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, 2025

As of September 2024

WWW.UNIONPS.ORG

Union Public Schools - Table of Contents

Budget Proposal
For the Fiscal Year Ending June 30, 2025

		PAGE
Section 1	Introductory Section	1
Section 2	General Fund	5 - 28
Section 3	Building Fund	29 - 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 9, 2024

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, 2024, and ending June 30, 2025. This document culminates a process involving input from the Board of Education, the Superintendent's Cabinet, and school personnel. Continuation of successful programs seeking the attainment of district-wide goals utilizing limited available resources has guided the development of the 2024-2025 Budget, which represents a continuance of past budget development philosophy. The Fiscal Year 2024-2025 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 2024-2025 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

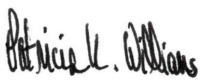
Management of the district is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the district are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements 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," is underscored as student engagement continued to build, and great strides were made toward accomplishing Union's mission – To Graduate 100 Percent of Our Students College and/or Career Ready.

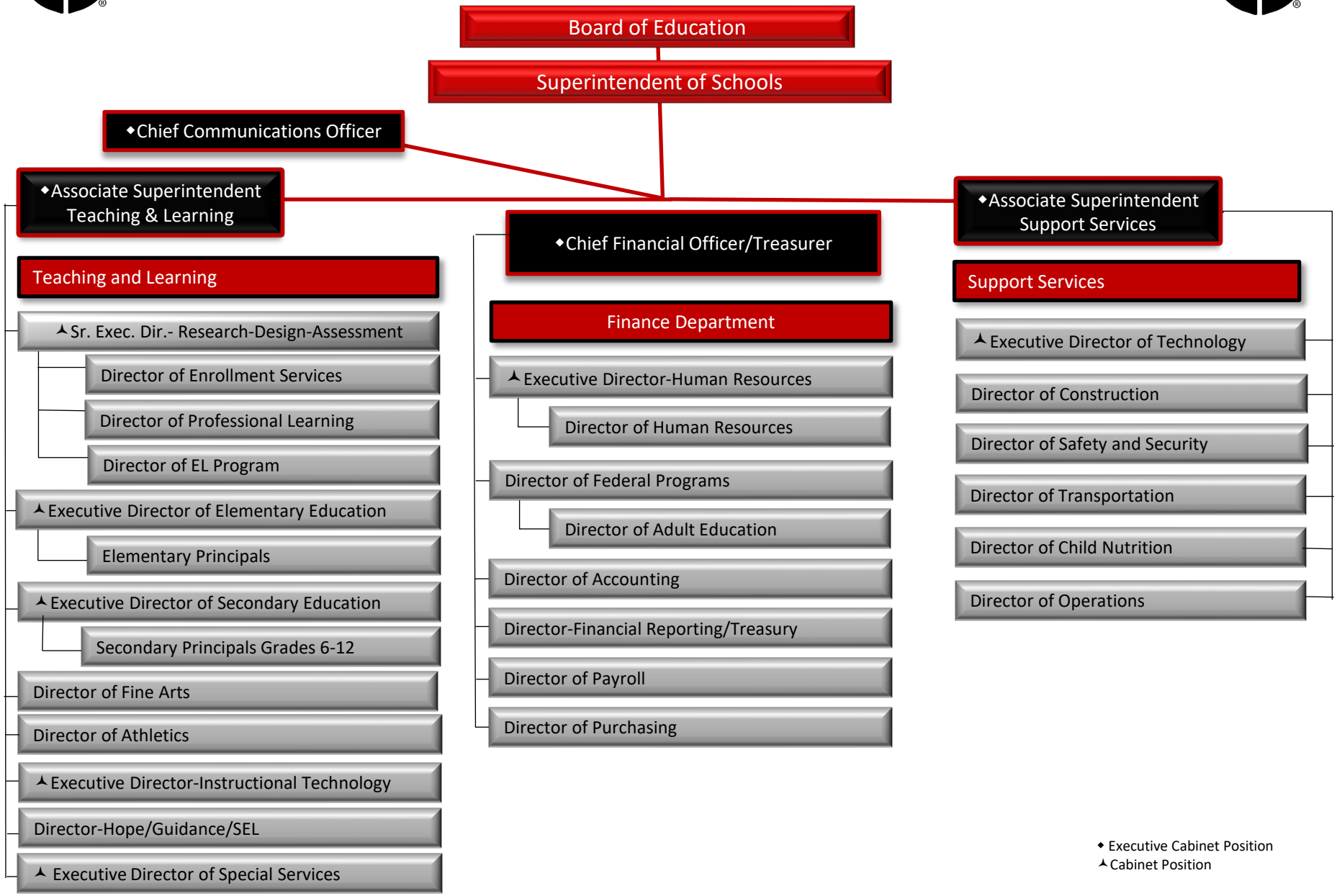
The 2024-2025 Annual Budget Proposal is presented to the Board of Education for their consideration. State and Federal allocations are based on the most current information available. This Proposal reflects the work of the Financial Reporting/Treasury staff, District administrators, and various district staff in responding to the educational needs of the citizens of Independent School District 9 of Tulsa County and their children.

Respectfully submitted,



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

Union Public Schools | 2024-2025 Administrative Organizational Chart



◆ Executive Cabinet Position
Cabinet Position

Fiscal Year 2024-2025 Budget Presentation

September 2024

Fiscal Year 2024-2025

General Fund

Revenue and Expenditure

Budget

September 9, 2024

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

Presented September 9, 2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Temp App Budget
REVENUES								
Ad Valorem - Current	30,887,386	31,720,719	31,906,986	33,746,850	36,122,432	36,555,309	37,583,417	1,028,108
Local Sources - Other	7,237,839	5,799,736	7,266,991	10,859,353	10,917,355	9,265,540	10,084,841	819,301
Intermediate Sources	4,543,236	4,966,445	5,546,919	5,309,124	5,155,603	5,136,907	5,155,603	18,696
State Aid w/o Mid-Term Adj.	50,169,691	45,905,067	49,265,144	48,735,692	60,324,317	59,969,527	59,900,811	(68,716)
Est. Mid-Term Adj.						(1,000,000)	(1,000,000)	0
State Sources	21,208,632	23,146,980	24,681,485	23,994,485	25,240,291	25,019,648	25,532,057	512,409
Federal Sources	9,492,779	17,878,666	17,787,259	21,005,876	18,815,047	15,128,077	14,947,876	(180,201)
TOTAL REVENUES	123,539,563	129,417,614	136,454,784	143,651,379	156,575,044	150,075,008	152,204,605	2,129,597
EXPENDITURES								
Instruction	70,255,223	74,004,051	72,416,844	74,599,434	80,312,765	80,242,956	81,992,956	1,750,000
Student Support	9,749,731	10,733,346	11,131,118	12,045,217	13,426,638	13,373,848	13,641,324	267,477
Instructional Support	5,112,927	6,181,922	6,843,121	7,244,843	7,766,088	8,557,864	8,729,022	171,157
General Administration	2,568,552	2,682,929	2,957,181	3,209,541	4,002,887	3,800,463	3,800,463	0
School Administration	9,302,859	9,962,296	9,418,266	10,490,595	10,862,892	10,301,001	10,301,001	0
Business/Technology	8,158,132	8,538,965	8,588,569	8,823,692	9,630,807	9,079,375	9,124,772	45,397
Operations & Maintenance	8,693,970	9,604,834	12,481,669	15,171,332	15,220,101	12,918,683	12,983,276	64,593
Student Transportation	4,757,427	5,029,463	5,487,182	6,161,005	6,449,577	6,083,316	6,113,732	30,417
Non-Instructional Services	4,870,920	5,039,585	5,176,235	5,618,954	6,342,835	6,129,701	6,129,701	0
Other Outlays	234,380	54,427	148,204	118,527	142,288	170,301	170,301	0
TOTAL EXPENDITURES	123,704,121	131,831,817	134,648,388	143,483,141	154,156,878	150,657,507	152,986,548	2,329,041
EXCESS REV (EXP)	(164,558)	(2,414,203)	1,806,395	168,238	2,418,167	(582,500)	(781,943)	(199,444)
FUND BALANCE 07/1	16,911,038	16,746,480	14,332,277	16,138,672	16,306,910	15,199,632	18,725,077	3,525,445
FUND BALANCE 06/30	16,746,480	14,332,277	16,138,672	16,306,910	18,725,077	14,617,134	17,943,133	3,326,001

General Fund

Revenue Budget



General Fund

2024-2025 Revenue Budget

Presented September 9, 2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Temp App Budget
REVENUES								
Ad Valorem - Current	30,887,386	31,720,719	31,906,986	33,746,850	36,122,432	36,555,309	37,583,417	1,028,108
Local Sources - Other	7,237,839	5,799,736	7,266,991	10,859,353	10,917,355	9,265,540	10,084,841	819,301
Intermediate Sources	4,543,236	4,966,445	5,546,919	5,309,124	5,155,603	5,136,907	5,155,603	18,696
State Aid w/o Mid-Term Adj.	50,169,691	45,905,067	49,265,144	48,735,692	60,324,317	59,969,527	59,900,811	(68,716)
Est. Mid-Term Adj.						(1,000,000)	(1,000,000)	0
State Sources	21,208,632	23,146,980	24,681,485	23,994,485	25,240,291	25,019,648	25,532,057	512,409
Federal Sources	9,492,779	17,878,666	17,787,259	21,005,876	18,815,047	15,128,077	14,947,876	(180,201)
TOTAL REVENUES	123,539,563	129,417,614	136,454,784	143,651,379	156,575,044	150,075,008	152,204,605	2,129,597

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 $59,900,811 on our 08/08/24 Allocation. The state aid allocation will be recalculated in January 2025 and will be adjusted to reflect the actual number of students served as of October 2024, as well as any changes in 2024-2025 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 $36,122,431.75 in 2023-2024. For 2024-2025 the district's total NAV has increased by $59.9 million bringing our new NAV to $1,094,662,621. This is an increase of 5.79% 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 2025 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 2025 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 2023-2024, the final flexible benefits allocation of $14.4 million was fully funded by June of 2024, which accounted for over 57% 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 2023-2024 school year, the District collected a total of $25,240,291 and estimates collections for 2024-2025 to be $25.53 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 2023-2024 school year, the District collected $10,917,355 and estimates collections for 2024-2025 to be around $10.08 million.

Federal Revenue

2023-2024 actual collections of $18,815,047 consisted of several grant and project categories received from Federal sources. The District estimates collections for 2024-2025 to be $3,867,171 lower at $14,947,876. This decrease in revenue is due primarily to the American Rescue Plan (ARP) and Elementary and Secondary School Emergency Relief (ESSER) grants ending.

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 2023-2024, the District received county 4-mill ad valorem, resale on property release, and mortgage tax revenues of $5,155,603.24. The District estimates collections for the 2024-2025 school year to be about the same.

Future Budget Revenue Revisions

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

General Fund

2024-2025 Revenue Budget

Changes from 2024-2025 Temporary Appropriation Budget approved June 10, 2024:

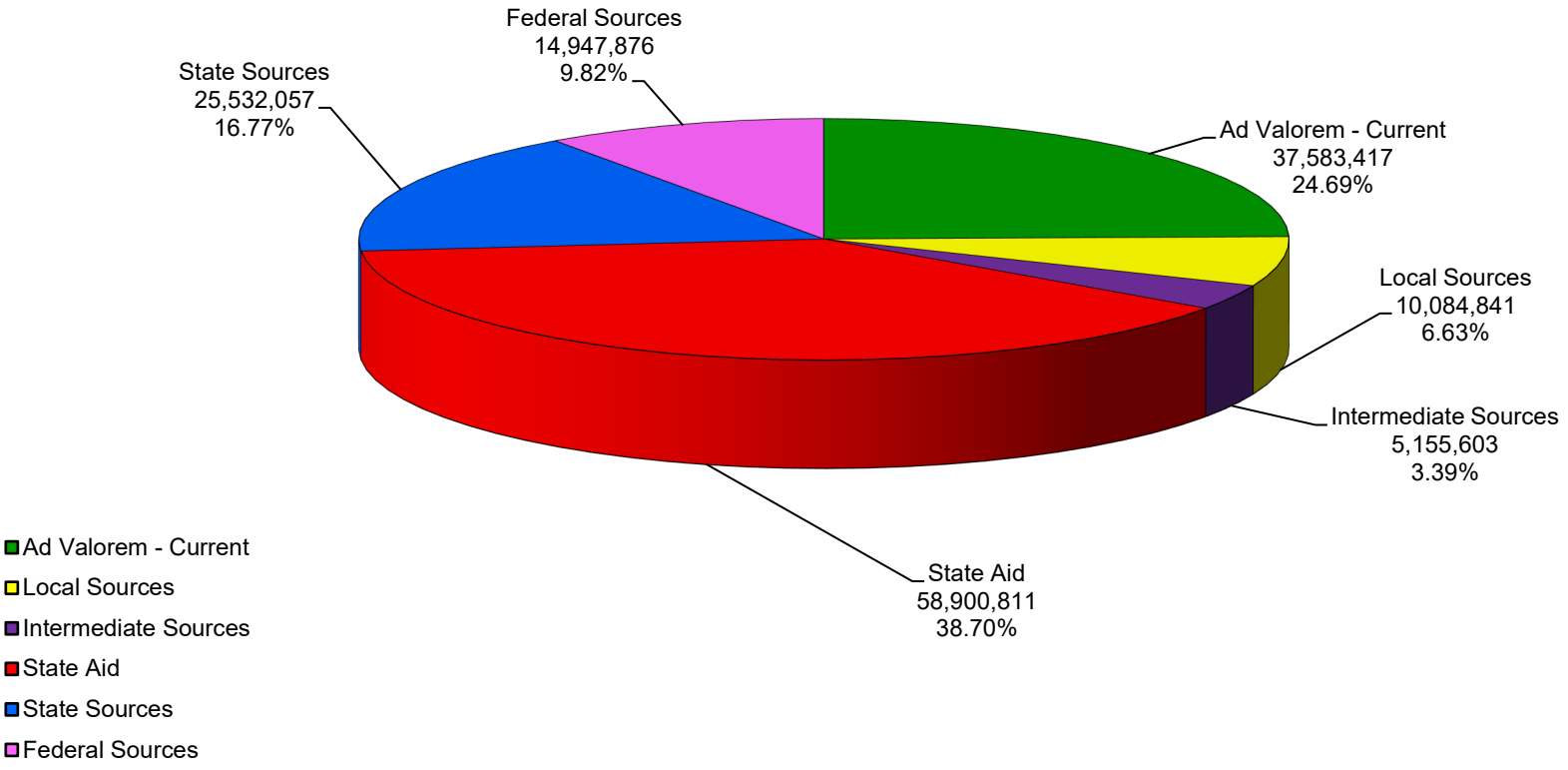
- Gain in Ad Valorem – Current → 1,028,108
- Gain in Local Sources – Other → 819,301
  (Local Grants, Interest Earnings, The Nest Tuition)
- Gain in Intermediate → 18,696
  (County 4-Mill)
- Loss in State Aid → (68,716)
  (Revised Allocation)
- Gain in State Sources → 512,409
  (FBA Allocation, Land Earnings, Paid Maternity Leave)
- Loss in Federal Sources → (180,201)
  (ARP ESSER III, IDEA Allocations)

Net Change: $2,129,597

General Fund

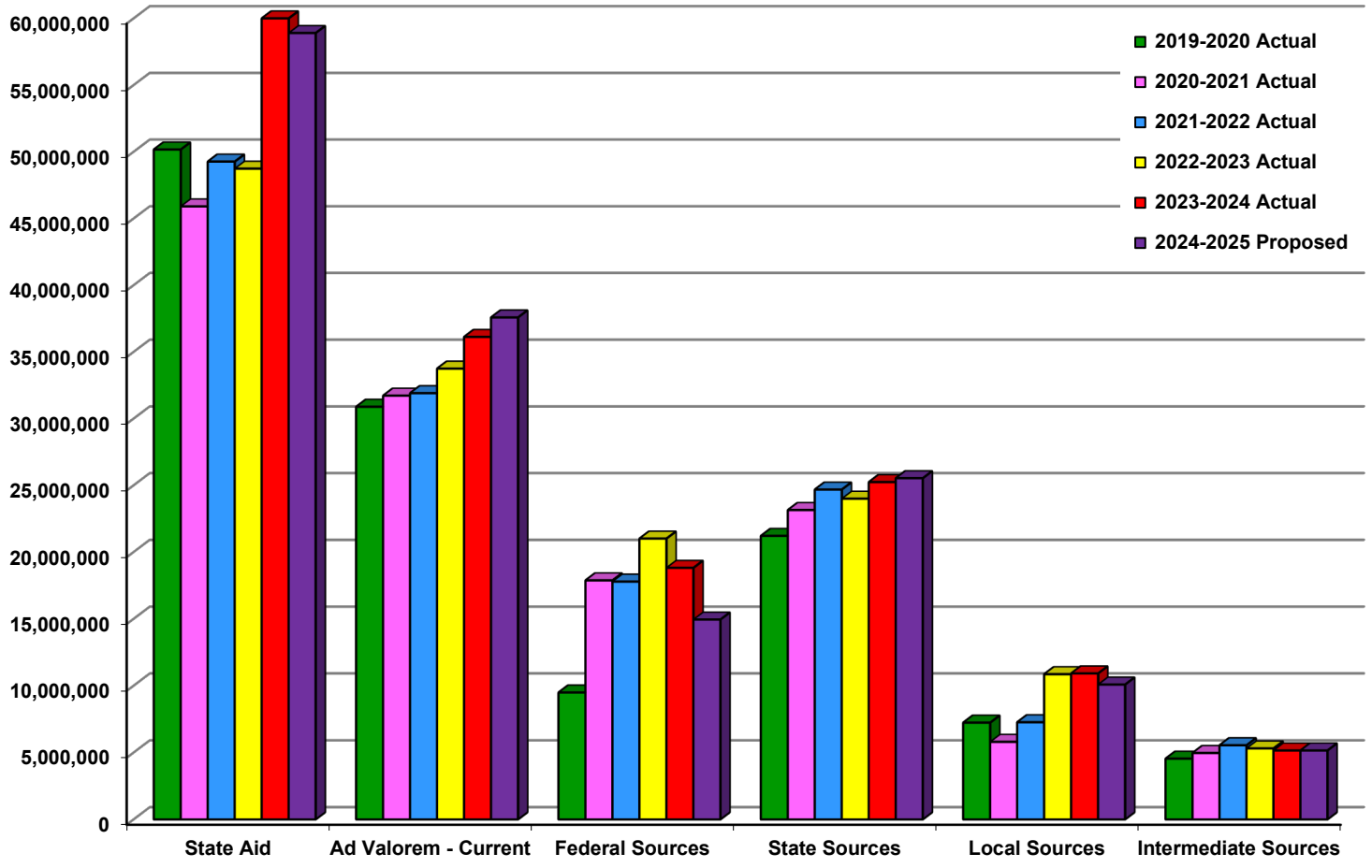
2024-2025 Revenue Budget

$152,204,605



General Fund

Revenue Budget Comparison



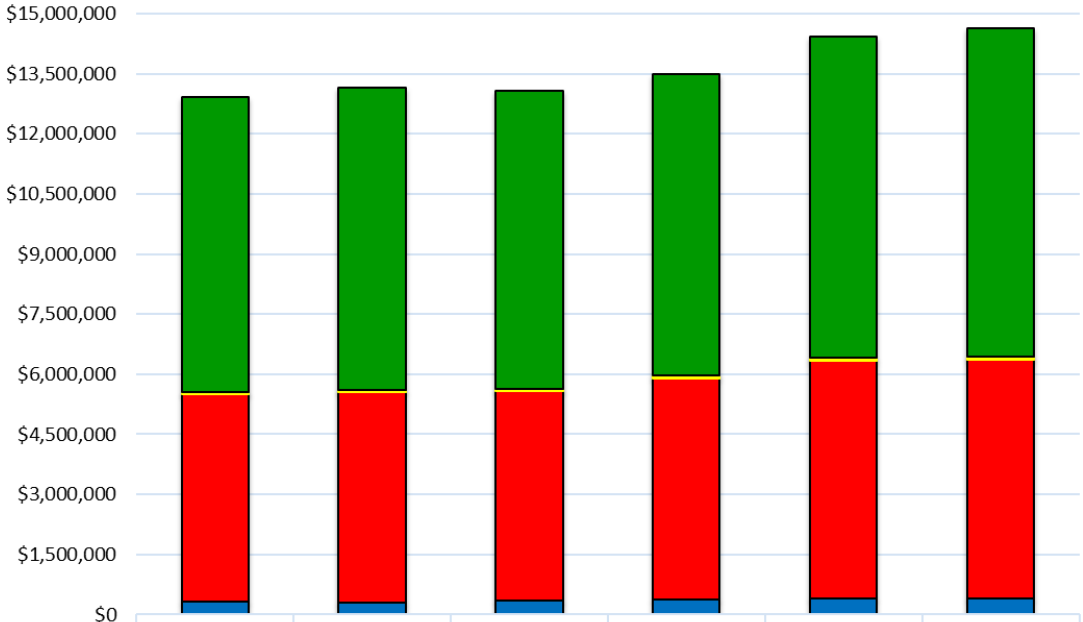
General Fund

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 Final Allocation	60,324,316.78	11,588,625.18	14,899.38	25,808.30	4,214.00	364.87
FY25 Initial Allocation 07/16/24	59,998,237.18	(326,079.60)	14,958.52	25,875.94	4,199.77	(14.23)
FY25 Adjusted Allocation 07/17/24	60,006,776.26	8,539.08	14,958.52	25,875.94	4,200.10	0.33
FY25 Adjusted Allocation 07/18/24	60,007,552.53	776.27	14,958.52	25,875.94	4,200.13	0.03
FY25 Adjusted Allocation 07/19/24	59,885,418.15	(122,134.38)	14,958.52	25,875.94	4,195.41	(4.72)
FY25 Adjusted Allocation 07/30/24	59,885,285.78	(132.37)	14,958.52	25,875.94	4,195.34	(0.07)
FY25 Adjusted Allocation 08/02/24	59,885,285.78	-	14,958.52	25,875.94	4,195.34	-
FY25 Adjusted Allocation 08/05/24	59,900,811.37	15,525.59	14,958.52	25,875.94	4,195.94	0.60
FY25 Adjusted Allocation 08/08/24	59,900,811.37	-	14,958.52	25,875.94	4,195.94	-

General Fund

Flexible Benefit Allowance Comparison



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
FBA CERTIFIED	7,363,560	7,549,086	7,448,079	7,532,009	8,030,738	8,212,528
FBA CERT WAIVED	55,977	47,960	51,585	70,547	64,482	61,902
FBA SUPPORT	5,170,343	5,251,779	5,227,759	5,532,205	5,953,565	5,977,938
FBA SUPP WAIVED	329,492	303,883	343,718	362,308	390,572	393,796

Employee Enrollment & Final Allocation Information					
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:	**1007**	Certified Waiving:	**74**	**Final Allocation**	
Support Taking:	**733**	Support Waiving:	**173**	**$ 14,439,356.78**	
	1740		**247**		
2024-2025					
Certified Taking:	**TBD**	Certified Waiving:	**TBD**	**Initial Allocation**	
Support Taking:	**TBD**	Support Waiving:	**TBD**	**$ 14,646,164.52**	

Historical Net Assessed Valuation & Sinking Fund Levy

Fiscal Year	Amount of Bond Issue	Net Assessed Valuation	Dollar Increase	Percentage Change	Sinking Fund Levy
2024-25	TBD	1,094,662,621	59,951,510	5.79%	29.66
2023-24	33,000,000	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

2024-2025 Expenditure Budget

Presented September 9, 2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Temp App Budget
EXPENDITURES								
Instruction	70,255,223	74,004,051	72,416,844	74,599,434	80,312,765	80,242,956	81,992,956	1,750,000
Student Support	9,749,731	10,733,346	11,131,118	12,045,217	13,426,638	13,373,848	13,641,324	267,477
Instructional Support	5,112,927	6,181,922	6,843,121	7,244,843	7,766,088	8,557,864	8,729,022	171,157
General Administration	2,568,552	2,682,929	2,957,181	3,209,541	4,002,887	3,800,463	3,800,463	0
School Administration	9,302,859	9,962,296	9,418,266	10,490,595	10,862,892	10,301,001	10,301,001	0
Business/Technology	8,158,132	8,538,965	8,588,569	8,823,692	9,630,807	9,079,375	9,124,772	45,397
Operations & Maintenance	8,693,970	9,604,834	12,481,669	15,171,332	15,220,101	12,918,683	12,983,276	64,593
Student Transportation	4,757,427	5,029,463	5,487,182	6,161,005	6,449,577	6,083,316	6,113,732	30,417
Non-Instructional Services	4,870,920	5,039,585	5,176,235	5,618,954	6,342,835	6,129,701	6,129,701	0
Other Outlays	234,380	54,427	148,204	118,527	142,288	170,301	170,301	0
TOTAL EXPENDITURES	123,704,121	131,831,817	134,648,388	143,483,141	154,156,878	150,657,507	152,986,548	2,329,041

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

2024-2025 Expenditure Budget

19 New Positions

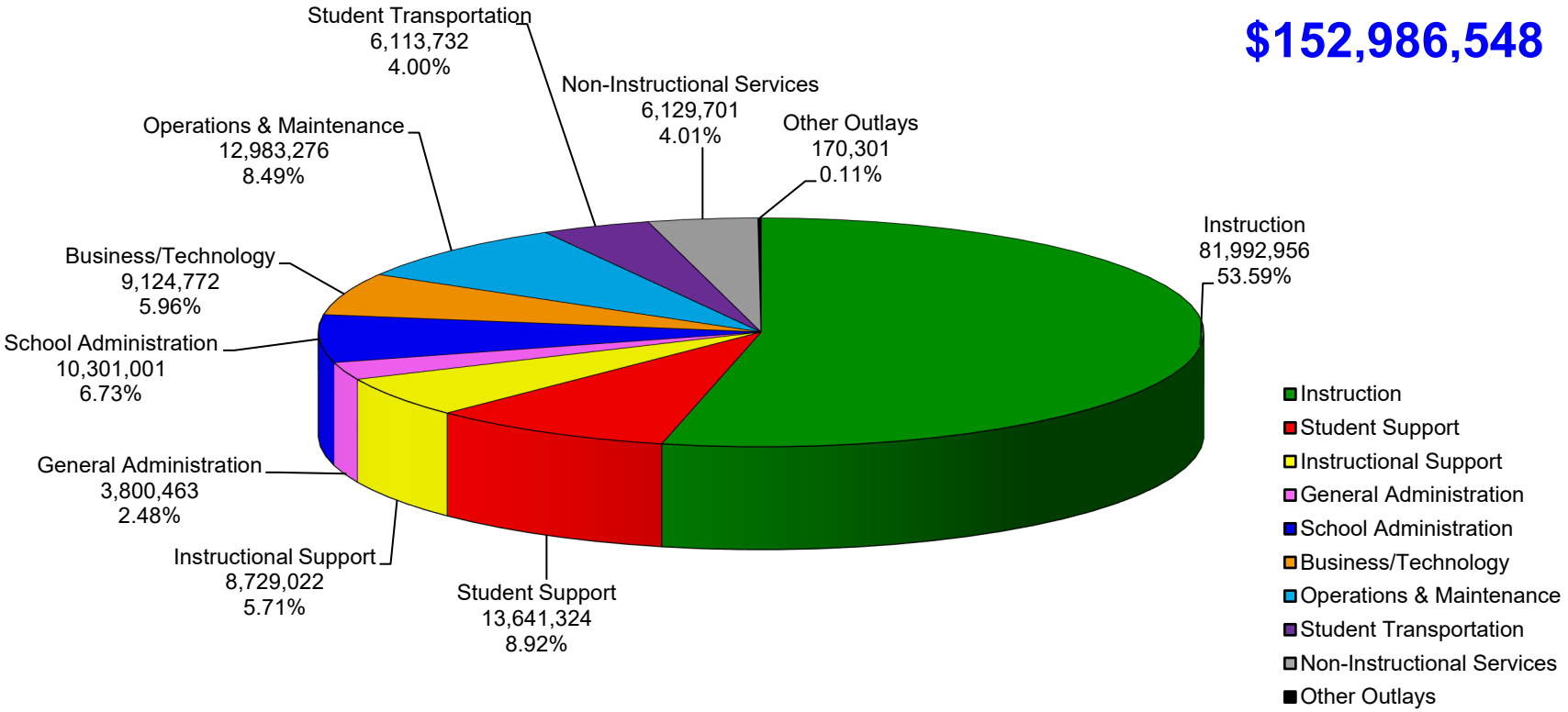
- ❑ Teachers → 6
- ❑ Classroom Aides → 5
- ❑ Administrators → 0
- ❑ Other → 8

Position Additions Breakdown:	
6 Certified	13 Support

General Fund

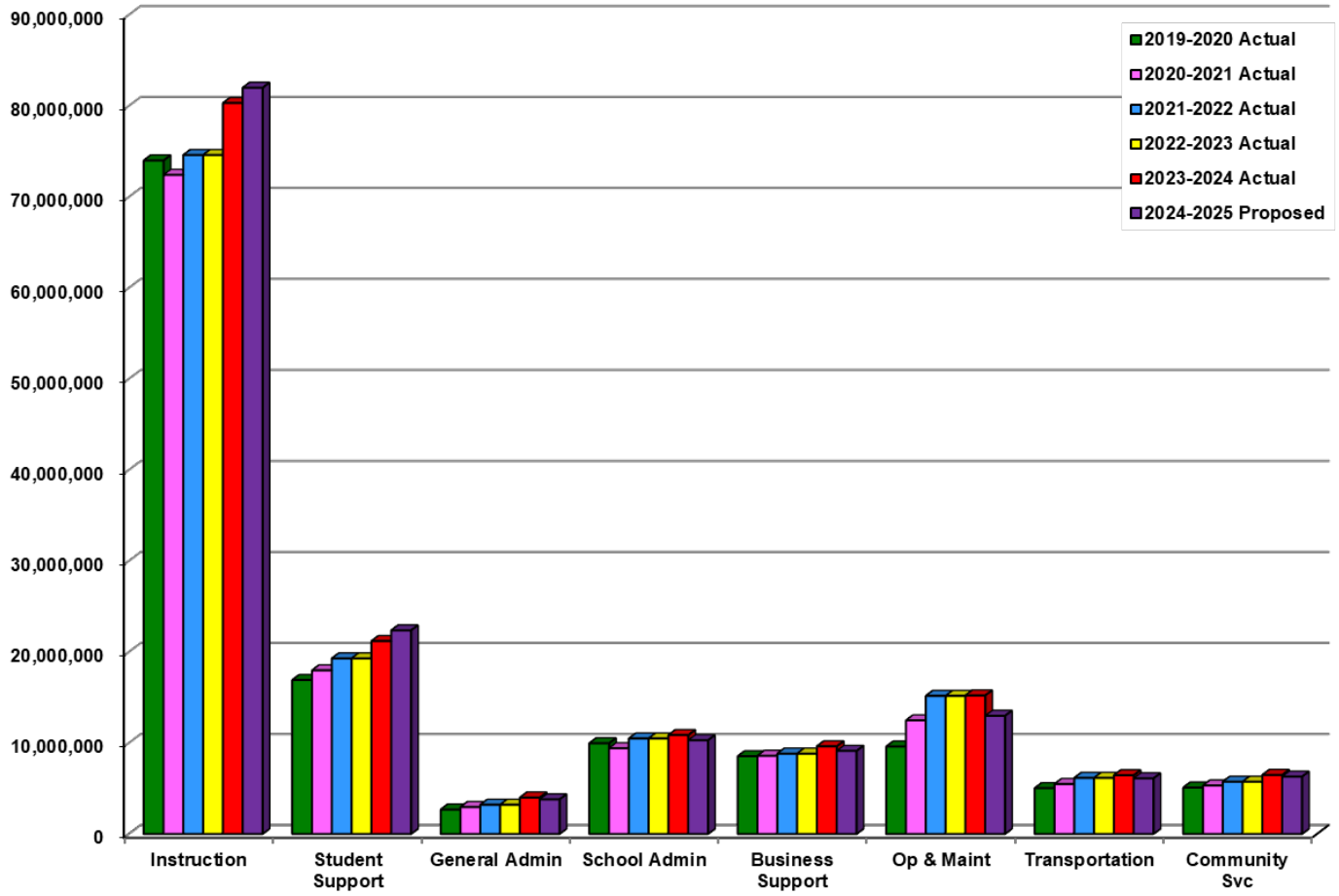
2024-2025 Expenditure Budget by Function

$152,986,548



General Fund

2024-2025 Expenditure Budget by Function



General Fund

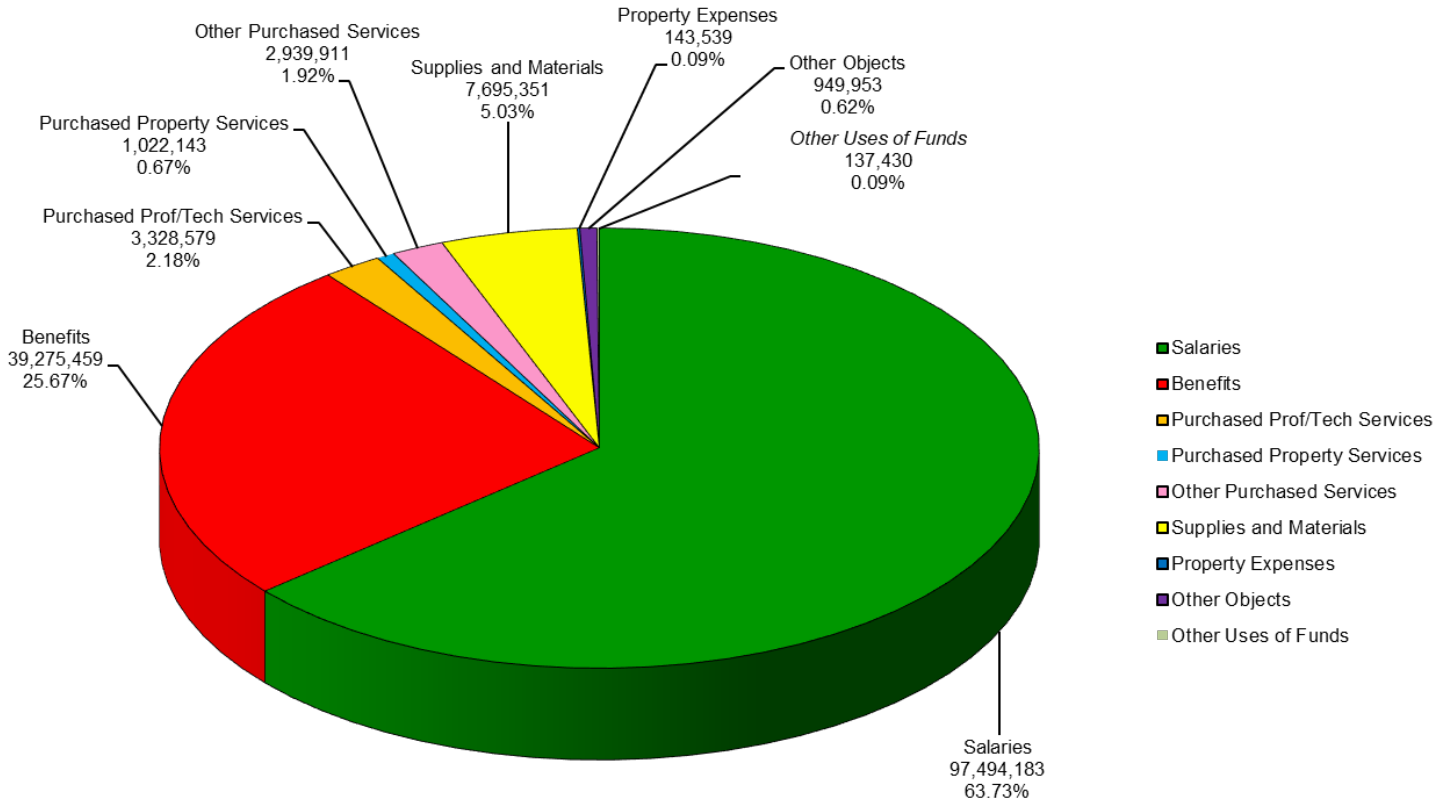
2024-2025 Expenditure Budget by Object

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Approved Budget
EXPENDITURES								
Salaries	82,749,488	87,134,942	85,049,497	87,816,892	96,419,709	96,528,894	97,494,183	965,289
Benefits	31,078,985	33,470,416	33,568,929	35,369,595	39,080,059	37,232,277	39,275,459	2,043,182
Purchased Prof/Tech Services	1,263,286	1,488,478	2,176,385	3,600,857	3,970,913	4,517,728	3,328,579	(1,189,149)
Purchased Property Services	1,321,572	1,327,301	1,463,644	1,675,887	1,684,453	1,012,023	1,022,143	10,120
Other Purchased Services	1,517,696	1,605,329	3,333,852	3,913,996	4,328,683	1,808,001	2,939,911	1,131,910
Supplies and Materials	4,944,692	6,108,525	8,183,972	9,607,976	7,433,722	7,695,351	7,695,351	0
Property Expenses	0	0	24,223	125,678	162,723	92,106	143,539	51,432
Other Objects	618,862	644,231	724,583	1,253,734	940,548	1,564,783	949,953	(614,830)
Other Uses of Funds	209,539	52,595	123,304	118,527	136,070	206,344	137,430	(68,913)
TOTAL EXPENDITURES	123,704,121	131,831,817	134,648,388	143,483,141	154,156,878	150,657,507	152,986,548	2,329,041

General Fund

2024-2025 Expenditure Budget by Object

$152,986,548



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.

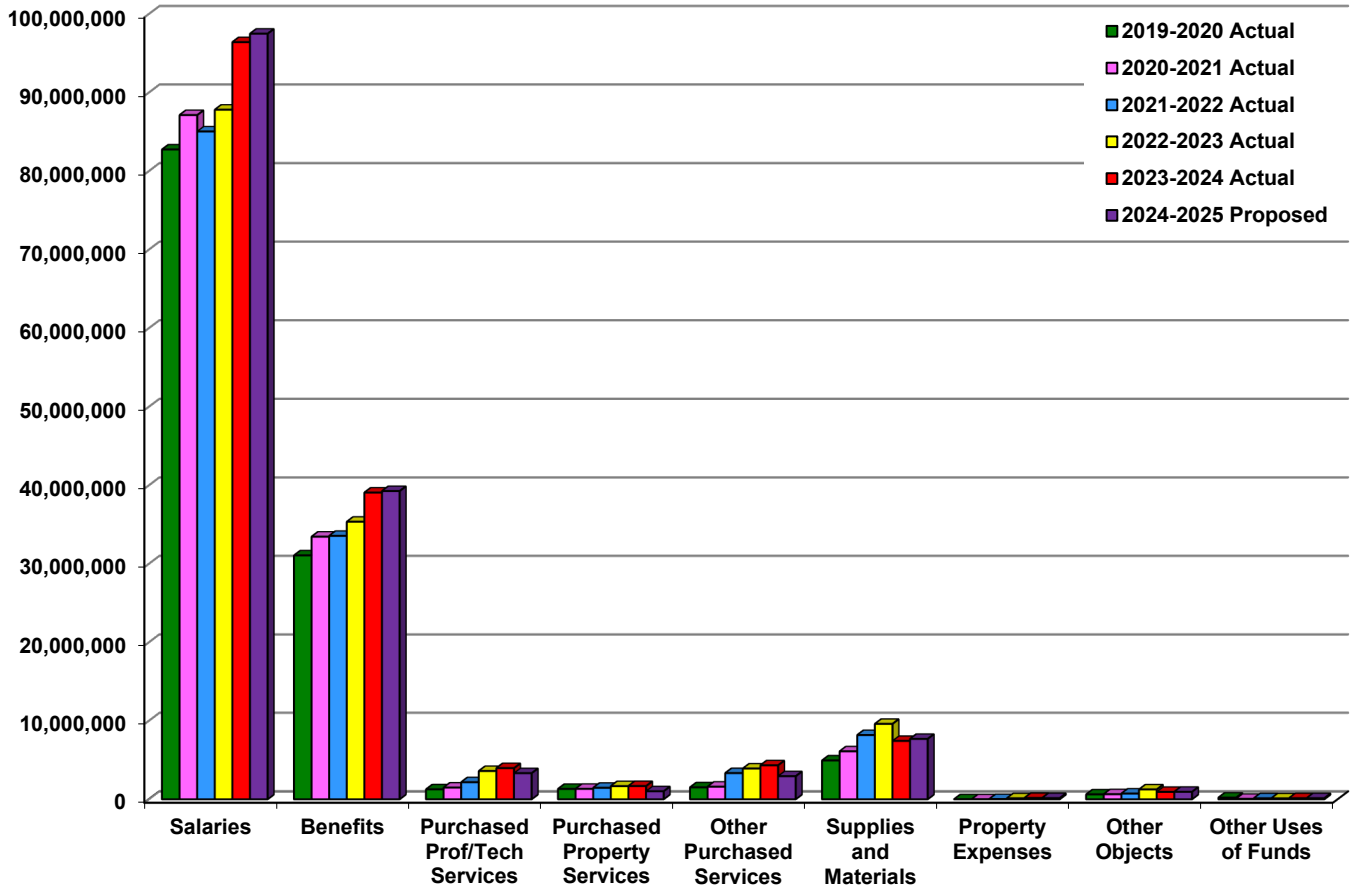
Property - Object 700: Amounts paid for the acquisition of fixed assets or the addition to fixed assets such as furniture, equipment, vehicles, and machinery.

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

2024-2025 Expenditure Budget by Object



Fiscal Year 2024-2025

Building Fund

Revenue and Expenditure

Budget Presentation

September 9, 2024

Building Fund

2024-2025 Budget

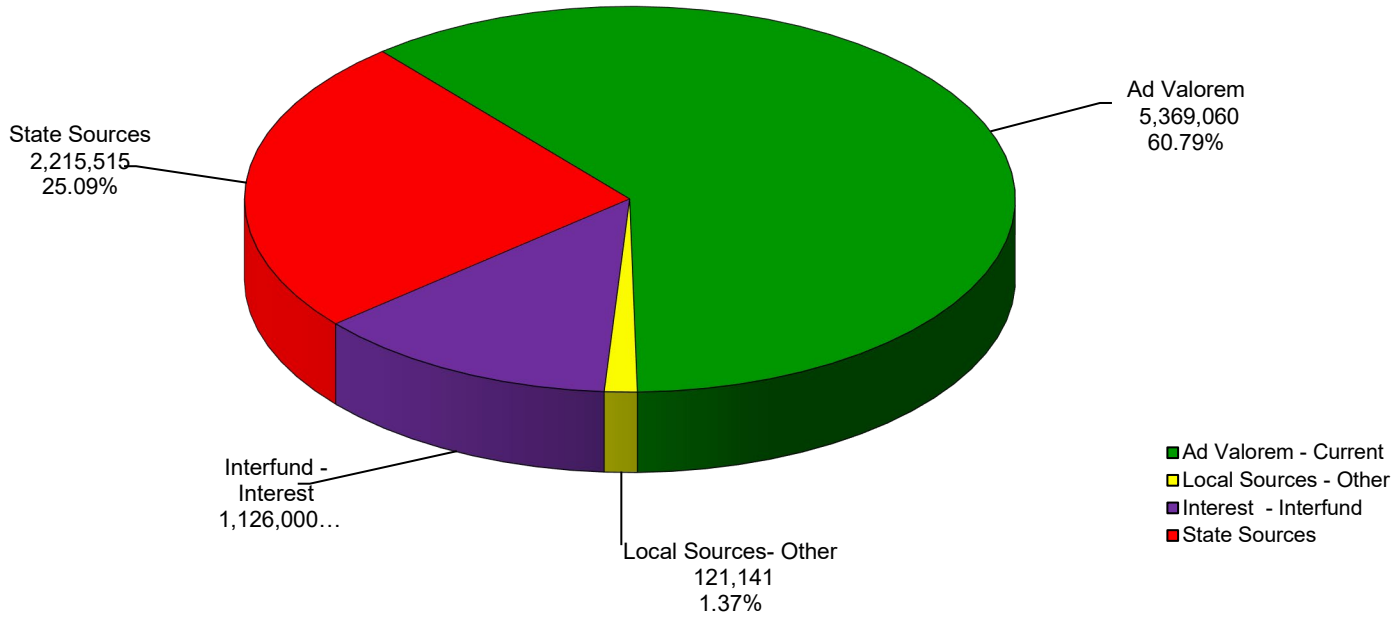
Presented September 9, 2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Temp App Budget
REVENUES								
Ad Valorem - Current	4,412,484	4,531,531	4,558,141	4,820,979	5,160,344	5,222,187	5,369,060	146,873
Local Sources - Other	237,833	181,566	124,296	79,965	86,497	120,141	121,141	1,000
Interest - Interfund	621,903	411,521	183,103	297,942	1,095,138	1,103,000	1,126,000	23,000
State Sources					2,222,930	2,215,515	2,215,515	0
TOTAL REVENUES	5,272,220	5,124,618	4,865,540	5,198,886	8,564,909	8,660,843	8,831,716	170,873
EXPENDITURES								
Operations & Maintenance	8,185,511	7,650,960	4,986,336	4,955,226	5,776,514	10,135,249	10,135,249	0
Facilities Acq & Construction	5,113,937	626,235	14,748	102,643	4,464	638,760	638,760	0
TOTAL EXPENDITURES	13,299,448	8,277,194	5,001,084	5,057,869	5,780,978	10,774,009	10,774,009	0
EXCESS REV (EXP)	(8,027,229)	(3,152,577)	(135,544)	141,017	2,783,931	(2,113,166)	(1,942,293)	170,873
FUND BALANCE 07/1	15,529,701	7,502,472	4,349,896	4,214,352	4,355,370	6,832,208	7,139,301	307,093
FUND BALANCE 06/30	7,502,472	4,349,896	4,214,352	4,355,369	7,139,301	4,719,042	5,197,008	477,966

Building Fund

2024-2025 Revenue Budget

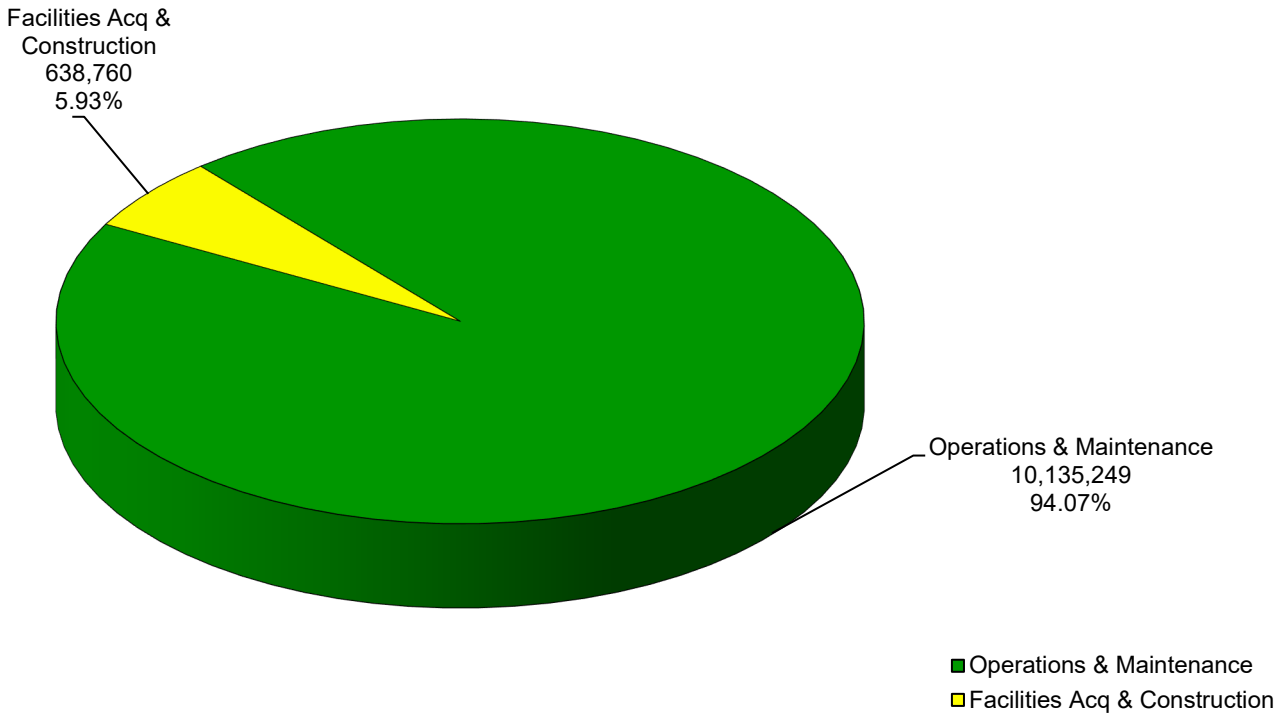
$8,831,716



Building Fund

2024-2025 Expenditure Budget by Function

$10,774,009

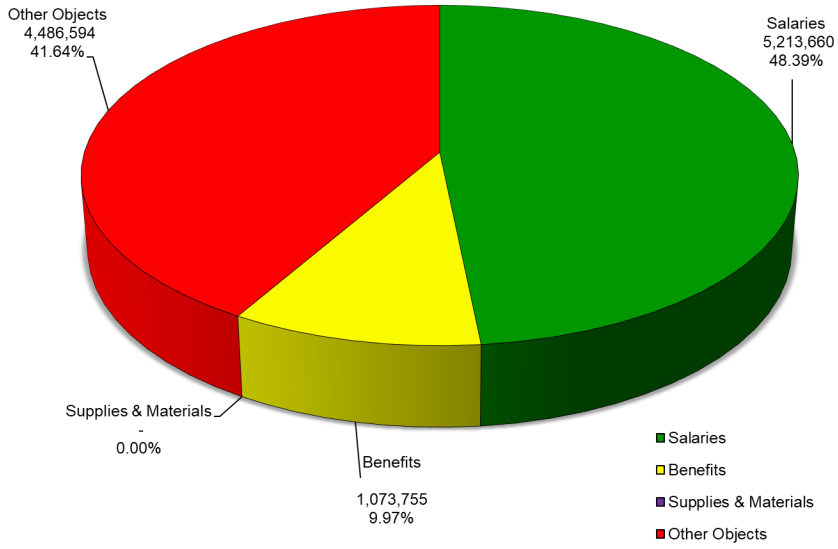


Building Fund

2024-2025 Expenditure Budget by Object

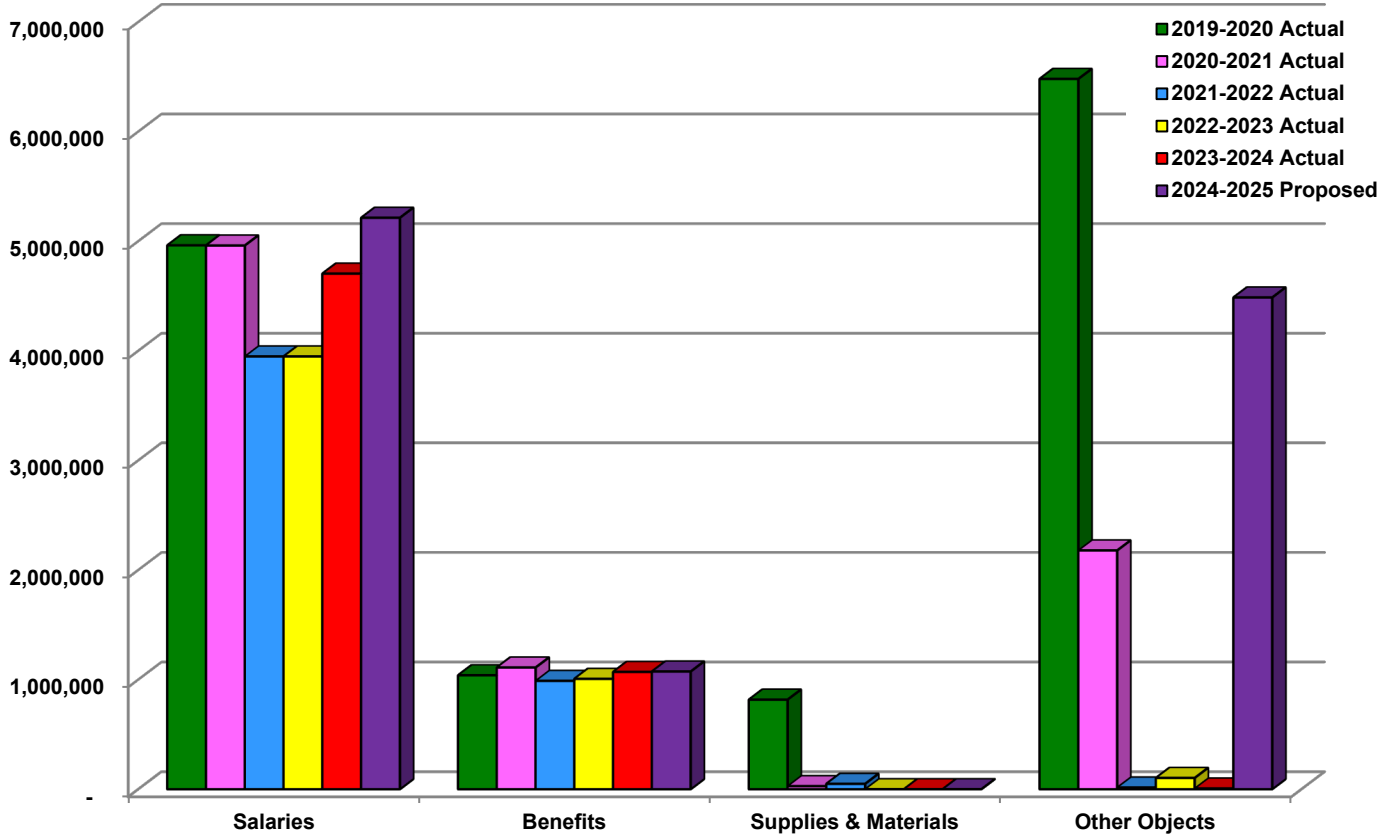
EXPENDITURES	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Temp App Budget
Salaries	4,962,255	4,960,590	3,948,220	3,948,296	4,703,994	5,213,660	5,213,660	0
Benefits	1,039,545	1,110,406	988,287	1,006,929	1,070,447	1,073,755	1,073,755	0
Supplies & Materials	817,176	27,861	49,100	0	0	0	0	0
Other Objects	6,480,473	2,178,337	15,478	102,643	6,538	4,486,594	4,486,594	0
TOTAL EXPENDITURES	13,299,448	8,277,194	5,001,084	5,057,869	5,780,978	10,774,009	10,774,009	0

$10,774,009



Building Fund

2024-2025 Expenditure Budget by Object



Fiscal Year 2024-2025

Child Nutrition Fund

Revenue and Expenditure

Budget Presentation

September 9, 2024

Child Nutrition Fund

2024-2025 Budget

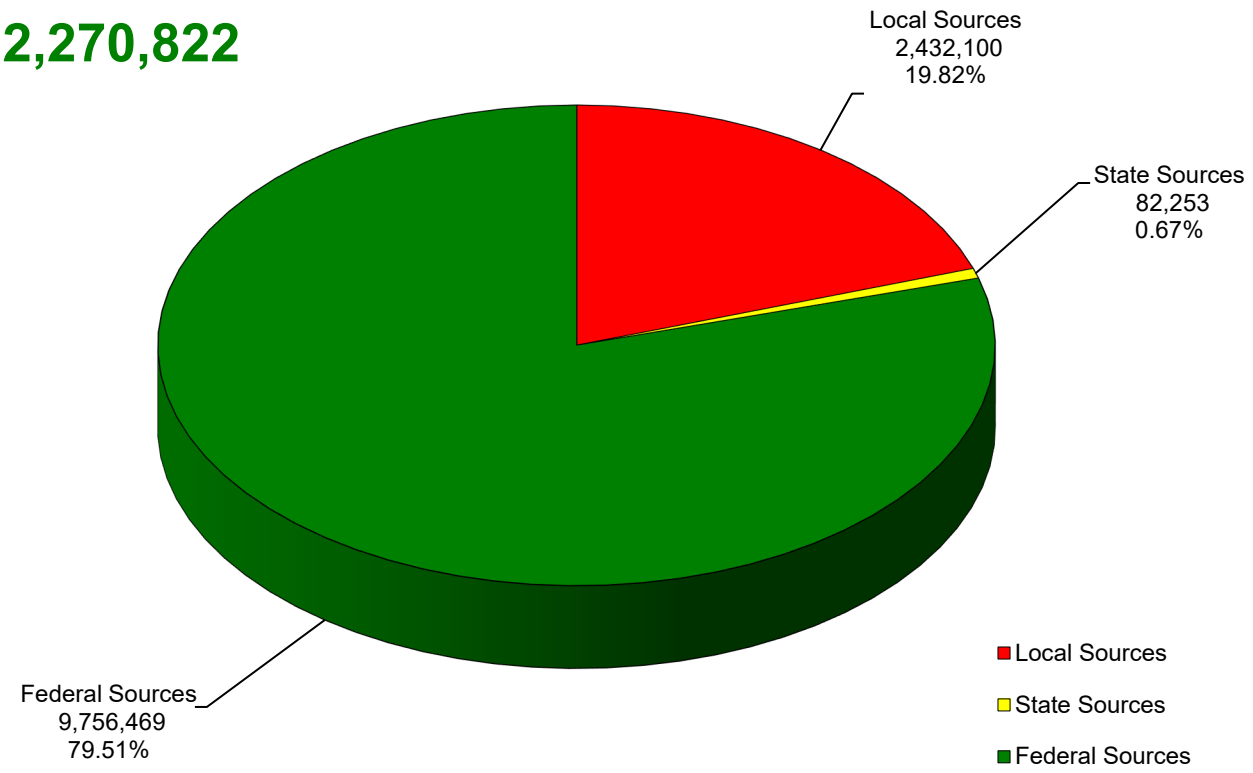
Presented September 9, 2024

	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Temp App Budget
REVENUES								
Local Sources	1,866,418	568,518	890,962	2,377,057	2,450,068	2,420,075	2,432,100	12,025
State Sources	80,358	79,825	89,479	80,494	82,253	82,253	82,253	0
Federal Sources	7,526,297	11,140,772	12,656,897	9,663,721	10,025,176	9,468,664	9,756,469	287,805
TOTAL REVENUES	9,473,073	11,789,115	13,637,337	12,121,271	12,557,498	11,970,992	12,270,822	299,830
EXPENDITURES								
Food Preparation	4,327,688	4,348,466	4,671,789	5,190,396	5,332,286	5,686,365	5,686,365	0
Other Direct Services	1,014,951	940,246	1,274,004	1,297,439	1,312,932	1,676,266	1,676,266	0
Food Procurement/A La Carte	3,464,372	3,483,942	4,500,104	4,364,942	4,676,302	4,342,132	4,342,132	0
Other CN Programs	1,264,529	622,974	579,233	834,147	2,451,008	3,746,284	4,014,230	267,946
TOTAL EXPENDITURES	10,071,540	9,395,628	11,025,130	11,686,924	13,772,528	15,451,047	15,718,993	267,946
EXCESS REV (EXP)	(598,467)	2,393,486	2,612,207	434,347	(1,215,030)	(3,480,055)	(3,448,171)	31,884
FUND BALANCE 07/1	6,263,079	5,664,612	8,058,098	10,670,306	11,104,653	4,353,801	9,889,622	5,535,821
FUND BALANCE 06/30	5,664,612	8,058,098	10,670,306	11,104,653	9,889,622	873,746	6,441,451	5,567,705

Child Nutrition Fund

2024-2025 Revenue Budget

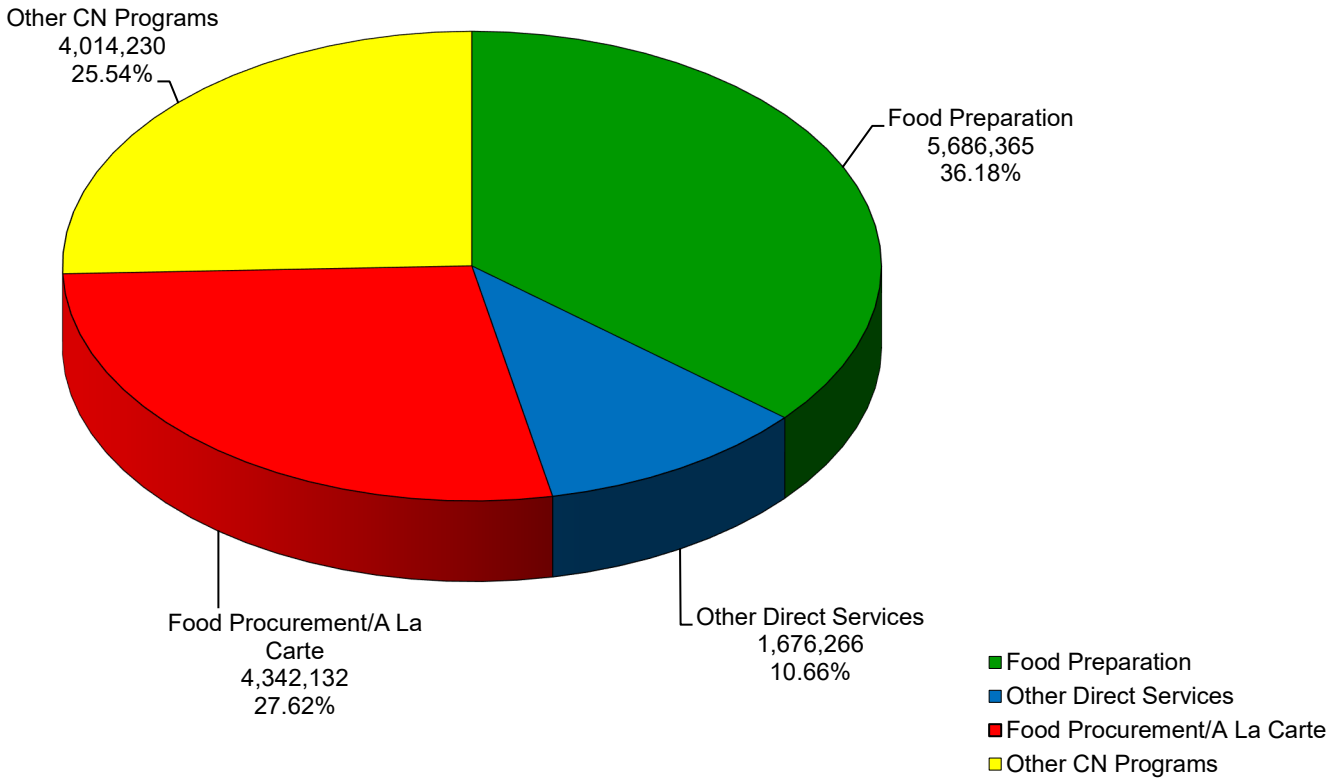
$12,270,822



Child Nutrition Fund

2024-2025 Expenditure Budget by Function

$15,718,993

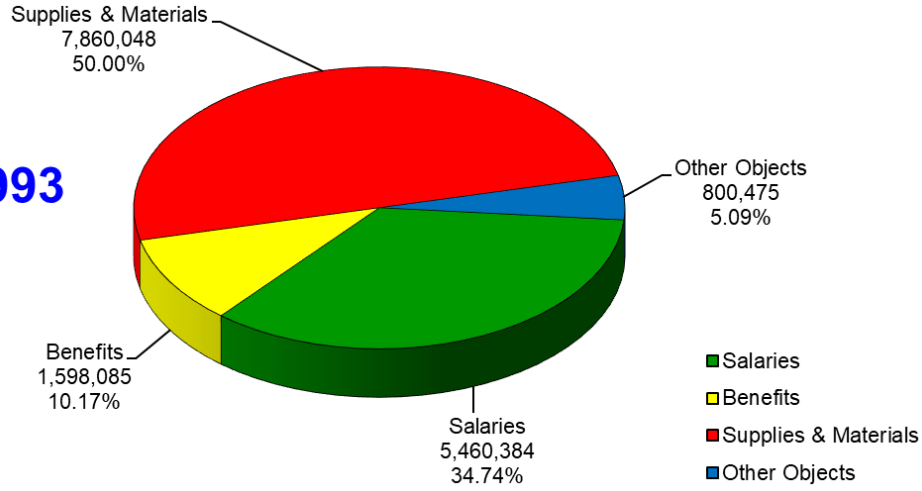


Child Nutrition Fund

2024-2025 Expenditure Budget by Object

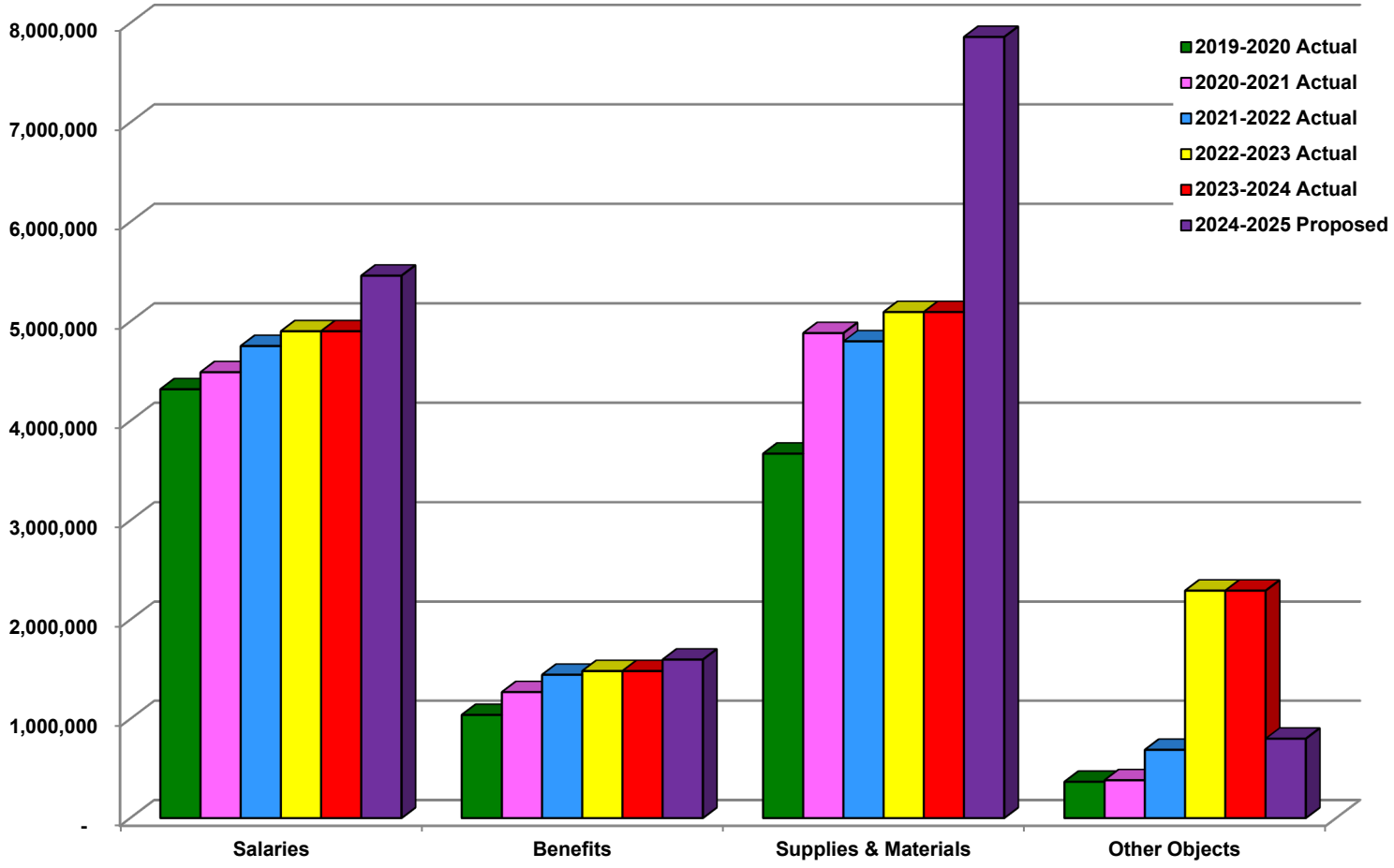
	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	06/10/24 Temporary Appropriation 2024-2025	09/09/24 Proposed Budget 2024-2025	Change from 06/10/24 Temp App Budget
EXPENDITURES								
Salaries	4,302,438	4,318,606	4,490,200	4,753,461	4,901,808	5,460,384	5,460,384	0
Benefits	994,452	1,039,941	1,270,288	1,444,924	1,482,393	1,598,085	1,598,085	0
Supplies & Materials	3,680,924	3,671,389	4,883,421	4,800,576	5,095,081	7,592,102	7,860,048	267,946
Other Objects	1,093,725	365,691	381,221	687,963	2,293,246	800,475	800,475	0
TOTAL EXPENDITURES	10,071,540	9,395,628	11,025,130	11,686,924	13,772,528	15,451,047	15,718,993	267,946

$15,718,993



Child Nutrition Fund

2024-2025 Expenditure Budget by Object



General Fund

2024-2025 School Site Budget Allocations

Site Name	Site	Current $ Per Student	October 2022 Count	Calculated Base 2023-24	Final Base 2023-24	October 2023 Count	Calculated Base 2024-25	Proposed Base 2024-25	Student Count Year used		Difference Final/Proposed 2024-25
Grove Elementary	105	31.00	548	16,988	17,019	558	17,298	17,298	2023		279
Boevers Elementary	115	31.00	434	13,454	13,454	433	13,423	13,454	2022		0
Clark Elementary	120	31.00	403	12,493	14,105	429	13,299	13,299	2023		(806)
Darnaby Elementary	122	31.00	568	17,608	17,608	550	17,050	17,608	2022		0
Peters Elementary	125	31.00	434	13,454	13,454	422	13,082	13,454	2022		0
Andersen Elementary	130	31.00	388	12,028	12,400	385	11,935	12,028	2022		(372)
McAuliffe Elementary	135	31.00	497	15,407	15,469	499	15,469	15,469	2023		0
Jarman Elementary	140	31.00	614	19,034	19,034	533	16,523	19,034	2022		0
Cedar Ridge Elementary	145	31.00	431	13,361	13,361	458	14,198	14,198	2023		837
Moore Elementary	150	31.00	520	16,120	16,120	489	15,159	16,120	2022		0
Rosa Parks Elementary	155	31.00	622	19,282	19,282	651	20,181	20,181	2023		899
Thomas Jefferson Elementary	160	31.00	578	17,918	17,918	576	17,856	17,918	2022		0
Ochoa	180	31.00	907	28,117	29,667	910	28,210	28,210	2023		(1,457)
6th / 7th Grade Center	510	33.00	2,182	72,006	73,953	2,178	71,874	72,006	2022		(1,947)
8th Grade Center	620	33.00	1,122	37,026	40,359	1,185	39,105	39,105	2023		(1,254)
9th Grade Center	720	38.00	1,282	48,716	48,716	1,198	45,524	48,716	2022		0
High School (10-12)	705	38.00	3,204	121,752	126,752	3,367	127,946	132,946	2023	(1)	6,194
Alternative High School	725	38.00	156	5,928	7,676	158	6,004	6,004	2023		(1,672)
			14,890	**$ 500,692**	**$ 516,347**	**14,979**	**$ 504,136**	**$ 517,048**			**$ 701**

(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

