

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, 2021

As of September 2020

WWW.UNIONPS.ORG

Union Public Schools - Table of Contents

**Budget Proposal
For the Fiscal Year Ending June 30, 2021**

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





Union Public Schools
Independent District #9

Patricia Williams, Ed. D.
Chief Financial Officer

September 11, 2020

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, 2020 and ending June 30, 2021. 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 2020-2021 Budget, which represents a continuance of past budget development philosophy. The Fiscal Year 2020-2021 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 2020-2021 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.

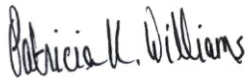
Statement of Mission and Vision

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 2020-2021 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.

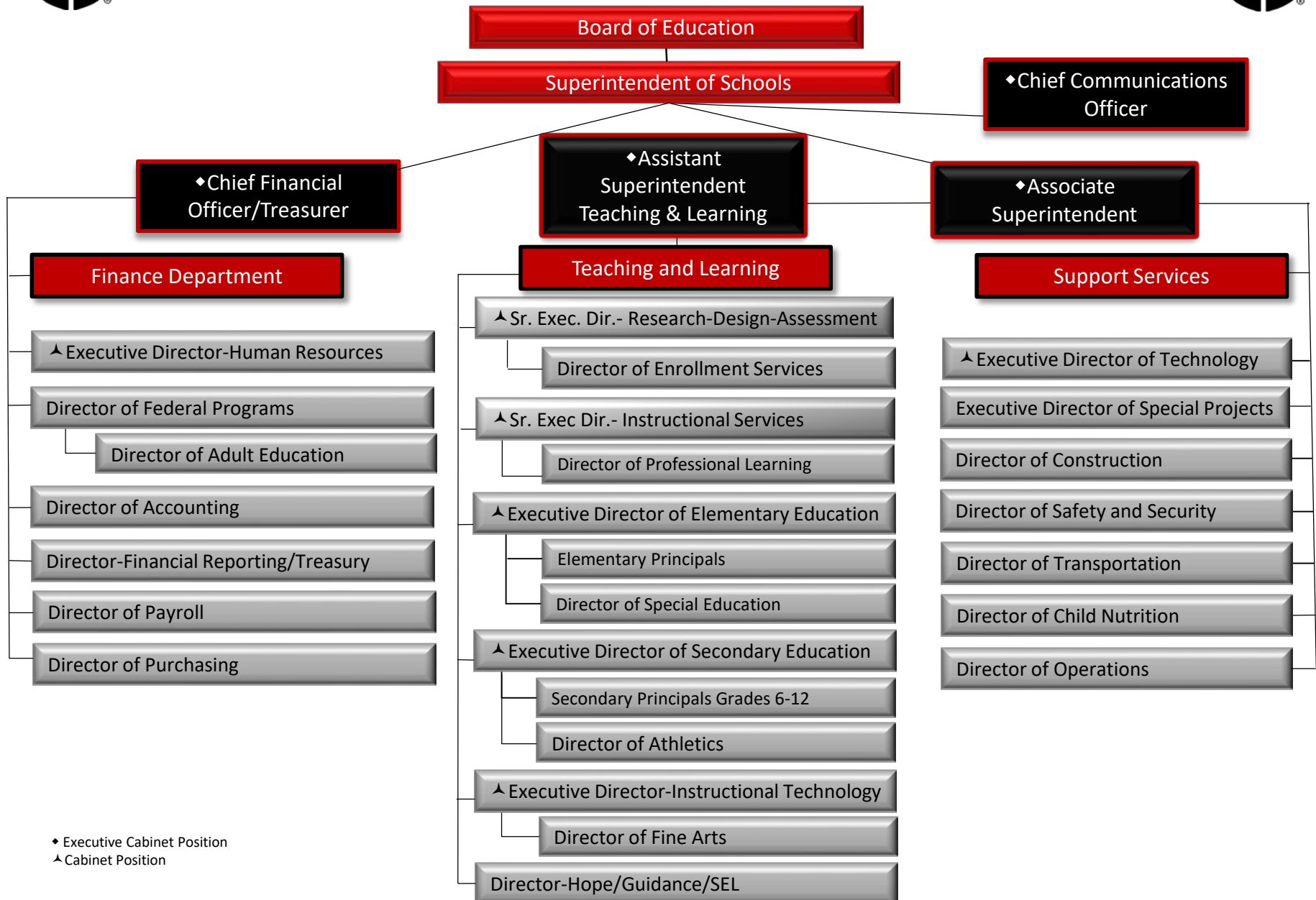
Respectfully submitted,

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



Union Public Schools | 2020-2021 Administrative Organizational Chart



♦ Executive Cabinet Position
▲ Cabinet Position

GENERAL FUND





Fiscal Year 2020-2021

General Fund

Revenue and Expenditure

Budget

September 14, 2020



UNION PUBLIC SCHOOLS



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

Presented September 14, 2020

REVENUES	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	06/12/20 Temporary Appropriation Budget 2020-2021	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Temp App Budget
Ad Valorem - Current	27,105,854	28,003,415	28,774,189	29,658,967	30,887,386	30,067,811	30,887,386	819,575
Local Sources - Other	7,908,600	7,277,325	7,407,149	8,426,473	7,237,839	8,140,995	7,982,991	(158,004)
Intermediate Sources	3,895,002	4,055,821	4,108,437	4,248,303	4,543,236	4,445,398	4,543,236	97,838
State Aid w/o Mid-Term Adj.	40,919,782	39,375,998	38,590,239	47,297,237	50,169,691	50,162,484	48,604,596	(1,557,888)
Est. Mid-Term Adj.	0	0	0	0	0	(3,345,940)	(1,100,000)	2,245,940
State Sources	19,942,549	19,883,050	20,830,266	21,989,633	21,208,632	22,490,304	21,266,427	(1,223,877)
Federal Sources	8,405,390	7,841,746	8,115,310	9,348,645	9,492,779	13,290,739	13,089,145	(201,594)
TOTAL REVENUES	108,177,177	106,437,357	107,825,590	120,969,259	123,539,563	125,251,791	125,273,781	21,990
EXPENDITURES								
Instruction	57,892,177	57,971,281	59,007,115	67,633,827	70,255,223	70,824,546	70,193,605	(630,942)
Student Support	6,736,840	7,058,168	7,373,738	9,317,736	9,749,731	9,332,063	9,488,350	156,287
Instructional Support	4,526,588	4,811,714	4,116,381	5,232,565	5,112,927	5,812,870	5,930,085	117,215
General Administration	2,306,433	2,312,599	2,655,005	2,442,970	2,568,552	2,937,693	2,975,054	37,360
School Administration	8,273,246	8,371,441	8,623,348	9,120,025	9,302,859	8,951,250	9,014,565	63,315
Business/Technology	7,457,048	8,317,543	7,347,032	7,883,100	8,158,132	8,499,429	8,558,821	59,391
Operations & Maintenance	10,831,868	10,643,284	9,170,551	9,216,510	8,693,970	9,559,415	9,343,274	(216,141)
Student Transportation	3,836,606	3,975,813	4,322,681	4,607,423	4,757,427	4,746,306	4,825,873	79,567
Non-Instructional Services	4,847,000	4,152,754	4,206,897	4,320,290	4,870,920	5,745,859	5,802,553	56,694
Other Outlays	113,378	59,390	74,421	104,635	234,380	197,907	175,161	(22,746)
TOTAL EXPENDITURES	106,821,185	107,673,990	106,897,169	119,879,080	123,704,121	126,607,339	126,307,339	(300,000)
EXCESS REV (EXP)	1,355,991	(1,236,633)	928,421	1,090,179	(164,558)	(1,355,548)	(1,033,558)	321,990
FUND BALANCE 07/1	14,773,079	16,129,071	14,892,437	15,820,859	16,911,038	13,461,919	16,746,480	3,284,561
FUND BALANCE 06/30	16,129,071	14,892,437	15,820,859	16,911,038	16,746,480	12,106,371	15,712,922	3,606,551
Carryover %	14.91%	13.99%	14.67%	13.98%	13.56%			

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



General Fund

Revenue Budget





General Fund

2020-2021 Revenue Budget

Presented September 14, 2020

REVENUES	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	06/12/20 Temporary Appropriation Budget 2020-20	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Temp App Budget
Ad Valorem - Current	27,105,854	28,003,415	28,774,189	29,658,967	30,887,386	30,067,811	30,887,386	819,575
Local Sources - Other	7,908,600	7,277,325	7,407,149	8,426,473	7,237,839	8,140,995	7,982,991	(158,004)
Intermediate Sources	3,895,002	4,055,821	4,108,437	4,248,303	4,543,236	4,445,398	4,543,236	97,838
State Aid w/o Mid-Term Adj.	40,919,782	39,375,998	38,590,239	47,297,237	50,169,691	50,162,484	48,604,596	(1,557,888)
Est. Mid-Term Adj.	0	0	0	0	0	(3,345,940)	(1,100,000)	2,245,940
State Sources	19,942,549	19,883,050	20,830,266	21,989,633	21,208,632	22,490,304	21,266,427	(1,223,877)
Federal Sources	8,405,390	7,841,746	8,115,310	9,348,645	9,492,779	13,290,739	13,089,145	(201,594)
TOTAL REVENUES	108,177,177	106,437,357	107,825,590	120,969,259	123,539,563	125,251,791	125,273,781	21,990

*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 \$48.6 million on our 08/27/20 Allocation. The state aid allocation will be recalculated in January 2021 and will be adjusted to reflect the actual number of students served as of October 2020, as well as, any changes in 2020-2021 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. State aid revenue increased in 2019-2020 by approximately \$2,872,454 compared to 2018-2019 collections.

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. As of September 2021, the State Aid allocation is \$48,604,852 and WADM is \$3,467.17, which accounts for a difference of \$1.56 million in estimated collections compared to FY19 actuals.



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 \$30,887,386 in 2019-2020. For 2020-2021 the district's total NAV has increased by \$19 million bringing our new NAV to \$894,015,931. This is an increase of 2.18% 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 2021 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 2021 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 2019-2020, the final flexible benefits allocation of \$12.92 million was fully funded by June of 2020, which accounted for over 60% 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 2019-2020 school year, the District collected a total of \$21,208,632 and estimates collections for 2020-2021 to be \$21.27 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 2019-2020 school year, the District collected \$7,237,839 and estimates collections for 2020-2021 to be about \$7.98 million.

Federal Revenue

2019-2020 actual collections of \$9,492,779 consisted of several grant and project categories received from Federal sources. The District estimates collections for 2020-2021 to be \$3,596,366 higher at \$13,089,145 million. The large increase is due primarily to the creation of the Coronavirus Aid Relief and Economic Security Act which added an additional \$2.76 million to the federal budget.

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 2019-2020, the District received county 4-mill ad valorem, resale on property release, and mortgage tax revenues of \$4,543,236.

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

2020-2021 Revenue Budget

Changes from 2020-2021 Temporary Appropriation Budget approved
June 12, 2020:

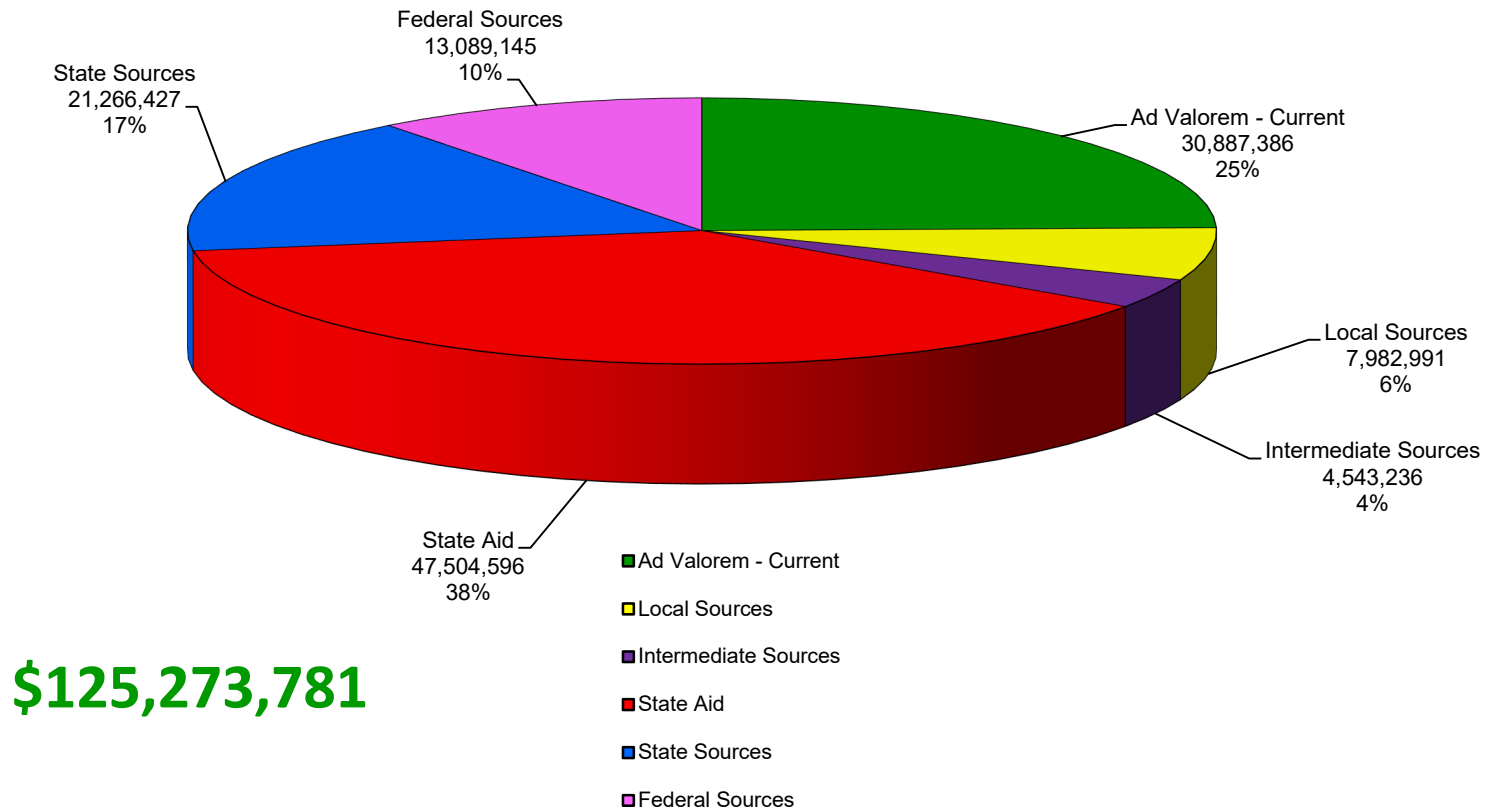
<input type="checkbox"/> Gain in Ad Valorem – Current	—————→	819,575
<input type="checkbox"/> Loss in Local Sources – Other	—————→	(158,004)
(REACH Allocation, COVID PPE donations, CAPTC Adult ED GED Allocation)		
<input type="checkbox"/> Gain in Intermediate	—————→	97,838
(County 4-Mill Levy, Mortgage Tax)		
<input type="checkbox"/> Gain in State Aid	—————→	688,052
(Allocation Change – Anticipated Cut)		
<input type="checkbox"/> Loss in State Sources	—————→	(1,223,877)
(FBA, State Land Earnings, Motor Vehicle Collections)		
<input type="checkbox"/> Loss in Federal Sources	—————→	(201,594)
(Title I, Title II, Idea Allocations)		

Net Change: \$ 21,990



General Fund

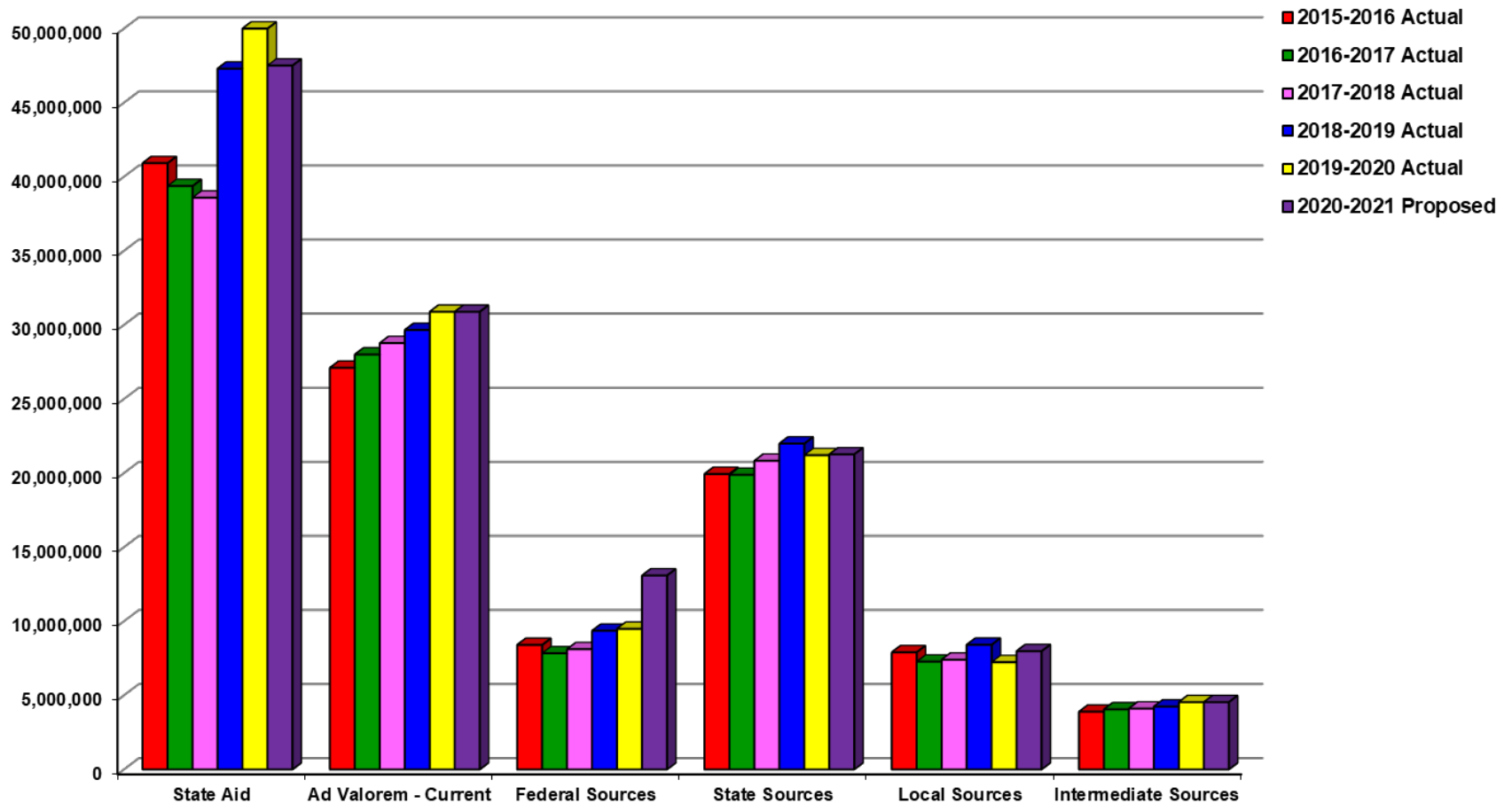
2020-2021 Revenue Budget





General Fund

Revenue Budget Comparison





General Fund

State Aid Comparison

	Final Allocation Amount	Increase/ (Decrease) from Prior Alloc	ADM	Midterm Weighted ADM	Combined Factors per WADM	Difference between Combined Factors PY Allocation
FY08 Allocation	37,301,704.00		14,357.36	21,024.80	3,189.00	
FY09 Allocation	39,992,313.00	2,690,609.00	14,519.14	21,622.88	3,275.60	86.60
FY10 Allocation	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				
FY11 Allocation	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)				
FY12 Allocation	37,521,745.00	(900,835.00)	14,836.11	23,248.57	3,040.20	63.40
FY13 Allocation	38,621,190.00	1,099,445.00	15,189.75	23,810.48	3,035.00	(5.20)
FY14 Allocation	40,440,460.00	1,819,270.00	15,485.87	24,562.05	3,032.00	(3.00)
FY15 Allocation	41,426,919.00	986,459.00	15,699.55	25,055.56	3,075.80	43.80
FY16 Allocation	40,919,782.00	(387,605.00)	15,919.26	25,500.36	3,034.60	(15.20)
FY17 Returned FY16 Aid 9/15/16	599,513.00	599,513.00				
FY17 Allocation	38,776,485.00	(77,219.00)	15,887.36	25,739.44	3,005.60	(3.00)
FY18 Returned FY17 Aid 8/23/17	159,585.00	159,585.00				
FY18 Allocation	38,430,654.00	10,305.00	15,797.09	25,762.46	3,032.20	0.40
FY19 Allocation	47,297,237.00	(935,409.00)	15,761.34	25,722.50	3,435.76	13.72
FY20 Allocation	50,169,691.00	7,207.00	15,779.56	25,738.18	3,581.44	0.28
FY21 Initial Allocation 07/23/20	48,587,394.24	(1,582,296.76)	15,725.50	25,673.87	3,466.49	(114.95)
FY21 Adjusted Allocation 08/10/20	48,604,595.58	17,201.34	15,725.50	25,673.87	3,467.16	0.67
FY21 Adjusted Allocation 08/27/20	48,604,852.32	256.74	15,725.50	25,673.87	3,467.17	0.01

Union has grown by 1,206.36 students (ADM) since FY09.

Union has increased by 4,050.99 in Weighted ADM since FY09.

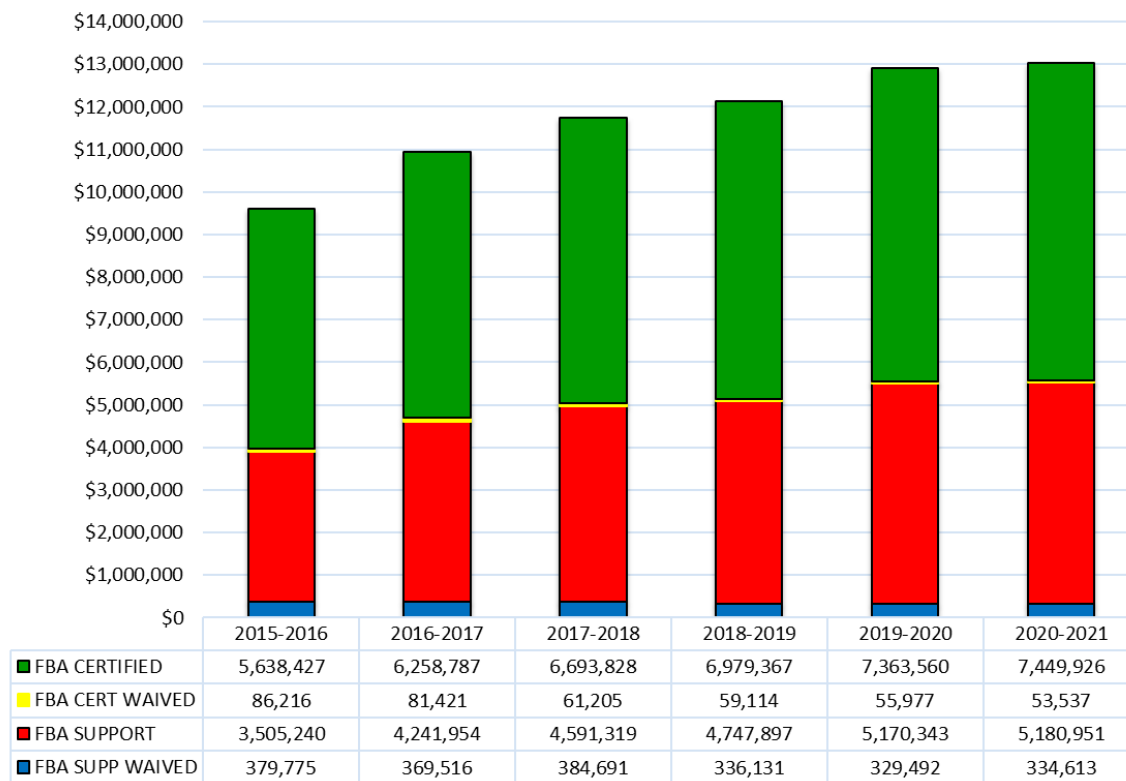
Combined Factors per WADM has increased by \$191.57 since FY09.

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				
2015-2016				
Certified Taking:	943	Certified Waiving:	107	Final Allocation
Support Taking:	583	Support Waiving:	178	\$9,609,657.66
	1,526		285	
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:	TBD	Certified Waiving:	TBD	Initial Allocation
Support Taking:	TBD	Support Waiving:	TBD	\$13,019,027.64



Historical Net Assessed Valuation & Sinking Fund Levy

Fiscal Year	Amount of Bond Issue	Net Assessed Valuation	Dollar Increase	Percentage Change	Sinking Fund Levy
2020-21	TBD*	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

2020-2021 Expenditure Budget

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	06/12/20 Temporary Appropriation Budget 2020-2021	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Temp. Appr. Budget
Instruction	57,892,177	57,971,281	59,007,115	67,633,827	70,255,223	70,824,546	70,193,605	(630,942)
Student Support	6,736,840	7,058,168	7,373,738	9,317,736	9,749,731	9,332,063	9,488,350	156,287
Instructional Support	4,526,588	4,811,714	4,116,381	5,232,565	5,112,927	5,812,870	5,930,085	117,215
General Administration	2,306,433	2,312,599	2,655,005	2,442,970	2,568,552	2,937,693	2,975,054	37,360
School Administration	8,273,246	8,371,441	8,623,348	9,120,025	9,302,859	8,951,250	9,014,565	63,315
Business/Technology	7,457,048	8,317,543	7,347,032	7,883,100	8,158,132	8,499,429	8,558,821	59,391
Operations & Maintenance	10,831,868	10,643,284	9,170,551	9,216,510	8,693,970	9,559,415	9,343,274	(216,141)
Student Transportation	3,836,606	3,975,813	4,322,681	4,607,423	4,757,427	4,746,306	4,825,873	79,567
Non-Instructional Services	4,847,000	4,152,754	4,206,897	4,320,290	4,870,920	5,745,859	5,802,553	56,694
Other Outlays	113,378	59,390	74,421	104,635	234,380	197,907	175,161	(22,746)
TOTAL EXPENDITURES	106,821,185	107,673,990	106,897,169	119,879,080	123,704,121	126,607,339	126,307,339	(300,000)
EXCESS REV (EXP)	1,355,991	(1,236,633)	928,421	1,090,179	(164,558)	(1,355,548)	(1,033,558)	321,990
FUND BALANCE 07/01	14,773,079	16,129,071	14,892,437	15,820,859	16,911,038	13,461,919	16,746,480	3,284,561
FUND BALANCE 06/30	16,129,071	14,892,437	15,820,859	16,911,038	16,746,480	\$ 12,106,371	\$ 15,712,922	\$ 3,606,551

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



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

2020-2021 Expenditure Budget

4 New Positions

- ☐ Teachers _____ → 4
- ☐ Classroom Aides _____ → 0
- ☐ Counselor _____ → 0
- ☐ Administrators _____ → 0

Position Additions Breakdown:

4 Certified

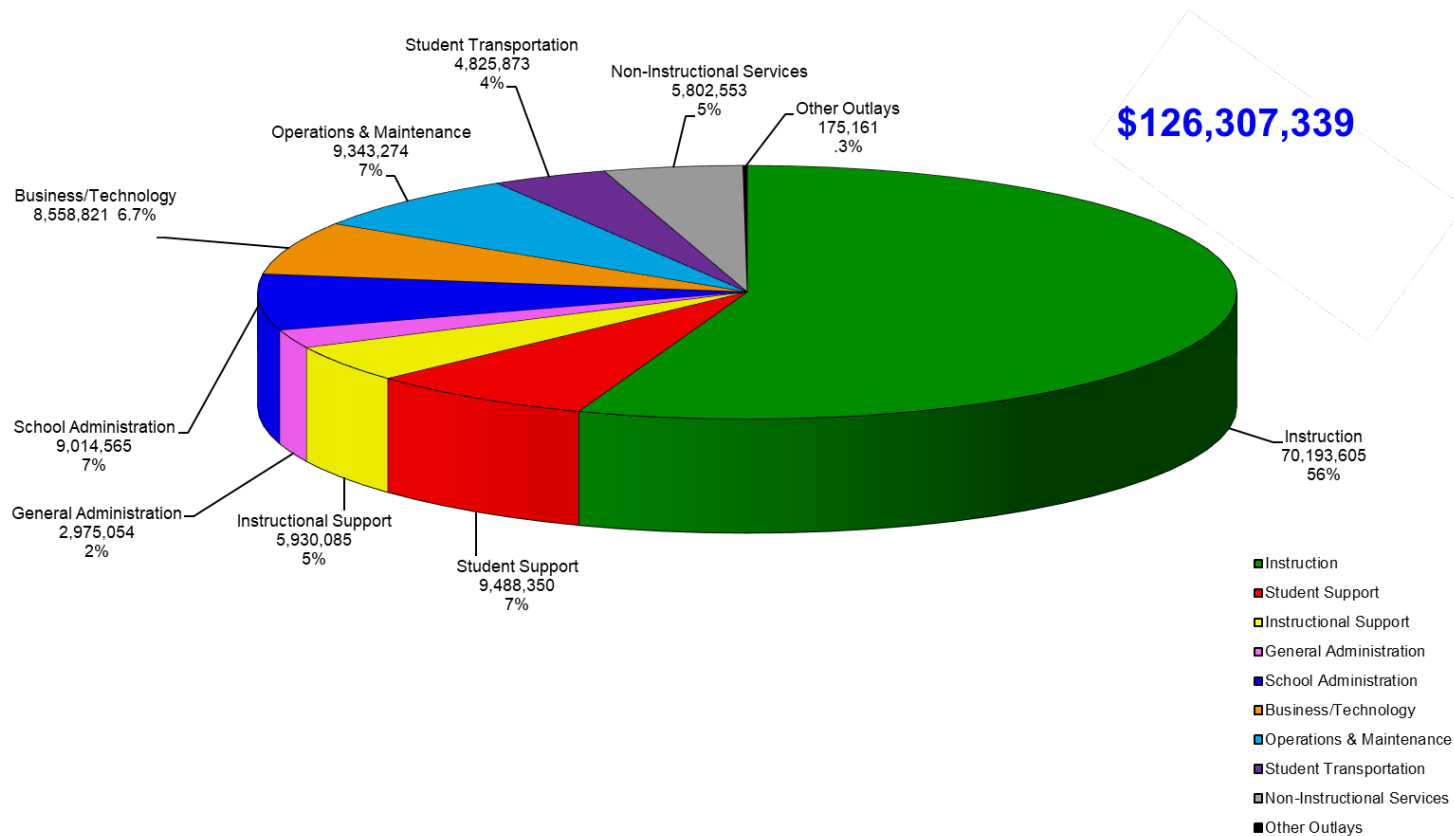
0 Support

0 Administrators



General Fund

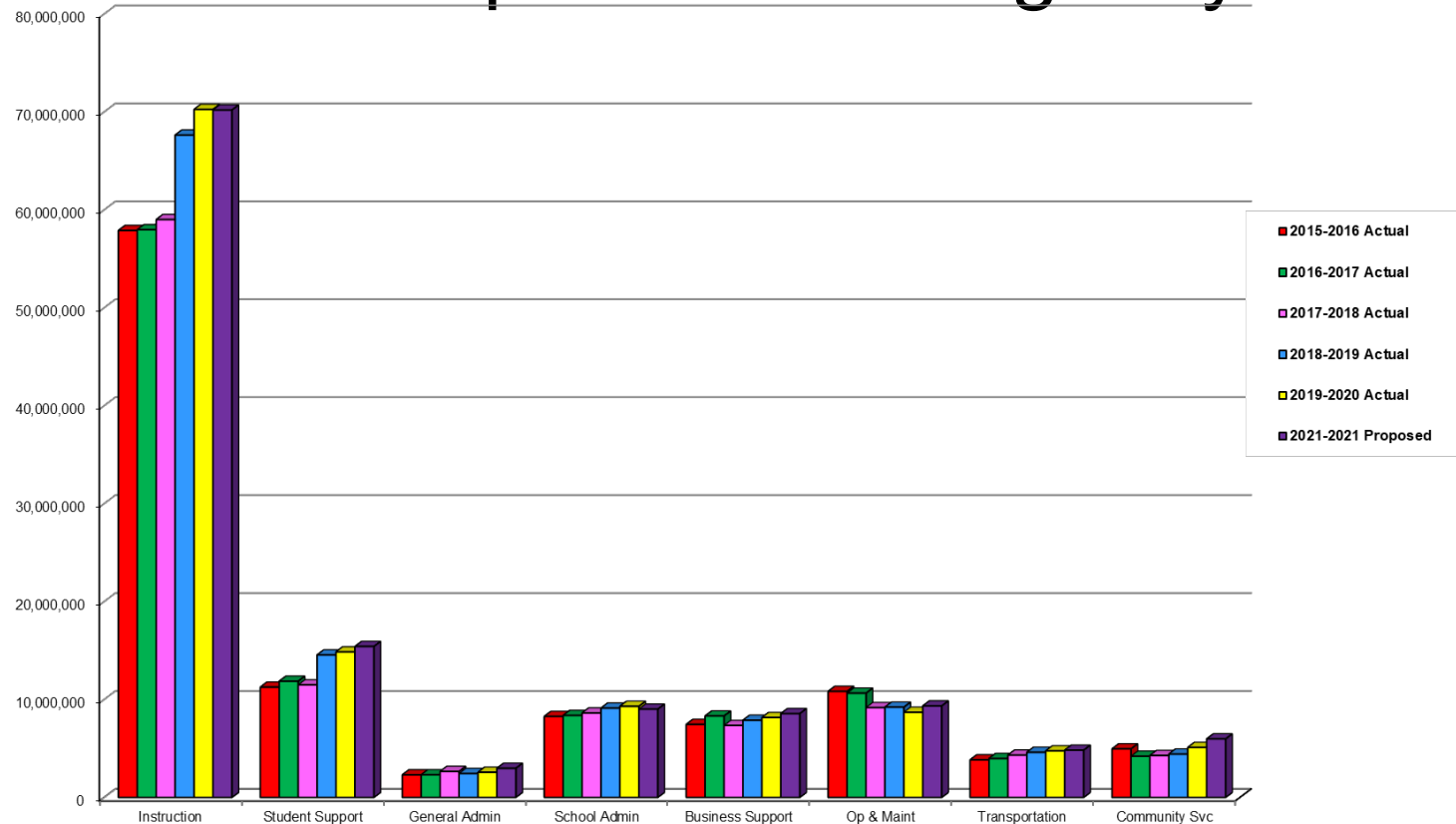
2020-2021 Expenditure Budget by Function





General Fund

2020-2021 Expenditure Budget by Function





General Fund

2020-2021 Expenditure Budget by Object

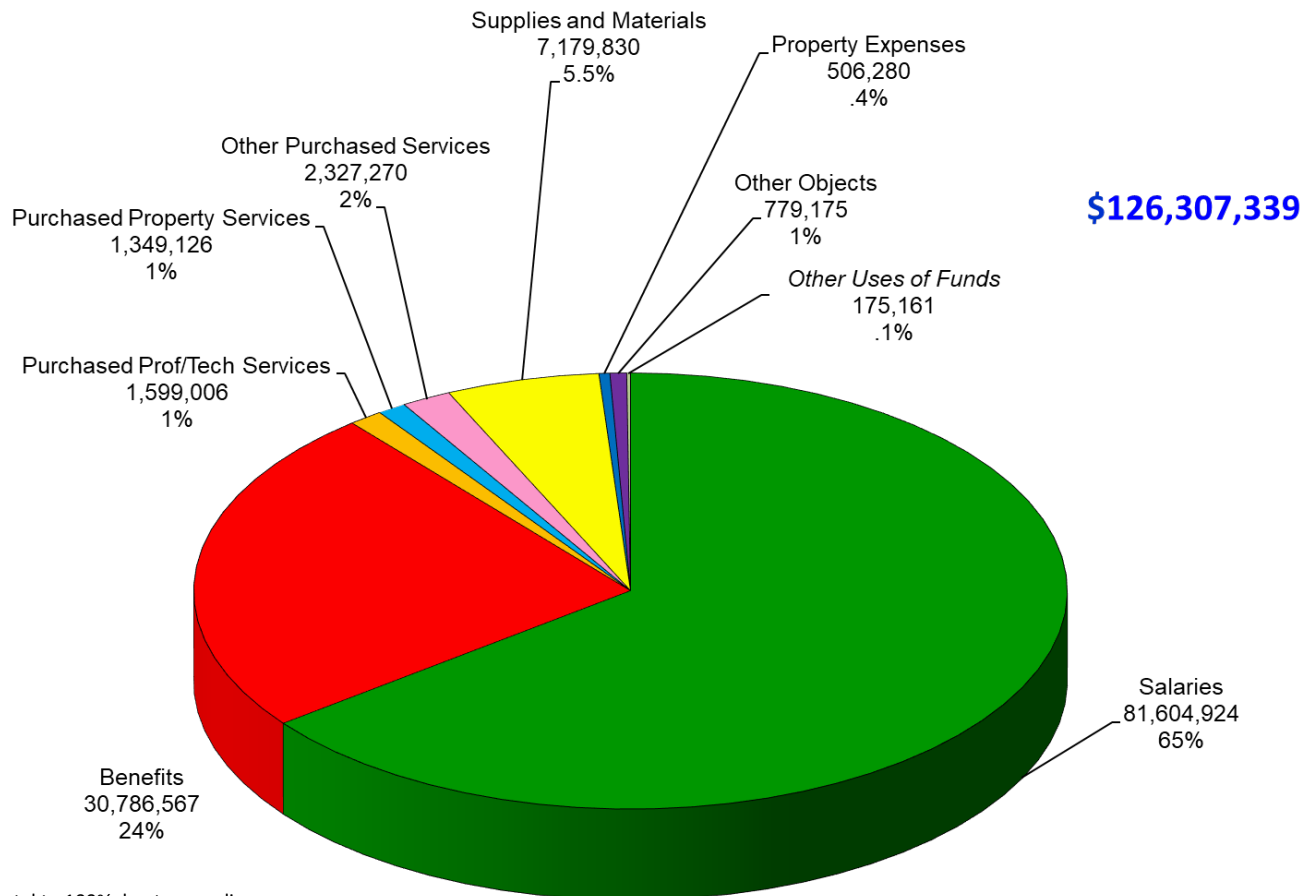
EXPENDITURES	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	06/12/20 Temp. Appr. Budget 2020-2021	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Approved Budget
Salaries	70,350,707	69,681,116	69,106,246	79,819,036	82,749,488	81,604,924	81,604,924	0
Benefits	25,041,865	26,799,335	27,613,944	29,873,823	31,078,985	31,086,567	30,786,567	(300,000)
Purchased Prof/Tech Services	1,389,534	1,183,840	1,112,110	1,036,173	1,263,286	1,599,006	1,599,006	0
Purchased Property Services	1,167,414	1,275,091	1,356,808	1,378,295	1,321,572	1,349,126	1,349,126	0
Other Purchased Services	2,024,530	1,899,494	1,226,175	1,106,786	1,517,696	2,327,270	2,327,270	0
Supplies and Materials	5,769,680	5,469,329	5,701,074	5,926,587	4,944,692	7,179,830	7,179,830	0
Property Expenses	380,767	726,101	56,288	18,265	0	506,280	506,280	0
Other Objects	590,958	580,294	650,102	622,397	618,862	779,175	779,175	0
Other Uses of Funds	105,730	59,390	74,421	97,718	209,539	175,161	175,161	0
TOTAL EXPENDITURES	106,821,185	107,673,990	106,897,169	119,879,080	123,704,121	126,607,339	126,307,339	(300,000)

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



General Fund

2020-2021 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.

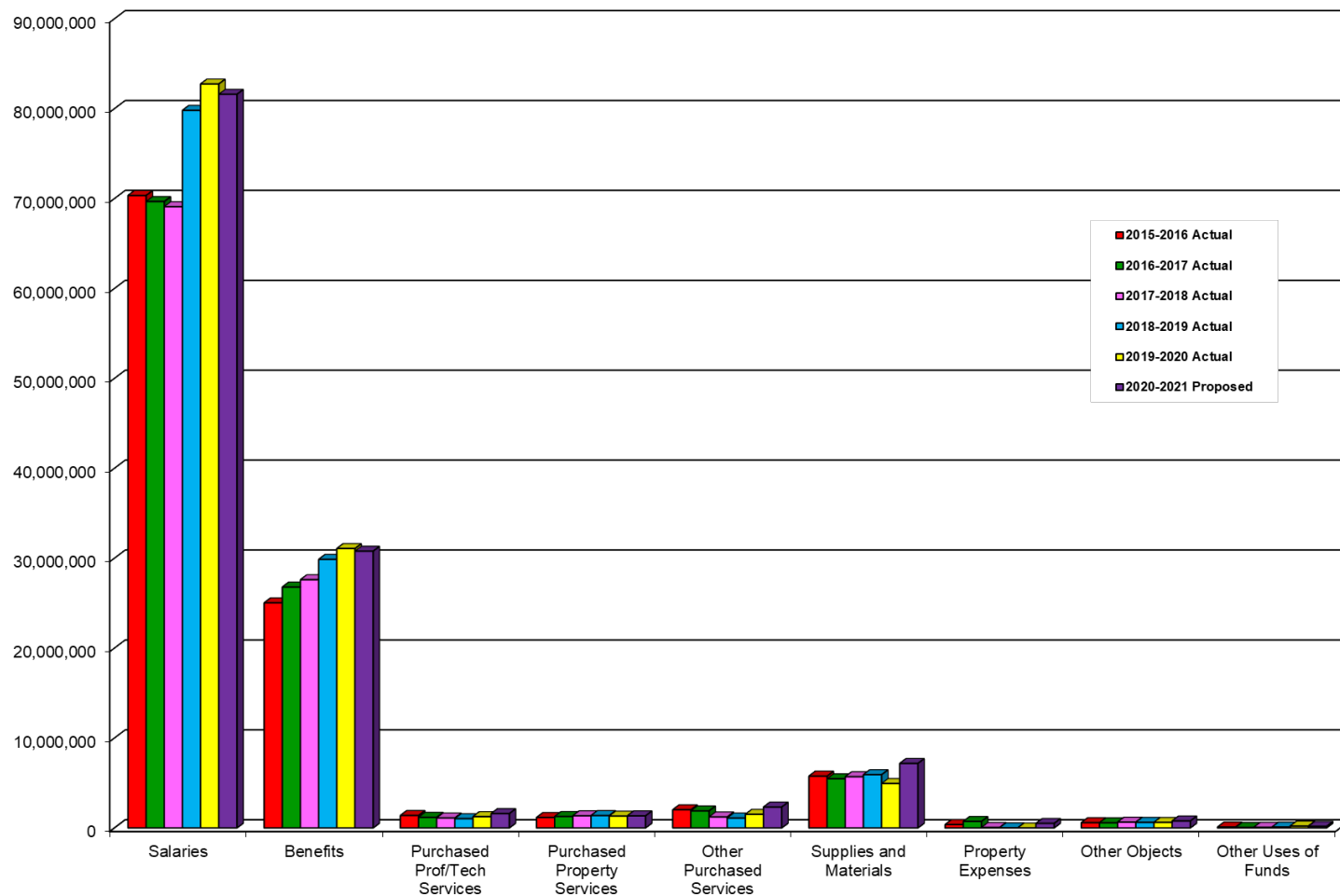
Other Objects - Object 800: Amounts paid for goods and services not otherwise classified.

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



General Fund

2020-2021 Expenditure Budget by Object



BUILDING
FUND





Fiscal Year 2020-2021

Building Fund

Revenue and Expenditure

Budget Presentation

September 14, 2020



Building Fund

2020-2021 Budget

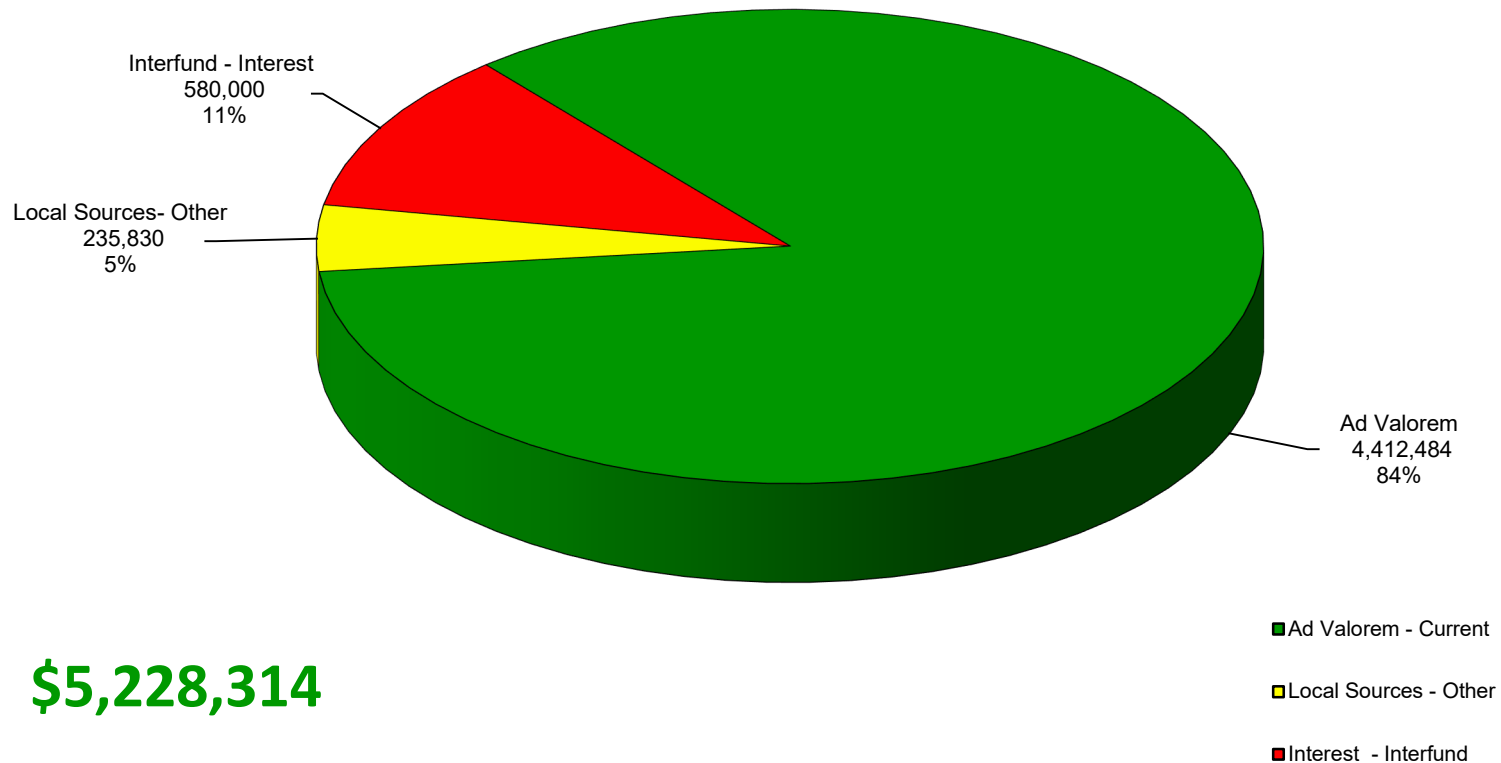
	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	06/12/20 Temporary Appropriation Budget 2020-2021	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Temp App Budget
REVENUES								
Ad Valorem - Current	3,872,265	4,000,488	4,110,598	4,238,099	4,412,484	4,355,401	4,412,484	57,083
Local Sources - Other	192,954	178,920	2,341,434	8,153,916	237,833	235,218	235,830	612
Interest - Interfund	116,806	115,978	273,670	782,018	621,903	580,000	580,000	0
TOTAL REVENUES	4,182,025	4,295,386	6,725,703	13,174,034	5,272,220	5,170,619	5,228,314	57,695
EXPENDITURES								
Operations & Maintenance	3,836,348	4,202,818	6,131,223	6,295,070	8,185,511	8,295,913	8,295,913	0
Facilities Acq & Construction	0	39,287	344,186	2,516,774	5,113,937	1,000,000	1,000,000	0
TOTAL EXPENDITURES	3,836,348	4,242,104	6,475,409	8,811,844	13,299,448	9,295,913	9,295,913	0
EXCESS REV (EXP)	345,678	53,281	250,295	4,362,190	(8,027,229)	(4,125,294)	(4,067,599)	57,695
FUND BALANCE 07/1	10,518,258	10,863,935	10,917,216	11,167,511	15,529,701	4,904,407	7,502,472	2,598,065
FUND BALANCE 06/30	10,863,935	10,917,216	11,167,511	15,529,701	7,502,472	779,113	3,434,873	2,655,760

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



Building Fund

2020-2021 Revenue Budget



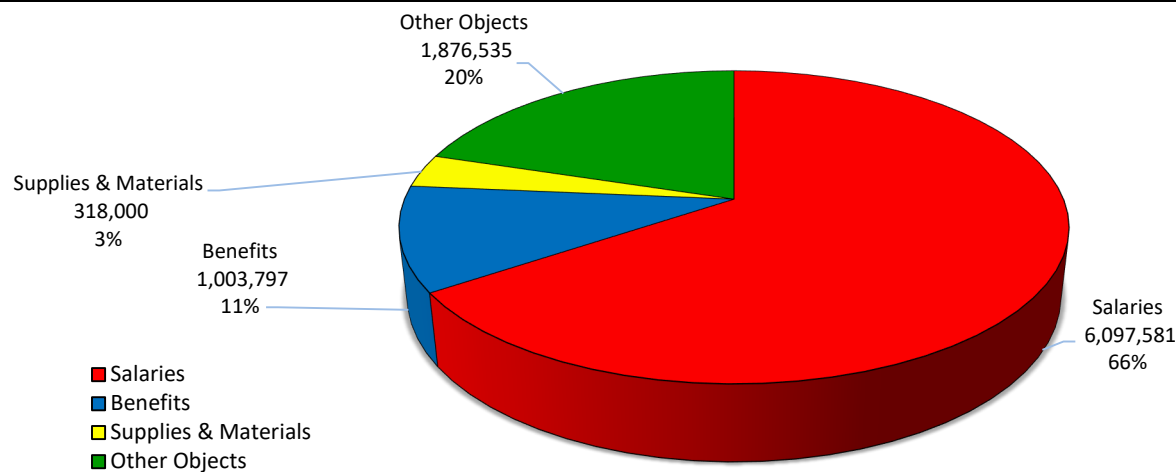


Building Fund

2020-2021 Expenditure Budget by Object

EXPENDITURES	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	06/12/20 Temp. Appr. Budget 2020-2021	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Approved Budget
Salaries	3,159,371	3,206,793	3,860,103	4,260,655	4,962,255	6,097,581	6,097,581	0
Benefits	571,883	707,941	826,801	871,854	1,039,545	1,003,797	1,003,797	0
Supplies & Materials	60,850	224,533	237,164	204,000	817,176	318,000	318,000	0
Other Objects	44,244	102,838	1,551,340	3,475,335	6,480,473	1,876,535	1,876,535	0
TOTAL EXPENDITURES	3,836,348	4,242,104	6,475,408	8,811,844	13,299,448	9,295,913	9,295,913	0

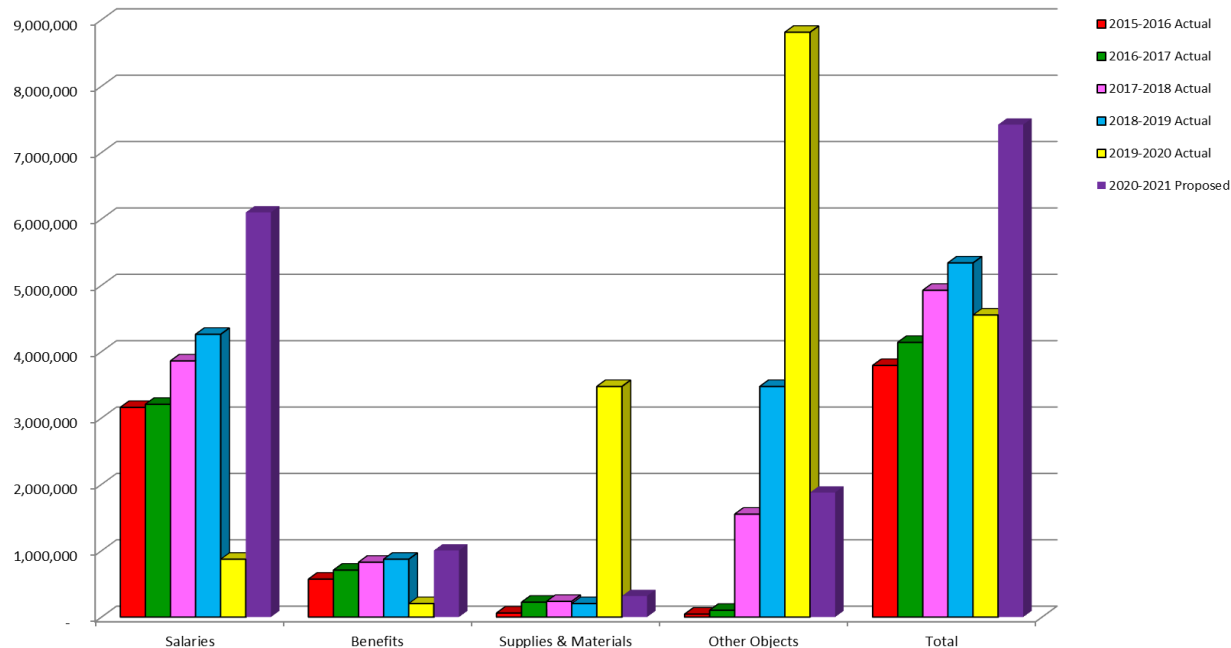
\$9,295,913





Building Fund

2020-2021 Expenditure Budget by Object



CHILD
NUTRITION
FUND





Fiscal Year 2020-2021

Child Nutrition Fund

Revenue and Expenditure

Budget Presentation

September 14, 2020



Child Nutrition Fund

2020-2021 Budget

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	06/12/20 Temporary Appropriation Budget 2020-2021	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Temp App Budget
REVENUES								
Local Sources	2,017,460	2,120,333	2,279,451	2,495,723	1,866,418	2,610,655	2,610,655	0
State Sources	74,969	76,212	73,393	68,357	80,358	80,358	80,358	0
Federal Sources	6,730,246	6,865,134	6,838,170	7,252,920	7,526,297	7,600,601	7,912,012	311,411
TOTAL REVENUES	8,822,674	9,061,678	9,191,015	9,816,999	9,473,073	10,291,614	10,603,025	311,411
EXPENDITURES								
Food Preparation	3,339,884	3,441,944	3,592,407	3,917,720	4,327,688	3,949,626	4,108,246	158,620
Other Direct Services	881,999	813,486	1,027,217	964,897	1,014,951	1,703,661	1,706,285	2,624
Food Procurement/A La Carte	3,607,132	3,413,286	3,388,160	3,832,105	3,464,372	6,688,847	6,524,330	(164,517)
Other CN Programs	542,536	1,319,811	936,101	928,868	1,264,529	1,084,320	1,087,593	3,273
TOTAL EXPENDITURES	8,371,551	8,988,527	8,943,885	9,643,590	10,071,540	13,426,454	13,426,454	0
EXCESS REV (EXP)	451,124	73,151	247,130	173,409	(598,467)	(3,134,840)	(2,823,429)	311,411
FUND BALANCE 07/1	5,318,265	5,769,388	5,842,540	6,089,670	6,263,079	3,269,372	5,664,612	2,395,240
FUND BALANCE 06/30	5,769,388	5,842,540	6,089,670	6,263,079	5,664,612	134,532	2,841,183	2,706,651

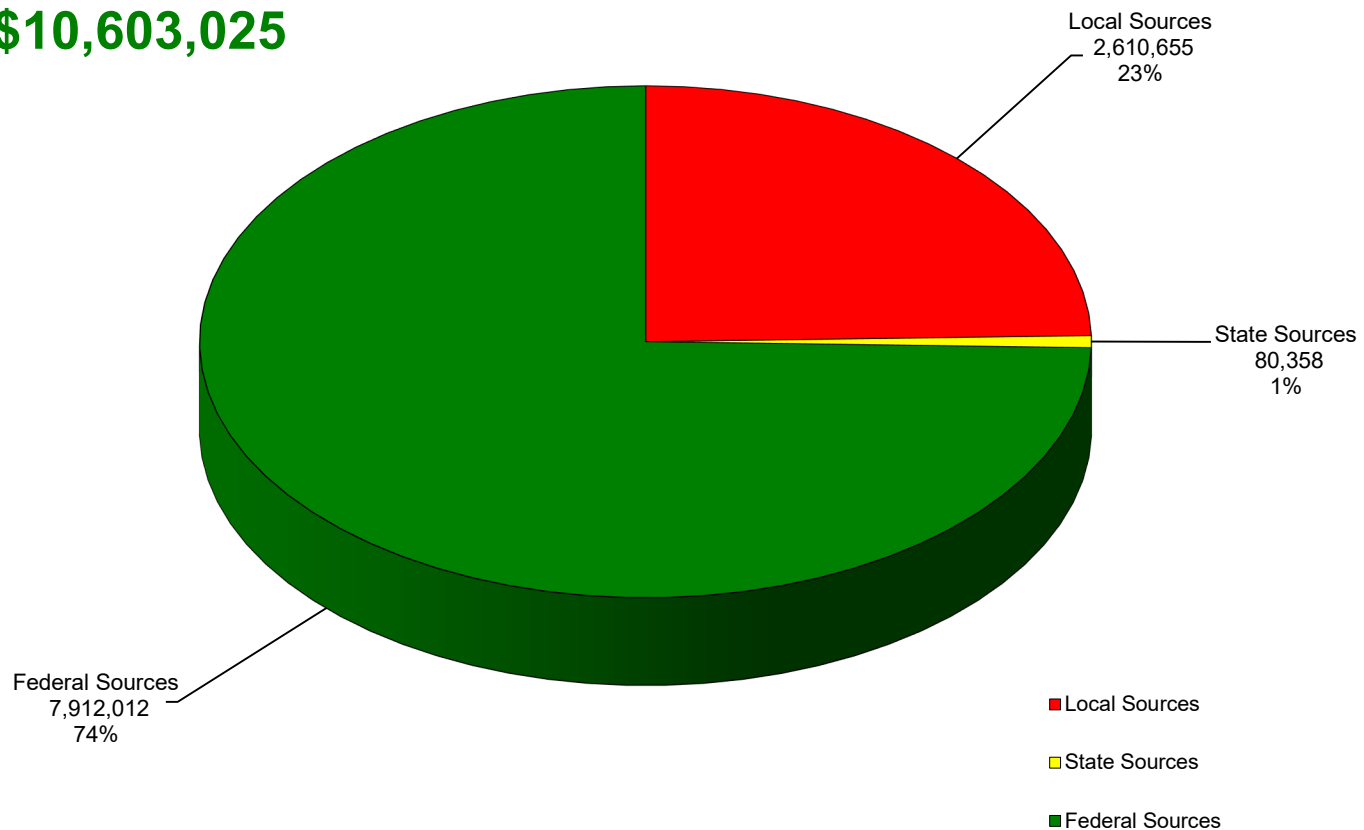
*Due to presentation of decimals, the columns may not foot.



Child Nutrition Fund

2020-2021 Revenue Budget

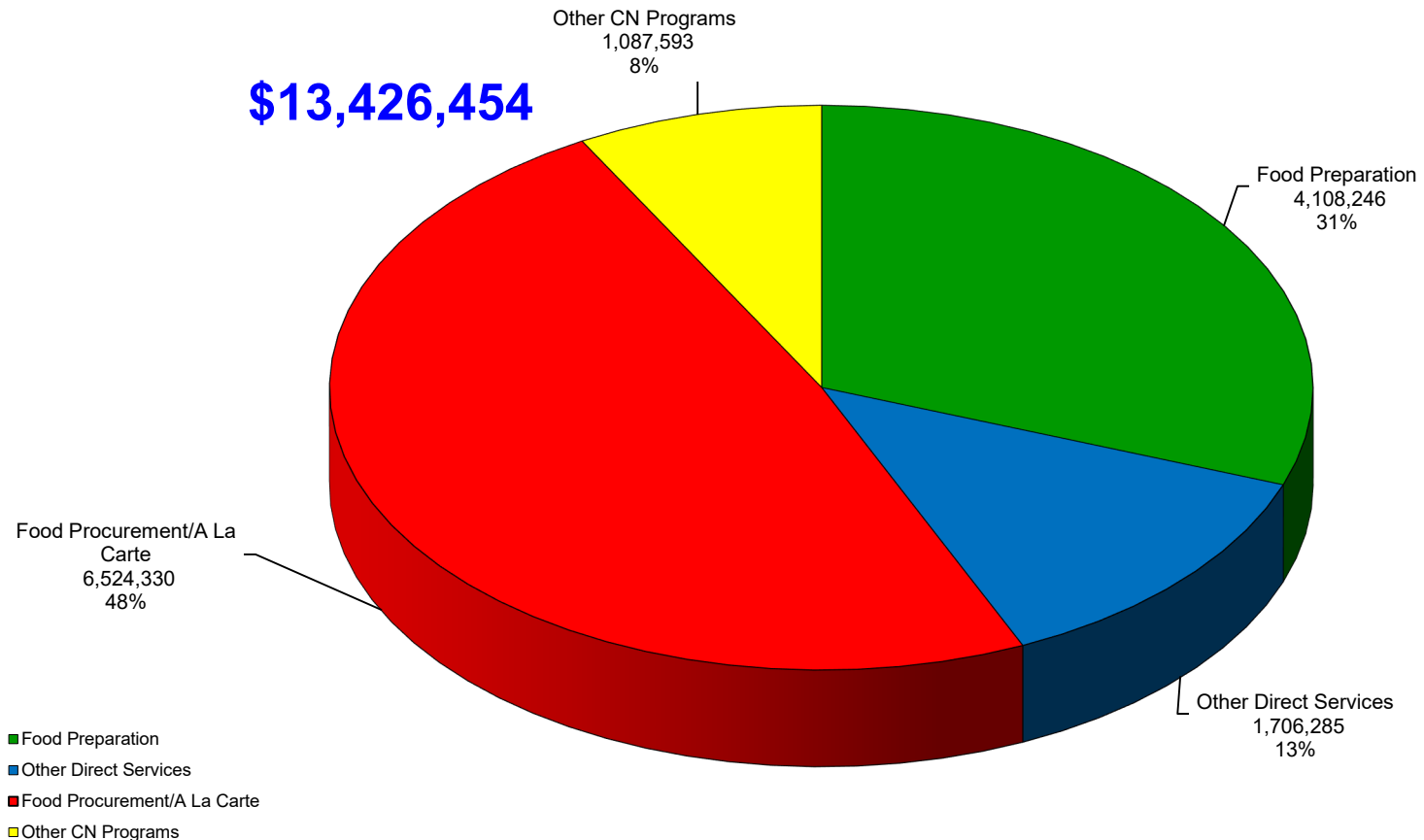
\$10,603,025





Child Nutrition Fund

2020-2021 Expenditure Budget by Function

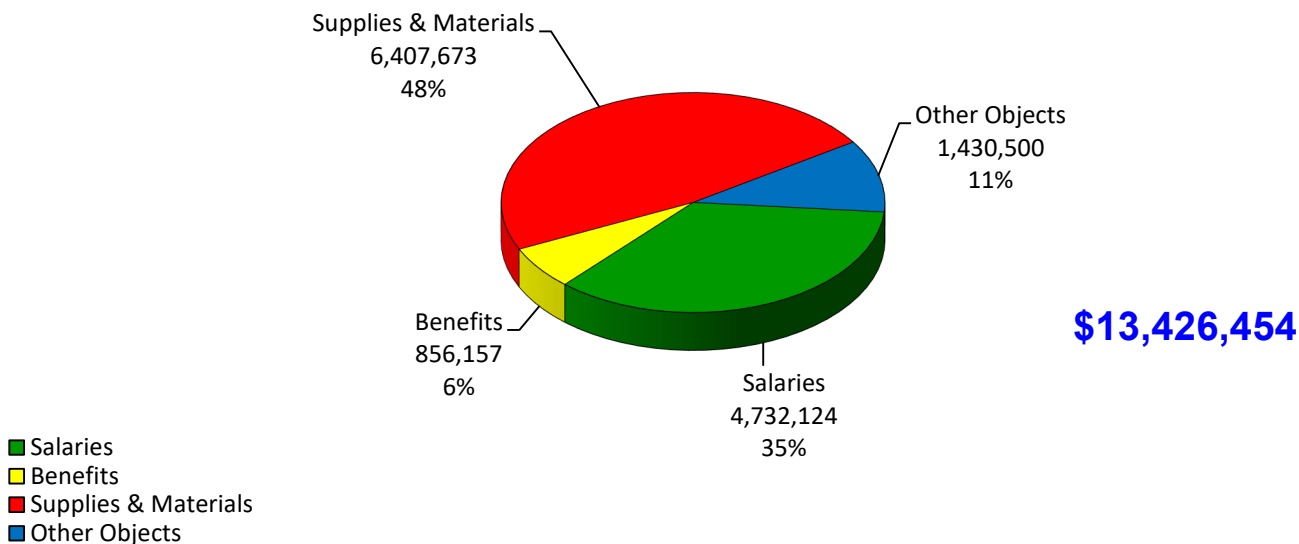




Child Nutrition Fund

2020-2021 Expenditure Budget by Object

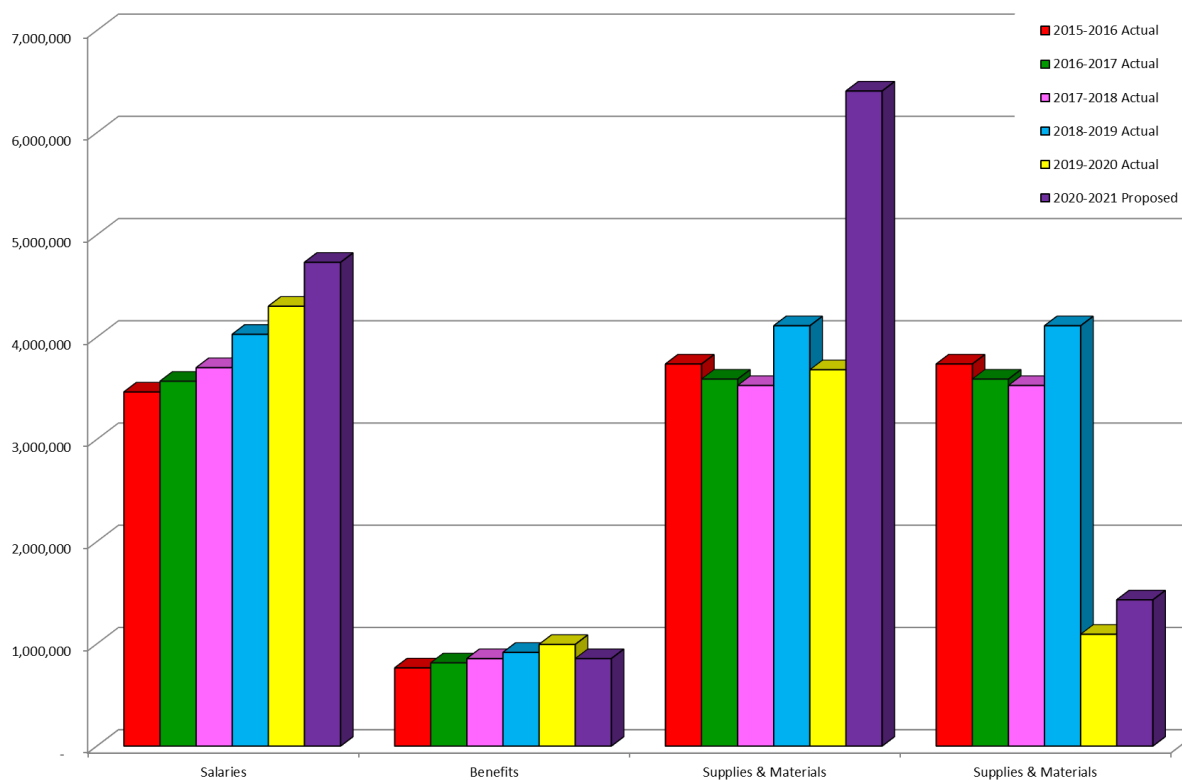
EXPENDITURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	06/12/20 Temp. Appr. Budget 2020-2021	09/14/20 Proposed Budget 2020-2021	Change from 06/12/20 Approved Budget
Salaries	3,464,070	3,569,189	3,701,458	4,028,154	4,302,438	4,637,481	4,732,124	94,642
Benefits	764,752	813,973	855,612	916,404	994,452	839,034	856,157	17,123
Supplies & Materials	3,737,518	3,589,829	3,527,467	4,111,765	3,680,924	6,535,827	6,407,673	(128,153)
Other Objects	405,211	1,015,537	859,348	587,268	1,093,725	1,414,112	1,430,500	16,388
TOTAL EXPENDITURES	8,371,551	8,988,527	8,943,885	9,643,590	10,071,540	13,426,454	13,426,454	0





Child Nutrition Fund

2020-2021 Expenditure Budget by Object





General Fund

2020-2021 School Site Budget Allocations

Site Name	Site	Current \$ Per Student	October 2018 Count	Calculated Base 2019-2020	Final Base 2019-2020	October 2019 Count	Calculated Base 2020-2021	Proposed Base 2020-2021	Student Count Year used	Difference Final/Proposed 2018-2019
Grove Elementary	105	31.00	552	17,112	17,112	567	17,577	17,577	2019	465
Boevers Elementary	115	31.00	609	18,879	18,972	468	14,508	18,879	2018	(93)
Clark Elementary	120	31.00	674	20,894	21,576	449	13,919	20,894	2018	(682)
Darnaby Elementary	122	31.00	643	19,933	20,181	595	18,445	19,933	2018	(248)
Peters Elementary	125	31.00	441	13,671	14,353	420	13,020	13,671	2018	(682)
Andersen Elementary	130	31.00	459	14,229	14,229	489	15,159	15,159	2019	930
McAuliffe Elementary	135	31.00	607	18,817	20,491	570	17,670	18,817	2018	(1,674)
Jarman Elementary	140	31.00	551	17,081	18,073	621	19,251	19,251	2019	1,178
Cedar Ridge Elementary	145	31.00	506	15,686	15,686	470	14,570	15,686	2018	0
Moore Elementary	150	31.00	511	15,841	17,143	512	15,872	15,872	2019	(1,271)
Rosa Parks Elementary	155	31.00	844	26,164	26,784	730	22,630	26,164	2018	(620)
Thomas Jefferson Elementary	160	31.00	579	17,949	17,949	583	18,073	18,073	2019	124
Ochoa	180	31.00	760	23,560	23,560	1014	31,434	31,434	2019 (2)	7,874
6th / 7th Grade Center	510	33.00	2,369	78,177	78,177	2,449	80,817	80,817	2019	2,640
8th Grade Center	620	33.00	1,140	37,620	39,501	1,218	40,194	40,194	2019	693
9th Grade Center	720	38.00	1,259	47,842	47,842	1,212	46,056	47,842	2018	0
High School (10-12)	705	38.00	3,311	125,818	130,818	3,294	125,172	130,818	2018 (1)	0
Alternative High School	725	38.00	158	6,004	6,118	155	5,890	6,004	2018	(114)
			15,973	\$ 535,277	\$ 548,565	15,816	\$ 530,257	\$ 557,085		\$ 8,520

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

(2) Ochoa student count for 2018 includes an additional 200 students due to redistricting.

