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, 2024

As of September 2023

WWW.UNIONPS.ORG

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Budget Proposal
For the Fiscal Year Ending June 30, 2024

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Union Public Schools
Independent District #9

Patricia Williams, Ed. D.
Chief Financial Officer

September 11, 2023

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, 2023, and ending June 30, 2024. 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 2023-2024 Budget, which represents a continuance of past budget development philosophy. The Fiscal Year 2023-2024 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 2023-2024 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.

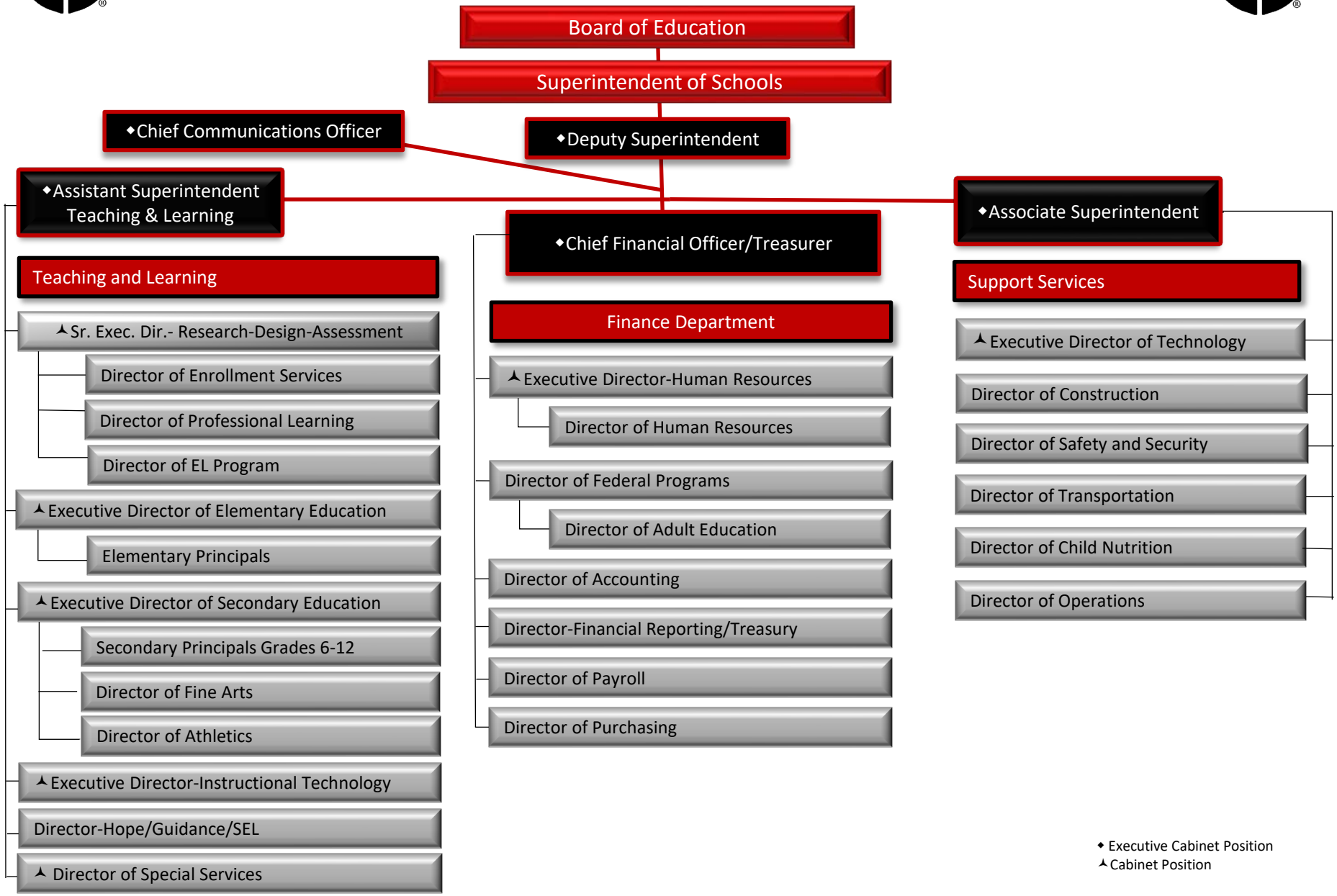
The 2023-2024 Annual Budget Proposal is presented to the Board of Education for their consideration. State and Federal allocations are based on the most current information available. This Proposal reflects the work of the Financial Reporting/Treasury staff, District administrators, and various district 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

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

Union Public Schools | 2023-2024 Administrative Organizational Chart



Fiscal Year 2023-2024 Budget Presentation

September 2023

Fiscal Year 2023-2024

General Fund

Revenue and Expenditure

Budget

September 11, 2023

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

Presented September 11, 2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Temp App Budget
REVENUES								
Ad Valorem - Current	29,658,967	30,887,386	31,720,719	31,906,986	33,746,850	33,683,478	35,525,081	1,841,603
Local Sources - Other	8,426,473	7,237,839	5,799,736	7,266,991	10,859,353	9,669,914	10,067,279	397,365
Intermediate Sources	4,248,303	4,543,236	4,966,445	5,546,919	5,309,124	5,222,204	5,298,006	75,802
State Aid w/o Mid-Term Adj.	47,297,237	50,169,691	45,905,067	49,265,144	48,735,692	48,743,467	59,822,567	11,079,100
Est. Mid-Term Adj.						11,000,000	0	(11,000,000)
State Sources	21,989,633	21,208,632	23,146,980	24,681,485	23,994,485	23,855,935	24,934,376	1,078,441
Federal Sources	9,348,645	9,492,779	17,878,666	17,787,259	21,005,876	21,991,104	23,238,324	1,247,220
TOTAL REVENUES	120,969,259	123,539,563	129,417,614	136,454,784	143,651,379	154,166,102	158,885,633	4,719,531
EXPENDITURES								
Instruction	67,633,827	70,255,223	74,004,051	72,416,844	74,599,434	85,488,211	89,762,622	4,274,411
Student Support	9,317,736	9,749,731	10,733,346	11,131,118	12,045,217	12,618,728	13,249,664	630,936
Instructional Support	5,232,565	5,112,927	6,181,922	6,843,121	7,244,843	7,016,206	7,367,016	350,810
General Administration	2,442,970	2,568,552	2,682,929	2,957,181	3,209,541	3,446,513	3,584,374	137,861
School Administration	9,120,025	9,302,859	9,962,296	9,418,266	10,490,595	9,613,804	10,286,770	672,966
Business/Technology	7,883,100	8,158,132	8,538,965	8,588,569	8,823,692	10,513,245	9,706,061	(807,184)
Operations & Maintenance	9,216,510	8,693,970	9,604,834	12,481,669	15,171,331	10,965,257	11,580,996	615,739
Student Transportation	4,607,423	4,757,427	5,029,463	5,487,182	6,161,005	5,913,871	6,209,565	295,694
Non-Instructional Services	4,320,290	4,870,920	5,039,585	5,176,235	5,618,954	8,213,594	6,821,006	(1,392,588)
Other Outlays	104,635	234,380	54,427	148,204	118,527	170,588	172,294	1,706
TOTAL EXPENDITURES	119,879,080	123,704,121	131,831,817	134,648,388	143,483,140	153,960,016	158,740,366	4,780,350
EXCESS REV (EXP)	1,090,179	(164,558)	(2,414,203)	1,806,395	168,239	206,086	145,267	(60,819)
FUND BALANCE 07/1	15,820,859	16,911,038	16,746,480	14,332,277	16,138,672	15,850,538	16,306,911	456,373
FUND BALANCE 06/30	16,911,038	16,746,480	14,332,277	16,138,672	16,306,911	16,056,624	16,452,179	395,554
Carryover %	13.98%	13.56%	11.07%	11.83%	11.35%		10.35%	

General Fund

Revenue Budget



General Fund

2023-2024 Revenue Budget

Presented September 11, 2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Temp App Budget
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TOTAL REVENUES	120,969,259	123,539,563	129,417,614	136,454,784	143,651,379	154,166,102	158,885,633	4,719,531

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 $59,822,567 on our 08/07/23 Allocation. This is an increase of $11.08 million compared to 2022-2023 state aid. This increase in funding is due to several legislative revenue changes. The state aid allocation will be recalculated in January 2024 and will be adjusted to reflect the actual number of students served as of October 2023, as well as any changes in 2023-2024 property valuations. The state aid and state flexible benefit allowances have historically been the District's most stable sources of revenue.

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 $33,746,850 in 2022-2023. For 2023-2024 the district's total NAV has increased by $78 million bringing our new NAV to $1,034,711,111. This is an increase of 8.16% 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 2024 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 2024 for any net new children who enrolled during the first quarter of the school year which will help offset the change.

Sources of General Fund Revenue (Continued)

State Revenue – Other Sources

The third major source of revenue for the General Fund is **state sources**. These include **motor vehicle tax, state land earnings, state flexible benefit allowance, alternative education, textbooks, and other state grants.** For 2022-2023, the final flexible benefits allocation of $13.5 million was fully funded by June of 2023, which accounted for over 56% of this 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 2022-2023 school year, the District collected a total of $23,994,485 and estimates collections for 2023-2024 to be $24.93 million.

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 2022-2023 school year, the District collected $10,859,353 and estimates collections for 2023-2024 to be about $10.06 million.

Federal Revenue

2022-2023 actual collections of $21,005,876 consisted of several grant and project categories received from Federal sources. The District estimates collections for 2023-2024 to be $2,232,448 higher at $23,238,324.

Sources of General Fund Revenue (Continued)

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 2022-2023, the District received county 4-mill ad valorem, resale on property release, and mortgage tax revenues of $5,309,124. The District estimates collections for the 2023-2024 school year to be $5,298,006.

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

2023-2024 Revenue Budget

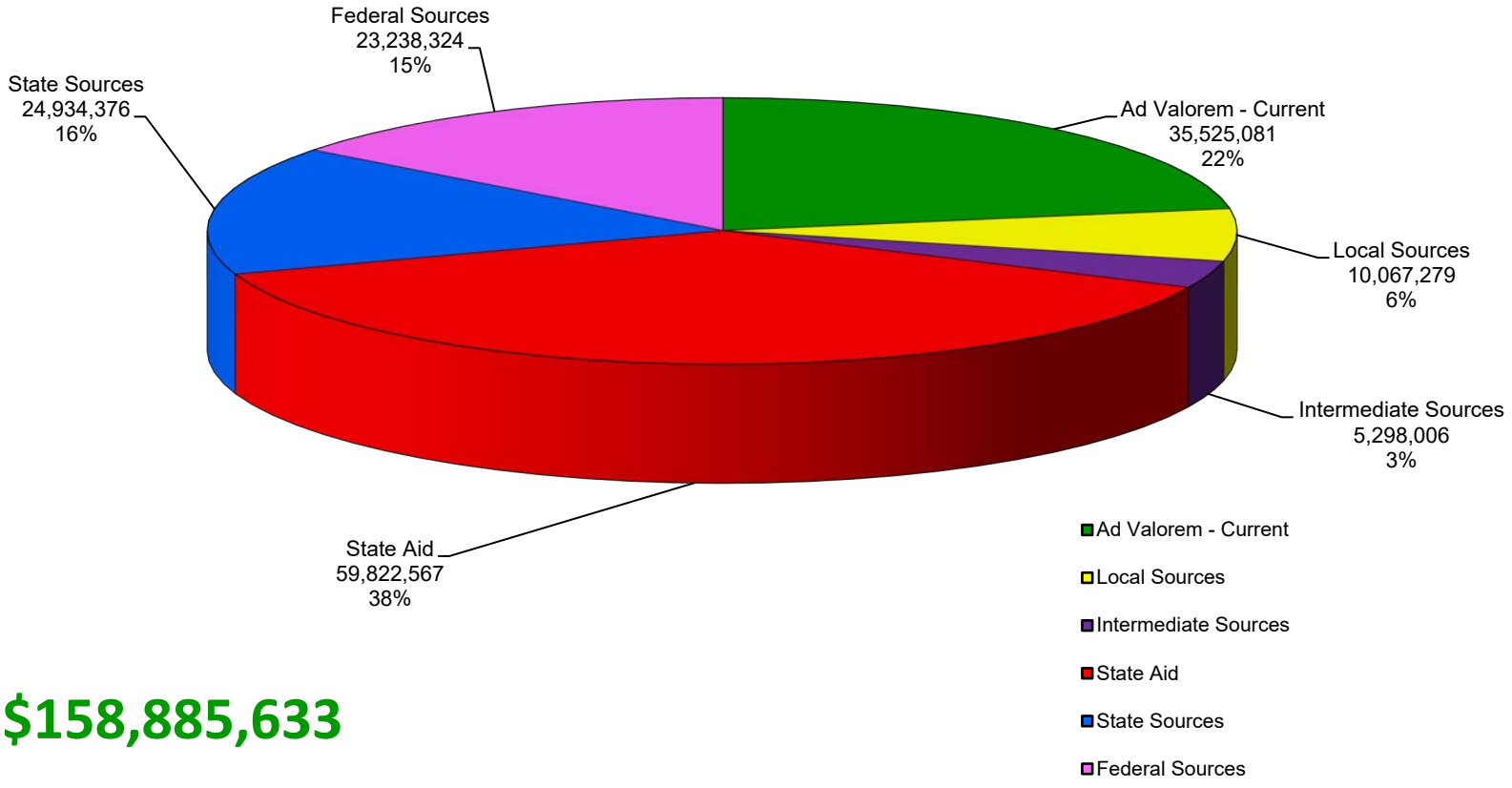
Changes from 2023-2024 Temporary Appropriation Budget approved June 12, 2023:

- Gain in Ad Valorem – Current → 1,841,603
- Gain in Local Sources – Other → 397,365
  (Local Grants, Interest Earnings, Extended Day)
- Gain in Intermediate → 75,802
  (County 4-Mill, Mortgage Tax)
- Gain in State Aid → 79,100
  (Revised Allocation)
- Gain in State Sources → 1,078,441
  (FBA Allocation, Land Earnings, SRO Grant)
- Gain in Federal Sources → 1,247,220
  (IDEA Allocations, FEMA, Adult Education)

Net Change: $4,719,531

General Fund

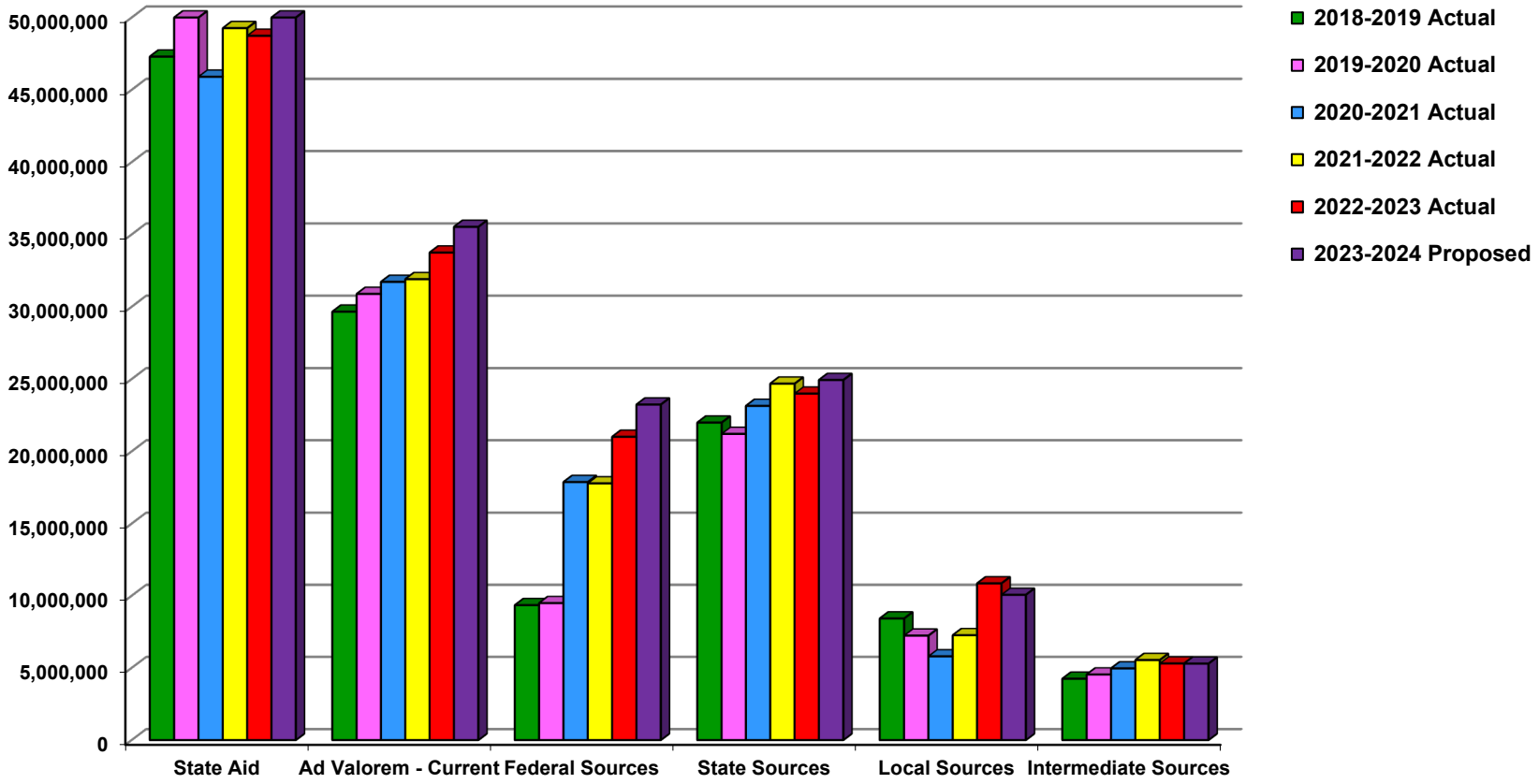
2023-2024 Revenue Budget



$158,885,633

General Fund

Revenue Budget Comparison



General Fund

State Aid Comparison

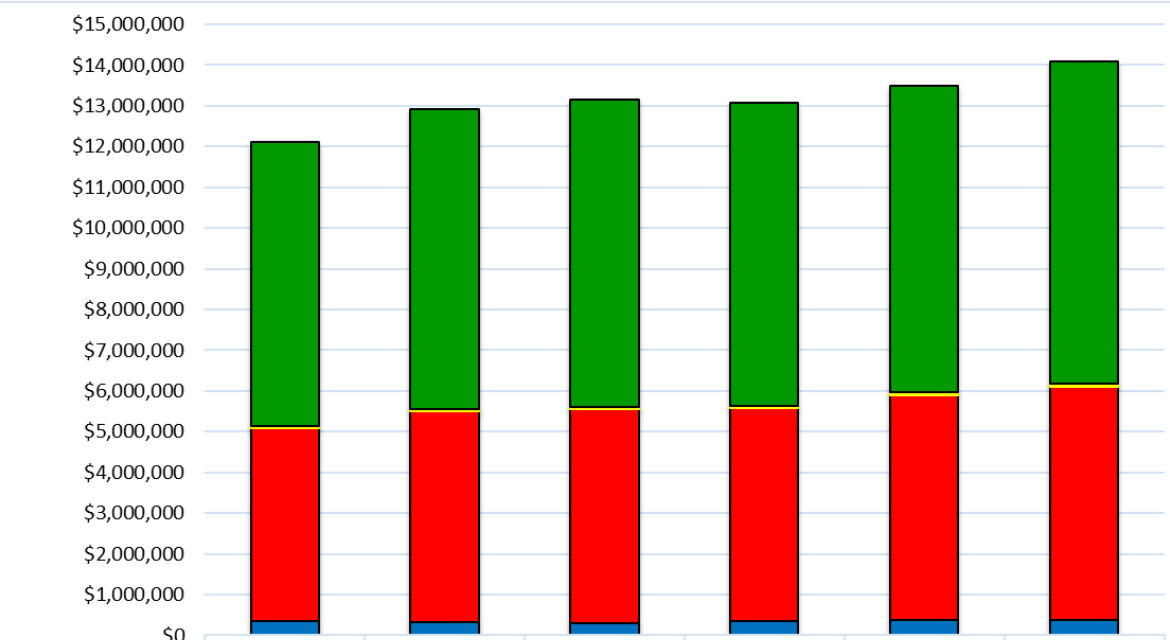
	Final Allocation Amount	Increase/ (Decrease) from Prior Allocation	ADM	Midterm Weighted ADM	Combined Factors per WADM	Difference between Combined Factors in prior Allocation
FY08 Final Allocation	37,301,704.00		14,357.36	21,024.80	3,189.00	
FY09 Final Allocation	39,992,313.00	2,690,609.00	14,519.14	21,622.88	3,275.60	86.60
FY10 Final Allocation	35,329,507.00	(4,662,806.00)	14,862.12	22,555.04	2,989.60	(286.00)
Federal FY10 ARRA Stabilization	*4,927,148.00*					
FY11 Final Allocation	35,292,922.00	(36,585.00)	14,835.13	22,911.11	2,976.80	(12.80)
Federal FY11 ARRA Stabilization	*3,129,658.00*					
FY12 Final Allocation	37,521,745.00	2,228,823.00	14,836.11	23,248.57	3,040.20	63.40
FY13 Final Allocation	38,621,190.00	1,099,445.00	15,189.75	23,810.48	3,035.00	(5.20)
FY14 Final Allocation	40,440,460.00	1,819,270.00	15,485.87	24,562.05	3,032.00	(3.00)
FY15 Final Allocation	41,426,919.00	986,459.00	15,699.55	25,055.56	3,075.80	43.80
FY16 Final Allocation	40,919,782.00	(507,137.00)	15,919.26	25,500.36	3,034.60	(41.20)
FY17 Returned FY16 Aid 09/15/16	*599,513.00*					
FY17 Final Allocation	38,776,485.00	(2,143,297.00)	15,887.36	25,739.44	3,005.60	(29.00)
FY18 Returned FY17 Aid 08/23/17	*159,585.00*					
FY18 Final Allocation	38,430,654.00	(345,831.00)	15,797.09	25,762.46	3,032.20	26.60
FY19 Final Allocation	47,297,237.00	8,866,583.00	15,761.34	25,722.50	3,435.76	403.56
FY20 Final Allocation	50,169,691.00	2,872,454.00	15,779.56	25,738.18	3,581.44	145.68
FY21 Final Allocation	45,905,067.43	(4,264,623.57)	15,725.50	25,673.87	3,390.98	(190.46)
FY22 Final Allocation	49,265,143.60	3,360,076.17	15,725.50	25,673.87	3,621.01	230.03
FY23 Final Allocation	48,735,691.60	(529,452.00)	14,793.87	24,744.89	3,849.13	228.12
FY24 Initial Allocation 07/12/23	59,830,787.03	11,095,095.43	14,843.26	25,331.58	4,159.92	310.79
FY24 Adjusted Allocation 07/13/23	59,838,133.27	7,346.24	14,843.26	25,331.58	4,160.21	0.29
FY24 Adjusted Allocation 07/24/23	59,838,639.91	506.64	14,843.26	25,331.58	4,160.23	0.02
FY24 Adjusted Allocation 07/25/23	59,857,385.24	18,745.33	14,843.26	25,331.58	4,160.97	0.74
FY24 Adjusted Allocation 07/27/23	59,808,381.23	(49,004.01)	14,843.26	25,331.58	4,161.36	0.39
FY24 Adjusted Allocation 08/07/23	59,822,566.97	14,185.74	14,843.26	25,331.58	4,161.92	0.56

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



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
FBA CERTIFIED	6,979,367	7,363,560	7,549,086	7,448,079	7,532,009	7,921,573
FBA CERT WAIVED	59,114	55,977	47,960	51,585	70,547	71,104
FBA SUPPORT	4,747,897	5,170,343	5,251,779	5,227,759	5,532,205	5,745,006
FBA SUPP WAIVED	336,131	329,492	303,883	343,718	362,308	361,929

Employee Enrollment & Final Allocation Information					
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:	**991**	Certified Waiving:	**85**	**Final Allocation**	
Support Taking:	**720**	Support Waiving:	**159**	**$13,497,067.88**	
	1711		**244**		
2023-2024					
Certified Taking:	**TBD**	Certified Waiving:	**TBD**	**Initial Allocation**	
Support Taking:	**TBD**	Support Waiving:	**TBD**	**$14,099,611.86**	

Historical Net Assessed Valuation & Sinking Fund Levy

Fiscal Year	Amount of Bond Issue	Net Assessed Valuation	Dollar Increase	Percentage Change	Sinking Fund Levy
2023-24	TBD	1,034,711,111	78,078,423	8.16%	28.23
2022-23	33,000,000	956,632,688	45,437,846	4.99%	28.62
2021-22	26,100,000	911,194,842	17,178,911	1.92%	29.50
2020-21	26,000,000	894,015,931	19,098,075	2.18%	30.23
2019-20	29,000,000	874,917,856	26,001,601	3.06%	31.14
2018-19	24,500,000	848,916,255	30,167,019	3.68%	30.72
2017-18	23,000,000	818,749,236	22,070,840	2.77%	31.73
2016-17	26,000,000	796,678,396	31,886,750	4.17%	29.91
2015-16	27,000,000	764,791,646	19,771,959	2.65%	29.81
2014-15	27,000,000	745,019,687	23,695,457	3.28%	28.99
2013-14	21,000,000	721,324,230	10,636,108	1.50%	29.86
2012-13	20,400,000	710,688,122	4,974,609	0.70%	30.70
2011-12	19,000,000	705,713,513	(5,318,650)	-0.75%	30.45
2010-11	21,600,000	711,032,163	6,889,559	0.98%	29.08
2009-10	22,500,000	704,142,604	16,528,826	2.40%	27.32
2008-09	20,000,000	687,613,778	22,194,084	3.34%	27.46
2007-08	19,400,000	665,419,694	27,404,680	4.30%	26.16
2006-07	17,000,000	638,015,014	27,290,419	4.47%	27.16
2005-06	15,200,000	610,724,595	24,812,845	4.23%	26.45
2004-05	13,000,000	585,911,750	15,032,785	2.63%	31.39
2003-04	17,000,000	570,878,965	21,886,171	3.99%	32.10
2002-03	16,000,000	548,992,794	37,215,715	7.27%	32.69
2001-02	1,500,000	Transportation Issue Only			
2001-02	16,400,000	511,777,079	36,890,838	7.77%	32.43
2000-01	12,000,000	474,886,241	45,950,870	10.71%	30.49
1999-00	18,000,000	428,935,371	40,002,721	10.29%	33.08
1998-99	14,000,000	388,932,650	27,608,975	7.64%	34.00
1997-98	14,750,000	361,323,675	30,039,972	9.07%	33.65
1996-97	13,675,000	331,283,703	20,660,397	6.65%	35.27
1995-96	8,710,000	310,623,306	24,716,588	8.64%	29.46
1994-95	6,695,000	285,906,718	6,353,315	2.27%	35.44
1993-94	9,950,000	279,553,403	14,226,931	5.36%	37.84
1992-93	11,025,000	265,326,472	5,155,660	1.98%	38.03
1991-92	11,975,000	260,170,812	8,898,239	3.54%	30.40

General Fund

Expenditure Budget



General Fund

2023-2024 Expenditure Budget

Presented September 11, 2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Temp App Budget
EXPENDITURES								
Instruction	67,633,827	70,255,223	74,004,051	72,416,844	74,599,434	85,488,211	89,762,622	4,274,411
Student Support	9,317,736	9,749,731	10,733,346	11,131,118	12,045,217	12,618,728	13,249,664	630,936
Instructional Support	5,232,565	5,112,927	6,181,922	6,843,121	7,244,843	7,016,206	7,367,016	350,810
General Administration	2,442,970	2,568,552	2,682,929	2,957,181	3,209,541	3,446,513	3,584,374	137,861
School Administration	9,120,025	9,302,859	9,962,296	9,418,266	10,490,595	9,613,804	10,286,770	672,966
Business/Technology	7,883,100	8,158,132	8,538,965	8,588,569	8,823,692	10,513,245	9,706,061	(807,184)
Operations & Maintenance	9,216,510	8,693,970	9,604,834	12,481,669	15,171,331	10,965,257	11,580,996	615,739
Student Transportation	4,607,423	4,757,427	5,029,463	5,487,182	6,161,005	5,913,871	6,209,565	295,694
Non-Instructional Services	4,320,290	4,870,920	5,039,585	5,176,235	5,618,954	8,213,594	6,821,006	(1,392,588)
Other Outlays	104,635	234,380	54,427	148,204	118,527	170,588	172,294	1,706
TOTAL EXPENDITURES	119,879,080	123,704,121	131,831,817	134,648,388	143,483,140	153,960,016	158,740,366	4,780,350

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 the 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 and fine arts directors, and graduation expenditures.

Business Support - Function 52500: Activities concerned with fiscal services including financial reporting, 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 3-year-old program and The Nest.

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

2023-2024 Expenditure Budget

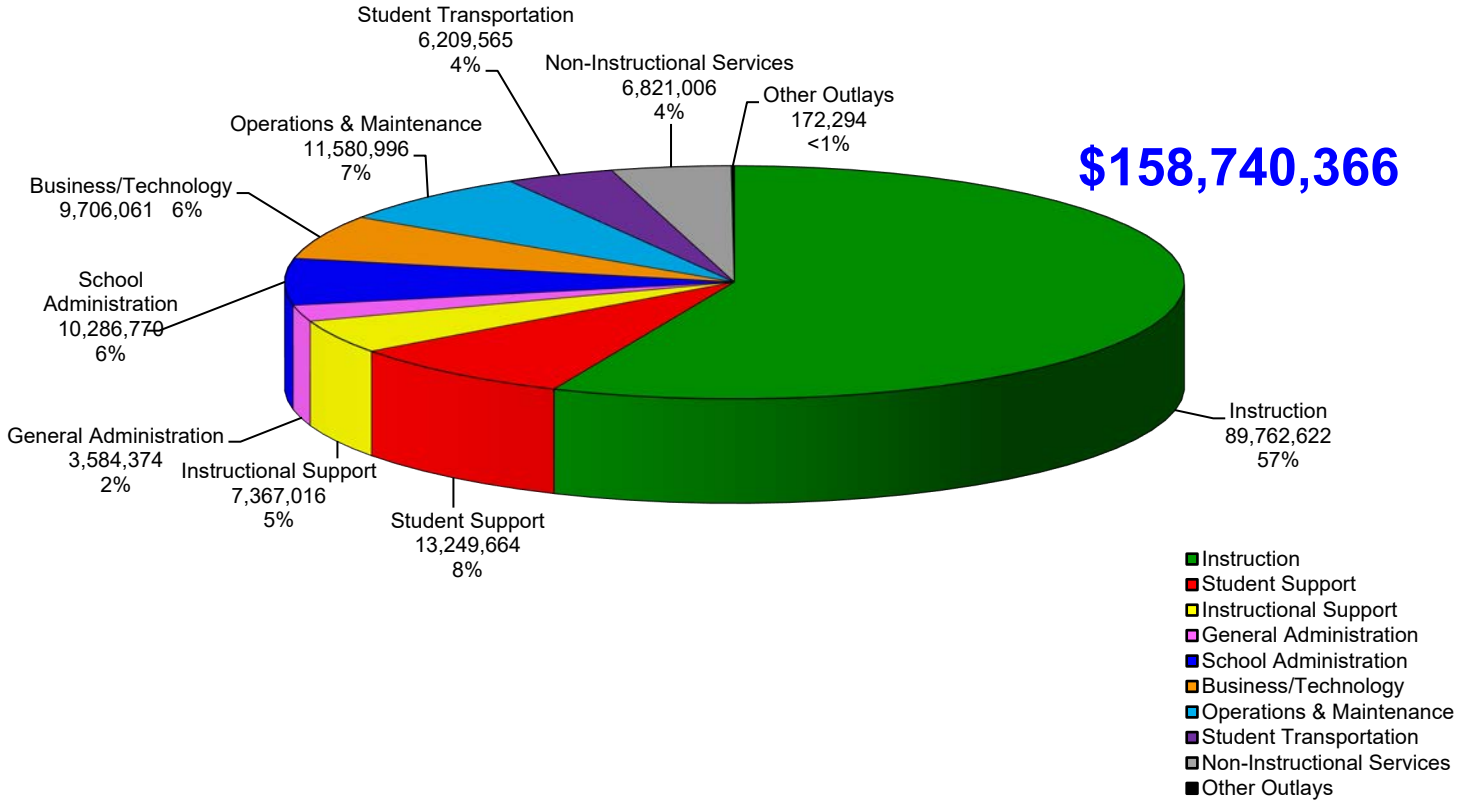
35 New Positions

- Teachers → 10
- Classroom Aides → 7
- Administrators → 0
- Other → 18

Position Additions Breakdown:
10 Certified 25 Support

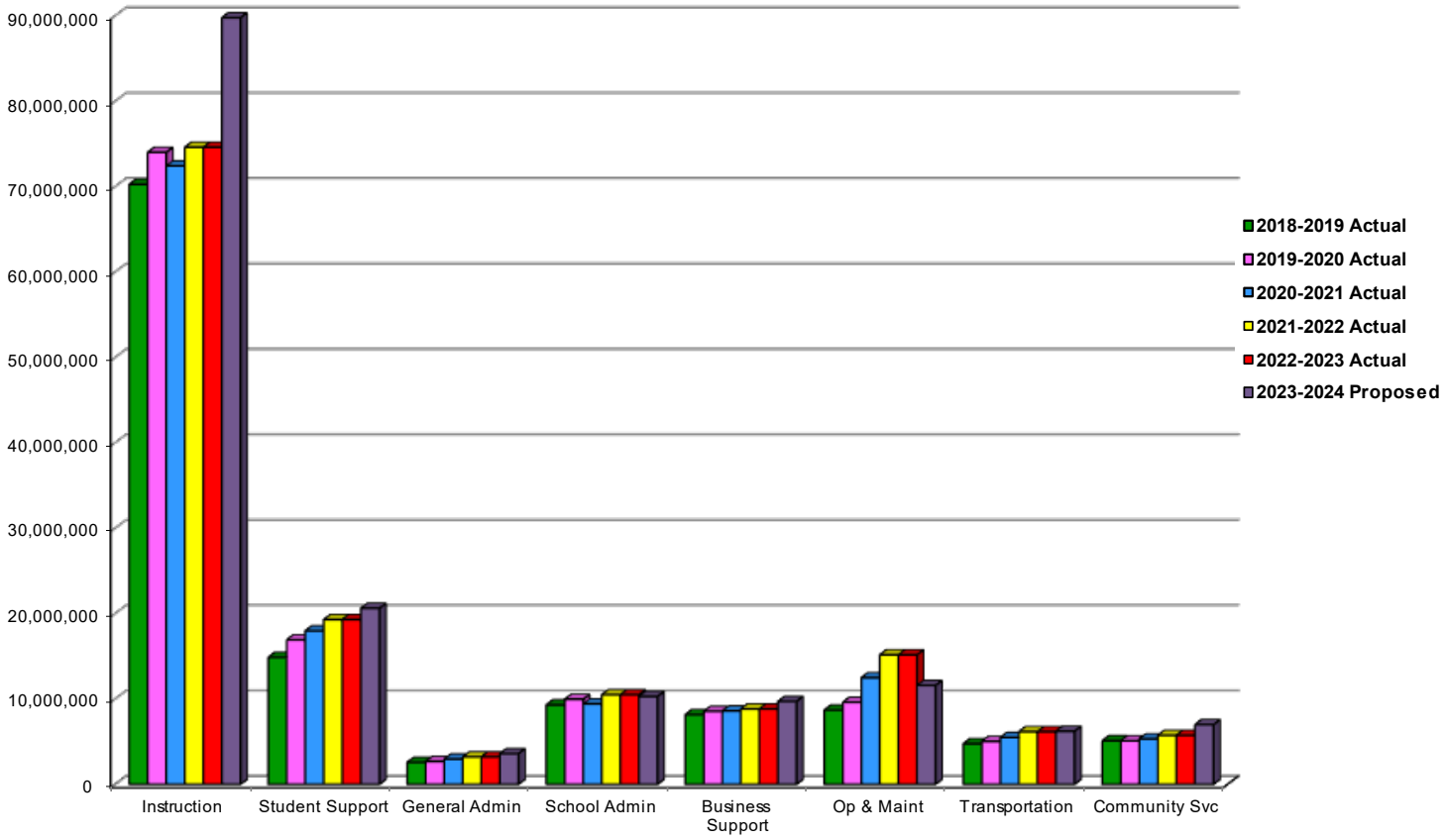
General Fund

2023-2024 Expenditure Budget by Function



General Fund

2023-2024 Expenditure Budget by Function



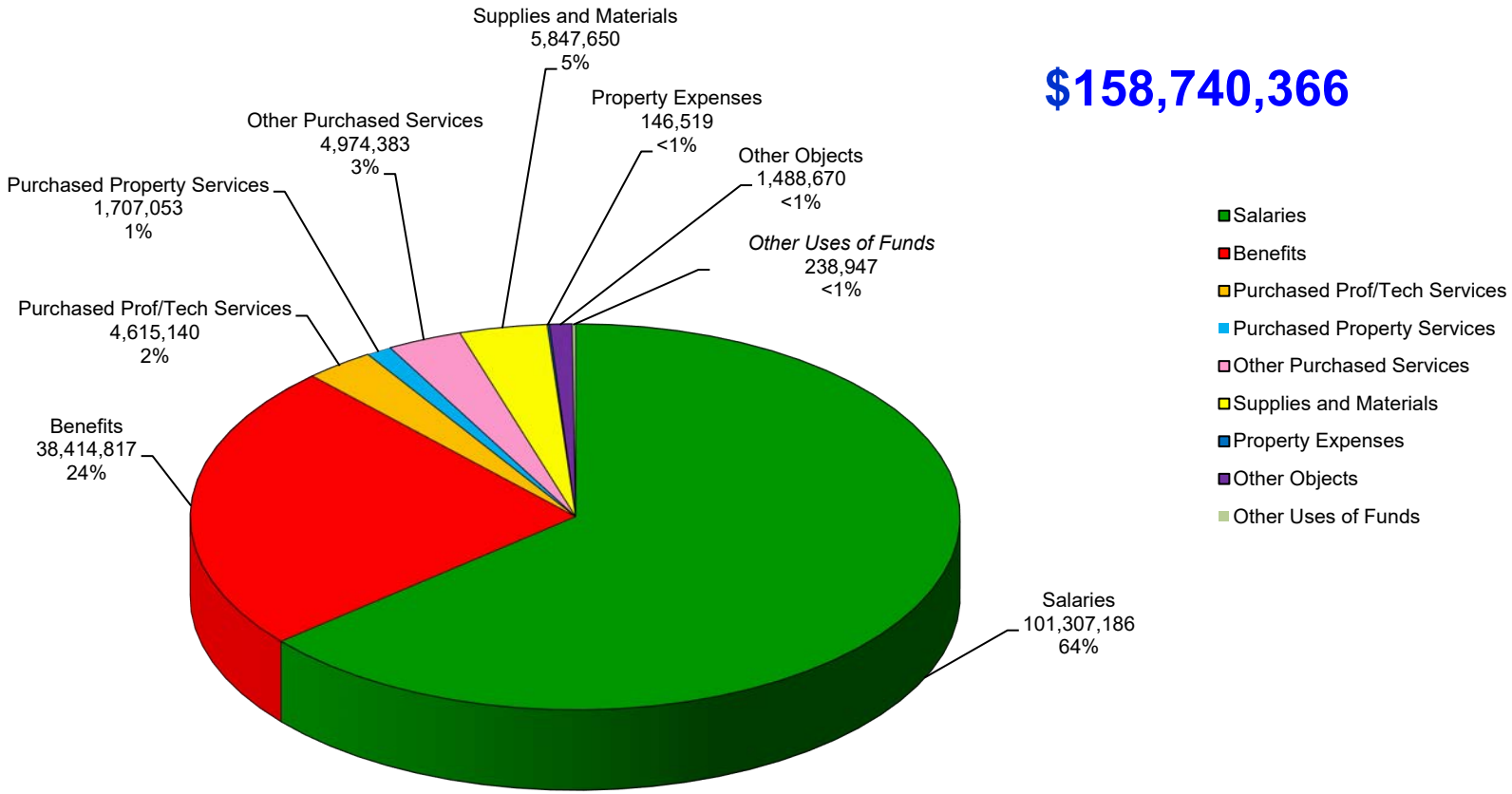
General Fund

2023-2024 Expenditure Budget by Object

EXPENDITURES	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Approved Budget
Salaries	79,819,036	82,749,488	87,134,942	85,049,497	87,816,892	98,256,395	101,307,186	3,050,792
Benefits	29,873,823	31,078,985	33,470,416	33,568,929	35,369,595	37,257,983	38,414,817	1,156,834
Purchased Prof/Tech Services	1,036,173	1,263,286	1,488,478	2,176,385	3,600,857	4,476,158	4,615,140	138,982
Purchased Property Services	1,378,295	1,321,572	1,327,301	1,463,644	1,675,887	1,655,646	1,707,053	51,407
Other Purchased Services	1,106,786	1,517,696	1,605,329	3,333,852	3,913,996	4,824,584	4,974,383	149,800
Supplies and Materials	5,926,587	4,944,692	6,108,525	8,183,972	9,607,976	5,671,553	5,847,650	176,098
Property Expenses	18,265	0	0	24,223	125,678	142,106	146,519	4,412
Other Objects	622,397	618,862	644,231	724,583	1,253,734	1,443,839	1,488,670	44,830
Other Uses of Funds	97,718	209,539	52,595	123,304	118,527	231,751	238,947	7,196
TOTAL EXPENDITURES	119,879,080	123,704,121	131,831,817	134,648,389	143,483,141	153,960,016	158,740,366	4,780,350

General Fund

2023-2024 Expenditure Budget by Object



$158,740,366

Definitions for Major Categories of Expenditures by Object

The 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, insurance, 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.

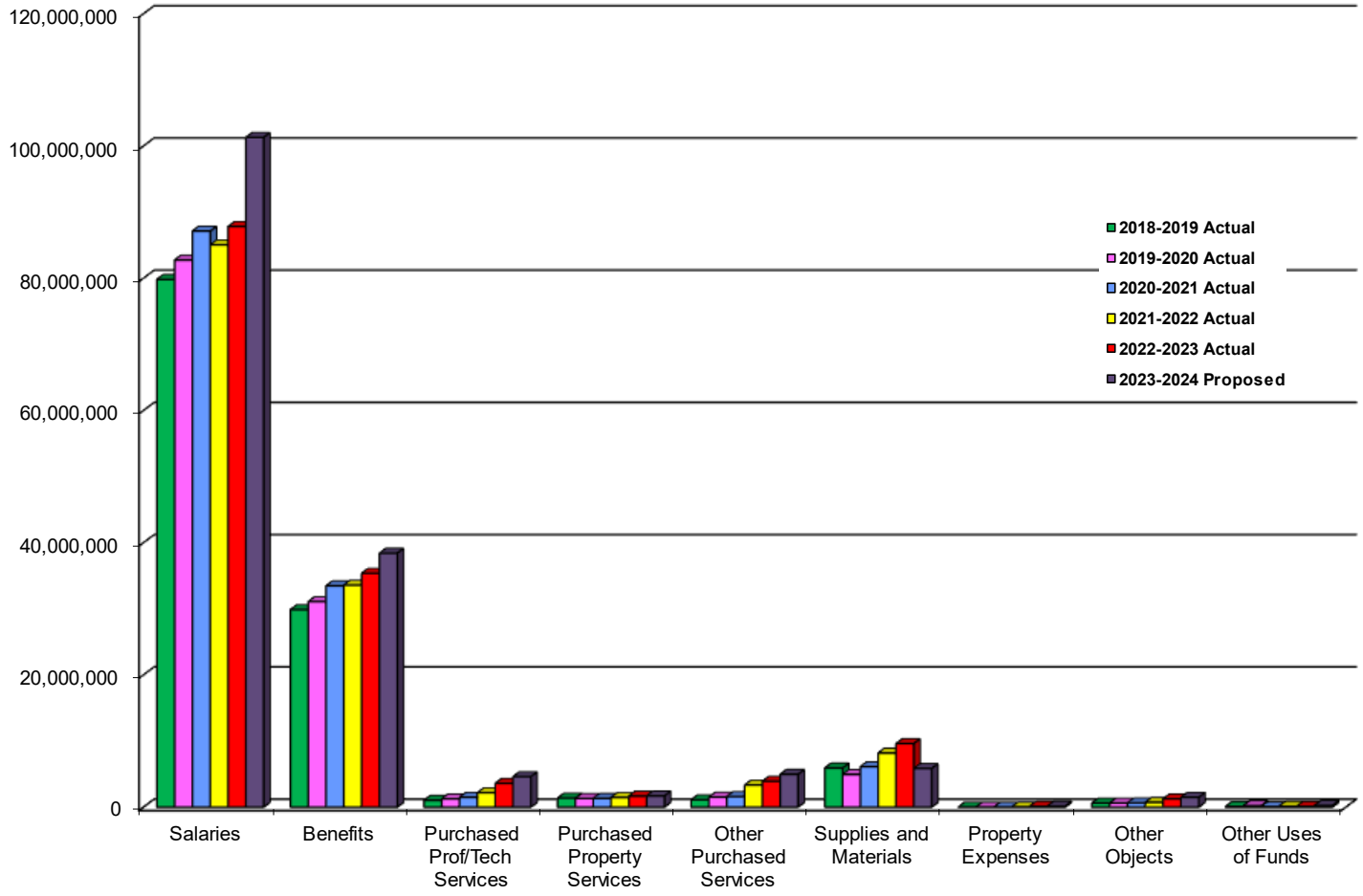
Property - Object 700: Amounts paid for the acquisition of fixed assets or the addition to fixed assets such as furniture, equipment, vehicles, and machinery.

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

2023-2024 Expenditure Budget by Object



Fiscal Year 2023-2024

Building Fund

Revenue and Expenditure

Budget Presentation

September 11, 2023

Building Fund

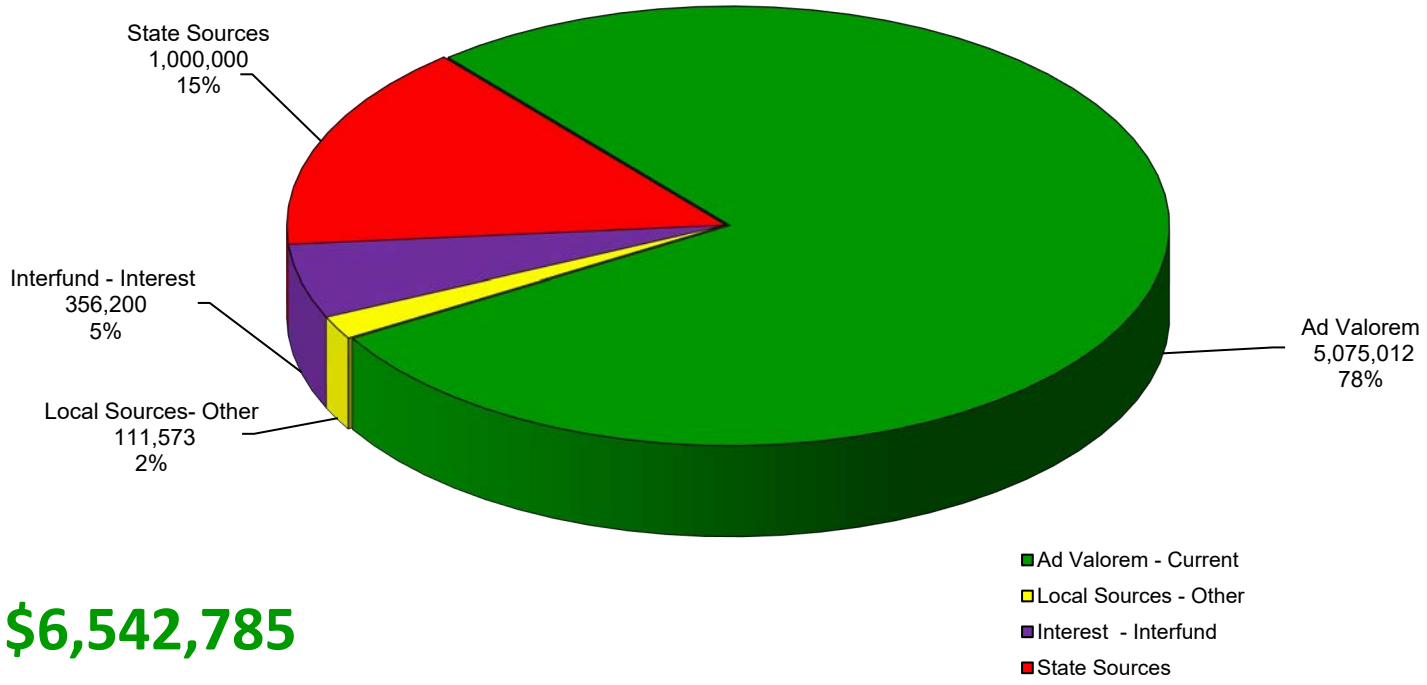
2023-2024 Budget

Presented September 11, 2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Temp App Budget
REVENUES								
Ad Valorem - Current	4,238,099	4,412,484	4,531,531	4,558,141	4,820,979	4,809,562	5,075,012	265,450
Local Sources - Other	8,153,916	237,833	181,566	124,296	79,965	107,471	111,573	4,102
Interest - Interfund	782,018	621,903	411,521	183,103	297,942	321,702	356,200	34,498
State Sources	0	0	0	0	0	1,000,000	1,000,000	0
TOTAL REVENUES	13,174,034	5,272,220	5,124,618	4,865,540	5,198,886	6,238,735	6,542,785	304,050
EXPENDITURES								
Operations & Maintenance	6,295,070	8,185,511	7,650,960	4,986,336	4,955,226	6,460,248	5,415,560	(1,044,688)
Facilities Acq & Construction	2,516,774	5,113,937	626,235	14,748	102,643	0	1,044,688	1,044,688
TOTAL EXPENDITURES	8,811,844	13,299,448	8,277,194	5,001,085	5,057,869	6,460,248	6,460,248	(0)
EXCESS REV (EXP)	4,362,190	(8,027,229)	(3,152,577)	(135,545)	141,017	(221,513)	82,537	304,050
FUND BALANCE 07/1	11,167,511	15,529,701	7,502,472	4,349,896	4,214,351	4,311,811	4,355,368	43,557
FUND BALANCE 06/30	15,529,701	7,502,472	4,349,896	4,214,351	4,355,368	4,090,298	4,437,905	347,608

Building Fund

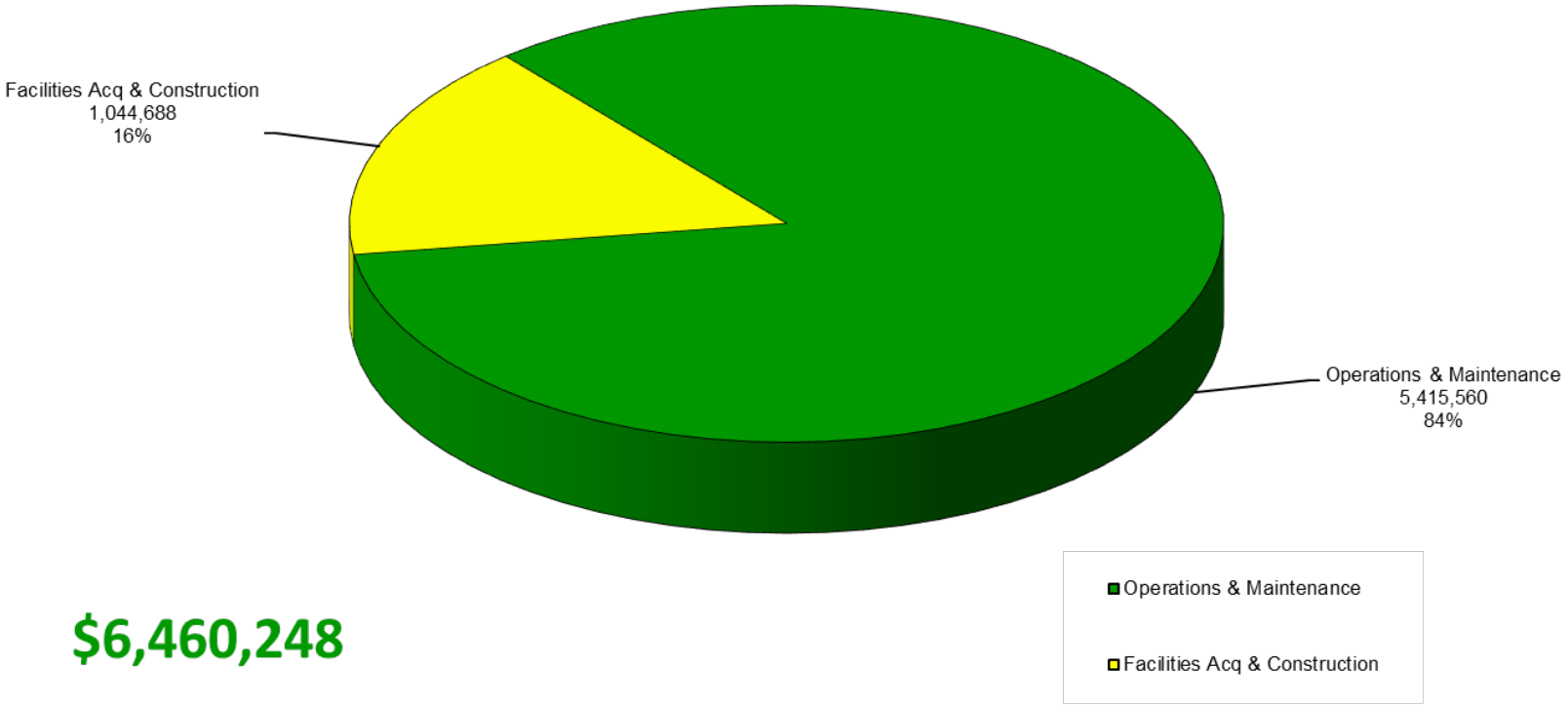
2023-2024 Revenue Budget



$6,542,785

Building Fund

2023-2024 Expenditure Budget by Function

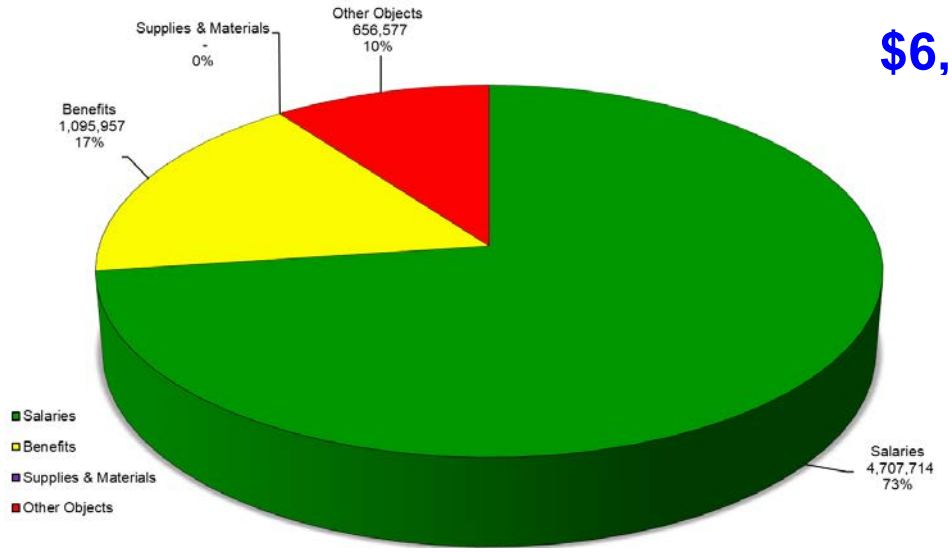


$6,460,248

Building Fund

2023-2024 Expenditure Budget by Object

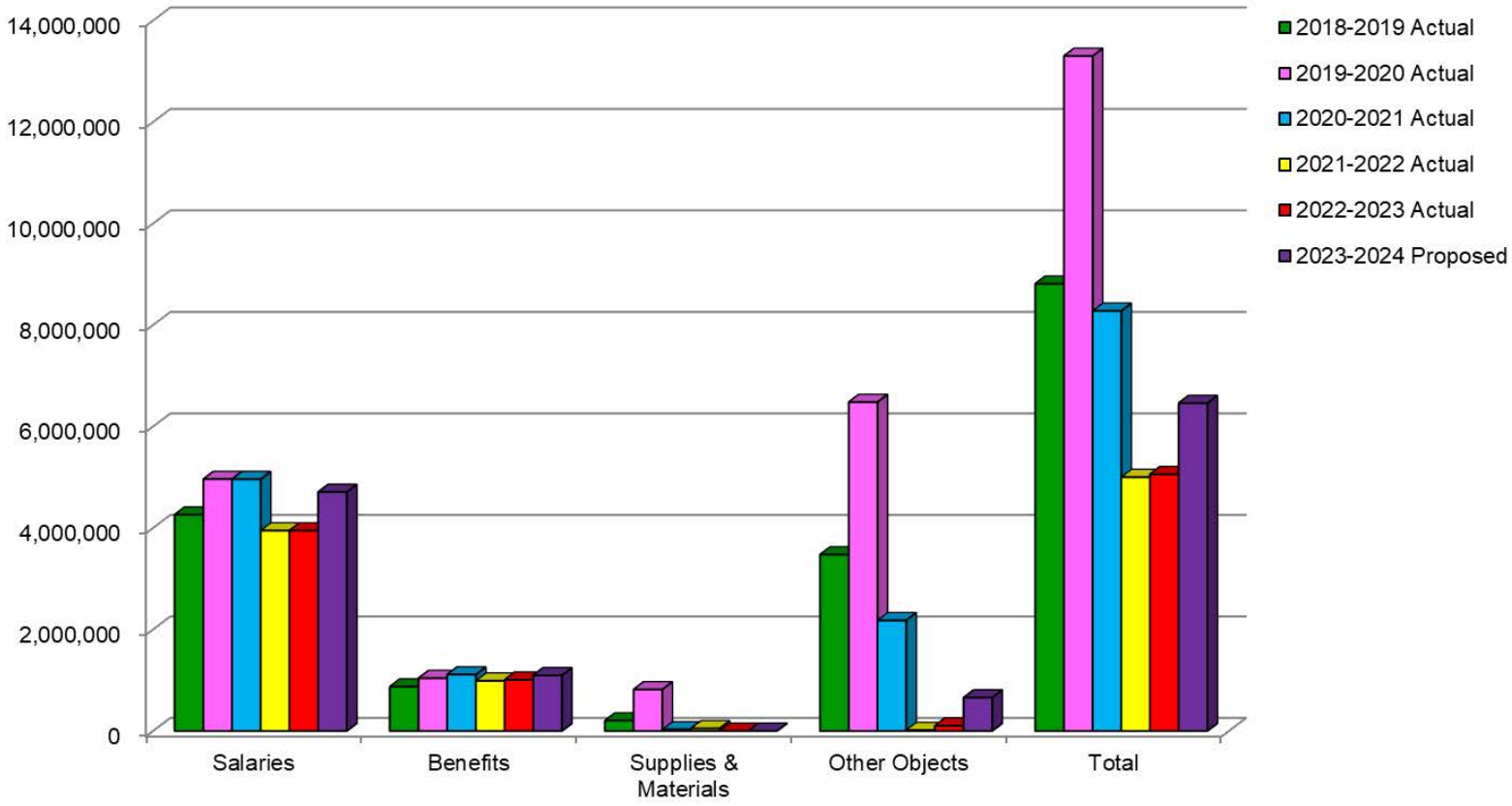
EXPENDITURES	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Temp App Budget
Salaries	4,260,655	4,962,255	4,960,590	3,948,220	3,948,296	4,707,714	4,707,714	0
Benefits	871,854	1,039,545	1,110,406	988,287	1,006,929	1,095,957	1,095,957	0
Supplies & Materials	204,000	817,176	27,861	49,100	0	0	0	0
Other Objects	3,475,335	6,480,473	2,178,337	15,478	102,643	656,577	656,577	0
TOTAL EXPENDITURES	8,811,844	13,299,448	8,277,194	5,001,085	5,057,868	6,460,248	6,460,248	0



$6,460,248

Building Fund

2023-2024 Expenditure Budget by Object



Fiscal Year 2023-2024

Child Nutrition Fund

Revenue and Expenditure

Budget Presentation

September 11, 2023

Child Nutrition Fund

2023-2024 Budget

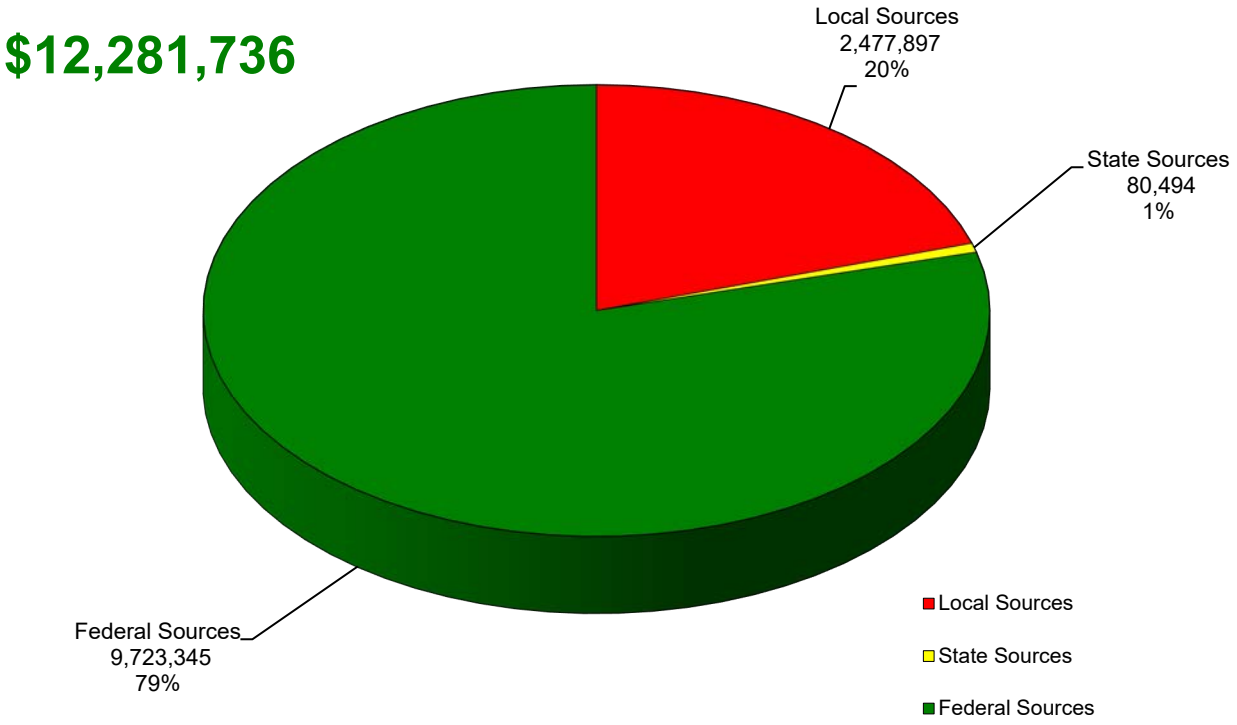
Presented September 11, 2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Temp App Budget
REVENUES								
Local Sources	2,495,723	1,866,418	568,518	890,962	2,377,057	2,315,303	2,477,897	162,594
State Sources	68,357	80,358	79,825	89,479	80,494	80,494	80,494	0
Federal Sources	7,252,920	7,526,297	11,140,772	12,656,897	9,663,721	9,004,271	9,723,345	719,074
TOTAL REVENUES	9,816,999	9,473,073	11,789,115	13,637,337	12,121,271	11,400,068	12,281,736	881,668
EXPENDITURES								
Food Preparation	3,917,720	4,327,688	4,348,466	4,671,789	5,190,396	5,248,167	5,248,167	0
Other Direct Services	964,897	1,014,951	940,246	1,274,004	1,297,439	1,111,443	1,111,443	0
Food Procurement/A La Carte	3,832,105	3,464,372	3,483,942	4,500,104	4,364,942	9,084,508	9,393,508	309,000
Other CN Programs	928,868	1,264,529	622,974	579,233	834,147	2,083,985	2,083,985	0
TOTAL EXPENDITURES	9,643,590	10,071,540	9,395,628	11,025,130	11,686,924	17,528,103	17,837,103	309,000
EXCESS REV (EXP)	173,409	(598,467)	2,393,486	2,612,207	434,347	(6,128,035)	(5,555,367)	572,668
FUND BALANCE 07/1	6,089,670	6,263,079	5,664,612	8,058,098	10,670,305	6,445,633	11,104,652	4,659,019
FUND BALANCE 06/30	6,263,079	5,664,612	8,058,098	10,670,305	11,104,652	317,598	5,549,285	5,231,687

Child Nutrition Fund

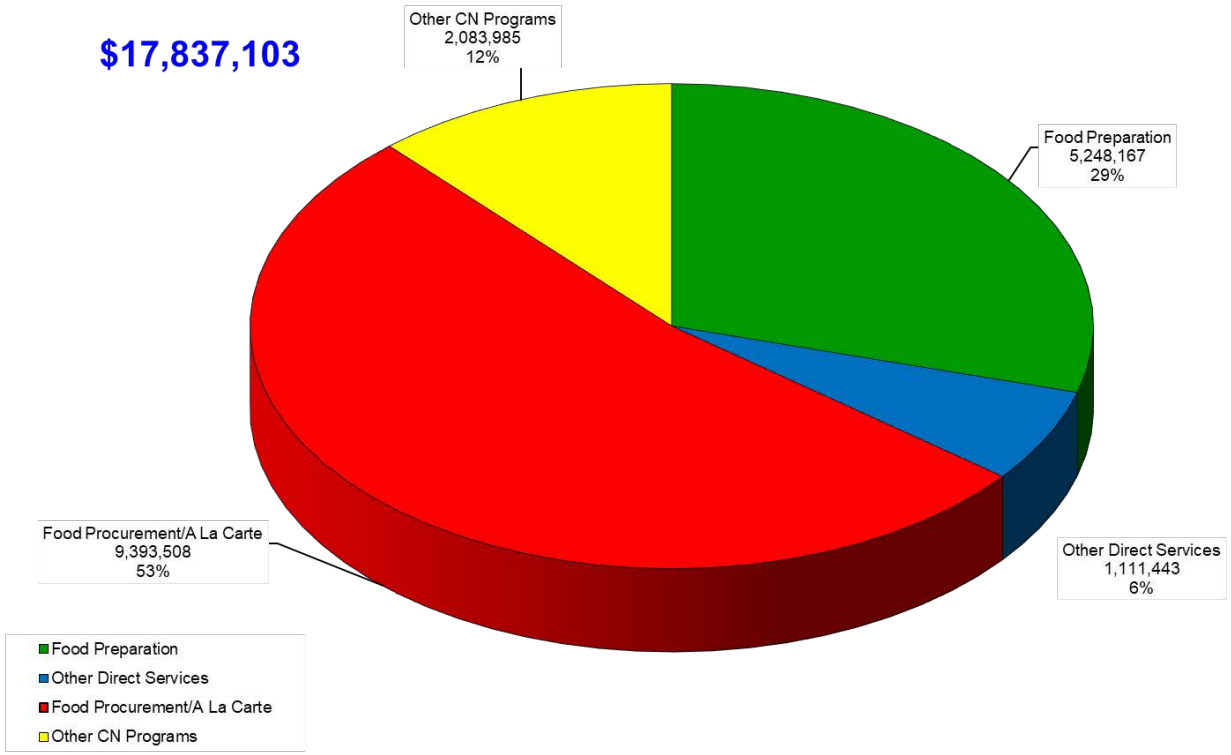
2023-2024 Revenue Budget

$12,281,736



Child Nutrition Fund

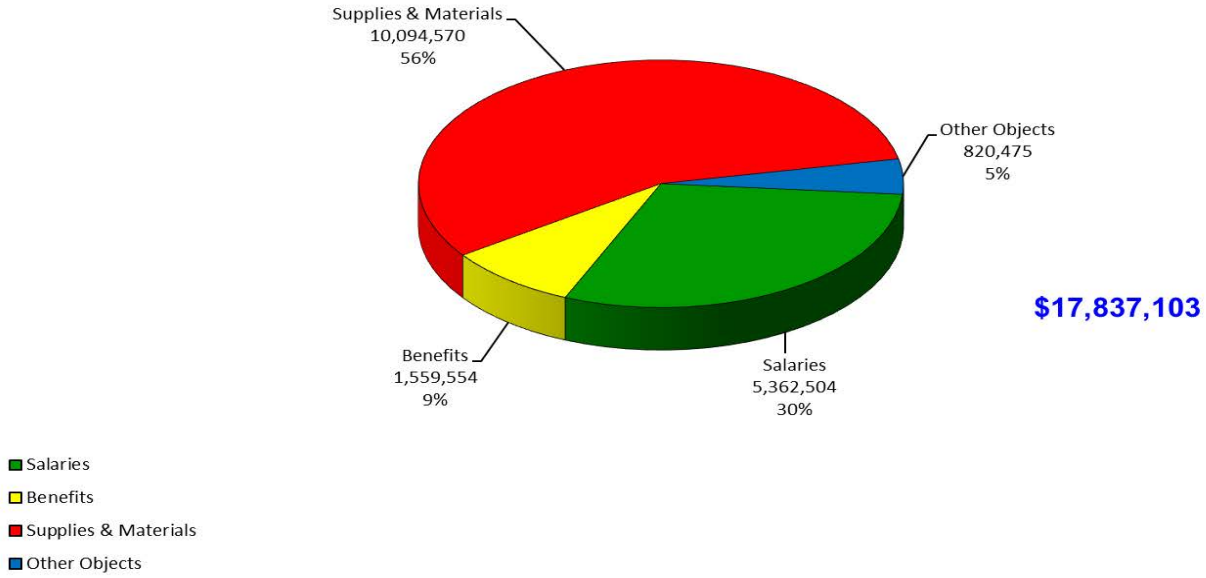
2023-2024 Expenditure Budget by Function



Child Nutrition Fund

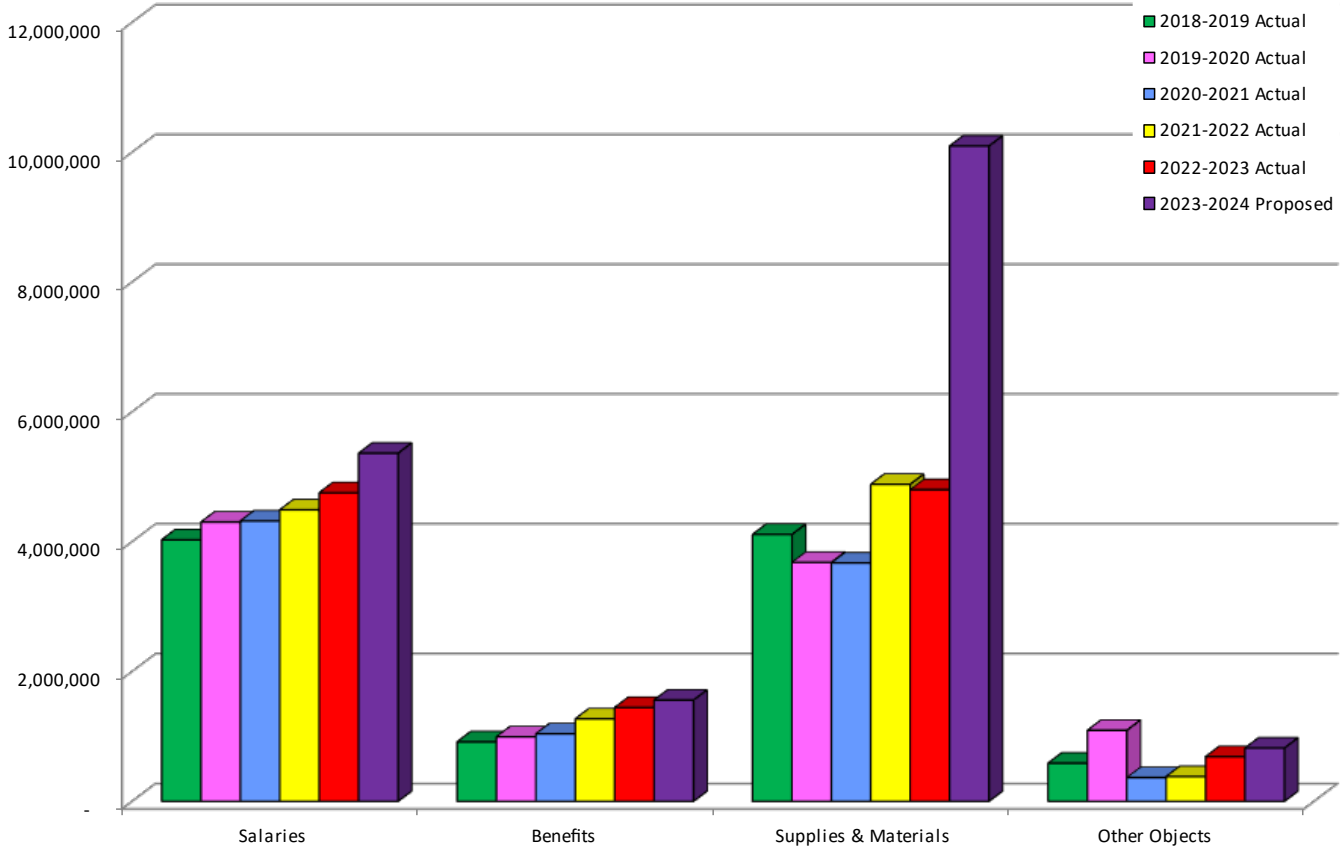
2023-2024 Expenditure Budget by Object

EXPENDITURES	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	06/12/23 Temporary Appropriation 2023-2024	09/11/23 Proposed Budget 2023-2024	Change from 06/12/23 Temp App Budget
Salaries	4,028,154	4,302,438	4,318,606	4,490,200	4,753,461	5,362,504	5,362,504	0
Benefits	916,404	994,452	1,039,941	1,270,288	1,444,924	1,559,554	1,559,554	0
Supplies & Materials	4,111,765	3,680,924	3,671,389	4,883,421	4,800,576	9,785,570	10,094,570	309,000
Other Objects	587,268	1,093,725	365,691	381,221	687,963	820,475	820,475	0
TOTAL EXPENDITURES	9,643,590	10,071,540	9,395,628	11,025,130	11,686,924	17,528,103	17,837,103	309,000



Child Nutrition Fund

2023-2024 Expenditure Budget by Object



General Fund

2023-2024 School Site Budget Allocations

Site Name	Site	Current $ Per Student	October 2021 Count	Calculated Base 2022-23	Final Base 2022-23	October 2022 Count	Calculated Base 2023-24	Proposed Base 2023-24	Student Count Year used		Difference Final/Proposed 2023-24
Grove Elementary	105	31.00	549	17,019	17,019	548	16,988	17,019	2021		0
Boevers Elementary	115	31.00	420	13,020	13,020	434	13,454	13,454	2022		434
Clark Elementary	120	31.00	455	14,105	14,105	403	12,493	14,105	2021		0
Darnaby Elementary	122	31.00	566	17,546	17,546	568	17,608	17,608	2022		62
Peters Elementary	125	31.00	401	12,431	12,431	434	13,454	13,454	2022		1,023
Andersen Elementary	130	31.00	400	12,400	12,710	388	12,028	12,400	2021		(310)
McAuliffe Elementary	135	31.00	499	15,469	17,546	497	15,407	15,469	2021		(2,077)
Jarman Elementary	140	31.00	607	18,817	19,251	614	19,034	19,034	2022		(217)
Cedar Ridge Elementary	145	31.00	417	12,927	13,857	431	13,361	13,361	2022		(496)
Moore Elementary	150	31.00	511	15,841	15,841	520	16,120	16,120	2022		279
Rosa Parks Elementary	155	31.00	602	18,662	20,460	622	19,282	19,282	2022		(1,178)
Thomas Jefferson Elementary	160	31.00	543	16,833	16,833	578	17,918	17,918	2022		1,085
Ochoa	180	31.00	957	29,667	29,822	907	28,117	29,667	2021		(155)
6th / 7th Grade Center	510	33.00	2,241	73,953	76,956	2,182	72,006	73,953	2021		(3,003)
8th Grade Center	620	33.00	1,223	40,359	40,359	1,122	37,026	40,359	2021		0
9th Grade Center	720	38.00	1,265	48,070	48,070	1,282	48,716	48,716	2022		646
High School (10-12)	705	38.00	3,153	119,814	125,194	3,204	121,752	126,752	2022	(1)	1,558
Alternative High School	725	38.00	202	7,676	7,676	156	5,928	7,676	2021		0
			15,011	**$ 504,609**	**$ 518,696**	**14,890**	**$ 500,692**	**$ 516,347**		**$**	**(2,349)**

(1) Includes $5,000 for UView Budget

Thank You

Patricia Williams Ed.D.
Chief Financial Officer

Jessica Wright, CPA, SFO
Director Of Financial Reporting/Treasury

Sarah LaRue
Senior Manager of Financial Reporting

Valerie Bohbrink
Manager of Budget

