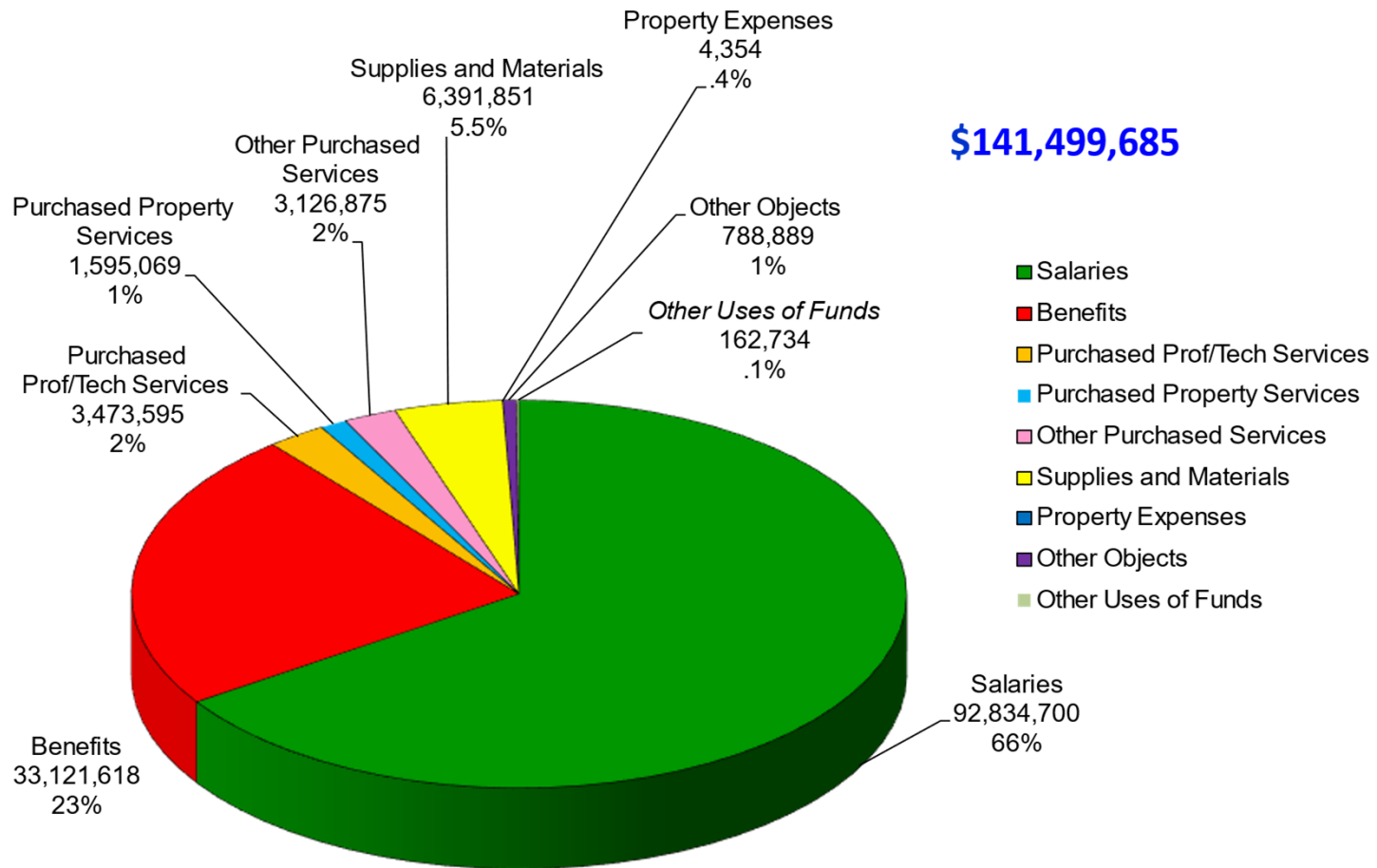
EXPENDITURES	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Approved Budget
Salaries	69,106,246	79,819,036	82,749,488	87,134,942	85,049,497	89,634,700	92,834,700	3,200,000
Benefits	27,613,944	29,873,823	31,078,985	33,470,416	33,568,929	32,289,618	33,121,618	832,000
Purchased Prof/Tech Services	1,112,110	1,036,173	1,263,286	1,488,478	2,176,385	3,428,831	3,473,595	44,764
Purchased Property Services	1,356,808	1,378,295	1,321,572	1,327,301	1,463,644	1,595,069	1,595,069	0
Other Purchased Services	1,226,175	1,106,786	1,517,696	1,605,329	3,333,852	3,126,875	3,126,875	0
Supplies and Materials	5,701,074	5,926,587	4,944,692	6,108,525	8,183,972	6,391,851	6,391,851	0
Property Expenses	56,288	18,265	0	0	24,223	4,354	4,354	0
Other Objects	650,102	622,397	618,862	644,231	724,583	788,889	788,889	0
Other Uses of Funds	74,421	97,718	209,539	52,595	123,304	162,734	162,734	0
<b>TOTAL EXPENDITURES</b>	<b>106,897,169</b>	<b>119,879,080</b>	<b>123,704,121</b>	<b>131,831,817</b>	<b>134,648,389</b>	<b>137,422,921</b>	<b>141,499,685</b>	<b>4,076,764</b>

\*Due to presentation of decimals, the columns may not foot.



# General Fund

## 2022-2023 Expenditure Budget by Object



\*May not total to 100% due to rounding.



## Definitions for Major Categories of Expenditures by Object

The three-digit object dimension within the Chart of Accounts describes the goods or services being obtained such as salaries, supplies or equipment. The following are the major object categories required to be used under the Oklahoma Cost Accounting System (OCAS).

**Salaries - Object 100:** Amounts paid to regular, part-time, temporary, or casual district employees.

**Benefits - Object 200:** Amounts paid by the district on behalf of the employees as a fringe benefit such as social security matching, group health, dental, vision, life and workers' compensation insurance, teachers' retirement, etc.

**Purchased Professional and Technical Services - Object 300:** Amounts paid for professional and technical services to personnel who are not on the district payroll.

**Purchased Property Services - Object 400:** Services purchased from non-district personnel to operate, repair, rent, or maintain district property.

**Other Purchased Services - Object 500:** Amounts paid to non-employees of the district for services such as telephone, postage, and tuition, as well as, all travel related expenses.

**Supplies and Materials - Object 600:** Amounts paid for material items of an expendable nature including supplies, electricity, natural and diesel gas, books, and software that are consumed, worn out, or deteriorated by use.

**Property Expenses - Object 700:** Amounts paid for the acquisition of fixed assets or the addition to fixed assets such as furniture, equipment, vehicles, and machinery.

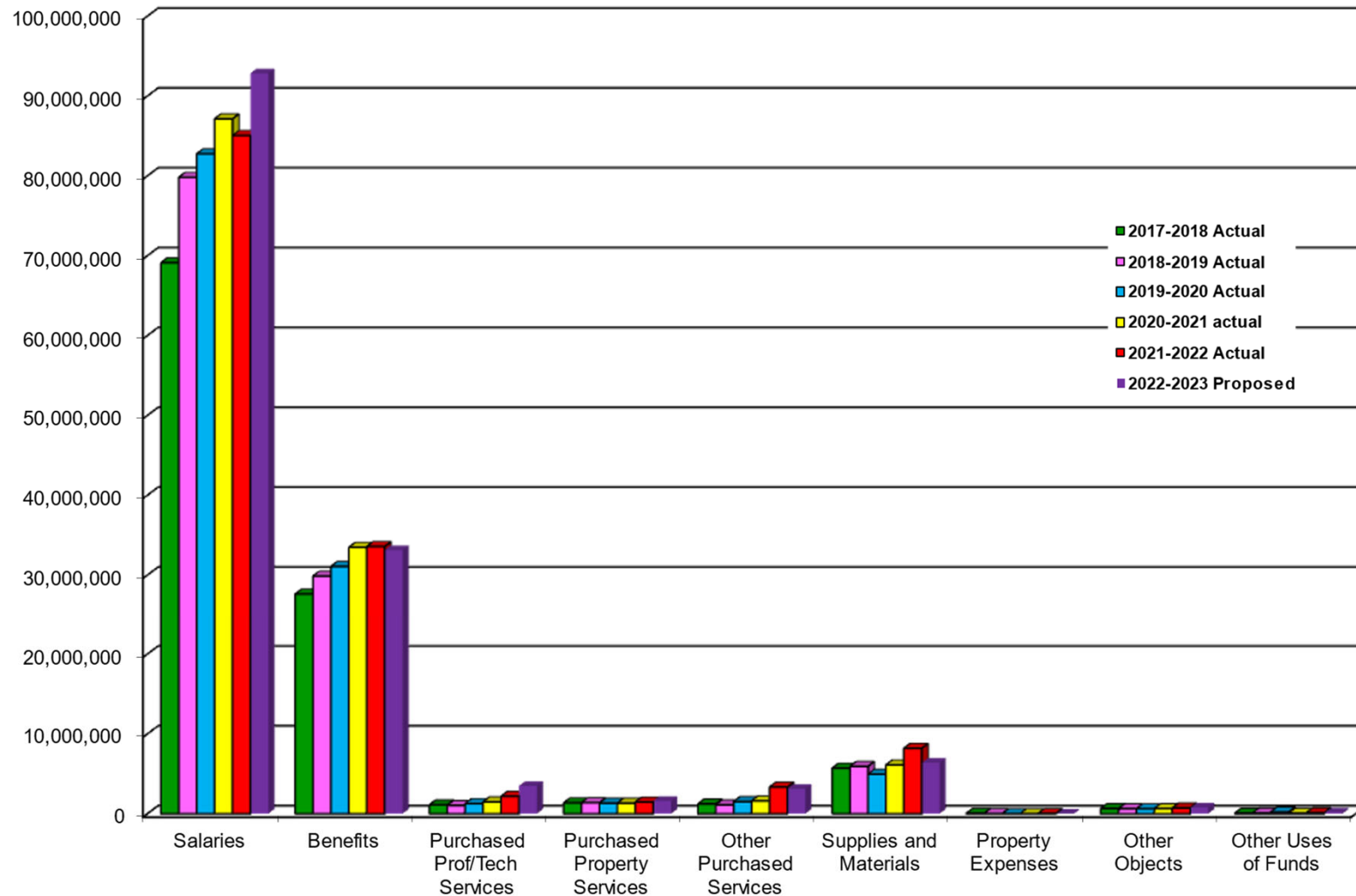
**Other Objects - Object 800:** Amounts paid for goods and services not otherwise classified.

**Others Uses of Funds – Object 900:** Amounts which are not properly recorded as expenditures. i.e. Long-term debt and fund transfers.



# General Fund

## 2022-2023 Expenditure Budget by Object







# Fiscal Year 2022-2023

## Building Fund

Revenue and Expenditure

Budget Presentation

September 12, 2022



# Building Fund

## 2022-2023 Budget

Presented September 12, 2022

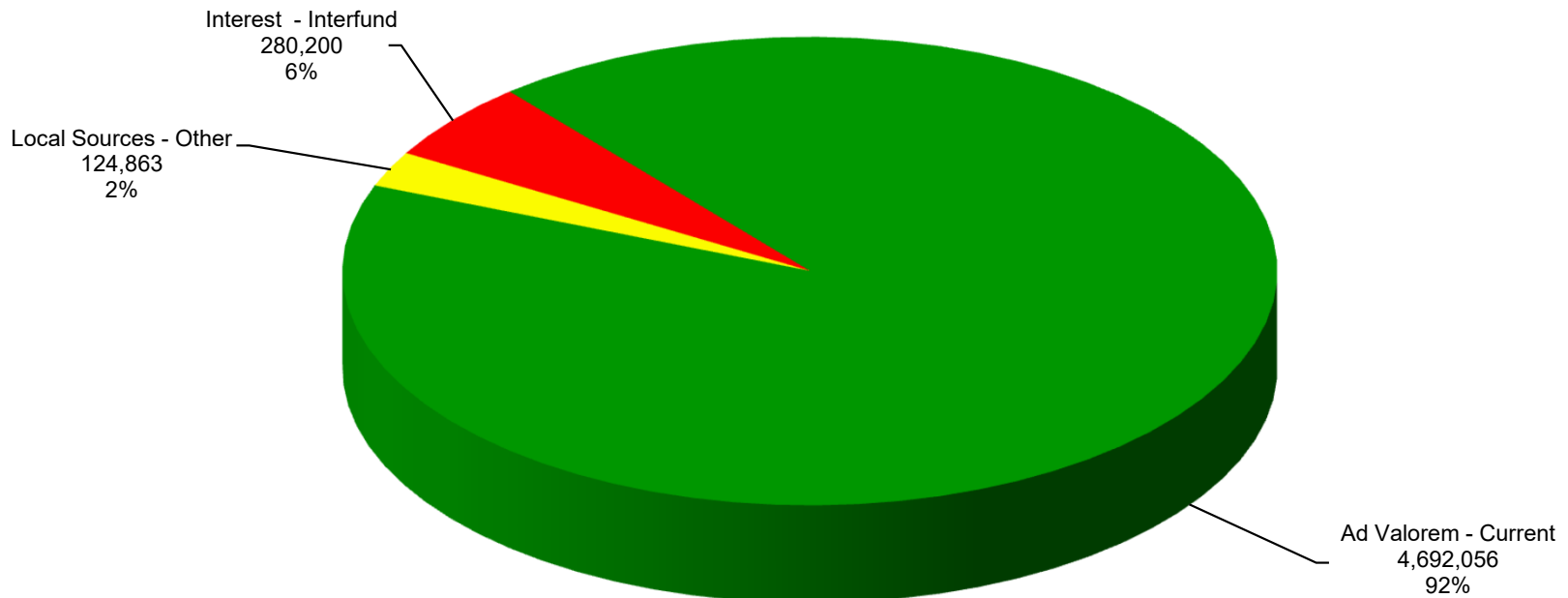
	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Temp App Budget
<b>REVENUES</b>								
Ad Valorem - Current	4,110,598	4,238,099	4,412,484	4,531,531	4,558,141	4,631,535	4,692,056	60,521
Local Sources - Other	2,341,434	8,153,916	237,833	181,566	124,296	161,336	124,863	(36,473)
Interest - Interfund	273,670	782,018	621,903	411,521	183,103	466,092	280,200	(185,892)
<b>TOTAL REVENUES</b>	<b>6,725,703</b>	<b>13,174,034</b>	<b>5,272,220</b>	<b>5,124,618</b>	<b>4,865,540</b>	<b>5,258,963</b>	<b>5,097,119</b>	<b>(161,844)</b>
<b>EXPENDITURES</b>								
Operations & Maintenance	6,131,223	6,295,070	8,185,511	7,650,960	4,986,336	5,083,536	5,100,236	16,700
Facilities Acq & Construction	344,186	2,516,774	5,113,937	626,235	14,748	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,475,409</b>	<b>8,811,844</b>	<b>13,299,448</b>	<b>8,277,194</b>	<b>5,001,085</b>	<b>5,083,536</b>	<b>5,100,236</b>	<b>16,700</b>
<b>EXCESS REV (EXP)</b>	<b>250,295</b>	<b>4,362,190</b>	<b>(8,027,229)</b>	<b>(3,152,577)</b>	<b>(135,545)</b>	<b>175,427</b>	<b>(3,117)</b>	<b>(178,544)</b>
<b>FUND BALANCE 07/1</b>	<b>10,917,216</b>	<b>11,167,511</b>	<b>15,529,701</b>	<b>7,502,472</b>	<b>4,349,896</b>	<b>4,522,825</b>	<b>4,214,351</b>	<b>(308,474)</b>
<b>FUND BALANCE 06/30</b>	<b>11,167,511</b>	<b>15,529,701</b>	<b>7,502,472</b>	<b>4,349,896</b>	<b>4,214,351</b>	<b>4,698,252</b>	<b>4,211,233</b>	<b>(487,019)</b>

\*Due to presentation of decimals, the columns may not foot.



# Building Fund

## 2022-2023 Revenue Budget



**\$5,097,199**

- Ad Valorem - Current
- Local Sources - Other
- Interest - Interfund

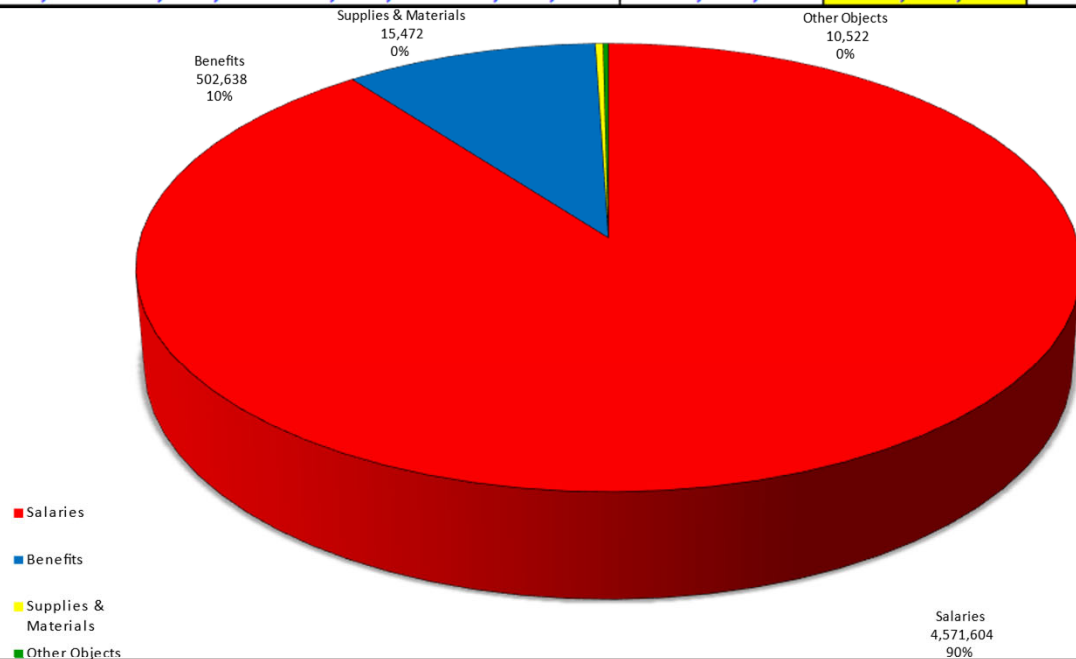


# Building Fund

## 2022-2023 Expenditure Budget by Object

EXPENDITURES	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Temp App Budget
Salaries	3,860,103	4,260,655	4,962,255	4,960,590	3,948,220	4,481,964	4,571,604	89,640
Benefits	826,801	871,854	1,039,545	1,110,406	988,287	575,578	502,638	(72,940)
Supplies & Materials	237,164	204,000	817,176	27,861	49,100	15,472	15,472	0
Other Objects	1,551,340	3,475,335	6,480,473	2,178,337	15,478	10,522	10,522	0
<b>TOTAL EXPENDITURES</b>	<b>6,475,408</b>	<b>8,811,844</b>	<b>13,299,448</b>	<b>8,277,194</b>	<b>5,001,085</b>	<b>5,083,536</b>	<b>5,100,236</b>	<b>16,700</b>

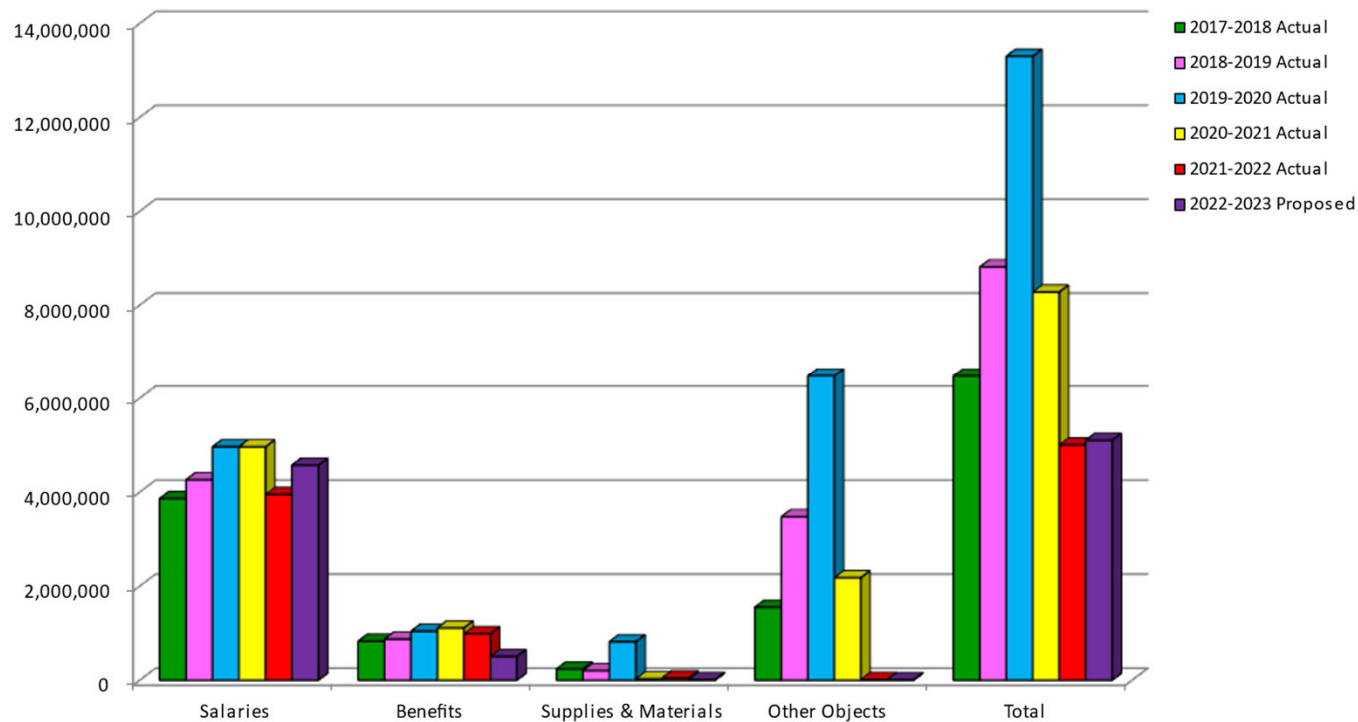
**\$5,100,236**





# Building Fund

## 2022-2023 Expenditure Budget by Object





# Fiscal Year 2022-2023

## Child Nutrition Fund

Revenue and Expenditure

Budget Presentation

September 12, 2022





# Child Nutrition Fund

## 2022-2023 Budget

Presented September 12, 2022

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Temp App Budget
<b>REVENUES</b>								
Local Sources	2,279,451	2,495,723	1,866,418	568,518	890,962	922,821	2,567,733	1,644,912
State Sources	73,393	68,357	80,358	79,825	89,479	89,479	89,479	0
Federal Sources	6,838,170	7,252,920	7,526,297	11,140,772	12,656,897	12,058,641	7,549,648	(4,508,993)
<b>TOTAL REVENUES</b>	<b>9,191,014</b>	<b>9,816,999</b>	<b>9,473,073</b>	<b>11,789,115</b>	<b>13,637,337</b>	<b>13,070,941</b>	<b>10,206,860</b>	<b>(2,864,081)</b>
<b>EXPENDITURES</b>								
Food Preparation	3,592,407	3,917,720	4,327,688	4,348,466	4,671,789	4,739,446	4,739,446	0
Other Direct Services	1,027,217	964,897	1,014,951	940,246	1,274,004	2,011,414	2,011,414	0
Food Procurement/A La Carte	3,388,160	3,832,105	3,464,372	3,483,942	4,500,104	7,839,426	8,939,426	1,100,000
Other CN Programs	936,101	928,868	1,264,529	622,974	579,233	586,168	586,168	0
<b>TOTAL EXPENDITURES</b>	<b>8,943,885</b>	<b>9,643,590</b>	<b>10,071,540</b>	<b>9,395,628</b>	<b>11,025,130</b>	<b>15,176,454</b>	<b>16,276,454</b>	<b>1,100,000</b>
<b>EXCESS REV (EXP)</b>	<b>247,130</b>	<b>173,409</b>	<b>(598,467)</b>	<b>2,393,486</b>	<b>2,612,207</b>	<b>(2,105,513)</b>	<b>(6,069,594)</b>	<b>(3,964,081)</b>
<b>FUND BALANCE 07/1</b>	<b>5,842,540</b>	<b>6,089,670</b>	<b>6,263,079</b>	<b>5,664,612</b>	<b>8,058,098</b>	<b>6,543,395</b>	<b>10,670,305</b>	<b>4,126,910</b>
<b>FUND BALANCE 06/30</b>	<b>6,089,670</b>	<b>6,263,079</b>	<b>5,664,612</b>	<b>8,058,098</b>	<b>10,670,305</b>	<b>4,437,882</b>	<b>4,600,711</b>	<b>162,829</b>

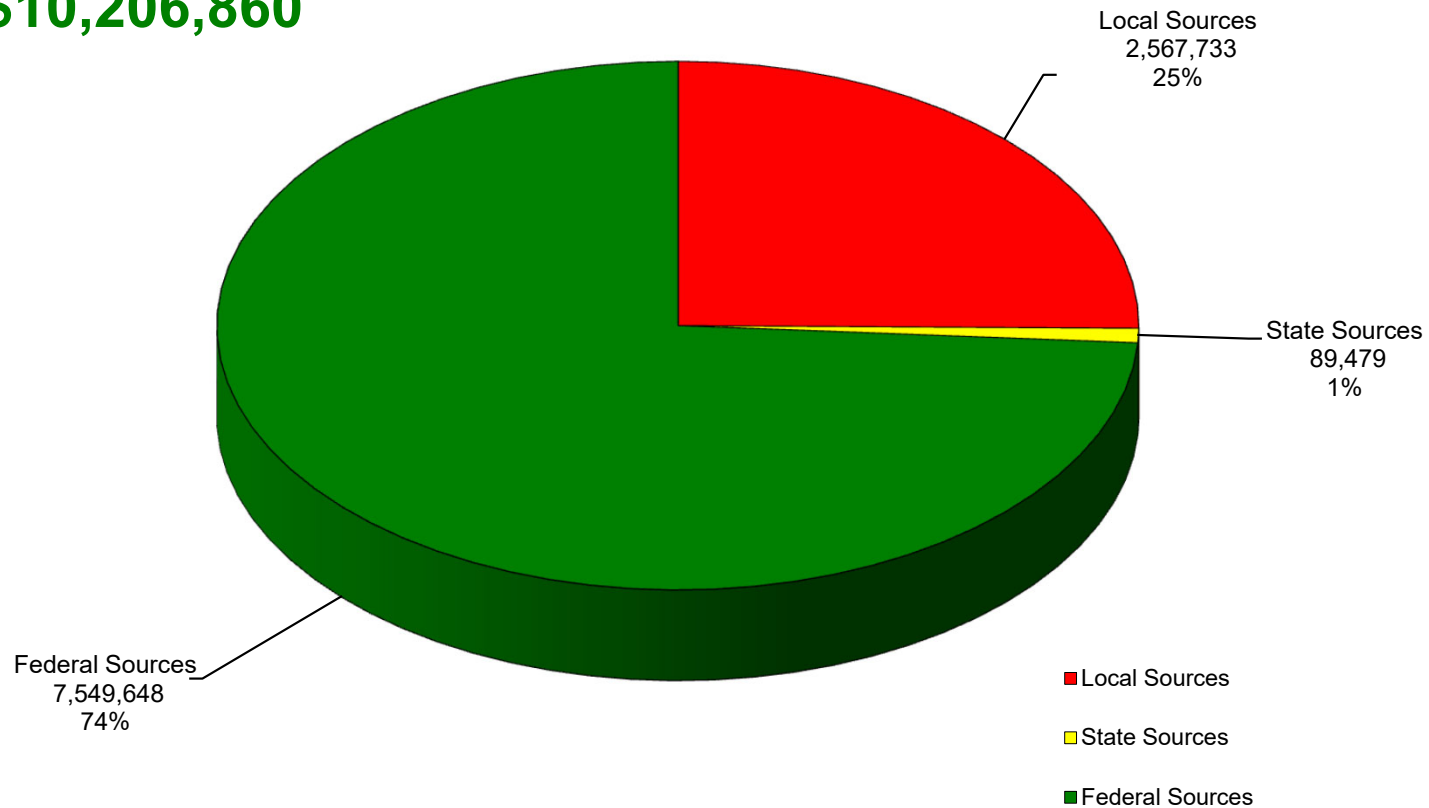
\*Due to presentation of decimals, the columns may not foot.



# Child Nutrition Fund

## 2022-2023 Revenue Budget

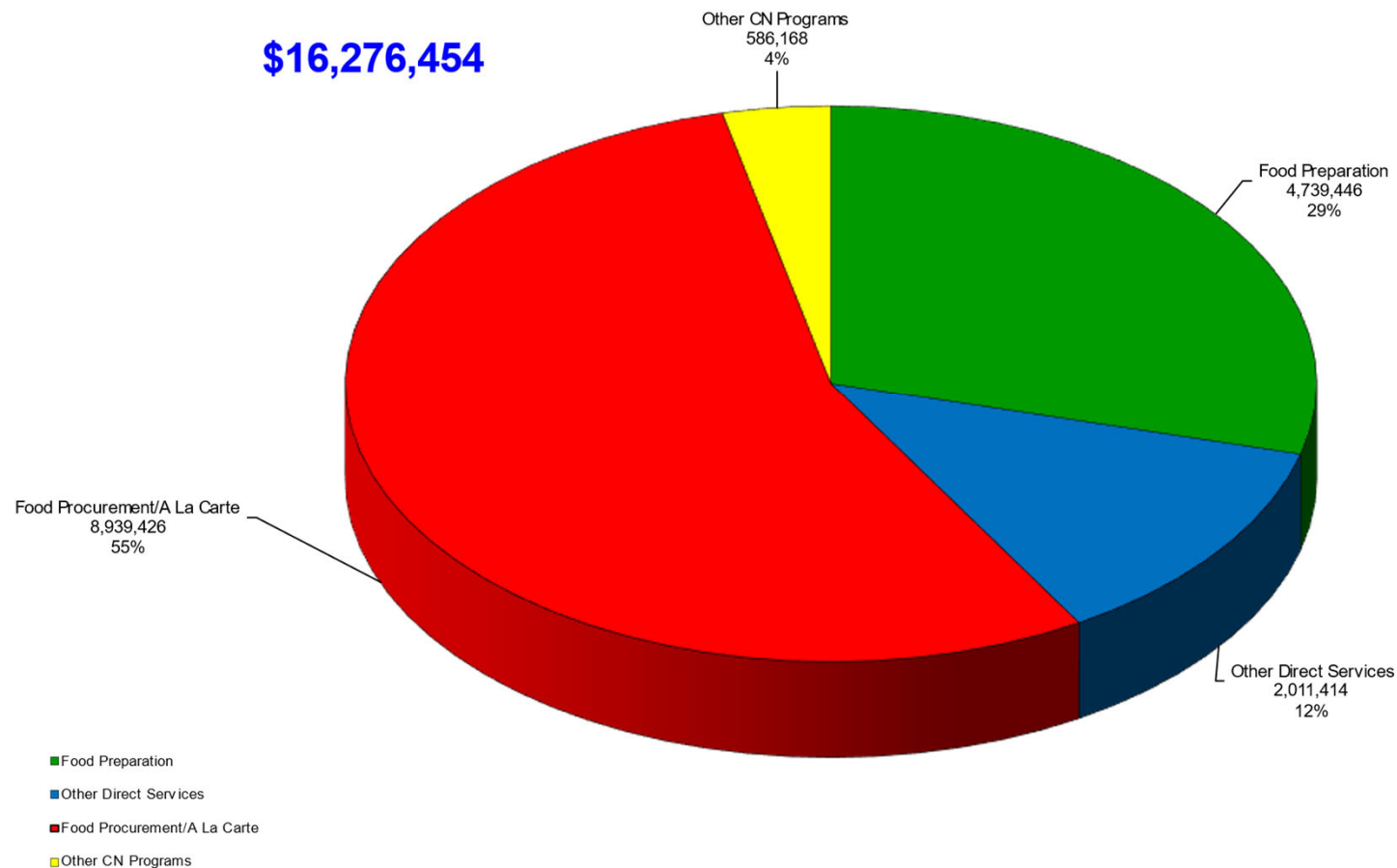
**\$10,206,860**





# Child Nutrition Fund

## 2022-2023 Expenditure Budget by Function

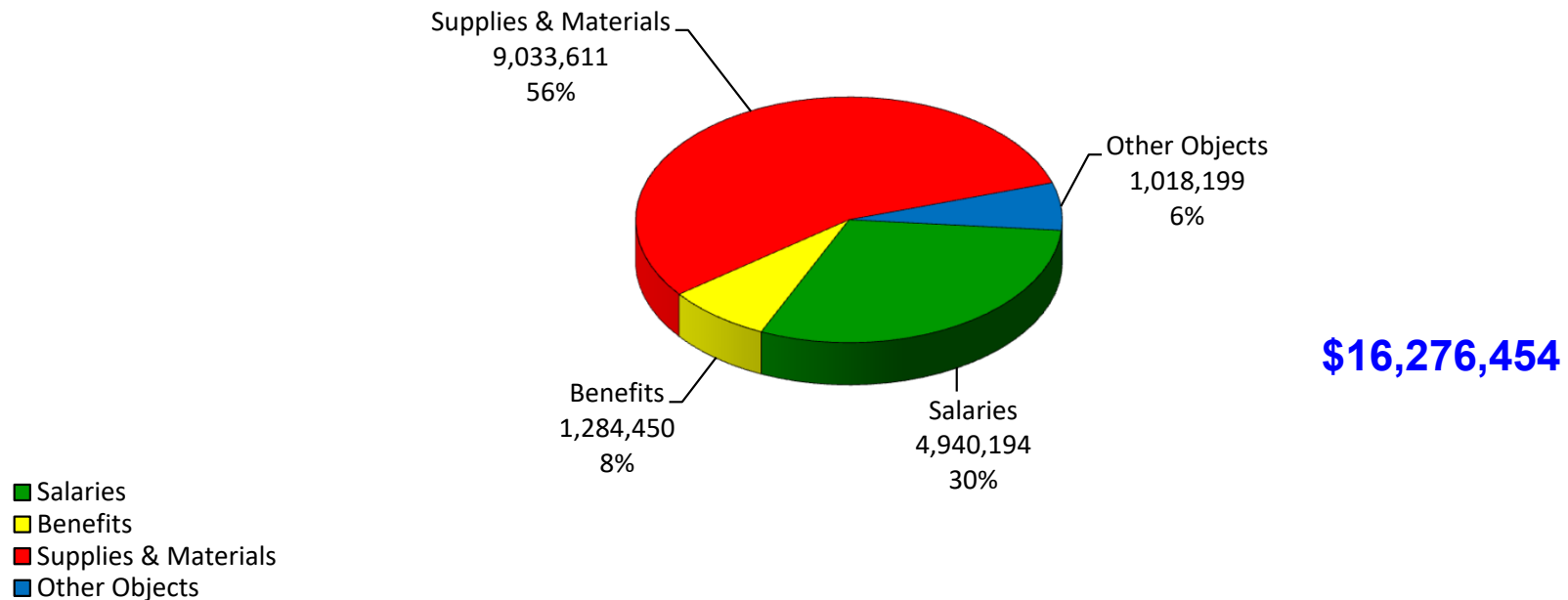




# Child Nutrition Fund

## 2022-2023 Expenditure Budget by Object

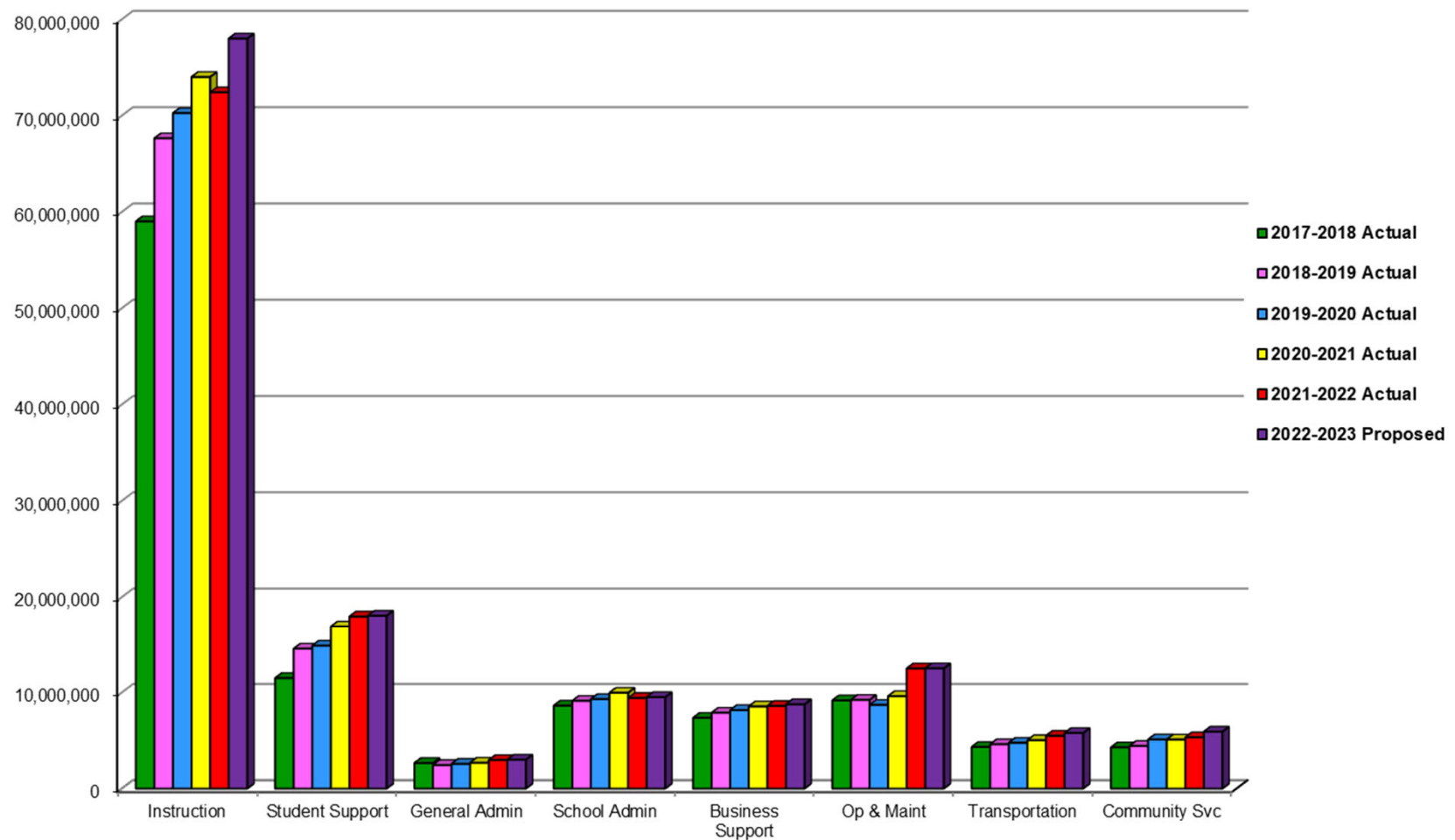
EXPENDITURES	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	06/13/22 Temporary Appropriation 2022-2023	09/12/22 Proposed Budget 2022-2023	Change from 06/13/22 Temp App Budget
Salaries	3,701,458	4,028,154	4,302,438	4,318,606	4,490,200	4,843,327	4,940,194	96,867
Benefits	855,612	916,404	994,452	1,039,941	1,270,288	1,217,898	1,284,450	66,552
Supplies & Materials	3,527,467	4,111,765	3,680,924	3,671,389	4,883,421	8,097,030	9,033,611	936,581
Other Objects	859,348	587,268	1,093,725	365,691	381,221	1,018,199	1,018,199	0
<b>TOTAL EXPENDITURES</b>	<b>8,943,885</b>	<b>9,643,590</b>	<b>10,071,540</b>	<b>9,395,628</b>	<b>11,025,130</b>	<b>15,176,454</b>	<b>16,276,454</b>	<b>1,100,000</b>





# Child Nutrition Fund

## 2022-2023 Expenditure Budget by Object





# General Fund

## 2022-2023 School Site Budget Allocations

Site Name	Site	Current \$ Per Student	October 2020 Count	Calculated Base 2021-22	Final Base 2021-22	October 2021 Count	Calculated Base 2022-2023	Proposed Base 2022-2023	Student Count Year used	Difference Final/Proposed 2021-2022
Grove Elementary	105	31.00	540	16,740	17,577	549	17,019	17,019	2021	(558)
Boevers Elementary	115	31.00	418	12,958	14,508	420	13,020	13,020	2021	(1,488)
Clark Elementary	120	31.00	448	13,888	13,919	455	14,105	14,105	2021	186
Darnaby Elementary	122	31.00	531	16,461	18,445	566	17,546	17,546	2021	(899)
Peters Elementary	125	31.00	348	10,788	13,020	401	12,431	12,431	2021	(589)
Andersen Elementary	130	31.00	410	12,710	15,159	400	12,400	12,710	2020	(2,449)
McAuliffe Elementary	135	31.00	566	17,546	17,670	499	15,469	17,546	2020	(124)
Jarman Elementary	140	31.00	621	19,251	19,251	607	18,817	19,251	2020	0
Cedar Ridge Elementary	145	31.00	447	13,857	14,570	417	12,927	13,857	2020	(713)
Moore Elementary	150	31.00	482	14,942	15,872	511	15,841	15,841	2021	(31)
Rosa Parks Elementary	155	31.00	660	20,460	22,630	602	18,662	20,460	2020	(2,170)
Thomas Jefferson Elementary	160	31.00	526	16,306	18,073	543	16,833	16,833	2021	(1,240)
Ochoa	180	31.00	962	29,822	31,434	957	29,667	29,822	2020	(1,612)
6th / 7th Grade Center	510	33.00	2,332	76,956	80,817	2,241	73,953	76,956	2020	(3,861)
8th Grade Center	620	33.00	1,168	38,544	40,194	1,223	40,359	40,359	2021	165
9th Grade Center	720	38.00	1,186	45,068	46,056	1,265	48,070	48,070	2021	2,014
High School (10-12)*	705	38.00	3,163	120,194	130,172	3,153	119,814	125,194	2020 (1)	(4,978)
Alternative High School	725	38.00	151	5,738	5,890	202	7,676	7,676	2021	1,786
			14,959	\$ 502,229	\$ 535,257	15,011	\$ 504,609	\$ 518,696		\$ (16,561)





# Thank You

Patricia Williams Ed.D.  
Chief Financial Officer

Rebecca K. Byers, CPA, SFO  
Director Of Financial Reporting/Treasury

Valerie Bohbrink  
Manager of Budget/General Billing

Sarah LaRue  
Manager of Treasury

