2023/2024 BUDGET









Union Public Schools

Independent School District #9

Tulsa, OK

www.unionps.org

Together We Make A Difference

Union Public Schools
Independent School District #9
Tulsa, Oklahoma

Annual Budget

For the Fiscal Year Ending June 30, 2024

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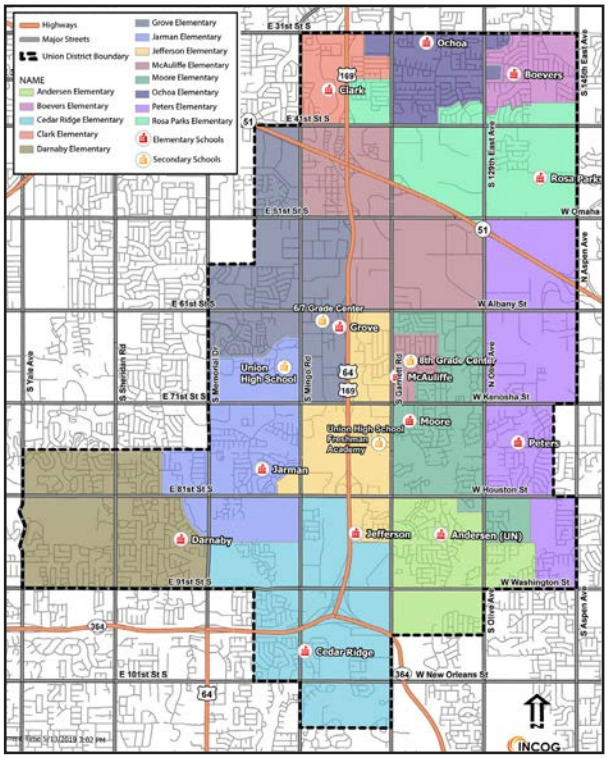


EXECUTIVE SUMMARY

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Introduction

Union Public Schools, Independent District #9, Tulsa County, is a premier Oklahoma school district nationally recognized in each of its four strategic areas of emphasis: Early Childhood Education, Community Schools, STEM (Science, Technology, Engineering, & Math), and College/Career Readiness. Success in these areas is helping Union achieve its mission: To graduate 100% of our students, college and career ready.



Union's approximately 14,890 students, Pre-K through 12th grade, reside within a 28-square-mile boundary encompassing both southeast Tulsa and a portion of Broken Arrow. The school system is the heart of the community and serves as a unifying force. Its 19 schools include Rosa Parks Early Childhood Education Center (2008), 13 elementary schools: Andersen (1984), Boevers (1975), Cedar Ridge (1994), Clark (1977), Darnaby (1979), Grove (1974), Jarman (1991), Jefferson (2008), McAuliffe (1987), Moore (2000), Ochoa (2017), Peters (1978), and Rosa Parks (2006), and 5 secondary schools: 6/7th Grade Center (1993), 8th Grade Center (1982), Union High School Freshman Academy (1987), Union High School (1972), and Union Alternative Center (1979).

Parents choose Union for its all-around excellence—dynamic academic programs; award-winning athletics and fine arts; highly respected leaders; remarkable facilities; and organizational effectiveness.

Our Community Schools serve as a model to other districts nationwide. Businesses, community agencies, higher education, and faith-based partners provide extra support such as early childhood care, health and social services, out-of-school activities, family/community engagement, neighborhood development, and lifelong learning. The relationships Union has with its parents and community partners underscore the district motto: Together We Make A Difference!

Using what is considered the gold standard for STEM curriculum, Project Lead The Way (PLTW), Union was the first in the state, and among only a handful of districts nationwide, to offer STEM to students Pre-K through 12th grade. Darnaby Elementary has been designated a PLTW National Showcase School, often hosting educators from other districts eager to see the STEM philosophy in action. In addition to challenging advanced classes, Union offers a variety of Advanced Placement (AP) classes which allow students to earn college credit. In partnership with Tulsa Community College, Union is one of the first to pilot a unique concurrent enrollment program at the Union Collegiate Academy (UCA) on its High School campus, enabling qualifying students to earn both high school and college credits at the same time. In Fall 2017, Union Public Schools, with partner Tulsa Community College (TCC), launched an Early College High School pilot program. The first two cohorts of students – many of whom will be first-generation college students – have the opportunity to earn a high school diploma and an associate degree at the same time. This new program, now called EDGE, makes college more accessible and affordable for many. TCC faculty teach courses on-site at Union Collegiate Academy.

Students participating in Union Career Connect (UCC) gain valuable work experience during high school internships in areas such as Automotive Technology, Child Development, Manufacturing, Construction, Culinary Arts, Sports and Community Medicine, and Teaching. Many earn important certifications and, when they graduate, they are often hired by their mentoring companies.

Unlike many schools around the country, art, music, and physical education enrich the traditional curriculum at Union. Professionals in remedial reading, speech therapy, and special education are assigned to the schools, along with library media specialists, nurses, and counselors. Courses for gifted students are offered at all levels, as are programs for English Learners. Union is a strong and supportive community, consistently passing multi-year series bond issues that fund state-of-the-art buildings and equipment for its students.

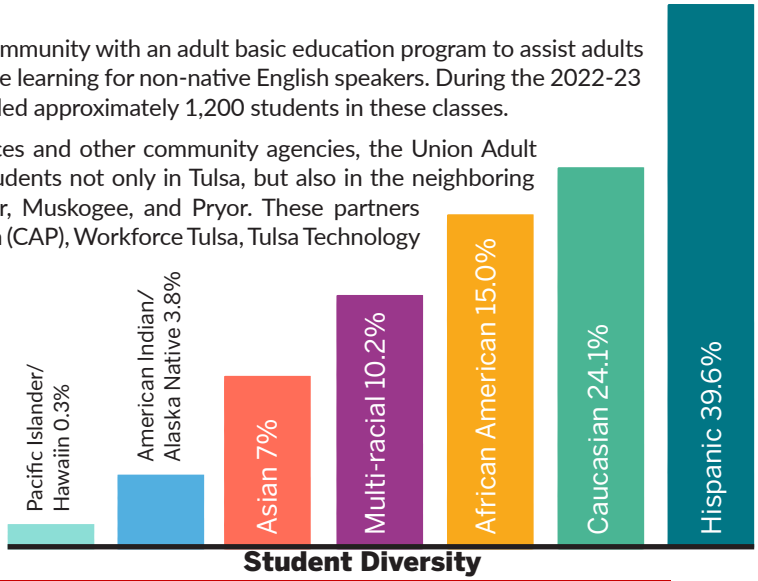
When Union was founded in 1919, it combined several rural communities and had only four students in its graduating class. Today, it is the eighth-largest district in Oklahoma with a projected 2022-2023 enrollment of 14,890 PK-12 students. Even so, Union Public Schools continues the spirit, pride, and excellence early families and community leaders established more than a century ago. Those high expectations and impressive results have come to be known simply as "The Union Way." Union Public Schools is an independent school district within the state of Oklahoma. There is no relationship between the state, county, or city governments other than revenue sources. Therefore, the district has not identified any component units that should be included in the district's reporting entity. Charter schools are primary or secondary schools that receive public money but are not subject to the regulations that apply to other public schools. Under Oklahoma law, charter schools operate as a local education agency. Charter schools are funded through the state aid formula, just like public schools. This reduces the overall funding available to traditional public school districts in the state aid formula. There are 32 charter schools in the state of Oklahoma. None of them reside within the Union Public Schools boundaries.

Student Statistics

- In 2022-23, Union's enrollment dropped by 121 students. With a 0.8% percent decrease over the previous year, Union served 14,890 students – 6,944 at the elementary level and 7,946 in grades 6-12.
- District-wide, 7,417 students (49.81%) were female and 7,473 (50.19%) male.
- In terms of racial origin, 3.8% were American Indian/Alaska Native, 15.0% African American, 10.2% multi-racial, 0.3% Pacific Islander/ Hawaiian, 7.0% Asian, 24.1% Caucasian, and 39.6% of Hispanic ethnicity.
- For 2022-23, there were 2,760 identified gifted students in grades PK-12, served by a variety of courses, programs and enrichment services.
- Union returned to ACT testing in the 11th grade, and 114 seniors took the ACT for graduation requirements in the spring of 2023.
- Meanwhile, fewer than 100 students in the district took the SAT (with a couple of duplicates). Altogether, there were 72 SAT tests taken by Union last year with an average score of 1192. There were 60 unique students who participated and – using their highest score from last year – the average score was 1179.5



- 2,107 students were enrolled in special education.
- For the 2022-23 school year, English Learner (EL) services were provided to 2,393 elementary and 1,861 secondary students; of these students, 221 became English-proficient and exited the program. Our diverse population spoke more than 60 different languages. An estimated 29 percent of Union students were classified as English Learners.
- Our Extended Day Program (EDP) served 620 students at 15 sites. Hiring bonuses were implemented to help recruit new staff. Staffing continued to be our largest challenge.
- Our EDP Resource Room continued to keep our sites supplied with cooking activities, STEM projects, art activities and more to enhance our curriculum.
- All EDP sites applied for and received multiple grants through the Oklahoma Department of Human Services that were offered this past school year.
- Students receiving tribal assistance continued to grow this school year. Altogether, Union had 14 sites with agreements in place for childcare assistance with the Cherokee Nation and seven sites with agreements with the Muscogee (Creek) Nation. The tribes require that parents first request childcare assistance through their agency before they extend an agreement. As those requests come in, we immediately submit the paperwork for approval for any additional sites. We also accept DHS childcare assistance at all sites for those families that qualify.
- Students, parents, and staff were all delighted as we were able to resume field trips. Fall and Spring Break camps were a success this year, and summer camp was full all summer with a waiting list.
- Staff development opportunities for EDP staff were held at our sites and included events offered by DHS and the Tulsa Child Care Resource Center, as well as training written and approved by the University of Oklahoma Center for Early Childhood Professional Development. Topics included Guaranteeing a Safe Environment; Behavior and Guidance for School Age Students; Extreme Science; Youth Works Methods; True North Bullying Prevention; Supporting Student Mental Health through Social/Emotional Learning and Playground Supervision.
- CPR/First Aid training was offered in small groups in person. All training was approved for formal training credit through the University of Oklahoma Center for Early Childhood Development. Each staff member is required to be a member of the CECPD registry and take 20-30 hours of training annually.
- For more than 25 years, Union Public Schools has served the community with an adult basic education program to assist adults through GED/HiSET Preparation classes and/or English language learning for non-native English speakers. During the 2022-23 school year, Union's Adult Basic Education (ABE) program enrolled approximately 1,200 students in these classes.
- Through partnerships with local Workforce Development offices and other community agencies, the Union Adult Learning Center (UALC) embraces the opportunity to serve students not only in Tulsa, but also in the neighboring communities of Claremore, Health and Safety Training Center, Muskogee, and Pryor. These partners include, but are not limited to, Community Action Project of Tulsa (CAP), Workforce Tulsa, Tulsa Technology Center, Tulsa Community College, Goodwill Industries, Northeastern State University – Broken Arrow, Rogers State University, Workforce Pryor, Workforce Muskogee, Muskogee Public Schools, and TRiO.
- The Pearson Vue Testing Center at UALC offers certification testing for individuals in a variety of areas, including Teacher Certification testing and high school equivalency (HSE) testing. During the 2022-23 school year, nearly 2,000 HiSet, GED and/ or Pearson tests were given, with approximately 150 individuals earning their High School Equivalency diplomas.



Employee Statistics & Achievements



- Union employed 1,020 teachers, 910 support personnel, and 80 administrators. Of the district's administrators, 91% had a master's degree or higher. Of the teaching and administrative staff, 41.2% held graduate-level degrees – 430 with master's degrees and 18 with doctorates.
- Thirteen teachers held National Board Certification.
- The district welcomed 190 new teachers for the 2022-23 school year.
- The ethnic diversity among the staff was 7% African American, 6% American Indian, 15% Hispanic, 3% Asian, and 69% Caucasian/other. Four hundred and forty-nine were male and 1,561 were female.
- Rebecka Peterson, a math teacher at Union High School, was named 2023 National Teacher of the Year. Her selection is also historic in that Oklahoma has not had a National Teacher of the Year since 1964.
- Tina Vollmer, Jarman Elementary special needs teacher, was named District Teacher of the Year.
- Union High School Teacher Rexanne McCrary was named a Top-12 Finalist for State Teacher of the Year in 2023.
- Conchita Carreno, Human Resource Specialist for Union Schools, was named Support Employee of the Year.
- Shelley Bowersock was honored with a $1,000 check from the Oklahoma Central Credit Union for successfully implementing the Banzai Financial Literacy Program into her accounting class.



Coach of the Year Honors

- OCA Region 7 Wrestling Coach of the Year - Gerald Harris
- OCA Region 7 Track Coach of the Year - Tim Dial
- OCA Region 7 Tennis Coach of the Year - Tyler Ashley
- OCA Region 7 Baseball Coach of the Year - Shawn Newkirk
- OCA Baseball Coach of the Year - Shawn Newkirk
- OCA Region 7 Athletic Director of the Year - Steve Dunlap
- OCA Region 7 Jr High Coach of the Year - Gregg Evans
- OIAAA Tom Westbrook Distinguished Service Award
  Stephanie Blackwell, Athletic Coordinator
- OIAAA Frank Kovaleski Professional Development Award
  Emily Barkley, Athletic Director
- 2023 Most Valuable Athletic Trainer from Training and Conditioning - Dan Newman



- The Oklahoma Center for Community & Justice (OCCJ) honored Superintendent Dr. Kirt Hartzler with the OCCJ Humanitarian Award, along with Tulsa Public Schools Superintendent Dr. Deborah Gist. The Tulsa Annual Awards honor individuals of outstanding dedication and community service in the region. Honorees exhibit an extensive record of involvement in civic, charitable, volunteer, and professional organizations, and have contributed to the improvement of human relations among diverse groups in Oklahoma.
- Superintendent Dr. Kirt Hartzler was recognized with the Filbert Five Award as part of the induction ceremonies for the Missouri Sports Hall of Fame.
- The Oklahoma Association of School Administrators announced Superintendent Dr. Kirt Hartzler of Union Public Schools as the 2023 OASA District 5 Superintendent of the Year. In June, he was recognized as 2023 State Superintendent of the Year for Oklahoma at the Cooperative Council for Oklahoma School Administration Summer Leadership Conference.
- For the 31st year in a row, the Finance Division for Union Public Schools received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO) for its comprehensive annual financial report for 2021-22.
- For the second year in a row, the district was awarded the Meritorious Budget Award (MBA) for the 2021-22 budget year.

Teaching & Learning

Early Childhood Education



- Two hundred and ten children participated in the three-year-old program at Rosa Parks Early Childhood Education Center. Districtwide, 719 four-year-olds enrolled in Pre-K classes.
- Oklahoma ranks third in the country for Pre-K access for 4-year-olds, according to a report by the National Institute for Early Education Research (NIEER). State-funded preschool partially recovered from the negative impacts of the COVID-19 pandemic, with enrollment at 39,240 students, an increase of 790.
- State spending for preschool programs was $184,734,990, a decrease of $8,606,291 (inflation adjusted). State spending per child enrolled was $4,708. Oklahoma met 9 of 10 quality standards benchmarks and has achieved universal preschool for four-year-olds.
- Oklahoma was one of just a few states to report providing incentives for teacher recruitment in 2022. Most state-funded preschool programs, including Oklahoma, reported experiencing a shortage of qualified teachers during the 2021-22 school year. Oklahoma was one of just a few states to report providing incentives for teacher recruitment. Waivers to teacher education requirements were more prevalent than in previous years, raising concerns about preschool quality.
- Oklahoma launched its Early Childhood Four-Year-Old Program in 1980, years ahead of the rest of the country. In 1998, Oklahoma became only the second state to offer Pre-K for all 4-year-olds, with 100% of school districts participating.

Schools

- Students from Darnaby Elementary had the opportunity on August 23, 2022, to have a space-to-earth call from NASA astronaut Jessica Watkins aboard the International Space Station. The downlink supported Darnaby's ongoing STEM activities including its science club, a NASA-themed summer camp and a NASA-centric science fair.
- Eight students from Ellen Ochoa Elementary dedicated their time to building businesses of their own. The group of young entrepreneurs showed off their new businesses at the school's Back to School Bash. The program, called "Early Entrepreneurship" was created by Loveworks Leadership, a non-profit organization aiming to inspire innovation among younger generations by teaching them business principles they can use in many aspects of their lives.
- Rosa Parks Elementary, a Global Gardens site since 2008, won the "Best Overall School Garden" award sponsored by the Oklahoma Farm Bureaus Women's Committee and accepted a check for $1,000.
- Union Public Schools is featured in a new book by frequent New York Times contributor David Kirp about its approach to boost graduation rates and close opportunity gaps. In *Disrupting Disruption*, David Kirp and his coauthors look closely at three seemingly ordinary school districts – Union in Oklahoma; Union City, New Jersey, and Roanoke, Virginia – that have overcome the fragmentation, isolation, and lost learning opportunities of the public school system.
- For the 2022-23 School Year, Union Virtual served 150 students in grades K-12, with another 1,200 students participating in the blended virtual program at the high school. Course work was provided through a combination of Flexpoint, Edgenuity, and Edynamics. Canvas has grown as our 6-12 Learning Management System, with most of our curriculum vendors integrating directly into Canvas for both textbooks and assignments. TalkingPoints was launched as our parent/teacher communication tool, translating over 1 million messages into the home language of the parent during the school year.

Community Schools

During the 2022-2023 school year, Union's nine full-service community schools partnered with over 100 community organizations to support students, families, and teachers. These partnerships provide students and their families access to social services and resources in the school building, creating an environment where students and families feel safe, supported, and engaged. Out-of-School-Time ProgramUnion partners with enrichment providers and teachers to offer a variety of academic and enrichment programs after-school for students. Program categories include STEM, Health & Fitness, Fine Arts, Youth Development & Leadership, and Academic Support. These programs are offered throughout the school year and summer. Students receive a healthy snack, access to enrichment programs, and transportation home.

During the 2022-2023 school year:

- 2,869 students participated in after-school and summer programs at Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa, and Rosa Parks elementary schools
- The 2,182 students of the Union 6th/7th Grade Center also benefited from being a community school
- 100% of students participated at no cost to their families
- 56 STEM programs
- 74 academic and tutoring programs
- 61 health and wellness programs
- 47 youth development/leadership programs
- 52 fine arts programs

Teaching & Learning

Impact of after-school programs:

After-school programs were successful in supporting and building 21st Century Skills for students who participated. Students responded favorably to the statement: "After-school programs helped me …"

- Become a better leader – 68%
- Get better at doing my best – 74%
- Work better with others – 78%
- Think more about others before I act or speak – 66%
- Become a better problem-solver – 64%

As a result of participating in after-school programs, students also reported favorably to:

- Being more excited about coming to school– 77%
- Getting to try new things– 82%
- Doing things they did not think they could do before– 67%
- Starting to think about what they want to do when they grow up– 57%
- Learning about STEM– 72%
- Being more interested in taking STEM classes when they are older– 63%

Early Childhood Programs

Tulsa City-County Library's Youth Services Department distributed 4,160 books to 488 Pre-K students at Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa, and Rosa Parks elementary schools. This project is funded by the Krueger Charitable Foundation through the Tulsa Library Trust.

Two hundred thirty-six students attended Pre-K Camp, which helps incoming students get ready and excited for Pre-K. This program is supported by Union Schools Education Foundation.



Parent and Family Engagement

- There were 258 combined opportunities for parent and family engagement at Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa, and Rosa Parks.
- The combined Parent-Teacher Conference participation rate was 94%.

Comprehensive Supports

Union is committed to connecting students and families to resources they need.

- Assistance League of Tulsa's signature program, Operation School Bell, provided 474 students with new clothing, shoes, and hygiene products.
- Food Bank of Eastern Oklahoma provided 426 students with food to take home every weekend through the Food for Kids Backpack Program.
- Union partnered with a variety of community partners, including James Mission and district staff to distribute holiday presents to 705 students.
- 348 families received meal assistance during the holidays.
- 243 students received mentoring from various community partners.
- 572 students received behavioral and mental health supports at the school.
- 4,064 students received free vision screenings through Vizavance.
- 2,552 students received free hearing screenings through the University of Tulsa.
- 808 individuals were served for emergency needs such as food, clothing, hygiene products, coats, etc.



Community Partner Appreciation Breakfast

- 240 guests attended Union's annual Community Partner appreciation breakfast. Our featured guest speaker was Union High School senior, Daniel Flores.

Teaching & Learning

STEM (Science, Technology, Engineering, Math) Curriculum



- PK - 5: PLTW Launch modules provide exposure for all three STEM pathways: biomedical, computer science, and engineering.
- 6th - 8th: Elective class offerings for students to explore the biomedical, computer science, and engineering pathways more in depth.
- 9th - 12th: Specialized class offerings for students in the STEM pathway of their choice (20 science, 24 technology, 11 engineering, and 15 math).
- Afterschool programming with a STEM focus continues to expand for elementary and middle school students.
- Three of Union's elementary schools, Cedar Ridge, Darnaby, and Jarman were recognized as Project Lead the Way's Distinguished School Launch Program for 2022-23.
- Robotics programs are offered for all ages at Union, beginning with several FIRST Lego League groups at the elementary level. The Bazinga Project and Project Agnizab for grades 8-12 are aimed primarily at middle school students, creating our FIRST Tech Challenge robotics team. Both compete to solve real-world problems using STEM and problem-solving skills, learning to work together as a team. Ubotics (Union's High School's Robotics Team for grades 9-12) comes together to design, program, and build a robot that meets specific criteria to accomplish tasks in FIRST Robotics Competitions.
- The Union Construction Program continues to grow with over 300 students in grades 9-12 enrolled in Construction 1 and Construction 2.
- eSports participation continues to grow with student interest in both playing and commentating.
- The use of virtual reality was successfully used in a high school math course, allowing students the opportunity to immerse themselves in a real-world situation utilizing the math concepts they learned. Based on positive student and teacher feedback, the use of virtual reality in additional math and science classes will be explored for SY 2023-24.
- STEM course offerings continue to expand for SY 2023-24 with the addition of an Aviation program starting at Union Freshman Academy.

College/Career Readiness

- Nine hundred and twenty-eight students graduated in the Class of 2023.
- Seniors of The Year were: Makayla Good and Grayson Tempest.
- Union High School seniors Kayden Kehe and Celestine Kim were named 2023 Academic All-State Students by the Oklahoma Foundation for Excellence.
- For the 11th year in a row, Union Public Schools has been recognized by the Oklahoma State Regents for Higher Education as the Oklahoma's Promise 2023 State 6A Champion for having 172 seniors from the class of 2022 qualify for the Oklahoma's Promise Scholarship.
- Six High School Seniors were named National Merit Semifinalists (2022-23), and all were named National Merit Finalists: Jason Boydstun, Nayab Ijaz, Kayden Kehi, Celestine Kim, Michael Nguyen and Cassandra Robison.



- 16 High School students were named College Board National Recognition Program Awardees for their academic achievements and performance on the PSAT/NMSQT®, PSAT™ 10, and/or AP® Exams:

National African American Recognition Award:

Ashaylee Gaines	Breanna Leach
Jenaya Monroe	Khari Carreno
Juwura Oyedele	Salyse Dillihay
Tolu Oguntayo	

National Hispanic Recognition Award:

Bigbai Flores	Chelsey Molina
Colby Brister	Ivan Herrera
Parker Perez Melendez	Oscar Gomez
Rebekah Robison	Ximena Maya Trevizo

National Indigenous Award:
Kiefer Boyd

Teaching & Learning



- Seniors Caleb Barrows and Akhil Pinnapareddy were recognized as Commended Students as part of the 2023 National Merit Scholarship Program.
- Twelve students completed more than 200 hours of community service during their four years of high school, earning the distinction of a Community Service Graduate: Katherine Andrews, Aleena Chaudhary, Wendy Cruz, Thang Dopmul, Dorothy Huynh, Nayab Ijaz, Kayden Kehe, Celestine Kim, Sarah Pevehouse, Lillianne Pinn, Akhil Pinnapareddy and Ahmad Sher.
- The following seniors were named Distinguished Graduates for their outstanding academic achievements and service to school and community: Katherine Andrews, Claire Baggett, Caleb Barrows, Jason Boydstun, Aleena Chaudhary, Aleron Christie, Haylee Christopher, Taryn Cox, Wendy Cruz, Thang Dopmul, Daniel Flores, Mina Gadakhel, Dorothy Huynh, Nayab Ijaz, Kayden Kehe, Celestine Kim, Azan Mehmood, Jenaya Monroe, Michael Nguyen, Keshav Parameswaran, Natalie Payton, Sarah Pevehouse, Dustin Pham, Kaylee Stokes, Trinity Tran and Yvonne Vo.
- Seventeen seniors earned Valedictorian status by ranking in the top 1% of their class as determined by their weighted grade point average, and twenty-seven were named Salutatorians, the top 2%.
- Kayden Kehe was a semi-finalist in the prestigious U.S. Presidential Scholars Program.
- Union High School seniors Daniel Flores and Michael Nguyen were awarded full four-year scholarships to Stanford and Princeton, respectively, through the QuestBridge National College Match. QuestBridge National College Match is a highly competitive program that connects high-achieving high school seniors from low-income backgrounds with full four-year scholarships to 48 of the nation's best colleges.
- Grant Greever won the Belvin Hill Scholarship for $1,000 from Muscogee (Creek) Nation. He won for his essay on "What the Challenge Bowl Means to Me."
- Wichita State University's College of Engineering has named the latest group of high school seniors to join the Wallace Scholar program, and that list includes Breanna Leach, who plans to study biomedical engineering. The 10 Wallace Scholarship recipients will receive $28,500 each to attend Wichita State for four years.
- Since its inception in 2014, Union Career Connect has garnered more than 2,280 nationally recognized certifications for 475 students in fields which include, but are not limited to: Manufacturing, Automotive, Informational Technology, Culinary, Early Childhood Education, Law Enforcement, and Construction.
- In 2022-23, twenty-one Advanced Placement (AP) courses were provided, and 342 students took a total of 621 exams. Two hundred thirty-four students (68%) earned a score of "3" or higher. Forty-four students received AP Scholar recognition with an average score of 3.2. An additional 12 students earned the designation of AP Scholar with Honors and had an average score of 3.50. Of the 56 AP scholars, 33 students earned National AP Scholar with Distinction recognition with an average test score of 4.20 on five or more exams.
- Students attending college classes offered at the Union Collegiate Academy (UCA) through a dual credit partnership with Tulsa Community College have earned 23,935 credits since the program began in 2010.
- The EDGE (Earn a Degree, Graduate Early) program, the first in the state of Oklahoma, in partnership with Tulsa Community College, has 193 students enrolled. There are currently 35 seniors who have earned 25-37 hours of college credit, 44 juniors who have earned up to 12 hours of college credit, 52 sophomores who are working on their first 6 hours of college credit, and 62 freshmen, who are learning what it takes to be a college student in high school. Each student enrolled in EDGE has the opportunity to earn an associate degree by the time he/she graduates from high school. Seventy-six students have earned an associate degree in the first three graduating cohorts.
- The EDGE (Earn a Degree, Graduate Early) program announced the names of more than 60 eighth grade students who had been selected to participate in the next class of EDGE. EDGE is a program that allows students to obtain a two-year college degree through Tulsa Community College at the same time they finish their high school degree. The students represent the seventh such cohort since Union and TCC began the early college high school partnership.



- Thirty-six Union seniors in the third cohort of the EDGE program graduated with both an associate degree and their high school diploma: Daniela Ascencio Matias, Alejandro Barajas Mejorado, Hannah Beesley, Karimme Blanco Becerra, Phynix Bohling, Aleena Chaudhary, Thang lam Sang Dopmul, Simone Dorn, Carter Enos, Daniel Flores, Mina Gadakhel, Shayla Hargreaves, Zachary Hawkins, Lizette Hernandez-Salcido, Amber Ho, Trinaya James, Eric Kim, Rachel Lewis, Neah Martinez, Ana Medina Salas, Melanie Montelongo, Briella Nease, Hannia Pena Perez, Gabriella Reed, Lauren Reed, Aamiiya Ricks, Conner Ritchie, Bridget Snyder, Sarah Starnella, Kaylee Stokes, Joshua Stutzman, Princess "Jullie" Torres Duran, Princess "Lucy" Torres Duran, Alejandra Urbina, Leyna Weber, and Maddison Weinhold.
- Union College & Career hosted a number of Union freshmen and sophomores at "918 Kickstart," a college-readiness camp at the University of Tulsa in June. The two-day event had about 100 Union students and hosted 25 students from Rogers. For many of our rising 9th and 10th graders who are attending, this camp is the first time they will experience a college campus and their very first introduction to all things college!

Student Engagement: Co-Curricular Activities

- Union AFJROTC Cadet Chloe Shannon finished first in the nation in the Air Force Junior Reserve Officer Training Corp national championships for marksmanship. She also earned her Junior Distinguished Marksman Badge, which is the highest individual award for continued excellence in marksmanship competition over an extended period.
- Union High School Sophomore Kriti Gopi won first place and $1,000 in the annual Martin Luther King Jr. Commemoration Society's oratorical contest presented by ONEGas, where Tulsa-area students had to recite Dr. King's famous "I Have a Dream" speech from memory.
- Union had two students who were winners in the 2023 MLK Youth Art Contest: 1st Place winner Aadhya Duggirala, a 4th grader at Moore Elementary; and 4th Place winner Adelaide McPherson, a 4th grade student at Darnaby Elementary School.
- Darnaby Rangers donated about 2,000 packages of Ramen noodles the elementary had collected on behalf of the High School student-led organization, Feeding U, and its Rudolph Ramen Round-Up. The food will be donated to Union's food pantry.
- Roy Clark Student Council and Student Leadership programs, under the directions of Ms. Chapman, and Mrs. A. Wilson, led the entire school in a give-back initiative to benefit The Community Food Bank of Eastern Oklahoma. The Clark community gathered 692 pounds of canned and dry goods to be a blessing to their neighbors in Tulsa!
- Moore second grader Jayden Bitsko was the winner of the school's Broken Arrow Fire Department safety contest and enjoyed a ride to school with Broken Arrow firefighters with all of their horns and lights blaring. This year's theme was "Fire Won't Wait. Plan your Escape."
- Union Business Professionals of America (BPA) had seven students compete at the 2023 Oklahoma BPA State Leadership Conference.



The results are as follows:

Maliiq Powell (12): 1st place - Interview Skills
Karleny Alfonzo (12): 1st place - Presentation Individual
Harvey Crowder (11): 3rd place - Python Programming
Raashi Karande (11): 6th place - Extemporaneous Speech
Michael Worley (11): 7th place - Python Programming
Michael Worley (11): 8th place - Prepared Speech
Katherine Cambranis (10): Top 12 - Interview Skills
Karleny Alfonzo (12): Top 20 - Digital Marketing Concepts
Amira Edwards (12): Graphic Design Promotion

- Representatives from more than 30 colleges, medical students, residents, and medical providers provided mentoring experiences to some 90 Union students, including High School and seventh grade students during the event hosted by Youth Medical Mentorship, Tulsa Technology Center, Oklahoma State University Center for Health Sciences, and Union Public Schools.
- Union High School students Jasmin Brito and Kimberly Escolero were among several area students who were the recipients of Living the Dream Awards, a project developed by Tulsa Technology for best academic performance during the year. The event was sponsored by the Hispanic American Foundation.
- McAuliffe Elementary hosted a Summer Slam Literacy Night. More than 1,000 people attended. Summer Slam is the kickoff event to promote McAuliffe's summer reading program. Our partner Gaining Ground provided 10 free books to every student at McAuliffe Elementary. Tulsa Food Bank provided a meal for every person at the event. Additional partnerships included Philbrook Museum, The Gathering Place, Caines Chicken, Tulsa Health Department, Tulsa County Library and Discovery Lab Museum. Cuarta Generacion provided the live music.
- Seventh graders in the Youth Medical Mentorship program enjoyed watching the landing of a Life Flight helicopter in Central Park at Union. After landing, a team of nurses, paramedics, and the pilot met with students to talk about the important work they do to serve our community. The activity was coordinated by science teacher Fahad Mohammad and school board member Dr. Chris McNeil, who helped initiate the student organization and spur student interest in the medical career field.
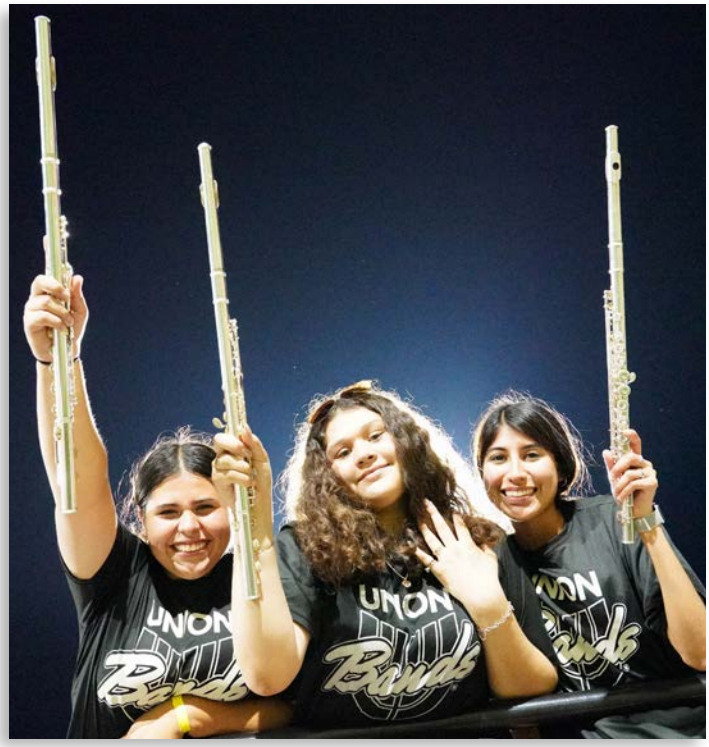


- Ivan Herrera, a senior at Union High School, received the Bank of America Student Leader award. As part of the prestigious Bank of America Student Leader® program, Ivan will work to help end hunger in Tulsa with Iron Gate this summer and participate in the national summit in Washington, D.C., with student leaders from across the country. Ivan was chosen for his excellent schoolwork and dedication to community-related issues.
- SuperMercado Morelos awarded two students at the Union 6th and 7th Grade Center with the Resilient Heart award, which includes not only this amazing recognition but also an iPad. Recipients were 7th grade student, Sasha Holcomb and 6th grade student, Gabriela Cardozo.
- Seniors Kayden Kehe and Dorothy Huynh were named Mr. and Miss Union for Union High School. Being named Mr. and Miss Union is considered the highest honor a student can receive at Union High School.
- Seniors gathered in red caps and gowns and returned to their old haunting grounds as part of Union's annual Senior Walk. Senior Walk is a celebration that allows seniors to board buses and return to previous schools they had attended at Union.

Student Engagement: Co-Curricular Activities

Fine Arts Achievements

- Ten students were named as OkMEA all-state musicians (band, orchestra, or choir).
- The cast of the All-School Musical "Elf" brought holiday cheer to all who attended their highly successful shows in February.
- Middle School Musical "Moana" performed two shows to sold-out audiences.
- Numerous students qualified via their solos or small ensembles to participate in the OSSAA State Solo & Ensemble Festival held at Oklahoma State University in April.
- Several middle and high school bands, choirs, and orchestras took performance trips to San Antonio and Dallas, TX; Branson, Kansas City and St. Louis, MO; and other numerous locations within the state of Oklahoma.
- Union Winter Guards won several WGPO shows during their competitive season, as well as hosting Winter Guard International regional competition in the UMAC in March, welcoming groups from many neighboring states.
- The Union Indoor Drumline had unprecedented success, capturing the Silver Medal at the WGI World Championship (Scholastic Open Class Division). 2023 marks Union's first-ever medal position as well as its highest-ever placement at the WGI World Event, which features hundreds of percussion ensembles from around the country.
- Both the Varsity Winter Guard and the Indoor Drumline won their WGPO State Championship in April.
- High School Theatre hosted and won many individual and group awards at their One Act Play Competition in October.
- Construction was completed on the new band building in the north end zone of the stadium. Students moved into the beautiful new facilities for the beginning of school year, resulting in the HS Drama and Orchestra programs having their own room as a home base for the very first time.
- Union continued its partnership with Tulsa Symphony Orchestra to provide musical interactions for students at Rosa Parks Early Childhood Center as well as after-school beginning violin instruction at Ellen Ochoa Elementary.
- The Carnegie Hall Link-Up Program served 4th grade students. An in-person concert was performed in February at the Union Performing Arts Center by Tulsa Symphony Orchestra for this initiative.
- 41 High School Band students made the All-Region Honor Band.
- Speech/Debate students qualified 8 students to compete in the National Tournament hosted in June in Phoenix, AZ.
- The YouthArts Visual Art Show took place in April featuring thousands of works of art created by students in all Union buildings K-12.
- The YouthArts Honor Choir comprised of students from every elementary school resumed after a three-year hiatus in May with a great day of rehearsal and an evening performance of the program "Bring on Tomorrow!"
- The Renegade Regiment, Unions' Marching Band, returned to competition at the Bands of America Indianapolis Super Regional, earning a spot in the finals competition.



Student Engagement

Every K-5 student participated in Music & Art: 6,204 students

- 6-12 Visual Art: 1,848 students
- 6-12 Band: 1,044 students
- 6-12 Drama: 643 students
- 6-12 Orchestra: 501 students
- 7-12 Speech/Debate: 106 students
- 6-12 Vocal Music: 552 students

Total: Approximately 10,973 students

Student Engagement: Co-Curricular Activities

Athletic Achievement

- Girls Wrestling –2023 State Champions – finished the season ranked #15 in the nation by USA Wrestling
- Associate Athletic Director and Head Football Coach Kirk Fridrich won his 200th game as a head coach
- Boys Track –State Champions

OCA All-State Athletes

- Madison Wise – Cheer
- Michael Foster – Wrestling
- Aubrey Hishaw – Basketball
- Sidney Smith – Basketball
- Tatum Hayworth – Baseball
- Jenna Mitsdarfer – Tennis
- Braylen Irvin-Fisher – Football
- Gian Najera – Soccer
- Khari Carreno – Soccer
- Monica Franklin – Softball
- Riley Bartmess – Soccer
- Mario Pacillio – Tennis
- Danae Hobson – Soccer
- Bryce LaFollette- Swimming
- Alleysia Jiles, girls soccer

Individual Awards

- Braylon Thompson – Jim Thorpe High School Player of the Year in Boys Track & Field
- OCA Region 7 Male Athlete of the Year – Grayson Tempest
- OCA Region 7 Female Athlete of the Year – Chanelle Alburg
- OCA Region 7 Female Scholar Athlete of the Year – Chanelle Alburg
- OCA Region 7 Male Scholar Athlete of the Year – Emric Moore
- OCA Region 7 Bob R. Williams – Matthew Spicer
- OIAAA Male Student-Athlete of the Year – Senior Garyson Tempest
- Tulsa World Girls Wrestler of the Year – Kali Hayden (2nd year in a row)
- Tulsa World Boys Track Athlete of the Year – Braylon (BK) Thompson
- Tulsa World- Inspirational Athlete of the Year – Sidney Smith



OSSAA Academic Awards

- **Baseball** Distinguished Academic Plaque for a GPA of 3.50 and ranked in the top 5 of Class 6A
- **Wrestling** Boys Academic Achievement Certificate for a GPA of 3.25 or above & upper 1/3 of Class 6A
- **Tennis** Girls Academic Achievement Certificate for a GPA of 3.25 or above & upper 1/3 of Class 6A
- **Softball** Slow-pitch Academic Achievement Certificate for a GPA of 3.25 or above & upper 1/3 of Class 6A
- **Girls Soccer** Academic Achievement Certificate for a GPA of 3.25 or above & upper 1/3 of Class 6A

Collegiate Signings

Baseball		
Brody Briggs	Arizona State University	Tempe, Arizona
Tatum Hayworth	Eastern Oklahoma State College	Wilburton, Oklahoma
Tristan "T.J." King	Carl Albert State College	Poteau, Oklahoma
Avery Ortiz	Oklahoma State University	Stillwater, Oklahoma
Basketball		
Aubrey Hishaw	Henderson State University	Arkadelphia, Arkansas
Football		
Bryce Ashlock	Oklahoma Baptist University	Shawnee, Oklahoma
Gavin Bohannon	Northeastern Oklahoma A & M	Miami, Oklahoma
Thomas Gothard	Lindenwood University	St. Charles, Missouri
Tara Ikard	National Park College	Hot Springs, Arkansas
Braylen Irvin-Fisher	University of Central Missouri	Warrensburg, Missouri
Jamiko Mathies	Dodge City Community College	Dodge City, Kansas
Deon McKinney	Sam Houston State University	Huntsville, Texas
Jefferson McCombs	Mid-America Nazarene University	Olathe, Kansas
Emric Moore	Oklahoma Baptist University	Shawnee, Oklahoma
Jazmine Pacheco	University of Arkansas Rich	Mena, Arkansas
Edward Pointer	Mountain East Central University	Ada, Oklahoma
Bennett Ringleb	University of Tulsa	Tulsa, Oklahoma
Devin Robinson	University of Tulsa	Tulsa, Oklahoma
Grayson Tempest	University of Tulsa	Tulsa, Oklahoma
De'marion Thomas	Vanderbilt University	Nashville, Tennessee
Kaden Thomas	Culver–Stockton College	Canton, Missouri
Soccer		
Khari Carreno	University of Wyoming	Laramie, Wyoming
Savannah Green	Southwest Baptist University	Bolivar, Missouri
Danae Hobson	University of North Texas	Denton, Texas
Cameron McColloch	Northeastern State University	Tahlequah, Oklahoma
Cameron Sarey	Rogers State University	Claremore, Oklahoma





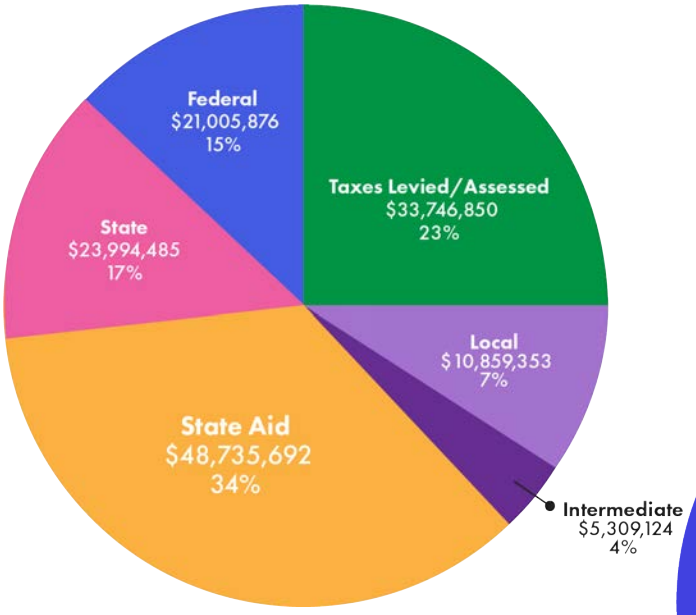
Student Engagement: Co-Curricular Activities

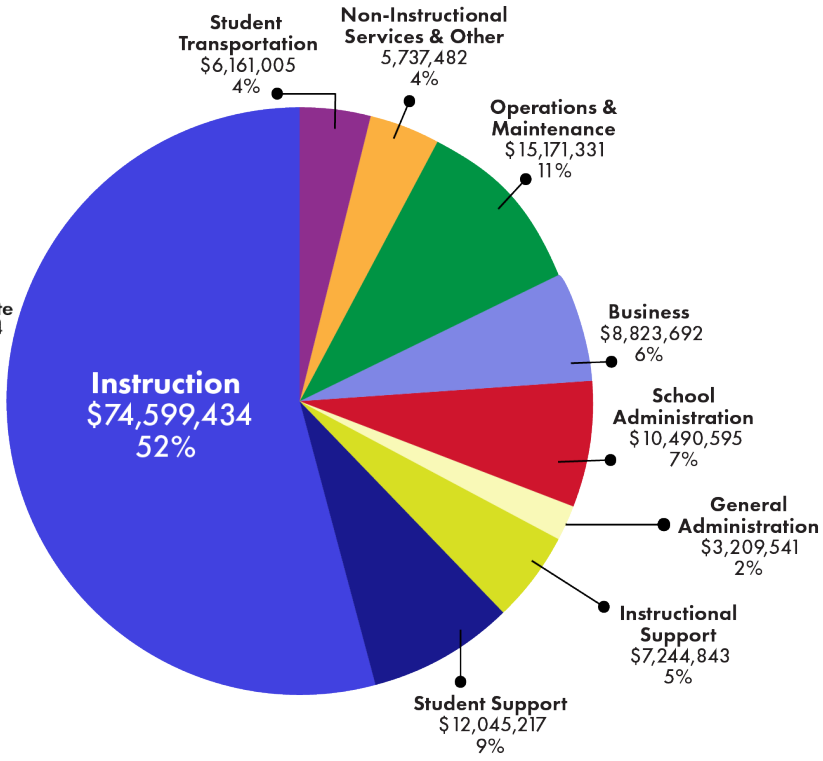
Softball		
Monica Franklin	Crowder College	Neosho, Missouri
Swimming		
Bryce LaFollette	Quincy University	Quincy, Illinois
Track		
Kayveonna Jackson	University of Tulsa	Tulsa, Oklahoma
Sidney Smith	University of Kansas	Lawrence, Kansas
BK Thompson	Pittsburg State University	Pittsburg, Kansas
Wrestling		
Chanelle Alburg	Texas Woman's University	Denton, Texas
Aleise Newsom	Carl Albert State University	Poteau, Oklahoma

Financial Highlights

FY 2022-23 Revenues and Expenditures for the General Fund:

- For FY 2022-23, the General Fund (the District's main operating fund), reported revenues of $143,651,379 and expenditures of $143,483,140.
- Foundation (Formula) State Aid, the district's single largest source of operating revenue, was $48,735,692.
- 2022-23 Ad Valorem revenues of $33,746,850 were received in the General Fund based on the district's NAV (Net Assessed Valuation) of $956,632,688.
- Total bonded indebtedness as of June 30, 2023, was $105,889,250 (principal and interest). Union maintains an excellent bond rating of AA+ from Standard & Poors.
- FY 2022-23 Revenues and Expenditures for the General Fund:





Financial Highlights

The Financial Reporting Department:

- The Certificate of Achievement for Excellence in Financial Reporting, the top recognition in governmental accounting and financial reporting, was awarded to the Finance Division by the Government Finance Officers Association (GFOA) of the United States and Canada. The district has received the award every year since 1992.
- Union also earned the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO), the highest recognition for a school district offered by ASBO. They have received the award every year since 1991.
- The Association of School Business Officials International (ASBO) recognized Union Public Schools for excellence in budget presentation with the Meritorious Budget Award (MBA) for excellence in budget presentation.

The Human Resources Department:

- Participated in 10 job fairs and recruited teachers and staff through 52 colleges and universities in Oklahoma and surrounding states.
- Provided 86 sign-on bonuses to new hires through various grants.
- Provided tuition assistance to over 100 staff members working on undergraduate or graduate degrees.
- Hosted 102 student teachers across the district, helping them develop their skills and complete their college requirements.
- Granted stipends to 152 teachers who achieved their ESL (English as a second language) certification.

The Payroll Department processed the following:

- Average number of employees paid per payroll: 2,270
- Average total gross pay per payroll: $3,960,543
- Total W-2s for FY 2023: 2,940
- Total checks printed: 539
- Total direct deposits: 58,670
- Total amount direct deposited: $69,799,022
- Total participants in Oklahoma Teacher's Retirement: 2,147
- Sign on bonuses: 167
- Total sign on bonus amount: $331,000

The Federal Programs Department reported the following:

Union Federal Programs and Minigrants
FY2022-2023

- Total Federal spent in FY21: $18,872,197.22
- Total Federal spent in FY22: $17,972,243.67
- Total Federal spent in FY23: $20,325,047.48
- ESSER outside of IDEA spent in FY23: $10,090,885.60
- ESSER IDEA spent in FY23: $505,897.86
- Total ESSER of all grants spent in FY23: $10,596,783.46
- Minigrant expenditures FY23: $2,729,693.28

The Accounting Department:

- In FY 2022-23, the Accounting Department processed 6,795 purchase orders (non-payroll) totaling $75,173,557.54. There were 7,320 payments (paper checks and electronic payments) processed totaling $49,503,929.44.
- The District continues to expand the use of electronic payments for goods and services, increasing total electronic payments from 43% at the beginning of the year to 46% at year-end.
- The purchase card (P-Card) program had one full year of usage in 2022-2023. As the number of suppliers and service providers who accept a District purchase order declines, the P-Card allows the District flexibility to maintain diversity of supply chain vendors while expediting the purchasing process. Use of the P-Card for certain travel expenses reduces the out-of-pocket expenses incurred by staff members when on business travel. The P-Cards also allow more controls and limitations of use than a typical credit card, have no monthly fees, and offer rebates on usage, making this payment method a valuable tool for effectively managing District expenses. The District not only utilized the P-Card out of necessity to continue operations in 2022-2023, but looked for opportunities to further expand use of the card to increase the District's rebate.

The Purchasing & Supply Management Department:

- In 2022-2023, the Union Purchasing & Supply Management Department consisted of three (3) employees: the director, a buyer, and a food procurement manager for child nutrition. The Purchasing Director also supervises and leads the District's distribution center. The department is responsible for purchasing, sourcing, contracting, procurement compliance, disposal of surplus, and distribution services.
- The Union Distribution Center is the central hub for the receiving, warehousing and distribution of equipment and materials including, but not limited to food, custodial supplies, paper, computers, interactive boards, textbooks, school supplies and equipment. The Distribution Center has four full-time child nutrition-funded employees for receiving, storing and distribution of food and cafeteria supplies, and six other full-time employees who handle receiving, warehousing, delivery, surplus pickup and disposal, record storage, interschool mail service, e-waste recycling and disposal, and equipment and material relocation services.
- During 2022-2023, the District's Purchasing Department was a leader among public schools in Oklahoma by being one of the very first to implement the use of a cloud-based e-Procurement supplier registration and sourcing solution. The solution has allowed the District to move from a paper-based sourcing method to an almost completely paperless process, where bidders and suppliers register to do business with the District and respond to sourcing solicitations electronically.

Purchasing Department	
Sourcing transactions	1,274
Contracts reviewed	332
E-Procurement solicitations	86

Supply Management/Distribution Services	
Distribution Center deliveries	4,498
Surplus work orders & moves	358
Items distributed	125,077
Items moved & picked up for surplus	8,317
Total items moved, picked up and delivered	133,394
Interschool mail deliveries	5,082
E-Waste recycling (lbs.)	16,054
Surplus auctions	159

Operations

Department Statistics

Transportation

- More than 10,700 students rode the bus on a regular basis during the 2022-23 school year. Our route buses completed 342 routes per day, transporting students to and from school.
- The district maintained a fleet of 120 school buses and 96 support vehicles and ran 19 daily shuttles to Tulsa Tech.
- We provided transportation for students in the following programs: McKinney-Vento Foster Care, hearing- or sight-impaired students, Special Needs students and Newcomers. We shuttled students at mid-day for Athletic, Band, Career Connect, TCC and Innovation Lab programs. The transportation trip miles totaled 126,684 and the route miles totaled 679,524.
- The district purchased 171,887 gallons of diesel fuel and 44,801 gallons of unleaded fuel for a combined cost of $682,979.68.

Child Nutrition

- Served 1,523,916 lunches, 107,632 supper meals, 852,390 breakfasts and over 800,800 fresh fruit and vegetable snacks during the 2022-23 school year.
- Trained about 170 employees in culinary arts and safe food handling.
- Has four chefs and four dietitians. Over half the employees have received Talents to Strength training to determine employees' strengths and passions in their work.
- The number of students qualifying for free/reduced price meals has steadily increased over recent years and was 72% for the 2022-23 school year.
- The district purchased fresh vegetables and fruits and local grass-fed beef from five local farms. These local products have been served on menus at least once a week, and local products will continue to be offered each month. Child Nutrition purchases have enabled farmers to increase their revenue, continue farming, and hire additional farm help.
- Thirteen elementary schools participated in the USDA Fresh Fruit and Vegetable Program, which provided $521,000 to purchase fresh produce for snacks every day in the classroom.
- The district's two dietitians taught 326 nutrition education classes across the district ranging from Rosa Parks ECEC to the Union High School Tennis team. Four schools enjoyed "Blender Bike" classes that reached all students during specials time and two schools enjoyed the Farm to Student event where students rotate stations to taste fresh foods, learn about how food grows and about proper nutrition.
- Seventeen Union schools participated in the afterschool supper meal program. The program reduces hunger among students who otherwise might not get a good, healthy afternoon meal and encourages participation in afterschool programs that tend to drive class attendance and performance.
- Food menus featured student artwork for the first time by partnering with the Fine Arts department. Students across the district created fruit and vegetable art to display on the monthly menus on the district webpage.
- Child Nutrition hosted several students as a part of the Career Connect Culinary program at Union High School. Students worked with district chefs to learn culinary skills, food safety, operate commercial kitchen equipment and competed in a culinary competition.
- The Child Nutrition High School team and district chefs created a "Pop-Up Chef" concept in the spring featuring a variety of themes and cultures including Mediterranean, Filipino and Indian foods.
- Plans are being made to renovate and expand the 8th Grade cafeteria kitchen and serving area. The dishwashing machine at Union High School was replaced. In the summer of 2023, the walk-in freezers and coolers at Andersen and Cedar Ridge were replaced.
- Four schools received Equipment Assistance Grants, collectively valued at over $75,000, from the State Department of Education Child Nutrition Programs. These grants were used to purchase each site a large rotating oven that is versatile and highly efficient for cooking.



Custodial Department

- Employs 109 full-time custodians, a district custodial coordinator, and a district building engineer.
- Over 3.5 million square feet of floor space is cleaned nightly. On average, each full-time custodian cleans more than 35,000 square feet on a nightly basis. This includes over 1,000 individual classrooms.
- Custodians staff nearly 1,500 district and community events across the district.
- Larger custodial projects include the stripping and refinishing of tile and terrazzo surfaces across the district and the refinishing of wood floor gymnasiums.
- Districtwide custodial equipment inventory continues. This enables us to accurately identify future needs.
- Daily custodial checklists have been updated and implemented to place a higher emphasis on surface disinfection.
- Every custodian has been provided an electrostatic ionizing backpack sprayer to be able to deep clean and disinfect large areas in a short period of time. This is especially important in the event of widespread illnesses at schools.
- Every elementary school has been provided with new vacuum equipment, replacing aging and obsolete machines.
- Every site district wide has transitioned to the Buckeye "E" chemical mixing and dispenser system. This allows custodians to mix and dispense their various cleaning products accurately and efficiently.

Operations



- The Buckeye Honors program has been initiated. This provides online and hands-on training for equipment and flooring maintenance.
- Custodial staff worked diligently to stock and prepare the new Band Building for its inaugural school year.
- The High School Campus has seen the deployment of the district's first robotic floor cleaning machine.
- Monthly lead custodian training and monthly crew meetings have been implemented to ensure all staff are trained and adhere to district cleaning and safety expectations.
- All of this has been accomplished while facing a severe staff shortage. The custodial staff has gone above and beyond to maintain the cleanliness of the district the "Union Way."

The **Grounds Division** employs 12 full-time groundskeepers and equipment operators, one small-engine mechanic, and one district grounds coordinator. The Grounds Division maintains over 450 acres of land. During peak mowing season, each grounds man is responsible for maintaining over 40 acres of land. The grounds division is responsible for mowing, edging, blowing, fertilizing, and treating all district grass and naturally surfaced athletic fields. All landscaping design and maintenance is handled in-house. This includes all district flowerbeds and trees. Grounds is also responsible for:

- The laydown and removal of large event set-ups across the district, including the portable basketball floor at the UMAC.
- Inspecting and maintaining all playground equipment across the district.
- Plowing, clearing, and sanding the entire district during severe winter weather events.
- Resealing and repairing smaller sections of our asphalt parking lots in-house. This increases the longevity of the lot and reduces the cost of resurfacing.



- Providing signage and painting for all district parking lots and bus loops across the district.
- Assisting with painting, plumbing, and power-washing projects across the district.
- Major projects included resealing large areas of the Ochoa Elementary lot, assisting with large underground plumbing repairs, and assisting with furniture moving for large remodel projects across the district.

The **Maintenance Division** employs 12 skilled tradesmen, 24 building engineers, and one district maintenance coordinator. Our tradesmen include five HVAC technicians, two electricians, one plumber, one kitchen technician, two carpenters, and one locksmith. Our 24 building engineers are responsible for maintaining the mechanical systems of their respective sites. They also are responsible for minor repairs. In addition:

- Our maintenance staff closes nearly 10,000 repair and preventative maintenance work orders every year.
- Larger projects include UMAC/HS Campus electrical upgrades, HVAC unit replacements, major water leak repairs, shelving fabrication, small roof replacements, and other large repairs.
- Our HVAC technicians and electricians worked diligently to reduce energy consumption during PSO peak events, resulting in tens of thousands of dollars returned to the district in the way of rebates.
- Implementing a building engineer training and license test preparation program has been a goal for the division. The goal of the program is to prepare future building engineer candidates from the ranks of our custodial and grounds staff, as well as to ensure all building engineers obtain a minimum 3rd class stationary engineers license or boiler operator license. 10 employees obtained their state boiler license this year.



Safety and Security

- The district employed a director of security and a security coordinator, as well as 12 full-time security officers at the secondary schools, two at the elementary school sites and 25 part-time officers for athletic and special events. One Broken Arrow school resource officer was on call daily, in addition to nine off-duty Tulsa Police Department officers on a rotating schedule, allowing one to patrol the district each day.

Operations

Union Multipurpose Activity Center (UMAC)

- Facility scheduling not only encompasses the actual event, but all the communications, operations, and maintenance required to prepare, set up, run, and clean up every event. Two employees coordinated 51,012 internal events and 2,108 external rentals involving scheduling, contracts, scheduling conflict resolution, staffing, and set-up and tear-down for fiscal year 2022-23. The Facilities Department also schedules, stocks, and operates UMAC Concessions, serving 35 UMAC events last year.



Construction/Facilities

Completed projects:

- Outdoor canopy at Community Health Connection
- Operations loading dock improvements
- Playground improvements at Peters and Rosa Parks
- Band Building and volleyball renovations at High School
- Freezer/cooler replacement at Cedar Ridge
- Flooring improvements at Jarman, Peters, Rosa Parks, Jefferson, and Alternative Education
- Roofing improvements/replacements at Union High School and Andersen
- VRF Replacement at Rosa Parks
- Pavement improvements at Union High School and Union Collegiate Academy
- Sewer line replacement at Union High School
- HVAC replacements at Grove
- Track and turf replacement at Union High School
- Exterior improvements at Clark and Andersen
- Secure entry and office remodel at Jarman



Ongoing and Planned Projects

- Roofing improvements/replacements at Grove and ESC
- Freezer/cooler replacement at Andersen
- Innovation Lab – Phase II
- Districtwide building automation system upgrades
- Playground improvements at Grove Elementary
- HVAC replacements at Peters
- Flooring improvements at ESC
- 6th/7th Grade Center Improvements
- UMAC lighting and audio improvements
- Building automation system integration at Union Freshman Academy
- Union High School HVAC improvements
- 8th Grade Center kitchen renovation
- Districtwide pavement improvements

Business/Technology Highlights

- Purchased 3,300 new student laptops
- Activated 300 home routers for student internet at home
- Installed over 70 new interactive flat panels in classrooms throughout the district
- Continued to enhance physical security measures throughout the district
- Enabled dual authentication for all user accounts
- Enabled dual authentication for all servers and VPN access
- Numerous firewall and cybersecurity updates
- Deployed a classroom management software piece
- Upgraded security cameras at Union High School, 8th Grade, and Freshmen Academy

Community Support

- Heather McAdams ran unchallenged for Zone 3 on the Board of Education.
- Union Board Member Dr. Chris McNeil was recognized as one of "Ten People to Watch in 2023" in the New Year's edition of the Tulsa World. In addition to his second year of residency as a doctor and serving on the Union Board of Education, he also finds time to inspire young black men to pursue a career in medicine through his involvement in the Black Men in White Coats program.
- Voters overwhelmingly approved Union's 5-year bond issue. Proposition I asked voters to consider approval of $146,540,000 to provide funds for the purpose of constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites. Within this proposition, $51.6 million will be set aside for a major redesign of the Union 6th/7th Grade Center. Proposition II asked voters to consider approval of $5.46 million for the purchase of vehicles, including regular student route buses. Under state law, a supermajority of 60 percent approval of the voters is required for passage of EACH proposition. In total, both propositions amount to $152 million in improvements as part of a five-year general obligation bond.
- Union hosted an appreciation breakfast at the UMAC for more than 225 people representing the district's community partners. District Community Schools Coordinator Kulsum Siddiqui, who organized the breakfast, was lauded by Dr. Hartzler for coordinating Union's community schools initiative. The district's community schools coordinators were also recognized, as well as Teresa Kiger, executive director of Elementary Education. Hartzler said Union's path toward building community schools started with an idea by Kiger some 20 years ago.



- Union Public Schools received donations of $8,000 in July and $8,500 for the second half of 2022 from TTCU Federal Credit Union as part of their TTCU School Pride® program.
- CommunityCare made donations totaling $20,000 to the education foundations of eight Tulsa-area schools to support teachers, including the Union Schools Education Foundation. CommunityCare is Oklahoma's largest locally owned health insurance organization, owned and operated by Saint Francis Health System and Ascension St. John.
- Union High School honored 13 scholars, educators and professionals who have made an impression in the medical field during the first-ever White Coat Hall of Fame induction ceremony at the Redzone Room at the UMAC, hosted by the Tulsa Union Medical Society (TUMS). Those honored include Dr. Lucille Stevens, Class of 2013; Dr. Samuel McNulty, Class of 2014; Sr. Alicia Tomlin, Class of 2012; Dr. Valerie Ritter, Class of 1992; Dr. James Hensel, Class of 2007; Dr. Samuel Jellison, Class of 2012; Dr. Michael Baxter, Class of 1994; Dr. Carlie Gatlin, Class of 2012; Dr. James Herrington, Class of 2002; Debbie Furgerson, nursing 1988-2022; Penny Leary, science teacher 2001-2017; Steven Moran, science teacher 1983-present; and in a surprise, biomedical teacher Stacia Bowden.
- Roy Clark Elementary looked a little greener thanks to 30 volunteers, Up With Trees and a grant from the Arbor Day Foundation. Volunteers planted 35 trees of different varieties all over the campus area. Roy Clark Elementary was chosen for the planting because the school was identified by the Tulsa Urban Forest Master Plan as a high-need planting area due in part to its low canopy.
- Union's Jamie Rogers was recognized as the Oklahoma Parent Teacher Association's Volunteer of the Year.
- Grove had more than 600 students and family members attend the Spring Carnival hosted by Asbury Church. As usual, they provided an incredible event for our families.
- Broken Arrow firefighters took time to read to McAuliffe students in grades pre-kindergarten through first grade.
- Roy Clark and Grove third graders received dictionaries from Rotary Club of Southeast Tulsa.
- The Union Schools Education Foundation awarded 145 educational grants in fall 2022 valued at $119,880. The projects to be funded ranged in value from $110 to $4,843 for a program providing materials for all visual arts educators in the district.
- Besides funding educational grants, the Foundation also committed to backing various district-wide initiatives in the 2022-23 academic year. These included ongoing support for programs like Union High School's College & Career Center, Union Pre-K Camp, Union High School Leadership, New Teacher Induction, BizTown, Union's Special Olympics Team, Teacher and Support Person of the Year, and Graduation Celebration. Additionally, a new program called "For The Girls" was introduced last school year. This effort utilized donated funds to provide feminine products to school nurses for distribution as needed. The total support pledged to the district for 2022-23 amounted to $170,000. The teachers, administrators and staff of Union Public Schools pledged an incredibly generous $77,154 to USEF during the 2022 Month of Giving. These funds directly support USEF educational grants.
- The Foundation welcomed a record 620 guests at its annual dinner and auction – Hats Off to Union…A Derby Day Soirée! May 6, 2023 at River Spirit Resort. National Teacher of the Year, Union's own Rebecka Peterson gave an inspiring presentation and Union patrons raised a record $336,551 in support of Union Schools Education Foundation. The accompanying online auction raised an additional $16,865 for a total of $353,417. These funds will directly benefit educational programs throughout the district.

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

UNION PUBLIC SCHOOLS, INDEPENDENT DISTRICT I-009

for excellence in the preparation and issuance of its budget for the Fiscal Year 2022–2023.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

John W. Hutchison
President

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

BOARD OF EDUCATION

2023-2024 Board of Education

Joey Reyes – Zone 1

Dr. Chris McNeil – Zone 2

Heather McAdams – Zone 3

Stacey Roemerman – Zone 4

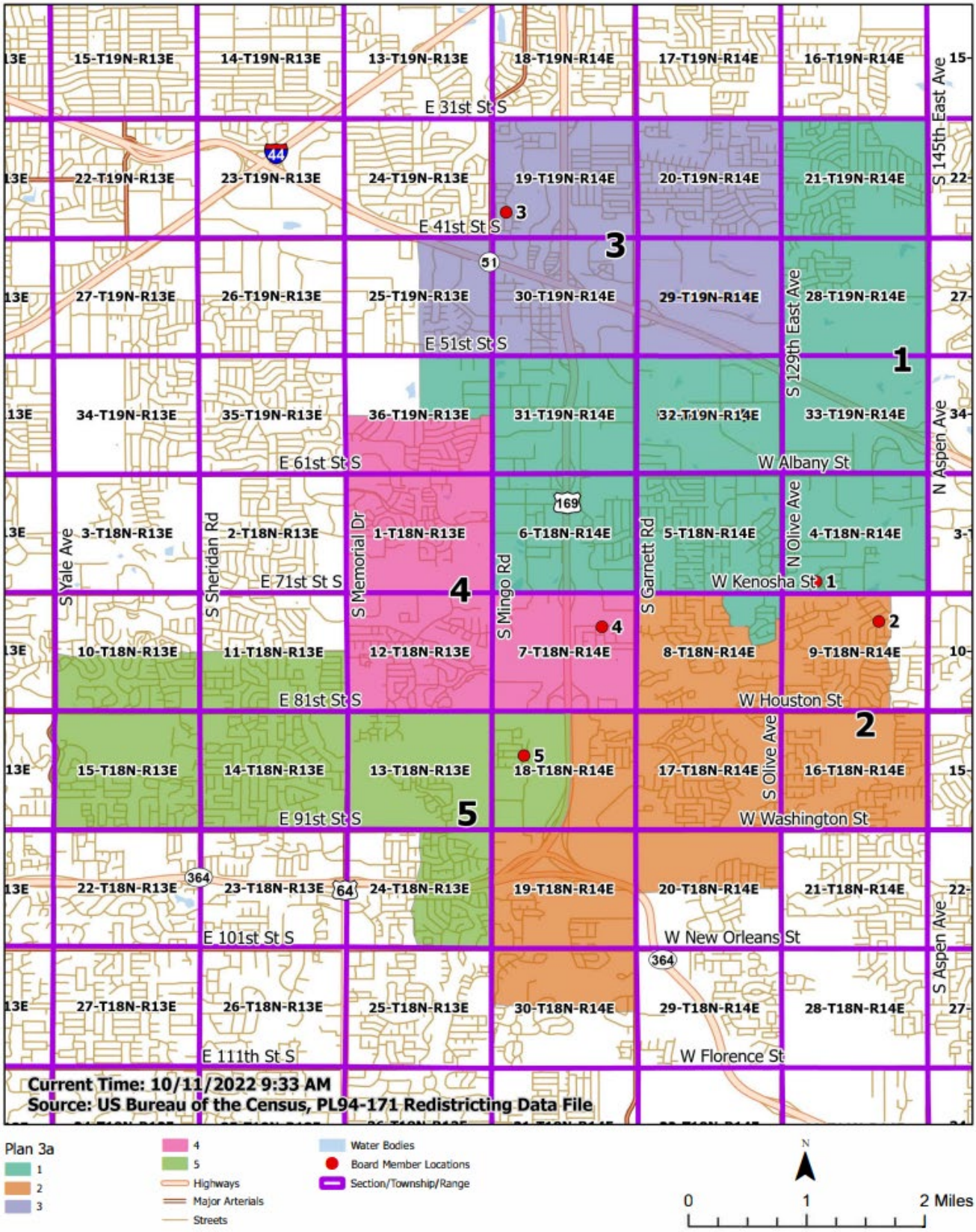
Ken Kinnear – Zone 5



Board members are elected by registered voters of their respective districts for five-year terms and receive no pay for performing their duties.

School Board general elections are conducted on the first Tuesday in April, with one Board position open for election each year. If more than two candidates run during the December filing period for an open seat or an unexpired term, a primary election will be conducted on the second Tuesday in February. If no candidates receives more than 50 percent of the vote, the top two candidates will proceed to the school board election on the first Tuesday in April. Only those registered voters living within the geographical boundaries of the Board district in which a term is expiring or in which a vacancy exists are eligible to vote for that Board position.

Union Public Schools
Board Member Districts



2023-2024 CABINET MEMBERS



Kirt Hartzler
Superintendent



Charlie Bushyhead
Associate Superintendent



Sandi Calvin
Assistant Superintendent



John Federline
Deputy Superintendent



Trish Williams
Chief Financial Officer



Chris Payne
Chief Communications Officer



Gart Morris
Executive Director of Instructional Technology



Theresa Kiger
Executive Director of Elementary Education



Kenneth Moore
Executive Director of Secondary Education



Todd Nelson
Senior Executive Director of Research-Design-Assessment



Todd Borland
Executive Director of Information Technology



Jay Loegering
Executive Director of Human Resources

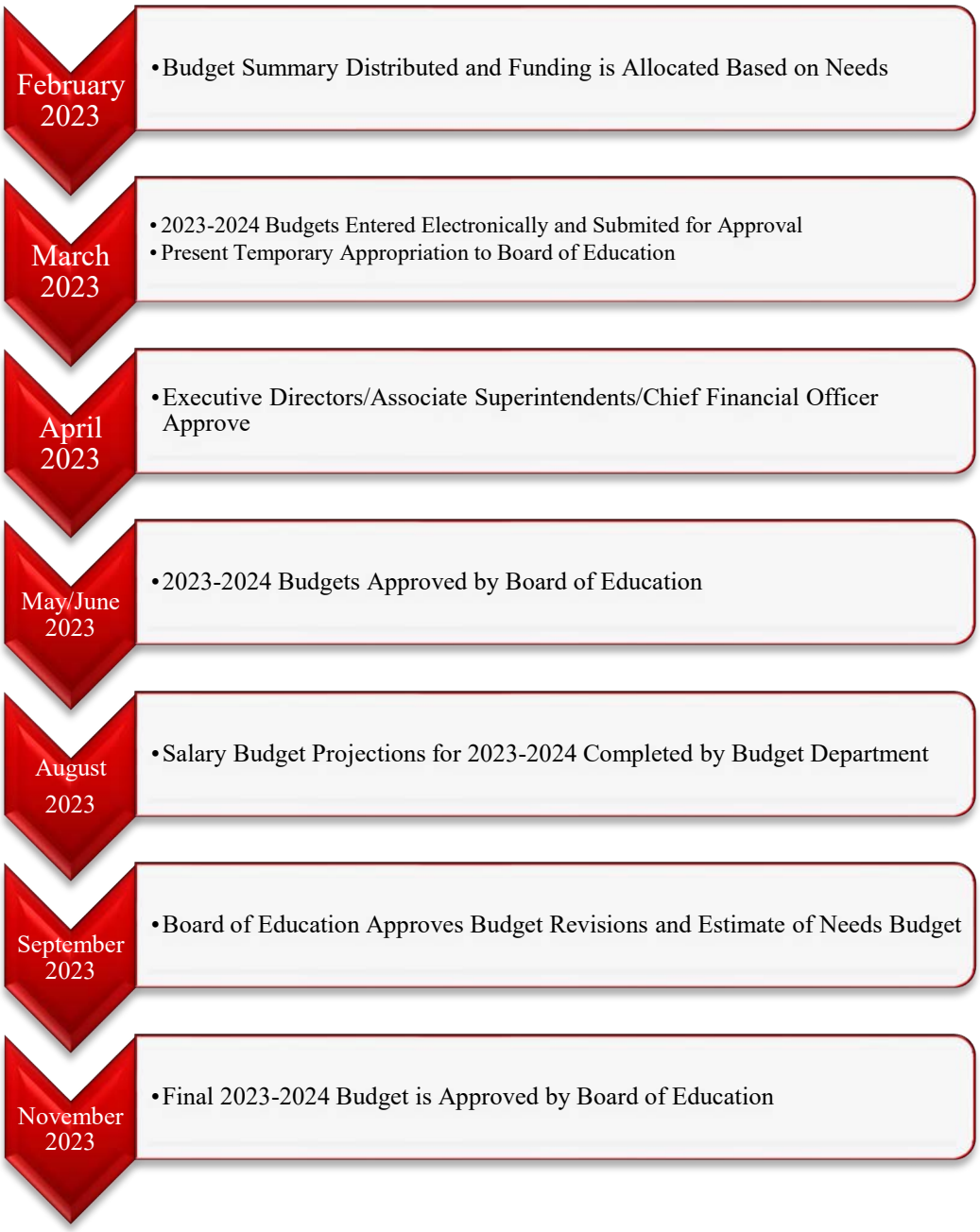
2023-2024 ADMINISTRATORS

Emily Barkley.....Director of Athletics
Danika Bushyhead.....Director of Student Life
Melissa Brock.....Director of Human Resources
Jessica Wright.....Director of Financial Reporting/Treasury
Christine Andrews.....Director of Payroll
Dr. Joshua Robinson.....Director of Operations
Dr. Marla Robinson.....Director of College and Career Center
Amy Smith.....Director of English Learners Program
Dr. Lindsay Smith0.....Director of Special Services
Ty Wardlow.....Director of Safety and Security
David Young.....Director of Purchasing & Supply Management
Fred Isaacs.....Director of Construction Services
Matthew McCready.....Director of Fine Arts
Scott Pennington.....Director of Hope-Guidance-Social and Emotional Learning
Susan Pettit.....Director of Transportation
Charles Pisarra.....Director of Union Bands
Bradyn Powell.....Director of Child Nutrition
Chasity Gray.....Director of Professional Learning
Julie Harkrider.....Director of Accounting
Sherri Fair.....Director of Federal Programs
Dr. Amy McCready.....Associate Director of Adult Union Adult Learning Center
Cathy Damen.....Associate Director of Special Services
Joe Redmond.....Associate Athletic Director
Kirk Fridrich.....Associate Athletic Director & Head Football Coach
Eric Harlow.....Associate Director of Transportation
Jaime Gardner.....Associate Director of Child Nutrition
Robert Harris.....Associate Director of Operations

2023-2024 PRINCIPALS

John Chargois.....High School
Briane Grass.....High School
Tony Tempest.....High School
Beau Brannon.....Union High School Freshman Academy
Chris Ducker.....Alternative School
Michelle Cundy.....Eighth Grade Center
Crystal Pounds.....Sixth/Seventh Grade Center
Tammy Ward.....Sixth/Seventh Grade Center
Bethany Harper.....Andersen Elementary
Leedy Smith.....Boevers Elementary
Michele Spencer.....Cedar Ridge Elementary
Alicia Ewing.....Roy Clark Elementary
Chris Reynolds.....Darnaby Elementary
Randi Aubertine.....Grove Elementary
Shawna Thompson.....Jarman Elementary
Teresa Besses.....Jefferson Elementary
Jennifer McKnight.....McAuliffe Elementary
Becky King.....Moore Elementary
Shana Harris.....Ellen Ochoa Elementary
Tracy Weese.....Peters Elementary
Heather Federline.....Rosa Parks Elementary
Alycia Pennington.....Rosa Parks Early Childhood Education Center

BUDGET PROCESS



The district strives to pour every resource into our students and their successes. Advancements in software have allowed the district to move to an eco-friendly electronic version of budget development.

BUDGET PROCESS

The District is required by state law to prepare an annual budget. A temporary appropriations budget is approved by the Board of Education in March for the fiscal year beginning July 1, allowing the District to legally expend funds. The Board approves a more detailed operational budget and the Estimate of Needs following the start of the new fiscal year after more accurate revenue estimates are received. The Estimate of Needs is filed with the Tulsa County Clerk before September 30 as the Districts legal maximum budget. Amendments can be filed throughout the fiscal year if substantial changes are made.

A budget is legally adopted by the Board of Education for the general fund, building fund, and child nutrition fund that includes revenues and expenditures. These budgets are prepared on a cash basis for revenues and principally on the modified cash basis for expenditures. Budgetary control is maintained by fund, function, and activity and budgeted expenditures may not exceed appropriation at the fund level. Amendments may be made to the budget without approval by the governing body at the function and activity levels. Fund level budgetary amendments require approval of the governing body.

In addition, encumbrance accounting is employed. Under this system, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. At the end of the year, encumbered appropriations for which goods and/or services have not been received lapse. At the beginning of the next year, prior year encumbrances are reviewed, and some are reestablished. There were no material encumbrances which lapsed on June 30, 2023, and were reinstated during fiscal year 2024, for the general fund, building fund, or child nutrition fund.

THE UNION WAY



STRATEGIC GOALS

STRATEGIC PURSUITS

The strategic pursuits in the following focus areas provide guidance for leadership policy decisions as well as the development of initiatives, programs, and strategies to achieve our mission.

TEACHING/LEARNING

- Ensure that all students have access to a high-quality instructional and supportive learning environment.
- Remain at the forefront of educational innovation in the design and delivery of curriculum, instruction, technology, and assessment with a focus on content rigor, student engagement, and relevance.
- Close achievement gaps in the context of continuous academic improvement for all learners.

PARTNERSHIPS

- Promote greater awareness, partnerships, and engagement among school stakeholders to enhance support of our mission and increase human and organizational capital.

HUMAN CAPITAL

- Enhance student and organizational performance by attracting, supporting, and developing a world-class workforce.

BUSINESS/OPERATIONS

- Provide quality technology and business services to optimize operations, communications, and academic results.
- Ensure the operating and capital budgets reflect our priorities as well as areas of focus to improve student achievement and fiscal responsibility.
- Promote operational/organizational safety and high-quality infrastructure to ensure effective and efficient learning and working environments.

CULTURE

- Provide a physically and emotionally safe learning and work environment in support of continuous student improvement.
- Maintain a caring, professional, and ethical organization in which all students and staff can thrive.
- Foster an atmosphere of respect and effective communication.

MEASURING OUR PROGRESS

SCHOOL HEALTH INDICATORS

- Student health core
- Organizational capacity
- Instructional capacity
- Learning capacity
- Family and school connectedness

ORGANIZATIONAL HEALTH INDICATORS

- Leadership capacity
- Office and department performance measures
- Employee engagement

STUDENT OUTCOMES

ELEMENTARY

- Kindergarten readiness
- Attendance
- Reading on grade level
- Proficiency on state assessments
- Children's hope scale
- Family engagement

SECONDARY

- Attendance
- College readiness course completion
- Proficiency on state assessments
- ACT/SAT
- Hope scale
- Student Engagement
- Graduation rate
- College and career-related matriculation rates



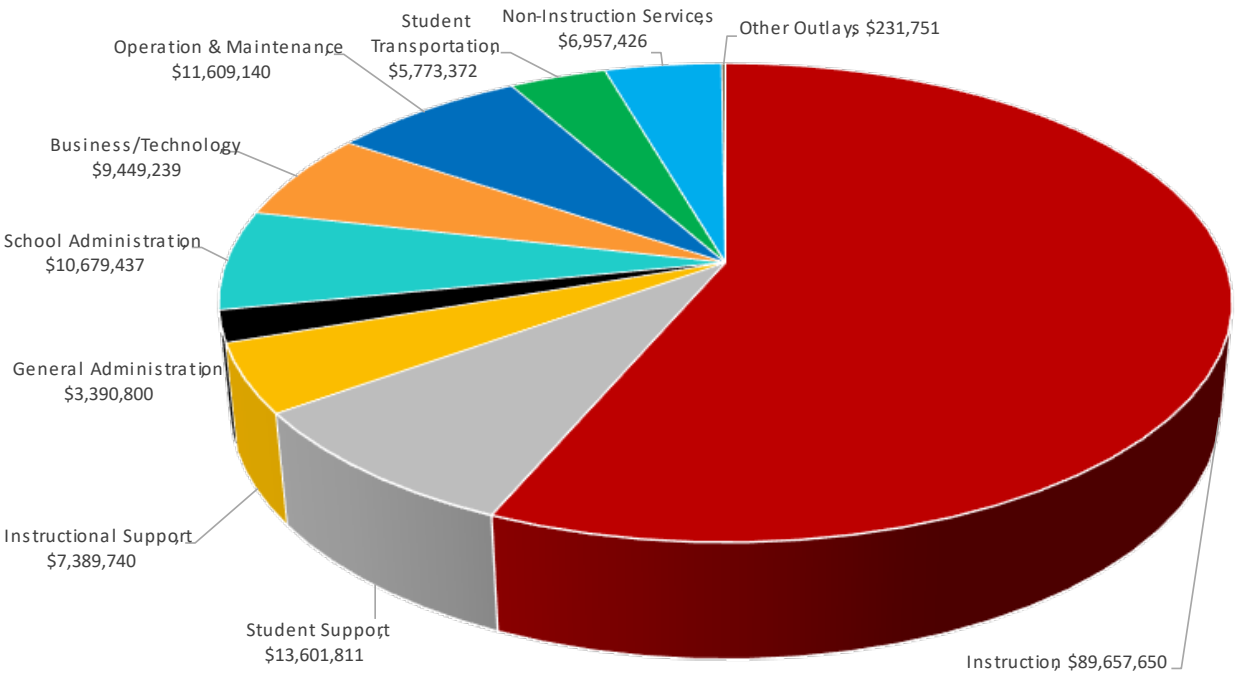
REVENUE AND EXPENDITURES SUMMARY

The Districts classification of revenues can be found in the Organizational Section.

Source: District Records

	General Fund Budget 2023-2024	Building Fund Budget 2023-2024	Child Nutrition Fund Budget 2023-2024	Sinking Fund Budget 2023-2024	Bond Funds Budget 2023-2024	Total All Funds Budget 2023-2024
Revenues						
Local Sources	$ 45,592,360	$5,542,785	$ 2,477,897	$27,629,593	$33,840,347	$115,082,982
Intermediate Sources	5,298,006	0	0	0	0	5,298,006
State Sources	84,756,943	0	80,494	0	0	84,837,437
Federal Sources	23,238,324	1,000,000	9,723,345	0	0	33,961,669
Total Revenues	**158,885,633**	**6,542,785**	**12,281,736**	**27,629,593**	**33,840,347**	**239,180,094**
Expenditures						
Instruction	89,657,650	0	0		49,883,473	139,541,123
Student Support	13,601,811	0	0			13,601,811
Instructional Support	7,389,740	0	0			7,389,740
General Administration	3,390,800	0	0			3,390,800
School Administration	10,679,437	0	0			10,679,437
Business/Technology	9,449,239	0	0			9,449,239
Operation & Maintenance	11,609,140	6,460,248	0			18,069,388
Student Transportation	5,773,372	0	0			5,773,372
Non-Instruction Services	6,957,426	0	20,837,103			27,794,529
Other Outlays	231,751	0	0	28,799,125		29,030,876
Facilities Acquisitions and Construction	0	0	0			0
Total Expenditures	**$158,740,366**	**$6,460,248**	**$ 20,837,103**	**$28,799,125**	**$49,883,473**	**$264,720,315**

GENERAL FUND BUDGET

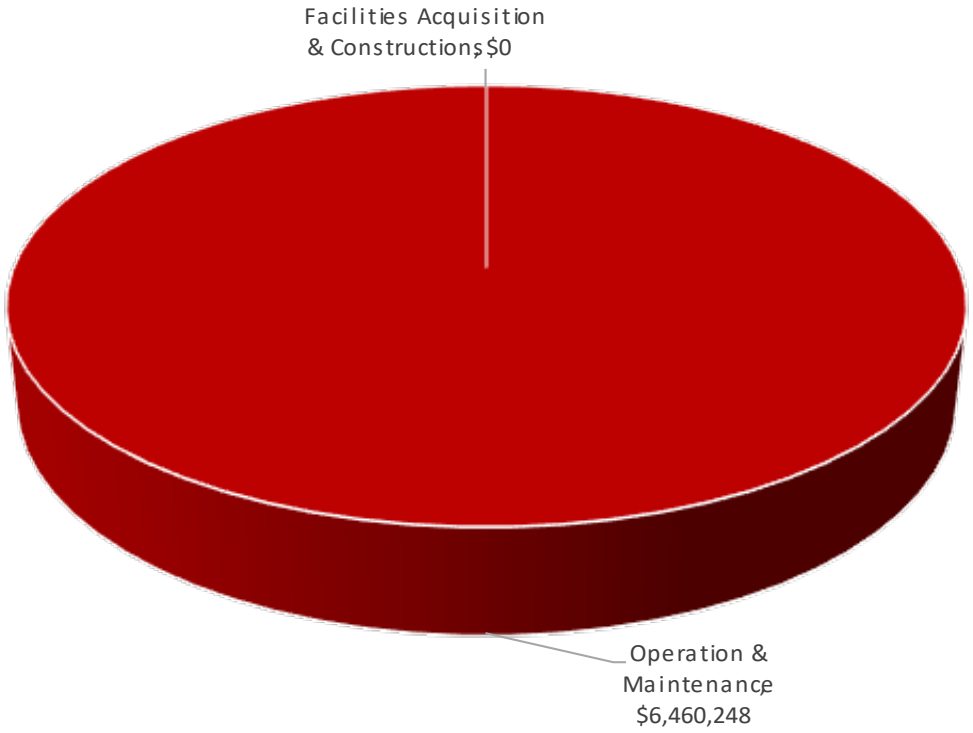


REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	11/13/2023 Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Sources	$ 38,125,225	$ 37,520,455	$ 39,173,977	$ 44,606,203	$ 45,592,360	$ 45,592,360	$ 46,048,284	$ 46,508,766	$ 46,973,854
Intermediate Sources	4,543,236	4,966,445	5,546,919	5,309,124	5,298,006	5,298,006	5,350,986	5,404,496	5,458,541
State Sources	71,378,323	69,052,048	73,946,629	72,730,177	84,756,943	84,756,943	85,604,512	86,460,558	87,325,163
Federal Sources	9,492,779	17,878,666	17,787,259	21,005,876	23,238,324	23,238,324	15,470,707	15,625,414	15,781,668
Total Revenues	$ 123,539,563	$ 129,417,614	$ 136,454,784	$ 143,651,379	$ 158,885,633	$ 158,885,633	$ 152,474,489	$ 153,999,234	$ 155,539,228

EXPENDITURES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	11/13/2023 Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Instruction	$ 70,255,223	$ 74,004,051	$ 72,416,844	$ 74,599,434	$ 89,657,650	$ 89,657,650	$ 85,623,056	$ 86,393,663	$ 87,257,600
Student Support	9,749,731	10,733,346	11,131,118	12,045,217	13,601,811	13,601,811	$ 13,057,739	$ 13,175,258	13,307,011
Instructional Support	5,112,927	6,181,922	6,843,121	7,244,843	7,389,740	7,389,740	$ 7,094,150	$ 7,157,998	7,229,578
General Administration	2,568,552	2,682,929	2,957,181	3,209,541	3,390,800	3,390,800	$ 3,289,076	$ 3,318,678	3,351,864
School Administration	9,302,859	9,962,296	9,418,266	10,490,595	10,679,437	10,679,437	$ 10,359,054	$ 10,452,285	10,556,808
Business/Technology	8,158,132	8,538,965	8,588,569	8,823,692	9,449,239	9,449,239	$ 9,165,762	$ 9,248,254	9,340,736
Operation & Maintenance	8,693,970	9,604,834	12,481,669	15,171,331	11,609,140	11,609,140	$ 11,260,866	$ 11,362,214	11,475,836
Student Transportation	4,757,427	5,029,463	5,487,182	6,161,005	5,773,372	5,773,372	$ 5,600,171	$ 5,650,572	5,707,078
Non-Instruction Services	4,870,920	5,039,585	5,176,235	5,618,954	6,957,426	6,957,426	$ 6,748,703	$ 6,809,442	6,877,536
Other Outlays	234,380	54,427	148,204	118,527	231,751	231,751	$ 224,798	$ 226,822	229,090
Total Expenditures	$ 123,704,121	$ 131,831,817	$ 134,648,388	$ 143,483,140	$ 158,740,366	$ 158,740,366	$ 152,423,375	$ 153,795,185	$ 155,333,137

Source: District Records

Building Fund by Function

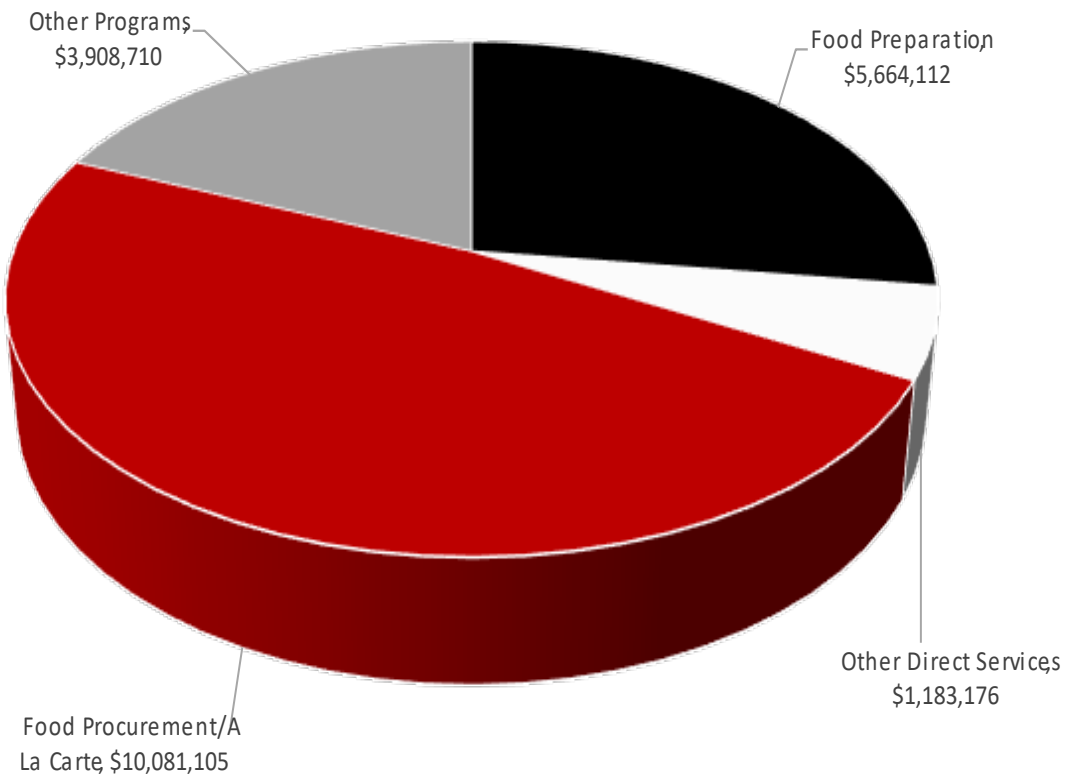


REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	11/13/2023 Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Sources	$ 5,272,220	$ 5,124,618	$ 4,865,540	$ 5,198,886	$ 5,542,785	$ 5,542,785	$ 5,598,213	$ 5,654,195	$ 5,710,737
State Sources	0	0	0	0	1,000,000	1,000,000	1,010,000	1,020,100	1,030,301
Total Revenues	$ 5,272,219	$ 5,124,618	$ 4,865,540	$ 5,198,886	$ 6,542,785	$ 6,542,785	$ 6,608,213	$ 6,674,295	$ 6,741,038

EXPENDITURES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	11/13/2023 Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Operation & Maintenance	$ 8,185,511	$ 7,650,960	$ 4,986,336	$ 4,955,226	$ 6,460,248	$ 6,460,248	$ 6,524,850	$ 6,590,099	$ 6,656,000
Facilities Acquisition & Constructions	5,113,937	626,235	14,748	102,643	0	0	0	0	0
Total Expenditures	$ 13,299,448	$ 8,277,194	$ 5,001,085	$ 5,057,869	$ 6,460,248	$ 6,460,248	$ 6,524,850	$ 6,590,099	$ 6,656,000

CHILD NUTRITION BUDGET

Child Nutrition Fund by Function



REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	1/8/2024 Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Sources	$ 1,866,418	$ 568,518	$ 890,962	$ 2,377,057	$ 2,477,897	$ 2,477,897	$ 2,502,676	$ 2,527,703	$ 2,552,980
State Sources	80,358	79,825	89,479	80,494	80,494	80,494	81,299	82,112	82,933
Federal Sources	7,526,297	11,140,772	12,656,897	9,663,721	9,723,345	9,723,345	9,820,578	9,918,784	10,017,972
Total Revenues	**$ 9,473,073**	**$11,789,115**	**$13,637,338**	**$12,121,271**	**$12,281,736**	**$12,281,736**	**$12,404,554**	**$12,528,599**	**$12,653,885**

EXPENDITURES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	1/8/2024 Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Food Preparation	$ 4,327,688	$ 4,348,466	$ 4,671,789	$ 5,190,396	$ 5,664,112	$ 5,664,112	$ 5,669,776	$ 5,726,474	$ 5,783,739
Other Direct Services	1,014,951	940,246	1,274,004	1,297,439	1,183,176	1,183,176	1,184,359	1,196,203	1,208,165
Food Procurement/A La Carte	3,464,372	3,483,942	4,500,104	4,364,942	10,081,105	10,081,105	4,452,241	4,496,763	4,541,731
Other Programs	1,264,529	622,974	579,233	834,147	3,908,710	3,908,710	1,912,619	931,745	941,062
Total Expenditures	**$10,071,540**	**$ 9,395,628**	**$11,025,130**	**$11,686,924**	**$20,837,103**	**$20,837,103**	**$13,218,995**	**$12,351,185**	**$12,474,697**

BOND AND SINKING FUND

Sinking Fund

Sinking Fund Revenue and Expenditures

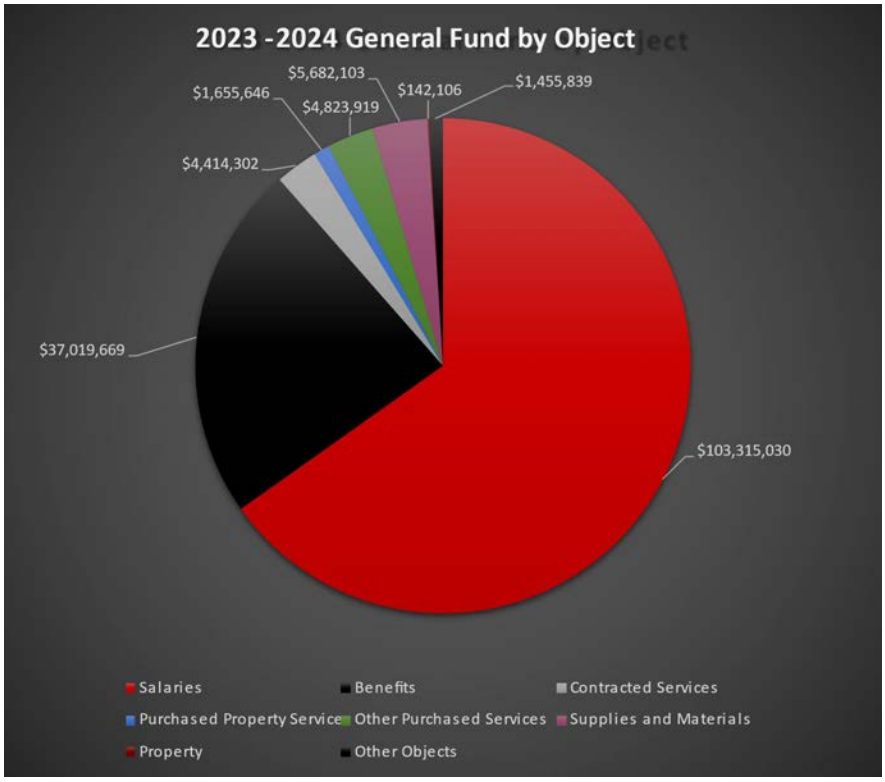
REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Ad Valorem	$ 25,729,823	$ 27,108,071	$ 27,199,569	$ 26,523,389	$ 26,604,593	$ 26,870,639	$ 27,004,992	$ 27,140,017
Premium on Bonds	412,090	580,000	515,125	411,989	425,000	429,250	431,396	433,553
Interest	428,667	212,999	43,176	68,732	600,000	606,000	609,030	612,075
TOTAL REVENUES	**26,570,580**	**27,901,070**	**27,757,869**	**27,004,110**	**27,629,593**	**27,905,889**	**28,045,418**	**28,185,645**
EXPENDITURES								
Principal	25,750,000	25,125,000	25,625,000	25,625,000	26,400,000	28,525,000	21,275,000	14,775,000
Interest	1,928,438	1,830,313	1,562,813	1,702,875	2,399,125	1,903,000	1,241,625	790,500
TOTAL EXPENDITURES	**27,678,438**	**26,955,313**	**27,187,813**	**27,327,875**	**28,799,125**	**30,428,000**	**22,516,625**	**15,565,500**
EXCESS REV (EXP)	(1,107,858)	945,758	570,057	(323,765)	(1,169,532)	(2,522,111)	5,528,793	12,620,145
OTHER FINANCING SOURCES								
Inter-fund Transfers	(243,201)	94	(389,178)	(25,280)	(618,176)	(624,358)	(630,601)	(636,907)
TOTAL OTHER FINANCING SOURCE	**(243,201)**	**94**	**(389,178)**	**(25,280)**	**(618,176)**	**(624,358)**	**(630,601)**	**(636,907)**

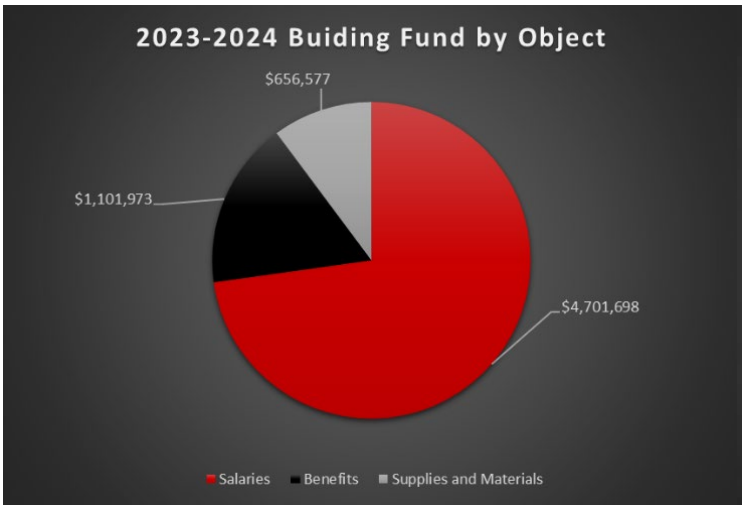
Bond Fund

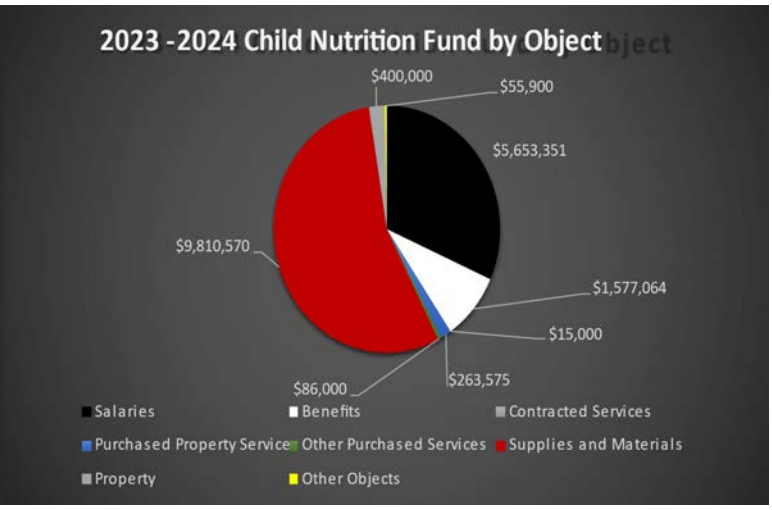
Bond Fund Revenue and Expenditures

REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Bond Proceeds	$ 29,000,000	$ 26,000,000	$ 26,100,000	$ 33,000,000	$33,000,000	$33,000,000	$32,000,000	$ 31,000,000
Interest	387,606	64,651	135,042	840,347	840,347	450,000	350,000	250,000
TOTAL REVENUES	**29,387,606**	**26,064,651**	**26,235,042**	**33,840,347**	**33,840,347**	**33,450,000**	**32,350,000**	**31,250,000**
EXPENDITURES								
Instruction	3,951,045	4,995,570	5,312,601	3,517,726	9,057,708	2,896,986	4,630,346	11,306,146
Student Support	17,371	62,812	179,509	170,147	438,108	1,085,000	1,085,000	1,085,000
Instructional Support	452,725	748,359	369,625	1,145,169	2,948,668	3,896,000	2,231,000	3,665,000
General Administration	19,505	90,988	100,175	107,869	277,751	63,707	63,707	63,707
School Administration	73,465	157,752	73,322	96,451	248,349	100,000	100,000	100,000
Business/Technology	1,599,406	897,308	1,908,041	1,102,300	2,838,286	4,101,830	1,092,400	2,590,750
Operations & Maintenance	1,227,268	824,074	1,043,513	687,496	1,770,218	1,200,000	1,200,000	1,200,000
Student Transportation	67,611	18,259	25,933	1,194,227	3,074,987	0	4,840,000	550,000
Appliances, Furniture, Fixtures	16,525	80,339	49,030	58,372	150,299	1,300,000	8,000,000	5,625,000
Buildings & Construction	17,623,123	24,058,816	16,309,085	11,269,753	29,018,213	35,850,000	29,675,500	3,775,000
Other	0	0	688,643	23,647	60,887	23,647	23,647	23,647
TOTAL EXPENDITURES	**25,048,043**	**31,934,278**	**26,059,477**	**19,373,157**	**49,883,473**	**50,517,170**	**52,941,600**	**29,984,250**
EXCESS REV (EXP)	4,339,563	(5,869,627)	175,566	14,467,190	(16,043,126)	(17,067,170)	(20,591,600)	1,265,750
OTHER FINANCING SOURCES								
Inter-fund Transfers	(445,066)	(358,216)	(135,130)	(180,205)	(816,536)	(840,347)	(450,000)	(250,000)
TOTAL OTHER FINANCING SOURCES	(445,066)	(358,216)	(135,130)	(180,205)	(816,536)	(840,347)	(450,000)	(250,000)

OPERATING FUND BUDGETS BY OBJECT







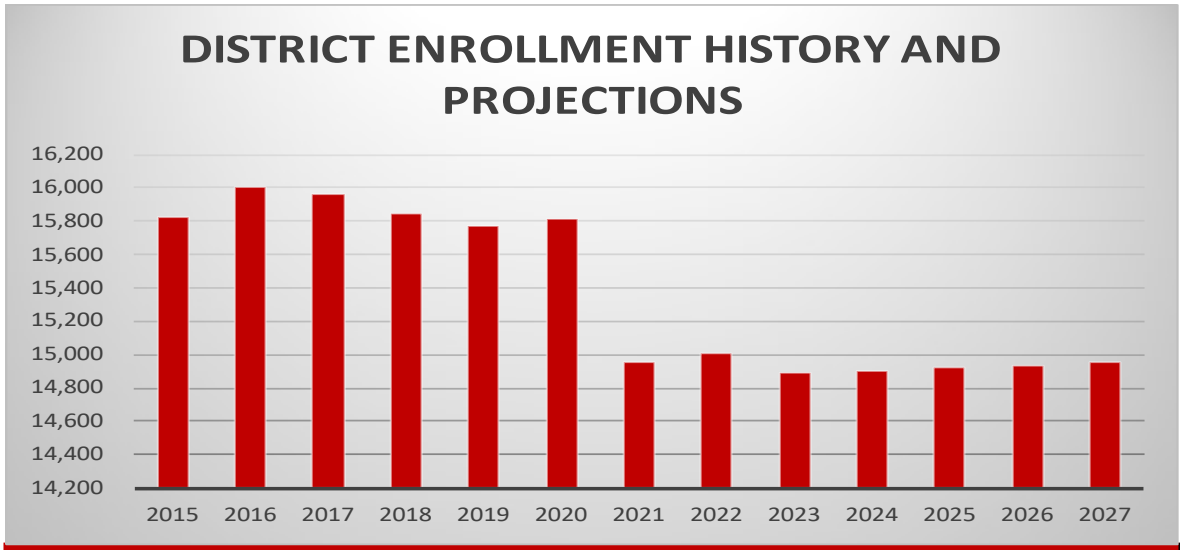
STUDENT ENROLLMENT TRENDS AND FORECAST

Oklahoma State Department reports:

- Oklahoma's annual student enrollment for public schools increased for a second year in a row during the 2022-23 school year.
- Oklahoma Enrollment is approaching the pre-pandemic enrollment 2019-20 count of 703,650.
- According to the Oklahoma annual Oct. 1 student count, overall enrollment increased from last year by 121 students, or 0.99%, to 701,258 students' total, placing Union Public Schools as the ninth largest district in the state with 7,890 students for 2022-23.

Source: District Records, sde.ok.gov

Union Public Schools Enrollment Trends:

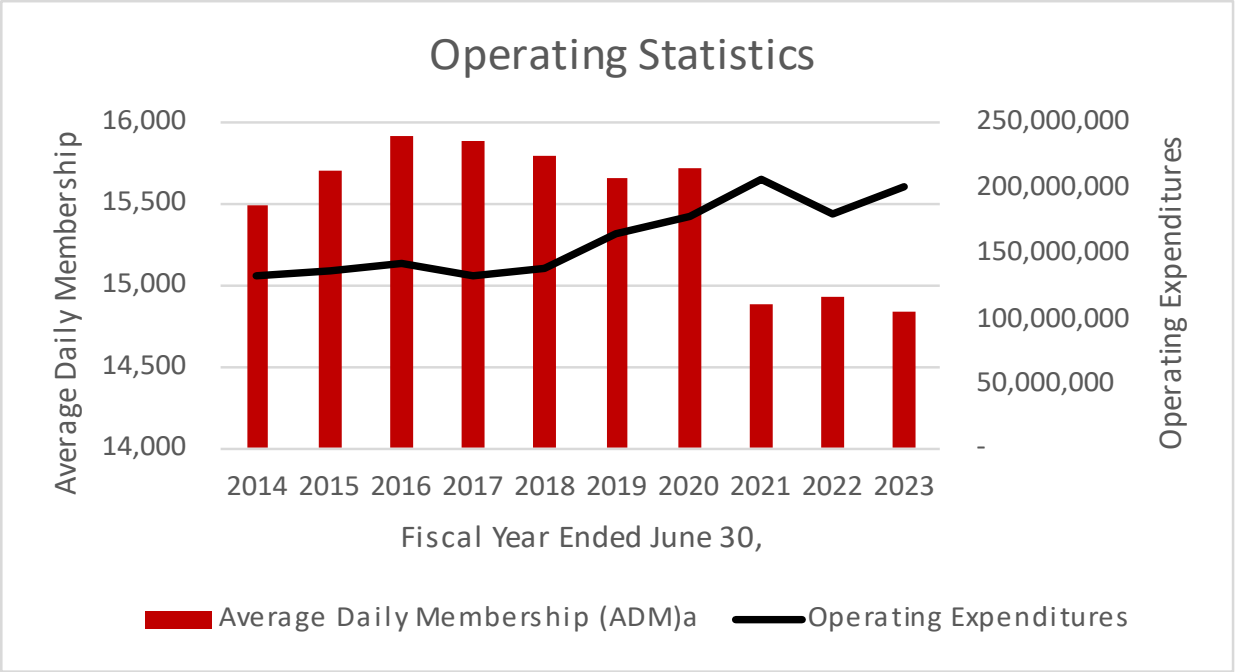


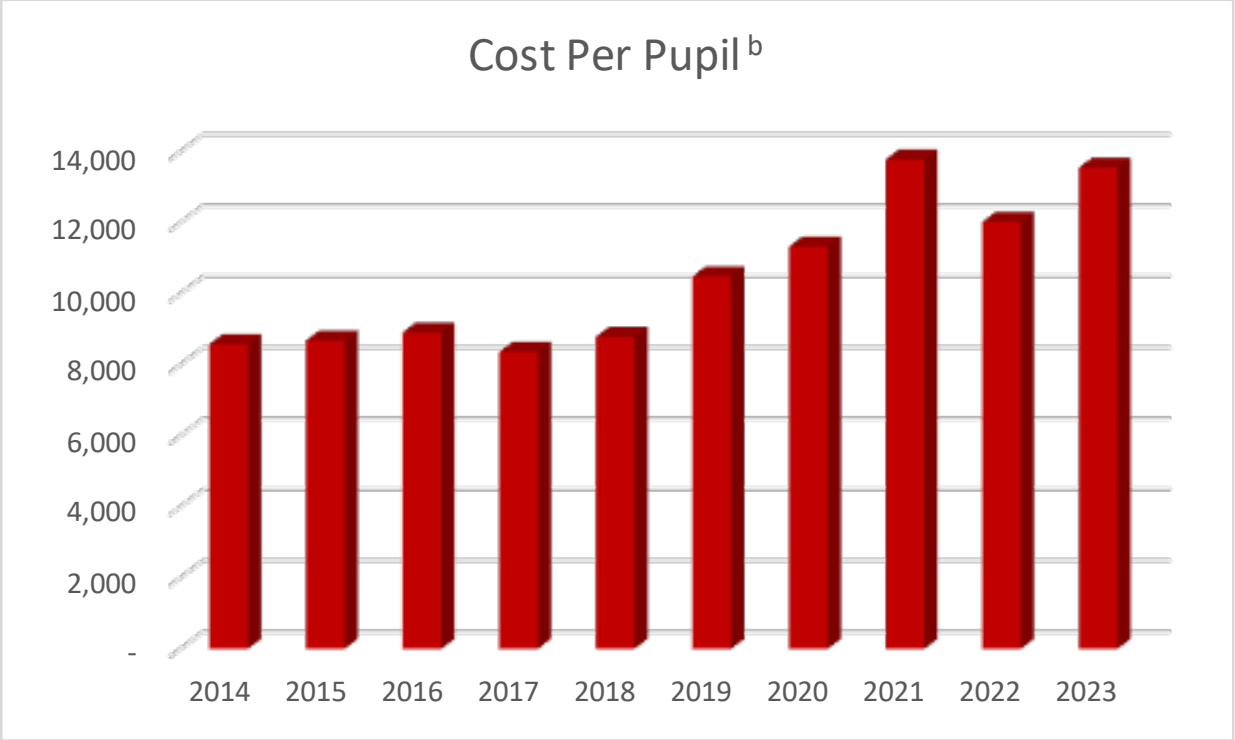
SCHOOL YEAR	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
ENROLLMENT	15,823	16,006	15,960	15,847	15,773	15,816	14,959	15,011	14,890	14,905	14,920	14,935	14,950
STUDENT INCREASE	297	183	-46	-113	-74	43	-857	52	(121)	15	15	15	45
PERCENT CHANGE	1.91%	1.16%	-0.29%	-0.71%	-0.47%	0.27%	-5.42%	0.35%	-0.81%	0.10%	0.10%	0.10%	0.30%

The district projects enrollment trends by several factors:

- Examination of population patterns in the 2010 Census and changes since 2000
- Exploration of birth data Kindergarten enrollment trends
- Evaluation of third-party population estimates and projections
- Extrapolation of statistical trends in historical K-12 enrollments into the next decade

OPERATING STATISTICS





Source: District Records

[a] Final audited average daily membership (ADM) obtained from the Oklahoma State Department of Education.

[b] Cost per pupil is calculated by dividing operating expenditures by the final audited average daily membership (ADM) certified

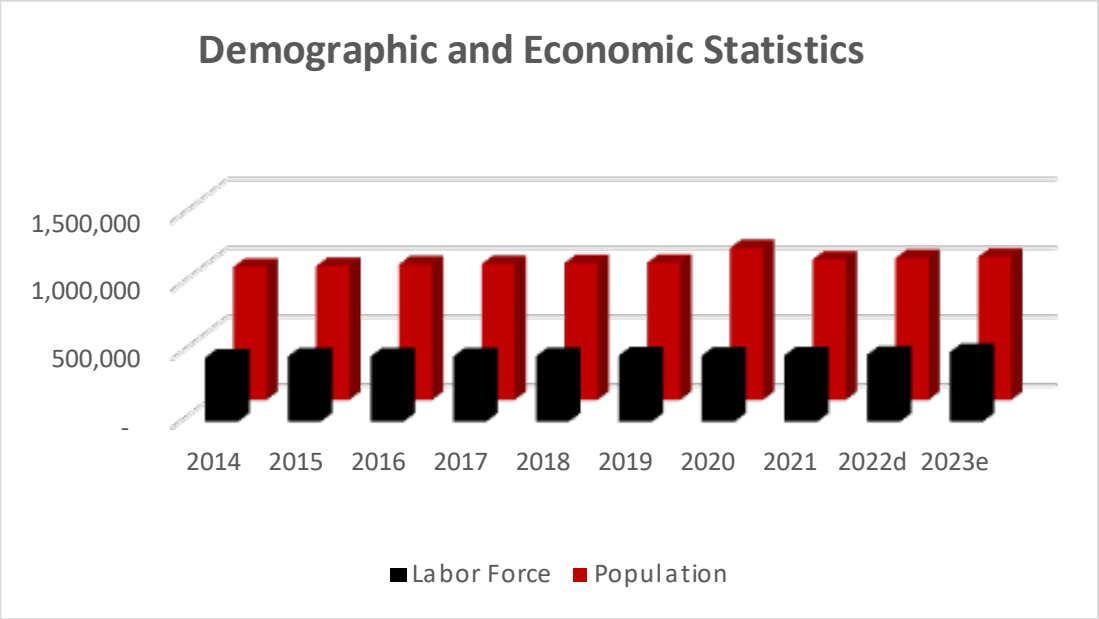
OPERATING STATISTICS

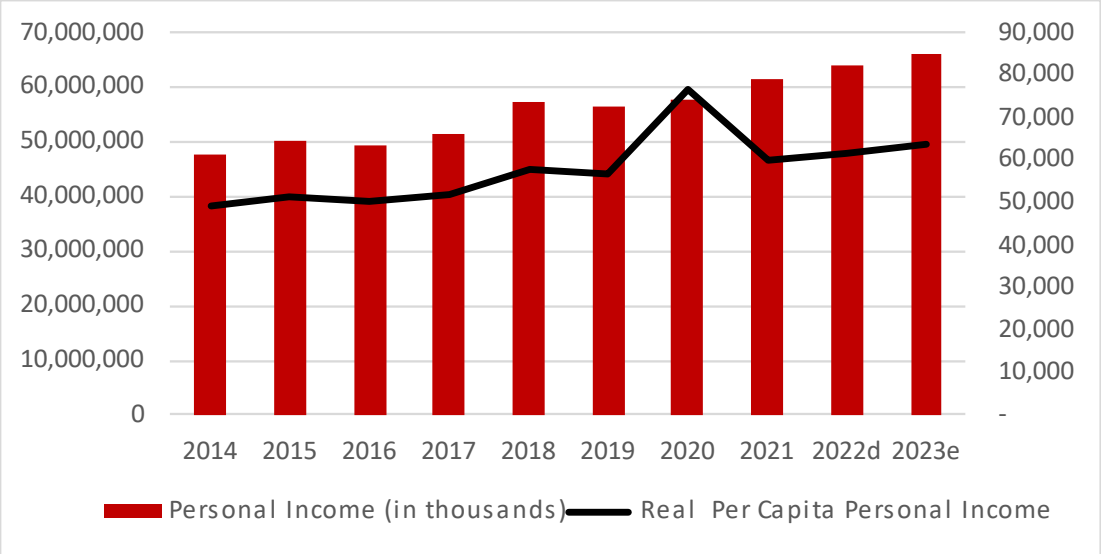
Operating Statistics
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Average Daily Membership (ADM)[a]	Operating Expenditures[e]	Cost Per Pupil[b]	Percentage Change[c]	Teaching Staff[d]	Pupil/ Teacher Ratio	Number of Graduates[e]
2014	15,486	132,928,940	8,584	0.97%	937	16:1	930
2015	15,700	136,330,809	8,683	1.16%	1,004	16:1	1,010
2016	15,919	141,848,815	8,911	2.62%	991	16:1	959
2017	15,887	132,885,970	8,364	-6.13%	978	16:1	1,041
2018	15,797	138,784,093	8,785	5.03%	968	16:1	1,065
2019	15,655	164,242,916	10,491	19.42%	996	16:1	1,128
2020	15,726	178,187,950	11,331	8.00%	1,017	15:1	972
2021	14,889	205,491,187	13,781	21.62%	1,008	15:1	915
2022	14,926	179,445,081	12,022	-12.76%	998	15:1	991
2023	14,843	201,118,274	13,549	12.70%	999	15:2	928

[a] *Final audited average daily membership (ADM) obtained from the Oklahoma State Department of Education.*
[b] *Cost per pupil is calculated by dividing operating expenditures by the final audited average daily membership (ADM) certified*
[c] *Teaching staff includes all certified personnel whose pay is based on the Union Classroom Teacher's Association (UCTA)*
[d] *Number of graduates obtained from District records maintained by the Union High School Registrar.*
[e] Number of graduates obtained from District records maintained by the Union High School Registrar
[e] *Total expenditures of the District as reported in the Government-Wide Statement of Activities, Accrual Basis of accounting*

DEMOGRAPHIC AND ECONOMIC STATISTICS

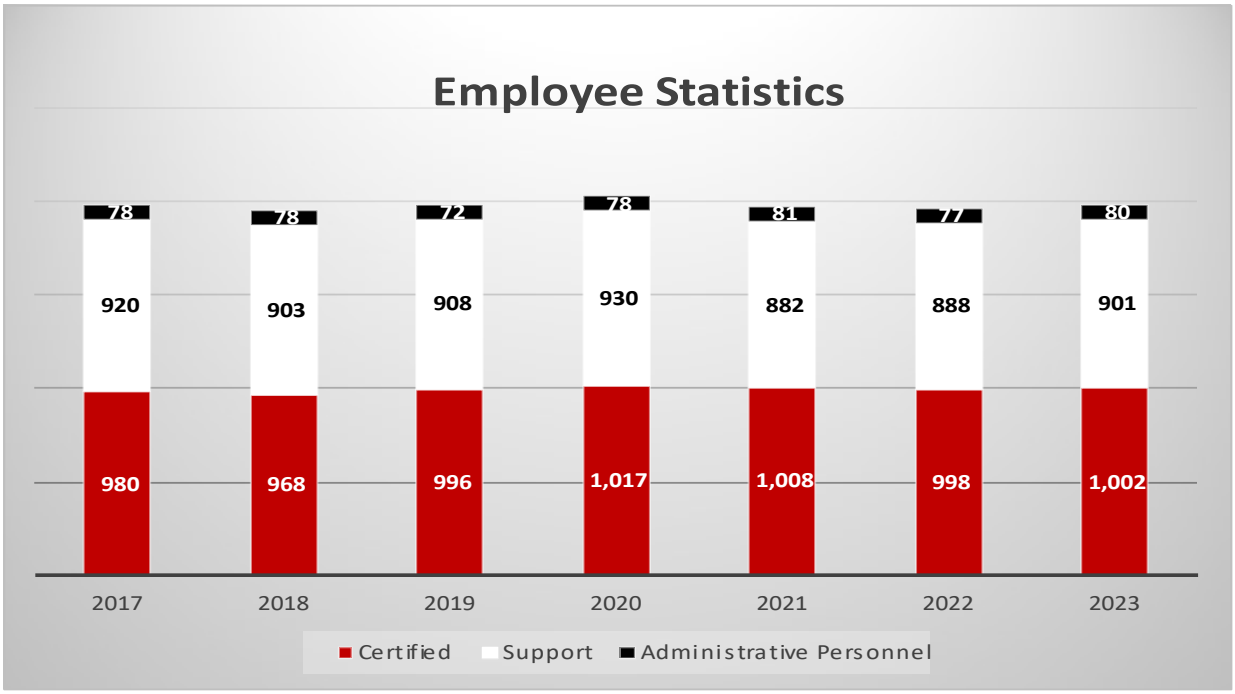




Note: Tulsa MSA cspecific demographic data comprises seven counties: Creek, Okmulgee, Osage, Pawnee, Rogers, Tulsa and Wagoner. Calculations based on information obtained from the Tulsa Regional Chamber.

PERSONNEL RESOURCES

In FY23, certified personnel increased by four positions, support personnel increased by 13 positions and administrative personnel increased by three positions.



Source: District Records

The addition of personnel has increased based on student needs and available funding from Elementary and Secondary School Relief Fund (ESSER). ESSER funds allow the District to address pandemic learning loss and to invest in infrastructure and programs necessary to open and operate safely. This funding ends June 30th.

Title 70, Chapter 1, Section 18-124 of Oklahoma State Statutes restricts any district with greater than 1,500 students to spend no more than 5% of total expenditures on costs that are considered "administrative." If this limitation is exceeded, State Aid will be reduced for the following year by the amount of the overage.

Administrative costs are costs associated with the Board of Education, Staff relations, Superintendent, or any employee who is a director, coordinator, supervisor. The Oklahoma Cost Accounting System (OCAS) has assigned specific coding to be reported to the state to track this spending. Union Public Schools continually watches expenditures and coding to make sure we are within compliance. Positions are assigned and tracked by Position Control Number. The Chief Financial Officer approves the addition of all new full-time positions and reports increases and decreases to the Board of Education yearly.

TEACHER PAY SCALE

Employee Information
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Certified Personnel										
Bachelor's										
Minimum Salary	31,600	32,050	32,150	32,350	32,697	39,000	40,220	40,220	40,220	40,220
Maximum Salary	51,461	52,461	53,248	53,780	54,856	62,150	64,370	64,370	64,670	68,444
Average Salary	35,754	36,152	36,495	36,478	36,822	43,868	45,132	45,248	45,266	44,759
Number of Teachers	642	674	653	646	632	638	648	633	623	628
Master's										
Minimum Salary	32,800	33,250	33,400	33,600	33,972	41,000	42,220	42,220	42,220	42,220
Maximum Salary	56,397	57,397	58,258	58,841	60,018	66,550	68,770	68,770	69,070	80,443
Average Salary	40,946	41,103	41,017	40,856	41,244	48,987	50,184	49,856	49,936	50,910
Number of Teachers	318	315	326	321	325	344	356	366	365	364
Doctor's										
Minimum Salary	34,000	34,450	34,600	34,800	35,196	46,500	47,720	47,720	47,720	52,020
Maximum Salary	58,918	59,918	60,817	61,425	62,654	70,350	72,570	72,570	72,870	71,370
Average Salary	44,678	47,407	47,259	48,809	51,525	59,385	61,758	59,909	59,909	58,883
Number of Teachers	15	15	12	11	11	14	13	9	10	10
Total Certified Personnel	975	1,004	991	980	968	996	1,017	1,008	998	1,002
Support Personnel										
Number of Support	855	887	907	920	903	908	930	882	888	901
Administrative Personnel										
Number of Administrators	81	80	76	78	78	72	78	81	77	80

Oklahoma's teacher turnover rate for school year 2022-2023 was 24%, the highest rate in a decade. As of May 15th, 2023, the Oklahoma legislature announced a deal concerning a teacher pay raise, a step in the right direction to bridge the teacher turnover divide. As announced by the legislature, the teacher pay increase is based upon the number of years served. The pay raise applies to all certified staff working in public schools beginning next year:

- $3,000 for educators with zero to four years of experience
- $4,000 for educators with five to nine years of experience
- $5,000 for educators with 10 to 14 years of experience
- $6,000 for educators 15 years or more of experience

Source: https://sde.ok.gov/comprehensive-teacher-pay-reform#:~:text=The%20pay%20raise%20would%20apply,to%2014%20years%20of%20experience

TAX BASE AND RATE TRENDS

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Tax Levied for Fiscal Year	Collected within the Fiscal Year of the Levy[a]		Collected in Subsequent Years[b]		Ratio of Total Tax Collection to Levy[c]	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Levy[c]
		Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Tax Collection			
2014	51,257,300.00	50,231,293.00	98.00%	910,509.00	51,141,802.00	99.77%	1,889,675	3.69%
2015	52,292,932.00	51,034,795.00	97.59%	906,394.00	51,941,189.00	99.33%	1,785,109	3.41%
2016	54,307,855.00	53,392,086.00	98.31%	907,623.00	54,299,709.00	99.99%	1,805,492	3.32%
2017	56,651,801.00	55,237,805.00	97.50%	819,589.00	56,057,394.00	98.95%	1,981,909	3.50%
2018	59,711,382.00	58,210,863.00	97.49%	1,398,460.00	59,609,323.00	99.83%	2,225,068	3.73%
2019	61,054,057.00	59,170,949.00	96.92%	1,056,051.00	60,227,000.00	98.65%	2,516,937	4.12%
2020	63,291,558.00	61,977,275.00	97.92%	1,006,640.00	62,983,915.00	99.51%	2,764,349	4.37%
2021	63,859,558.00	62,851,899.00	98.42%	1,394,179.00	64,246,078.00	100.61%	2,382,610	3.73%
2022	64,421,475.00	62,574,865.00	97.13%	972,563.00	63,547,428.00	98.64%	2,334,546	3.62%
2023	66,792,094.00	65,363,480.00	97.86%	1,054,949.00	66,418,429.00	99.44%	2,607,149	3.90%

a The Tulsa County Assessor is required to file a tax roll report on or before October 1 of each year with the Tulsa County Treasurer who must begin collecting taxes by November. The first half of taxes is due and payable on or before December 31. The second half becomes due and payable on or before March 31. If the first half is not paid by December 31, the total tax becomes due and payable on January 1.

b Ad valorem taxes not paid on or before April 1 are considered delinquent. Interest accrues on delinquent taxes at the rate of one and one-half percent monthly (18 percent annually) to a maximum of 100 percent of the taxes due until such time as the delinquent taxes are paid. If not paid by the following October 1, the property is offered for sale for the amount of taxes due.

c In accordance with Oklahoma State Law 68 O.S. 2001 Section 3009 and Sections 26 and 28 of Article 10 of the Oklahoma Constitution, the County Excise Board assumes a delinquency rate of

10% when the Board approves the total tax levy. However, the District has a history of only 2% - 4% delinquency rate. Therefore, the "Ratio of Delinquent Taxes to Total Levy" may exceed 100%.

Source: Tulsa County Treasurer

TAX BASE AND RATE TRENDS

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Real Property Assessed Value[a]	Personal Property Net Assessed Value[a]	Public Service Property Property Assessed Value[b]	Total Net Assessed Value	Total Estimated Actual Value[c]	Ratio of Gross Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate[d]
2014	610,351,602	91,811,689	19,160,939	721,324,230	6,671,918,494	10.81%	71.06
2015	628,740,000	99,732,783	16,546,904	745,019,687	6,905,133,965	10.79%	70.19
2016	647,399,204	101,040,598	16,351,844	764,791,646	7,085,583,042	10.79%	71.01
2017	673,539,097	104,988,429	18,150,870	796,678,396	7,368,526,233	10.81%	71.11
2018	692,847,775	106,814,765	19,086,696	818,749,236	7,564,864,003	10.82%	72.93
2019	718,866,548	110,992,122	19,057,585	848,916,255	7,841,339,927	10.83%	71.92
2020	742,216,596	111,856,098	20,845,162	874,917,856	8,068,048,672	10.84%	72.34
2021	760,697,383	110,747,589	22,570,959	894,015,931	8,231,037,095	10.86%	71.43
2022	775,116,488	111,964,105	24,114,249	911,194,842	8,378,679,168	10.88%	70.70
2023	809,233,021	122,723,616	24,676,051	956,632,688	8,842,327,430	10.82%	69.82

a. *Assessed value is defined as the taxable value of real or personal property and is subject to an assessment rate set by the County Assessor to calculate the amount of tax liability. The current assessment rate is 11% for real property and 10% for personal property.*
b. *Public service property is centrally assessed by the Oklahoma State Board of Equalization. The assessment rates on public service property, and on airlines and railroads included in the public service category, are set at 22.85% and 11.84% respectively.*
c. *Estimated actual value is used in computing the gross assessed value for tax purposes. The Oklahoma Constitution provides that this value will not exceed a 5% increase over the previous year unless improvements were made to the property or if title to the property is transferred, changed, or conveyed to another person.*
d. *Components of total direct tax rate are found on the Direct and Overlapping Property Tax Rate table.*

Source: Tulsa County Assessor

PROPERTY TAX RATE IMPACT ON TAXPAYER

Rates for Taxpayers in the City of Tulsa

Fiscal Year	Mills	Market Value of Property	Assessment Rate	Assessed Value	Millage Rate	Property Tax Due	Change
2014	134.08	250,000	11%	27,500	0.13408	3,687	-21
2015	134.42	250,000	11%	27,500	0.13442	3,697	9
2016	136.56	250,000	11%	27,500	0.13656	3,755	59
2017	135.09	250,000	11%	27,500	0.13509	3,715	-40
2018	138.15	250,000	11%	27,500	0.13815	3,799	84
2019	137.34	250,000	11%	27,500	0.13734	3,777	-22
2020	137.66	250,000	11%	27,500	0.13766	3,786	9
2021	133.00	250,000	11%	27,500	0.13300	3,658	-128
2022	134.94	250,000	11%	27,500	0.13494	3,711	53
2023	135.45	250,000	11%	27,500	0.13545	3,725	14

Approximately 86% of the District lies within the City of Tulsa. The ten-year tax levy average for property owners in the City of Tulsa is 135.61 mills.

Rates for Taxpayers in the City of Broken Arrow

Fiscal Year	Mills	Market Value of Property	Assessment Rate	Assessed Value	Millage Rate	Property Tax Due	Change
2014	131.16	250,000	11%	27,500	0.13116	3,607	-1
2015	130.10	250,000	11%	27,500	0.13010	3,578	-29
2016	130.87	250,000	11%	27,500	0.13087	3,599	21
2017	130.81	250,000	11%	27,500	0.13081	3,597	-2
2018	132.55	250,000	11%	27,500	0.13255	3,645	48
2019	130.81	250,000	11%	27,500	0.13081	3,597	-48
2020	131.20	250,000	11%	27,500	0.13120	3,608	11
2021	131.41	250,000	11%	27,500	0.13141	3,614	6
2022	130.55	250,000	11%	27,500	0.13055	3,590	-24
2023	130.96	250,000	11%	27,500	0.13096	3,601	11

Approximately 14% of the District lies within the City of Broken Arrow. The ten-year tax levy average for property owners in the City of Broken Arrow is 131.06 mills.

Note: A mill is the equivalent of $1 per $1,000 of net assessed value. The District's millage rate levy is pursuant to provisions of the Constitution of the. State of Oklahoma contained in Article X. The County Excise Board certifies the Estimate of Needs submitted by the District annually and computes the rate of mill levy necessary for General Fund, Building Fund and Sinking Fund purposes. Once the levy is certified by the Excise Board, the county assessor extends said levies upon the tax rolls. Pursuant to an amendment to the Oklahoma Constitution enabling local school districts to seek permanent voter approval of a 5-mill emergency levy, a 5.15-mill building levy, and a 10-mill local support levy, the District submitted such permanent levies to the voters at an election held on February 13, 2001. The permanent levies were approved, and the District no longer has to submit approval of these funding sources to voters on an annual basis.

Source: Tulsa County Clerk

DISTRICT STAFFING AND RESOURCE ALLOCATION



The District receives revenue from many different sources, with the largest single revenue source originating from state aid. In addition to state aid, other state revenue sources include; motor vehicle tax, state land earnings, state flexible benefits allowance, alternative education, state grants and fees. Other funding includes Ad Valorem Tax, local revenue, federal revenue, and county revenue. The District staffs school sites with a full complement of personnel, including teachers, counselors, nurses, media specialists, administrators, teacher aides, computer technicians, food service staff, secretarial staff, and custodial staff. Moreover, school staffing includes those who support our programs for student involvement, including tutors for academic programs, as well as athletic and spirit coaches, and those who support our fine arts programs. Additionally, bus drivers serve each of our school sites, supported by those who maintain our buses and coordinate routing. The District also staffs the Education Service Center with personnel who perform district-wide functions, including the management of curriculum and training programs, the management of information technology resources, as well as those who manage the child nutrition, transportation, maintenance and custodial services, and those who manage and support financial aspects of the district, such as payroll, human resources, receipt and management of funding, payment of invoices, and other critical business functions.



RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total General Obligation Bonds[a]	Total Estimated Actual Value[b]	Ratio of Total Debt to Estimated Actual Valuation[b]	Average Daily Membership (ADM)[c]	Ratio of Total Debt Per Student[c]
2014	72,803,641	6,671,918,494	1.09%	15,486	4,701
2015	79,142,155	6,905,133,965	1.15%	15,700	5,041
2016	85,897,257	7,085,583,042	1.21%	15,919	5,396
2017	89,967,590	7,368,526,233	1.22%	15,887	5,663
2018	89,200,374	7,564,864,003	1.18%	15,797	5,647
2019	88,458,169	7,841,339,927	1.13%	15,655	5,650
2020	91,877,570	8,068,048,672	1.14%	15,726	5,842
2021	92,827,426	8,231,037,095	1.13%	14,889	6,235
2022	93,274,864	8,378,679,168	1.11%	14,926	6,249
2023	100,745,354	8,842,327,430	1.14%	14,843	6,787

[a]Premiums received on issuance of debt are transferred to sinking fund, therefore, the net bonded debt outstanding is net of premiums and related discounts

Per GASB Q&A 9.24.6; the amounts reflect bonded debt, net of related premiums, discounts, and adjustments. The debt and premiums can be found on Note E- Long-Term Debt of the Notes to the Financial Statements

[b]Estimated actual valuation is taken from the table, Assessed and Estimated Actual Value of Taxable Property, which the District considers a more appropriate economic base than personal income on which to calculate the debt ratio.

[c]Since the District lies within the boundaries of two Oklahoma cities, per capita calculations are based on the final audited average daily membership (ADM) certified by the Oklahoma State Department of Education as a more relevant indicator of the debt ratio. See Demographic and Economic Statistics.

Note: The District issues only general obligation bonds

Sources: District records, Tulsa County Assessor, Oklahoma State Department of Education

. CHANGES IN LONG TERM DEBT

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Governmental Activities General Obligation Bonds[a]	Total Estimated Actual Value[b]	Ratio of Total General Debt to Estimated Actual Valuation[b]	Total Personal Income (in thousands)[c]	Ratio of Total General Debt Per Personal Income	Average Daily Membership (ADM)[d]	Total General Debt Per Student[d]	Tulsa MSA Population (in thousands)	Total Debt per Capita
2014	72,803,641	6,671,918,494	1.09%	47,726,528	0.16%	15,486	4,701	969	751
2015	79,142,155	6,905,133,965	1.15%	50,060,454	0.16%	15,700	5,041	975	812
2016	85,897,257	7,085,583,042	1.21%	49,475,553	0.17%	15,919	5,396	987	870
2017	89,967,590	7,368,526,233	1.22%	50,667,475	0.18%	15,887	5,663	991	908
2018	89,200,374	7,564,864,003	1.18%	54,941,840	0.16%	15,797	5,647	996	896
2019	88,458,169	7,841,339,927	1.13%	59,497,322	0.15%	15,655	5,650	1,006	879
2020	91,877,570	8,068,048,672	1.14%	68,588,892	0.13%	15,726	5,842	1,107	830
2021	92,827,426	8,231,037,095	1.13%	85,993,501	0.11%	14,889	6,235	1,107	887
2022	93,274,864	8,378,679,168	1.11%	89,969,935	0.10%	14,926	6,249	1,047	891
2023	100,745,354	8,842,327,430	1.14%	66,218,034	0.15%	14,843	6,787	1,042	967

a. *Premiums received on issuance of debt are transferred to sinking fund, therefore, the net bonded debt outstanding is net of premiums and related discounts per GASB Q&A 9.24.6; the amounts reflect bonded debt, net of related premiums, discounts, and adjustments. The debt and premiums can be found on Note E-Long-Term Debt of the Notes to the Financial Statements*

b. *Estimated actual valuation is taken from the table, Assessed and Estimated Actual Value of Taxable Property, which the District considers a more appropriate economic base than personal income on which to calculate the debt ratio however, personal income ratios are included.*

c. *Calculation based on the 2020 Tulsa Chamber of Commerce Economic Profile MSA population projection multiplied by 2020 projected per capita income.*

d. *Since the District lies within the boundaries of two Oklahoma cities, per capita calculations are based on the final audited average daily membership (ADM) certified by the Oklahoma State Department of Education as a more relevant indicator of the debt ratio.*

See Demographic and Economic Statistics.
Note: The District issues only general obligation bonds.
Sources: District Records
Tulsa County Assessor
Oklahoma State Department of Education

CHANGES IN LONG TERM DEBT

State statutes prohibit the District from becoming indebted in an amount exceeding the revenue to be received for any fiscal year without approval by the District's voters. Bond issues have been approved by the voters and issued by the District for various capital improvements. State law requires these bonds be fully paid serially within 25 years from the date of issue.

Long-term liabilities of the District consist of bonds payable, obligations for compensated absences, a liability for the early retirement incentive plan, a liability for other post-employment benefits "OPEB," and a pension liability. Debt service requirements for bonds are payable solely from the fund balance and future revenues of the sinking fund. The General Fund is the fund that is typically used to liquidate compensated absences, early retirement incentive, and the OPEB obligation.

Maturities of long-term debt are as follows

Year ending June 30,	Principal	Interest	Total
2024	26,400,000	2,399,125	28,799,125
2025	28,525,000	1,903,000	30,428,000
2026	21,275,000	1,241,625	22,516,625
2027	14,775,000	790,500	15,565,500
2028	8,250,000	330,000	8,580,000
	$ 99,225,000	$ 6,664,250	$ 105,889,250

Source: District Records

In 2023, Union asked for and the voters approved a $152-million, five-year series bond that did not raise taxes above traditional levels. Multi-year bonds have become a standard in Oklahoma, as they provide for greater efficiency in planning larger capital projects. A single campaign spanning five years helps the district save money by not having an election every year.

Union's commitment to "Graduate 100 percent of our Students, College and Career Ready" means we do everything it takes to ensure our children are successful. In addition to highly qualified and committed teachers and staff who care about our students, it takes facilities, technology, and resources in order to deliver top-notch programming. That is why the successful passage of bond issues is so critical to the well-being of Oklahoma schools. A supermajority of 60 percent approval of voters is required for passage of a bond proposal.

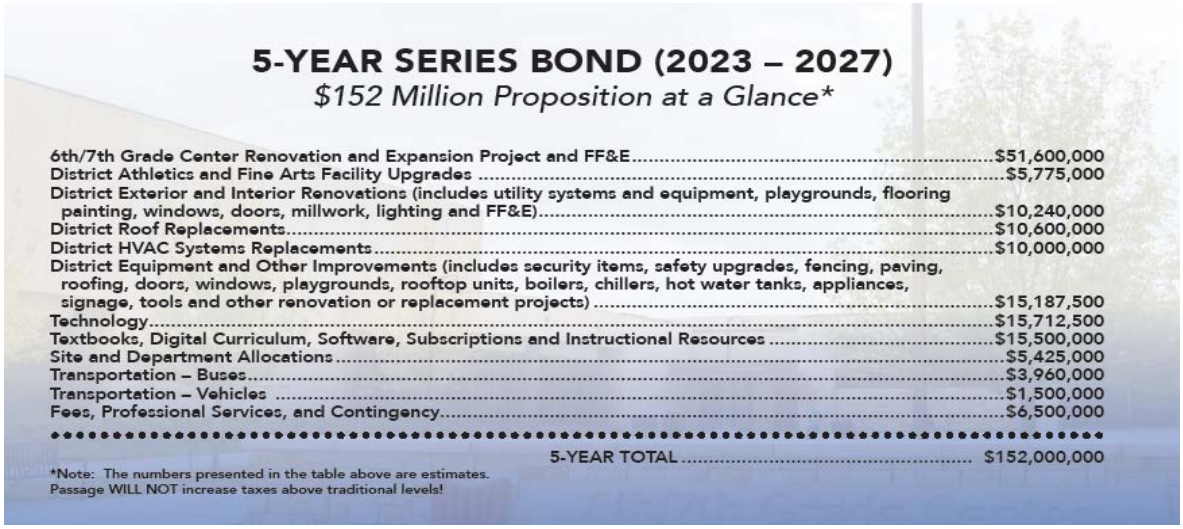
One thing we know for sure – the more engaged our students, the more likely they are to perform well in school. We believe there is a strong relationship between 95 percent of Union students who participate in extracurricular activities – band, art, orchestra, vocal music, athletics, spirit, speech and debate, and an array of clubs – and a graduation rate of more than 90 percent. These extras don't happen without public investment.

CHANGES IN LONG TERM DEBT

In 2018, Union embarked on the district's first five-year general obligation series bond. That was daring for Union, as we had previously done only annual bond elections. Our Board of Education, however, saw the wisdom in minimizing risk to completing projects. What a great decision that turned out to be. No one could have anticipated the magnitude of the disruption due to the pandemic although our investment in 1-to-1 ("one computer device for every student") proved almost prophetic.

A host of new projects are planned with the approval of the new $152 million, five-year series bond. Among the signature projects is a plan that would significantly transform Union's 6th/7th Grade Center. Over the last few years, we have had concerns about elementary students' transition to the secondary environment. This project will alter the sixth-grade setting to more closely align with elementary by creating smaller learning communities. We also plan to add more restrooms, cafeteria, and gym space as we seek to compress lunchtime and improve traffic flow. Ultimately, we envision a more student-friendly 6h Grade Center on the east side of the building, with the 7th Grade Center on the west, and a building that is more conducive to a 21st century learning environment. Other key projects include ongoing investments in technology, safety, and security, as well as upgrades to athletic and fine arts facilities to include the UMAC, the Performing Arts Center and turf and courts districtwide for soccer, tennis, golf, and indoor baseball/softball. There is also a significant need districtwide for roof and HVAC systems, interior and exterior building renovations, as well as textbooks, digital curriculum, instructional resources, and transportation needs. The list of needs is extensive and exceeds the budget available to do them.

Union's physical structures are second to none. All these public investments are more than dollars spent just on bricks and mortar, computers, and technology licenses. In choosing to support Union's bond initiatives, you are investing in our children's future.



Source: District Records

CHANGES IN GENERAL FUND REVENUE

State aid revenue is the District's largest single revenue source representing $48 million in Fiscal Year 2022-2023. The state aid allocation will be recalculated in January 2023 and will be adjusted to reflect the actual number of students served as of October 2022 as well as any changes in 2022-2023 property valuations. The state aid and state flexible benefit allowances have historically been the District's most stable sources of revenue, except for the years of 2001-2002 and 2002-2003, which resulted in a $3.4 million loss. State aid revenue increased in 2020-2020 by approximately $214,07515 compared to 2019-2020 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 2022, the State Aid allocation is $48,040,959.

Ad Valorem is the second largest major source of revenue in the General Fund, and the second most volatile. Union Public Schools collected ad valorem tax receipts of $31,906,986 in 2021-2022. For 2022-2023 the district's total NAV has increased by almost $1 million bringing our new NAV to $32,844,389. This is an increase of 1.02% from last year. The state aid allocation law, effective with the 1997-1998 fiscal year, requires that if local ad valorem tax revenues increase due to property valuation increases, the adjusted additional revenue must be subtracted from the January 2022 mid-term revision to the state aid allocation. While the District will retain any annual increase in ad valorem revenue, the state aid allocation will be re-calculated in January and will be reduced by the amount to be gained in ad valorem revenue. However, the District will also be given credit in January 2022 for any net new children who enrolled during the first quarter of the school year which will help offset the change.

SIGNIFICANT EXPENSE CHANGES

The general fund is the chief operating fund of the district. At the end of June 30, 2023, unassigned fund balance of the general fund was $23,544,941. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 15.59 percent of total general fund expenditures.

Controlling fiscal year-end expenditures to maintain a continuing level of fund balance is also a contributing factor to the district's financial stability. The district relies on the ending fund balance to meet cash flow needs during the first six months of the following fiscal year. While a small portion of the revenue is collected during the first six months of the fiscal year, significant revenue collections occur in late spring. This annual cash flow trend requires the district to increase the ending fund balance each year as the expenditure budget grows in order to meet cash flow requirements of the first six months prior to tax revenues being collected. The approved final expenditure budget was intentionally larger than anticipated actual expenditures to provide the flexibility necessary to manage any unanticipated revenue receipts and expenditures incurred in the final days of the fiscal year.

The building fund had a total fund balance of $4,382,684. The net increase in fund balance during the fiscal year in the building fund was $149,343. The variance in the final budget versus the actual revenues and expenditures revealed a variance in revenues of $1,190 and a variance in expenditures of $(42,367). The Oklahoma Constitution allows the building fund to be used for erecting, remodeling, repairing, or maintaining school buildings; purchasing furniture, equipment, or computer software; paying energy and utility costs purchasing telecommunications services; paying fire and casualty insurance premiums; purchasing security systems; and paying salaries of security personnel. The ending fund balance will be used for those purposes. The building fund revenue and expenditure budgets are revised during the fiscal year based on the actual revenue receipts and other unanticipated increases or decreases in revenue or expenditures.

The child nutrition fund is included as a Non-Major Governmental fund. This program had operating revenues of $13,406,913, and expenses of $12,862,203 for the fiscal year 2023. Although expenditures for food, milk, and supplies continue to increase, the child nutrition program has made a concerted effort to provide more healthy food options for students. The child nutrition fund ended the year in a positive financial condition. Management has reviewed this program and, barring any unforeseen circumstances, the child nutrition program should remain stable and require no support from tax revenues.

Est. 1919

Union Public Schools

www.unionps.org

About the District

The eighth largest public school district in Oklahoma, Union has approximately 14,959 students, pre-kindergarten through 12th grade, residing within a 28-square-mile boundary encompassing both southeast Tulsa and a portion of Broken Arrow. The school system is the heart of the community and serves as a unifying force. It includes an early childhood center for three-year-olds; 13 elementary schools pre-kindergarten through fifth grade including the brand new Ellen Ochoa Elementary School; and five secondary schools—a 6th/7th Grade Center, 8th Grade Center, 9th Grade Center, High School (Grades 10-12,) and an Alternative School for grades 9-12.

In addition, Union's Adult Education Learning Center serves northeastern Oklahoma, offering GED classes, English as a Second Language and more.

Parents choose the Union district for its all-around excellence. They take great pride in its wide-ranging, dynamic academic programs; award-winning activities; caring, talented teachers; highly respected elected and administrative leaders; and remarkable facilities. Union is one of the leading districts in Oklahoma in the number of teachers earning National Board Certification and in number of Presidential Math and Science Award recipients.

Union's Community Schools—elementary schools complete with health clinics and services from community agencies—serve as a model to other districts nationwide. They increase academic success by forming community partnerships to provide extra supports such as early care, health and social services, out-of-school activities, family/community engagement, neighborhood development and lifelong learning.

In addition to challenging Pre-Advanced Placement (AP) classes, Union offers a variety of Advanced Placement classes which allow students to earn college credit while learning about a subject in depth. In partnership with Tulsa Community College (TCC), Union was the first to pilot a unique concurrent enrollment program - EDGE - Earn a Degree, Graduate Early – on its High School campus, enabling qualifying students to earn both high school and college credits at the same time – virtually tuition free!

Union's Collegiate Academy at the High School provides students a challenging college-like experience with TCC instructors, tiered lecture halls, advanced science labs, student lounges, and specialty food shops, along with a safety net of high school staff members there to ensure their success. Counselors in the College and Career Center help students and their parents complete college entrance, financial aid, and scholarship applications or bank college credit through Tulsa Technology Center.

The Union community provides whatever it takes to ensure all students graduate college/career ready. Successful bond issues have funded state-of-the-art tools to enhance reading, language, math, science, and writing skills at every grade level. Art, music, and physical education enrich the traditional curriculum. Professionals in remedial reading, speech therapy, and special education are assigned to the schools along with library media specialists, nurses, and counselors. Courses for gifted students are offered at all levels, as are programs for English Language Learners.

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ORGANIZATIONAL SECTION

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LAWS AND REGULATIONS

Statutory provisions allowing the State Board of Education to administer the laws pertaining to Oklahoma school finance are found primarily within Title 70 of the Oklahoma Statutes, Articles 5 and 18. Related provisions are found in Titles 61, 62, 68 and 74 of the Oklahoma Statutes. School districts shall report financial transactions for all funds, (except for the school activity fund), using the Oklahoma Cost Accounting System (OCAS) as adopted by the State Board of Education pursuant to 70 O.S. §§ 5–135 and 5–135.2. Costs shall be reported by curricular subject area where applicable. For the 1992–93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. A permanent rule was accepted on December 31, 1991, under Oklahoma Administrative Code (OAC) Subchapter 1, 3, 5, and 7, Chapter 25: Finance, Title 210, State Department of Education.

CALCULATION FOR PRIOR YEAR'S GENERAL FUND BALANCE

Any penalty assessed for excessive general fund carryover will be determined by using data extracted from a school district's Web-based data collection filed with the State Department of Education (Financial Accounting/Oklahoma Cost Accounting System [OCAS]) and crosschecked with the Estimate of Needs filed with the State Board of Equalization and the Financial Accounting/OCAS Section of the State Department of Education.

The General Fund Balance Allowable percentage is 17 percent (17%) of revenue, based on enrollment. If the actual amount of the school district's general fund carryover exceeds the allowable amount, deduct Federal Revenue and Gifts, Donations, and Endowments received during the previous school year (Sources of Revenue: 4000 Series, 1610, and 1640). Next, deduct any exclusions that are applicable to your school district, if a balance remains, a State Aid penalty would result.



LAWS AND REGULATIONS

GENERAL FUND CARRYOVER PENALTY

Title 70, Chapter 1, Section 18-200.1.G.

1. Notwithstanding the provisions of Section 18-112.2 of this title, a school district shall have its State Aid reduced by an amount equal to the amount of carryover in the general fund of the district as of June 30 of the preceding year, which is in excess of the following standards for two (2) consecutive years. Total Amount of General Fund Collections, Amount of General Fund Excluding Previous Year Cash Surplus as Balance Allowable of June 30:

Less than $1,000,000 48%

$1,000,000 - $2,999,999 42%

$3,000,000 - $3,999,999 36%

$4,000,000 - $4,999,999 30%

$5,000,000 - $5,999,999 24%

$6,000,000 - $7,999,999 22%

$8,000,000 - $9,999,999 19%

$10,000,000 or more 17%

2. By February 1 the State Department of Education shall send by certified mail, with return receipt requested, to each School District Superintendent, Auditor and Regional Accreditation Officer a notice of and calculation sheet reflecting the general fund balance penalty to be assessed against that school district. Calculation of the general fund balance penalty shall not include federal revenue. Within thirty (30) days of receipt of this written notice the school district shall submit to the Department a written reply either accepting or protesting the penalty to be assessed against the district. If protesting, the school district shall submit with its reply to the reasons for rejecting the calculations and documentation supporting those reasons. The Department shall review all school district penalty protest documentation and notify each district by March 15 of its finding and the final penalty to be assessed to each district. General fund balance penalties shall be assessed to all school districts by April 1.

3. Any school district which receives proceeds from a tax settlement or a Federal Emergency Management Agency settlement during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection if the penalty would occur solely as a result of receiving funds from the tax settlement.

LAWS AND REGULATIONS

4. Any school district which receives an increase in State Aid because of a change in Foundation and/or Salary Incentive Aid factors during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the increase in State Aid.

5. If a school district does not receive Foundation and/or Salary Incentive Aid during the preceding fiscal year, the State Board of Education may waive the penalty assessed in this subsection if the penalty would result in a loss of more than forty eight percent (48%) of the remaining State Aid to be allocated to the school district between April 1 and the remainder of the school year and if the Board determines the penalty will cause the school district not to meet remaining financial obligations.

6. Any school district which receives gross production revenue apportionment during the 2002-2003 school year or in any subsequent school year that is greater than the gross production revenue apportionment of the preceding school year shall be exempt from the penalty assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

7. Beginning July 1, 2003, school districts that participate in consolidation or annexation pursuant to the provisions of the Oklahoma School Voluntary Consolidation and Annexation Act shall be exempt from the penalty assessed in this subsection for the school year in which the consolidation or annexation occurs and for the next three (3) fiscal years.

8. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22- 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 1370 of Title 68 of the Oklahoma Statutes during the 2003-2004 school year or the 2004-2005 school year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the sales tax levy.

9. Any school district which has an amount of carryover in the general fund of the district in excess of the limits established in paragraph 1 of this subsection during the fiscal year beginning July 1, 2020, July 1, 2021, July 1, 2022, July 1, 2023, shall not be assessed a general fund penalty as provided for in this subsection.

10. For purposes of calculating the general fund balance penalty, the terms “carryover” and “general fund balance” shall not include federal revenue.

BASIS OF ACCOUNTING

Basis of Presentation: The financial statements of the Union Public Schools Independent District No. 9 (the "District") have been prepared in conformity with accounting principles generally accepted in the United States of America "GAAP" as applied to government units as promulgated by the Governmental Accounting Standards Board "GASB", the accepted standard-setting body for governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity: The District is a corporate body for public purposes created under Title 70 of the Oklahoma statutes and, accordingly, is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the Board of Education and is financially dependent on the state of Oklahoma for support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma statutes. As required by GAAP, the basic financial statements present the reporting entity, which consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the District's basic financial statements to be misleading.



The District has not identified any component units that should be included in the District's reporting entity.

The governing body of the District is its Board of Education composed of five elected members. The appointed superintendent is the executive officer of the District.

Basic Financial Statements: The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated. Governmental activities are normally supported by taxes and intergovernmental revenues. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues.

BASIS OF ACCOUNTING

Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expenses to each function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.



BASIS OF ACCOUNTING

Basis of Accounting and Measurement Focus: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. The economic resources measurement focus is not applicable to the agency funds and therefore have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Agency funds are reported in fiduciary fund financial statements and apply the accrual basis of accounting but do not have a measurement focus.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Specifically, property taxes are considered available if they are collected within 60 days of the end of the current fiscal period, and all other revenues are considered to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under modified accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, the early retirement incentive plan, pensions, and the other post-retirement plan are recorded only when the payment is due.

- Property taxes, interest and amounts due from other governments associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Budgets and Budgetary Accounting: The District is required by state law to prepare an annual budget. A temporary appropriation budget is approved by Board of Education in March for the fiscal year beginning July 1, allowing the District to legally expend funds. If the preliminary budget requires an additional levy, the District must hold an election on the second Tuesday in February to approve the levy. If the preliminary budget does not require an additional levy, it becomes the legal budget. If an election is held and the taxes are approved, then the

BASIS OF ACCOUNTING

preliminary budget becomes the legal budget. If an election rejects the additional taxes, the District must adopt a budget within the approved tax rate.

A budget is legally adopted by the Board of Education for the General Fund, Building Fund, and Child Nutrition Fund that includes revenues and expenditures. These budgets are prepared on a cash basis for revenues and principally on the modified cash basis for expenditures. Budgetary control is maintained by fund, function, and activity and budgeted expenditures may not exceed appropriation at the fund level. Amendments may be made to the budget without approval by the governing body at the function and activity levels. Fund level budgetary amendments require approval of the governing body

In addition, encumbrance accounting is employed. Under this system, purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. At the end of the year, encumbered appropriations for which goods and/or services have not been received lapse. At the beginning of the next year, prior year encumbrances are reviewed, and some are reestablished. There were no material encumbrances which lapsed at June 30, 2023, and were reinstated during fiscal year 2024, for the general fund, building fund, or child nutrition fund.




UNION


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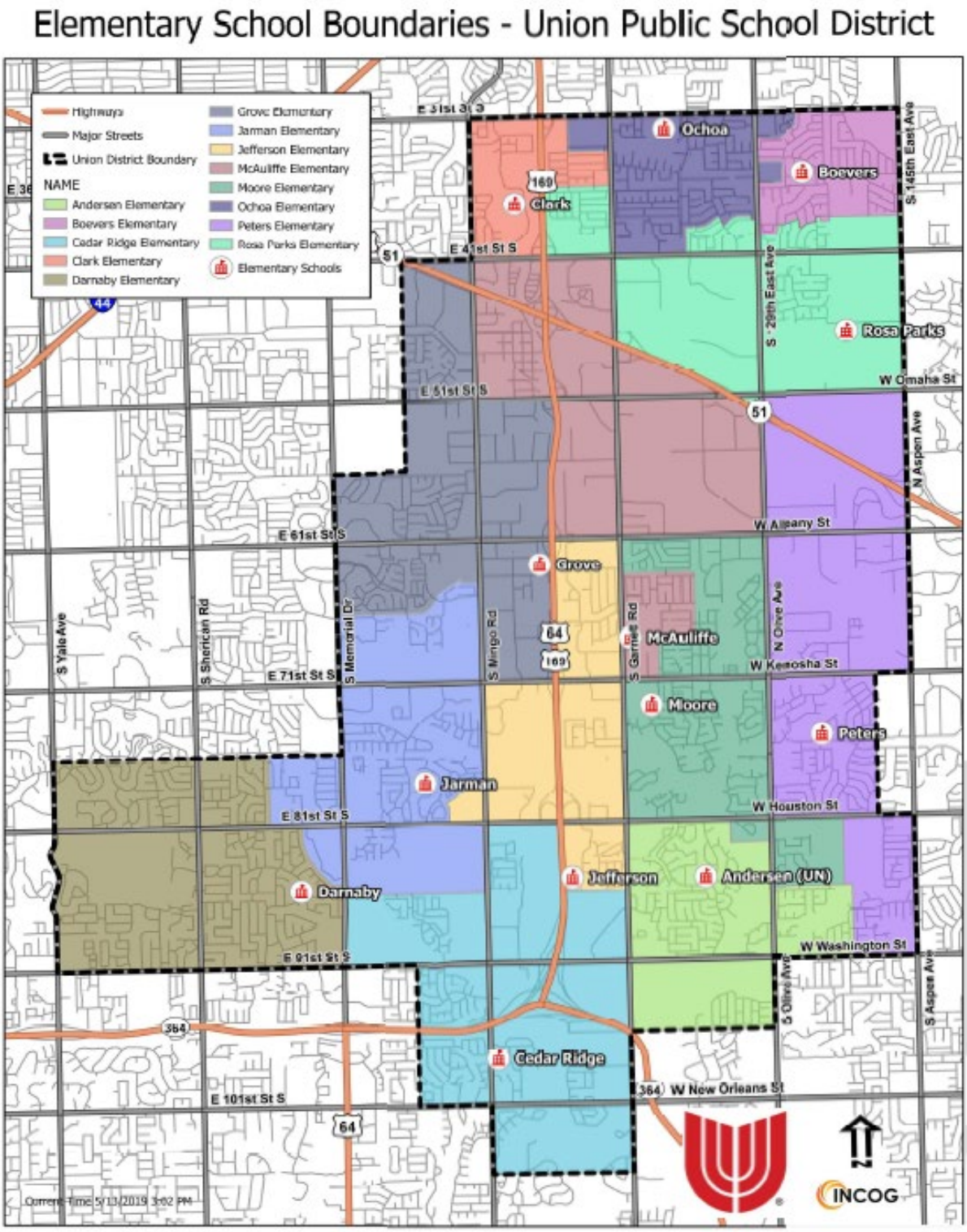
GEOGRAPHICAL AREA SERVED

Union Public Schools, whose 19 sites are located in portions of South East Tulsa and North West Broken Arrow has an enrollment of about 15,000 students.





GEOGRAPHICAL AREA SERVED



SCHOOLS AND CAMPUS INFORMATION

UNION PUBLIC SCHOOLS
District Addresses & Phone Numbers

Education Service Center
Dr. Kirt Hartzler, Superintendent
8506 East 61st Street
Tulsa OK 74133
918-357-4321

Enrollment Center
6011 S. 89 E. Ave.
Tulsa OK 74145
918-357-6150

Union Multipurpose Activity Center (UMAC)
6836 S. Mingo
Tulsa OK 74133
918-357-7481

Union High School
John Chargois, 12th Grade Principal
Marla Robinson, 11th Grade Principal
Tony Tempest, 10th Grade Principal
6636 S. Mingo
Tulsa OK 74133
918-357-4323

Union High School Freshman Academy
Kenny Moore, Principal
7616 S. Garnett
Broken Arrow OK 74012
918-357-4324

Union Alternative School
Chris Ducker, Principal
5656 S. 129th E. Ave.
Tulsa OK 74134
918-357-4327

Union Eighth Grade Center
Michelle Cundy, Principal
6501 S. Garnett
Broken Arrow OK 74012
918-357-4325

Union Sixth/Seventh Grade Center
Scott Pennington, 7th Grade Principal
Tammy Ward, 6th Grade Principal
10100 E. 61st St.
Tulsa OK 74133
918-357-4326

Andersen Elementary
Bethany Harper, Principal
1200 S. Willow Ave.
Broken Arrow OK 74012
918-357-4328

Boevers Elementary
Amy Smith, Principal
3433 S. 133rd E. Ave.
Tulsa OK 74134
918-357-4329

Cedar Ridge Elementary
Michelle Spencer, Principal
9817 S. Mingo
Tulsa OK 74133
918-357-4331

Clark Elementary
Alicia Ewing, Principal
3656 S. 103rd E. Ave.
Tulsa OK 74146
918-357-4332

Darnaby Elementary
Chris Reynolds, Principal
7625 E. 87th St.
Tulsa OK 74133
918-357-4333

Grove Elementary
Kim Berns, Principal
10202 E. 62nd St.
Tulsa OK 74133
918-357-4334

Jarman Elementary
Shawna Thompson, Principal
9015 E. 79th St.
Tulsa OK 74133
918-357-4335

Jefferson Elementary
Shana Harris, Principal
8418 S. 107 E. Ave.
Tulsa OK 74133
918-357-4339

McAuliffe Elementary
Jennifer McKnight, Principal
6515 S. Garnett
Broken Arrow OK 74012
918-357-4336

Moore Elementary
Lindsay Smith, Principal
800 N. Butternut Pl.
Broken Arrow OK 74012
918-357-4337

Ochoa Elementary
Rita Long, Principal
12000 E. 31st St.
Tulsa OK 74146
918-357-4330

Peters Elementary
Tracy Weese, Principal
2900 W. College
Broken Arrow OK 74012
918-357-4338

Rosa Parks Elementary
Jackie DuPont, Principal
13702 E. 46 Pl.
Tulsa OK 74134
918-357-2757

Rosa Parks Early Childhood Education Ctr.
Alycia Pennington, Principal
13804 E. 46 Pl.
Tulsa OK 74134
918-357-7380

SCHOOL BUILDING INFORMATION

Membership as of October 2, 2023

School Building Information

District Building	2020	2021	2022	2023	2024
Elementary: (Serving grades Pre-K - 5th)					
Andersen Elementary (1984)					
Square Feet	67,709	67,709	67,709	67,709	67,709
Capacity (students)	600	600	600	600	600
Enrollment	489	410	400	388	385
Percentage of Capacity Used	81.50%	68.33%	66.67%	64.67%	64.17%
Boevers Elementary (1975)					
Square Feet	59,773	59,773	59,773	59,773	59,773
Capacity (students)	600	600	600	600	600
Enrollment	468	418	420	434	433
Percentage of Capacity Used	78.00%	69.67%	70.00%	72.33%	72.17%
Briarglen Elementary (1971)[h]					
Square Feet	61,349	61,349	61,349	61,349	61,349
Capacity (students)	-	-	-	-	-
Enrollment	-	-	-	-	-
Percentage of Capacity Used	0.00%	0.00%	0.00%	0.00%	0.00%
Cedar Ridge Elementary (1994)					
Square Feet	82,000	82,000	82,000	82,000	82,000
Capacity (students)	600	600	600	600	600
Enrollment	470	447	417	431	458
Percentage of Capacity Used	78.33%	74.50%	69.50%	71.83%	76.33%
Clark Elementary (1977)					
Square Feet	71,480	71,480	71,480	71,480	71,480
Capacity (students)	600	600	600	600	600
Enrollment	449	448	455	403	429
Percentage of Capacity Used	74.83%	74.67%	75.83%	67.17%	71.50%
Darnaby Elementary (1979)					
Square Feet	73,458	73,458	73,458	73,458	73,458
Capacity (students)	600	600	600	600	600
Enrollment	595	531	566	568	550
Percentage of Capacity Used	99.17%	88.50%	94.33%	94.67%	91.67%
Grove Elementary (1974)[a]					
Square Feet	77,028	77,028	77,028	77,028	77,028
Capacity (students)	600	600	600	600	600
Enrollment	567	540	549	548	558
Percentage of Capacity Used	94.50%	90.00%	91.50%	91.33%	93.00%
Jarman Elementary (1991)					
Square Feet	68,592	68,592	68,592	68,592	68,592
Capacity (students)	600	600	600	600	600
Enrollment	621	621	607	614	533
Percentage of Capacity Used	103.50%	103.50%	101.17%	102.33%	88.83%
McAuliffe Elementary (1987)					
Square Feet	70,316	70,316	70,316	70,316	70,316
Capacity (students)	600	600	600	600	600
Enrollment	570	566	499	497	499
Percentage of Capacity Used	95.00%	94.33%	83.17%	82.83%	83.17%

SCHOOL BUILDING INFORMATION

Membership as of October 2, 2023

School Building Information

District Building	2020	2021	2022	2023	2024
Elementary: (Serving grades Pre-K - 5th)					
Moore Elementary (2000)					
Square Feet	74,632	74,632	74,632	74,632	74,632
Capacity (students)	600	600	600	600	600
Enrollment	512	482	511	520	489
Percentage of Capacity Used	85.33%	80.33%	85.17%	86.67%	81.50%
Ochoa Elementary 2017					
Square Feet	70,705	70,705	70,705	70,705	70,705
Capacity (students)	1,092	1,092	1,092	1,092	1,092
Enrollment	1,014	962	957	907	910
Percentage of Capacity Used	92.86%	88.10%	87.64%	83.06%	83.33%
Peters Elementary (1978)					
Square Feet	70,893	70,893	70,893	70,893	70,893
Capacity (students)	600	600	600	600	600
Enrollment	420	348	401	434	422
Percentage of Capacity Used	70.00%	58.00%	66.83%	72.33%	70.33%
Rosa Parks (2006)[f]					
Square Feet	87,550	87,550	87,550	87,550	87,550
Capacity (students)	900	900	900	900	900
Enrollment	730	660	602	622	651
Percentage of Capacity Used	81.11%	73.33%	66.89%	69.11%	72.33%
Thomas Jefferson (2008)					
Square Feet	69,356	69,356	69,356	69,356	69,356
Capacity (students)	600	600	600	600	600
Enrollment	583	526	543	578	576
Percentage of Capacity Used	97.17%	87.67%	90.50%	96.33%	96.00%
Secondary:					
6th/7th Grade Center (1993)[a]					
Square Feet	292,416	292,416	292,416	292,416	292,416
Capacity (students)	2,440	2,440	2,440	2,440	2,440
Enrollment	2,449	2,332	2,241	2,182	2,178
Percentage of Capacity Used	100.37%	95.57%	91.84%	89.43%	89.26%
8th Grade Center (1982)[b]					
Square Feet	263,309	263,309	263,309	263,309	263,309
Capacity (students)	1,300	1,300	1,300	1,300	1,300
Enrollment	1,218	1,168	1,223	1,122	1,185
Percentage of Capacity Used	93.69%	89.85%	94.08%	86.31%	91.15%
Union Freshman Academy (9th Grade) (1987)[c]					
Square Feet	463,450	463,450	463,450	463,450	463,450
Capacity (students)	2,200	2,200	2,200	2,200	2,200
Enrollment	1,217	1,196	1,280	1,287	1,287
Percentage of Capacity Used	55.32%	54.36%	58.18%	58.50%	58.50%
High School (10th Grade - 12th Grade) (1972)[c]					
Square Feet	745,220	745,220	745,220	745,220	745,220
Capacity (students)	3,490	3,490	3,490	3,490	3,490
Enrollment	3,444	3,304	3,340	3,355	3,519
Percentage of Capacity Used	98.68%	94.67%	95.70%	96.13%	100.83%

Source: District Records

SCHOOL BUILDING INFORMATION

Other Building Information and Building History

Other:					
Operations/Clinic/AltEd (1979)					
Square Feet	104,915	104,915	104,915	104,915	104,915
Extended Education Building (1996)					
Square Feet	12,948	12,948	12,948	12,948	12,948
Education Service Center (2005)					
Square Feet	63,000	63,000	63,000	63,000	63,000
Union Multipurpose Activity Center (2003)					
Square Feet	150,400	150,400	150,400	150,400	150,400
Rosa Parks Early Childhood Center (2008)[d]					
Square Feet	32,000	32,000	32,000	32,000	32,000
Union Welcome and Enrollment Center (2013)[e]					
Square Feet	2,783	2,783	2,783	2,783	2,783
Math & Science (STEM) Building[g]					
Square Feet	24,428	24,428	24,428	24,428	24,428

October 1 district child count required by the Oklahoma State Department of Education. All building information was obtained from District

[a]Fine Arts wing opened in FY 2013.

[b]8th Grade Center expansion project phase one completed and opened in SY 2016

[c]In FY 2013, the 10th grade moved to the High School

[d]Building owned by Tulsa Community Action Project; operated by Union Public Schools.
The Facilitiy Houses a 3-year old program

[e]Building purchased and renovated in FY 2013

[f]Expansion completed FY 2015

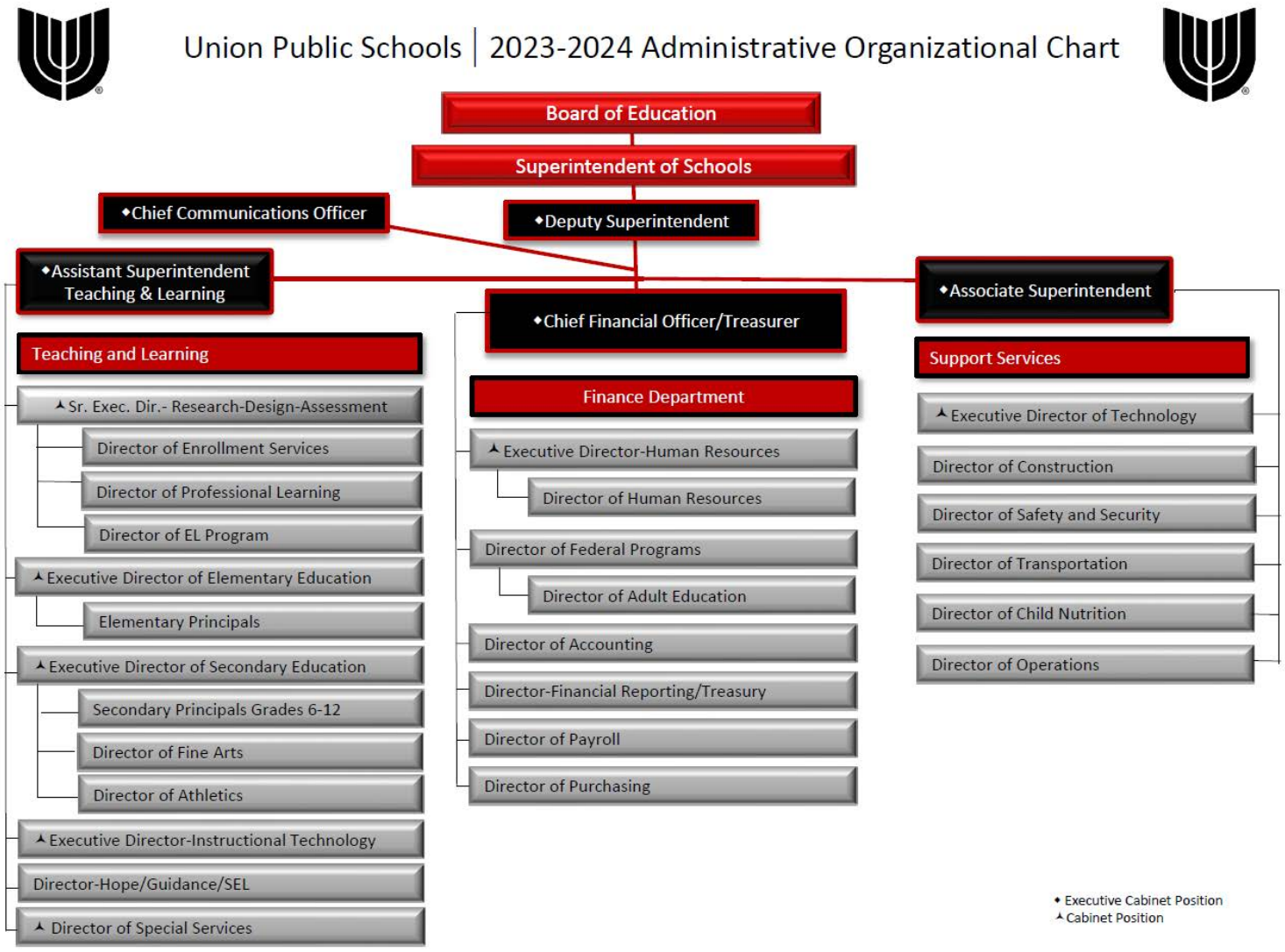
[g]Building purchased in FY 2017

[h]Building retired for instructional use in 2018, students transferred to Ochoa Elementary

DISTRICT CABINET MEMBERS AND ADMINISTRATORS

Dr. Kirt Hartzler.....Superintendent
Dr. Trish Williams.....Chief Financial Officer
Charlie Bushyhead.....Associate Superintendent
Sandi Calvin.....Assistant Superintendent
Dr. John Federline.....Assistant Superintendent
Chris Payne.....Chief Communications Officer
Gart Morris.....Executive Director of Instructional Technology
Theresa Kiger.....Executive Director of Elementary Education
Dr. Kenneth Moore.....Executive Director of Secondary Education
Dr. Todd Nelson.....Senior Executive Director of Research-Assessment-Design
Todd Borland.....Executive Director of Technology
Jay Loegering.....Executive Director of Human Resources
Emily Barkley.....Director of Athletics
Danika Bushyhead.....Director of Student Life
Melissa Brock.....Director of Human Resources
Jessica Wright.....Director of Financial Reporting/Treasury
Christine Andrews.....Director of Payroll
Dr. Joshua Robinson.....Director of Operations
Dr. Marla Robinson.....Director of College and Career Center
Amy Smith.....Director of English Learners Program
Dr. Lindsay Smith.....Director of Special Services
Ty Wardlow.....Director of Safety and Security
David Young.....Director of Purchasing & Supply Management
Fred Isaacs.....Director of Construction Services
Dr. Amy McCready.....Director of Adult Learning Center
Dr. Matthew McCready.....Director of Fine Arts
Scott Pennington.....Director of Hope-Guidance-Social and Emotional Learning
Susan Pettit.....Director of Transportation
Charles Pisarra.....Director of Union Bands
Bradyn Powell.....Director of Child Nutrition
Chasity Gray.....Director of Professional Learning
Julie Harkrider.....Director of Accounting
Sherri Fair.....Director of Federal Programs

ADMINISTRATIVE ORGANIZATIONAL CHART



BOARD OF EDUCATION

Board of Education	Elected Position
Heather McAdams	President
Stacey Roemerman	Vice President
Joey Reyes	Board Clerk
Dr. Chris McNeil	Deputy Board Clerk
Appointed Positions:	
Dr. Kirt Hartzler	Superintendent
Dr. Trish Williams	Chief Financial Officer

Board Terms

School Board general elections are conducted on the first Tuesday in April, with one Board position open for election each year. If more than two candidates file during the December filing period for an open seat or an unexpired term, a primary election will be conducted on the second Tuesday in February. If no candidates receives more than 50 percent of the vote, the top two candidates will proceed to the school board election on the first Tuesday in April. Only those registered voters living within the geographical boundaries of the Board district in which a term is expiring or in which a vacancy exists are eligible to vote for that Board position.

To seek election to a Board seat, candidates must have resided and been a registered voter for at least six months preceding the first day of the filing period in the Board district open for election, and all candidates must hold a high school diploma or a certificate of high school equivalency. The filing period for Board seats is the first Monday through Wednesday in December.

School districts with Average Daily Attendance (ADA) of 10,000 students or more are required to elect members by Board district rather than at-large. Union's Board districts were reapportioned in 1991 and again in 2001, as required by law, to be as equal in population as practical with not more than a 10 percent variance between the most populous and least populous.

The Union Public Schools Board of Education is responsible for establishing the policies under which the District operates. The five-member Board must act within the framework of state and federal laws and still be responsible to the unique needs of the Union community.

The Superintendent of Schools is the Chief Executive Officer for the Board and is responsible for administering Board policies and District regulations.

The Board strives to foster an atmosphere of communication and understanding among students, parents, teachers, and administrators.

Regular meetings are conducted the second Monday of every month at 7 p.m. in the Board Room of the Union Education Service Center, 8506 East 61st Street, Tulsa, OK (www.unionps.org). Agendas for each meeting are posted on our web site, at the Education Service Center and in schools throughout the district at least 24 hours in advance of each meeting, excluding weekends and holidays.

Patrons may address the Board during regular meetings under two specific areas of the agenda, one addressing items posted on the agenda and the other about any item concerning the district. Speakers must sign in within the 15-minute period before the Board meeting to be heard. The president may establish the order for speakers. During this time, each speaker is given a maximum of three minutes. Members of the Board are not allowed to respond to comments from the floor, and no vote or action may be taken on issues raised.

BOARD OF EDUCATION



Pictured are members of the Union Public Schools Board of Education, from left to right, President Heather McAdams, Superintendent Dr. Hartzler, Vice President Stacey Roemerman, Deputy Board Clerk Dr. Chris McNeil, Board Clerk Joey Reyes, and member Ken Kinnear

BUDGETARY GOALS

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 Board 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 Fund, and the Child Nutrition Fund.

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, Special Revenue Funds, and Child Nutrition Funds. Capital projects activity is controlled with approval of project-length financial plans. Initial budgets are adopted at the beginning of the fiscal year with periodic amendments approved by the Board as necessary.

The level of budgetary control is maintained by fund, project, and function of the OCAS (Oklahoma Cost Accounting System.) Individual line items may be adjusted without Board action, but total budgeted expenditures may not exceed appropriations at the major fund level without Board approval. The district utilizes an encumbrance system as a technique of budgetary control with encumbered appropriations lapsing at year end. (The District stives to maintain an adequate fund balance. The allowable percent is 17 percent (17%) of revenue, as stated within the laws and regulations for the District.)



10 REASONS WHY FAMILIES CHOOSE UNION PUBLIC SCHOOLS

1. 100% GRADUATION; 100% COLLEGE/CAREER READY

With the motto, "Together We Make a Difference," the Union community and its many public and private partners are committed to academic excellence. Ensuring all students graduate from high school, prepared for college or career training, guides our practice Pre-K through 12th grade.

2. ROSA PARKS EARLY CHILDHOOD EDUCATION CENTER

Partnering with the Community Action Project, Union provides a full-day, year-round program for income-eligible 3-year-olds. The site embraces the world-renowned Reggio Emilia philosophy of rich language development, fine arts exploration, and problem solving in a beautiful, family-friendly facility.

3. FULL-DAY PRE-KINDERGARTEN AND KINDERGARTEN

All 13 Union elementary schools offer innovative, developmentally appropriate programming that builds academic and social skills from the very beginning.

4. INDIVIDUALIZED TEACHING AND LEARNING

At both the elementary level (Pre-K through 5th grade) and at our secondary schools (6th grade through 12th), caring, dedicated teachers and administrators get to know each student and gear instruction to that individual's needs—whether for advanced challenges or extra assistance

5. STUDENT INVOLVEMENT

Union believes an engaged student is a successful student. The district offers 167 non-competitive intramural teams, 23 competitive sports, a rich array of clubs (from environmental to robotics and everything in between), and award-winning music and theater programs at every level.

6. NATIONALLY RECOGNIZED COMMUNITY SCHOOLS

The 6/7th Grade Center and eight Union elementaries are structured as full-service community schools. They are recognized for their work for neighborhood development, parent involvement, academic enrichment, physical and mental health, and family activities to create student achievement. Data point to increased attendance, reduced mobility, and improved academic success as a result of partnerships with community agencies, businesses, faith-based organizations, and foundations.

7. UNION COLLEGIATE ACADEMY

This wing of Union High School incorporates science labs, tiered lecture halls, Wi-Fi enabled student lounges, cafés, and a roof-top "green" classroom to create a collegiate (or college-like) setting. Here, students can meet high school graduation requirements while earning college credits – virtually free of charge – from Tulsa Community College. Advanced Placement courses, the Union Virtual Learning Academy, Tulsa Technology Center, and Union Career Connect internships provide an array of options to prepare students for college or the workforce.

8. STEM EMPHASIS

From science labs at every elementary, to our advanced science and math courses at the High School, Union offers a wide range of Science, Technology, Engineering, and Mathematics opportunities. Union is the first district in the state to utilize the award-winning Project Lead the Way curricula to offer biomedical, engineering, and computer science coursework in grades K-12.

9. OUTSTANDING TEACHERS

Union teachers are among the best. Several are recipients of prestigious national honors such as the Presidential Award for Excellence in Mathematics and Science and the Milken Foundation Award of Excellence. A high percentage of them have master's degrees or higher, and more than 80 are Nationally Board Certified.

10. ENGAGED AND SUPPORTIVE FAMILIES

Parents are not only involved in their student's academic and school-related activities, they consistently pass annual bond proposals by impressive percentages to provide and maintain some of the best-equipped and most up-to-date school facilities in the state.

Revised 2/25/15

"Together We Make a Difference"

COST OF SIGNIFICANT GOALS – CAP TULSA

"TO THIS DAY I BELIEVE WE ARE HERE ON THE PLANET EARTH TO LIVE, GROW UP AND DO WHAT WE CAN TO MAKE THIS WORLD A BETTER PLACE FOR ALL PEOPLE TO ENJOY FREEDOM." -- ROSA PARKS

School Mission

Our mission is simple: To enhance the development of young children and promote healthy family functioning.

Accreditation

National Association for the Education of Young Children Accreditation (NAEYC) of programs for young children represents the mark of quality in early childhood education. NAEYC Accreditation began in 1985 with the goal of providing an accrediting system that would raise the level of early childhood programs. Today, more than 7,000 programs are NAEYC Accredited supporting greater readiness for and success in school. This rigorous process started two years ago with an enrollment request followed by an 18-page application form initiating a yearlong self-assessment process. Multiple staff and family surveys guided our progress as well as ongoing professional development opportunities supporting the development and continuum of NAEYC's 10 assessed standards including Relationships, Curriculum, Teaching, Assessment, Health, Teachers, Families, Community Relationships, Physical Environments, and Leadership and Management. Program commendations were given to the Rosa Parks Early Childhood Center in the areas of Relationships, Teaching, Assessment, Health, Families, Community Relationships and Leadership and Management.

Home Base Visitation Services (Early Head Start)

Early Head Start (EHS) offers free weekly 90-minute home visits by a certified teacher for children between the ages of birth to three, bimonthly parent and child group meetings, resources and referrals to community resources, developmental screenings, and an early partnership between home and school.

Full Day Educational Services (Head Start and State Pilot Project)

Head Start and the State Pilot Project offers a free year-round, full-day developmentally appropriate educational program for children who turn three by September 1, certified teachers in every classroom, referrals to community resources, developmental screenings, and free breakfast, lunch and snack.

Class environment

The Rosa Parks Early Childhood Education Center utilizes a unique environment, apart from the rest of Union's school sites, to help the classrooms resemble children's homelife.

This effect is accomplished through low-level lighting and thoughtful presentation and placement of open-ended authentic materials supporting both academics and social emotional competency.

COST OF SIGNIFICANT GOALS – CAP TULSA

And, of course, lots and lots of hugs and personal attention! The idea is designed to ease children's transition to a school environment and make the center more welcoming. Below are sample classroom environments:

Identity, Community and Long-Term Investigations

Students engage in a variety of activities supporting community and identity, often following a long-term investigation though the school year as they build upon lessons they have previously explored. Students work both in small groups and independently while certified teachers offer explorations encouraging creativity, critical thinking skills and socialization. Parents are integral throughout this process and participate in activities that encourage and support children.

Principal



Alycia Pennington received her Bachelor of Science in Elementary Education from Northeastern State University. She completed her Master of School Administration degree, also from NSU in 2008. She was named principal of the Rosa Parks Early Childhood Education Center in spring 2016. Pennington has served as the principal at Boevers Elementary for five years as well as an assistant principal for Rosa Parks and McAuliffe in previous years. She also has served as a teacher at Andersen Elementary.

CAP Tulsa
Schedule of Expenditures

	Actual 2022-2023
Salaries	$1,097,934
Benefits	298,734
Contracted Services	244,434
Purchased Property Services	2,623
Other Purchased Services	1,367
Supplies and Materials	46,410
Other objects	4,472
Other Uses of Funds	77,736
	$1,773,710

COST OF SIGNIFICANT GOALS - REACH

The Reach Program is an evidence-informed approach to serving and supporting students that provides sexual health education, mental health support, and college and career counseling to complement the strong academic and activities programs for which Union is known. Interventions that address the core competencies of social-emotional learning (self-awareness, self-management, social awareness, relationship skills, and responsible decision-making) are related to increases in academic achievement (CASEL).The Reach Program is designed to provide SEL support to students that present SEL needs in a timely, personalized, and effective way. The program provides all 7th and 9th grade Union students with evidence-based sexuality education curricula that is age and stage appropriate. Full-time mental health specialists serve Reach students in 7th and 9th-12th grades, including those at the Alternative Education Center. A Reach college and career specialist serves students in 9th-12th grades.

Goals

The goal of the Reach Program at Union Public Schools is to increase student success by:

- building cognitive and social-emotional learning capacity.
- providing graduation and postsecondary planning support.
- developing medically accurate and age-appropriate sexual and reproductive health literacy.

Funding

- George Kaiser Family Foundation (GKFF) is the primary Reach partner.
- Other partners include the QuikTrip Corporation.

REACH
Schedule of Expenditures

	Actual 2022-2023
Social Work Services	$ 153,576
Other Support Services - Student	204,526
	$ 358,102

COST OF SIGNIFICANT GOALS - EDGE

UNION2TCC
EDGE: EARN A DEGREE, GRADUATE EARLY
TULSA COMMUNITY COLLEGE
PILOT EXPANSION

While Union has offered concurrent classes of eligible students to several years, EDGE presents a new cohort of students each year with a unique early college high school experience. TCC instructors teach rigorous college-level courses on-site at Union High School.

The courses offered at Union and at TCC include the general education requirements many local universities require in the initial two years of post-secondary education. Students qualifying for the program have the opportunity to earn 60 hours of college credit and an associate degree in a Liberal Arts field.

Expectations are HIGH . . . for students and the pilot program. Through the cooperative and shared use of resources, personnel, and facilities, TCC and Union Public Schools will provide access to higher education while reducing the barriers to college completion.

This program is setting the stage for how Early College High School is implemented in Oklahoma. The State Regents for Higher Education is committed to helping **improve college graduation rates** in Oklahoma, as well as helping to **create more first-generation college students.**

The program is also a direct response to Oklahoma's workforce needs, as employers struggle to find enough qualified employees to fill positions in high-growth industries.

Breaking Down the Barriers to College

EDGE at Union Public Schools will target first-generation college students, those who come from families who have had no experience with college or expectation that their children will attend a university.

By putting students on-track for college before they leave high school, we plan to change the life trajectory for many young people. Ultimately, we hope to improve college graduation rates in Oklahoma, while better preparing students for a successful career in high-demand fields with potentially higher salaries.

EDGE - Earn a Degree, Graduate Early
Schedule of Expenditures

	Actual 2022-2023
Salaries	$ 19,713
Benefits	4,844
Contracted Services	159,750
	$ 184,307

COST OF SIGNIFICANT GOALS – PROJECT LEAD THE WAY

Union Public Schools implements STEM through the support of Project Lead The Way (PLTW). PLTW is the nation's leading provider of STEM education curricular programs for elementary, middle and high school students.

PLTW's elementary program is designed for students in kindergarten through fifth grade and will align with Oklahoma state standards and Next Generation Science Standards. Through a series of topic-based modules, students will engage in design problems that encourage collaboration, analysis, problem solving, and computational thinking.

We are extremely fortunate to be a PLTW school within the Union School District. Students have unique opportunities to learn like engineers. The process is key. Students learn to question, plan, try things out, evaluate, and communicate about what worked and what didn't. Students learn to become real world problem solvers. Studies show that students decide as early as second and third grade whether they like, and think they are good at, math and science.

Students learn science through hands-on exploration and scientific investigation with our curriculums Discovery and Project Lead the Way. We focus largely on incorporating STEM, or Science, Technology, Engineering, and Mathematics. Students enhance their technology skills as they access Project Lead the Way resources through iPads.

STEM at Union Public Schools is a transdisciplinary approach to learning that encourages students to inquire, explore and problem solve.

Union's vision of STEM is driven by four unique design principles, each with its own design features. This framework provides direction for implementation, aids in curriculum and professional development, and drives our district goal of 100 percent college and career ready.

Project Lead the Way
Schedule of Expenditures

	Actual 2022-2023
Salaries	$ 16,655
Benefits	4,757
Contracted Services	910
	$ 22,322

EDUCATIONAL PROGRAMS



STEM

- Union is the first district in Oklahoma to use the award-winning *Project Lead The Way* program to offer biomedical, engineering, and computer science coursework in grades K-12.

College and Career Readiness



- Union has earned the Class 6A Championship for graduating the most Oklahoma's Promise participants for four consecutive years.
- Through Union Career Connect, High School students are taking classes, completing industry-based internships, and earning national certifications in culinary arts, manufacturing, automotive technology, K-12 education, early childhood education, and construction.
- Union Collegiate Academy students have earned 10,779 college credit hours through AP exams and courses offered by Tulsa Community College, saving families millions of dollars.

Early Childhood



- Union's nationally recognized Rosa Parks Early Childhood Education Center showed a 22-percent enrollment increase over 2014-2015.
- Home-based visitation services are provided for families with infants and toddlers through the age of three.
- All of Union's elementary schools offer full-day PreK and Kindergarten.

Community Schools



- "Together We Make a Difference" for children, families, and neighborhoods through Union's full-service community schools.
- The data indicate increased attendance, reduced mobility, and improved academic success as a result of partnerships with community agencies, businesses, faith-based organizations, and foundations.

EDUCATIONAL PROGRAMS

Community Schools AT UNION

Union Public Schools utilizes Community Schools as a core equity strategy that provides layered supports and removes barriers to basic needs to promote student achievement and create strong ties between families, schools, and communities.

Starting in 2004, Union Public Schools began to experience a demographic shift that resulted in an increase of students who needed more support than a traditional school district could provide.



This is a **370% increase** in low-income students.

93% Current graduation rate is one of the highest in the area.
*graduating class of 2019

This is because Union responded to the changing needs of the students by addressing:

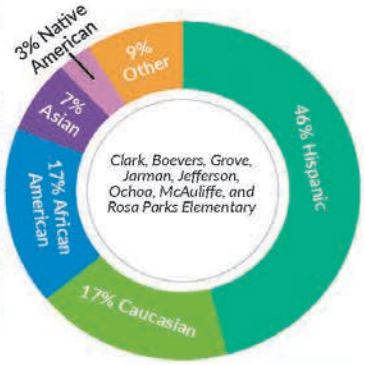
- Social-Emotional Issues
- Food Insecurity
- Access to Health Care
- Basic Needs
- Other Systemic Barriers

Union offers a range of comprehensive supports for students from infancy through adulthood:

- Early Childhood Programs
- Expanded Learning Opportunities
- Social & Mental Health Services
- On-site Medical Clinics
- College & Career Preparation

Offering such provisions at school, along with caring adults, creates an environment where students feel safe, supported, and engaged. With these measures in place, Union remains committed to our mission: **100%** graduation college and/or career ready.

Current Demographics





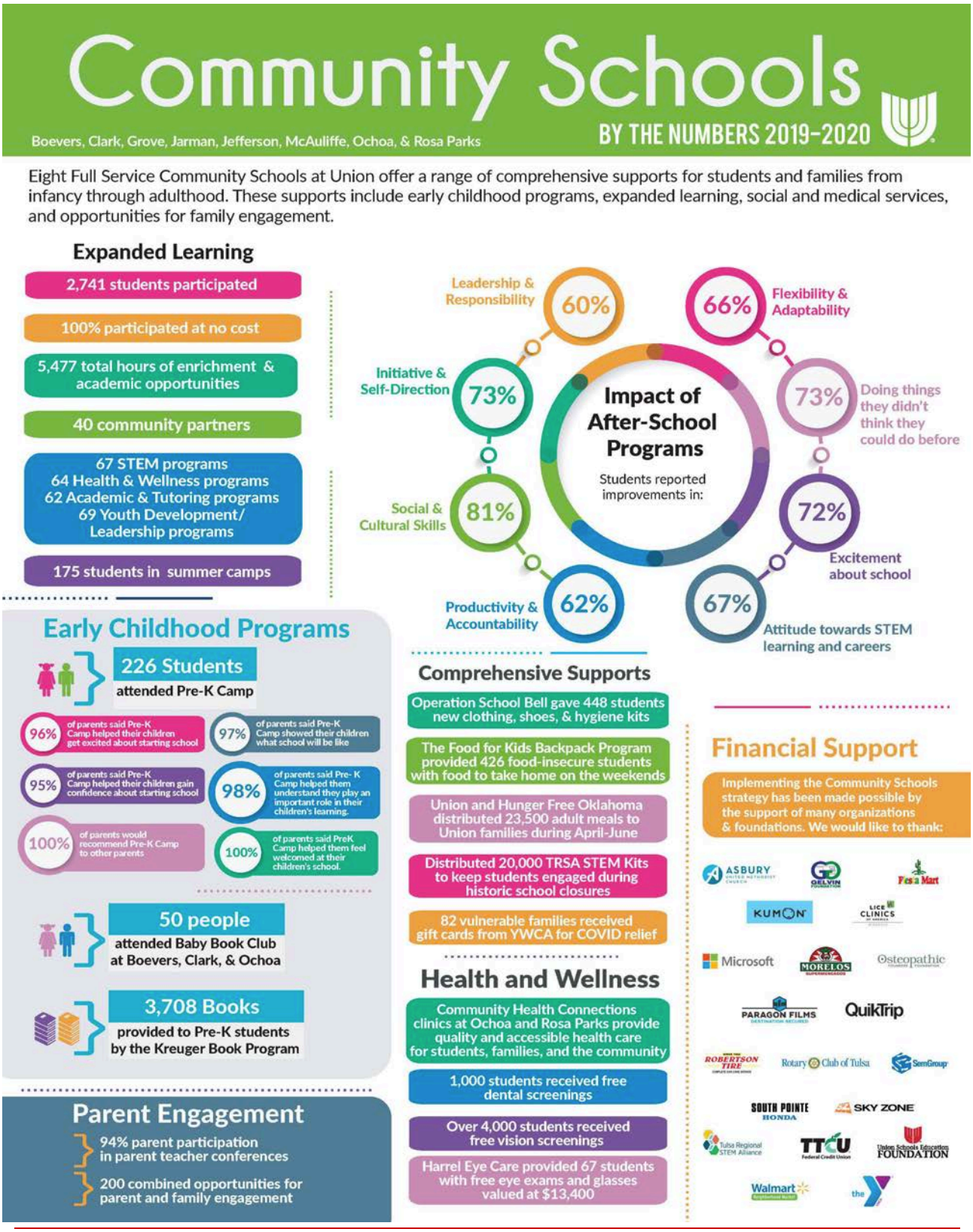
- An average of 87% of students at the eight schools qualify for the free and reduced lunch program
- 45% speak English as a second language

Community School Coordinators

Boevers *Mindi Bisdee* 918-357-8301	**Ellen Ochoa** *Andrea Zambrano & Derek Frey* 918-357-4330	**Jarman** *Scott McCrary* 918-357-4335	**Roy Clark** *Linda Stevenson* 918-357-8550
Grove *Shiloh Wolff* 918-357-4334	**McAuliffe** *Daisy Pokhrel-Duran* 918-357-6561	**Jefferson** *Scott McCrary* 918-357-4339	**Rosa Parks** *Danielle Brinlee* 918-357-6807

To learn more about the Community Schools program at Union Public Schools, please contact Kulsum Siddiqui at siddiqui.kulsum@unionps.org or 918.357.6240.

EDUCATIONAL PROGRAMS



CORE VALUES AND GUIDING PRINCIPALS

CORE VALUES



These core values serve to guide our strategic focus and actions in accomplishing our mission.

Commitment to Excellence
Pursue the highest measure of quality in all that we do.

Collegiality
Demonstrate respect and an ability to work as team members.

Honesty, Integrity, Transparency
Do what's right and aboveboard.

Innovation
Embrace new, effective thinking and programs.

Inclusiveness
Cultivate an organizational culture of accepting children, families, and employees for who they are rather than categorizing them by income, ethnicity, or ability.

Empowerment
Help people reach their full potential.

Accountability
Accept responsibility for achieving results.

Thoughtful Planning
Use data and district values in planning and decision-making.

GUIDING PRINCIPLES



The following principles, along with our Core Values, will be used to guide our district's planning and decision-making.

- Each student is entitled to an excellent education that maximizes his or her individual potential.
- Literacy is the foundation to learning and an essential life skill.
- Our diversity is a strength that creates adaptable, resilient, creative, and innovative citizens.
- Quality early childhood education is vital to school readiness and future school success.
- High expectations inspire high performance.
- All decisions must be student-focused and data-driven.
- Fiscal stability strengthens our schools, organization, and community.
- Education is a partnership involving students, parents, and the community.
- All students deserve educational experiences in science, technology, engineering, and math (STEM).
- Student engagement and success increase by providing maximum participation opportunities in fine arts, athletics, and other activities.
- Our community schools philosophy enhances the educational support and opportunities for all students.

INSTRUCTIONAL PHILOSOPHY AT UNION

LEARNING THE UNION WAY

The instructional philosophy at Union can be characterized by these essential aspects.

RELEVANCE

Connecting learning to the present context and future opportunities

ENGAGEMENT

Creating a learning environment that is interesting, challenging, and enjoyable



HOPE

Fostering pathways of opportunity and developing student potential and purpose for pursuing goals

CRITICAL THINKING

Developing the ability to solve problems, evaluate ideas, and communicate effectively

STRATEGIC GOALS

These strategic goals in the following focus areas provide guidance for leadership, policy decisions, and development of initiatives, programs, and strategies to achieve our mission.

- **Learning**

  -Ensure that all students – through greater personalization -- have access to a high-quality instructional and educational environment that prepares them for college or a career.

  - Enhance the communication, advocacy, and engagement with our students and families.

  - Close achievement gaps for all learners.

- **Teaching**

  - Differentiate instruction to meet the needs of all students.

  - Promote ongoing professional learning for teachers and leaders.

  - Successfully implement the TLE Evaluation System and Oklahoma Academic Standards.

  - Use multiple measures for student success.

- **Partnerships**

  - Expand partnerships to enhance learning opportunities for student success and for greater human and organizational capital.

  - Promote greater awareness and engagement among school stakeholders

  - Establish business and alumni partnerships in order to garner and sustain continued support for Union Public Schools.

- **Human Capital**

  - Recruit, develop, retain, and support caring, motivated, innovative professional faculty and staff.

- **Business/Operations**

  - Ensure the operating and capital budgets reflect our priorities as well as areas of focus and need.

  - Promote operational safety and high-quality infrastructure to ensure effective and efficient learning and working environments.

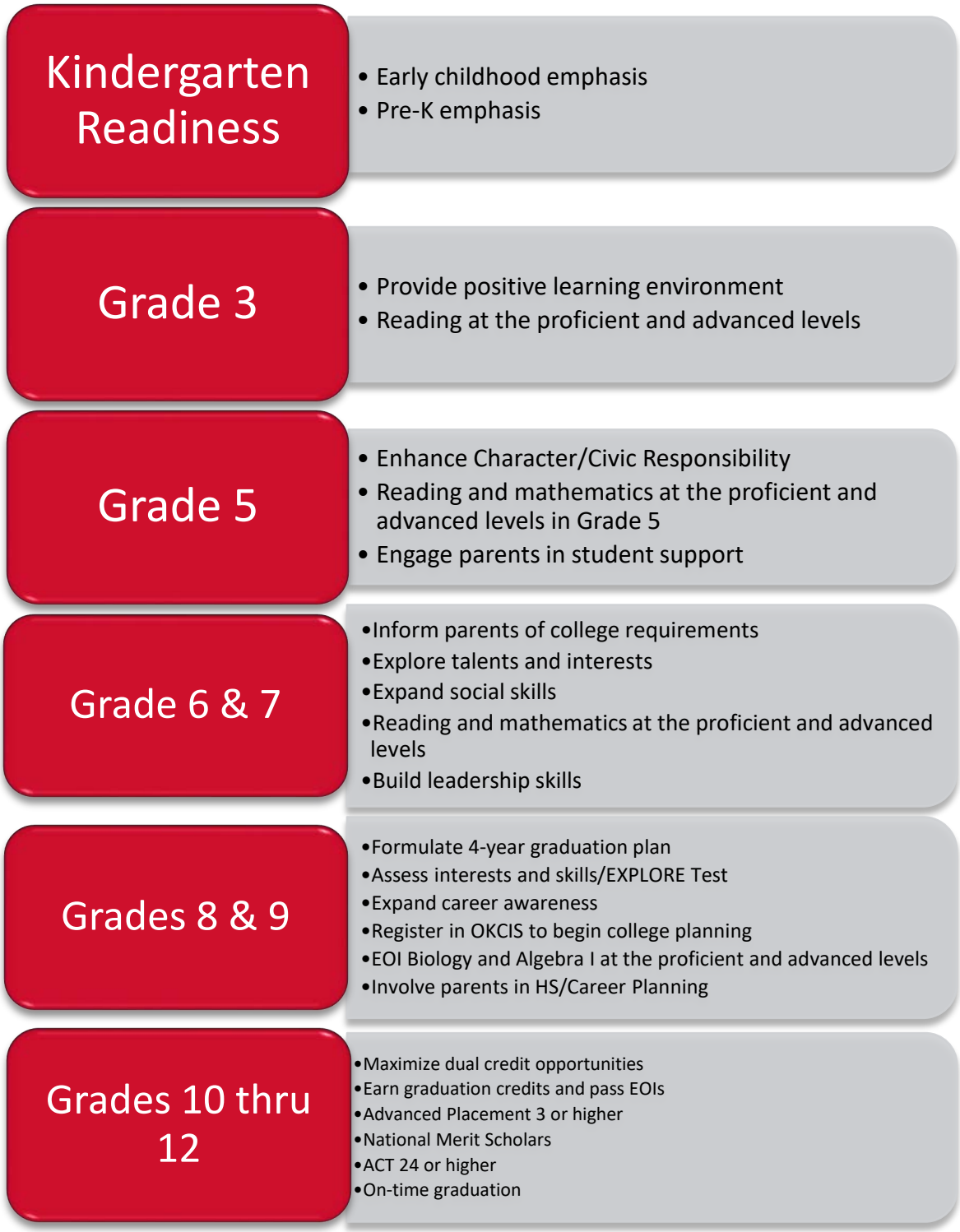
  - Maintain a technology system that promotes teaching/learning and efficiency within the operational functions of the organization.

- **Culture**

  - Foster an atmosphere of respect and effective communication.

  - Promote a commitment to equity and excellence.

SIGNIFICANT GOALS AND OBJECTIVE




WILD
OUTDOORS
so
cool
GO OUT AND
EXPLORE




Union
Public Schools
100% College
& Career Ready

SCHOOL SITE BUDGET ALLOCATIONS

Site budgets are determined by student count. All elementary schools serve students in grades Pre-K through fifth grade and receive $31 per student, The 6th and 7th grade center, 8th grade center and Freshman Academy, serving 9th grade students, receive $33 per student, and the High School, serving students in 10th, 11th and 12th, receive $38 per student. The student count at October 1st is reported to the state and used for our analysis. The site is given the higher student count of the current year or previous year. This measure extends toward district goals and objectives, as well as seeking out the highest qualified staff, which share our "uncommon vision" in reaching the districts strategic goals for our students.

Our reoccurring bond approvals also offer tremendous strides in providing improvements in our district and help us to provide a commitment of excellence and reach Union Public Schools mission to "graduate 100% of our students, college and/or career ready".

UNION PUBLIC SCHOOLS

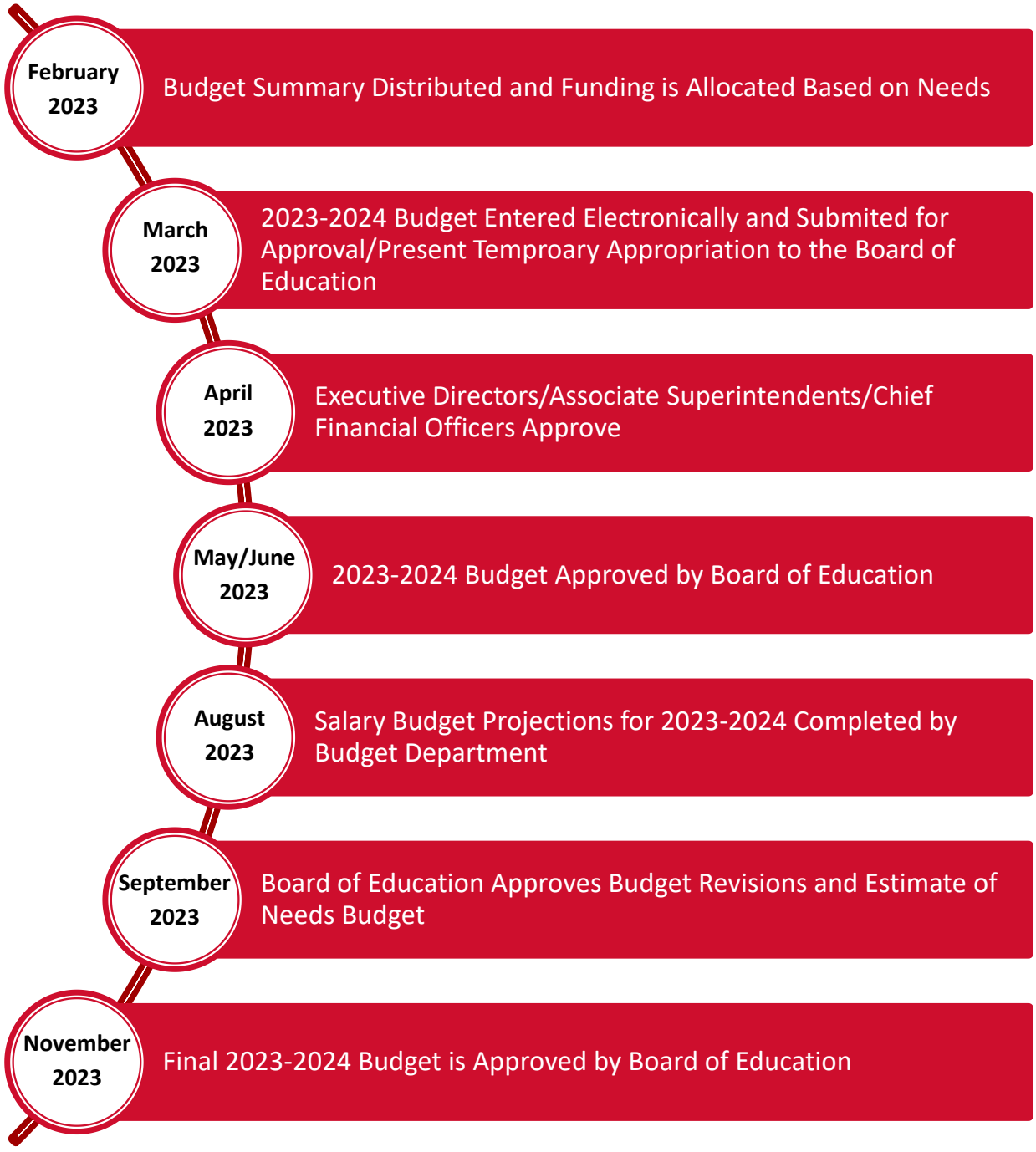
SCHOOL SITE BUDGET ALLOCATIONS

FY 2023-2024

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

**Includes an additional $5,000 for UView Budget*

BUDGET PLANNING PROCESS



BUDGET PLANNING PROCESS

The following budget development calendar denotes the budget planning process for the 2023-2024 budget:

February 2023 (prior to fiscal year)

Budget totals are set by the budget department and summaries are distributed to the district employees to allocate appropriate funding needs.

March 2023 (prior to fiscal year)

Projected budgets are entered into the MUNIS system by the responsible district employees and the budgets are submit to direct supervisors for first level approval. Temporary Appropriations are reviewed by Board of Education.

April 2023 (prior to fiscal year)

Executive Directors, the Associate Superintendent, and the Chief Financial Officer review final budget changes and submit the approved budgets to the Budget Department for final review.

May/June 2023 (prior to fiscal year)

2023-2024 budget are reviewed with the Board of Education.

August 2023

Budget projections are completed by the Budget Department to set the new preliminary budget for the 2023-2024 fiscal year.

November 2023

Final 2023-2024 budgets are approved by the Board of Education and budget amendments are made by the Budget Department to finalize the 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 30th of the current fiscal year to approve the budget and submit it to the County Excise Board. The public hearing on the budget is required within 45 days after the Board of Education approves the budget after the County Excise Board approves the Board of Education accepted Estimate of Needs.

BUDGET PLANNING PROCESS

Budgetary Controls The district utilizes budgetary controls to ensure compliance with legal appropriation limitation 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 2023-2024 BUDGET IS BEING ADOPTED ACCORDING TO 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."

The level of budgetary controls 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 statues 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 statues, 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 control should not exceed the benefits likely to be derived; and **2)** the valuation of costs and benefits requires estimates and judgments by management.

DISTRICT FUNDS

Governmental Funds: Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The District reports the following major governmental funds:

General Fund The general fund is used to account for all transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes, state funding, and federal grants.

Bond Fund The District's bond fund is a capital project fund and is used to account for the proceeds of bond sales to be used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, and acquiring transportation equipment. This fund is also utilized to acquire books and other non-capitalizable items.

Sinking Fund The District's sinking fund is a debt service fund and is used to account for the accumulation of financial resources for the payment of general long-term debt principal, interest and related costs. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments.

The District reports the following non-major governmental funds:

Building Fund The District's Building Fund is a special revenue fund and consists of monies derived from property taxes levied for the purpose of erecting, remodeling, or repairing buildings and for purchasing furniture and equipment.

Child Nutrition Fund The District's Child Nutrition Fund is a special revenue fund and is used to account for the operations of the child nutrition programs. In addition to meal ticket sales, revenue sources include federal and state grants for free and reduced meals.

Gift Fund The District's Gift Fund is a special revenue fund and is used to account for donations received for the benefit of specified individuals associated with the District.

Arbitrage Fund The District's arbitrage fund is special revenue fund and is used to account for any liability penalties from the Internal Revenue Service on any outstanding bond fund proceeds according to arbitrage calculations performed by an outside consultant.

DISTRICT FUNDS

Governmental Funds Continued:

Special Revenue Fund (Student Activity) The Special Revenue Fund consists of the School Activities fund. The School Activities fund is used to account for monies collected principally through fundraising efforts of the students and District sponsored groups. The administration is responsible, under the authority of the Board, for collecting, disbursing, and accounting for these activity funds.

Proprietary Funds (Employee Insurance): Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties or to other departments or agencies primarily within the District (internal service funds). Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for the internal service funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The District reports the following proprietary funds:

Internal Service Fund: Employee Insurance Fund The Employee Insurance Fund is an internal service fund used to account for the accumulation, recording and disbursing of District and participant contributions to the District's self-insured medical, dental, and short-term disability programs.

CLASSIFICATION OF REVENUE

Sources of General Fund Revenue

Union Public Schools receives revenue to support its General Fund from the following major revenue functions. The function dimension within the Chart of Accounts describes the revenue received such as Ad Valorem tax.

State Revenues: Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the districts. After review and verification of reports and supporting documentation, the State Department of Education (the "Department") may adjust allocations of money for errors disclosed by review. Normally, such adjustments are treated as reductions or additions of revenue in the year the adjustment was made.

The District receives revenue from the state to administer certain categorical educational programs. Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The Department requires that categorical educational program revenues be accounted for in the general fund.

Local Sources of Revenue - 1000

Local sources of revenue from local sources is the money generated from within the boundaries of the district and available to the district for its use.

Ad Valorem Tax – 1110

The second largest major source of revenue in the General Fund, and the second most volatile, is the current ad valorem tax. Unfortunately, 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 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 for any net new children who enrolled during the first quarter of the school year, which will help offset the change.

Local Revenue – Other – Varies

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 interest earnings, extended day fees, building rental fees, tuition, local grants, and athletic admissions.

CLASSIFICATION OF REVENUE

Local Revenue Continued:

Extended Day Tuition:

Union has a tuition based Extended Day Program where we offer after school supervision for Union Elementary Students. For the Fiscal year 2023-2024 the budget is $1,810,000. Actuals for 2023 were $1,805,796, for 2022

were $1,733,217.

Facility Rentals:

The District makes its facilities available to various community and civic organizations for a fee. In fiscal year 2023 total revenue was $201,930, in 2022 it was $215,534. The budget for the current year is $210,000 but due to the pandemic revenue will probably fall short of that number.

Interest Earnings:

The district invests excess funds in short-term investments to provide a return until the funds are needed. Interest rates have had significant fluctuations over the past several years. Revenue for 2023 was $704,260, 2022 was $73,040, resulting in a $37,771 increase. Interest in the current year is expected to increase to $1,291,793.

Local Grants:

The district receives several different local grants that support Union students in school and after school. Without our partners we wouldn't be able to provide many programs. For the year ended 2022 the district received $3,312,645 in local grants, 2023 was $6,252,080. The budget for 2024 is $4,647,485.

Intermediate Sources of Revenue - 2000

Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit or a political subdivision between the district and the state, and distributed to districts in amounts that differ in proportion to those which were collected within such systems.

State Sources of Revenue – 3000

Revenue from state sources provided to LEAs in the form of grants or other types of allocations.

CLASSIFICATION OF REVENUE

State Revenue - Other Sources – 3100

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, state grants, and fees. Some of the sources of revenue, which 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.

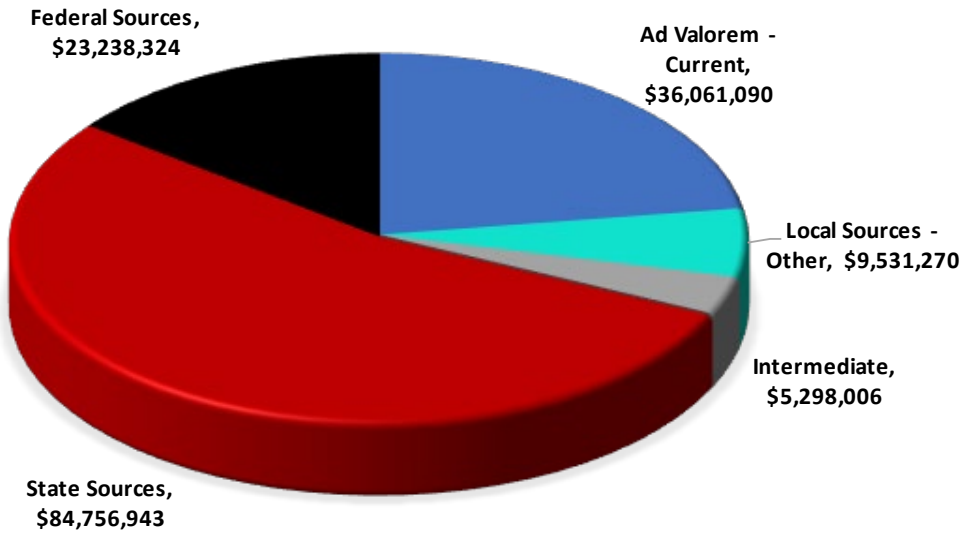
State Aid Revenue – 3200

State aid is the District's largest single revenue source. The state aid allocation will be recalculated in January and will be adjusted to reflect the actual number of students served as of October, the previous year, as well as, any changes in prior fiscal year property valuations.

Federal Sources of Revenue – 4000

Consists of several grant and project categories received from Federal sources. 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 Oklahoma Cost Accounting System (OCAS).

2023-2024 GENERAL FUND REVENUE



CLASSIFICATION OF EXPENDITURES BY OBJECT

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 used to classify transactions which are not properly recorded as expenditures to the LEA, but require budgetary or accounting control. These include redemption of principal and interest on long-term debt, housing authority obligations, and fund transfers.

CLASSIFICATION OF EXPENDITURES BY FUNCTION

Instruction – Function 1000

Includes the activities dealing directly with the interaction between teachers and students.

Student Support - Function 2100

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 2200

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 2300

Activities associated with superintendent's office, board of education, and overall grant administration in connection with operating the entire school district.

School Administration - Function 2400

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 2500

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 2600

Activities concerned with keeping the grounds, buildings, and equipment in an effective and safe working condition, and security.

Student Transportation Services - Function 2700

Activities concerned with the supervision, monitoring, vehicle operations, servicing, and maintenance of student transportation.

Community Services Operations - Function 3300

Activities, such as programs of civic activities and community welfare activities. i.e. Extended Day program, CAP three year old program.

Debt Service - Function 5100

Servicing of the debt of the district including payment of principal and interest.

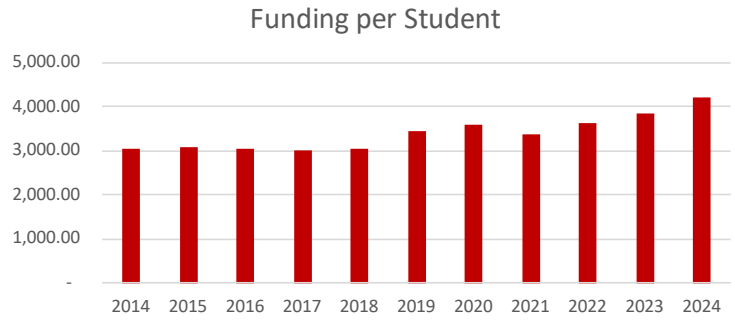


FINANCIAL SECTION

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MAJOR REVENUE SOURCES

State aid is the District's largest single revenue source. The state aid allocation is recalculated in January 2023 and will be adjusted to reflect the actual number of students served as of October, the previous year, as well as, any changes in prior fiscal year 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 decreased in 2016-2017 from 2015-2016 by approximately $1.54 million, due to several State revenue failures. For 2016-2017, the flexible benefits allocation of $10,951,679.16 was fully funded by June of 2017. 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 2016-2017, the District received $38,776,485 in state aid, and an additional payment of $599,513 as a onetime payment of 2015-2016 returned Aid. The District's 2016-2017 state aid total was still $616,315 less than what was allocated and collected in 2008-2009. The amount per weighted average daily membership (WADM) was cut $40.40 throughout the year due to multiple State cuts.

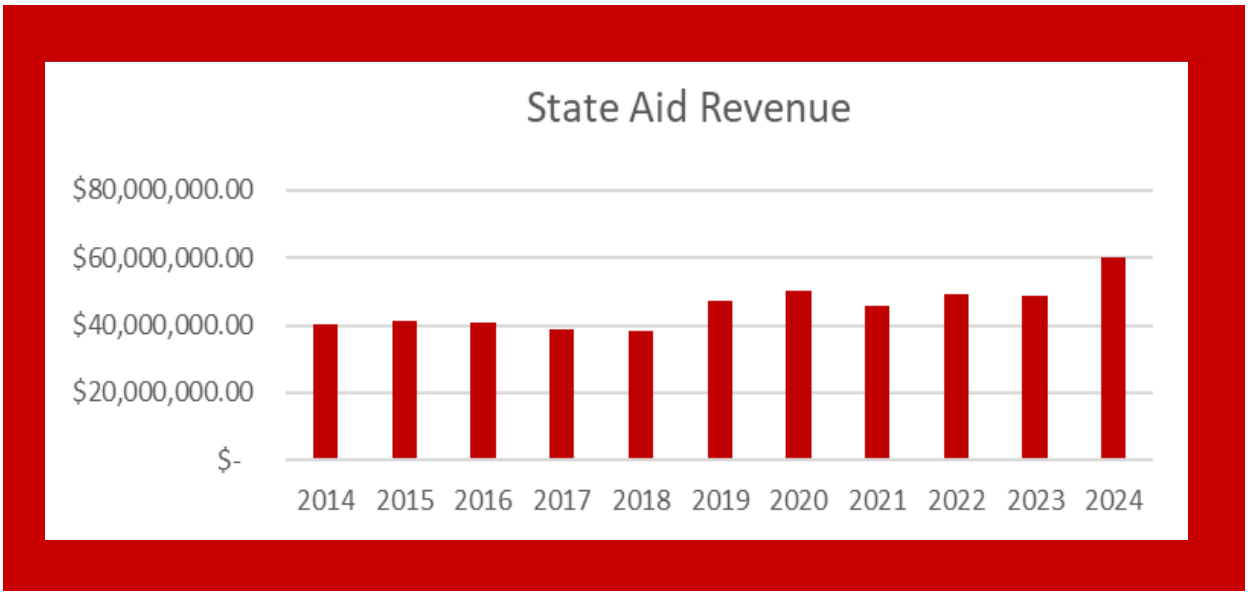


The second largest major source of revenue in the General Fund, and the second most volatile, is the current ad valorem tax. Unfortunately, the state aid allocation law, effective with the 1997-1998 fiscal year, requires that if local ad valorem tax revenues increase due to property valuation increases, the adjusted additional revenue must be subtracted from the 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 for any net new children who enrolled during the first quarter of the school year, which will help offset the change.

MAJOR REVENUE TRENDS

State Aid

Fiscal Year	Allocation Amt	Midterm ADM	Midterm Weighted ADM	Funding per Weighted Student
2014	40,440,460.00	15,452.12	24,562.05	3,032.00
2015	41,426,919.00	15,753.66	25,055.56	3,075.80
2016	40,919,782.00	15,895.49	25,500.36	3,034.60
2017	38,776,485.00	15,887.36	25,739.44	3,005.60
2018	38,430,654.00	15,797.09	25,762.46	3,032.20
2019	47,297,237.00	15,761.34	25,722.50	3,435.76
2020	50,169,691.00	15,779.56	25,738.18	3,581.44
2021	45,905,067.43	15,725.50	25,673.87	3,380.83
2022	49,265,143.60	15,725.50	25,673.87	3,621.01
2023	48,735,691.60	14,793.87	24,744.89	3,849.15
2024	59,960,236.79	14,899.38	25,805.00	4,200.43

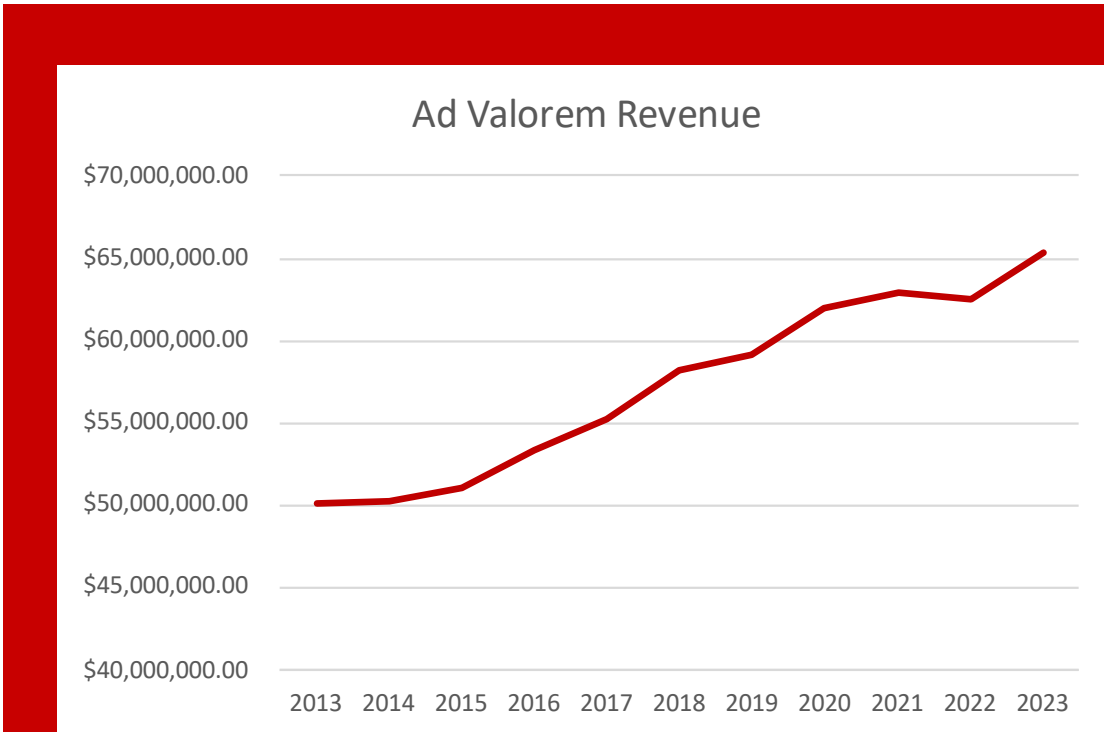


Source: District Records

MAJOR REVENUE TRENDS

Ad Valorem Tax Revenue

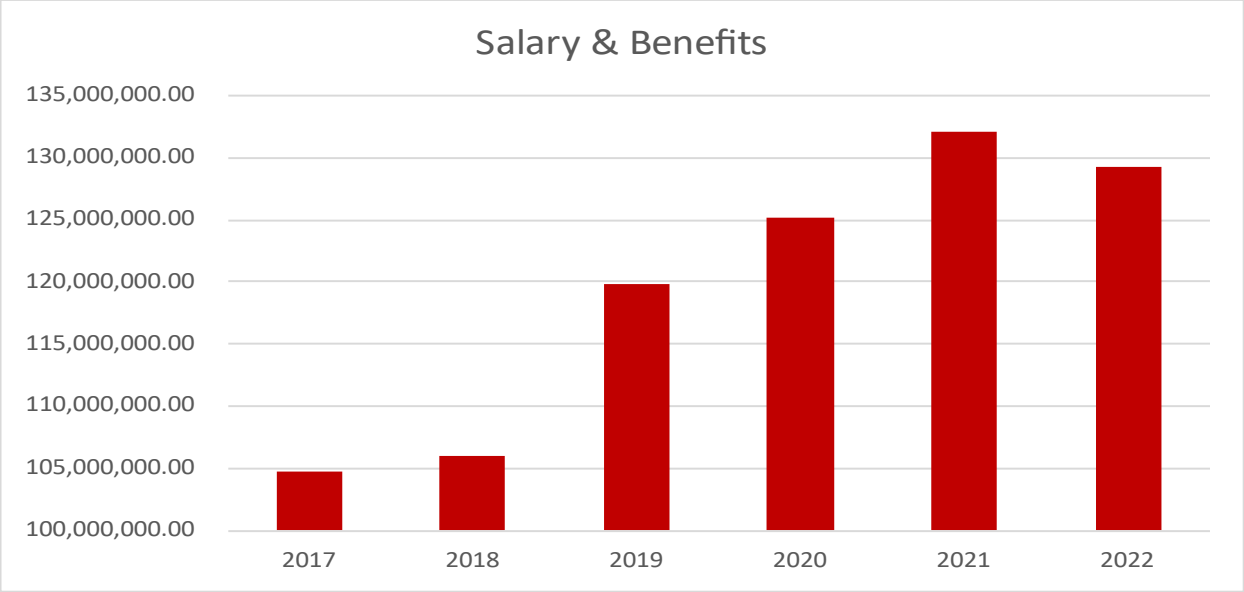
Fiscal Year	Current Tax Collections
2013	$ 50,136,475.61
2014	$ 50,231,292.56
2015	$ 51,034,794.79
2016	$ 53,392,085.63
2017	$ 55,237,805.08
2018	$ 58,210,862.77
2019	$ 59,170,948.54
2020	$ 61,977,275.37
2021	$ 62,851,899.00
2022	$ 62,574,865.00
2023	$ 65,363,480.00

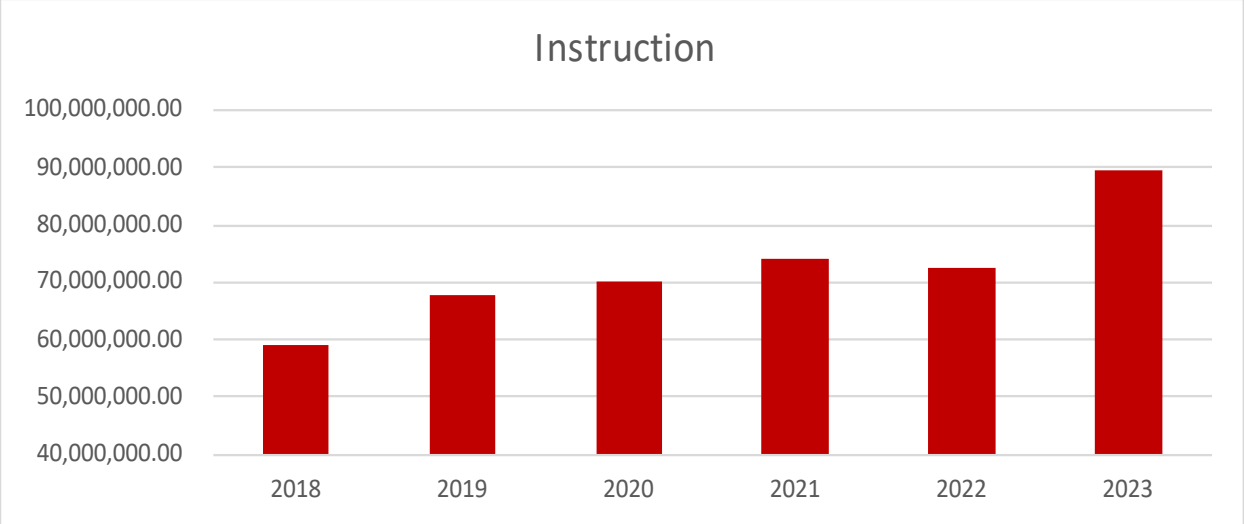


MAJOR EXPENDITURE CATEGORIES

Salaries and benefits comprise 85%-90% of the General Fund operating budget. Teacher's salaries are established by the State Department of Education based upon years of service and levels of advanced education. Currently the District has one of the richest employee benefits of any local school district in Oklahoma.

Looking at expenditures from the perspective of Function, Instruction comprises over 56% of expenditures, with a budget in the General Fund of $89,657,650. Student Support comes in second at 9%, or $13,601,811. Operation and Maintenance sets at 7% and a total of $11,609,140. The smallest spending category is General Administration at $3,390,800 or 2%.





Source: District Records

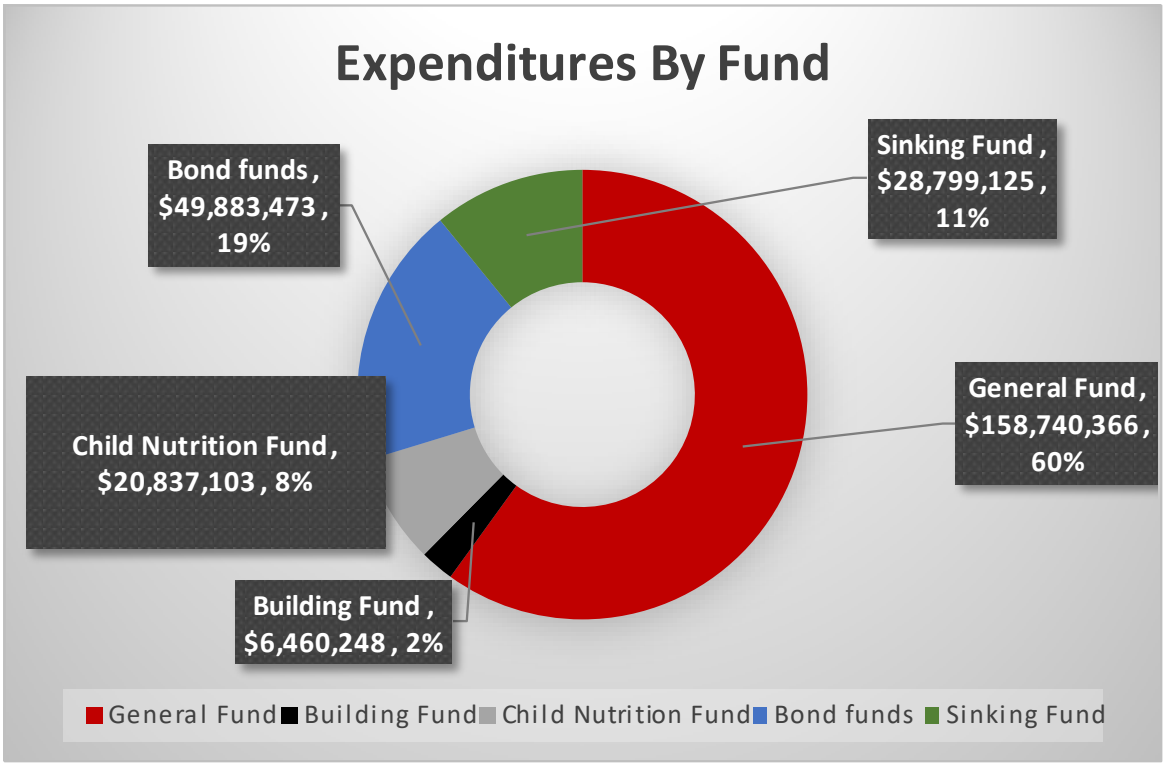
SUMMARY OF REVENUES AND EXPENDITURES – ALL FUNDS

Summary of Total Budget - All Funds

Revenue By Source	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Revenue									
Ad Valorem Tax	$ 62,983,915	$ 64,246,078	$ 64,002,869	$ 67,723,915	$ 68,224,092	$ 68,224,092	$ 68,906,333	$ 64,540,707	$ 65,002,239
Tuition and Fees	1,360,135	1,028,015	1,778,196	1,847,224	2,031,500	2,031,500	2,051,815	2,072,333	2,093,056
Investments	1,188,475	616,195	256,413	1,854,380	1,338,413	1,338,413	1,351,797	1,994,160	2,190,239
Rental, Disposals, and Commissions	487,636	356,071	358,424	350,730	369,000	369,000	372,690	556,159	561,720
Reimbursements	204,593	166,016	275,831	217,421	228,215	228,215	230,497	232,802	235,130
Donations	4,200,023	2,741,354	3,761,567	6,454,821	4,899,254	4,899,254	4,948,247	4,992,629	5,042,555
Athletic Programs	167,427	91,875	238,401	172,594	195,000	195,000	196,950	198,920	200,909
Other Local sources	704,251	1,281,057	569,817	716,156	684,400	684,400	691,244	1,724,377	1,741,621
Bond Sale	29,387,606	26,515,125	26,000,000		33,000,000	33,000,000	33,330,000	30,400,000	30,400,000
Meals	1,646,669	391,784	757,182	1,956,380	1,974,000	1,974,000	1,993,740	2,013,677	2,033,814
Intermediate Revenue							-		
County Four Mill Levy	3,698,889	3,872,896	4,184,004	4,349,300	4,349,300	4,349,300	4,392,793	4,436,721	4,481,088
County Mortgage Tax	697,475	947,724	1,164,237	775,341	775,341	775,341	783,094	790,925	798,835
Resale of Property	146,872	145,825	198,677	184,483	173,365	173,365	175,099	176,850	178,618
State Revenue							-		
State Dedicated Revenue	6,619,728	8,413,442	9,358,530	8,499,991	8,781,322	8,781,322	8,869,135	8,957,827	9,047,405
State Aid	63,089,063	59,057,777	62,336,285	62,232,759	73,922,179	73,922,179	74,661,401	75,408,015	76,162,095
Alternative Education	155,432	141,302	224,472	308,817	265,979	265,979	268,639	271,325	274,038
State Categorical	1,357,745	1,288,482	1,799,841	1,432,207	2,551,048	2,551,048	2,576,558	1,582,224	1,598,046
State Matching	80,358	79,825	89,479	80,494	80,494	80,494	81,299	82,112	82,933
Other State Sources of Revenue	44,054	51,058	113,018	161,966	128,815	128,815	130,103	131,404	132,718
State Vocational Programs	112,300	99,988	114,484	94,435	107,600	107,600	108,676	109,763	110,860
Federal Revenue							-		
Student Meals	6,379,189	19,408,580	12,557,062	9,663,721	9,723,345	9,723,345	9,820,578	9,918,784	10,017,972
Grants in Aid From Federal Gov	374,827	376,919	389,427	384,713	738,747	738,747	746,134	753,596	761,132
Improving Academic Achiev. Of Disad.	4,911,018	4,376,208	4,460,754	4,174,856	4,897,184	4,897,184	4,946,156	4,995,617	5,045,574
Individuals with Disabilities	2,927,062	2,618,931	3,005,755	3,581,846	4,414,376	4,414,376	4,458,520	4,503,105	4,548,136
Every Student Succeeds	124,466	340,545	225,519	465,664	820,049	820,049	828,249	836,532	844,897
Federal Grants Through Other Sources	82,486	752,079	8,585,180	11,048,752	10,779,041	10,779,041	2,886,831	2,915,700	2,944,857
Other Federal Sources Through State	990,271	986,921	1,092,300	1,239,786	1,490,683	1,490,683	1,505,590	1,520,646	1,535,852
Federal Vocational Education	1,132,236	76,070	83,363	83,008	98,244	98,244	99,226	100,219	101,221
Other	319,424	136,200	123,596	119,423	66,737	66,737	67,404	0	0
Total Revenues	**195,573,625**	**200,604,342**	**208,104,683**	**190,175,183**	**237,107,723**	**237,107,723**	**231,478,798**	**226,217,129**	**228,167,560**
Expenditures By Object									
Salaries	91,605,326	95,984,926	93,067,607	96,518,649	116,625,540	116,625,540	109,010,921	111,099,250	112,210,242
Benefits	32,780,791	35,295,688	35,494,825	37,821,449	39,733,511	39,733,511	37,530,846	37,698,961	38,075,951
Purchased Professional & Technical Service	27,157,263	34,187,466	29,006,475	23,192,915	54,312,775	54,312,775	53,990,765	58,077,981	35,171,995
Purchased Property services	1,386,702	1,342,815	1,479,902	1,992,747	2,575,799	2,575,799	1,501,557	4,517,809	4,562,987
Other Purchased Services	2,520,050	3,191,387	3,372,922	3,945,722	4,909,919	4,909,919	3,959,018	1,727,598	1,744,874
Supplies and Materials	9,411,280	9,784,745	13,043,687	14,408,552	15,478,049	15,478,049	15,432,830	10,375,869	10,479,628
Property Expenses	28,134,663	27,016,638	27,440,834	27,666,569	29,341,231	29,341,231	30,725,528	23,087,066	16,141,645
Other	853,654	719,579	855,294	1,382,363	1,743,490	1,743,490	960,925	1,376,087	1,389,848
Total Expenditures	**193,849,729**	**207,523,244**	**203,761,546**	**206,928,966**	**264,720,315**	**264,720,315**	**253,112,390**	**247,960,621**	**219,777,170**
Net	1,723,896	(6,918,902)	4,343,137	(16,753,783)	(27,612,592)	(27,612,592)	(21,633,592)	(21,743,492)	8,390,390
Beginning Fund Balance	91,592,890	93,316,786	86,397,884	90,741,021	73,987,238	73,987,238	46,374,646	24,741,054	2,997,562
Fund Balance	**$ 93,316,786**	**$ 86,397,884**	**$ 90,741,021**	**$ 73,987,238**	**$ 46,374,646**	**$ 46,374,646**	**$ 24,741,054**	**$ 2,997,562**	**$ 11,387,952**

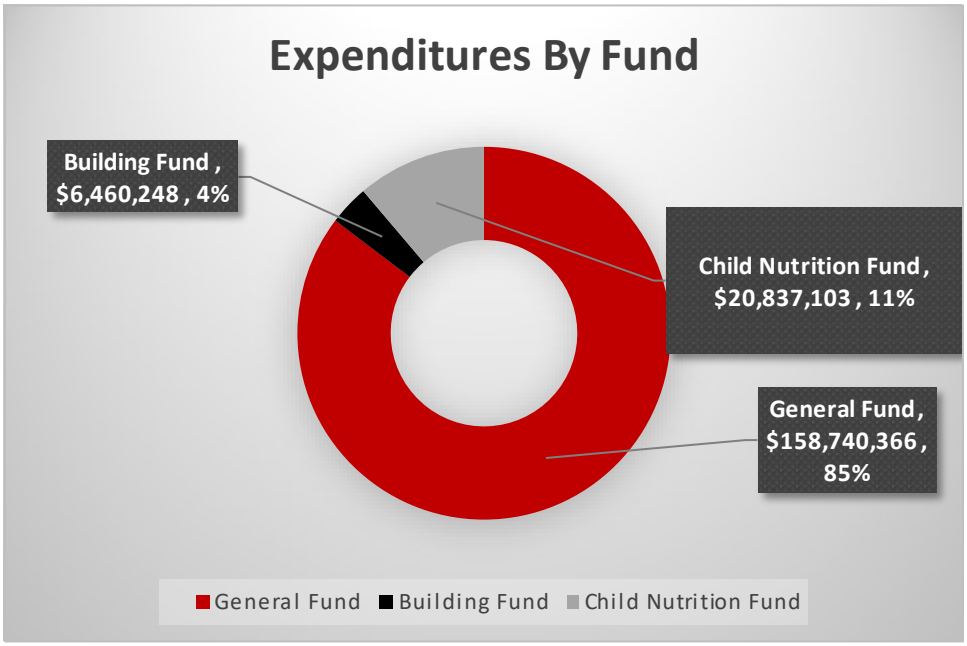
SUMMARY – ALL FUNDS

Fund		Revenues		Expenditures
General Fund	$	158,885,633	$	158,740,366
Building Fund	$	6,542,785	$	6,460,248
Child Nutrition Fund	$	12,281,736	$	20,837,103
Bond Funds	$	33,840,347	$	49,883,473
Sinking Fund	$	27,629,593	$	28,799,125
Total FY 2023-24 - All Funds	**$**	**239,180,094**	**$**	**264,720,315**



SUMMARY – OPERATING FUNDS

Fund	Revenues	Expenditures
General Fund	$ 158,885,633	$ 158,740,366
Building Fund	6,542,785	6,460,248
Child Nutrition Fund	12,281,736	20,837,103
Total FY 2023-24	**$ 177,710,154**	**$ 186,037,717**



Source: District Records

SUMMARY OF OPERATING FUNDS

Summary of Total Budget - Operating Funds

Revenue By Source	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Revenue									
Ad Valorem Tax	$ 35,875,844	$ 37,046,509	$ 37,024,039	$ 39,180,410	$ 41,212,675	$ 41,212,675	$ 41,624,802	$ 42,041,050	$ 42,461,460
Tuition and Fees	1,360,135	1,028,015	1,778,196	1,847,224	2,031,500	2,031,500	2,051,815	2,072,333	2,093,056
Investments	395,382	57,894	88,221	1,194,238	1,952,261	1,952,261	1,971,784	1,991,501	2,011,416
Rental, Disposals, and Commissions	487,636	356,071	358,424	350,730	369,000	369,000	372,690	376,417	380,181
Reimbursements	204,593	166,016	275,831	217,421	228,215	228,215	230,497	232,802	235,130
Donations	4,200,023	2,741,354	3,761,567	6,454,821	4,899,254	4,899,254	4,948,247	4,997,729	5,047,706
Athletic Programs	167,427	91,875	238,401	172,594	195,000	195,000	196,950	198,920	200,909
Other Local sources	704,251	1,281,057	569,817	716,156	684,400	684,400	691,244	698,156	705,138
Meals	1,646,669	391,784	757,182	1,956,380	1,974,000	1,974,000	1,993,740	2,013,677	2,033,814
Intermediate Revenue							-	-	0
County Four Mill Levy	3,698,889	3,872,896	4,184,004	4,349,300	4,349,300	4,349,300	4,392,793	4,436,721	4,481,088
County Mortgage Tax	697,475	947,724	1,164,237	775,341	775,341	775,341	783,094	790,925	798,835
Resale of Property	146,872	145,825	198,677	184,483	173,365	173,365	175,099	176,850	178,618
State Revenue							-	-	0
State Dedicated Revenue	6,619,728	8,413,442	9,358,530	8,499,991	8,781,322	8,781,322	8,869,135	8,957,827	9,047,405
State Aid	63,089,063	59,057,777	62,336,285	62,232,759	73,922,179	73,922,179	74,661,401	75,408,015	76,162,095
Alternative Education	155,432	141,302	224,472	308,817	265,979	265,979	268,639	271,325	274,038
State Categorical	1,357,745	1,288,482	1,799,841	1,432,207	2,551,048	2,551,048	2,576,558	2,602,324	2,628,347
State Matching	80,358	79,825	89,479	80,494	80,494	80,494	81,299	82,112	82,933
Other State Sources of Revenue	44,054	51,058	113,018	161,966	128,815	128,815	130,103	131,404	132,718
State Vocational Programs	112,300	99,988	114,484	94,435	107,600	107,600	108,676	109,763	110,860
Federal Revenue							-	-	0
Student Meals	6,379,189	19,408,580	12,557,062	9,663,721	9,723,345	9,723,345	9,820,578	9,918,784	10,017,972
Grants in Aid From Federal Gov	374,827	376,919	389,427	384,713	738,747	738,747	746,134	753,596	761,132
Improving Academic Achiev. Of Disad.	4,911,018	4,376,208	4,460,754	4,174,856	4,897,184	4,897,184	4,946,156	4,995,617	5,045,574
Individuals with Disabilities	2,927,062	2,618,931	3,005,755	3,581,846	4,414,376	4,414,376	4,458,520	4,503,105	4,548,136
Every Student Succeeds	124,466	340,545	225,519	465,664	820,049	820,049	828,249	836,532	844,897
Federal Grants Through Other Sources	82,486	752,079	8,585,180	11,048,752	10,779,041	10,779,041	2,886,831	2,915,700	2,944,857
Other Federal Sources Through State	990,271	986,921	1,092,300	1,239,786	1,490,683	1,490,683	1,505,590	1,520,646	1,535,852
Federal Vocational Education	1,132,236	76,070	83,363	83,008	98,244	98,244	99,226	100,219	101,221
Other	319,424	136,200	123,596	119,423	66,737	66,737	67,404	68,078	68,759
Total Revenues	**138,284,855**	**146,331,347**	**154,957,661**	**160,971,536**	**177,710,154**	**177,710,154**	**171,487,256**	**173,202,128**	**174,934,151**
Expenditures By Object									
Salaries	91,605,326	95,984,926	93,067,607	96,518,649	116,625,540	116,625,540	109,010,921	111,099,250	112,210,242
Benefits	32,780,791	35,295,688	35,494,825	37,821,449	39,733,511	39,733,511	37,530,846	37,698,961	38,075,951
Purchased Professional & Technical Service	2,109,220	2,253,188	2,946,998	3,819,758	4,429,302	4,429,302	3,473,595	5,136,381	5,187,745
Purchased Property services	1,386,702	1,342,815	1,479,902	1,992,747	2,575,799	2,575,799	1,501,557	4,517,809	4,562,987
Other Purchased Services	2,520,050	3,191,387	3,372,922	3,945,722	4,909,919	4,909,919	3,959,018	1,727,598	1,744,874
Supplies and Materials	9,411,280	9,784,745	13,043,687	14,408,552	15,478,049	15,478,049	15,432,830	10,375,869	10,479,628
Property Expenses	456,225	61,325	253,021	338,694	542,106	542,106	297,528	570,441	576,145
Other	853,654	719,579	855,294	1,382,363	1,743,490	1,743,490	960,925	1,376,087	1,389,848
Total Expenditures	**141,123,248**	**148,633,653**	**150,514,256**	**160,227,933**	**186,037,717**	**186,037,717**	**172,167,220**	**172,502,396**	**174,227,420**
Net	(2,838,393)	(2,302,306)	4,443,405	743,603	(8,327,563)	(8,327,563)	(679,964)	699,732	706,731
Beginning Fund Balance	43,253,635	40,415,242	38,112,936	42,556,341	43,299,944	43,299,944	34,972,381	34,292,417	34,992,149
Fund Balance	**$ 40,415,242**	**$ 38,112,936**	**$ 42,556,341**	**$ 43,299,944**	**$ 34,972,381**	**$ 34,972,381**	**$ 34,292,417**	**$ 34,992,149**	**$ 35,698,880**

Source: District Records

REVENUE AND EXPENDITURE SUMMARY – ALL FUNDS

	General Fund Budget 2023-2024	Building Fund Budget 2023-2024	Child Nutrition Fund Budget 2023-2024	Sinking Fund Budget 2023-2024	Bond Funds Budget 2023-2024	Total All Funds Budget 2023-2024
Revenues						
Local Sources	$ 45,592,360	$5,542,785	$ 2,477,897	$27,629,593	$33,840,347	$115,082,982
Intermediate Sources	5,298,006	0	0	0	0	5,298,006
State Sources	84,756,943	0	80,494	0	0	84,837,437
Federal Sources	23,238,324	1,000,000	9,723,345	0	0	33,961,669
Total Revenues	**158,885,633**	**6,542,785**	**12,281,736**	**27,629,593**	**33,840,347**	**239,180,094**
Expenditures						
Instruction	89,657,650	0	0		49,883,473	139,541,123
Student Support	13,601,811	0	0			13,601,811
Instructional Support	7,389,740	0	0			7,389,740
General Administration	3,390,800	0	0			3,390,800
School Administration	10,679,437	0	0			10,679,437
Business/Technology	9,449,239	0	0			9,449,239
Operation & Maintenance	11,609,140	6,460,248	0			18,069,388
Student Transportation	5,773,372	0	0			5,773,372
Non-Instruction Services	6,957,426	0	20,837,103			27,794,529
Other Outlays	231,751	0	0	28,799,125		29,030,876
Facilities Acquisitions and Construction	0	0	0			0
Total Expenditures	**$158,740,366**	**$6,460,248**	**$ 20,837,103**	**$28,799,125**	**$49,883,473**	**$264,720,315**

Source: District Records

GENERAL FUND REVENUE SCHEDULE

2023-2024 General Fund Revenue

Source Sub Source	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Revenue									
Ad Valorem Tax	$ 31,391,363	$ 32,415,695	$ 32,396,034	$ 34,282,859	$ 36,061,090	$ 36,061,090	$ 36,421,701	$ 36,785,918	$ 37,153,777
Tuition and Fees	1,360,135	1,028,015	1,778,196	1,847,224	2,031,500	2,031,500	2,051,815	2,072,333	2,093,056
Interest	198,807	39,051	74,124	785,768	1,373,301	1,373,301	1,387,034	1,400,904	1,414,913
Rental, Disposals, and Comm	487,636	356,071	358,424	350,730	369,000	369,000	372,690	376,417	380,181
Reimbursements	204,593	166,016	275,831	217,421	228,215	228,215	230,497	232,802	235,130
Donations & Misc	3,919,865	2,574,765	3,659,445	6,450,853	4,859,254	4,859,254	4,907,847	4,956,925	5,006,494
Athletic Programs	167,427	91,875	238,401	172,594	195,000	195,000	196,950	198,920	200,909
Other	395,400	853,082	438,317	526,006	475,000	475,000	479,750	484,548	489,393
Total Local Revenue	38,125,226	37,524,570	39,218,772	44,633,455	45,592,360	45,592,360	46,048,284	46,508,766	46,973,854
Intermediate Revenue									
County Four Mill Levy	3,698,889	3,872,896	4,184,004	4,349,300	4,349,300	4,349,300	4,392,793	4,436,721	4,481,088
County Mortgage Tax	697,475	947,724	1,164,237	775,341	775,341	775,341	783,094	790,925	798,835
Resale of Property Fund	146,872	145,825	198,677	184,483	173,365	173,365	175,099	176,850	178,618
Total Intermediate Revenue	4,543,236	4,966,445	5,546,919	5,309,124	5,298,006	5,298,006	5,350,986	5,404,496	5,458,541
State Revenue									
State Dedicated revenue	6,619,728	8,413,442	9,358,530	8,499,991	8,781,322	8,781,322	8,869,135	8,957,827	9,047,405
State Aid	63,089,063	59,057,777	62,336,285	62,232,759	73,922,179	73,922,179	74,661,401	75,408,015	76,162,095
Alternative Education	155,432	141,302	224,472	308,817	265,979	265,979	268,639	271,325	274,038
State Categorical	1,357,745	1,288,482	1,799,841	1,432,207	1,551,048	1,551,048	1,566,558	1,582,224	1,598,046
Other State Sources Of Revenue	44,054	51,058	113,018	161,966	128,815	128,815	130,103	131,404	132,718
State Vocational Programs	112,300	99,988	114,484	94,435	107,600	107,600	108,676	109,763	110,860
Total State Revenue	71,378,322	69,052,049	73,946,630	72,730,175	84,756,943	84,756,943	85,604,512	86,460,558	87,325,163
Federal Revenue									
Grants in Aid From Federal Gov	374,827	376,919	389,427	384,713	738,747	738,747	746,134	753,596	761,132
Title I	4,911,018	4,376,208	4,460,754	4,174,856	4,897,184	4,897,184	4,946,156	4,995,617	5,045,574
Individuals with Disabilities	2,927,062	2,618,931	3,005,755	3,581,846	4,414,376	4,414,376	4,458,520	4,503,105	4,548,136
No Child Left Behind	124,466	340,545	225,519	465,664	820,049	820,049	828,249	836,532	844,897
Federal Grants Through Other	82,486	9,095,956	8,485,345	11,048,752	10,779,041	10,779,041	2,886,831	2,915,700	2,944,857
Other Federal Sources Through Stat	990,271	986,921	1,092,300	1,239,786	1,490,683	1,490,683	1,505,590	1,520,646	1,535,852
Federal Vocational Education	82,648	79,070	83,363	83,008	98,244	98,244	99,226	100,219	101,221
Total Federal Revenue	9,492,778	17,874,550	17,742,463	20,978,625	23,238,324	23,238,324	15,470,707	15,625,414	15,781,668
Total Revenue	$ 123,539,563	$ 129,417,614	$ 136,454,784	$ 143,651,379	$ 158,885,633	$ 158,885,633	$ 152,474,489	$ 153,999,234	$ 155,539,228

Source: District Records

BUILDING FUND REVENUE SCHEDULE

2023-2024 Building Fund Revenue

Source Sub Source	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Revenue									
Ad Valorem Tax	$ 4,484,480	$ 4,630,814	$ 4,628,005	$ 4,897,551	$ 5,151,585	$ 5,151,585	$ 5,203,101	$ 5,255,132	$ 5,307,683
Interest	135,379	10,617	3,925	119,256	176,200	176,200	177,962	179,742	181,539
Rentals, Disposals and Commissions	0	0	0	0	0	0	0	0	0
Donations	0	0	54,432	3,393	35,000	35,000	35,350	35,704	36,061
Other Local Sources	652,360	483,187	179,178	178,686	1,180,000	1,180,000	1,191,800	1,203,718	1,215,755
Total Local Revenue	5,272,220	5,124,618	4,865,540	5,198,886	6,542,785	6,542,785	6,608,213	6,674,295	6,741,038
Total Revenue	$ 5,272,220	$ 5,124,618	$ 4,865,540	$ 5,198,886	$ 6,542,785	$ 6,542,785	$ 6,608,213	$ 6,674,295	$ 6,741,038

Source: District Records

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CHILD NUTRITION FUND REVENUE SCHEDULE

2023-2024 Child Nutrition Fund Revenue

Source Sub Source	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Revenue									
Interest	$ 61,195	$ 8,226	$ 10,172	$ 289,215	$ 402,760	$ 402,760	$ 406,788	$ 410,855	$ 414,964
Other Local Sources	128,018	132,733	67,275	65,725	35,400	35,400	35,754	36,112	36,473
Meals	1,646,669	391,784	757,182	1,956,380	1,974,000	1,974,000	1,993,740	2,013,677	2,033,814
Total Local Revenue	1,835,882	532,743	834,629	2,311,320	2,412,160	2,412,160	2,436,282	2,460,644	2,485,251
State Revenue									
State Matching	6,115,779	84,501	89,479	80,494	80,494	80,494	81,299	82,112	82,933
Total State Revenue	6,115,779	84,501	89,479	80,494	80,494	80,494	81,299	82,112	82,933
Federal Revenue									
Student Meals	1,521,412	11,171,871	12,713,230	9,729,457	9,789,082	9,789,082	9,886,973	9,985,843	10,085,701
Total Federal Revenue	1,521,412	11,171,871	12,713,230	9,729,457	9,789,082	9,789,082	9,886,973	9,985,843	10,085,701
Total Revenue	**$9,473,073**	**$11,789,115**	**$13,637,338**	**$12,121,271**	**$12,281,736**	**$12,281,736**	**$12,404,554**	**$12,528,599**	**$12,653,885**

Source: District Records



GENERAL FUND SUMMARY

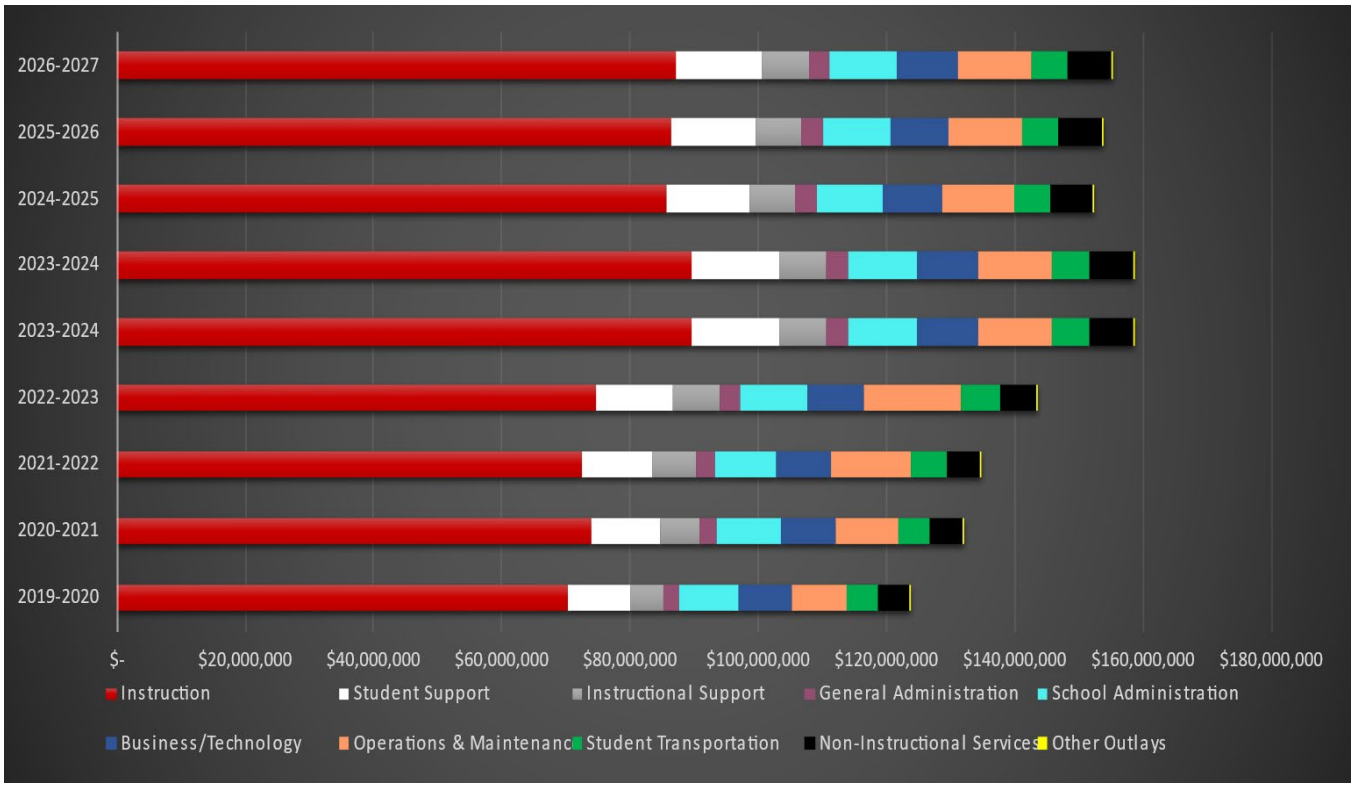
REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Ad Valorem - Current	$ 31,391,363	$ 32,415,695	$ 31,906,986	$ 34,282,859	$ 36,061,090	$ 36,061,090	$ 36,421,701	$ 36,785,918	$ 37,153,777
Local Sources - Other	6,733,863	5,108,875	7,266,991	10,350,596	9,531,270	9,531,270	9,626,583	9,722,848	9,820,077
Intermediate	4,543,236	4,966,445	5,546,919	5,309,124	5,298,006	5,298,006	5,350,986	5,404,496	5,458,541
State Sources	71,378,322	69,052,049	73,946,629	72,730,175	84,756,943	84,756,943	85,604,512	86,460,558	87,325,163
Federal Sources	9,492,778	17,874,550	17,787,259	20,978,625	23,238,324	23,238,324	15,470,707	15,625,414	15,781,668
TOTAL REVENUES	123,539,563	129,417,614	136,454,784	143,651,379	158,885,633	158,885,633	152,474,489	153,999,234	155,539,228
EXPENDITURES									
Instruction	70,255,223	74,004,051	72,416,844	74,599,434	89,657,650	89,657,650	85,623,056	86,393,663	87,257,600
Student Support	9,749,731	10,733,346	11,131,118	12,045,217	13,601,811	13,601,811	13,057,739	13,175,258	13,307,011
Instructional Support	5,112,927	6,181,922	6,843,121	7,244,843	7,389,740	7,389,740	7,094,150	7,157,998	7,229,578
General Administration	2,568,552	2,682,929	2,957,181	3,209,541	3,390,800	3,390,800	3,289,076	3,318,678	3,351,865
School Administration	9,302,859	9,962,296	9,418,266	10,490,595	10,679,437	10,679,437	10,359,054	10,452,285	10,556,808
Business/Technology	8,158,132	8,538,965	8,588,569	8,823,692	9,449,239	9,449,239	9,165,762	9,248,254	9,340,737
Operations & Maintenance	8,693,970	9,604,834	12,481,669	15,171,331	11,609,140	11,609,140	11,260,866	11,362,214	11,475,836
Student Transportation	4,757,427	5,029,463	5,487,182	6,161,005	5,773,372	5,773,372	5,600,171	5,650,572	5,707,078
Non-Instructional Services	4,870,920	5,039,585	5,176,235	5,618,954	6,957,426	6,957,426	6,748,703	6,809,442	6,877,536
Other Outlays	234,380	54,427	148,204	118,527	231,751	231,751	224,798	226,822	229,090
TOTAL EXPENDITURES	123,704,121	131,831,817	134,648,388	143,483,140	158,740,366	158,740,366	152,423,375	153,795,185	155,333,137
EXCESS REV (EXP)	(164,558)	(2,414,203)	1,806,396	168,239	145,267	145,267	51,114	204,049	206,091
FUND BALANCE 07/1	16,911,038	16,746,480	16,746,480	18,552,876	18,721,115	18,721,115	18,866,382	18,917,496	19,121,545
FUND BALANCE 06/30	**$ 16,746,480**	**$ 14,332,277**	**$ 18,552,876**	**$ 18,721,115**	**$ 18,866,382**	**$ 18,866,382**	**$ 18,917,496**	**$ 19,121,545**	**$ 19,327,636**

Source: District Records



GENERAL FUND SCHEDULE OF EXPENDITURES BY FUNCTION

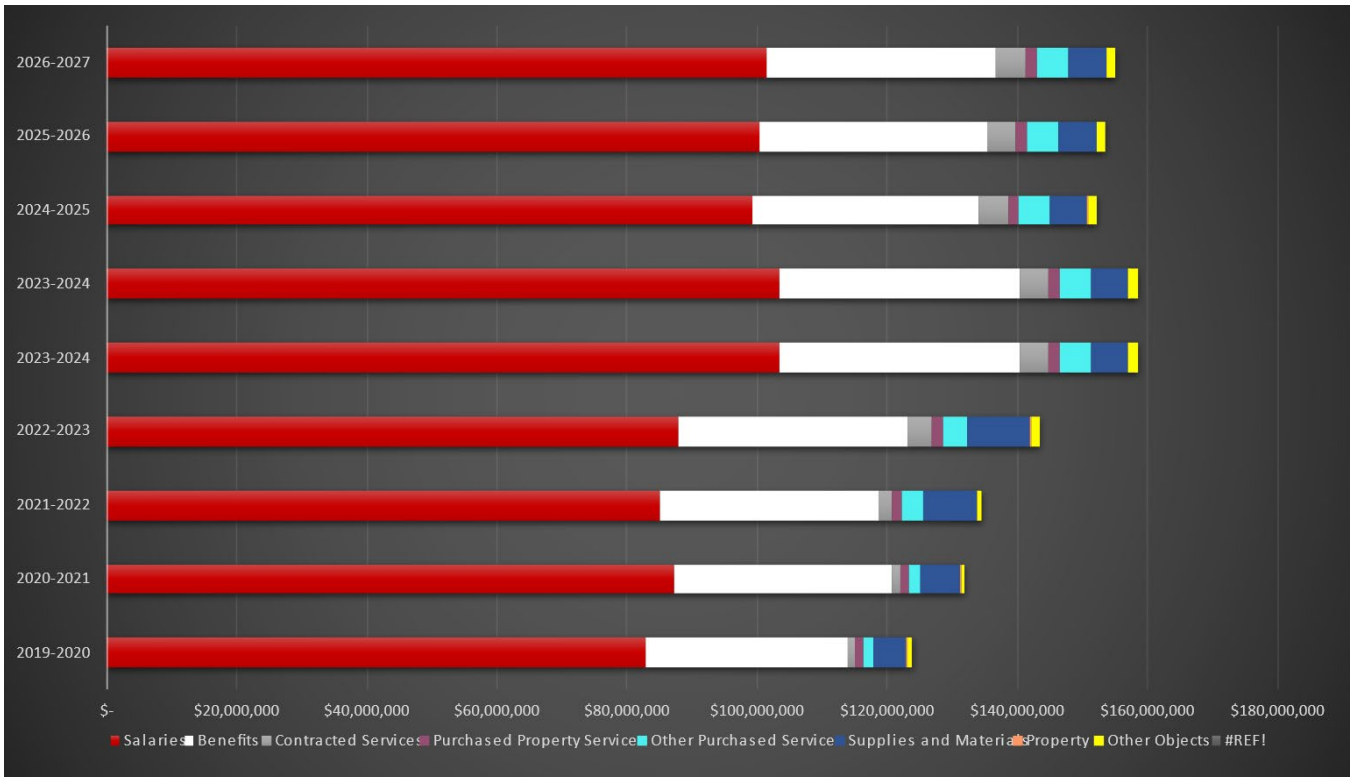
	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
EXPENDITURES									
Instruction	70,255,223	74,004,051	72,416,844	74,599,434	89,657,650	89,657,650	85,623,056	86,393,663	87,257,600
Student Support	9,749,731	10,733,346	11,131,118	12,045,217	13,601,811	13,601,811	13,057,739	13,175,258	13,307,011
Instructional Support	5,112,927	6,181,922	6,843,121	7,244,843	7,389,740	7,389,740	7,094,150	7,157,998	7,229,578
General Administration	2,568,552	2,682,929	2,957,181	3,209,541	3,390,800	3,390,800	3,289,076	3,318,678	3,351,865
School Administration	9,302,859	9,962,296	9,418,266	10,490,595	10,679,437	10,679,437	10,359,054	10,452,285	10,556,808
Business/Technology	8,158,132	8,538,965	8,588,569	8,823,692	9,449,239	9,449,239	9,165,762	9,248,254	9,340,737
Operations & Maintenance	8,693,970	9,604,834	12,481,669	15,171,331	11,609,140	11,609,140	11,260,866	11,362,214	11,475,836
Student Transportation	4,757,427	5,029,463	5,487,182	6,161,005	5,773,372	5,773,372	5,600,171	5,650,572	5,707,078
Non-Instructional Services	4,870,920	5,039,585	5,176,235	5,618,954	6,957,426	6,957,426	6,748,703	6,809,442	6,877,536
Other Outlays	234,380	54,427	148,204	118,527	231,751	231,751	224,798	226,822	229,090
TOTAL EXPENDITURES	123,704,121	131,831,817	134,648,389	143,483,139	158,740,366	158,740,366	152,423,375	153,795,186	155,333,138



Source: District Records

GENERAL FUND SCHEDULE OF EXPENDITURES BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	2026-2027
Salaries	$ 82,749,488	$ 87,134,942	$ 85,049,497	$ 87,816,892	$ 103,315,030	$ 103,315,030	$ 99,315,030	$ 100,421,301	$ 101,425,514
Benefits	31,078,985	33,470,416	33,568,929	35,369,595	37,019,669	37,019,669	34,760,261	34,934,062	35,283,402
Contracted Services	1,263,286	1,488,478	2,176,385	3,600,857	4,414,302	4,414,302	4,436,373	4,458,555	4,503,141
Purchased Property Services	1,321,572	1,327,301	1,463,644	1,675,887	1,655,646	1,655,646	1,663,925	1,672,244	1,688,967
Other Purchased Services	1,517,696	1,605,329	3,333,852	3,913,996	4,823,919	4,823,919	4,848,039	4,872,279	4,921,002
Supplies and Materials	4,944,692	6,108,525	8,183,972	9,607,976	5,682,103	5,682,103	5,710,513	5,739,066	5,796,456
Property	212,756	195,273	24,223	125,678	142,106	142,106	142,817	143,531	144,966
Other Objects	615,645	501,553	847,887	1,372,261	1,687,590	1,687,590	1,546,417	1,554,149	1,569,691
Total Expenditure By Object	**$ 123,704,121**	**$ 131,831,817**	**$ 134,648,388**	**$ 143,483,140**	**$ 158,740,366**	**$ 158,740,366**	**$ 152,423,375**	**$ 153,795,187**	**$ 155,333,139**



Source: District Records

GENERAL FUND BY CATEGORY

General Fund
Schedule of Expenditures

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2024-2025	Forecast 2025-2026
Instruction									
Salaries	$50,241,292	$51,922,879	$49,220,107	$49,742,348	$ 62,689,998	$62,689,998	$59,464,433	$59,973,453	$60,573,188
Benefits	18,000,038	18,690,441	18,784,162	19,674,316	20,909,133	20,909,133	20,281,859	20,484,678	20,689,524
Contracted Services	169,181	483,633	896,389	1,720,342	2,877,610	2,877,610	2,791,282	2,819,195	2,847,386
Purchased Property Service	67,413	68,411	75,658	70,481	65,002	65,002	63,052	63,682	64,319
Other Purchased Services	416,214	607,477	215,600	161,759	239,844	239,844	232,649	234,975	237,325
Supplies and Materials	1,296,709	2,190,754	3,131,297	3,127,160	2,677,941	2,677,941	2,597,603	2,623,579	2,649,815
Property	0	0	12,534	6,040	90,106	90,106	87,403	88,277	89,160
Other objects	64,377	40,456	81,098	96,988	108,016	108,016	104,776	105,823	106,882
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	70,255,223	74,004,051	72,416,844	74,599,434	89,657,650	89,657,650	85,623,056	86,393,663	87,257,600
Student Support									
Salaries	7,210,885	7,825,054	7,880,574	8,382,924	9,310,800	9,310,800	8,895,459	8,971,356	9,061,069
Benefits	2,423,438	2,744,398	2,880,337	3,033,799	3,340,319	3,340,319	3,240,109	3,272,511	3,305,236
Contracted Services	49,998	83,173	240,883	321,354	176,669	176,669	171,369	173,083	174,813
Purchased Property Service	2,726	1,852	12,374	2,187	2,900	2,900	2,813	2,841	2,870
Other Purchased Services	12,373	6,650	16,753	20,662	656,231	656,231	636,544	642,909	649,339
Supplies and Materials	42,755	66,161	91,983	192,255	110,008	110,008	106,707	107,774	108,852
Property	0	0	0	0	0	0	0	0	0
Other objects	7,556	6,058	8,213	92,036	4,884	4,884	4,737	4,785	4,832
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	9,749,731	10,733,346	11,131,118	12,045,217	13,601,811	13,601,811	13,057,739	13,175,258	13,307,011
Instructional Support									
Salaries	3,484,458	4,247,239	4,770,225	4,792,253	5,159,689	5,159,689	4,931,001	4,973,217	5,022,949
Benefits	1,088,228	1,394,843	1,570,738	1,684,152	1,647,114	1,647,114	1,597,700	1,613,677	1,629,814
Contracted Services	338,139	248,301	222,990	468,684	91,426	91,426	88,683	89,570	90,466
Purchased Property Service	11,700	4,121	5,047	6,557	13,291	13,291	12,892	13,021	13,151
Other Purchased Services	31,289	5,758	29,164	27,599	298,429	298,429	289,476	292,371	295,295
Supplies and Materials	95,608	177,252	146,421	151,909	102,707	102,707	99,626	100,622	101,628
Property	0	0	0	0	0	0	0	0	0
Other objects	63,505	104,407	98,536	113,690	77,084	77,084	74,772	75,519	76,275
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	5,112,927	6,181,922	6,843,121	7,244,843	7,389,740	7,389,740	7,094,150	7,157,998	7,229,578
General Administration									
Salaries	1,480,885	1,593,106	1,728,526	1,915,784	1,886,788	1,886,788	1,830,184	1,845,198	1,863,650
Benefits	458,540	500,053	524,365	642,672	607,163	607,163	588,948	594,837	600,786
Contracted Services	268,781	178,740	153,932	182,458	385,604	385,604	374,036	377,776	381,554
Purchased Property Service	2,241	1,217	2,122	1,514	5,250	5,250	5,093	5,143	5,195
Other Purchased Services	312,482	346,383	486,180	405,375	411,100	411,100	398,767	402,755	406,782
Supplies and Materials	4,555	17,410	27,472	22,467	38,895	38,895	37,728	38,105	38,486
Property	0	0	0	0	0	0	0	0	0
Other objects	41,068	46,018	34,583	39,271	56,000	56,000	54,320	54,863	55,412
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	2,568,552	2,682,929	2,957,181	3,209,541	3,390,800	3,390,800	3,289,076	3,318,678	3,351,865
School Administration									
Salaries	6,764,830	7,212,171	6,796,186	7,536,712	8,016,132	8,016,132	7,775,648	7,843,046	7,921,476
Benefits	2,459,489	2,686,501	2,536,094	2,866,419	2,476,677	2,476,677	2,402,376	2,426,400	2,450,664
Contracted Services	720	0	300	0	0	0	0	0	0
Purchased Property Service	13,147	17,702	27,500	34,363	43,100	43,100	41,807	42,225	42,647
Other Purchased Services	21,229	14,092	22,713	26,535	37,786	37,786	36,652	37,019	37,389
Supplies and Materials	43,272	30,050	31,884	25,447	105,612	105,612	102,444	103,468	104,503
Property	0	0	0	0	0	0	0	0	0
Other objects	173	1,780	3,589	1,118	130	130	126	127	129
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	$ 9,302,859	$ 9,962,296	$ 9,418,266	$10,490,595	$ 10,679,437	$10,679,437	$10,359,054	$10,452,285	$10,556,808

GENERAL FUND BY CATEGORY

General Fund
Schedule of Expenditures

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2021-2022	Propsed 2022-2023	Approved 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026
Business Services									
Salaries	$ 5,263,031	$ 5,520,036	$ 5,419,887	$ 5,502,622	$ 5,703,681	$ 5,703,681	$ 5,532,573	$ 5,578,733	$ 5,634,521
Benefits	1,866,103	2,057,999	1,977,183	2,011,675	1,918,892	$ 1,918,892	1,861,325	1,879,938	1,898,737
Contracted Services	197,307	238,217	353,316	386,475	447,835	$ 447,835	434,400	438,744	443,131
Purchased Property Service	26,810	26,019	29,360	29,485	50,550	$ 50,550	49,034	49,524	50,019
Other Purchased Services	250,710	133,360	209,886	287,731	495,829	$ 495,829	480,954	485,763	490,621
Supplies and Materials	162,826	148,769	123,303	78,080	179,143	$ 179,143	173,768	175,506	177,261
Property	0	0	0	0	0	$ -	0	0	0
Other objects	391,345	414,565	475,634	527,624	653,307	$ 653,307	633,708	640,045	646,446
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	8,158,132	8,538,965	8,588,569	8,823,692	9,449,239	9,449,239	9,165,762	9,248,254	9,340,737
Operations & Maintenance									
Salaries	2,744,251	3,126,372	3,536,925	3,748,672	4,372,432	4,372,432	4,241,259	4,272,411	4,315,135
Benefits	1,816,612	2,160,573	2,048,368	2,081,841	2,412,976	2,412,976	2,340,587	2,363,993	2,387,633
Contracted Services	28,152	33,503	51,982	255,358	56,126	56,126	54,442	54,987	55,537
Purchased Property Service	1,142,318	1,067,222	1,216,781	1,483,124	1,370,434	1,370,434	1,329,321	1,342,614	1,356,041
Other Purchased Services	249,085	266,362	2,108,927	2,726,678	2,413,250	2,413,250	2,340,853	2,364,261	2,387,904
Supplies and Materials	2,702,281	2,939,263	3,502,982	4,856,618	978,822	978,822	949,457	958,952	968,541
Property	0	0	11,689	11,739	2,000	2,000	1,940	1,959	1,979
Other objects	11,273	11,540	4,015	7,302	3,100	3,100	3,007	3,037	3,067
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	8,693,970	9,604,834	12,481,669	15,171,331	11,609,140	11,609,140	11,260,866	11,362,214	11,475,836
Student Transportation									
Salaries	2,834,806	2,912,521	2,958,579	3,356,424	3,352,670	3,352,670	3,252,091	3,279,011	3,311,801
Benefits	1,134,796	1,352,092	1,257,549	1,388,865	1,322,204	1,322,204	1,282,538	1,295,363	1,308,317
Contracted Services	5,198	3,533	4,053	8,872	2,500	2,500	2,425	2,449	2,474
Purchased Property Service	52,743	124,472	67,369	45,414	67,700	67,700	65,669	66,326	66,989
Other Purchased Services	216,147	223,536	242,440	254,480	263,200	263,200	255,304	257,857	260,436
Supplies and Materials	505,894	406,039	944,766	998,924	702,498	702,498	681,423	688,237	695,120
Property	0	0	0	96,329	50,000	50,000	48,500	48,985	49,475
Other objects	7,843	7,269	12,427	11,696	12,600	12,600	12,222	12,344	12,468
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	4,757,427	5,029,463	5,487,182	6,161,005	5,773,372	5,773,372	5,600,171	5,650,572	5,707,078
Non-Instructional Services									
Salaries	2,725,051	2,775,563	2,738,490	2,839,152	3,258,025	3,258,025	3,160,285	3,185,138	3,216,990
Benefits	1,831,742	1,883,515	1,990,134	1,985,855	1,987,025	1,987,025	1,927,415	1,946,689	1,966,156
Contracted Services	205,812	219,377	252,539	257,312	364,102	364,102	353,179	356,711	360,278
Purchased Property Service	2,475	16,287	2,532	2,762	37,420	37,420	36,297	36,660	37,027
Other Purchased Services	8,167	1,710	2,188	3,177	8,250	8,250	8,003	8,083	8,163
Supplies and Materials	90,792	130,996	183,864	155,117	761,886	761,886	739,029	746,419	753,883
Property	0	0	0	11,570	0	0	0	0	0
Other objects	6,882	12,137	6,488	364,009	540,718	540,718	524,496	529,741	535,039
Other Uses of Funds	0	0	0	0	0	0	0	0	0
	4,870,920	5,039,585	5,176,235	5,618,954	6,957,426	6,957,426	6,748,703	6,809,442	6,877,536
Other Outlays									
Salaries	0	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0	0	0
Purchased Property Service	0	0	24,900	0	0	0	0	0	0
Other Purchased Services	0	0	0	0	0	0	0	0	0
Supplies and Materials	0	1,832	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0	0	0
Other objects	24,841	0	0	0	0	0	0	0	0
Other Uses of Funds	209,539	52,595	123,303	118,527	231,751	231,751	224,798	226,822	229,091
	234,380	54,427	148,204	118,527	231,751	231,751	224,798	226,822	229,091
Total General Fund Budget	**123,704,121**	**131,831,817**	**134,648,388**	**143,483,140**	**158,740,366**	**158,740,366**	**152,423,375**	**153,795,185**	**155,333,137**
Fund Balance 06/30	**$16,746,480**	**$14,332,277**	**$16,552,876**	**$18,721,115**	**$ 18,866,382**	**$18,866,382**	**$18,917,496**	**$19,121,545**	**$19,327,636**

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund Budgetary Highlights

Union Public School District adopts an annual appropriated budget for its general fund. The district's budget is prepared according to Oklahoma law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significantly budgeted fund is the general fund.

For the general fund, budget bases revenue was $143,651,389 with original budget estimates of $138,833,565 and final budget estimates of $144,846,655. The majority of the revenue variance came from higher than anticipated state aid and ad valorem tax receipts.

The final expenditure budget was intentionally approved to be larger than needed in order to provide the necessary spending authority to the district by the Board to meet the State of Oklahoma spending requirements. The District must have sufficient budget spending authority to allow for any unanticipated revenues that might be collected during the last thirty calendar days of the fiscal year. During 2022-23, the majority of the additional spending authority was allocated to the instructional, instructional staff, and operations and maintenance function areas. Although the revenue collections were lower than the final revenue budget, spending was curtailed making it unnecessary to revise the budget in order to stay within the carryover limit required by the Board. Union carried forward a budgetary ending fund balance of 11.38 percent.

BUILDING FUND SUMMARY

REVENUES	ACTUAL 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Ad Valorem	$ 4,412,484	$ 4,531,531	$ 4,558,141	$ 4,820,979	$ 5,075,012	$ 5,075,012	$ 5,125,762	$ 5,177,020	$ 5,228,790
Local Sources - Other	237,833	181,566	124,296	79,965	111,573	111,573	112,689	113,816	114,954
Interest - Interfund	621,903	411,521	183,103	297,942	356,200	356,200	359,762	363,360	366,993
State Sources	0	0	0	0	1,000,000	1,000,000	1,010,000	1,020,100	1,030,301
TOTAL REVENUES	5,272,219	5,124,618	4,865,540	5,198,886	6,542,785	6,542,785	6,608,213	6,674,295	6,741,038
EXPENDITURES									
Operations & Maintenance	8,185,511	7,650,960	4,986,336	4,955,226	5,803,671	5,803,671	6,524,850	6,590,099	6,656,000
Facilities Acq & Construction	5,113,937	626,235	14,748	102,643	656,577	656,577	0	0	0
TOTAL EXPENDITURES	13,299,448	8,277,194	5,001,085	5,057,869	6,460,248	6,460,248	6,524,850	6,590,099	6,656,000
EXCESS REV (EXP)	(8,027,229)	(3,152,576)	(135,545)	141,017	82,537	82,537	83,363	84,196	85,038
FUND BALANCE 07/1	15,529,700	7,502,471	4,349,895	4,214,350	4,355,367	4,355,367	4,437,904	4,521,267	4,605,463
FUND BALANCE 06/30	**$ 7,502,471**	**$ 4,349,895**	**$ 4,214,350**	**$ 4,355,367**	**$ 4,437,904**	**$ 4,437,904**	**$ 4,521,267**	**$ 4,605,463**	**$ 4,690,501**

Source: District Records



BUILDING FUND BY CATEGORY

2023-2024 Building Fund Expenditure Schedule

Building Fund By Object

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Salaries	$ 4,962,255	$ 4,960,590	$ 3,948,220	$ 3,948,296	$ 4,701,698	$ 4,701,698	$ 4,748,715	$ 4,796,202	$ 4,844,164
Benefits	1,039,545	1,110,406	988,286	1,006,929	1,101,973	1,101,973	1,112,993	1,124,122	1,135,364
Supplies and Materials	6,936,531	2,202,847	64,578	102,643	656,577	656,577	663,143	669,774	676,472
Other Objects	361,117	3,351	0	0	0	0	0	0	0
Total Expenditure by Object	**$ 13,299,448**	**$ 8,277,194**	**$ 5,001,085**	**$ 5,057,869**	**$ 6,460,248**	**$ 6,460,248**	**$ 6,524,850**	**$ 6,590,099**	**$ 6,656,000**

Building Fund By Function

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2021-2022	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Operations & Maintenance	$ 8,185,511	$ 7,650,960	$ 4,986,336	$ 4,955,226	$ 6,460,248	$ 6,460,248	$ 6,524,850	$ 6,590,099	$ 6,656,000
Facilities Acq & Construction	5,113,937	626,235	14,749	102,643	0	0	0	0	0
Total Expenditure by Function	**$ 13,299,448**	**$ 8,277,194**	**$ 5,001,085**	**$ 5,057,869**	**$ 6,460,248**	**$ 6,460,248**	**$ 6,524,850**	**$ 6,590,099**	**$ 6,656,000**

Source: District Records

2023-2024 Building Fund Revenue Summary

Local Revenue		
	Ad Valorem - Current	5,151,585
	Local Sources - Other	1,215,000
	Interest - Interfund	176,200
	Local Revenue	**6,542,785**
Total Revenue		**$ 6,542,785**

CHILD NUTRITION SUMMARY

REVENUES	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Local Sources	$ 1,866,418	$ 559,885	$ 890,962	$ 2,377,057	$ 2,477,897	$ 2,477,897	$ 2,502,676	$ 2,527,703	$ 2,552,980
State Sources	80,358	8,633	89,479	80,494	80,494	80,494	81,299	82,112	82,933
Federal Sources	7,526,297	11,220,597	12,656,897	9,663,721	9,723,345	9,723,345	9,820,578	9,918,784	10,017,972
TOTAL REVENUES	9,473,073	11,789,115	13,637,337	12,121,271	12,281,736	12,281,736	12,404,554	12,528,599	12,653,885
EXPENDITURES									
Food Preparation	4,327,688	4,348,466	4,671,789	$ 5,190,396	5,664,112	5,664,112	5,669,776	5,726,474	5,783,739
Other Direct Services	1,014,951	940,246	1,274,004	1,297,439	1,183,176	1,183,176	1,184,359	1,196,203	1,208,165
Food Procurement/A La Carte	3,464,372	3,483,942	4,500,104	4,364,942	10,081,105	10,081,105	4,452,241	4,496,763	4,541,731
Other CN Programs	1,264,529	622,974	579,233	834,147	3,908,710	3,908,710	1,912,619	931,745	941,062
TOTAL EXPENDITURES	10,071,540	9,395,628	11,025,130	11,686,924	20,837,103	20,837,103	13,218,995	12,351,185	12,474,697
EXCESS REV (EXP)	(598,467)	2,393,487	2,612,207	434,347	(8,555,367)	(8,555,367)	(814,440)	177,414	179,188
FUND BALANCE 07/1	6,263,079	5,664,612	8,058,098	10,670,305	11,104,652	11,104,652	2,549,285	1,734,845	1,912,259
FUND BALANCE 06/30	**$ 5,664,612**	**$ 8,058,098**	**$ 10,670,305**	**$ 11,104,652**	**$ 2,549,285**	**$ 2,549,285**	**$ 1,734,845**	**$ 1,912,259**	**$ 2,091,447**



Source: District Records

CHILD NUTRITION FUND BY CATEGORY

2023-2024 Child Nutrition Fund Revenue Summary

Local Revenue		
Interest	$ 402,760	
Other Local Sources	35,400	
Student Meals	1,974,000	
Local Revenue		2,412,160
State Revenue		
State Matching	80,494	
State Revenue		80,494
Federal Revenue		
Fresh Fruit and Vegetable	9,789,082	
Federal Revenue		9,789,082
Total Revenue		$12,281,736

Child Nutrition By Object

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Salaries	$ 4,302,438	$ 4,318,606	$ 4,490,200	$ 4,753,461	$ 8,628,995	$ 8,628,995	$ 8,715,285	$ 8,889,590	$ 9,067,382
Benefits	994,452	1,039,941	1,270,288	1,444,924	1,577,064	1,577,064	1,608,605	1,640,777	1,673,593
Contracted Services	41,216	8,273	9,597	218,356	15,000	15,000	58,294	58,352	58,411
Purchased Property Services	951,583	258,342	169,155	214,762	263,575	263,575	263,839	264,102	264,367
Other Purchased Services	33,601	63,185	62,281	31,726	86,000	86,000	54,762	54,817	54,872
Supplies and Materials	3,680,924	3,671,389	4,883,421	4,800,576	9,810,570	9,810,570	2,088,641	1,013,546	925,643
Property	52,805	16,490	132,781	213,016	400,000	400,000	373,614	373,988	374,362
Other Objects	14,520	19,401	7,407	10,102	55,900	55,900	55,956	56,012	56,068
Total Expenditure by Object	**$10,071,540**	**$ 9,395,628**	**$11,025,130**	**$11,686,924**	**$20,837,103**	**$20,837,103**	**$ 13,218,995**	**$12,351,185**	**$12,474,697**

Child Nutrition By Function

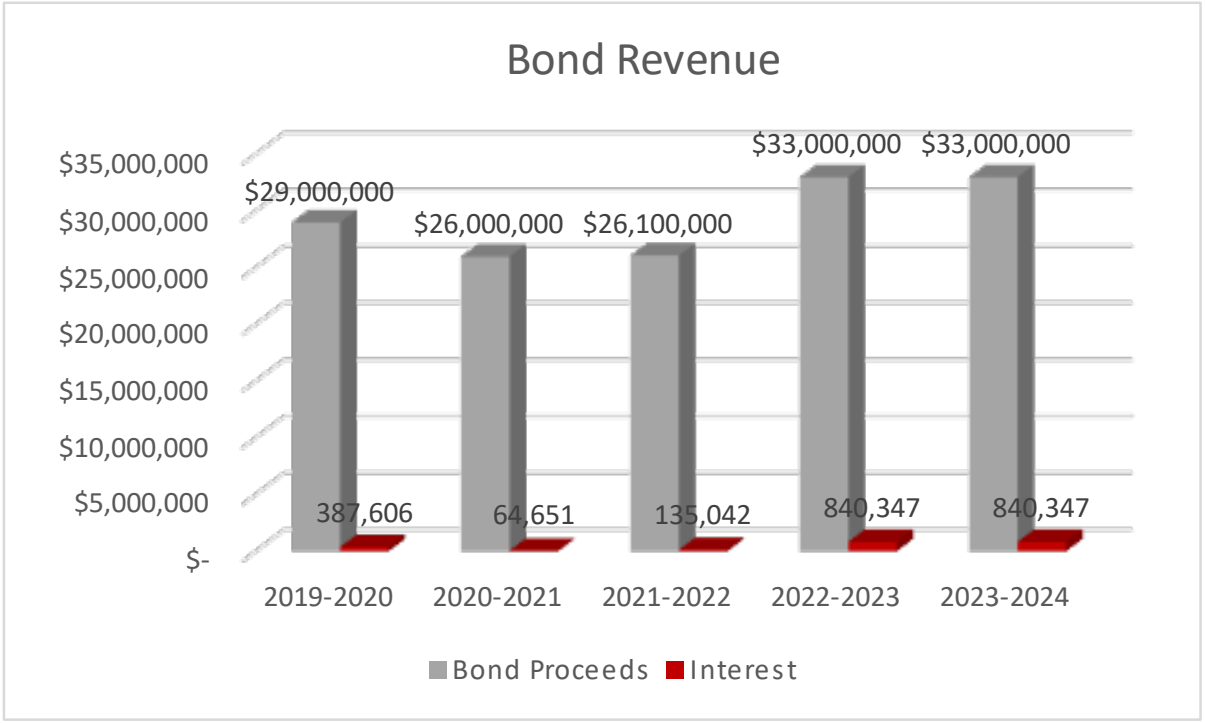
	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Approved 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Food Preparations	$ 4,327,688	$ 4,348,466	$ 4,671,789	$ 5,190,396	$ 5,664,112	$ 5,664,112	$ 5,669,776	$ 5,726,474	$ 5,783,739
Other Direct Services	1,014,951	940,246	1,274,004	1,297,439	1,183,176	1,183,176	1,184,359	1,196,203	1,208,165
Food Procurement/A La Carte	3,464,372	3,483,942	4,500,104	4,364,942	10,081,105	10,081,105	4,452,241	4,496,763	4,541,731
Other CN Programs	1,264,529	622,974	579,233	834,147	3,908,710	3,908,710	1,912,619	931,745	941,062
Total Expenditure By Function	**$10,071,540**	**$ 9,395,628**	**$11,025,130**	**$11,686,924**	**$20,837,103**	**$20,837,103**	**$ 13,218,995**	**$12,351,185**	**$12,474,697**

Source: District Records

BOND FUND SUMMARY

Bond Fund Revenue and Expenditures

REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Bond Proceeds	$ 29,000,000	$ 26,000,000	$ 26,100,000	$ 33,000,000	$33,000,000	$33,000,000	$32,000,000	$ 31,000,000
Interest	387,606	64,651	135,042	840,347	840,347	450,000	350,000	250,000
TOTAL REVENUES	**29,387,606**	**26,064,651**	**26,235,042**	**33,840,347**	**33,840,347**	**33,450,000**	**32,350,000**	**31,250,000**
EXPENDITURES								
Instruction	3,951,045	4,995,570	5,312,601	3,517,726	9,057,708	2,896,986	4,630,346	11,306,146
Student Support	17,371	62,812	179,509	170,147	438,108	1,085,000	1,085,000	1,085,000
Instructional Support	452,725	748,359	369,625	1,145,169	2,948,668	3,896,000	2,231,000	3,665,000
General Administration	19,505	90,988	100,175	107,869	277,751	63,707	63,707	63,707
School Administration	73,465	157,752	73,322	96,451	248,349	100,000	100,000	100,000
Business/Technology	1,599,406	897,308	1,908,041	1,102,300	2,838,286	4,101,830	1,092,400	2,590,750
Operations & Maintenance	1,227,268	824,074	1,043,513	687,496	1,770,218	1,200,000	1,200,000	1,200,000
Student Transportation	67,611	18,259	25,933	1,194,227	3,074,987	0	4,840,000	550,000
Appliances, Furniture, Fixtures	16,525	80,339	49,030	58,372	150,299	1,300,000	8,000,000	5,625,000
Buildings & Construction	17,623,123	24,058,816	16,309,085	11,269,753	29,018,213	35,850,000	29,675,500	3,775,000
Other	0	0	688,643	23,647	60,887	23,647	23,647	23,647
TOTAL EXPENDITURES	**25,048,043**	**31,934,278**	**26,059,477**	**19,373,157**	**49,883,473**	**50,517,170**	**52,941,600**	**29,984,250**
EXCESS REV (EXP)	4,339,563	(5,869,627)	175,566	14,467,190	(16,043,126)	(17,067,170)	(20,591,600)	1,265,750
OTHER FINANCING SOURCES								
Inter-fund Transfers	(445,066)	(358,216)	(135,130)	(180,205)	(816,536)	(840,347)	(450,000)	(250,000)
TOTAL OTHER FINANCING SOURCES	(445,066)	(358,216)	(135,130)	(180,205)	(816,536)	(840,347)	(450,000)	(250,000)
FUND BALANCE 07/1	37,983,976	41,878,472	41,878,472	41,918,907	56,205,892	39,346,230	21,438,713	397,113
FUND BALANCE 06/30	**$ 41,878,472**	**$ 35,650,629**	**$ 41,918,907**	**$ 56,205,892**	**$ 39,346,230**	**$ 21,438,713**	**$ 397,113**	**$ 1,412,863**

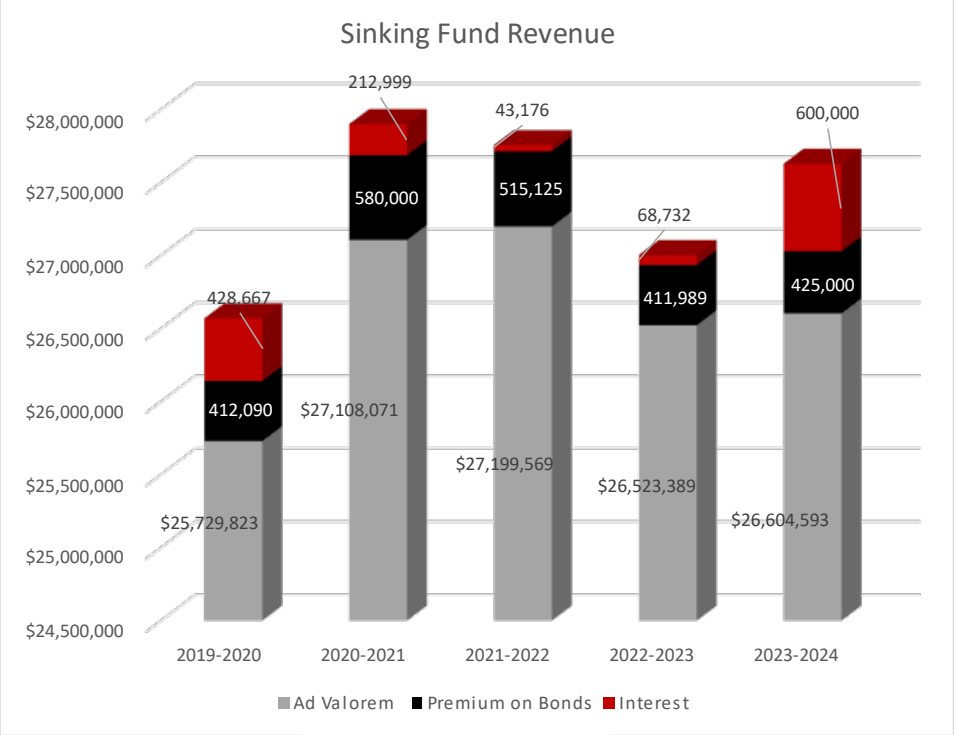


Source: District Records

SINKING FUND SUMMARY

Sinking Fund Revenue and Expenditures

REVENUES	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Ad Valorem	$ 25,729,823	$ 27,108,071	$ 27,199,569	$ 26,523,389	$ 26,604,593	$ 26,870,639	$ 27,004,992	$ 27,140,017
Premium on Bonds	412,090	580,000	515,125	411,989	425,000	429,250	431,396	433,553
Interest	428,667	212,999	43,176	68,732	600,000	606,000	609,030	612,075
TOTAL REVENUES	**26,570,580**	**27,901,070**	**27,757,869**	**27,004,110**	**27,629,593**	**27,905,889**	**28,045,418**	**28,185,645**
EXPENDITURES								
Principal	25,750,000	25,125,000	25,625,000	25,625,000	26,400,000	28,525,000	21,275,000	14,775,000
Interest	1,928,438	1,830,313	1,562,813	1,702,875	2,399,125	1,903,000	1,241,625	790,500
TOTAL EXPENDITURES	**27,678,438**	**26,955,313**	**27,187,813**	**27,327,875**	**28,799,125**	**30,428,000**	**22,516,625**	**15,565,500**
EXCESS REV (EXP)	(1,107,858)	945,758	570,057	(323,765)	(1,169,532)	(2,522,111)	5,528,793	12,620,145
OTHER FINANCING SOURCES								
Inter-fund Transfers	(243,201)	94	(389,178)	(25,280)	(618,176)	(624,358)	(630,601)	(636,907)
TOTAL OTHER FINANCING SOURCE	**(243,201)**	**94**	**(389,178)**	**(25,280)**	**(618,176)**	**(624,358)**	**(630,601)**	**(636,907)**
FUND BALANCE 07/1	14,382,189	13,031,130	13,976,982	14,157,860	13,808,815	12,021,107	8,874,638	13,772,830
FUND BALANCE 06/30	**$ 13,031,130**	**$ 13,976,982**	**$ 14,157,860**	**$ 13,808,815**	**$ 12,021,107**	**$ 8,874,638**	**$ 13,772,830**	**$ 25,756,068**



Source: District Records

ANALYSIS OF GOVERNMENTAL FUNDS

Union Public School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the district's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the district's financing requirements. In particular, fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of Fiscal year 2023, the district's governmental funds reported combined ending fund balances of $117,901,517, with $2,246,005 of this total amount constituting non-spendable fund balance reserved for inventories. In addition, $84,228,568 is restricted for specific purposes: $1,432,280 in general fund, $4,233,341 in the building fund for uses mandated by the Oklahoma Constitution including building erection and maintenance, security, utilities, and fire/casualty premiums; $16,198,468 in the sinking fund for debt service, and $50,758,436 in the bond fund for capital project, $11,295,312 in the child nutrition fund for school lunches, $65,997 in the gift fund restricted for purposes designated by the donor, for a total of $15,743,993 in other governmental funds. Committed fund balance totals $2,703,763 for student activity funds. Assigned fund balance totals $5,178,250 for compensating balances, early retirement incentive, and insurance recovery. Unassigned fund balance totals $23,544,931 and is available for spending at the District's discretion.

The general fund is the chief operating fund of the district. At the end of the current fiscal year, unassigned fund balance of the general fund was $3,544,931. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 15.59 percent of total general fund expenditures and total fund balance represents 20.29 percent of total general fund expenditures. The fund balance of the District's general fund increased by $650,197 from the prior year primarily as a result of an increase in state revenue sources.

Controlling fiscal year-end expenditures to maintain a continuing level of fund balance is also a contributing factor to the district's financial stability. The district relies on the ending fund balance to meet cash flow needs during the first six months of the following fiscal year. While a small portion of the revenue is collected during the first six months of the fiscal year, the significant revenue collections occur in late spring. This annual cash flow trend requires the district to increase the ending fund balance each year as the expenditure budget grows in order to meet cash flow requirements of the first six months prior to tax revenues being collected.

The revenue and expenditure budgets are revised during the fiscal year based on the final federal grant award notifications, state aid allocation revisions, actual revenue receipts, and other unanticipated increases or decreases in revenue or expenditures. Fiscal year 2023 general fund revenue budgets were revised during the year based on adjustments to revenue collections. The fiscal year saw a $15,313,476 increase in local revenue sources, a $237,794 decrease in intermediate sources, a $1,216,454 decrease in state sources, and $3,236,167 increase in federal source collections.

ANALYSIS OF GOVERNMENTAL FUNDS

The building fund is included as a Non-Major Governmental Fund. This program had a total fund balance of $4,382,684. The net increase in fund balance during the current year in the building fund was $149,343. The increase in the fund balance is due to revenue exceeding expenditures. The variance in the final budget versus the actual revenues and expenditures revealed a variance in revenues of $1,190 and a variance in expenditures of $(42,36). The Oklahoma Constitution allows the building fund to be used for erecting, remodeling, repairing, or maintaining school buildings; purchasing furniture, equipment, or computer software; paying energy and utility costs purchasing telecommunications services; paying fire and casualty insurance premiums; purchasing security systems; and paying salaries of security personnel. The ending fund balance will be used for those purposes. The building fund revenue and expenditure budgets are revised during the fiscal year based on the actual revenue receipts and other unanticipated increases or decreases in revenue or expenditures.



The child nutrition fund is included as a Non-Major Governmental fund. It had a total fund balance of $13,051,572. This program had operating revenues of $13,409,913, and expenses of $12,862,203 for the fiscal year 2023. Although expenditures for food, milk, and supplies continue to increase, the child nutrition program has made a concerted effort to provide more healthy food options for students. The Child Nutrition fund ended the year in a positive financial condition. Management has reviewed this program and, barring any unforeseen circumstances, the Child Nutrition program should remain stable and require no support from tax revenues.

The current fiscal year budget reports an increased fund balance, with a total of $18,866,382 for the general fund. 2024-2025 reports a decrease in fund balance, this is due the funding of ESSER money ending June 30th. The district will make adjustments to absorb the end of these funds. ESSER money was used to add additional staffing for Tutors, English Language Learning Teachers, Intervention Aides and various other positions to create extra support for the impact of the pandemic on our students.

The Child Nutrition fund budget reports an increased fund balance for 2023-2024 and has plans to expand the 6th and 7th grade cafeterias. The decrease in fund balance budgeted for 2024-2025 is a result of the completion of the project. The remaining fund balance will remain strong at 14%.

"U" ARE WORTHY – 5-YEAR SERIES BOND

U are Worthy®

VOTE Tuesday February 14, 2023!



Dear Union Patrons,

"Our Kids Are Worthy." That was the Tulsa World headline in January 2020 when we began the demolition of Tuttle Stadium's west side in preparation for the improvements we now enjoy. Not only is the new stadium more accessible, but we also added a new wrestling and weight room, two concession stands, a press box and improved amenities. At the high school, we also added space for volleyball. Then we capped off the project with the Band Building at the stadium's north end. When challenged to explain why a school district would go to such lengths, I said, **"Because our kids are worthy."**

Five years ago, we went out on a limb when we embarked on the district's first five-year general obligation bond. That was daring for Union, as we had previously done only annual bond elections. Our Board of Education, however, saw the wisdom in minimizing risk. What a great decision that turned out to be! No one could have anticipated the magnitude of the disruption due to the pandemic. Although our investment in 1-to-1 ("one computer device for every student") proved almost prophetic.

We come to you again with a host of new projects as we seek approval of a $152 million, five-year series bond. As before, this bond will not raise taxes above traditional levels. Among the signature projects is a plan that would significantly transform Union's Sixth/Seventh Grade Center. Over the last few years, we have had concerns about elementary students' transition to the secondary environment.

Now is the time, we believe, to alter the 6th grade setting to more closely align with elementary by creating smaller learning communities. We also plan to add more restrooms, cafeteria and gym space as we seek to compress lunchtime and improve traffic flow. Ultimately, we envision a more student-friendly 6th grade on the east side of the building, with the 7th grade on the west, and a building that is more conducive to a 21st century learning environment. (See the full details inside).

Other key projects include ongoing investments in technology, safety and security, as well as upgrades to athletic and fine arts facilities to include the UMAC, the Performing Arts Center and turf and courts districtwide for soccer, tennis, golf and indoor baseball/softball. There is also a significant need districtwide for roof and HVAC systems, interior and exterior building renovations, as well as textbooks, digital curriculum, instructional resources, and transportation needs.

The list of needs is extensive and greatly exceeds the budget available to do them. But with your commitment, passage of this bond will go a long way toward giving our students and teachers the tools they need to be successful. I think you will agree: Union's physical structures are second to none, and for that we make no apology. All these public investments are more than dollars spent just on bricks and mortar, computers and technology licenses. In choosing to support Union's bond initiatives, you are investing in our children's future. Students, "U Are Worthy."

Please remember to vote on Tuesday, February 14!

Sincerely,

Kirt Hartzler, Ed.D., Superintendent

5-YEAR SERIES BOND (2023 – 2027)

*$152 Million Proposition at a Glance**

6th/7th Grade Center Renovation and Expansion Project and FF&E	$51,600,000
District Athletics and Fine Arts Facility Upgrades	$5,775,000
District Exterior and Interior Renovations (includes utility systems and equipment, playgrounds, flooring painting, windows, doors, millwork, lighting and FF&E)	$10,240,000
District Roof Replacements	$10,600,000
District HVAC Systems Replacements	$10,000,000
District Equipment and Other Improvements (includes security items, safety upgrades, fencing, paving, roofing, doors, windows, playgrounds, rooftop units, boilers, chillers, hot water tanks, appliances, signage, tools and other renovation or replacement projects)	$15,187,500
Technology	$15,712,500
Textbooks, Digital Curriculum, Software, Subscriptions and Instructional Resources	$15,500,000
Site and Department Allocations	$5,425,000
Transportation – Buses	$3,960,000
Transportation – Vehicles	$1,500,000
Fees, Professional Services, and Contingency	$6,500,000
5-YEAR TOTAL	$152,000,000

*Note: The numbers presented in the table above are estimates. Passage WILL NOT increase taxes above traditional levels!

"U" ARE WORTHY - BOND PROJECTS

All capital projects for the District are paid for with bond dollars. It is through issuance of bonds that Union is able to pay for capital expenditures such as textbooks, instructional technology, equipment and construction. Without bond propositions, the district would have to tap into its general fund to pay for the facilities and instructional tools our children need, leaving little money to hire teachers or conduct daily operations.

2023-2024 Bond Progress:

Reconfiguring the Union 6th/7th Grade Center:

Reconfiguring the Union 6th/7th Grade Center is a complex project. Tackling this project while the building is occupied is going to be a challenge of the highest order. That's why planning is essential, to ensure all the pieces are assembled in the most efficient, cost-effective manner, while creating minimal disruption to the learning environment.

"One of the issues in doing a project this size is that we don't get all the money at one time," Associate Superintendent Charlie Bushyhead said. "We have to group these projects in the right order, as we can pay for them."

The anticipated cost of the project is $51.6 million, approximately one-third of the total bond package. All options have been explored, including building a completely new facility or temporarily relocating students. Given that post-pandemic construction costs have skyrocketed more than 25 percent, the best option is making the changes over multiple summers and while students are in school.



"U" ARE WORTHY - BOND PROJECTS

Reconfiguring the Union 6th/7th Grade Center continued:

"You've got to consider that building Ellen Ochoa Elementary was over $31 million five or six years ago," Bushyhead said. "Today, it would cost more than $70 million to build a new 6th and 7th Grade Center from the ground up."

In 2023, most of the work thus far has been on the planning and design phase of the various projects. Among the changes taking place:

- Reconfiguring the school, with sixth grade on the east side of the building and seventh grade on the west side, while creating smaller learning environments. Teams will be clustered, with restrooms near classrooms. This is expected to provide additional pathways and reduce congestion.
- Improved cafeteria serving area with two eating spaces that each will serve almost 400 students at a time.
- Addition of a gym on the building's southwest side for seventh grade students, which will be a hardened facility designed as a shelter in the event of inclement weather.
- The spirit and winter guard programs will have two new practice areas and locker rooms.
- Renovation of the HVAC system, replacing an old geothermal system that no longer works.

"The real work will begin in summer 2024," said Bushyhead. "We are literally gutting the entire mechanical/HVAC system and there will be challenges as we go forward. First, we will need to relocate and upgrade many of the supporting utilities."

The new physical plant serving the building will be located in Central Park. A new parking area will be built on the northwest side to offset the loss of parking when the gym is built.

"U" ARE WORTHY - BOND PROJECTS

OTHER PROJECTS

Other projects slated for future years include demolition of the stage to begin the cafeteria expansion for the 6th/7th Grade Center. The kitchen and serving areas will be expanded. "We think the expanded space, along with sound abatement, will be a very positive change. An acoustical ceiling and wall treatments will help with sound baffling," said Bushyhead. "An operable wall will separate the space, with almost 400 students on each side, which can be closed or opened to provide more flexibility."

OTHER CHANGES:

- The main classroom area in the 6th/7th Grade Center will be renovated and the four classrooms across the hall from the media center will be converted into offices for the assistant principals and counselors.
- A new corridor will be added, allowing access to the office and back hallways. A portion of the media center will be converted into two additional special education classrooms.
- Four sets of restrooms will be added to each side of the building on both floors, helping with traffic flow and reducing congestion. Sinks will be located outside restrooms, and the restrooms will be close to the teams they serve.

The new gym on the building's west side will be one of the last phases of the project. In addition to serving as the new home for the cheer program, with dedicated locker rooms and a practice space, it will also be built to withstand 250 mile-per-hour winds.

Construction is scheduled to take place through 2027.

DEBT OBLIGATIONS

State statutes prohibit the District from becoming indebted in an amount exceeding the revenue to be received for any fiscal year without approval by the District's voters. Bond issues have been approved by the voters and issued by the District for various capital improvements. State law requires these bonds be fully paid serially within 25 years from the date of issue.

Long-term liabilities of the District consists of bonds payable, obligations for compensated absences, a liability for the early retirement incentive plan, a liability for other post-employment benefits (OPEB), and a pension liability which is discussed in Note G. Debt service requirements for bonds are payable solely from the fund balance and future revenues of the sinking fund. The general fund is the fund that is typically used to liquidate compensated absences, early retirement incentive, the OPEB liability, and the pension liability.

A brief description of the outstanding general obligation bond issues at June 30, 2023 is set forth below:

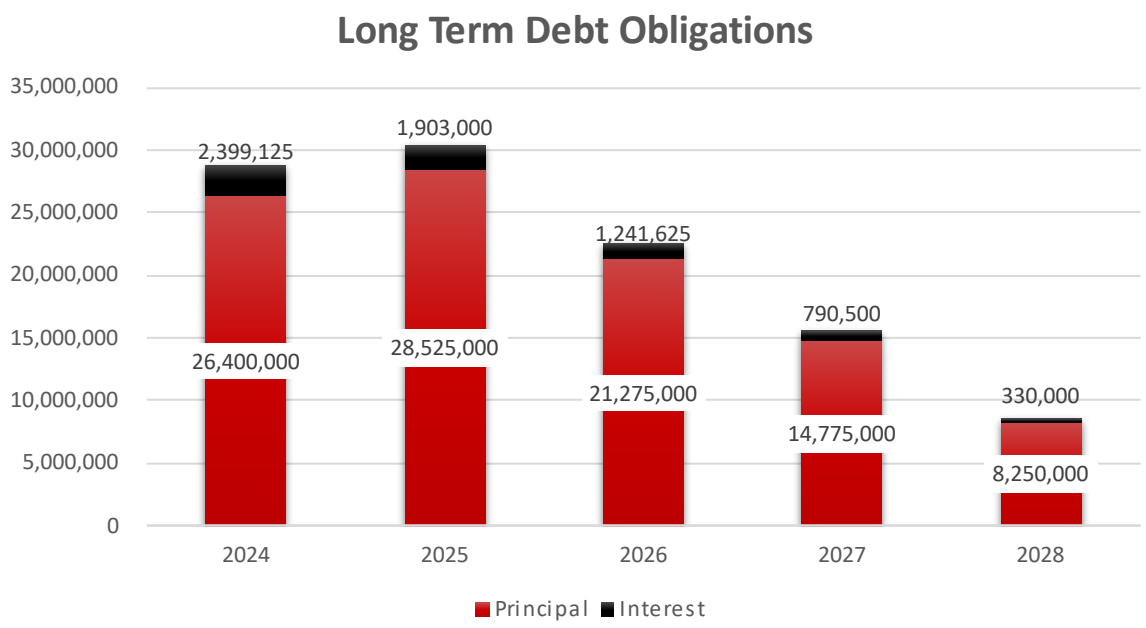
	Balance June 30, 2022	Additions	Deductions	Balance June 30, 2023	Due Within One Year
Governmental Activities					
Bonds Payable	$ 91,850,000	$ 33,000,000	$ (25,625,000)	$ 99,225,000	$ 26,400,000
Premium on debt	1,424,864	567,270	(471,780)	1,520,354	0
Compensated absences	4,659,758	487,665	(505,819)	4,641,604	2,093,586
Early retirement incentive	1,156,634	1,213,783	(834,069)	1,156,634	643,660
	$ 99,091,256	$ 35,268,718	$ (27,436,668)	$ 106,543,592	$ 29,137,246

DEBT OBLIGATIONS

Maturities of long-term debt are as follows

Year ending June 30,	Principal	Interest	Total
2024	26,400,000	2,399,125	28,799,125
2025	28,525,000	1,903,000	30,428,000
2026	21,275,000	1,241,625	22,516,625
2027	14,775,000	790,500	15,565,500
2028	8,250,000	330,000	8,580,000
	$ 99,225,000	$ 6,664,250	$105,889,250

Source: District Records



OPEB OBLIGATIONS

The District is required to report two OPEB plans. The first is the District's OPEB plan for continuing health, vision, and dental coverage upon retirement. The second is the Oklahoma Teacher's Retirement OPEB plan for supplemental health insurance administered by the Oklahoma Teacher's Retirement System (OTRS).

District OPEB p*lan description*: District employees have the option under a single-employer plan of continuing health, vision, and dental coverage at their own expense upon retirement under the Oklahoma Teacher's Retirement System if they are covered by an employment contract that provides for post-retirement benefits and who meet one of the following requirements:
- Age 55 or older with 5 years of service
- Rule of 80 if hired before July 1, 1992 (combined age and service years)
- Rule of 90 if hired after July 1, 1992 (combined age and service years)
- 10 years of service and terminating employment

Retired employees may pay the same premium as the District pays for current employees. The plan is administered by the District and the District has the authority to establish or amend the plan provisions or contribution requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75. The plan does not issue a stand-alone financial report.

Benefits provided: The District provides healthcare, dental, and vision benefits for retirees and their dependents.

OTHER POST-EMPLOYMENT INSURANCE BENEFITS-HEALTH AND DENTAL INSURANCE PROGRAM

Contributions: Contribution requirements of the District are established and may be amended by the Board of Education. All contributions are made by the retirees. Benefits are funded under a "pay as you go" funding method; however expenses are recorded as benefits accumulate.

Assumptions: For the District OPEB, the actuarial valuation date was performed as of June 30, 2022. The measurement date was June 30, 2022.

OPEB OBLIGATIONS

Oklahoma *Teacher's Retirement OPEB plan description:* The District as the employer, participates in the supplemental health insurance program—a cost-sharing multiple-employer defined benefit OPEB plan administered by the Oklahoma Teacher's Retirement System. Title 74 O. S. Sec. 1316.3 defines all health insurance benefits. The authority to establish and amend benefit provisions rests with the State Legislature. OTRS issues a publicly available financial report that can be obtained at www.ok.gov/TRS. The System makes payments to certain retiree health insurance providers that are subsidies to help pay for certain supplemental health benefits that are available to eligible retired members who elect such coverage.

The subsidy payments are made to the Employees Group Insurance Division (EGID) of the Office of Management and Enterprise Services (OMES) for retirees who opt to continue their employer-provided insurance and are also made to employers who provide health insurance options through other insurers as long as the plans provide health insurance options to both the employers' active and retired employees.

Benefits provided: All retirees are eligible except for special retirees (as defined) and spouses and beneficiaries as long as they have at least 10 years of service. Retirees who elect such coverage receive the smaller of (i) a Medicare supplement benefit, if eligible, or (ii) an amount between $100 and $105 per month, depending on service and final average compensation. Payments are made on their behalf monthly (i) to EGID as described above, if the member continues health coverage under that Plan, or (ii) to the member's former employer, if the member retains health coverage under a plan maintained by the former employer as described above.

Contributions Employer and employee contributions are made based upon the OTRS Plan provisions contained in Title 70 of the Oklahoma Statutes, as amended. However, the statutes do not specify or identify any particular contribution source to pay the health insurance subsidy. Based on the contribution requirements of Title 70 employers and employees contribute a single amount based on a single contribution rate as described in Note H; from this amount OTRS allocates a portion of the contributions to the supplemental health insurance program. The cost of the subsidy averages 0.12% of normal cost, as determined by an actuarial valuation. Each employer in the OPEB Plan discloses the employer's own apportioned elements of the OPEB plan. The District's contributions allocated to the OPEB plan from OTRS were $104,287 as of the measurement date.

OPEB OBLIGATIONS

Assumptions: For the OTRS OPEB, the actuarial valuation date was performed as of June 30, 2022. The measurement date was June 30, 2022. The benefits are only available to those retirees that participate and have at least 10 years of service credit at retirement.

The following employees were covered by the benefits terms of the Districts OPEB plat at June 30, 2022:

	District
Active Employees electing coverage	1,669
Actives waiving coverage	235
Retirees electing coverage	407
Total	2,311

District OPEB liability: The District's total OPEB liability of $(901,537) was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

OTHER POST-EMPLOYMENT INSURANCE BENEFITS-HEALTH AND DENTAL INSURANCE PROGRAM

District Actuarial methods and assumptions: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:
- Discount rate of 1.92%
- Inflation rate of 2.25%
- Mortality - Rates are from the Pub-2010 headcount weighted mortality tables for Teachers projected generational using scale MP-2021.
- Health care cost trend rate - 6.7% for FY2022, gradually decreasing over several decades to an ultimate rate of 3.7% in FY2075 and later years.
- The discount rate was based on the Fidelity 20-Year Municipal GO AA Index.

Teachers Retirement OPEB Actuarial methods and assumptions: The total OPEB asset as of June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement,
unless otherwise specified:
- Actuarial Cost Method—Entry Age Normal.
- Inflation—2.25%
- Future Ad Hoc Cost-of-living Increases-None.
- Salary Increases—Composed of 2.25 percent wage inflation, plus .75% productivity increase rate, plus step-rate promotional increase for members with less than 25 years of service.
- Investment Rate of Return – 7.00 percent.

OPEB OBLIGATIONS

- Retirement Age— Experience-based table of rates based on age, service, and gender. Adopted by the Board in July 2020 in conjunction with the fiver year experience study for the period ending June 30, 2019.
- Mortality Rates after Retirement — Males and females: 2020 GRS Southwest Region Teacher Mortality table. Generational mortality improvements with the Ultimate MP scales are projected from the year 2020.
- Mortality Rates for Active Members —Pub-2010 Teachers Active Employee Mortality table. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2010.
- Due to the nature of the benefit, heath care trend rates are not applicable to the calculation of contribution rates.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Deferred District OPEB outflows total $526,516 resulting from the District's contributions between the measurement date and the reporting date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. Deferred Teachers' Retirement OPEB outflows total $108,516 resulting from the District's contributions between the measurement date and the reporting date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred (inflows) outflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year Ended:	District	OTRS	Total
2024	$ 46,763	$ 94,831	$141,594
2025	46,763	94,831	141,594
2026	46,763	94,831	141,594
2027	46,763	94,831	141,594
2028	46,763	94,831	141,594
Therafter	96,465	113,801	210,266
	$330,280	$587,956	$918,236

EMPLOYEE RETIREMENT SYSTEM OBLIGATIONS

Members who joined prior to November 1, 2011 and whose age and service do not equal the eligible limit may receive reduced benefits as early as age 55, and at age 62 receive unreduced benefits based on their years of service. Members who joined after October 31, 2011 and whose age and service do not equal the eligible limit may receive reduced benefits as early as age 60, and at age 65 receive unreduced benefits based on their years of service. The maximum retirement benefit is equal to 2% of final compensation for each year of credited service. Monthly benefits are at 1/12 of this amount.

Final compensation for members who joined the System prior to July 1, 1992 is defined as the average salary for the three highest years of compensation. Final compensation for members joining the System after June 30, 1992 is defined as the average of the highest five consecutive years of annual compensation in which contributions have been made. The final average compensation is limited for service credit accumulated prior to July 1, 1995 to $40,000 or $25,000, depending on the member's election. Service credits accumulated after June 30, 1995 are calculated based on each member's final average compensation.

Upon the death of a member who has not yet retired, the designated beneficiary shall receive the member's total contributions plus 100% of interest earned through the end of the fiscal year, with interest rates varying based on time of service. A surviving spouse of a qualified member may elect to receive, in lieu of the aforementioned benefits, the retirement benefit the member was entitled to at the time of death as provided under the Joint Survivor Benefit Option.

Upon the death of a retired member, the System will pay $5,000 to the designated beneficiary, in addition to the benefits provided for the retirement option selected by the member.

A member is eligible for disability benefits after ten years of credited Oklahoma service. The disability benefit is equal to 2% of final average compensation for the applicable years of credited service. Upon separation from the System, members' contributions are refundable with interest based on certain restrictions provided in the plan, or by the IRC.

Members may elect to make additional contributions to a tax-sheltered annuity program to the exclusion allowance provided under the IRC under Code Section 403(b).

EMPLOYEE RETIREMENT SYSTEM OBLIGATIONS

Contributions: The contribution requirements of OTRS are at an established rate determined by Oklahoma Statute, amended by the Oklahoma Legislature, and are not based on actuarial calculations. The District's contribution rate is 9.50% of the employees' annual pay and an additional 8% for any employees' salaries covered by federal funds for the years ended June 30, 2023. The District's contributions to OTRS in 2023 were $9,571,893, equal to the required contributions.

Employees are required to contribute 7.00% of their annual compensation, which the District pays on behalf of certain employees as allowed by statute. The District made contributions on behalf of certain employees in 2023 totaling approximately $2,613,000.

The State of Oklahoma makes a contribution on behalf of each teacher meeting minimum salary requirements (known as the OTRS years of service credit). The credit amount is determined based on years of service and ranges from $60.15 per year for 0 years of service to $1,410.53 per year for 25 years or more of service. For the fiscal year ended June 30, 2023 the State paid approximately $626,000 on behalf of teachers employed at the District. In accordance with GAAP, the District recognized the on- behalf-of payments as revenue and expense/expenditure in the government wide and fund financial statements.

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected actual experience	$ 4,503,611	$ (1,758,538)
Changes of assumptions	9,485,330	-
Net difference between projected and actual earnings on pension plan investments	13,383,466	0
Changes in proportion and differences between District contributions and proportionate share of contributions	8,237,560	(224,272)
Total deferred amounts to be recognized in pension expense in future periods	35,609,967	(1,982,810)
District contributions subsequent to the measurement date	9,571,893	-
Total	$ 45,181,860	$ (1,982,810)

Source: District Records



INFORMATIONAL SECTION

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NET ASSESSED VALUATION

Since local revenue sources are dependent on the value of property within the District, trends in property valuations are an important economic indicator of a district's revenue base. The assessed valuation of property within the School District is comprised of three components: real, personal, and public service. The county assessor in each county determines the real and personal property values on an annual basis. Public service valuations are set annually by the Oklahoma Tax Commission. Once the valuation is determined, an assessment rate is calculated to provide the assessed valuation on which the appropriate tax levy is applied.

In accordance with the Oklahoma Constitution, the assessment rate for real and personal property set by each county must be within a range established by the State Board of Equalization. As a result of passage of State Question No. 675 on November 5, 1996, the Oklahoma Constitution was amended to provide that the allowable range for real property be placed between 11 percent and 13 ½ percent and the range for personal property be set between 10 percent and 15 percent. Beginning January 1, 1997, the percentage at which real or personal property is assessed within a county shall not be increased except upon approval by a majority of the registered voters of the county, voting at an election called for that purpose by a majority of county commissioners, or upon a petition initiated by not less than ten percent (10%) of the registered voters of the county based on the total number of votes cast at the last general election for the county office receiving the highest number of votes at the election. In no event shall the percentage be increased by more than on percentage point per year or increase in excess of the aforementioned assessment ranges for personal and real property. The percentage at which real or personal property is assessed within a county may be decreased with the limitations (assessment ranges) without approval of the voters of the county.

Also, as provided by State Question No. 675, all other property (primarily public service property) assessed by the State Board of Equalization shall be assessed at the percentage of its fair cash value, estimated at the price it would bring at a fair voluntary sales, at which it was assessed on January 1, 1996. Consequently, the assessment rates on public service property and on airlines and railroads included in the public service category were set at 22.85% and 11.84%, respectively.

The Constitution of the State of Oklahoma provides exemptions to real and personal property owners based on certain qualifications and guidelines. A residential homeowner is allowed a homestead exemption deduction equal to $1,000 of net assessed valuation. The homeowner must apply annually for the exemption in order to receive the deduction.

An exemption on certain household property taxes was approved by the voters of the state in the form of State Question 648 at an election held November 3, 1992. This exemption applies to "household goods of the heads of families and livestock employed in support of the family." State Question 648 actually authorized each county to hold an election approving the exemption. On September 14m 1993, Tulsa County voters became the first county in Oklahoma to approve the household property exemption. The exemption was effective for tax year 1994.

NET ASSESSED VALUATION

As a result, the School District's personal property valuation declined. In order to ensure a neutral effect on local government ad valorem tax revenues, State Question 648 provided for an adjustment in the mill levies assess by counties and schools, which prevented the School District from experiencing a decline in local revenues. Consequently, at that time the adjusted mill levies for Union's General Fund and Building Fund were set at 36.058 and 5.15 mills, respectively. In addition, the District's adjusted net debt limitation percentage was modified to 10.30% (10% adjustment factor of 1.03) of net assessed property located in the District. The adjustment factor for the Union School District was determine by Tulsa County officials.

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Real Property Assessed Value[a]	Personal Property Net Assessed Value[a]	Public Service Property Property Assessed Value[b]	Total Net Assessed Value	Total Estimated Actual Value[c]	Increase	Ratio of Gross Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate[d]
2014	610,351,602	91,811,689	19,160,939	721,324,230	6,671,918,494	1.66%	10.81%	71.06
2015	628,740,000	99,732,783	16,546,904	745,019,687	6,905,133,965	3.50%	10.79%	70.19
2016	647,399,204	101,040,598	16,351,844	764,791,646	7,085,583,042	2.61%	10.79%	71.01
2017	673,539,097	104,988,429	18,150,870	796,678,396	7,368,526,233	3.99%	10.81%	71.11
2018	692,847,775	106,814,765	19,086,696	818,749,236	7,564,864,003	2.66%	10.82%	72.93
2019	718,866,548	110,992,122	19,057,585	848,916,255	7,841,339,927	3.65%	10.83%	71.92
2020	742,216,596	111,856,098	20,845,162	874,917,856	8,068,048,672	2.89%	10.84%	72.34
2021	760,697,383	110,747,589	22,570,959	894,015,931	8,231,037,095	2.02%	10.86%	71.43
2022	775,116,488	111,964,105	24,114,249	911,194,842	8,378,679,168	1.79%	10.88%	70.70
2023	809,223,021	122,723,616	24,676,051	956,622,688	8,842,327,430	5.53%	10.82%	69.82
2024 est	817,315,251	123,950,852	24,922,812	966,188,915	8,930,750,704	1.00%	10.82%	69.82
2025 est	825,488,404	125,190,361	25,172,040	975,850,804	9,020,058,211	1.00%	10.82%	69.82
2026 est	833,743,288	126,442,264	25,423,760	985,609,312	9,110,258,793	1.00%	10.82%	69.82

[a] Assessed value is defined a the taxable value of real or personal property and is subject to an assessment rate set by the County Assessor to calculate the amount of tax liability. The current assessment rate is 11% for real property and 10% for personal property.

[b] Public service property is centrally assessed by the Oklahoma State Board of Equalization. The assessment rates on public service property, and on airlines and railroads included in the public service category, are set at 22.85% and 11.84% respectively.

[c] Estimated actual value is used in computing the gross assessed value for tax purposes. The Oklahoma Constitution provides that this value will not exceed a 5% increase over the previous year unless improvements were made to the property or if title to the property is transferred, changed, or conveyed to another person.

[d] Components of total direct tax rate are found on the Direct and Overlapping Property Tax Rate table.

Source: Tulsa County Assessor

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
Rates for Taxpayers in the City of Tulsa[a]

	Direct Rates				Overlapping Rates					Total
	Union School District			Total					Total	Direct &
Fiscal Year	General	Building	Sinking	Direct Rates	Tulsa County	Tulsa Comm College	Tulsa VoTech	Tulsa City	Overlapping Rates	Overlapping Rates
2014	36.05	5.15	29.86	71.06	22.24	7.21	13.33	20.24	63.02	134.08
2015	36.05	5.15	28.99	70.19	22.23	7.21	13.33	21.46	64.23	134.42
2016	36.05	5.15	29.81	71.01	22.22	7.21	13.33	22.79	65.55	136.56
2017	36.05	5.15	29.91	71.11	22.24	7.21	13.33	21.20	63.98	135.09
2018	36.05	5.15	31.73	72.93	22.24	7.21	13.33	22.44	65.22	138.15
2019	36.05	5.15	30.72	71.92	22.74	7.21	13.33	22.14	65.42	137.34
2020	36.05	5.15	31.14	72.34	22.66	7.21	13.33	22.12	65.32	137.66
2021	36.05	5.15	30.23	71.43	23.25	7.21	13.33	17.78	61.57	133.00
2022	36.05	5.15	29.50	70.70	23.26	7.21	13.33	20.44	64.24	134.94
2023	36.05	5.15	28.62	69.82	23.26	7.21	13.33	19.70	63.40	133.32

Rates for Taxpayers in the City of Broken Arrow[b]

	Direct Rates				Overlapping Rates					Total
	Union School District			Total					Total	Direct &
Fiscal Year	General	Building	Sinking	Direct Rates	Tulsa County	Tulsa Comm College	Tulsa VoTech	Broken Arrow City	Overlapping Rates	Overlapping Rates
2014	36.05	5.15	29.86	71.06	22.24	7.21	13.33	17.32	60.10	131.16
2015	36.05	5.15	28.99	70.19	22.23	7.21	13.33	17.14	59.91	130.10
2016	36.05	5.15	29.81	71.01	22.22	7.21	13.33	17.10	59.86	130.87
2017	36.05	5.15	29.91	71.11	22.24	7.21	13.33	16.92	59.70	130.81
2018	36.05	5.15	31.73	72.93	22.24	7.21	13.33	16.84	59.62	132.55
2019	36.05	5.15	30.72	71.92	22.74	7.21	13.33	15.61	58.89	130.81
2020	36.05	5.15	31.14	72.34	22.66	7.21	13.33	15.66	58.86	131.20
2021	36.05	5.15	30.23	71.43	23.25	7.21	13.33	16.19	59.98	131.41
2022	36.05	5.15	29.50	70.70	23.26	7.21	13.33	16.05	59.85	130.55
2023	36.05	5.15	28.62	69.82	23.16	7.21	13.33	16.61	60.31	130.13

[a] Approximately 86% of the District lies within the City of Tulsa. The ten-year tax levy average for property owners in the City of Tulsa is 135.61 mills.

[b] Approximately 14% of the District lies within the City of Broken Arrow. The ten-year tax levy average for property owners in the City of Broken Arrow is 131.06 mills.

Note: A mill is the equivalent of $1 per $1,000 of net assessed value. The District's millage rate levy is pursuant to provisions of the Constitution of the State of Oklahoma contained in Article X. The County Excise Board certifies the Estimate of Needs submitted by the District annually and computes the rate of mill levy necessary for general fund, building fund and sinking fund purposes. Once the levy is certified by the Excise Board, the county assessor extends said levies upon the tax rolls. Pursuant to a recent amendment to the Oklahoma Constitution enabling local school districts to seek permanent voter approval of a 5-mill emergency levy, a 5.15-mill building levy, and a 10-mill local support levy, the District submitted such permanent levies to the voters at an election held on February 13, 2001. The permanent levies were approved, and the District no longer has to submit approval of these funding sources to voters on an annual basis.

Source: Tulsa County Clerk

PROPERTY TAX RATE IMPACT ON PROPERTY OWNERS

Property Tax Rate Impact on Property Owners

Rates for Taxpayers in the City of Tulsa

Fiscal Year	Mills	Market Value of Property	Assessment Rate	Assessed Value	Millage Rate	Property Tax Due	Change
2013	134.84	250,000	11%	27,500	0.13484	3,708	11
2014	134.08	250,000	11%	27,500	0.13408	3,687	-21
2015	134.42	250,000	11%	27,500	0.13442	3,697	9
2016	136.56	250,000	11%	27,500	0.13656	3,755	59
2017	135.09	250,000	11%	27,500	0.13509	3,715	-40
2018	138.15	250,000	11%	27,500	0.13815	3,799	84
2019	137.34	250,000	11%	27,500	0.13734	3,777	-22
2020	137.66	250,000	11%	27,500	0.13766	3,786	9
2021	133.00	250,000	11%	27,500	0.13300	3,658	-128
2022	134.94	250,000	11%	27,500	0.13494	3,711	53
2023	133.22	250,000	11%	27,500	0.13322	3,664	-47

Rates for Taxpayers in the City of Broken Arrow

Fiscal Year	Mills	Market Value of Property	Assessment Rate	Assessed Value	Millage Rate	Property Tax Due	Change
2013	131.18	250,000	11%	27,500	0.13118	3,607	-10
2014	131.16	250,000	11%	27,500	0.13116	3,607	-1
2015	130.10	250,000	11%	27,500	0.13010	3,578	-29
2016	130.87	250,000	11%	27,500	0.13087	3,599	21
2017	130.81	250,000	11%	27,500	0.13081	3,597	-2
2018	132.55	250,000	11%	27,500	0.13255	3,645	48
2019	130.81	250,000	11%	27,500	0.13081	3,597	-48
2020	131.20	250,000	11%	27,500	0.13120	3,608	11
2021	131.41	250,000	11%	27,500	0.13141	3,614	6
2022	130.55	250,000	11%	27,500	0.13055	3,590	-24
2023	130.13	250,000	11%	27,500	0.13013	3,579	-12

Source: Tulsa County Clerk

PROPERTY TAX AND COLLECTIONS

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Tax Levied for Fiscal Year	Collected within the Fiscal Year of the Levy[a]		Collected in Subsequent Years[b]		Ratio of Total Tax Collection to Levy[c]	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Levy[c]
		Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Tax Collection			
2013	51,098,475.97	50,136,475.61	98.12%	985,460.76	51,121,936.37	100.05%	1,903,829	3.73%
2014	51,257,299.78	50,231,292.56	98.00%	910,508.71	51,141,801.27	99.77%	1,889,675	3.69%
2015	52,292,931.83	51,034,794.79	97.59%	906,394.03	51,941,188.82	99.33%	1,785,109	3.41%
2016	54,307,854.78	53,392,085.63	98.31%	907,622.92	54,299,708.55	99.98%	1,805,492	3.32%
2017	56,651,800.74	55,237,805.08	97.50%	819,588.64	56,057,393.72	98.95%	1,981,909	3.50%
2018	59,711,381.78	58,210,862.77	97.49%	1,398,459.65	59,609,322.42	99.83%	2,225,068	3.73%
2019	61,054,057.06	59,170,948.54	96.92%	1,056,050.52	60,226,999.06	98.65%	2,516,937	4.12%
2020	62,495,382.00	61,977,275.00	99.17%	1,006,640.00	62,983,915.00	100.78%	2,764,349	4.42%
2021	63,859,558.00	62,851,899.00	98.42%	1,394,179.00	64,246,078.00	100.61%	2,382,610	3.73%
2022	64,421,475.00	62,574,865.00	97.13%	972,563.00	63,547,428.00	98.64%	2,334,546	3.62%
2023	66,792,094.00	65,383,480.00	97.89%	1,054,949.00	66,418,429.00	99.44%	2,607,149	3.90%
2024 Est	63,120,335.82	62,489,132.46	99.00%	1,000,000.00	63,489,132.46	100.58%	2,964,349	4.70%
2025 Est	63,751,539.18	62,476,508.39	98.00%	1,000,000.00	63,476,508.39	99.57%	3,164,349	4.96%
2026 Est	64,389,054.57	63,423,218.75	98.50%	1,000,000.00	64,423,218.75	100.05%	3,364,349	5.23%

[a]The Tulsa County Assessor is required to file a tax roll report on or before October 1 of each year with the Tulsa County Treasurer who must begin collecting taxes by November. The first half of taxes is due and payable on or before December 31. The second half becomes due and payable on or before March 31. If the first half is not paid by December 31, the total tax becomes due and payable on January 1.

[b]Ad valorem taxes not paid on or before April 1 are considered delinquent. Interest accrues on delinquent taxes at the rate of one and one-half percent monthly (18 percent annually) to a maximum of 100 percent of the taxes due until such time as the delinquent taxes are paid. If not paid by the following October 1, the property is offered for sale for the amount of taxes due.

[c]In accordance with Oklahoma State Law 68 O.S. 2001 Section 3009 and Sections 26 and 28 of Article 10 of the Oklahoma Constitution, the County Excise Board assumes a delinquency rate of 10% when the Board approves the total tax levy. However, the District has a history of only 2% - 4% delinquency rate. Therefore, the "Ratio of Deliquent Taxes to Total Levy" may exceed 100%.

Source: Tulsa County Treasurer

STATE AID CALCULATION

UNION PUBLIC SCHOOLS

State Aid Calculation Sheet

FY24 Mid-Term

FOUNDATION AID

Foundation Weighted ADM	25,331.58		
Foundation Aid Factor	2,111.32		$ 53,483,071.49
Less Chargeables:			
Ad Valorem	956,632,688.00	$ 15,353,954.64	
Foundation Mils	0.01605		
County 4 Mil Levy (75%)	4,349,300.30	$ 3,261,975.23	
School Land Earnings		2,218,669.52	
Gross Production		13,244.31	
Motor Vehicle		6,236,289.82	
Rea Tax		-	
TOTAL CHARGEABLES			$ (27,084,133.52)
NET FOUNDATION AID (ZERO IF LESS THAN ZERO)			$ 26,398,937.97

TRANSPORTATION AID:

Regular Average Daily Haul	9,262.80		
Per Capita Amount	$ 33.00		
Transportation Factor	2.00		$ 611,344.80

SALARY INCENTIVE AID:

Incentive Aid Guarantee Factor	102.53		
Weighted ADM	25,331.58	$ 2,597,246.90	
Adjusted District Valulation	956,632,688.00	$ 956,632.69	
Incentive Mils	20		$ 32,812,284.19

REDUCTIONS:

OCAS Non-Compliance	$ -		
Per-Pupil Revenue Exceeds 150%	$ -		
Administrative Costs Penalty	$ -		
Adjustments due to Additions	$ -		
Adjustments due to Reductions	$ -		
General Fund Balance Penalty	$ -		
TOTAL REDUCTIONS			$ -

TOTAL NET STATE AID **$ 59,822,566.96**

Calculated Per Student Factor	$ 4,161.92

Source: District Records

INITIAL ALLOCATION - CHARGEABLE CALCULATIONS

Union Public Schools
Initial Allocation - Chargeable Calculations
FY23

		COUNTY 4 MIL	GROSS PRODUCTION	MOTOR VEHICLE	SCHOOL LAND
FY22	July	18,485.76	546.68	628,460.94	190,782.75
FY22	August	13,909.29	665.75	656,074.47	99,038.19
FY22	September	10,941.70	985.33	670,961.13	156,562.64
FY22	October	18,378.77	816.68	569,050.76	190,696.84
FY22	November	8,679.81	731.22	569,997.58	144,545.35
FY22	December	142,456.66	854.34	557,886.38	173,065.86
FY22	January	2,648,015.86	1,034.54	574,501.43	315,413.60
FY22	February	595,068.78	880.71	568,445.83	188,751.02
FY22	March	125,324.74	605.93	476,111.99	167,818.88
FY22	April	420,723.09	1,148.33	652,217.93	175,944.28
FY22	May	147,164.70	1,026.19	564,814.33	128,900.16
FY22	June	34,855.31	1,272.87	603,237.67	288,386.20
FY23	July	102,039.14	1,343.21	129,748.17	202,286.90
FY23	August	11,227.81	1,169.92	560,699.03	115,207.82
FY23	September	12,243.31	1,444.87	596,612.04	156,973.22
FY23	October	14,794.26	1,148.41	566,261.69	182,260.13
FY23	November	6,546.58	1,169.87	511,761.82	154,422.74
FY23	December	169,953.16	572.30	507,375.46	144,544.74
FY23	January	2,576,448.68	1,817.58	525,322.41	275,573.45
FY23	February	639,256.55	1,173.09	556,767.53	255,029.84
FY23	March	155,116.10	772.89	511,413.63	167,701.62
FY23	April	363,481.26	1,334.93	603,167.55	185,439.36
FY23	May	184,827.04	737.17	513,846.57	155,099.19
FY23	June	113,366.41	560.07	653,313.92	224,130.51
		$ 4,270,789.20	$ 13,244.31	$ 6,236,289.82	$ 2,218,669.52
SDE Chargeable Amount		$ 3,203,091.90	$ 13,244.31	$ 6,236,289.82	$ 2,218,669.52
Difference		75%	$ -	$ -	$ -

Source: District Records

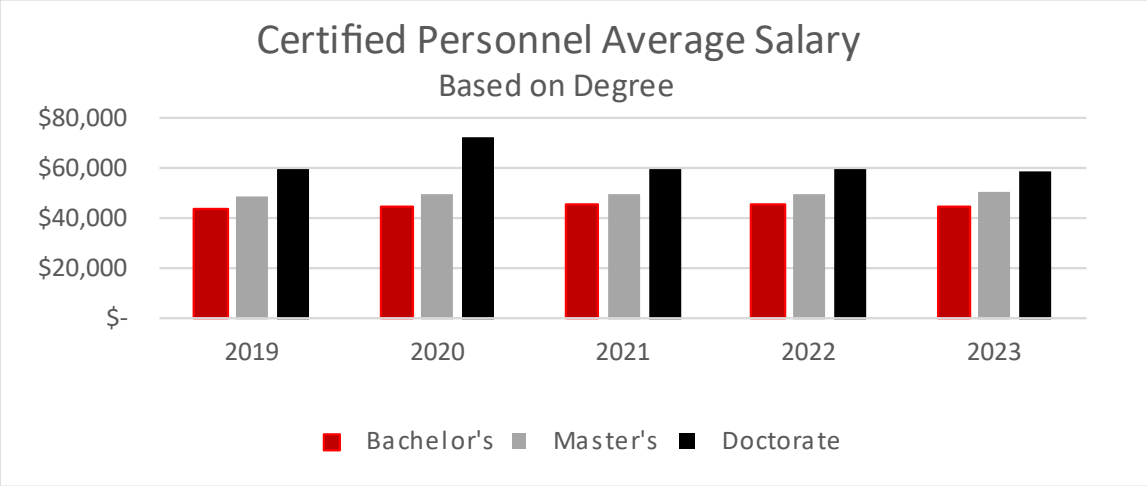
DEMOGRAPHIC AND ECONOMIC STATISTICS

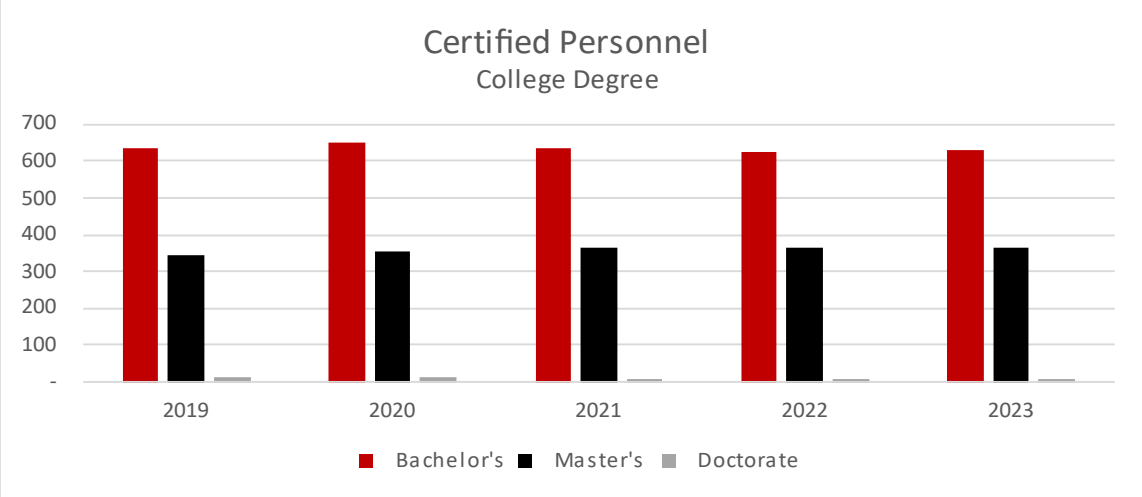
Demographic and Economic Statistics
Last Ten Fiscal Years

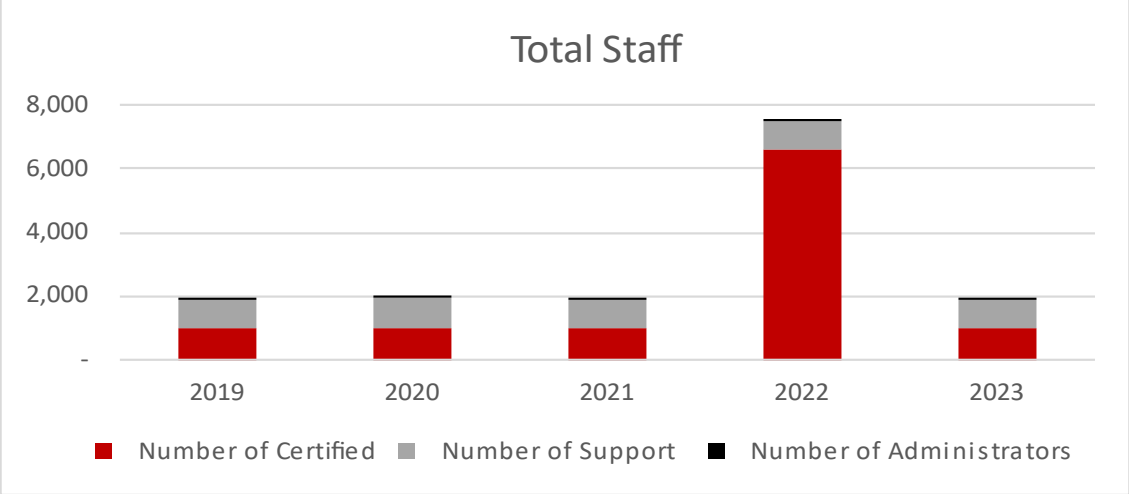
Fiscal Year Ended June 30,	Population	Total Personal Income (in thousands)	Real Per Capita Personal Income	Labor Force	Unemployment Rate
2013	962,944	45,544,362	47,297	468,063	5.3%
2014	969,224	47,726,528	49,242	465,969	4.3%
2015	975,096	50,060,454	51,339	474,611	4.3%
2016	987,201	49,475,553	50,117	475,396	4.8%
2017	988,248	51,359,190	51,841	475,019	4.2%
2018	991,009	57,352,040	57,597	477,715	3.4%
2019	1,006,076	56,643,045	56,680	482,165	3.1%
2020	1,006,411	57,648,729	56,708	480,351	6.6%
2021	1,023,988	61,378,865	59,941	482,737	4.2%
2022	1,034,123	63,808,491	61,703	486,787	3.1%
2023	1,042,541	66,218,034	63,516	507,064	3.4%

Note: Tulsa MSA comprises seven counties: Creek, Okmulgee, Osage, Pawnee, Rogers, Tulsa and Wagoner

PERSONNEL RESOURCES







PERSONNEL RESOURCES

Average Salary - Certified Staff

	2019	2020	2021	2022	2023
Bachelor's	$ 43,868	$ 45,132	$ 45,248	$ 45,266	$ 44,759
Master's	$ 48,987	$ 50,184	$ 49,856	$ 49,936	$ 50,910
Doctorate	$ 59,385	$ 72,570	$ 59,909	$ 59,909	$ 58,883

Staffing by Category

	2019	2020	2021	2022	2023
Number of Certified	996	1,017	1,008	6,607	1,002
Number of Support	908	930	882	888	901
Number of Administrators	72	78	81	77	80

Certified Personnel - College Degree

	2019	2020	2021	2022	2023
Bachelor's	638	649	633	623	628
Master's	344	356	366	365	364
Doctorate	14	13	9	10	10





Source: District Records

PERSONNEL RESOURCES – PRIOR YEAR SALARY

PRIOR YEAR ACTUAL SALARY BY FUNCTION					
TOTAL SALARY BY FUNCTION	2019	2020	2021	2022	2023
51000 - INSTRUCTION	$ 48,320,678	$50,397,804	$52,009,867	$49,382,745	$49,920,639
52112 - ATTENDANCE SERVICES	471,379	499,110	524,573	538,996	504,776
52113 - SOCIAL WORK SERVICES	369,368	354,562	360,732	323,215	303,411
52120 - GUIDANCE SERVICES	2,115,832	2,252,107	2,755,358	2,903,193	2,902,859
52132 - MEDICAL SERVICES	930,831	905,136	956,872	911,202	1,014,524
52135 - OCCUPATIONAL THERAPY	201,656	205,405	219,781	194,872	238,935
52140 - PSYCHOLOGICAL SERVICES	832,574	937,238	938,847	908,870	803,618
52152 - SPEECH PATHOLOGY SERVICES	894,663	971,071	954,173	942,075	1,052,997
52170 - PHYSICAL THERAPY	66,982	79,431	85,320	73,391	78,240
52194 - PARENTAL ADVISORY	463,959	473,896	570,004	572,245	619,291
52199 - OTH SUPPORT SERVICES STUDENT	592,846	589,881	540,437	608,245	952,227
52212 - INSTR CURR DEVELOPMENT SVC	1,836,864	1,764,871	1,744,195	1,497,247	1,557,834
52213 - INSTR STAFF TRAINING SVC	869,819	830,347	1,458,398	2,248,573	2,053,502
52220 - LIBRARY MEDIA SERVICES	754,119	660,757	815,216	766,780	907,638
52230 - INSTR RELATED TECHNOLOGY	125,598	130,298	138,633	135,562	138,273
52240 - ACADEMIC STU ASSESSMENT	128,537	125,195	106,824	141,975	157,824
52312 - BOARD MINUTES CLERK SERVICES	18,491	13,595	13,241	13,218	13,400
52313 - BOARD TREASURER SERVICES	121,341	126,053	134,084	207,670	208,786
52321 - OFFICE OF SUPERINTENDENT	531,555	627,281	660,700	812,976	910,589
52330 - STATE FED RELATIONS SERVICES	304,150	316,060	339,595	283,340	300,856
52340 - OTHER GENERAL AND ADMIN SVC	515,319	429,068	474,838	441,675	513,110
52410 - OFFICE OF PRINCIPAL SERVICES	5,989,288	6,172,470	6,573,264	6,162,483	6,785,524
52490 - OTHR SUP SVC SCHOOL ADM	651,034	661,370	686,028	669,333	787,811
52511 - BUSINESS OFFICE	309,428	320,633	334,760	321,319	315,876
52512 - BUDGETING SERVICES	242,367	246,262	265,611	185,589	161,371
52513 - TREASURY SERVICES	107,178	147,184	156,379	151,204	198,835
52514 - PAYROLL SERVICES	347,379	423,153	407,135	401,086	426,859
52515 - FINANCIAL ACCOUNTING SERVICES	665,377	687,226	679,580	614,563	608,221
52517 - PROPERTY ACCOUNTING SERVICES	180,255	185,671	211,324	233,930	227,134
52519 - GRANT SERVICES	216,162	223,083	234,487	279,696	305,562
52520 - PURCH WRHSE DISTRB SERVICES	391,823	441,708	476,102	404,286	414,486
52530 - PRINTING PUBLSHN DISTRBNG	44,072	57,834	61,918	62,338	57,858
52544 - EVALUATION SERVICES	9,682	7,816	9,064	9,209	9,064
52560 - INFORMATION SERVICES	328,559	305,405	339,100	331,445	323,505
52571 - RECRUITMENT PLACEMENT	466,838	473,917	488,133	461,649	613,393
52572 - PERSONNEL SERVICES	473,192	484,933	496,411	475,506	351,649
52573 - INSERVICE TRAINING NONINSTRT	9,520	5,645	14,878	168,385	87,160
52575 - OTHER STAFF SERVICES	32,112	33,674	36,459	27,001	14,161
52580 - ADMIN TECHNOLOGY SERVICES	1,175,701	1,310,094	1,386,858	1,365,863	1,391,777
52582 - SYS APPLICTN DEV	255,134	216,387	187,627	186,924	191,381
52620 - OPERATION OF BLDG SERVICES	5,658,504	5,957,768	6,327,527	5,691,594	5,901,093
52630 - CARE UPKEEP OF GROUNDS SVC	428,980	461,645	456,524	439,916	431,996
52640 - CARE UPKEEP OF EQUIPMENT SVC	126,349	122,812	125,568	130,046	132,736
52660 - SECURITY SERVICES	1,129,397	1,225,613	1,228,803	1,299,113	1,326,809
52670 - SAFETY	24,753	23,957	10,624	11,301	11,213
52720 - VEHICLE OPERATION SVC STUDENT	2,074,519	2,181,145	2,237,036	2,283,287	2,689,175
52730 - MONITORING SERVICES STUDENT	324,463	351,927	368,790	373,834	335,073
52740 - VEHICLE MAINT SERVICES STUDENT	308,210	301,734	306,695	315,140	346,553
53120 - FOOD PREP DISPENSING SERVICES	3,208,896	3,553,180	3,547,065	3,679,164	4,036,883
53130 - FOOD SUPPLY DELIVERY SERVICES	157,705	181,307	184,837	186,232	177,706
53140 - OTHER DIR RLTD CN SERVICES	216,634	221,638	219,604	229,763	238,529
53150 - FOOD MILK PURCH REIMB STUD	195,392	142,151	150,461	152,128	103,931
53180 - NUT EDU AND STAFF DEVELOP	182,486	161,115	169,942	204,010	168,860
53190 - OTH CHILD NUT PROG OPERATIONS	98,016	86,582	87,800	87,418	97,759
53300 - COMMUNITY SVCS OPERATIONS	2,540,131	2,793,255	2,795,553	2,702,087	2,817,543
57800 - LONG TERM DISABILITY CLAIMS	5,450	4,120	3,520	3,970	3,060
Grand Total	$ 89,041,548	$92,863,581	$97,067,156	$94,208,880	$97,243,877

Source: District Records

PERSONNEL RESOURCES – CURRENT YEAR SALARY

2024 SALARY BUDGET BY FUNCTION

51000 - INSTRUCTION	$ 61,649,911	52515 - FINANCIAL ACCOUNTING SERVICES	604,281
52112 - ATTENDANCE SERVICES	527,881	52517 - PROPERTY ACCOUNTING SERVICES	148,017
52113 - SOCIAL WORK SERVICES	441,756	52519 - GRANT SERVICES	332,740
52120 - GUIDANCE SERVICES	2,971,733	52520 - PURCH WRHSE DISTRB SERVICES	446,514
52132 - MEDICAL SERVICES	1,155,007	52530 - PRINTING PUBLSHN DISTRBNG	60,317
52135 - OCCUPATIONAL THERAPY	176,898	52544 - EVALUATION SERVICES	9,682
52140 - PSYCHOLOGICAL SERVICES	906,871	52560 - INFORMATION SERVICES	318,675
52152 - SPEECH PATHOLOGY SERVICES	830,072	52571 - RECRUITMENT PLACEMENT	573,319
52170 - PHYSICAL THERAPY	158,447	52572 - PERSONNEL SERVICES	357,302
52194 - PARENTAL ADVISORY	887,898	52573 - INSERVICE TRAINING NONINSTRT	
52199 - OTH SUPPORT SERVICES STUDENT	1,453,853	52575 - OTHER STAFF SERVICES	690
52212 - INSTR CURR DEVELOPMENT SVC	1,774,331	52580 - ADMIN TECHNOLOGY SERVICES	1,730,115
52213 - INSTR STAFF TRAINING SVC	1,510,895	52582 - SYS APPLICTN DEV	194,063
52220 - LIBRARY MEDIA SERVICES	1,002,474	52620 - OPERATION OF BLDG SERVICES	6,355,487
52230 - INSTR RELATED TECHNOLOGY	138,213	52630 - CARE UPKEEP OF GROUNDS SVC	486,035
52240 - ACADEMIC STU ASSESSMENT	122,184	52640 - CARE UPKEEP OF EQUIPMENT SVC	141,450
52312 - BOARD MINUTES CLERK SERVICES	14,165	52660 - SECURITY SERVICES	1,229,017
52313 - BOARD TREASURER SERVICES	122,233	52670 - SAFETY	15,254
52321 - OFFICE OF SUPERINTENDENT	963,209	52720 - VEHICLE OPERATION SVC STUDENT	2,646,715
52330 - STATE FED RELATIONS SERVICES	301,333	52730 - MONITORING SERVICES STUDENT	391,217
52340 - OTHER GENERAL AND ADMIN SVC	519,534	52740 - VEHICLE MAINT SERVICES STUDENT	326,615
52410 - OFFICE OF PRINCIPAL SERVICES	7,425,918	53120 - FOOD PREP DISPENSING SERVICES	7,930,588
52490 - OTHR SUP SVC SCHOOL ADM	624,514	53130 - FOOD SUPPLY DELIVERY SERVICES	202,572
52511 - BUSINESS OFFICE	287,696	53140 - OTHER DIR RLTD CN SERVICES	314,496
52512 - BUDGETING SERVICES	239,514	53150 - FOOD MILK PURCH REIMB STUD	118,889
52513 - TREASURY SERVICES	192,636	53180 - NUT EDU AND STAFF DEVELOP	133,891
52514 - PAYROLL SERVICES	413,578	53190 - OTH CHILD NUT PROG OPERATIONS	115,947
		53300 - COMMUNITY SVCS OPERATIONS	5,091,848

Grand Total = $117,096,487

Source: District Records

PRESENT ENROLLMENT

Enrollment as of October 1, 2023	
SCHOOL	**# OF STUDENTS**
Andersen Elementary	385
Boevers Elementary	433
Cedar Ridge Elementary	458
Clark Elementary	429
Darnaby Elementary	550
Grove Elementary	558
Jarman Elementary	533
Jefferson Elementary	576
McAuliffe Elementary	499
Moore Elementary	489
Ochoa Elementary	910
Peters Elementary	422
Rosa Parks Elementary	651
6/7th Grade Center	2,178
8th Grade Center	1,185
Union Freshman Academy	1,204
Union High School	3,519
DISTRICT TOTAL NUMBER OF STUDENTS:	**14,979**



Source: State Department of Education

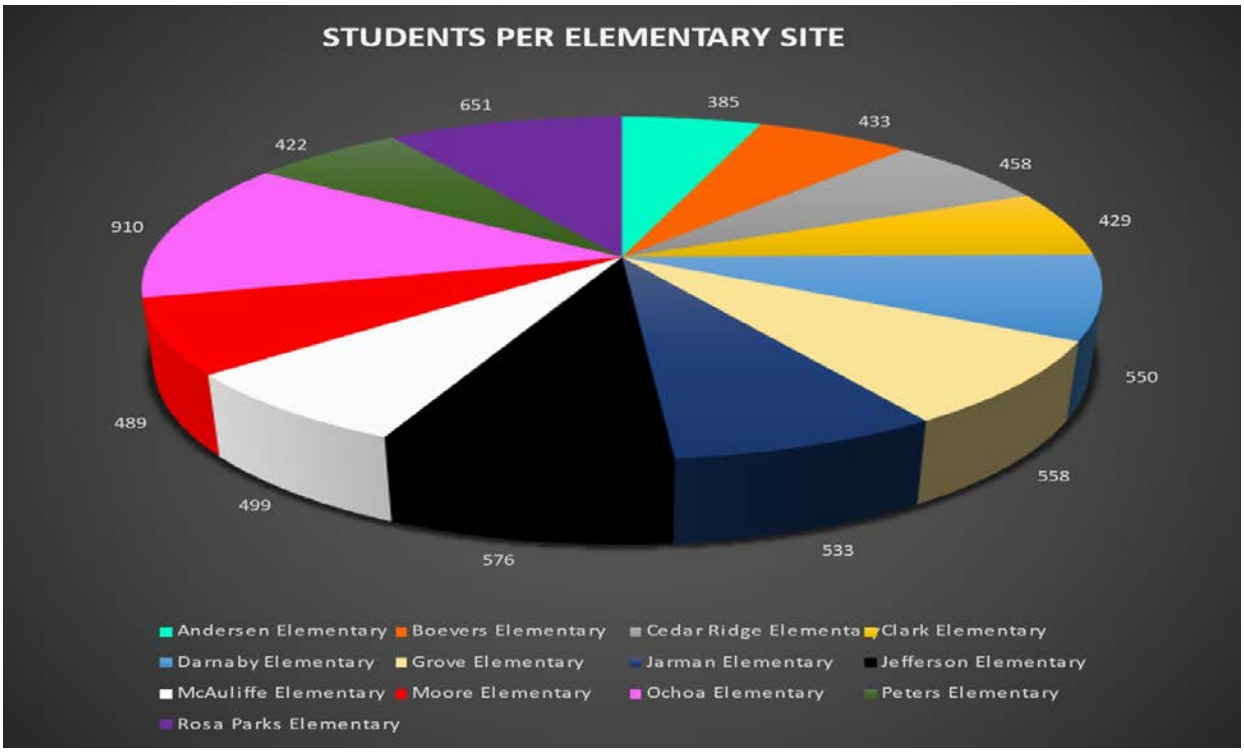
STUDENT ENROLLMENT HISTORY BY SCHOOL SITE

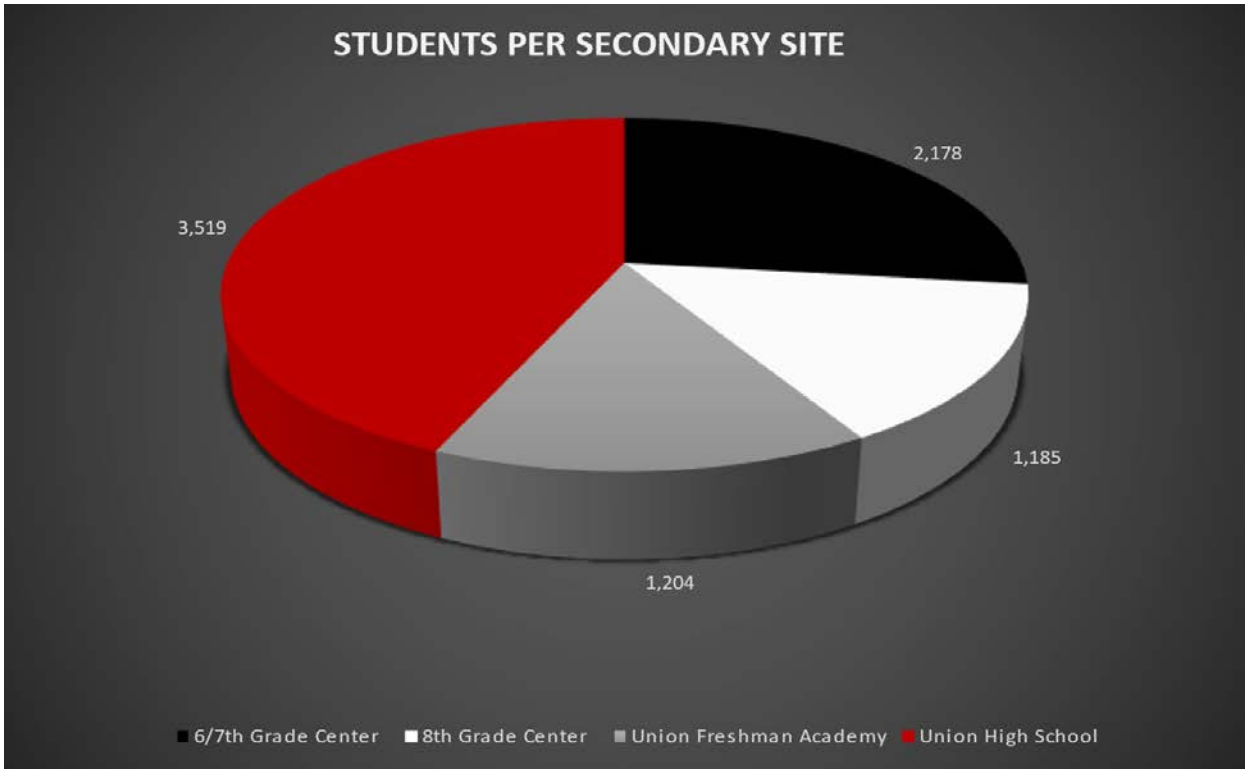
Student Enrollment History By School Site										
SCHOOL SITE	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Andersen Elementary	466	463	429	441	459	489	410	400	388	385
Boevers Elementary	592	580	575	612	609	468	418	420	434	433
Cedar Ridge Elementary	504	500	482	479	506	470	447	417	431	458
Clark Elementary	609	659	672	696	674	449	448	455	403	429
Darnaby Elementary	622	610	640	651	643	595	531	566	568	550
Grove Elementary	625	636	581	543	552	567	540	549	548	558
Jarman Elementary	600	591	630	583	551	621	621	607	614	533
Jefferson Elementary	558	554	568	545	579	583	526	543	578	576
McAuliffe Elementary	593	621	655	661	607	570	566	499	497	499
Moore Elementary	588	597	568	553	511	512	482	511	520	489
Ochoa Elementary	600	620	612	546	560	1014	962	957	907	910
Peters Elementary	528	496	455	463	441	420	348	401	434	422
Rosa Parks Elementary	771	794	833	864	844	730	660	602	622	651
ELEMENTARY SUBTOTAL	**7656**	**7721**	**7700**	**7637**	**7536**	**7488**	**6959**	**6927**	**6,944**	**6,893**
6/7th Grade Center	2226	2322	2306	2298	2369	2449	2332	2,241	2,182	2,178
8th Grade Center	1205	1173	1174	1197	1140	1218	1168	1,223	1,122	1,185
Union Freshman Academy	1236	1301	1238	1267	1264	1217	1196	1,280	1,287	1,204
Union High School	3500	3489	3542	3448	3464	3444	3304	3,340	3,355	3,519
SECONDARY SUBTOTAL	**8167**	**8285**	**8260**	**8210**	**8237**	**8328**	**8000**	**8084**	**7,946**	**8,086**
DISTRICT TOTAL NUMBER OF STUDENTS:	**15,823**	**16,006**	**15,960**	**15,847**	**15,773**	**15,816**	**14,959**	**15,011**	**14,890**	**14,979**



Source: State Department of Education

PROPOSED BUDGET YEAR ENROLLMENT





ENROLLMENT FORECASTS AND METHODOLOGY

The spread of COVID-19, a novel strain of coronavirus, is altering the behavior of businesses, state and local governments, and people throughout the United States. Further, financial markets have experienced significant volatility attributed to coronavirus concerns. The continued spread of COVID-19 may adversely impact the local, regional, and national economies. The extent to which the coronavirus impacts the District's results will depend on future developments, which are highly uncertain and cannot be predicted. The impact is highly dependent on the breath and duration of any future outbreaks and could be affected by other factors that cannot currently be predicted. Accordingly, management cannot presently estimate the overall operation and financial impact to the District, but such an impact could have a material adverse effect on the financial condition of the District. To accommodate the pandemic, the Districts enrollment forecasts are based on a five year moving average, before the impact of the pandemic took place.

ENROLLMENT FORECASTS			
SCHOOL	**24-25**	**25-26**	**26-27**
Andersen Elementary	389	393	397
Boevers Elementary	437	442	446
Cedar Ridge Elementary	463	467	472
Clark Elementary	433	438	442
Darnaby Elementary	556	561	567
Grove Elementary	564	569	575
Jarman Elementary	538	544	549
Jefferson Elementary	582	588	593
McAuliffe Elementary	504	509	514
Moore Elementary	494	499	504
Ochoa Elementary (Briarglen)	919	928	938
Peters Elementary	426	430	435
Rosa Parks Elementary	658	664	671
ELEMENTARY SUBTOTAL	6,962	7,032	7,102
Union 6th/7th Grade Center	2,200	2,222	2,244
Union 8th Grade Center	1,197	1,209	1,221
Union Freshman Academy	1,216	1,228	1,240
Union High School	3,554	3,590	3,626
SECONDARY SUBTOTAL	8,167	8,249	8,331
DISTRICT TOTALS	15,129	15,280	15,433

Source: District Records

BOND PRINCIPAL AND INDEBTNESS

BOND PRINCIPAL AND INTEREST INDEBTEDNESS

As of June 30, 2023

AGENT	DUE DATE	ISSUE DATE	PRINCIPAL	INTEREST	TOTAL	ACCRUED INTEREST
		2023-2024 FY				
BOK	10/01/23	04/01/19		91,875.00	91,875.00	45,937.50
BOK	10/01/23	04/01/20		126,875.00	126,875.00	63,437.50
BOK	10/01/23	04/01/21		109,687.50	109,687.50	54,843.75
BOK	10/01/23	04/01/22		293,625.00	293,625.00	146,812.50
BOK	04/01/24	04/01/23		1,155,000.00	1,155,000.00	288,750.00
BOK	04/01/24	04/01/19	6,125,000.00	91,875.00	6,216,875.00	
BOK	04/01/24	04/01/20	7,250,000.00	126,875.00	7,376,875.00	
BOK	04/01/24	04/01/21	6,500,000.00	109,687.50	6,609,687.50	
BOK	04/01/24	04/01/22	6,525,000.00	293,625.00	6,818,625.00	
			26,400,000.00	2,399,125.00	28,799,125.00	
		2024-2025 FY				
BOK	10/01/24	04/01/20		72,500.00	72,500.00	
BOK	10/01/24	04/01/21		73,125.00	73,125.00	
BOK	10/01/24	04/01/22		228,375.00	228,375.00	
BOK	10/01/24	04/01/23		577,500.00	577,500.00	
BOK	04/01/25	04/01/20	7,250,000.00	72,500.00	7,322,500.00	
BOK	04/01/25	04/01/21	6,500,000.00	73,125.00	6,573,125.00	
BOK	04/01/25	04/01/22	6,525,000.00	228,375.00	6,753,375.00	
BOK	04/01/25	04/01/23	8,250,000.00	577,500.00	8,827,500.00	
			28,525,000.00	1,903,000.00	30,428,000.00	
		2025-2026 FY				
BOK	10/01/25	04/01/21		36,562.50	36,562.50	
BOK	10/01/25	04/01/22		130,500.00	130,500.00	
BOK	10/01/25	04/01/23		453,750.00	453,750.00	
BOK	04/01/26	04/01/21	6,500,000.00	36,562.50	6,536,562.50	
BOK	04/01/26	04/01/22	6,525,000.00	130,500.00	6,655,500.00	
BOK	04/01/26	04/01/23	8,250,000.00	453,750.00	8,703,750.00	
			21,275,000.00	1,241,625.00	22,516,625.00	
		2026-2027 FY				
BOK	10/01/26	04/01/22		65,250.00	65,250.00	
BOK	10/01/26	04/01/23		330,000.00	330,000.00	
BOK	04/01/27	04/01/22	6,525,000.00	65,250.00	6,590,250.00	
BOK	04/01/27	04/01/23	8,250,000.00	330,000.00	8,580,000.00	
			14,775,000.00	790,500.00	15,565,500.00	
		2027-2028 FY				
BOK	10/01/27	04/01/23		165,000.00	165,000.00	
BOK	04/01/28	04/01/23	8,250,000.00	165,000.00	8,415,000.00	
			8,250,000.00	330,000.00	8,580,000.00	
GRAND TOTAL			**99,225,000.00**	**6,664,250.00**	**105,889,250.00**	

GRADUATION RATES

Union High School Graduation			
Graduating Class of	Graduating in 4 Years	Non-Grads	4-Year Graduation Rate
2018	1014	121	89.34%
2019	1151	91	92.67%
2020	1037	102	91.04%
2021	963	176	84.55%
2022	1077	156	86.59%



DROPOUT RATES

School Site	Enrollment				Dropouts				Percentage			
	2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22	2022-23
7th Grade	1202	1224	1138	1103	8	3	18	17	0.67%	0.25%	1.58%	1.54%
8th Grade	1218	1168	1223	1185	11	7	17	8	0.90%	0.60%	1.39%	0.68%
9th Grade	1217	1196	1280	1204	29	18	39	37	2.38%	1.51%	3.05%	3.07%
10th Grade	1300	1213	1186	1253	48	52	48	41	3.69%	4.29%	4.05%	3.27%
11th Grade	1125	1133	1098	1192	47	48	46	42	4.18%	4.24%	4.19%	3.52%
12th Grade	1019	958	1053	1074	5	44	71	70	0.49%	4.59%	6.74%	6.52%

Source: State Department of Education



Source: District Records

FREE AND REDUCED LUNCH

Child Nutrition

Fiscal Year Ended June 30,	Average Daily Membership (ADM)[a]	Free and Reduced Count[b]	Free and Reduced Percentage	Number of Breakfasts Served[b]	Number of Lunches Served[b]
2012	14,836	8,029	54.12%	679,169	1,467,554
2013	15,190	8,692	57.22%	793,184	1,533,596
2014	15,486	9,115	58.86%	866,848	1,567,895
2015	15,700	10,323	65.75%	964,128	1,673,119
2016	15,919	10,619	66.71%	990,501	1,681,008
2017	15,887	11,101	69.87%	982,190	1,681,613
2018	15,797	11,339	71.78%	958,538	1,655,640
2019	15,655	10,939	69.88%	993,215	1,681,986
2020	15,726	11,231	71.42%	1,005,628	1,535,393
2021	14,889	10,701	71.87%	884,247	1,814,249
2022	14,926	10,624	71.18%	1,032,371	1,598,706
2023	14,843	10,762	72.51%	852,390	1,523,916

[a] *Final audited average daily membership (ADM) obtained from the Oklahoma State Department of Education*
[b] *Obtained from District records*



KNOW YOUR FARMER, KNOW YOUR FOOD

Even though Oklahoma is in the heart of Midwest, some kids in the city of Tulsa don't know a great deal about how their food arrives on their dinner plate. Union's Child Nutrition Department hopes to open children's eyes and help them know their food. "When the popular program featuring Chef Jamie Oliver and his mission of improving school food came out a few years ago, I remember him telling his audience that students did not even know what a potato was, and were shocked to find out that french fries were made from them," said Lisa Griffin, former director of Child Nutrition. "Part of his mission was to help students know where their food comes from and what the food is. I was equally shocked with I heard that even some students at Union did not know about some common foods and their origins, such as a student who did not know that to eat a banana, it needed to be peeled first!" This realization was the roots of a new program called "Know Your Farmer, Know Your Food," which she hopes will be a monthly promotion that features a different fruit and vegetable each month on the menus. "Union Child Nutrition is very passionate about using as much local produce and foods as possible in the meals served to students," Griffin said. "There are many advantages to why we would do this."



Local foods are more nutritious, better tasting, and fresher, she said, adding that purchasing local foods reduces the 'carbon footprint' by reducing the transportation distances required to get food from the farm to the table. In addition, she said purchasing local foods pumps more dollars into the state economy and supports Oklahoma farmers. By relying on local farmers, students receive quality food, are exposed to many new and different kinds of foods, -- and, she said, with the help of their new program, students will learn about where foods come from, hopefully establishing healthy nutrition habits that will last a lifetime. An information board in each school cafeteria will highlight the farmer who supplies Union its monthly produce, as well as recipes. Child Nutrition also hopes to share recipes online, interesting history and tidbits of information, and nutrition information. "We will invite the farmers to visit our schools during lunch to talk with students about their produce. Our chef, Callie Fowler, will develop the recipes, and our dietitians, Libby Anderson and Lauren Bradley, will be providing nutrition information, Griffin said. "And, of course, our cafeteria staff will be producing and serving the featured recipes."

DISTRICT TEST SCORES

	Sites	RSA				READING/ELA												MATH												SCIENCE			
		3rd Grade				3rd Grade				4th Grade				5th Grade				3rd Grade				4th Grade				5th Grade				5th Grade			
		2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023
Elementary	Andersen	80	80	91	91	47	32	48	51	36	37	42	40	63	21	51	49	42	37	45	53	36	46	46	39	48	21	58	47	56	18	47	55
	Boevers	59	53	50	60	16	7	16	23	10	13	10	18	24	13	17	15	38	9	35	31	16	25	19	46	37	25	30	18	20	21	17	18
	Cedar Ridge	95	78	85	87	61	34	41	45	63	16	37	34	57	46	39	49	63	49	61	57	57	24	47	48	45	41	31	41	41	47	57	50
	Clark	58	47	39	48	20	11	9	16	26	23	6	15	14	8	25	11	41	16	10	24	43	32	8	11	5	8	34	12	12	14	34	26
	Darnaby	87	68	71	80	62	22	32	48	52	33	42	35	51	55	54	47	60	37	45	48	67	53	56	58	48	40	60	58	52	52	57	52
	Grove	80	47	56	53	29	14	22	15	28	10	13	26	25	19	23	33	32	13	13	22	32	18	21	19	22	19	19	29	21	16	17	20
	Jarman	81	59	68	71	37	14	25	21	34	21	9	21	36	22	19	17	41	13	20	15	45	21	15	26	35	17	17	14	32	27	35	22
	Jefferson	86	48	71	63	53	14	35	24	13	11	14	18	22	29	25	15	64	21	32	24	18	14	18	32	15	9	22	16	23	23	33	11
	McAuliffe	55	41	46	37	16	7	10	9	12	6	6	11	16	14	16	12	11	7	10	8	20	15	8	13	9	7	7	13	28	17	17	11
	Moore	80	65	75	69	51	27	34	29	35	25	29	35	52	29	22	31	59	19	17	36	51	26	29	36	55	25	12	24	57	27	19	24
	Ochoa	58	32	29	39	12	4	4	7	14	10	6	6	15	6	6	9	10	9	6	8	14	10	11	7	19	6	5	7	20	8	12	10
	Peters	85	81	79	74	52	33	30	29	33	28	25	30	58	25	35	40	52	26	23	31	42	30	41	31	64	17	29	41	56	25	35	45
	Rosa Parks	52	35	52	55	15	7	16	12	13	17	7	8	9	14	24	13	18	7	11	13	19	17	2	8	10	11	26	10	13	20	26	16
	District Composite	71	53	60	62	33	15	23	24	27	19	17	21	32	22	25	25	37	18	23	26	35	24	23	27	29	18	26	23	31	23	30	25
	State Composite	79		68	70	39	25	29	29	30	22	23	24	35	28	27	28	43	29	33	34	38	28	33	35	31	22	26	27	38	32	38	35

	Middle School	READING/ELA												MATH												SCIENCE			
		6th Grade				7th Grade				8th Grade				6th Grade				7th Grade				8th Grade				8th Grade			
		2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023
Secondary	District Composite	28	21	21	24	25	14	17	15	27	16	18	14	23	21	16	22	25	16	19	16	32	18	18	17	42	27	28	26
	State Composite	36	26	26	26	29	19	21	21	31	24	25	20	30	21	23	23	33	20	24	24	23	14	16	15	40	33	30	35

	High School	READING/ELA				MATH				SCIENCE				HISTORY			
		2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023
	District Composite	34	31	34	29	27	22	30	19	28	20	30	21	n/a	n/a	48	41
	State Composite	33	30	38		24	20	19		24	24	26	21			46	41

The Research-Design-Assessment department is part of the Teaching and Learning division. Our mission includes coordinating district and state testing as well as providing teachers, students, and parents with up to date and accurate assessment data. When wisely used, assessment data can guide instructional decisions to increase student achievement.



UNION PUBLIC SCHOOLS

STRATEGIC PLAN 2023-2028

REACHING
ENGAGING
INSPIRING





MESSAGE FROM THE SUPERINTENDENT

Dear Union Community:

It is with great pride that we present to you this Strategic Plan for the next five years, 2023-2028. I am grateful to everyone who has been a part of this strategic planning process. It was especially important that we gather the thoughts of our students, parents, teachers, staff and community, having met the challenges of the last five years. There were many events we could never have anticipated, but we met them head on, in true Union style. Never before has our motto, "Together, we make a difference," been so true.

The basics of our previous plan have not changed. Our vision, "REACHING — ENGAGING — INSPIRING," remains the same. We believe that every student has the right to a high-quality public education, and we are committed to our mission of "100% Graduation, College and Career-Ready." Our core strengths in early childhood, community schools, STEM (Science, Technology, Engineering and Math), and college and career readiness will continue to power us forward into the future. We have made some minor adjustments to our district's instructional philosophy, including hope, engagement, relevance, and critical thinking.

With the recent passage of our $152 million bond issue, Union has plans to significantly transform the 6th and 7th Grade Center to better meet the changing needs of students at this critical time in their development. We will continue to make investments in safety and technology. Regardless of what the future brings, we will face the challenges with courage and determination.

I am truly honored to serve beside a talented and highly committed staff. We received confirmation of that excellence by having one of our own, Rebecka Peterson, named the 2023 National Teacher of the Year. Our dedicated Board of Education remains unwavering in our mission and in the success of your child. We place a high value on the trust and support of our families and the Union community. We appreciate you!



Superintendent Kirt Hartzler



Kirt Hartzler, Ed.D.
Superintendent

Joey Reyes

Dr. Chris McNeil

Heather McAdams

Stacey Roemerman

Ken Kinnear

MISSION:

TO GRADUATE 100% OF OUR STUDENTS COLLEGE AND CAREER-READY

STRATEGIC PLAN

Core Values:

The following core values serve to guide our strategic focus and actions in accomplishing our mission:

Commitment to Excellence –Pursue the highest measure of quality in all that we do.

Collegiality - Demonstrate respect and an ability to work as team members.

Honesty, Integrity, Transparency – Do what's right and above board.

Innovation – Embrace new, effective thinking and programs.

Inclusiveness – Cultivate an organizational culture of accepting children, families, and employees for who they are rather than categorizing them by income, ethnicity, or ability.

Empowerment – Help people reach their full potential.

Accountability – Accept responsibility for achieving results.

Thoughtful Planning – Use data and district values in planning and decision making.

The following principles, along with Union's "Core Values," will be used to guide Union's district's planning and decision-making:

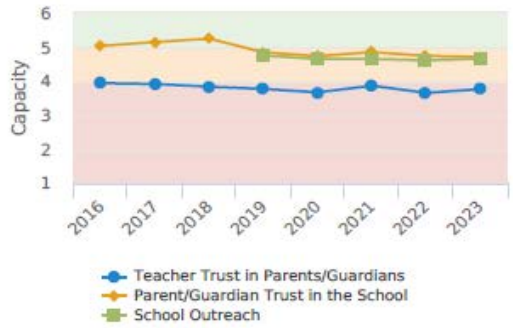
- Each student is entitled to an excellent education that maximizes his or her individual potential.
- Literacy is the foundation to learning and an essential life skill.
- Our diversity is a strength that creates adaptable, resilient, creative, and innovative citizens.
- Quality early childhood education is vital to school readiness and future school success.
- High expectations inspire high performance.
- All decisions must be student-focused and data-driven.
- Fiscal stability strengthens our schools, organization, and community.
- Education is a partnership involving students, parents, and the community.
- All students deserve educational experiences in science, technology, engineering, and math (STEM).
- Student engagement and success increase by providing maximum participation opportunities in fine arts, athletics, and other activities.
- Our community schools philosophy enhances educational support and opportunities for all students.

Union plans to measure the progress of the strategic plan through school health indicators such as organizational and instructional capacity, student outcomes such as attendance, college readiness, course completion, assessments, graduate rates, as well as employee engagement and employee performance measures.

PARENT AND STUDENT SATISFACTION SURVEYS

Family and School Connectedness

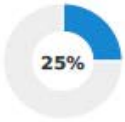
Family and School Connectedness measures the strength of the relationship between parents/guardians and the school from the perspective of parents/guardians. Parents/Guardians are asked to assess their trust in the school, the school's ability to communicate and keep them informed/involved, and their satisfaction with various aspects of the school that contribute to student learning and development.



Teacher Trust in Parents/Guardians: The degree to which teachers feel parents/guardians are reliable, open, honest, competent, and benevolent. Child learning and development is maximized when teachers and parents/guardians are on the same page and form strong relationships.



of teachers feel they can count on parent/guardian support.



of teachers feel they can trust parents/guardians.



of teachers think that most of the parents/guardians in the school do a good job.



of teachers feel they can believe what parents/guardians tell them.

Parent/Guardian Trust in the School: Parent/Guardian perceptions of teacher academic standards for all students, teacher concern for students, teacher communication with parents, teacher competence, teacher honesty, and teacher reliability in their actions and commitments.



of parents/guardians say they know they will be listened to at the school.



of parents/guardians feel the school has high standards for students.



of parents/guardians feel students at the school are well cared for.



of parents/guardians feel the school keeps them well informed.

School Outreach: Parent perceptions of their sense of belonging in the school community, their opportunities to provide authentic feedback to school authorities, and the ability of the school to keep them informed of school happenings.



of parents/guardians feel they have opportunities to express concerns about



of parents/guardians feel they are treated as the primary educator of their



of parents/guardians feel teachers encourage them to contact them if their child is



of parents/guardians feel teachers work with them to meet the learning needs of

RETENTION RATE

Peronnel Resources Turnover

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Certified Staff							
Total Employed	982	968	958	1005	1009	1009	1015
Total Terminated	125	182	158	118	117	193	157
Turnover Rate	12.73%	18.80%	16.49%	11.74%	11.60%	19.13%	15.47%
Support Staff							
Total Employed	910	855	842	910	885	892	902
Total Terminated	149	194	190	183	140	163	194
Turnover Rate	16.37%	22.69%	22.57%	20.11%	15.82%	18.27%	21.51%
Administrative Staff							
Total Employed	81	78	78	81	81	77	80
Total Terminated	7	7	3	2	3	3	8
Turnover Rate	8.64%	8.97%	3.85%	2.47%	3.70%	3.90%	10.00%

2022-2023 Reason for Personnel Changes

Term Reasons	Certified Staff	Admin Staff	Support Staff	Total By Reaso	Percent per Reason
00-No Reason	28	0	43	71	19.78%
00-Temp Contract Ends	22	0	6	28	7.80%
01-Retiring (ERI included)	15	6	15	36	10.03%
02-Another School In-State	30	0	3	33	9.19%
03-Work out-of-state	4	1	3	8	2.23%
04-Other Employment	19	1	44	64	17.83%
05-Health Reasons	0	0	13	13	3.62%
06-Marriage	0	0	0	0	0.00%
07-Personal Reasons	27	0	47	74	20.61%
08-Deceased	1	0	2	3	0.84%
09-Leave of Absence	1	0	1	2	0.56%
10-Maternity/Childbirth/Homemaking	5	0	1	6	1.67%
11-Moving due to spouse's employment	5	0	4	9	2.51%
12-Reduction in Force	0	0	0	0	0.00%
13-Displaced due to consolidation	0	0	0	0	0.00%
14-Terminated	0	0	12	12	3.34%
Total	**157**	**8**	**194**	**359**	**100.00%**

Source: District Records

GLOSSARY

Appropriation	An authorization granted by the legislative body of a government that permits officials to make expenditures and to incur obligations for specific purposes.
Average Daily Membership (ADM)	The aggregate number of days that enrolled students are present divided by the number of days of school.
Benefits	Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personnel services.
Bond	A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), along with periodic interest at a specified rate. Bonds are primarily used to pay for capital projects and improvements.
Budget	A plan of financial operation embodying an estimate of proposed revenue and expenditures for a fiscal year.
Budget Calendar	A schedule of key dates used in preparation, adoption, and administration of the budget.
Community Schools	Community Schools serve as neighborhood centers, improving the quality of life for students, families, and surrounding areas.
Debt Service	All borrowings of the district (such as bonds) including both principal and interest.
ESSER	Elementary Secondary School Emergency Relief Fund
English Language Learner (ELL or EL)	Students whose primary language is not English.
Encumbrances	The commitment of budgeted funds to purchase an item or service, usually in the form of purchase orders.

GLOSSARY

Expenditures	Decreases in net financial resources.
Fixed Assets	Land, buildings, machinery, furniture, and other equipment which the school district holds.
Function	Describes the activity being performed for which a service or material object is acquired. Examples: Instruction, counseling services
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and equities or balances.
Fund Balance	The excess of assets of a fund over its liabilities.
Fiscal Year (FY)	12-month period-begins July 1 and ends June 30.
Generally Accepted Accounting Principles (GAAP)	General Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund.
General Obligation Bonds (GO Bonds)	Bonds issued to finance major projects with resources from tax collection to repay debt. This type of bond is backed by the full faith, credit, and taxing power of the government.
Grants	Contributions or gifts of cash or other assets from entity to be used or expended for a special purpose, activity, or facility.
Instruction	Instruction includes the activities dealing directly with the interaction between teachers and students.
Levy	The total of taxes or special assessments imposed by a governmental unit.

GLOSSARY

Local Educational Agency (LEA)	LEA means a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties as are recognized in a State as an administrative agency for its public elementary schools or secondary schools
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
Mill	The thousandth part of a dollar used in calculating property taxes.
MUNIS	A computer system designed to manage a wide range of public sector needs, including financials, human resources, purchasing, and accounts payable.
Net Assessed Value (NAV)	The dollar value assigned to property by the county assessor for tax purposes and used as a basis of taxation
Object	Describes the service or goods obtained. Examples: Salaries, staff travel, electricity, books.
Oklahoma Cost Accounting System (OCAS)	A system of accounting that permits local education agencies (LEAs) to accumulate expenditures and revenue to meet a variety of specialized management and reporting requirements. Required by the state of Oklahoma as the method of reporting.
Operating Budget	The authorized revenues and expenditures for ongoing district services, and the primary means by which a district is controlled.
Personal Protective Equipment (PPE)	Equipment used to provide protection in a pandemic. i.e. masks
Program	A plan of activities and procedures designed to accomplish a predetermined objective. Examples: Regular programs, special programs, vocational programs, special students

GLOSSARY

Property	Expenditures that are classified as capital assets. This would include land and improvements, buildings, equipment, vehicles, and furniture.
Retention	When a student is held back and told they would need to repeat a grade.
Revenue	An item or source of income. Increase in governmental fund net current assets other than expenditure refunds or fund balance transfers
Social and Emotional Learning (SEL)	A program to promote the wellbeing of students above and beyond academics.
Special Education (SPED)	Activities primarily for students having special needs