

# 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, 2022

As of September 2021

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



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

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

September 13, 2021

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, 2021 and ending June 30, 2022. 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 2021-2022 Budget, which represents a continuance of past budget development philosophy. The Fiscal Year 2021-2022 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 2021-2022 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**

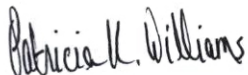
Management of the district is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the district are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements 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 2021-22 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,

A handwritten signature in black ink that reads "Patricia K. Williams". The signature is written in a cursive, flowing style.

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

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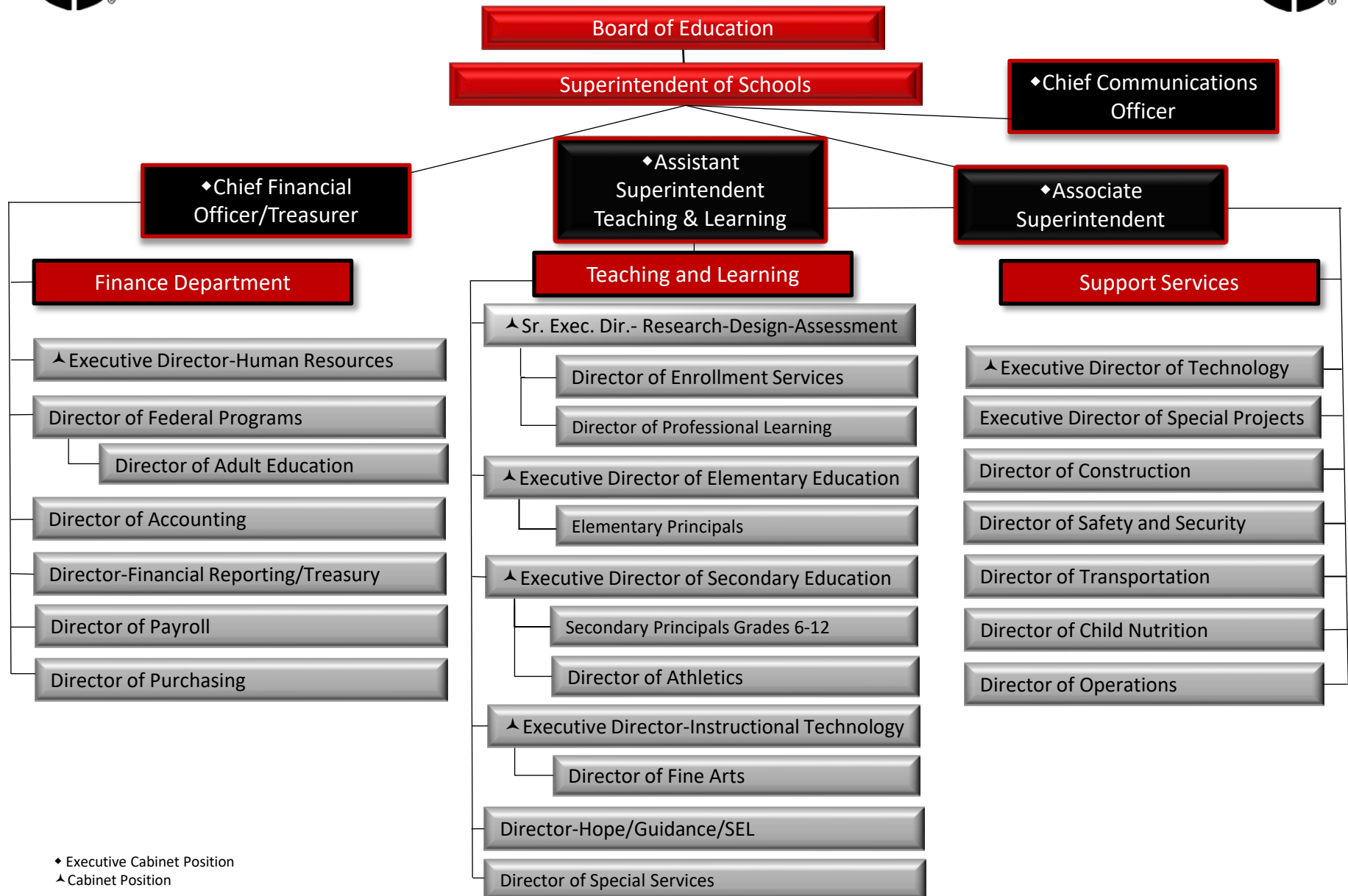
**Budget Proposal  
For the Fiscal Year Ending June 30, 2022**

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# Union Public Schools | 2021-2022 Administrative Organizational Chart



♦ Executive Cabinet Position  
▲ Cabinet Position



# Fiscal Year 2021-2022 Budget Presentation

September 2021



# Fiscal Year 2021-2022

## General Fund

Revenue and Expenditure

Budget

September 13, 2021





# UNION PUBLIC SCHOOLS



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

Presented September 13, 2021

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	06/14/21 Temporary Appropriation Budget 2021-2022	09/13/21 Proposed Budget 2021-2022	Change from 06/14/21 Temp App Budget
<b>REVENUES</b>								
Ad Valorem - Current	28,003,415	28,774,189	29,658,967	30,887,386	31,720,719	31,338,706	32,191,603	852,897
Local Sources - Other	7,277,325	7,407,149	8,426,473	7,237,839	5,799,736	5,794,487	6,431,925	637,438
Intermediate Sources	4,055,821	4,108,437	4,248,303	4,543,236	4,966,445	4,929,738	5,019,298	89,560
State Aid w/o Mid-Term Adj.	39,375,998	38,590,239	47,297,237	50,169,691	45,905,067	45,911,999	47,369,684	1,457,685
State Sources	19,883,050	20,830,266	21,989,633	21,208,632	23,146,980	22,956,458	23,670,054	713,596
Federal Sources	7,841,746	8,115,310	9,348,645	9,492,779	17,878,666	24,277,719	25,605,883	1,328,164
<b>TOTAL REVENUES</b>	<b>106,437,357</b>	<b>107,825,590</b>	<b>120,969,259</b>	<b>123,539,563</b>	<b>129,417,614</b>	<b>135,209,107</b>	<b>140,288,447</b>	<b>5,079,340</b>
<b>EXPENDITURES</b>								
Instruction	57,971,281	59,007,115	67,633,827	70,255,223	74,004,051	73,180,626	79,014,113	5,833,487
Student Support	7,058,168	7,373,738	9,317,736	9,749,731	10,733,346	10,384,287	10,343,777	(40,510)
Instructional Support	4,811,714	4,116,381	5,232,565	5,112,927	6,181,922	6,025,618	6,188,567	162,949
General Administration	2,312,599	2,655,005	2,442,970	2,568,552	2,682,929	2,574,742	2,615,137	40,395
School Administration	8,371,441	8,623,348	9,120,025	9,302,859	9,962,296	9,277,187	9,094,612	(182,575)
Business/Technology	8,317,543	7,347,032	7,883,100	8,158,132	8,538,965	8,341,975	9,150,137	808,162
Operations & Maintenance	10,643,284	9,170,551	9,216,510	8,693,970	9,604,834	10,573,493	11,530,567	957,074
Student Transportation	3,975,813	4,322,681	4,607,423	4,757,427	5,029,463	4,520,578	5,115,174	594,596
Non-Instructional Services	4,152,754	4,206,897	4,320,290	4,870,920	5,039,585	5,295,201	6,173,798	878,597
Other Outlays	59,390	74,421	104,635	234,380	54,427	154,697	197,039	42,342
<b>TOTAL EXPENDITURES</b>	<b>107,673,990</b>	<b>106,897,169</b>	<b>119,879,080</b>	<b>123,704,121</b>	<b>131,831,817</b>	<b>130,328,404</b>	<b>139,422,921</b>	<b>9,094,517</b>
<b>EXCESS REV (EXP)</b>	<b>(1,236,633)</b>	<b>928,421</b>	<b>1,090,179</b>	<b>(164,558)</b>	<b>(2,414,203)</b>	<b>4,880,703</b>	<b>865,526</b>	<b>(4,015,177)</b>
<b>FUND BALANCE 07/1</b>	<b>16,129,071</b>	<b>14,892,438</b>	<b>15,820,859</b>	<b>16,911,038</b>	<b>16,746,480</b>	<b>12,983,131</b>	<b>14,332,277</b>	<b>1,349,146</b>
<b>FUND BALANCE 06/30</b>	<b>14,892,438</b>	<b>15,820,859</b>	<b>16,911,038</b>	<b>16,746,480</b>	<b>14,332,277</b>	<b>17,863,834</b>	<b>15,197,803</b>	<b>(2,666,031)</b>

Carryover %

13.99%

14.67%

13.98%

13.56%

11.07%

10.83%

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



# General Fund

## Revenue Budget





# General Fund

## 2021-2022 Revenue Budget

Presented September 13, 2021

REVENUES	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	06/14/21 Temporary Appropriation Budget 2021-2022	09/13/21 Proposed Budget 2021-2022	Change from 06/14/21 Temp App Budget
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\*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 \$47.4 million on our 08/06/21 Allocation. The state aid allocation will be recalculated in January 2022 and will be adjusted to reflect the actual number of students served as of October 2021, as well as, any changes in 2021-2022 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. 2020-2021 collections were 45,905,067 which was a difference of \$4.27 million in estimated collections compared to FY19 actuals. As of September 2021, the State Aid allocation is \$47,369,684 and WADM is \$3,517.17, which is an increase of \$1.46 million compared to 2020-2021 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 \$31,720,719 in 2020-2021. For 2021-2022 the district's total NAV has increased by \$17 million bringing our new NAV to \$911,194,842. This is an increase of 1.92% 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 2022 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 2022 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 2020-2021, the final flexible benefits allocation of \$13.15 million was fully funded by June of 2021, which accounted for over 56% 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 2020-2021 school year, the District collected a total of \$23,146,980 and estimates collections for 2021-2022 to be \$23.67 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, interest earnings, and tuition**. In the 2020-2021 school year, the District collected \$5,799,736 and estimates collections for 2021-2022 to be about \$6.43 million.

### Federal Revenue

2020-2021 actual collections of \$17,878,666 consisted of several grant and project categories received from Federal sources. The District estimates collections for 2021-2022 to be \$7,727,217 higher at \$25,605,883 million. 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 2020-2021, the District received county 4-mill ad valorem, resale on property release, and mortgage tax revenues of \$4,966,445.

### 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

## 2021-2022 Revenue Budget

Changes from 2021-2022 Temporary Appropriation Budget approved  
June 14, 2021:

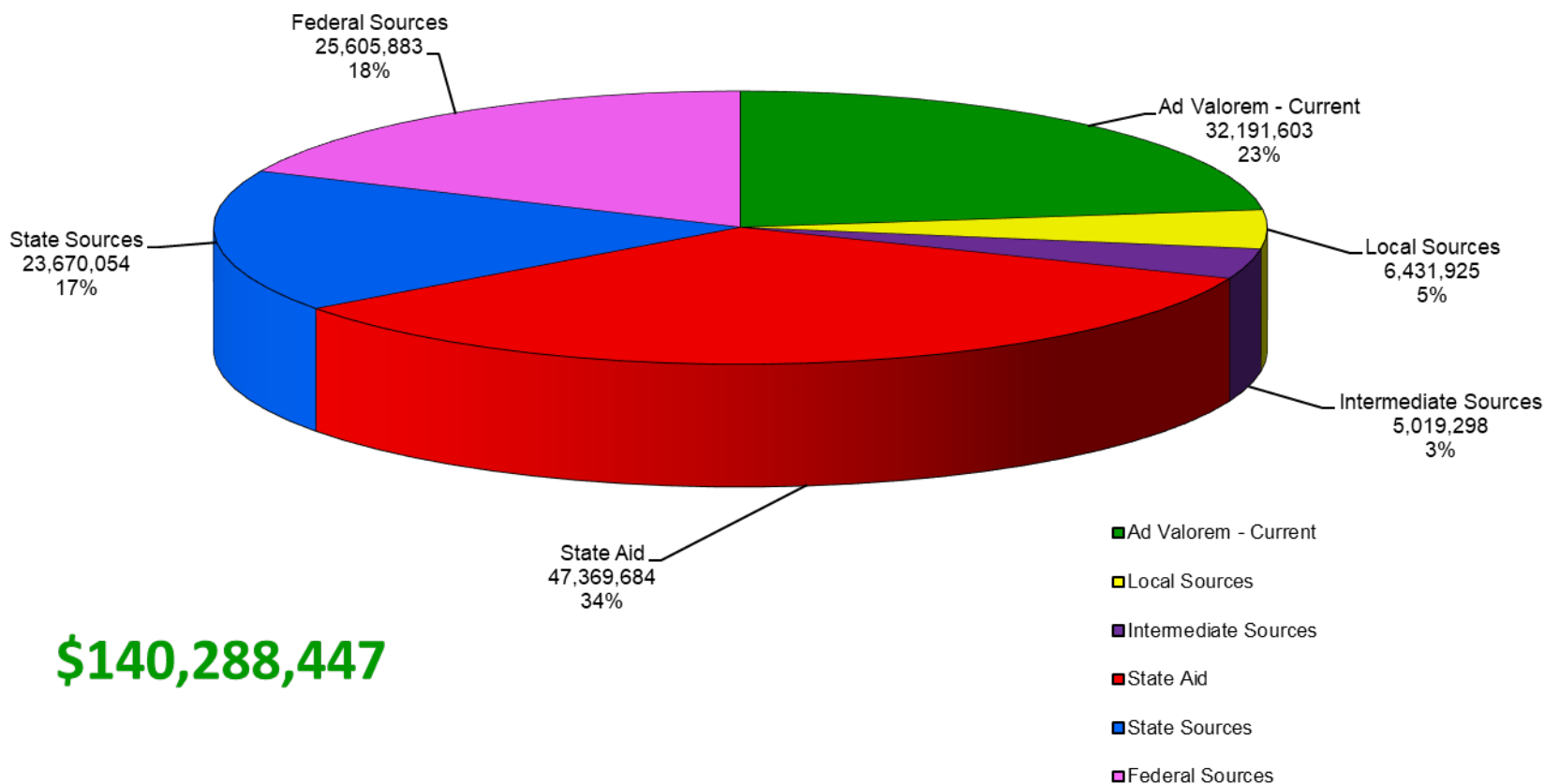
<input type="checkbox"/> Gain in Ad Valorem – Current	→	852,897
<input type="checkbox"/> Gain in Local Sources – Other (CAPTC Programs, Athletics, EDGE Schusterman)	→	637,438
<input type="checkbox"/> Gain in Intermediate (County 4-Mill Levy, Mortgage Tax)	→	89,560
<input type="checkbox"/> Gain in State Aid (Revised Allocation)	→	1,457,685
<input type="checkbox"/> Gain in State Sources (Textbook Allocation, Motor Vehicle, Land Earnings)	→	713,596
<input type="checkbox"/> Gain in Federal Sources (ESSER/CARES Act, DHS, IDEA Allocations)	→	1,328,164

**Net Change: \$5,079,340**



# General Fund

## 2021-2022 Revenue Budget

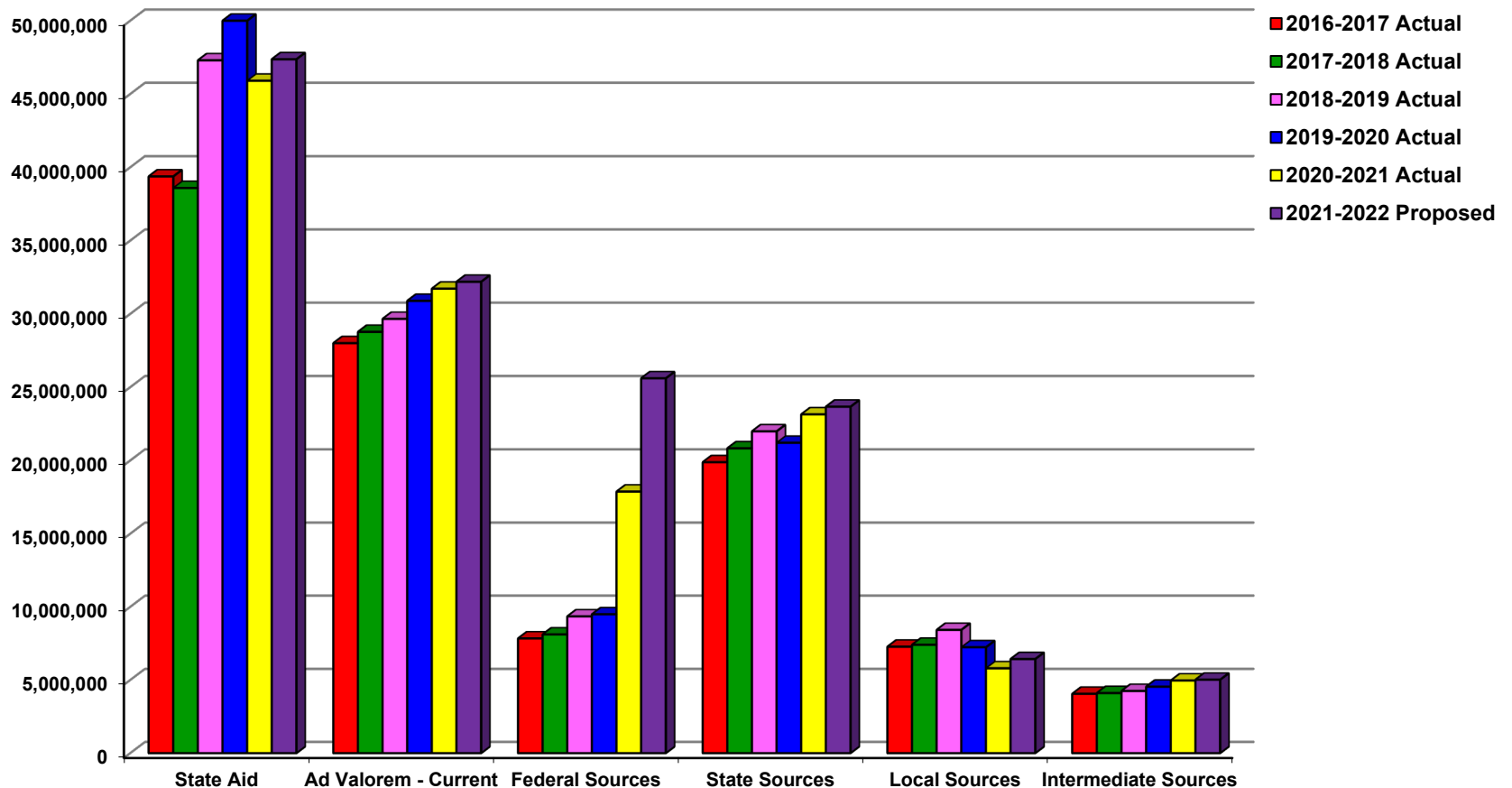






# General Fund

## Revenue Budget Comparison





# General Fund

## State Aid Comparison

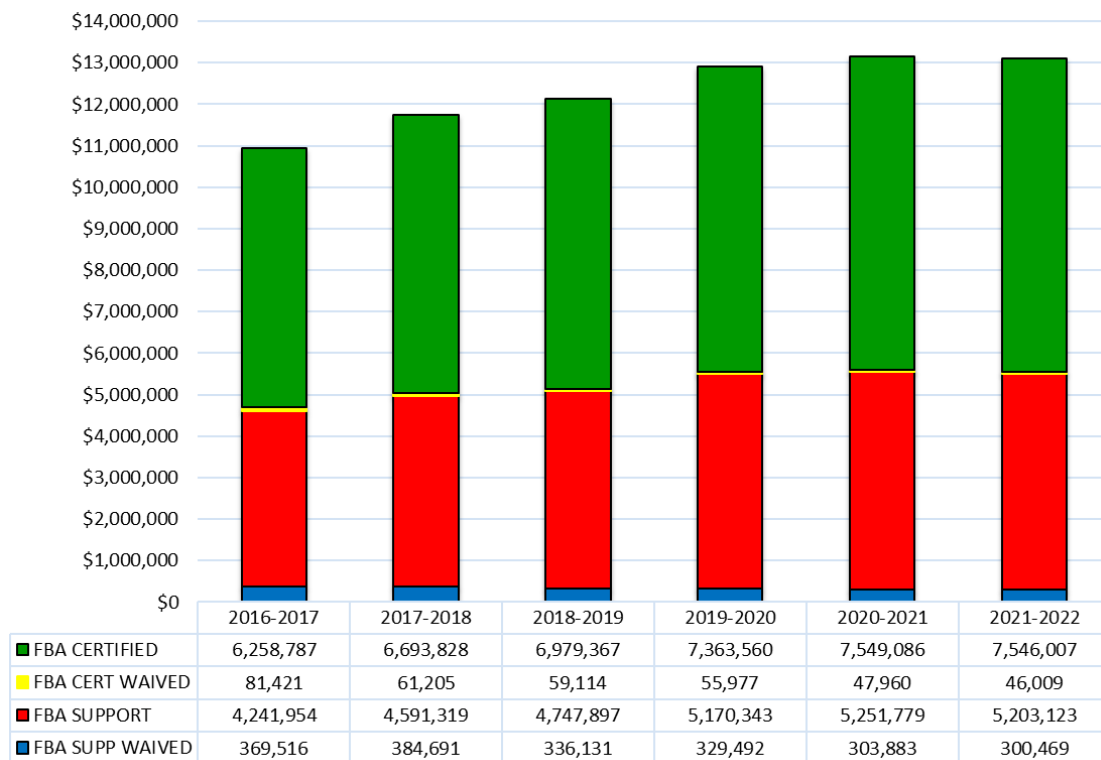
	Final Allocation Amount	Increase/ (Decrease) from Prior Allocation	ADM	Midterm Weighted ADM	Combined Factors per WADM	Difference between Combined Factors in prior Allocation
<b>FY08 Final Allocation</b>	37,301,704.00		14,357.36	21,024.80	3,189.00	
<b>FY09 Final Allocation</b>	39,992,313.00	2,690,609.00	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	(15.20)
<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	(3.00)
<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	0.40
<b>FY19 Final Allocation</b>	47,297,237.00	8,866,583.00	15,761.34	25,722.50	3,435.76	13.72
<b>FY20 Final Allocation</b>	50,169,691.00	2,872,454.00	15,779.56	25,738.18	3,581.44	0.28
<b>FY21 Final Allocation</b>	45,905,067.43	(4,264,623.57)	15,725.50	25,673.87	3,390.98	(1.03)
<b>FY22 Initial Allocation 07/20/21</b>	47,364,806.35	1,459,738.92	15,725.50	25,673.87	3,516.98	126.00
<b>FY22 Adjusted Allocation 08/05/21</b>	47,364,806.35	-	15,725.50	25,673.87	3,516.98	-
<b>FY22 Adjusted Allocation 08/06/21</b>	47,369,684.41	4,878.06	15,725.50	25,673.87	3,517.17	0.19

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				
2016-2017				
Certified Taking:	935	Certified Waiving:	98	Final Allocation
Support Taking:	628	Support Waiving:	169	\$10,951,679.16
	1,563		267	
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:	TBD	Certified Waiving:	TBD	Initial Allocation
Support Taking:	TBD	Support Waiving:	TBD	\$13,095,607.56



# Historical Net Assessed Valuation & Sinking Fund Levy

Fiscal Year	Amount of Bond Issue	Net Assessed Valuation	Dollar Increase	Percentage Change	Sinking Fund Levy
2021-22	TBD*	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

## 2021-2022 Expenditure Budget

Presented September 13, 2021

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	06/14/21 Temporary Appropriation Budget 2021-2022	09/13/21 Proposed Budget 2021-2022	Change from 06/14/21 Temp App Budget
EXPENDITURES								
Instruction	57,971,281	59,007,115	67,633,827	70,255,223	74,004,051	73,180,626	79,014,113	5,833,487
Student Support	7,058,168	7,373,738	9,317,736	9,749,731	10,733,346	10,384,287	10,343,777	(40,510)
Instructional Support	4,811,714	4,116,381	5,232,565	5,112,927	6,181,922	6,025,618	6,188,567	162,949
General Administration	2,312,599	2,655,005	2,442,970	2,568,552	2,682,929	2,574,742	2,615,137	40,395
School Administration	8,371,441	8,623,348	9,120,025	9,302,859	9,962,296	9,277,187	9,094,612	(182,575)
Business/Technology	8,317,543	7,347,032	7,883,100	8,158,132	8,538,965	8,341,975	9,150,137	808,162
Operations & Maintenance	10,643,284	9,170,551	9,216,510	8,693,970	9,604,834	10,573,493	11,530,567	957,074
Student Transportation	3,975,813	4,322,681	4,607,423	4,757,427	5,029,463	4,520,578	5,115,174	594,596
Non-Instructional Services	4,152,754	4,206,897	4,320,290	4,870,920	5,039,585	5,295,201	6,173,798	878,597
Other Outlays	59,390	74,421	104,635	234,380	54,427	154,697	197,039	42,342
TOTAL EXPENDITURES	107,673,990	106,897,169	119,879,080	123,704,121	131,831,817	130,328,404	139,422,921	9,094,517



## 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.



**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

## 2021-2022 Expenditure Budget

8 New Positions

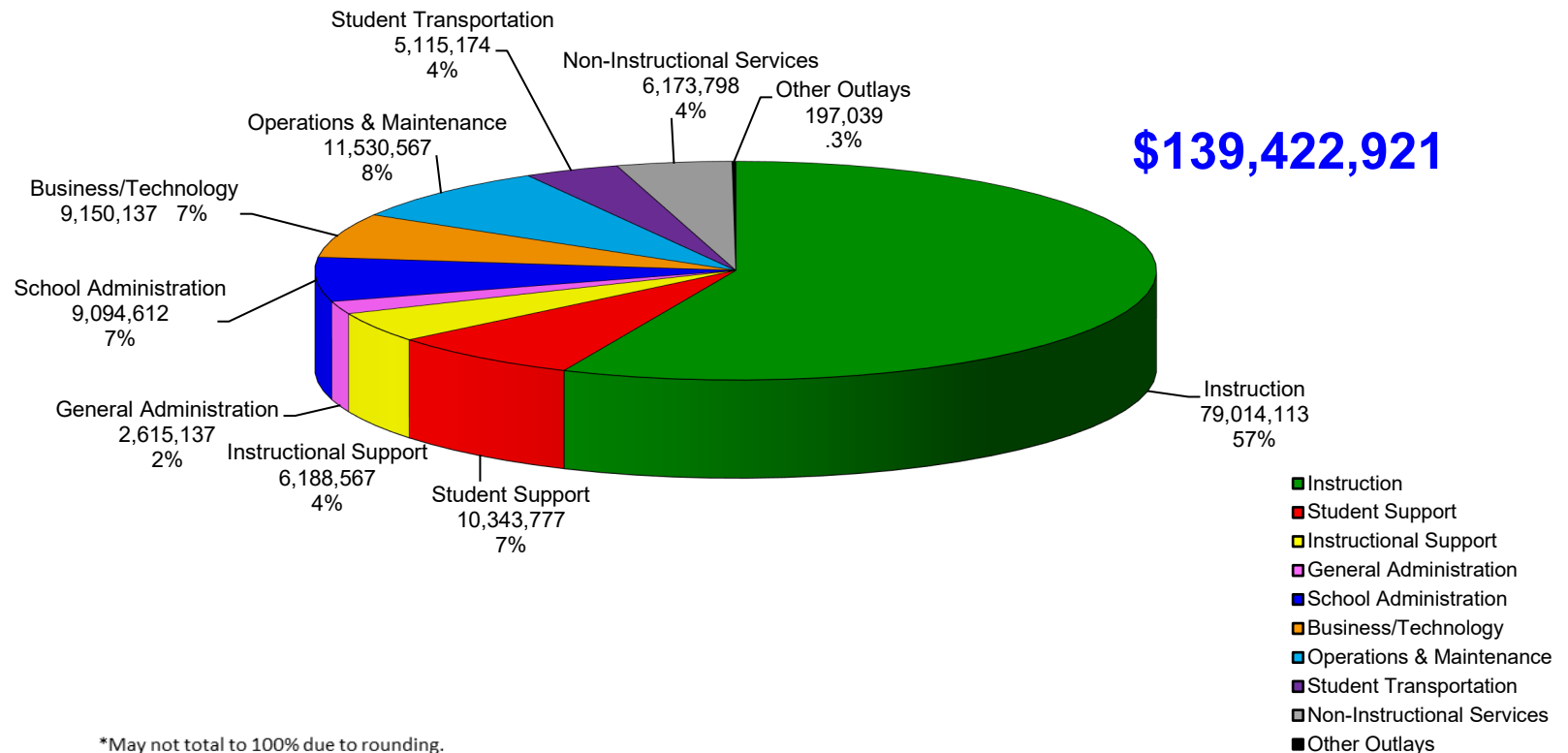
<input type="checkbox"/> Teachers	_____→	2
<input type="checkbox"/> Classroom Aides	_____→	3
<input type="checkbox"/> Custodians	_____→	2
<input type="checkbox"/> Other	_____→	1

Position Additions Breakdown:  
2 Certified                  6 Support



# General Fund

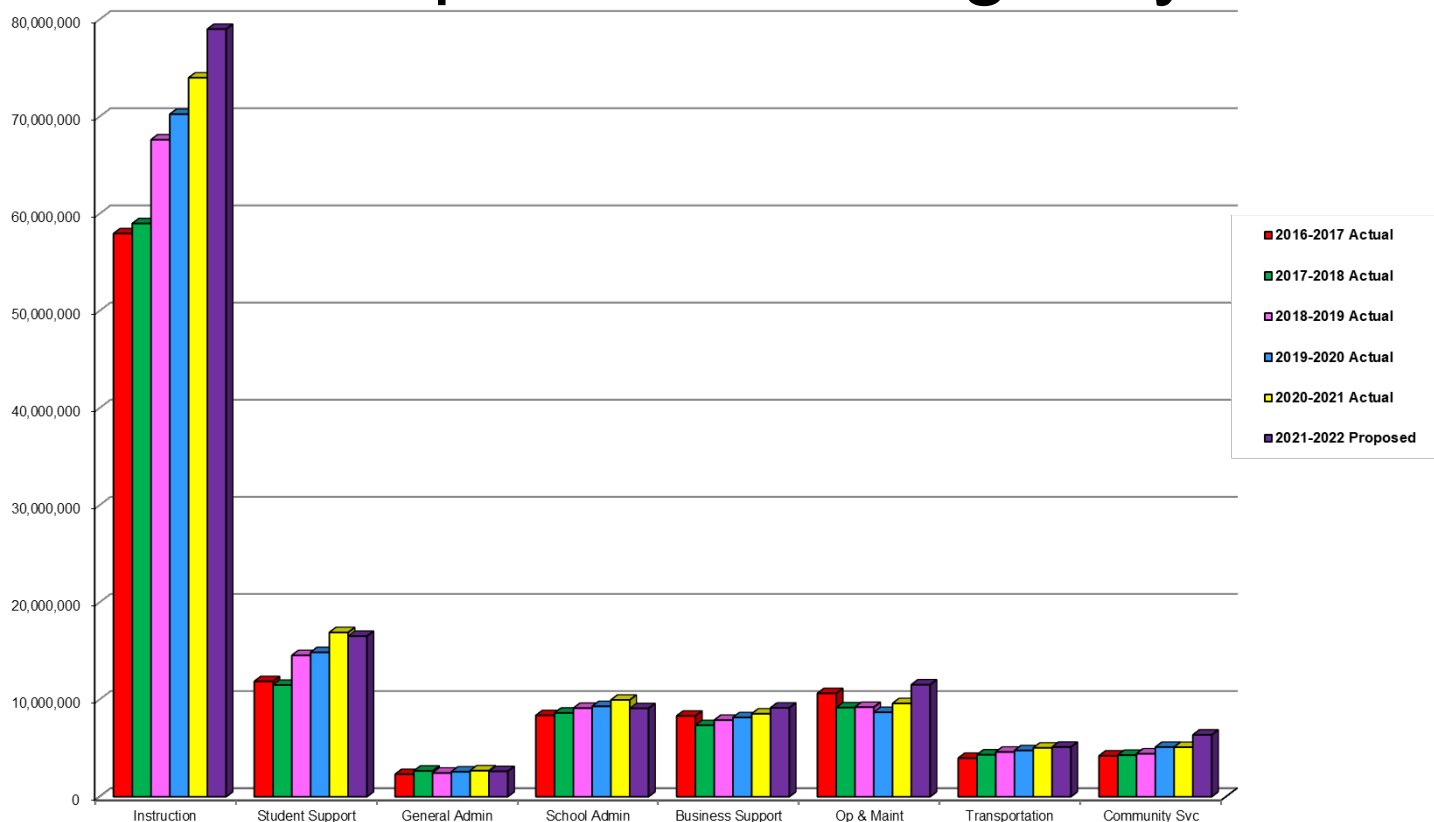
## 2021-2022 Expenditure Budget by Function





# General Fund

## 2021-2022 Expenditure Budget by Function





# General Fund

## 2021-2022 Expenditure Budget by Object

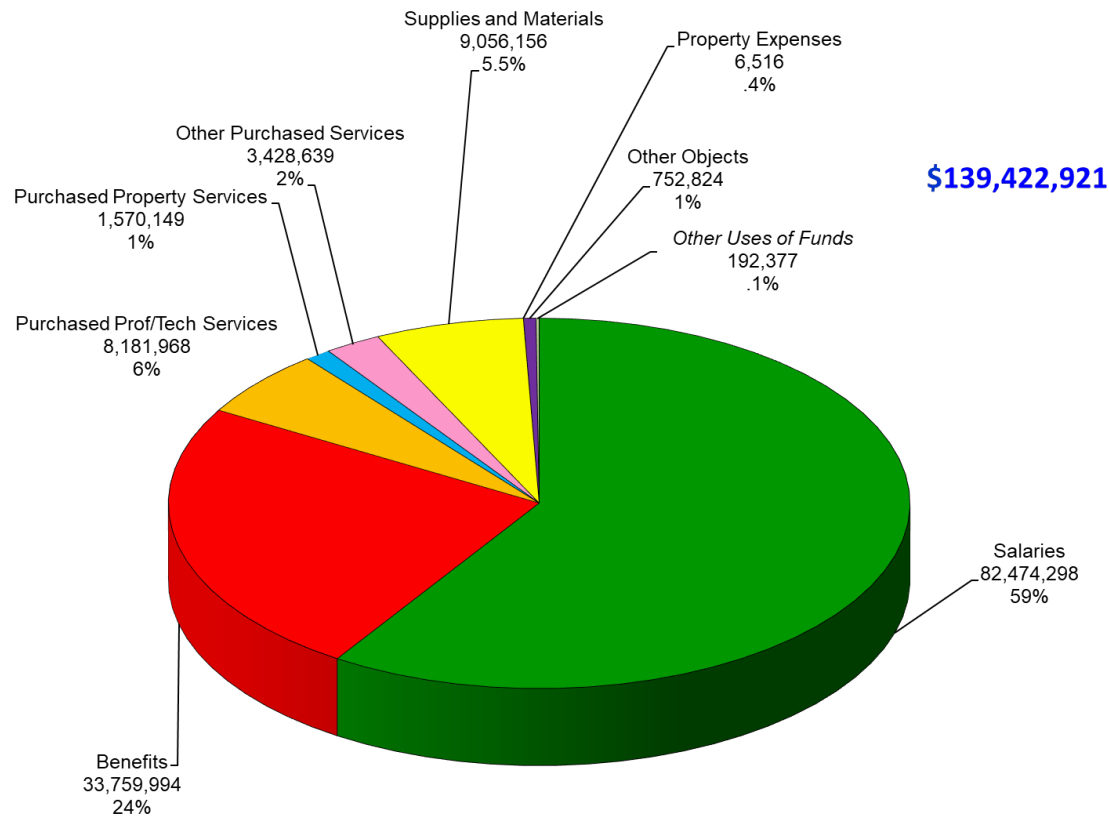
EXPENDITURES	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	06/14/21 Temp. Appr. Budget 2021-2022	09/13/21 Proposed Budget 2021-20220	Change from 06/14/21 Approved Budget
Salaries	69,681,116	69,106,246	79,819,036	82,749,488	87,134,942	75,474,298	82,474,298	7,000,000
Benefits	26,799,335	27,613,944	29,873,823	31,078,985	33,470,416	31,759,994	33,759,994	2,000,000
Purchased Prof/Tech Services	1,183,840	1,112,110	1,036,173	1,263,286	1,488,478	8,087,451	8,181,968	94,517
Purchased Property Services	1,275,091	1,356,808	1,378,295	1,321,572	1,327,301	1,570,149	1,570,149	0
Other Purchased Services	1,899,494	1,226,175	1,106,786	1,517,696	1,605,329	3,428,639	3,428,639	0
Supplies and Materials	5,469,329	5,701,074	5,926,587	4,944,692	6,108,525	9,056,156	9,056,156	0
Property Expenses	726,101	56,288	18,265	0	0	6,516	6,516	0
Other Objects	580,294	650,102	622,397	618,862	644,231	752,824	752,824	0
Other Uses of Funds	59,390	74,421	97,718	209,539	52,595	192,377	192,377	0
<b>TOTAL EXPENDITURES</b>	<b>107,673,990</b>	<b>106,897,169</b>	<b>119,879,080</b>	<b>123,704,121</b>	<b>131,831,817</b>	<b>130,328,404</b>	<b>139,422,921</b>	<b>9,094,517</b>

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



# General Fund

## 2021-2022 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.

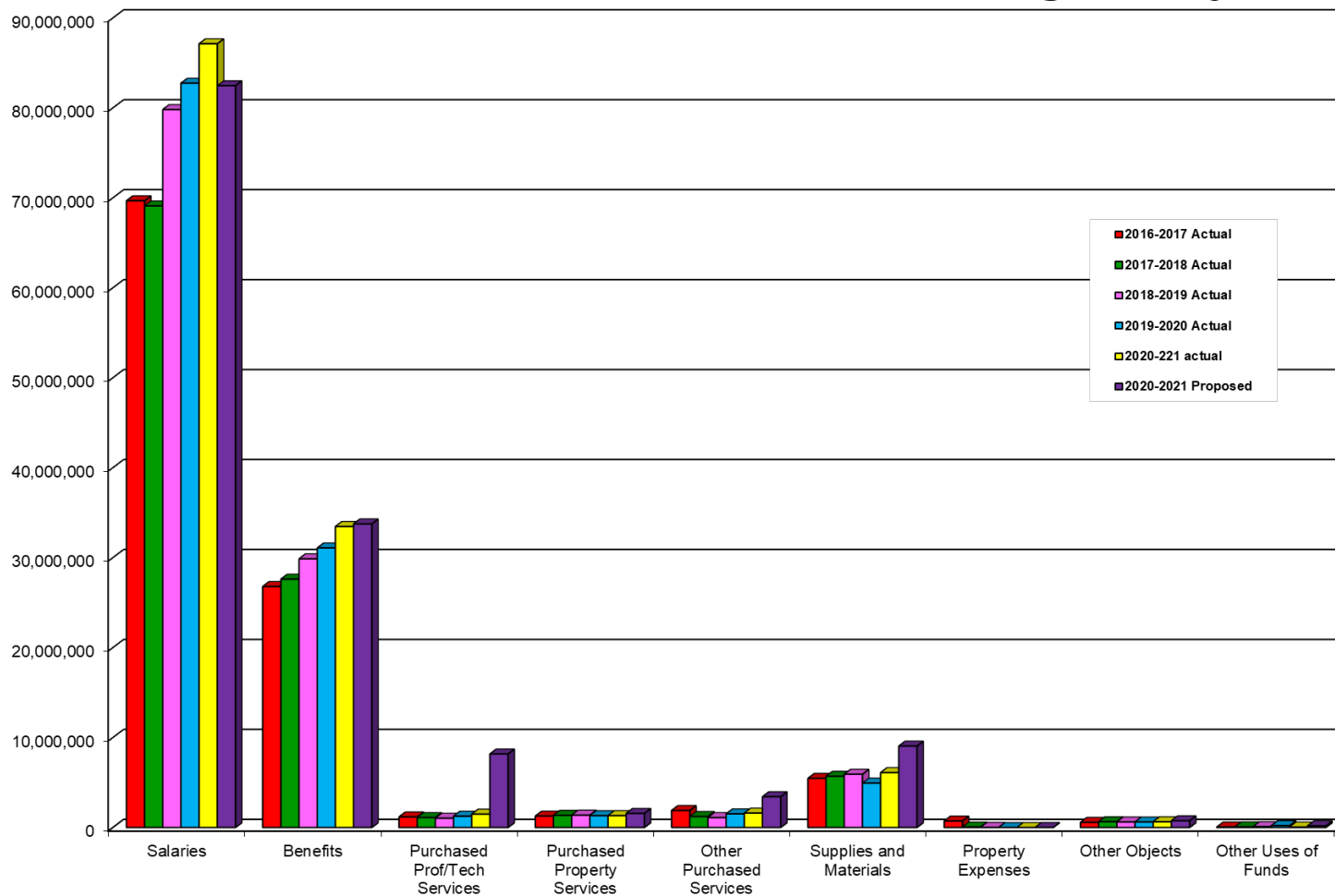
**Other Objects - Object 800:** Amounts paid for goods and services not otherwise classified.

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



# General Fund

## 2021-2022 Expenditure Budget by Object





# Fiscal Year 2021-2022

## Building Fund

Revenue and Expenditure

Budget Presentation

September 13, 2021





# Building Fund

## 2021-2022 Budget

Presented September 13, 2021

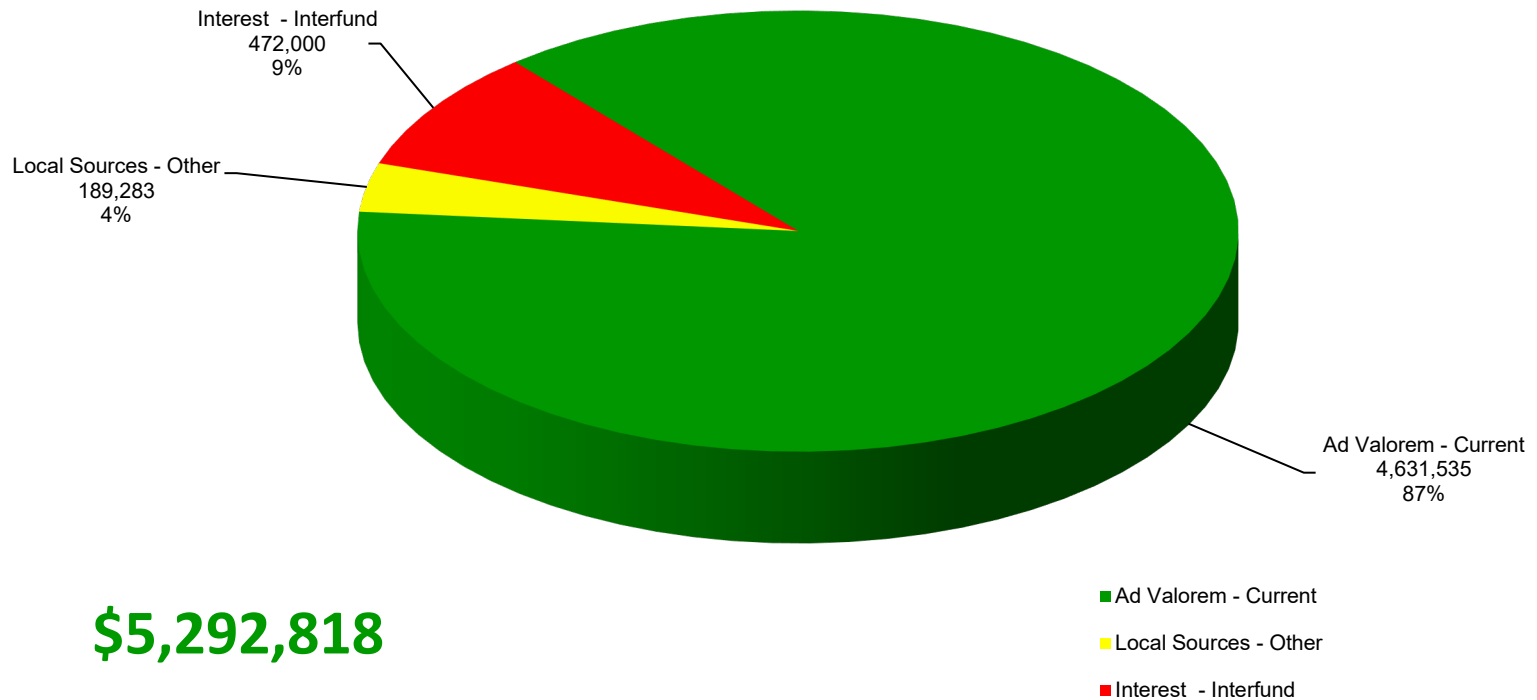
	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	06/14/21 Temporary Appropriation Budget 2021-2022	09/13/21 Proposed Budget 2021-2022	Change from 06/14/21 Temp App Budget
<b>REVENUES</b>								
Ad Valorem - Current	4,000,488	4,110,598	4,238,099	4,412,484	4,531,531	4,571,931	4,631,535	59,604
Local Sources - Other	178,920	2,341,434	8,153,916	237,833	181,566	186,845	189,283	2,438
Interest - Interfund	115,978	273,670	782,018	621,903	411,521	472,000	472,000	0
<b>TOTAL REVENUES</b>	<b>4,295,386</b>	<b>6,725,703</b>	<b>13,174,034</b>	<b>5,272,220</b>	<b>5,124,618</b>	<b>5,230,776</b>	<b>5,292,818</b>	<b>62,042</b>
<b>EXPENDITURES</b>								
Operations & Maintenance	4,202,818	6,131,223	6,295,070	8,185,511	7,650,960	8,000,000	6,083,536	(1,916,464)
Facilities Acq & Construction	39,287	344,186	2,516,774	5,113,937	626,235	500,000	0	(500,000)
<b>TOTAL EXPENDITURES</b>	<b>4,242,104</b>	<b>6,475,409</b>	<b>8,811,844</b>	<b>13,299,448</b>	<b>8,277,194</b>	<b>8,500,000</b>	<b>6,083,536</b>	<b>(2,416,464)</b>
<b>EXCESS REV (EXP)</b>	<b>53,281</b>	<b>250,295</b>	<b>4,362,190</b>	<b>(8,027,229)</b>	<b>(3,152,577)</b>	<b>(3,269,224)</b>	<b>(790,718)</b>	<b>2,478,506</b>
<b>FUND BALANCE 07/1</b>	<b>10,863,935</b>	<b>10,917,216</b>	<b>11,167,511</b>	<b>15,529,701</b>	<b>7,502,472</b>	<b>4,438,335</b>	<b>4,349,896</b>	<b>(88,439)</b>
<b>FUND BALANCE 06/30</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>1,169,111</b>	<b>3,559,178</b>	<b>2,390,067</b>

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



# Building Fund

## 2021-2022 Revenue Budget



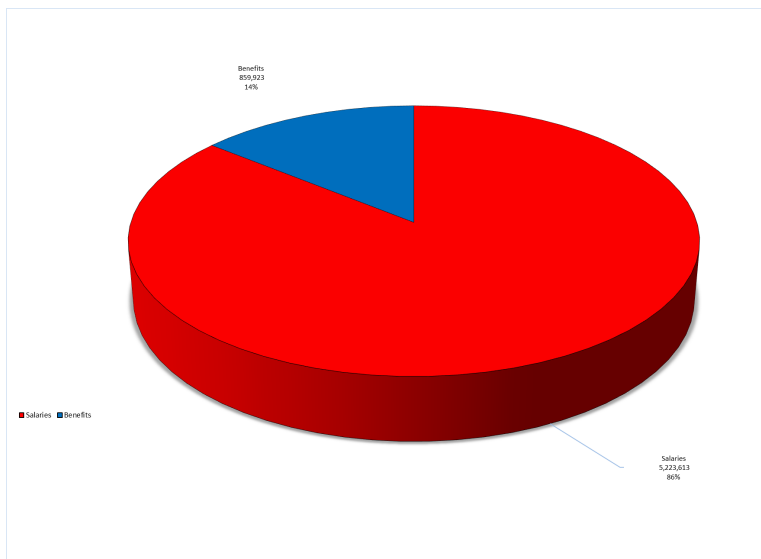


# Building Fund

## 2021-2022 Expenditure Budget by Object

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	06/14/21 Temp. Appr. Budget 2021-2022	09/13/21 Proposed Budget 2021-2022	Change from 06/14/21 Approved Budget
EXPENDITURES								
Salaries	3,206,793	3,860,103	4,260,655	4,962,255	4,960,590	6,893,239	5,223,613	(1,669,625)
Benefits	707,941	826,801	871,854	1,039,545	1,110,406	1,110,755	859,923	(250,832)
Supplies & Materials	224,533	237,164	204,000	817,176	27,861	318,000	0	(318,000)
Other Objects	102,838	1,551,340	3,475,335	6,480,473	2,178,337	178,007	0	(178,007)
TOTAL EXPENDITURES	4,242,104	6,475,408	8,811,844	13,299,448	8,277,194	8,500,000	6,083,536	(2,416,464)

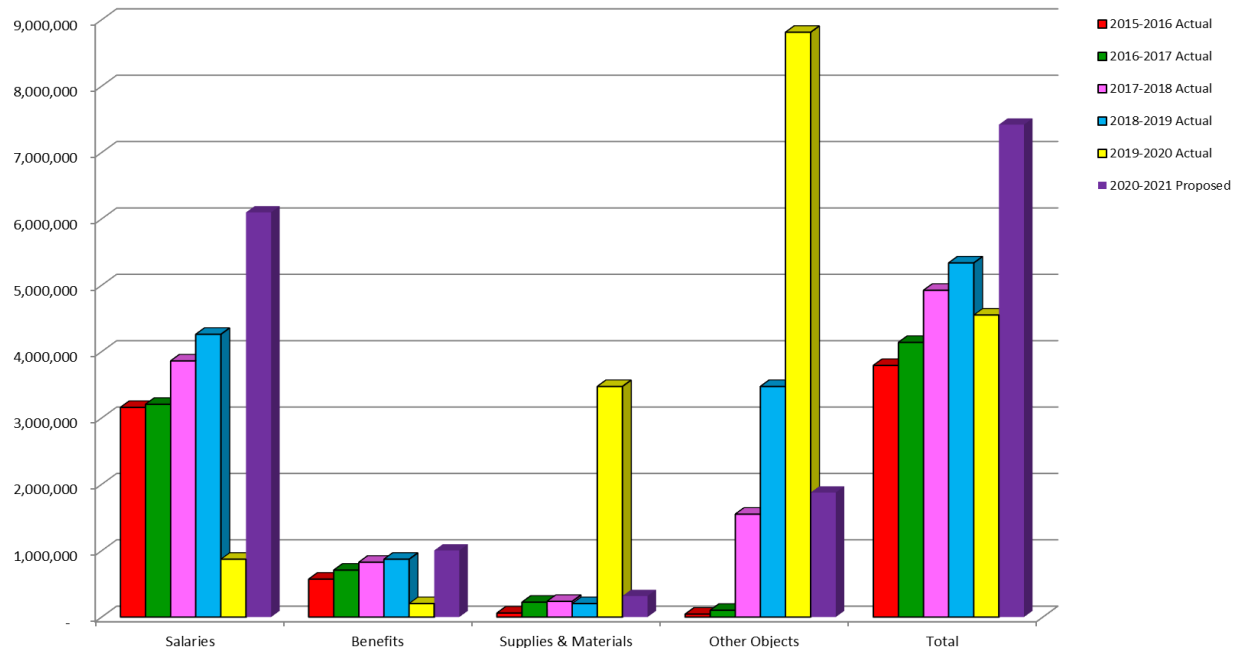
**\$6,083,536**





# Building Fund

## 2021-2022 Expenditure Budget by Object





# Fiscal Year 2021-2022

## Child Nutrition Fund

Revenue and Expenditure

Budget Presentation

September 13, 2021



# Child Nutrition Fund

## 2021-2022 Budget

Presented September 13, 2021

	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	06/14/21 Temporary Appropriation Budget 2021-2022	09/13/21 Proposed Budget 2021-2022	Change from 06/14/21 Temp App Budget
<b>REVENUES</b>								
Local Sources	2,120,333	2,279,451	2,495,723	1,866,418	568,518	752,666	766,600	13,934
State Sources	76,212	73,393	68,357	80,358	79,825	79,825	79,825	0
Federal Sources	6,865,134	6,838,170	7,252,920	7,526,297	11,140,772	11,008,697	11,147,000	138,303
<b>TOTAL REVENUES</b>	<b>9,061,678</b>	<b>9,191,015</b>	<b>9,816,999</b>	<b>9,473,073</b>	<b>11,789,115</b>	<b>11,841,188</b>	<b>11,993,425</b>	<b>152,237</b>
<b>EXPENDITURES</b>								
Food Preparation	3,441,944	3,592,407	3,917,720	4,327,688	4,348,466	4,139,446	4,139,446	0
Other Direct Services	813,486	1,027,217	964,897	1,014,951	940,246	2,011,414	2,011,414	0
Food Procurement/A La Carte	3,413,286	3,388,160	3,832,105	3,464,372	3,483,942	5,639,426	5,439,426	(200,000)
Other CN Programs	1,319,811	936,101	928,868	1,264,529	622,974	586,168	586,168	0
<b>TOTAL EXPENDITURES</b>	<b>8,988,527</b>	<b>8,943,885</b>	<b>9,643,590</b>	<b>10,071,540</b>	<b>9,395,628</b>	<b>12,376,454</b>	<b>12,176,454</b>	<b>(200,000)</b>
<b>EXCESS REV (EXP)</b>	<b>73,151</b>	<b>247,130</b>	<b>173,409</b>	<b>(598,467)</b>	<b>2,393,486</b>	<b>(535,266)</b>	<b>(183,029)</b>	<b>352,237</b>
<b>FUND BALANCE 07/1</b>	<b>5,769,388</b>	<b>5,842,540</b>	<b>6,089,670</b>	<b>6,263,079</b>	<b>5,664,612</b>	<b>6,028,969</b>	<b>8,058,098</b>	<b>2,029,129</b>
<b>FUND BALANCE 06/30</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>5,493,703</b>	<b>7,875,069</b>	<b>2,381,366</b>

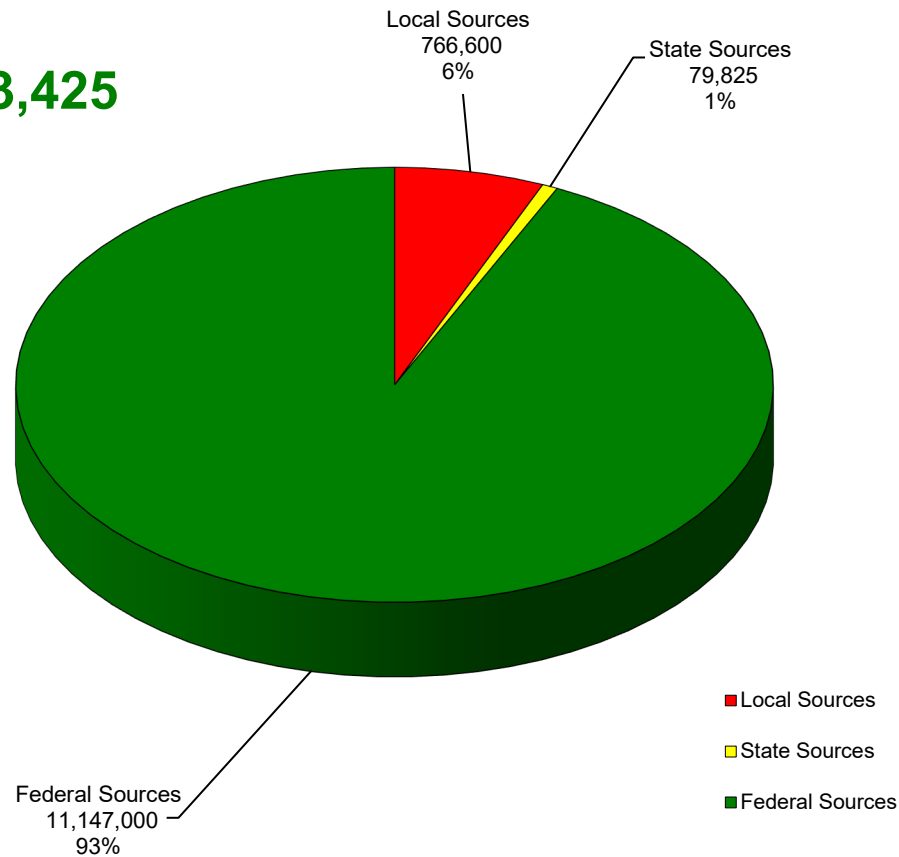
\*Due to presentation of decimals, the columns may not foot.



# Child Nutrition Fund

## 2021-2022 Revenue Budget

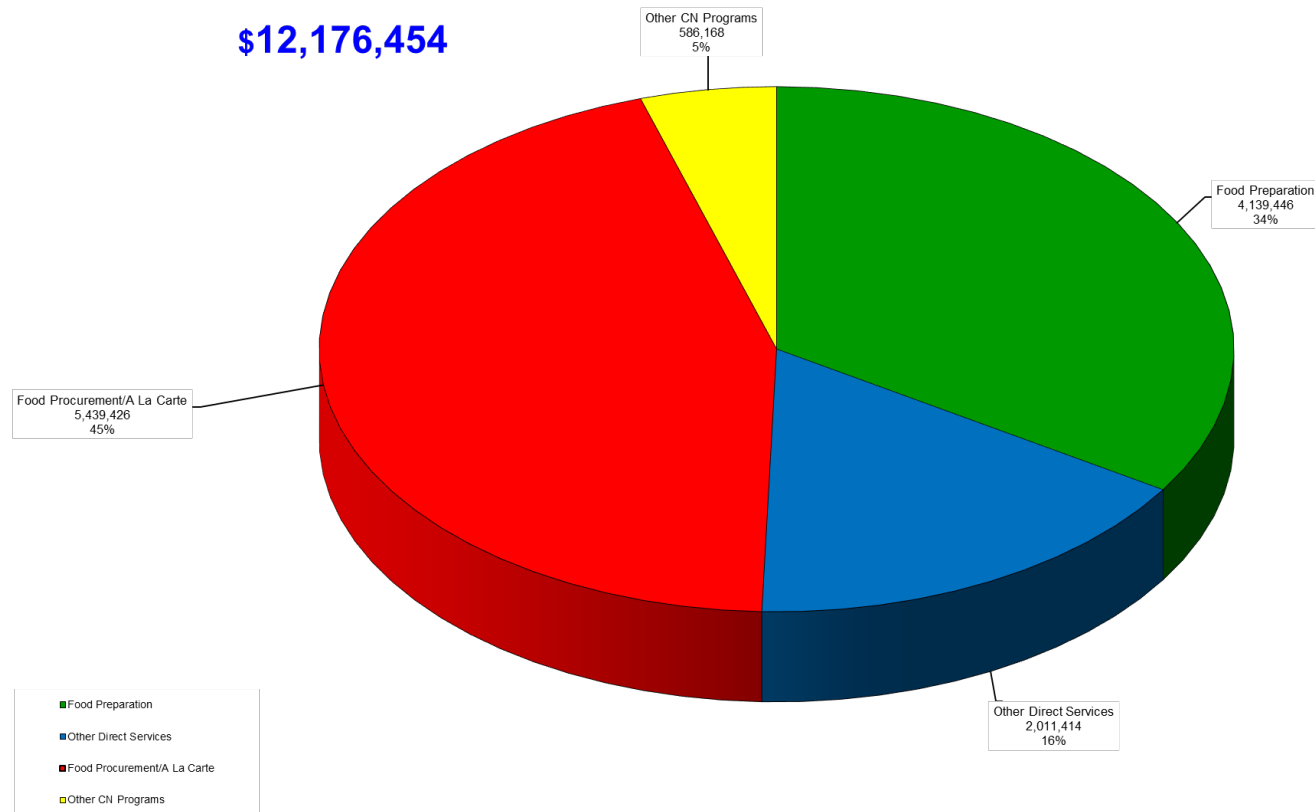
**\$11,993,425**





# Child Nutrition Fund

## 2021-2022 Expenditure Budget by Function



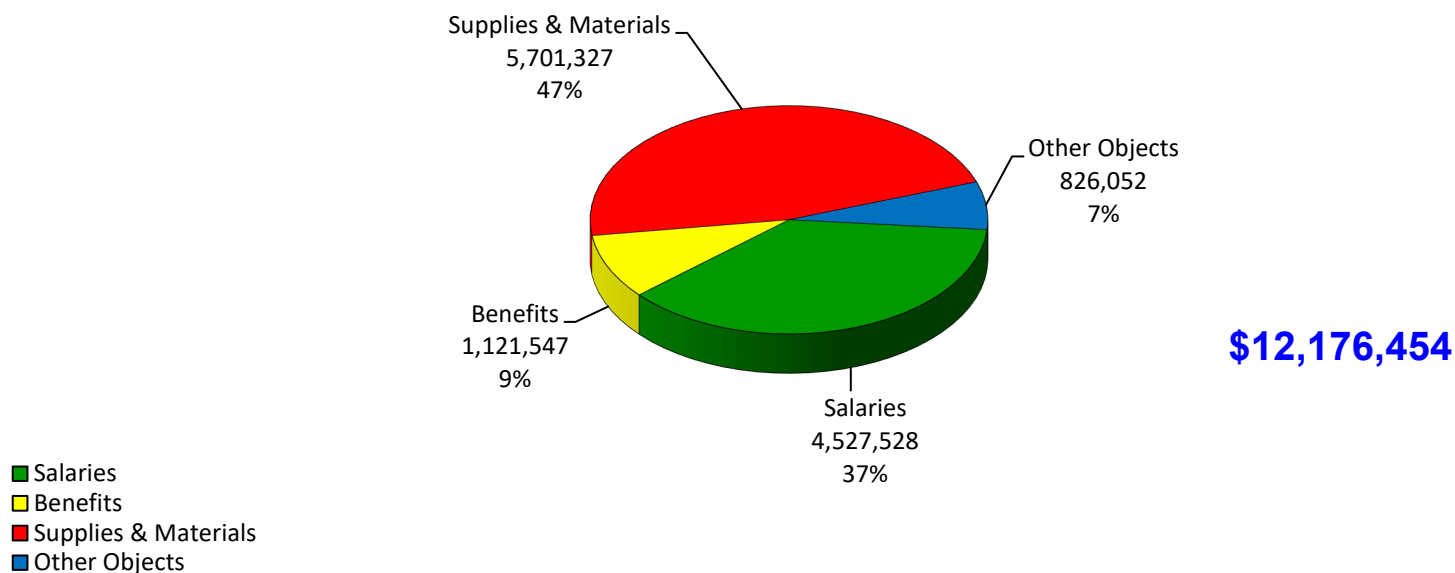




# Child Nutrition Fund

## 2021-2022 Expenditure Budget by Object

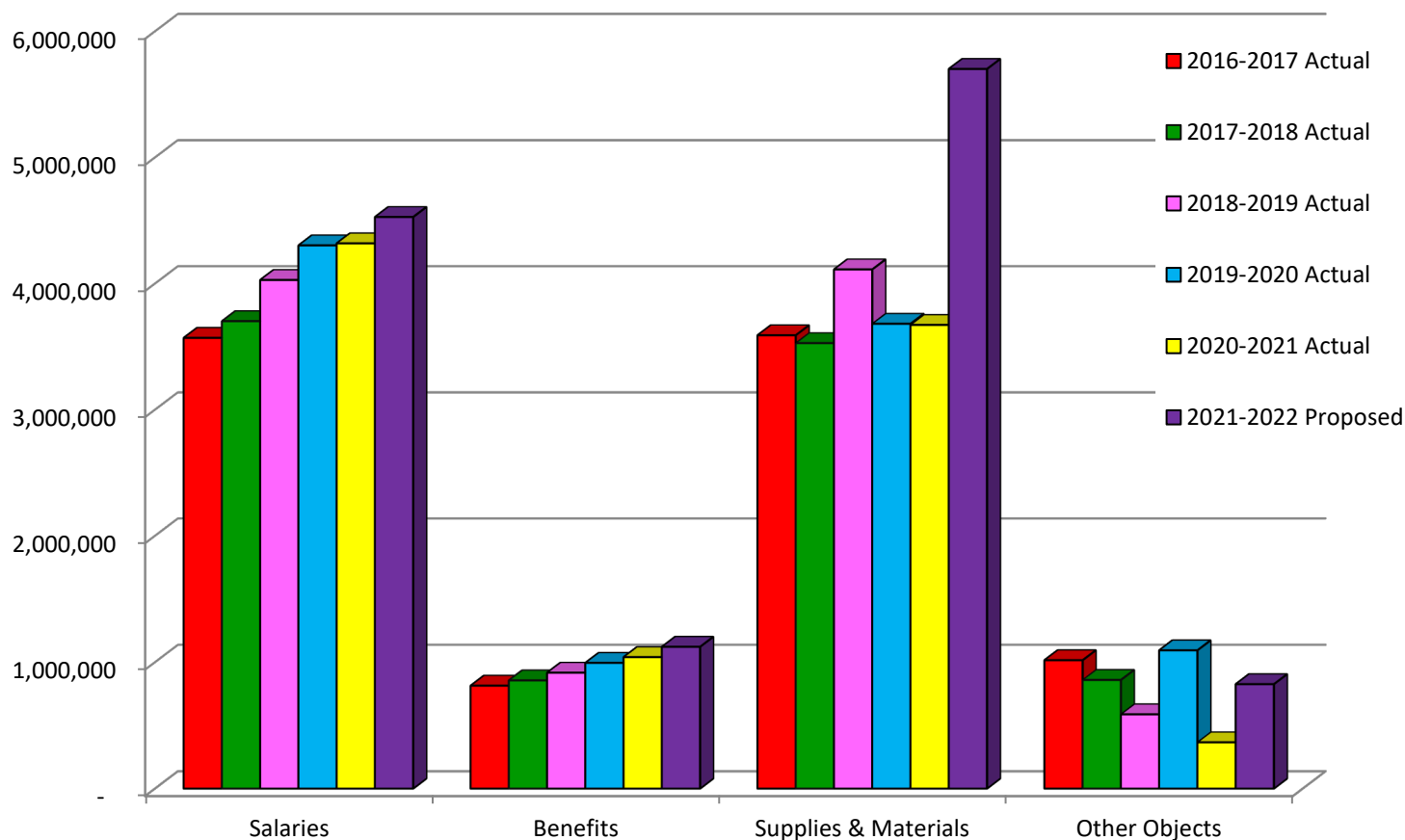
EXPENDITURES	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	06/14/21 Temp. Appr. Budget 2021-2022	09/13/21 Proposed Budget 2021-2022	Change from 06/14/21 Approved Budget
Salaries	3,569,189	3,701,458	4,028,154	4,302,438	4,318,606	4,527,528	4,527,528	0
Benefits	813,973	855,612	916,404	994,452	1,039,941	1,121,547	1,121,547	0
Supplies & Materials	3,589,829	3,527,467	4,111,765	3,680,924	3,671,389	5,901,327	5,701,327	(200,000)
Other Objects	1,015,537	859,348	587,268	1,093,725	365,691	826,052	826,052	0
<b>TOTAL EXPENDITURES</b>	<b>8,988,527</b>	<b>8,943,885</b>	<b>9,643,590</b>	<b>10,071,540</b>	<b>9,395,628</b>	<b>12,376,454</b>	<b>12,176,454</b>	<b>(200,000)</b>





# Child Nutrition Fund

## 2021-2022 Expenditure Budget by Object





# General Fund

## 2021-2022 School Site Budget Allocations

Site Name	Site	Current \$ Per Student	October 2019 Count	Calculated Base 2020-21	Final Base 2020-21	October 2020 Count	Calculated Base 2021-2022	Proposed Base 2021-2022	Student Count Year used	Difference Final/Proposed 2021-2022
Grove Elementary	105	31.00	567	17,577	17,577	540	16,740	17,577	2019	0
Boevers Elementary	115	31.00	468	14,508	18,879	418	12,958	14,508	2019	(4,371)
Clark Elementary	120	31.00	449	13,919	20,894	448	13,888	13,919	2019	(6,975)
Darnaby Elementary	122	31.00	595	18,445	19,933	531	16,461	18,445	2019	(1,488)
Peters Elementary	125	31.00	420	13,020	13,671	348	10,788	13,020	2019	(651)
Andersen Elementary	130	31.00	489	15,159	15,159	410	12,710	15,159	2019	0
McAuliffe Elementary	135	31.00	570	17,670	18,817	566	17,546	17,670	2019	(1,147)
Jarman Elementary	140	31.00	621	19,251	19,251	621	19,251	19,251	2019	0
Cedar Ridge Elementary	145	31.00	470	14,570	15,686	447	13,857	14,570	2019	(1,116)
Moore Elementary	150	31.00	512	15,872	15,872	482	14,942	15,872	2019	0
Rosa Parks Elementary	155	31.00	730	22,630	26,164	660	20,460	22,630	2019	(3,534)
Thomas Jefferson Elementary	160	31.00	583	18,073	18,073	526	16,306	18,073	2019	0
Ochoa	180	31.00	1,014	31,434	31,434	962	29,822	31,434	2019 (2)	0
6th / 7th Grade Center	510	33.00	2,449	80,817	80,817	2,332	76,956	80,817	2019	0
8th Grade Center	620	33.00	1,218	40,194	40,194	1,168	38,544	40,194	2019	0
9th Grade Center	720	38.00	1,212	46,056	47,842	1,186	45,068	46,056	2019	(1,786)
High School (10-12)	705	38.00	3,294	125,172	130,818	3,163	120,194	130,172	2019 (1)	(646)
Alternative High School	725	38.00	155	5,890	6,004	151	5,738	5,890	2019	(114)
			<b>15,816</b>	<b>\$ 530,257</b>	<b>\$ 557,085</b>	<b>14,959</b>	<b>\$ 502,229</b>	<b>\$ 535,257</b>		<b>\$ (21,828)</b>

(1) Includes \$5,000 for UView Budget



# Thank You

Patricia Williams Ed.D.  
Chief Financial Officer

Catherine L. Bentley, CPA  
Director Of Financial Reporting/Treasury

Rebecca K. Byers, CPA, SFO  
Associate Director Of Treasury/Budget

Sarah La Rue  
Treasury Analyst

Elementary School Boundaries - Union Public School District

