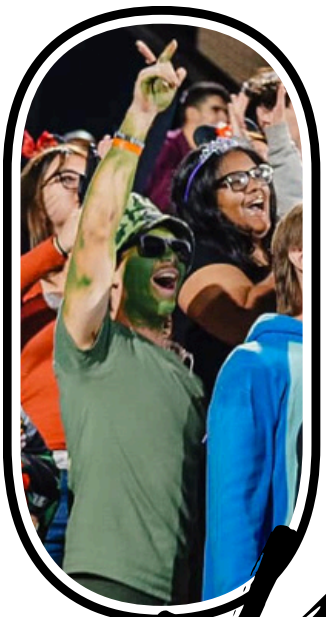



UNION Redhawks

2024-2025

BUDGET

Union Public Schools
Independent School District #9
Tulsa, OK 74133



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Union Public Schools
Independent School District #9
Tulsa,Oklahoma

Annual Budget

For the Fiscal year Ending June 30, 2025

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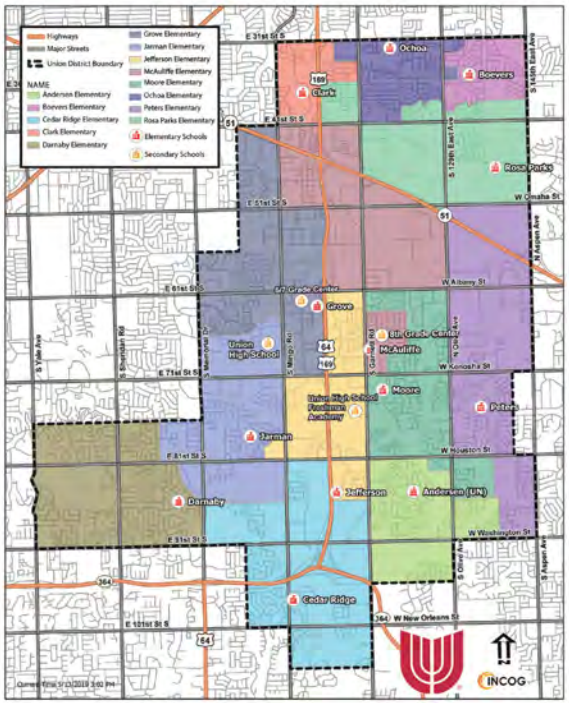
EXECUTIVE SUMMARY

INTRODUCTION

Union Public Schools, with 19 sites located in portions of southeast Tulsa and northwest Broken Arrow, had enrollment of 14,979 students (grades Pre-K-12) during the 2023-24 school year.

Investments in the district's key areas of emphasis – Early Childhood Education, Community Schools, STEM (Science, Technology, Engineering, and Math) curriculum, and College/Career Readiness – remained constant among business, higher education, foundation, and community partners.

The district's theme for the year, "The Journey Continues," acknowledged Union's tradition of innovation, excellence and student engagement levels that continued to soar in 2023-24. Great strides were made toward accomplishing Union's mission – "To Graduate 100% of Our Students College and Career-Ready."



Union's approximately 14,979 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 2023-2024 enrollment of 14,979 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 2023-24, Union's enrollment increased by 89 students (0.6%) over the previous year. In total, Union served 14,979 students – 6,893 at the elementary level and 8,086 in grades 6-12.
- istrictwide, 7,435 students (49.6%) were female and 7,554 (50.4%) male.
- In terms of racial origin, 3.7% were American Indian/Alaska Native, 15.2% African American, 9.9% multi-racial, 0.3% Pacific Islander/Hawaiian, 7.1% Asian, 23% Caucasian and 40.9% of Hispanic ethnicity.
- Union students take four standardized tests related to college preparation and admission. The participation numbers and results are in the table below:

Test	Number of students	Best score for the year (averaged)
PreACT	1,177	Comp. Score 15.7
ACT	1,125	Comp. Score 17.8
PSAT	168	Total Score 1129
SAT	50	Total Score 1178

- There were 2,885 identified gifted students in the district, served by a variety of courses, programs and enrichment services.
- 2,177 students were enrolled in special education.



- English Learner (EL) services were provided to 2,276 elementary and 2,139 secondary students; of these students, 227 became English-proficient and exited the program. More than 60 different languages were spoken among Union's diverse population. About 29% of Union students were classified as English Learners.
- 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 2023-24 school year, Union's Adult Basic Education (ABE) program enrolled about 1,500 students in these classes.



- Through partnerships with local 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, Muskogee and Pryor. Partnerships include, but are not limited to, Community Action Project of Tulsa (CAP), Tulsa Technology Center and Tulsa Community College.
- The Pearson Vue Testing Center housed at the Union Adult Learning Center provided certification testing for individuals in a variety of areas, including Teacher Certification testing and high school equivalency (HSE) testing. Nearly 2,000 HiSet, GED and/or Pearson tests were given during the 2023-24 school year, with about 225 individuals earning their High School Equivalency diplomas.
- The Extended Day Program (EDP) served 632 students at 15 school sites. Hiring bonuses were utilized as a recruitment tool, however, the district continued to experience a shortage of EDP workers. This resulted in waiting lists at almost every school site, as there weren't enough workers to meet the demand.
- Parents continue to tell us how much their children enjoy EDP. Children play outside every day (weather permitting), play gym games and enjoy reading, math science and art activities, board games, manipulatives (Legos and K'nex are the top favorites), blocks and dramatic play.
- The EDP Resource Room kept sites supplied with cooking activities, STEM projects, art activities and more to enhance curriculum. They also provide all supplies and materials for camps.
- Students receiving tribal assistance continued to grow. This year, we had the opportunity to offer Cherokee Nation childcare assistance to all 15 sites. We added three sites (for a total of 10) receiving Muscogee (Creek) assistance. 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 families that qualify.
- Fall and spring break camps were a continued success this year, serving 194 students. We visited the Pumpkin Patch, Incredible Pizza, the Tulsa Zoo and Wheels and Thrills.
- Summer camp was full all summer with a waiting list! We served 218 students and stayed busy daily with STEM projects, swimming, field trips and special visitors.
- Staff development opportunities for EDP staff were held at our sites over seven days, completing training written and approved by the University of Oklahoma Center for Early Childhood Professional Development (CECPD).
- CPR/First Aid training was offered to small groups in person. All training was approved for formal training credit through the University of Oklahoma CECPD. Each staff member is required to be a member of the CECPD registry and take 20-30 hours of training annually.

EMPLOYEE STATISTICS AND ACHIEVEMENT

- Union employed 1,024 teachers, 918 support personnel and 78 administrators. Of the district's administrators, 90% had a master's degree or higher. Of the teaching and administrative staff, 40.9% held graduate-level degrees – 451 with master's degrees and 22 with doctorates.
- The district welcomed 141 new teachers for the 2023-24 school year.
- The ethnic diversity among the staff was 8% African American, 6% American Indian, 16% Hispanic, 3% Asian and 67% Caucasian/other. Four hundred and sixty-four were male and 1,556 were female.
- Kirby Mackenzie, Ellen Ochoa Elementary media specialist, was named District Teacher of the Year.
- Flute Ngo, Union bus driver, was named Support Employee of the Year.
- High School teacher Rexanne McCrary was honored at an Oklahoma State University game as a "Hometown Hero."
- National Teacher of the Year Rebecka Peterson, math teacher at Union High School, and Superintendent Dr. Kirt Hartzler were among five educators recognized as "Tulsans of the Year" by the Tulsa World, having appeared in more than 130 news stories in a year when education dominated the headlines.Rosa Parks kindergarten teacher Heather Ross received the Siegfried Excellence in STEM Education Award.
- Chief Communications Officer Chris Payne received the Steve Turnbo Lifetime Achievement Award from the Public Relations Society of America, Tulsa Chapter. This honor is only the second time the award has been bestowed.
- Union College and Career advisors Emily Ashley and Chanda Gibson were recognized as "Collaborative Champions" by the Tulsa Higher Education Consortium in April 2024.
- r. Kirt Hartzler was recognized as Oklahoma State Superintendent of the Year at the American Association of School Administrators 2024 National Conference on Education in San Diego. He retired from Union in June, after 39 years in public education.
- r. John Federline was named superintendent of Union Public Schools. He assumed his new role on July 1, 2024.



COACH HONORS

Emily Barkley, CMAA, Athletic Director
OIAAA Bruce D. Whitehead Distinguished Service Award
OIAAA Steve Smiley Award of Excellence

Joe Redmond, Associate Athletic Director
OCA Region 7 Athletic Director of the Year

Stephanie Blackwell, CMAA, Athletics Coordinator
OIAAA State Award of Merit
OIAAA Steve Smiley Award of Excellence

Kirk Fridrich, Head Football Coach/ Associate Director of Athletics
Inducted into the Oklahoma Coaches Association (OCA) Hall of Fame

Dan Newman, Athletic Trainer
Inducted into Oklahoma Athletic Trainer's Association (OATA) Hall of Fame

Steve Dunlap (retired Associate Athletic Director)
All-World Lifetime Achievement Award (Tulsa World)

TEACHING AND LEARNING

EARLY CHILDHOOD EDUCATION

- There were 210 children who participated in the three-year-old program at Rosa Parks Early Childhood Education Center. Districtwide, 719 four-year-olds enrolled in pre-K classes.
- State spending for pre-school programs was $187,024,576, a decrease of $10,092,999 (5%), adjusted for inflation. State spending per child enrolled was $4,798 in 2022-23. Oklahoma met nine of 10 quality standards benchmarks, including universal preschool for four-year-olds.
- Oklahoma served 67% of the state's 4-year-olds and 6% of 3-year-olds in state-funded preschool, for a total enrollment of 38,982 (a decrease of 258 students from the prior year).
- Union's new employee childcare program, The Nest, opened its doors in August 2023 at Rosa Parks Early Childhood Education Center.

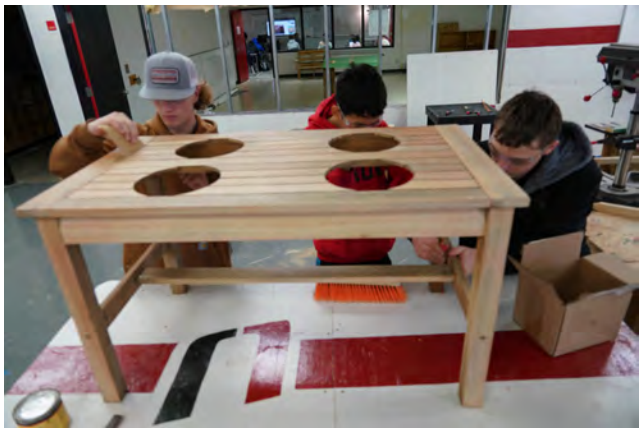
SCHOOLS

- Union launched a new aeronautics program at the Freshman Academy in August 2023 in response to a shortage of qualified workers in the industry locally. Students learned more about piloting a plane using a simulator. Aeronautics is Oklahoma's second-biggest industry behind energy, oil, and gas.
- Jarman Elementary students were among the first to play at Tulsa's new Hope Playground at Whiteside Park, designed for children with all physical and mental abilities. One of the inspirations for the park was Jarman student, Lincoln, daughter of Lauren Pool.



- High School National Honor Society members hosted a "Homework Helps Night" for students in grades 6-8. Middle schoolers wanting to improve their reading skills were also invited to bring along a book.
- Union Virtual served 120 students in grades 1-12 during the 2023-24 school year, with another 1,200 students participating in the blended virtual program at the High School. Coursework was provided through a combination of Flexpoint, Edgenuity and Edynamics.
- Canvas – Union's 6-12 Learning Management System – has grown with most of the curriculum vendors integrating directly into Canvas for both textbooks and assignments. TalkingPoints was launched as a new parent/teacher communication tool, sending and receiving more than 2 million messages during the school year.
- OU football legend Billy Sims visited Moore Elementary after being the subject of a wax museum presentation created by third-grader Garrett Goumaz. The Heisman Trophy winner responded to student questions in Emily Rhoads' class.
- Scott Pennington and Jessica Hogaboom of the district's Hope – Guidance – Social and Emotional Learning Department are leading an effort to prioritize hope as a way of improving students' overall wellbeing. Union's partner and guide in the effort is University of Oklahoma professor Chan Hellman, director of the Hope Research Center at OU-Tulsa.
- Union provided students with solar eclipse glasses to use so they could safely watch the celestial event and participate in science lessons.
- Ellen Ochoa Elementary received a grant from Assistance League Tulsa for new recording equipment for music classes.
- The High School hosted the District 7 Student Council Meeting with the theme "Dare to Be Different," as student leaders were asked to think about new ways to make an impact. Union alum Sterline Thomas, who was paralyzed in a football game in 2012, served as the featured speaker.

- The Redhawks R.I.S.E. (Ready, Independent, Skilled, Empowered) program was launched, helping individuals with disabilities to transition into adulthood. They also raised funds for the program by selling handmade dog toys out of old t-shirts.



- The Special Services department hosted the 3rd Annual "Choose to Include" event for special education students and their families. This event is held outside at Union Stadium and is designed to meet the needs of students with significant cognitive and adaptive needs.
- Roy Clark Elementary faculty cut the ribbon on their newly completed outdoor classroom named "El Patio," which means "the backyard" in Spanish.
- Union Adult Learning Center was recognized for earning the "Highest Measurable Skills Gains" in the state at the Oklahoma Adult Education & Literacy Conference.
- Union Freshman Academy and Alternative students learned how blood works and created models during Healthcare Career Day, presented by Tulsa Tech and Tulsa Community College.
- In anticipation of Andersen Elementary's 40th birthday in the fall, students chose the buffalo as their new school mascot. Freshman students in the construction program built "mud kitchen tables" for 3-year-old students at Rosa Parks Early Childhood Center, who will use them to create mud pies.
- Crossland Construction brought heavy equipment to the parents' drop-off lane during lunch at the Union Freshman Academy as a learning experience for Union Construction Academy students.

COMMUNITY SCHOOLS

During the 2023-24 school year, Union's 10 full-service community schools partnered with more than 100 community organizations to support students and families. These partnerships provide access to programs, resources and social services, creating an environment where students and families feel safe, supported and engaged.

ocumentary filmmakers Stone Lantern Films of New York filmed for two days at several sites about the district's community schools philosophy. The working title for the film is "Our School."

Out-of-School-Time Programs

Union partnered with many providers and teachers to offer a variety of academic and enrichment programs after school for students. Program categories include STEM, Health and Fitness, Fine Arts, Youth Development and Leadership and Academic Support. These programs are offered throughout the year. Students receive healthy snacks, access to programs and transportation home. Union's afterschool programs support the development of social and emotional competencies and 21st Century Skills. This goal is closely aligned with the district's mission of "100% graduation, college and career-ready."



During the 2023-2024 school year:

- 2,790 students participated in afterschool and summer programs at 6th Grade Center, 7th Grade Center, Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa and Rosa Parks elementary schoolsAll students participated at no cost
- 89% daily average attendance was achieved

Programs featured included:

- 69 STEM offerings
- 62 academic and tutoring programs
- 74 health and wellness programs
- 59 youth development/leadership programs
- 81 fine arts programs



Impact of afterschool programs:

A survey assessing program quality and student experiences was administered to elementary students at the end of programs. Survey results indicated our programs offered high-quality experiences in a safe and positive environment, with 88% of students reporting they enjoyed participating in programs and 77% saying they would encourage friends to join afterschool programs. An overwhelming majority – 85% of students – felt their afterschool teacher cared about them; and 78% said they felt safe in afterschool programs.

Additional data shows that 82% of students reported they were able to try new things; 69% were more excited to come to school; 68% were able to do things they did not think they could do before; 69% said they became better leaders; 70% said they learned to work better with others; and 61% said they became better problem-solvers. Afterschool programs also helped 53% of students start thinking about what they want to be when they grow up.

Survey results from students in STEM programs indicated 78% of students enjoyed learning about STEM and 60% understood how STEM can help improve communities. Lastly, by participating in afterschool programs, 48% said they are more likely to take STEM classes when they are older and 43% said they can see themselves in a STEM career when they get older.

Early Childhood Programs

Tulsa City-County Library's Youth Services Department distributed 3,513 books to 439 pre-kindergarten students at Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ellen Ochoa and Rosa Parks elementary schools. This project is funded by the Krueger Charitable Foundation through the Tulsa Library Trust. Pre-kindergarten teachers also received 190 books.

More than 200 students attended pre-kindergarten camp, which helps reduce the normal anxiety young kids have when they start school by introducing them to teachers and friends before the traditional start of school. This program receives some funding from the Union Schools Education Foundation.

Parent and Family Engagement

There were 320 combined opportunities for parent and family engagement at the 6th/7th Grade Center, Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa and Rosa Parks.

The combined Parent-Teacher Conference participation rate was 94% at Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ellen Ochoa and Rosa Parks.

Comprehensive Supports

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

- Assistance League of Tulsa's signature program, Operation School Bell, provided 409 students with new clothing, shoes and hygiene products.
- Food Bank of Eastern Oklahoma provided 271 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 941 students.
- 789 individuals were served for emergency needs such as food, clothing, hygiene products, coats, etc.
- 389 families received meal assistance during the holidays.
- 240 students received mentoring from various community partners.
- 535 students received behavioral and mental health support at the school.
- 4,229 students received free vision screenings through Vizavance.
- 2,379 students received free hearing screenings through the University of Tulsa.
- 1,435 students received dental screenings through Woodland Dentistry and Braces.

Community Partner Appreciation Breakfast

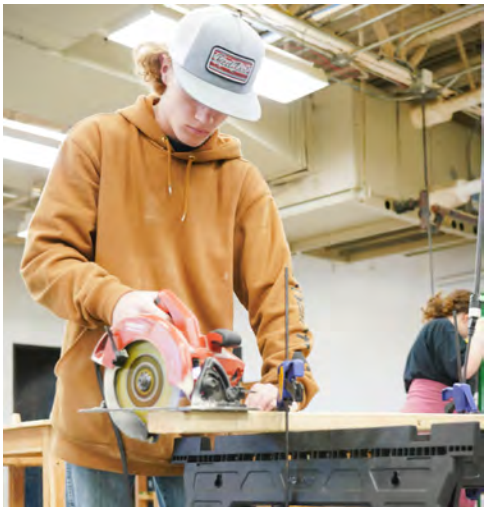
Nearly 300 guests attended Union's annual Community Partner Appreciation Breakfast. Our featured guest speaker was high school senior Raashi Karande.

Financial Support

Implementing the Community Schools model at Union Public Schools has been made possible by many foundations, funders, and supporters.

Asbury Church
Battlecreek Church
Carrabba's Italian Grill
Church 3434
Church on the Move
Emerson
Explorer Pipeline
Flint Family Foundation
First Baptist
Gaining Ground
Gelvin Foundation
M&M Lumber Company
MPW Engineering
Park Church
Potts Family Foundation
QuikTrip
Rotary Club of Southeast Tulsa
South Tulsa Baptist Church
Stan Rickner
Supercado Morelos
Tulsa Changemakers
Tulsa Debate League
Tulsa Regional STEM Alliance
Route 66 Kicks for Kids
TTCU
Union Schools Education Foundation
Union Financial Advisors

STEM (SCIENCE, TECHNOLOGY, ENGINEERING, MATH) CURRICULUM



- Pre-K-5: PLTW Launch modules provide exposure for all three STEM pathways: biomedical, computer science, and engineering.
- Afterschool programming with a STEM focus continues to expand for elementary and middle school students.
- Grades 6-8: Elective class offerings for students to explore biomedical, computer science and engineering pathways more in depth.
- Grades 9-12: Specialized class offerings for students in the STEM pathway of their choice (20 science, 24 technology, 11 engineering and 15 math).
- Union launched a new aeronautics program at the Freshman Academy in August 2023 in response to a local shortage of qualified workers. Students will experience flying firsthand by piloting a plane using a simulator. Aeronautics is Oklahoma's #2 industry behind energy, oil, and gas.

- Union continues to expand its Construction Academy program offerings. Launched in the 2020 spring semester, the program has grown to include Construction 1, 2 and 3 classes. More specialized courses are expected in the upcoming year.
- 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.

COLLEGE/CAREER READINESS

- One thousand one hundred sixty students graduated in the Class of 2024
- Eighteen seniors earned Valedictorian status by ranking in the top 1% of their class as determined by weighted grade point average and seventeen were named Salutatorians, the top 2%.
- 2024 Seniors of the Year were Ruby Kibuka and ae'Mar Nealy.



- Union High School seniors Nancy Nguyen, Oluwajuwuralo Oyedele and Abigail Tan were named 2024 Academic All-State Students by the Oklahoma Foundation for Excellence.
- For the 12th year in a row, Union Public Schools has been recognized by the Oklahoma State Regents for Higher Education as the Oklahoma's Promise 2024 State 6A Champion; 175 seniors from the class of 2023 qualified for the Oklahoma's Promise Scholarship.
- Nine high school seniors were named National Merit Semifinalists (2023-24), and all were named National Merit Finalists: Chase Call, Akshit Devarapalli, Ivan Herrera, Tanner Jarvis, Raashi Karande, Price Martin, Nancy Nguyen, Oluwajuwuralo Oyedele and Abigail Tan.
- Senior Abigail Tan was named a winner of the 69th annual National Merit Scholarship program.
- 20 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.
- Seniors Zachary Alemida, Alex Bloom and Gage Howard were recognized as Commended Students as part of the 2024 National Merit Scholarship Program.
- Ten Class of 2024 students completed more than 200 hours of community service during their four years of high school, earning the distinction of a Community Service Graduate: Alena Castillo, Akshit Devarapalli, Sydney Funkhouser, Giovanny Hernandez, Camden Knutson, Nancy Nguyen, Hayden Nguyen, Katelyn Spencer, Abigail Tan and Abigail Zhang.
- The following 2024 seniors were named istinguished Graduates for their outstanding academic achievements and service to school and community: Zachary Almeida, Alena Castillo, Akshit Devarapalli, Alex Duran, Giovanny Hernadez, Ivan Herrera, Rashi Karande, Camden Knutson, Brisa Martinez, Haley Matson, Mahreen Mir, Ghadeer Mohamad, Emma Neely, Nancy Nguyen, Hayden Nguyen, Oluwajuwuralo Oyedele, Thang Pau, Hayden Rayls, Aycia Reji, Sabeen Saeed, Kately Spencer, Abigail Tan, Byrn Van Buskirk, Karina Vargas, Samantha Yau and Abigail Zhang.
- Union High School senior Abigail Zhang was awarded a full four-year scholarship to Duke University 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.

- Since its inception in 2014, Union Career Connect has garnered more than 3,130 nationally recognized certifications for 513 students in fields which include, but are not limited to: manufacturing, automotive, informational technology, culinary, early childhood education, law enforcement and construction.
- In 2023-2024, 20 Advanced Placement (AP) courses were provided, and 358 students took a total of 671 exams. Two hundred forty-three students (68%) earned a score of "3" or higher. Ninety-seven students received AP Scholar recognition with an average score of 3.69. Thirty-six of the 97 earned the designation of AP Scholar with Honors and had an average score of 3.69. Of the 97 AP scholars, 27 students earned National AP Scholar with Distinction recognition with an average test score of 4.21 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 24,459 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 213 students enrolled. There are currently 41 seniors who have earned 28-43 hours of college credit, 52 juniors who have earned up to 12 hours of college credit, 56 sophomores who are working on their first 6 hours of college credit and 64 freshmen who are learning what it takes to be a college student in high school. Each student enrolled in EDGE can earn an associate degree by the time he/she graduates from high school. One hundred and six students have earned an associate degree in the first four graduating cohorts.
- More than 60 eighth grade students were selected in April 2024 to participate in the EDGE program. The students represent the eighth cohort since Union and TCC began the early college high school partnership.
- Thirty-four Union seniors from the Class of 2024 completed the fourth cohort of the EDGE program. Twenty-five students graduated with both an associate degree and their high school diploma: Amirah Almahri, Dominick Alvarez, Nevaeh Anderson, Carlos Antonio Soto, Omar Arellano, Emica Bonifacio Salgado, Hannah Brasel, Colby Brister, Kendall Burch, Alena Castillo, Gracious Chisanga, Bryan Cornejo, Emma Cresta, Braylen Danzy, Abdallah El Hok, Oscar Gomez, Morgan Goudeau, Jozlyn Grant, Kaydence Harper, Giovanny Hernandez, Jaiden Holmes, Jaivion Kirby, Nikka Kobernyk, Maraya Logan, Brisa Martinez, Myah Mauller, Chelsey Molina, Maylee Neal, Oluwajuwuralo Oyedele, Joseph Ronquillo Mendoza, Jayden Scott, Dominic Severn and Jocelyn Varas Medina.
- Senior Ivan Herrera was selected for the Bank of America Student Leader Internship program, which has a national acceptance rate between 5-8%.
- The 4th Annual Beyond U Senior Conference was held in October at Oklahoma State University-Tulsa. The one-day event gives seniors the opportunity to attend breakout sessions of their choosing on a variety of topics related to college, careers and successful "adulting."
- The Union College & Career Center 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 94 Union students and hosted 14 students from Rogers. For many of our rising 9th and 10th graders who attended, this camp is the first time they experienced a college campus and their very first introduction to all things college!
- Forty-nine Union seniors were admitted into The University of Tulsa.



STUDENT ENGAGEMENT

CO-CURRICULAR ACTIVITIES

- Union Volleyball teams have a new permanent home at the high school, complete with state-of-the-art courts, a meeting space and their very own locker room.
- Union launched a new Drone League, where students will compete by flying and operating drones.
- Union's eSports team won 2nd place at the state playoffs.



- Seniors Samuel Williams and Abigail Zhang were named Mr. and Miss Union for Union High School, the highest honor a student can receive at Union High School.
- Union High School senior, Renee, interned with State Representative Melissa Provenzano (District 79), learning about public policy issues.
- Union High School Senior, Chloe Shannon, was named Air Force National Champion in Precision Marksmanship for the 2nd year in a row.
- The Air Force Junior ROTC (AFJROTC) instructors and cadets of Union High School earned an overall unit assessment score of "exceeds standard," the highest rating attainable, during their evaluation in March. They also earned the Distinguished Unit Award with Merit and Silver Star Community Service with Excellence awards in May.
- High School Career Connect culinary interns faced off to earn spots for the second season of RSU-TV's "Food Fight." They competed against other local high schools in March.
- Career Connect intern Maria B., a current Tulsa Tech culinary student, recently earned the title of "SkillsUSA Culinary Arts State Champion."
- The 8th Grade Robotics Team won the 1st Place esign Award and the 2nd Place – Think Award, advancing to the state competition.
- Union alumnus Chance Jackson, majoring in education at the University of Tulsa, appeared on "The Drew Barrymore Show." They featured his decision to live in a senior living facility to foster multi-generational friendships.
- Repertory Theatre students Ariana Reagor and Brayden Best were selected to represent Union at the Discovery Awards, honoring excellence in high school musical theatre programs.
- Junior Juan Pablo Gonzalez won first place for CAD Architecture and senior Raashi Karande won first place for extemporaneous speech at the recent Technology Student Association state competition. Both students are in Tulsa Tech's civil engineering class.
- Forty-five high school students participated in the Engineers Alliance for the Arts Bridge Competition. Under the direction of physical science teachers James Granger and Chadd McKee, they faced a panel of judges as they talked about the bridges they designed, starting from sketches to the final design.
- Union Business Professionals of America (BPA) had nine students compete at the 2024 Oklahoma BPA State Leadership Conference, bringing home 1st Place in Entrepreneurship; 2nd Place in Advanced Accounting; two 3rd Place awards in Payroll Accounting and Presentation; and several other awards.



FINE ARTS ACHIEVEMENTS

Approximate number of students participating in fine arts (2023-2024)

Every K-5 students participated in Music and Art	6,181
Visual Art (grades 6-12)	1,665
Band (grades 6-12)	1,146
Drama (grades 6-12)	616
Orchestra (grades 6-12)	547
Speech/Debate (grades 7-12)	102
Vocal Music (grades 6-12)	522

A total of approximately 10,779 students participating in fine arts

- Over 100 cast members and technicians performed three nights of the all-school musical "Anastasia" to exuberant audiences in February.
- Union High School Repertory Theatre hosted and won many individual and group awards at the Oklahoma One Act Festival in October performing "In the Middle of Grand Central Station."
- Repertory Theatre performed "The Play that Went Wrong" in April.
- Union's Theatre of Professionals presented "Arsenic and Old Lace" in October and "The 24 Hour Play-fest" in April.
- The Union Middle School Musical "Annie" performed two shows to sold-out audiences in November, with over 60 6-8th grade cast members and technicians.
- Union's Select Theatre performed "Alice in Wonderland" in April.
- Seven speech and debate students qualified to compete in the national tournament hosted in June in Des Moines, Iowa.
- Several middle and high school bands, choirs and orchestras took performance trips to Branson, Kansas City, St. Louis, Dallas and numerous locations in Oklahoma.
- Ten students named as OkMEA (Oklahoma Music Educators Association) all-state musicians in band, orchestra or choir.
- Numerous students qualified via their solos or small ensembles to participate in the OSSAA State Solo and Ensemble Festival held at Oklahoma State University in April.
- Seventh Grade Choir earned the Sweepstakes Award at the Heartland Festival in Oklahoma City.



- Union High School choirs travelled to Orlando over spring break to participate in a clinic at Universal Studios, as well as numerous sight-seeing activities.
- Union Winter Guard won several WGPO shows during their competitive season, as well as hosting a Winter Guard International regional competition in the UMAC in March that welcomed groups from neighboring states.
- The Varsity Winter Guard won another WGPO State Championship in April.
- The Union High School Orchestra participated in an educational clinic and performance in New Orleans. The students also visited local attractions.
- The Varsity Winter Guard returned to the WGI Championships event in Dayton, Ohio, earning a position in the finals competition, representing their top 20 national finish for the year.

- Union continued its partnership with Tulsa Symphony Orchestra to provide musical interactions for students at Rosa Parks Early Childhood Center, as well as afterschool beginning violin instruction at Ellen Ochoa Elementary.
- The Carnegie Hall Link Up Program served all 4th grade students, with a concert performed by the Tulsa Symphony Orchestra in February at the Union Performing Arts Center.
- Union Symphony and Philharmonic Orchestras had outstanding performances at the State istrict Orchestra contest. The Symphony orchestra received straight "1" scores, superior ratings for their two selections.
- The YouthArts Visual Art Show took place in April featuring thousands of works of art created by students districtwide in grades K-12.
- The YouthArts Honor Choir – comprised of students from every elementary school – found a new home in the Union Performing Arts Center. There was a full day of rehearsals with a guest clinician, followed by a standing-room-only performance in the evening for parents and family.
- The Union High School Marching Band opened its 2023 competitive season at the Owasso Invitational Marching Contest. In the preliminary round, the Renegade Regiment earned 2nd Place in Class AAAA and 2nd Place overall. In finals, they earned the award for Outstanding Percussion, tied for the Outstanding Music Performance award, and took home the silver medal with a score of 84.00. This marks Union's strongest showing at the Owasso Invitational since 2017.
- The Renegade Regiment, Union's marching band, returned to competition at the Bands of America Indianapolis Super Regional, earning 6th place overall in the finals competition.





- The Renegade Regiment won 2nd place at the Oklahoma Bandmasters Association state championship competition.
- Over winter break, the Renegade Regiment travelled to Orlando to participate in a clinic and parade at Walt Disney World as well as numerous sight-seeing activities
- Forty-one high school band students made the All-Region Honor Band.
- Senior visual artist Wendy Canes had her artwork featured as a Scholastics American Vision Award Nominee.
- Eleven visual art students received awards from the Scholastics Art and Writing Competition.
- Four visual art students were recognized by OAEA as Yount Talent award winners.
- UHS Visual Arts teacher Stephanie Vaughan was recognized by the Oklahoma State Department of Education as outstanding art educator at the annual Arts Excellence Education Awards Ceremony.
- Union's Symphony Orchestra took the Sweepstakes Award at OSSAA State Contest, achieving a superior rating in stage and sightreading.
- Union 7th, 8th and Freshman orchestras competed in Bartlesville at the OSSAA State Contest, taking home superior ratings from all three judges in stage and sightreading.

ATHLETIC ACHIEVEMENT

Individual Sport Program Achievements

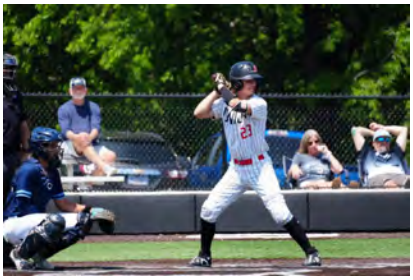
Baseball

All-State
Ben Flusche
Camden Knutson
Gamaliel Jones

Record for most season steals
Gamaliel Jones

OCA Scholar Athlete Scholarship
Camden Knutson

OBCA All-Star Honors:
Gamaliel Jones
Camden Knutson
Ben Flusche



Boys Basketball

Boys won 17 games, ending with a 24-3 record

6A-3 District Co-Champions

Area Champions

Regional Champions

Coach Rudy Garcia
All District 6A-3
Coach of the Year

OCA All-State
OCBA All-Star Team
All World Honorable Mentions
All-District Dalen Fuller
Erik Madrid

Oklahoma Native All-State
Erik Madrid

MVP of Jenks/Union Invitational Tournament and Edmond Open Tournament
alen Fuller

Girls Basketball

Five players earned Academic All-Conference and five more earned Honorable Mentions

All-Conference 1st Team
Esme Smith

All-District
Aaliyah Smith
Isabella McSwain
JaMiya Woodard

District Sixth Man of the Year
Isabella McSwain

School record for rebounds in a Single Game
Esme Smith with 19

School Record Tie
3's in a Single Game
Whitney Smith with 7

All-Tournament Team
Esme Smith

Cheer

Top 10 finish at Competitive and Game Day Regionals and Top 5 finish at State

OCA Region 7 Coach of the Year
Taylor Williams

OCA Scholar Athlete Scholarship
Sydney Grismore

All-State Cheer Team
Sydney Grismore

Cross Country

Fourteen team members named All World Honorable Mention

OSSAA Cross Country State Championship Qualifiers

Homecoming King and OCCTCA Senior All-Star
Seth Taylor

School record for 5K
Pressley Rutledge

OCCTCA All-State
Pressley Rutledge
Ava Cornelius

Football

OCA Region 7
Assistant Coach of the Year
Coach Dub Maddox

Eight players named All-State

Ten Players named All World



OCA Bob R. Williams Scholarship
Jino Boyd

OCA All-State Players
Trey Barnes
Braylen Danzy

OCA Athlete of the Year Scholarship
ae'Mar Nealy

Golf

All-Conference 2nd Team honors

Eighteen boys and girls named Academic All-Conference

Girls Golf with three State Qualifiers and Boys Golf with one State Placer (9th)

OCA Region 7
Boys Golf Coach of the Year
Coach Tanner Bushyhead

All World Athlete of the Year Finalist
Sammy Bonaobra



Highsteppers

National Champions (Kick)

Regional Champions in three categories

OSDTDA State Champions (Kick)

TSF Champions (Kick)

TSF Champions
OSDTDA State Champions
7th Grade Team

TSF Choreography Award honors

OSDTDA Academic Scholarship
Paige Shelton

Two members named OSDTDA All Region East Dance Team

Pom

OSDTDA 6A State Champions

DTU Regionals, 2nd Place

OSDTDA East Coach of the Year
Payton Dill, JH/JV Pom Coach

Homecoming Queen
Maraya Logan

Six members named OSDTDA Academic All-State



Soccer

All-State
Alaina Trevino
Mia Landin

Four members with All-District honors

Three members with All World Honorable Mention

Softball

Fourteen members named Academic All-Conference

Eight members named All-District

Stunt

Stunt team went to State for first time in program history

Season record of 6-3

Junior High Stunt Team won Tournament Championship at Stunt Showdown Tournament



Swim

Nine members named All World Honorable Mention

Tennis

Girls Tennis

951 hours of community service

OCA Region 7 All-State Nominee
Tyler Ashley, Head Coach Girls Tennis

JH State Champions
Hope Jennings
Veena Ramasamy

OTCA Scholarship Recipient
OTCA Sportsmanship Award
Kaylan Griffen

Boys Tennis

Top 10 finish at State
Adolfo Andrade
Jackson Heare

Oklahoma Tennis Coaches Hall of Fame
Kevin Gannon
Head Coach Boys Tennis

Track

Twenty-five girls and boys with All World honors

OCA Region 7
Track Coach of the Year
Tim Dial

All World Coach of the Year
Tim Dial

State Champions
2nd year in a row
Boys Team

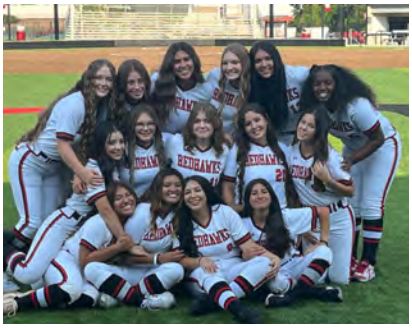
Gatorade Player of the Year Nominee
Jarek Watie

OCCTCA Senior All Star
Devon Jordan

400m school record broken
Jarek Watie (47.60)

State and school record broken
4x100 (40.74)
4x200 (1:24.57)
Boston Carrasco
Jarek Watie
Devon Jordan
Cunningham

State meet and school record broken
4x400 (3:15.46)
Devon Jordan
aniel Davis
aijon Gaines
Jarek Watie



Wrestling

Girls Wrestling

Ranked #11 nationally

Junior High State Champions with five individual State Champions, seven finalists, nine placers and one Outstanding Wrestler

NFHS Coaches Association National Coach of the Year
Coach Gerald Harris

1st Women of Ironman Champion *in history*
Azrael Smith



Kali Hayden
Senior, achievements and honors
Individual Season Record 45-2 with 45 Pins (Career 117-5)

2022 and 2023 All-World Wrestler of the Year
2024 All-World Wrestler of the Year Nominee
OCA Jim Thorpe High School Player of the Year

OCA Athlete of the Year Scholarship winner

Tricia Saunders High School Excellence Award

Boys Wrestling

State Runner Up
Colton Perry
With 5 State Qualifiers

JH State Runner Up
Wura Yinosa

JH Tournament Champions – Tahlequah Duals

Academic All-Conference, Valedictorian
National Merit Scholar attending Yale University
Tanner Jarvis

Fargo All-American
Wura Yinosa

Three members named NHSACA Academic All-American

Four members named NWCA Character and Leadership All-American

Five members named NWCA Scholar All-American

Volleyball

OCA All-State
Brittany Smith

Five players awarded All-Conference honors

All-State Volleyball Coach
Conference Coach of the Year
Chadd McKee



Collegiate Signings

Baseball

Dylan Baldridge
Murray State College
Tishomingo, OK

Gamaliel Jones
Angelo State University
San Angelo, TX

Camden Knutson
Northern Oklahoma College
Tonkawa, OK

Basketball

Journey Chaney-Jones
McPherson College
McPherson, KS

Erik Madrid
Oklahoma Baptist University
Shawnee, OK

Aaliyah Smith
Emporia State University
Emporia, KS

Cross Country
Track and Field

Seth Taylor
Oral Roberts University
Tulsa, OK



Football

Jino Boyd
Pittsburg State University
Pittsburgh, KS

Issac Covington
University of Tulsa, Tulsa, OK

Braylen Danzy
Northeastern State University
Tahlequah, OK

Isaiah Forbes
Central Methodist University
Fayette, MO

Ashton Fowler
Central Methodist University,
Fayette, MO

Harlem Henry
University of Central Oklahoma
Edmond, OK



Football Cont.

Devon Jordan
University of Oklahoma
Norman, OK

Emerson Kiker
University of Central Oklahoma
Edmond, OK

amien Marshall
University of Central Oklahoma
Edmond, OK

Brendon McQueen
Missouri State University,
Springfield, MO

ae'Mar Nealy
Northeastern State University
Tahlequah, OK

Lane Wood
Pittsburg State University
Pittsburgh, KS



Golf

Bo Gentry
Southeastern Oklahoma State University
Durant, OK

Jesse Tandoy
Southeastern Oklahoma State University
Durant, OK

Lacrosse

Max Hartgrave
Wingate University
Wingate, NC

Pom

Hayden Rayls
Oklahoma Baptist University
Shawnee, OK

Rifle

Chloe Shannon
Morehead State University
Morehead, KY

Softball

Lily Hance
Rockhurst University
Kansas City, MO



Soccer

Jaiden Holmes
Hesston College
Hesston, KS

Jacqueline Ixlaj-Vasquez
Oklahoma Wesleyan University
Bartlesville, OK

Mia Landin
Northern Oklahoma College
Enid, OK

Andrea Rivera
Southwestern Christian University
Bethany, OK

Alaina Trevino
Oral Roberts University
Tulsa, OK

Swim

Monica McMahon
Ouachita Baptist University
Arkadelphia, Ark.

Wrestling

ariuz Black
Briar Cliff University
Sioux City, IA

Kali Hayden
Carl Albert State College,
Poteau, OK

Jessina Smith
Carl Albert State College,
Poteau, OK

OSSAA Academic Awards

Volleyball

Academic Achievement Certificate for a GPA of 3.25 or above and upper 1/3 of Class 6A

Boys Cross Country

Academic Achievement Certificate for a GPA of 3.25 or above and upper 1/3 of Class 6A

Girls Cross Country

Academic Achievement Certificate for a GPA of 3.25 or above and upper 1/3 of Class 6A

Girls Soccer

Academic Achievement Certificate for a GPA of 3.25 or above and upper 1/3 of Class 6A

Girls Tennis

Academic Achievement Certificate for a GPA of 3.25 or above and upper 1/3 of Class 6A



National Wrestling Coaches Association Awards

Boys Wrestling

NWCA Scholar All-American
NWCA Character and Leadership All-American
ariuz Black
Tanner Jarvis
Wuraola Yinusa

NWCA Character and Leadership All-American
Ezequiel Palos

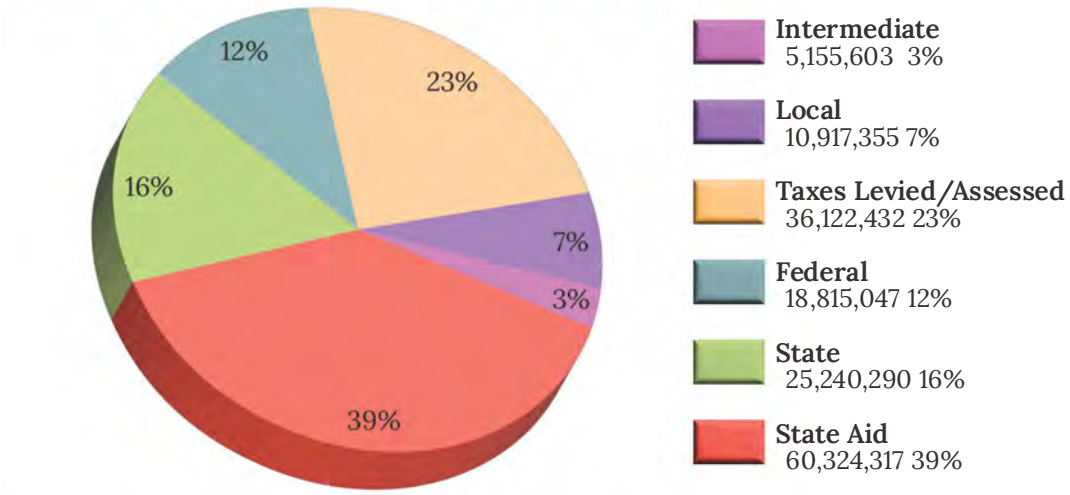
NWCA Scholar All-American
Asher Davidson
Thang Sang

FINANCIAL HIGHLIGHTS

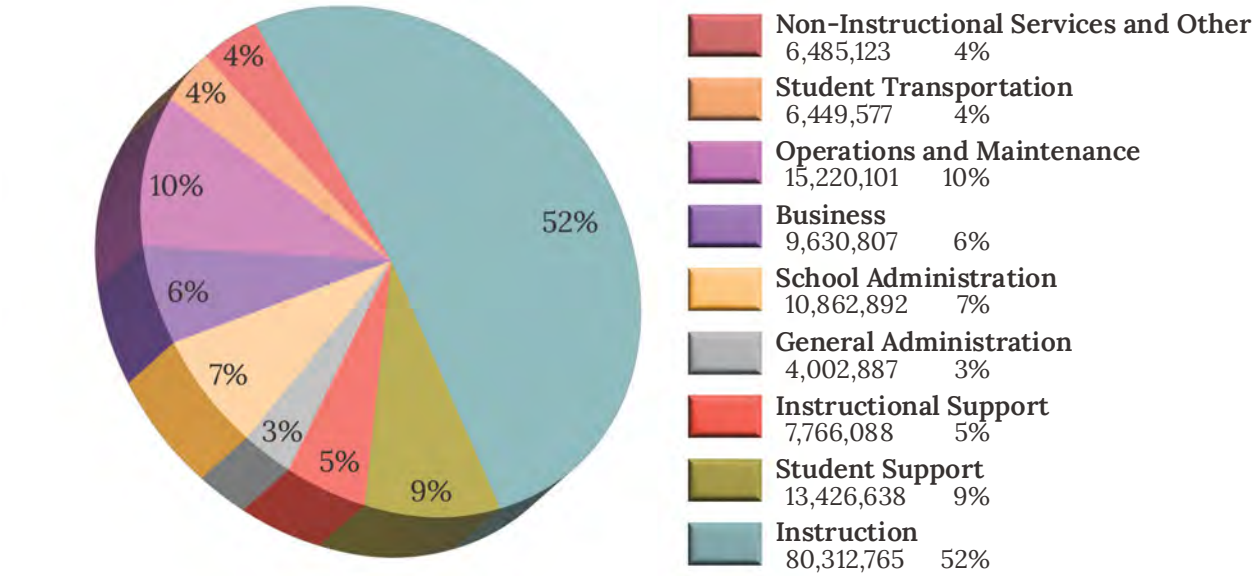
FY 2023-24 Revenues and Expenditures for the General Fund:

- For FY 2023-24, the General Fund (the District's main operating fund), reported revenues of $156,575,044 and expenditures of $154,156,878.
- Foundation (Formula) State Aid, the district's single largest source of operating revenue, was $60,324,317.
- 2023-24 Ad Valorem revenues of $36,122,432 were received in the General Fund based on the district's NAV (Net Assessed Valuation) of $1,034,711,111.
- Total bonded indebtedness as of June 30, 2024, was $113,996,500 (principal and interest). Union maintains an excellent bond rating of AA+ from Standard & Poor's.

General Fund FY24 Revenue by Source:



General Fund FY24 Expenditures by Function:



FY 2023-24 FINANCE DIVISION 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. They have received the award every year since fiscal year 2021.

The Human Resources Department:

- Participated in 12 job fairs and recruited teachers and staff through 51 colleges and universities in Oklahoma and surrounding states.
- Provided 87 sign-on bonuses to new hires through the City of Tulsa's Vision 2025 program.
- Provided tuition assistance to over 85 staff members working on undergraduate or graduate degrees.
- Hosted 111 student teachers across the district, helping them develop their skills and complete their college requirements.
- Granted stipends to 141 teachers who achieved their ESL (English as a second language) certification.

The Payroll Department processed the following:

- Average number of employees paid per payroll: 2,286
- Average total gross pay per payroll: $4,358,717
- Total W-2 Forms for tax year 2023: 2,836
- Total checks printed: 633
- Total direct deposits: 54,930
- Total net amount direct deposited: $76,676,195
- Total participants in Oklahoma Teacher's Retirement: 2,026

The Federal Programs Department reported the following:

Union Federal Programs and Mini-grants 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
Mini-grant expenditures FY23:	$2,729,693.28

The Accounting Department:

- Purchase Orders – 6,747
- Purchase Orders totaled - $82,214,327.36
- Paper/EFT (electronic funds transfer) payments made – 7,212
- Paper/EFT payments totaled – $54,889,529.85

The Accounts Payable team has been striving to convert vendors to electronic payments for goods and services and in FY24 we achieved an overall higher EFT average over paper checks. We started the year at 41% and reached 54% by year-end.

The Purchasing and Supply Management Department:

In 2023-2024, 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 2023-24, the District's Purchasing Department went fully live with 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	586
Contracts reviewed	425
E-Procurement solicitations	53

Supply Management/ Distribution Services

Distribution Center deliveries	4,250
Surplus work orders & moves	240
Items distributed	121,511
Items moved & picked up for surplus	5,018
Total items moved, picked up and delivered	126,529
Interschool mail deliveries	5,082
E-Waste recycling (lbs.)	5,806
Surplus auctions	210

OPERATIONS

TRANSPORTATION

- More than 10,400 students rode the bus on a regular basis during the 2023-24 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 116,907 and the route miles totaled 956,286.
- The district purchased 165,000 gallons of diesel fuel and 52,500 gallons of unleaded fuel for a combined cost of $601,819.29.



CHILD NUTRITION

- The department served 1,596,994 lunches (4.5% increase from the prior year), 107,632 supper meals (8.5% increase), 9,321,930 breakfasts (9% increase) and over 800,800 fresh fruit and vegetable snacks during the 2023-24 school year.
- Child Nutrition trained about 150 employees in culinary arts and safe food handling, had four chefs and three dietitians. Over half the employees have received Talents to Strength training to determine employee strengths and passions for work.



- The number of students qualifying for free/ reduced price meals has steadily increased over recent years and was 79.88% for the 2023-24 school year, up 72% from last school year.
- The district purchased fresh vegetables and fruits and grass-fed beef from five local farms. Local products have been served on school menus at least once a week, and we will continue these offerings each month. Child Nutrition purchases have enabled farmers to increase their revenue, continue farming and hire additional farm help. The Oklahoma Department of Agriculture provided $55,000 in grant funds to Union to purchase local food.
- All thirteen elementary schools participated in the USDA Fresh Fruit and Vegetable Program, which provided $511,981 to purchase fresh produce for snacks every day in the classroom.
- The district's dietitian taught 216 nutrition education classes across the district, ranging from Rosa Parks ECEC to the Union High School Tennis team. Three 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 and learn about nutrition and how food grows.
- Sixteen 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.
- Child Nutrition hosted several students as a part of the Career Connect Culinary program at Union High School. Students worked with the district chefs to learn culinary skills, food safety, operate commercial kitchen equipment and compete in a culinary competition. Students also prepared and served a special luncheon for Superintendent Hartzler.
- The 8th Grade Cafeteria kitchen and serving area renovation is set to be completed around Labor ay 2024 and will offer more fresh options.
- In the summer of 2025, the walk-in freezer and cooler at Moore Elementary will be replaced.

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.
- aily custodial checklists have been updated to place a higher emphasis on surface disinfection.

- Every custodian has been provided an electrostatic ionizing backpack sprayer, enabling them 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.
- Union High School has seen the deployment of the district's first robotic floor cleaning machine.
- Monthly lead custodian training and crew meetings have been implemented to ensure all staff are trained and adhere to district cleaning and safety protocols.
- 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."

GROUNDS DIVISION

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 the McAuliffe Elementary lot, assisting with large underground plumbing repairs and assisting with furniture moving for large remodel projects across the district.



MAINTENANCE DIVISION

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/High School campus electrical upgrades, HVAC unit replacements, major water leak repairs, shelving fabrication, small roof replacements and other large repairs.
- Our HVAC technicians and electricians work 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.

SAFETY AND SECURITY

- The district employed a director of security and a security coordinator, as well as 13 full-time security officers at secondary schools, two at elementary school sites and 22 part-time officers for athletic and special events. One Broken Arrow school resource officer was on call daily, in addition to 15 off-duty Tulsa Police Department officers on a rotating schedule, allowing one to patrol the district each day.
- istrict employees completed more than 26,817 assigned training courses, for a training completion rate of 80%. The security coordinator met with students at elementary sites weekly and performed routine safety walks at all sites, with follow-ups that included the site administrator.

UNION MULTIPURPOSE ACTIVITY CENTER (UMAC)

Facility scheduling not only encompasses the actual event, but all related communications, operations and maintenance required to prepare, set up, run and clean up every event. Two employees coordinated 57,143 internal events and 2,421 external rentals involving scheduling, contracts, scheduling conflict resolution, staffing and set-up and tear-down for fiscal year 2023-24. The Facilities Department also schedules, stocks and operates UMAC concessions, serving 49 UMAC events last year.

CONSTRUCTION/FACILITIES

Completed Projects

- Roofing improvements/replacements at Grove Elementary and Education Service Center
- Freezer/cooler replacement at Andersen Elementary
- Innovation Lab – Phase II
- Playground improvements at Grove Elementary
- HVAC replacements at Peters Elementary
- UMAC lighting and audio improvements
- UMAC video board replacement
- Building automation system integration at Freshman Academy
- 8th Grade Center kitchen renovation
- Flooring replacement and interior improvements at Jarman Elementary
- Flooring replacement at Alternative Education, Boevers Elementary, Jefferson Elementary and Rosa Parks Elementary
- High School gym RTU replacement
- High School nurse's office renovation
- istrictwide RTU replacement
- istrictwide building automation system upgrades



Ongoing and Planned Projects

- 6th/7th Grade Center improvements
- High School HVAC improvements
- High School generator replacement
- Sewer line replacement at High School stadium
- Roof replacement at High School sections 6, 7 and 8
- Freezer/cooler replacement at Moore Elementary
- Office and kitchen HVAC replacement at Andersen Elementary
- Pavement improvements at Alternative Education
- PAC sound curtains and dimming control upgrades
- Exterior improvements at baseball/softball complex
- istrictwide roofing enhancements
- istrictwide pavement improvements
- Fire alarm system replacement at Jefferson Elementary

- Exterior improvements at the warehouse
- Building improvements at Operations
- Redhawks R.I.S.E renovation
- VAV replacement at Freshman AcademyAir handling unit replacement at 8th Grade Center
- Cedar Ridge elementary playground improvements
- Flooring replacement at Peters Elementary
- Locker room flooring upgrade at Freshman Academy

COMMUNITY SUPPORT

- Stacey Roemerman won re-election to Zone 4 on the Board of Education.
- The Union PTA Council hosted its annual PTA Wellness Fair in November at the UMAC.
- Youth Medical Mentorship, Inc., in collaboration with Tulsa Tech's Future Health Professionals (HOSA) Chapter, hosted its annual Medical Summit Nov. 10 at the UMAC. Nearly 100 students from the Tulsa area attended.
- Four Union eighth grade students were among the many students who attended the Youth Medical Summit. Youth Medical Mentorship, founded by Dr. Chris McNeil (a member of the Union Board of Education) and Hillcrest Medical Center's annual Youth Medical Summit at Tulsa Technology Center provided hands-on clinical experiences to nearly 200 students.
- The Union Schools Education Foundation (USEF) hosted a fundraising event "Kaleidoscope" with record-breaking success. Combined with an online auction, $432,416 was raised in support of the foundation.
- One hundred sixty educational grants were awarded by the Union Schools Education Foundation in fall 2023 valued at over $140,000. Funded projects ranged in value from $103 to $4,423 and included innovative projects at every Union school site and the Education Service Center.
- In addition to educational grants, USEF provided ongoing support for programs like Union High School's College & Career Center, Union Pre-K Camp, Project Lead the Way, REACH, Union High School Leadership, New Teacher Induction, BizTown, For The Girls, Union's Special Olympics Team, Teacher and Support Person of the Year and Graduation Celebration. With support from their partners, the foundation pledged over $1,154,057 in program support for the 2023-2024 school year.
- Union's teachers, administrators and staff pledged a generous $74,047 to USEF during the 2023 Month of Giving. These funds directly support educational grants.

BUSINESS/TECHNOLOGY HIGHLIGHTS

- Purchased 3,300 new student laptops for all High School students.
- Installed over 40 new interactive flat panels in classrooms throughout the district.
- Replaced and added additional security cameras at two elementary schools.
- Numerous firewall and cybersecurity updates.
- eployed a new internet filtering software and classroom management software piece.
- Replaced 300 teacher laptops at the 6th/7th Grade Center, Jefferson, McAuliffe, Alternative Education, Jarman and Andersen.
- Transitioned all secondary teachers to a Canvas-only gradebook system.
- Onboarded all new math curriculum, grades K-12.
- Increased Union Virtual success rate to over 80%.
- Implemented the TalkingPoints communications platform for all students, 13 and older.
- Evaluated and adjusted all student communication platforms to comply with HB 3958 requiring parent notification.
- Onboarded a new Eligibility Dashboard in Canvas.



MBA CERTIFICATION

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 2023–2024.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

BOARD OF EDUCATION

2024-2025 Board of Education

Joey Reyes - Zone 1

Dr. Chris McNeil - Zone 2

Heather McAdams - Zone 3

Stacey Roemerman - Zone 4

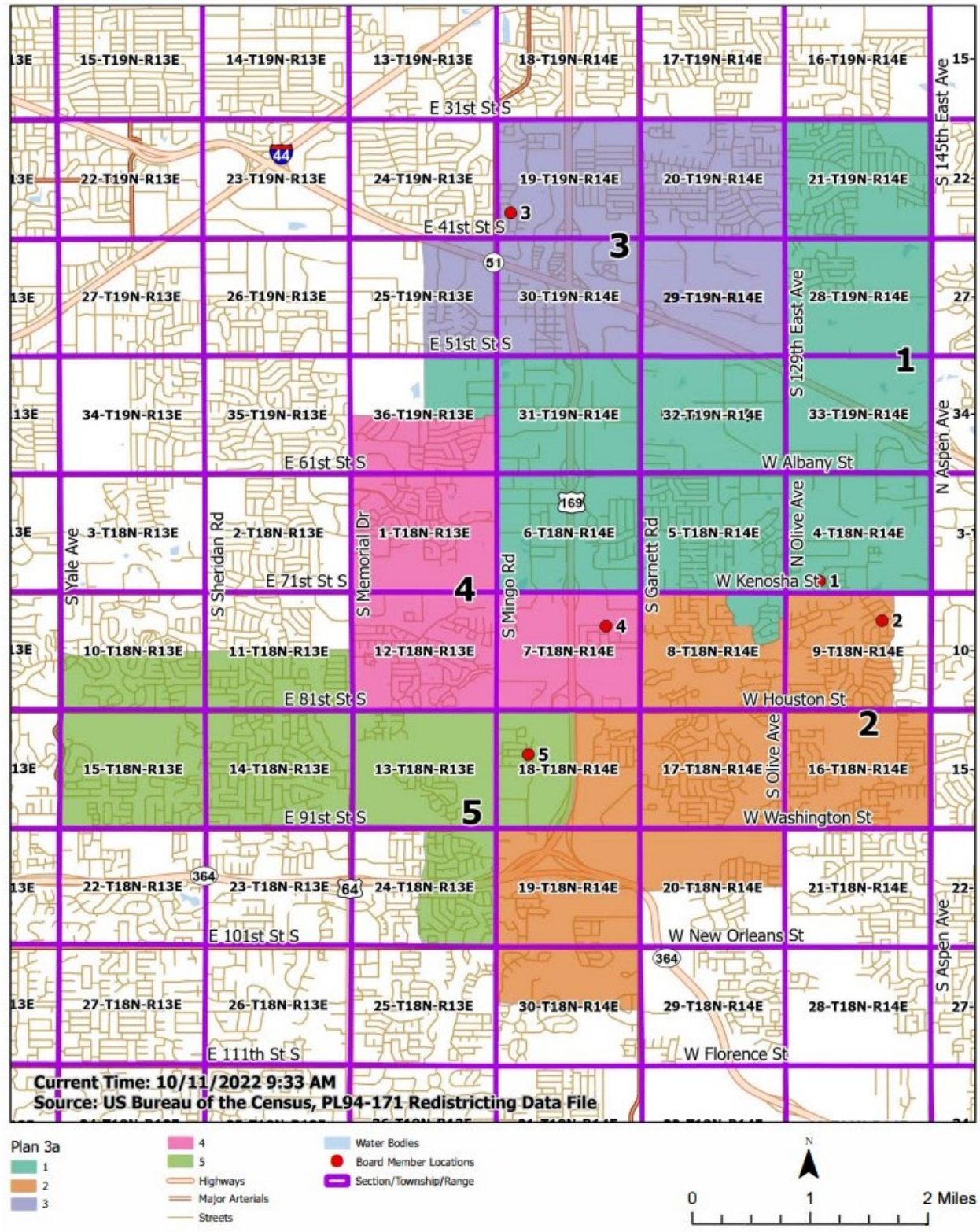
Steve Nguyen - Zone 5



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 on 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.

BOARD MEMBER DISTRICTS



2024-2025 CABINET MEMBERS

Executive Cabinet



Dr. John Federline
Superintendent



Charlie Bushyhead
Associate Superintendent



Sandi Calvin
Associate Superintendent



Dr. Trish Williams
Chief Financial Officer



Chris Payne
Chief Communications Officer

Cabinet Members



Todd Borland
Executive Director of Information Technology



Dr. Todd Nelson
Senior Executive Director of Research-Design-Assessment



Gart Morris
Executive Director of Instructional Technology



Theresa Kiger
Executive Director of Elementary Education



Dr. Kenneth Moore
Executive Director of Secondary Education



Dr. Lindsay Smith
Executive Director of Special Services



Jay Loegering
Executive Director of Human Resources

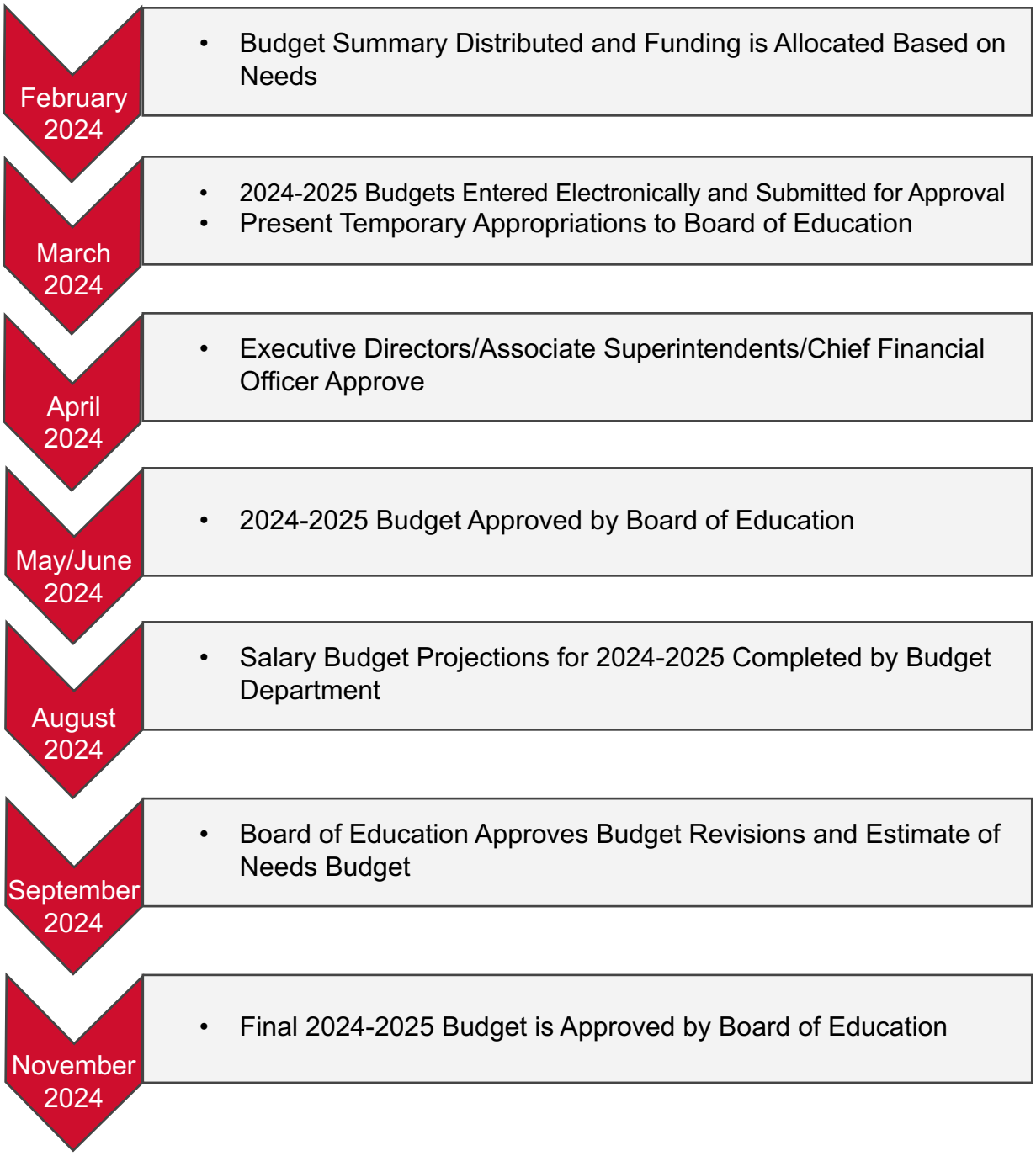
2024-2025 ADMINISTRATORS

Emily Barkley	Director of Athletics
Melissa Brock	Director of Human Resources
Jessica Wright	Director of Financial Reporting/Treasury
Dr. Amy McCready	Director of Union Adult Learning Center
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
Kurt Frentzel	Director of Purchasing & Supply Management
Fred Issacs	Director of Construction Services
Matthew McCready	Director of Fine Arts
Scott Pennington	Director of Hope-Guidance-Social and Emotional Learning
Robert Harris	Director of Transportation
Charles Pisarra	Director of Union Bands
Bradyn Powell	Director of Child Nutrition
Chasity Gray	Director of Professional Learning
Lindsey Yandell	Director of Accounting
Chritine Gonzales	Director of Federal Programs
Dr. Amy McCready	Associate Director of Union Adult Learning Center
Jessica McGhee	Associate Director of Adult Learning Center
Cathy Damen	Associate Director of Special Services
Joe Redmond	Associate Director of Athletics
Kirk Fridrich	Associate Athletic Director & Head Football Coach
Mila Trujillo	Associate Director of Transportation
Jaime Gardner	Associate Director of Child Nutrition
Anthony Tempest	Associate Director of Operations

2024-2025 PRINCIPALS

Beau Brannon	High School
Briane Grass	Union High School Freshman Academy
Chris Ducker	Alternative School
Michelle Cundy	8th Grade
Crystal Pounds	7th Grade Center
Tammy Wards	6th Grade Center
Bethany Harper	Andersen Elementary
Dr. Leedy Smith	Boevers Elementary
Micehel Spencer	Cedar Ridge Elementary
Alicia Ewing	Roy Clark Elementary
Chris Reynolds	Darnaby Elementary
Randi Aubertine	Grove Elementary
Shawna Graham	Jarman Elementary
Teresa Besses	Jefferson Elementary
Jennifer McKnight	McAuliffe Elementary
Becky King	Moore Elementary
Shana Harris	Ellen Ochoa Elementary
Alycia Pennington	Rosa Parks Early Childhood Education
Heather Federline	Rosa Parks Elementary
Tracy Weese	Peters Elementary

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 on all appropriate funds. 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 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 are closed out. At the beginning of the next year, prior year encumbrances that were closed at year end are reviewed, and some are reestablished through the requisition process. There were no material encumbrances which lapsed on June 30, 2024, and were reinstated during fiscal year 2025, for the general fund, building fund, or child nutrition fund.

THE UNION WAY

LEARNING

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

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

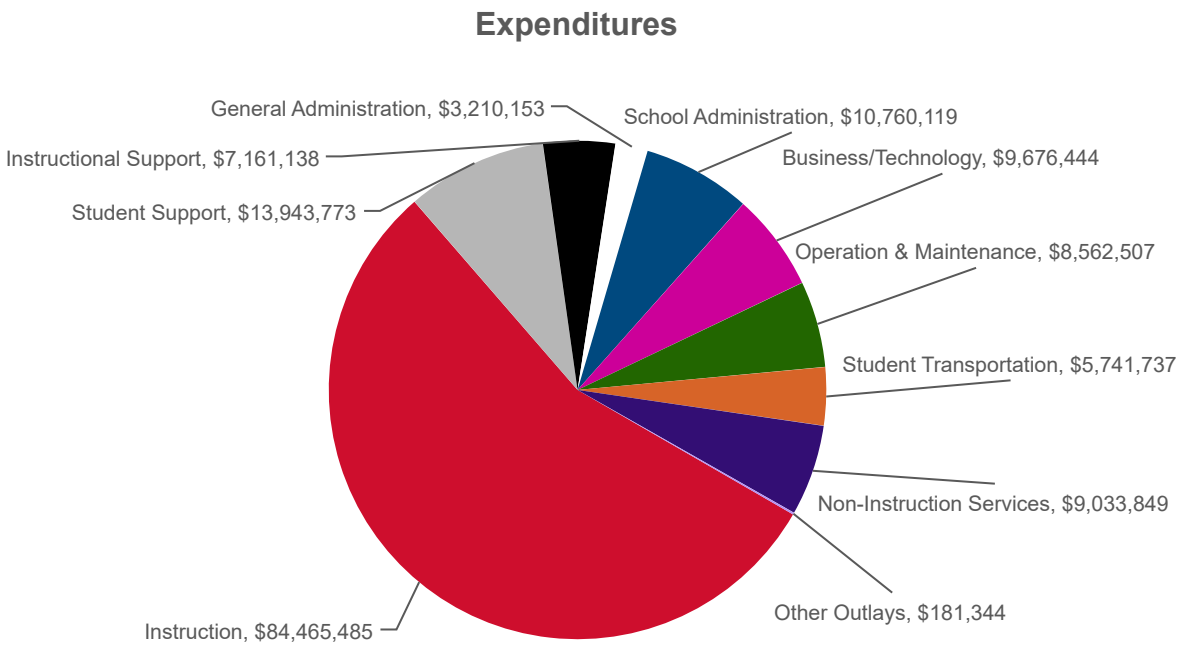
Governmental Fund Summary: Budgeted revenues and expenditures by fund for 2024-2025 can be found below. The District projects $271,288,872 in total fund expenditure budgets and budgets $236,763,956 in total operating revenue. Final budgets were approved November 11, 2024 by the District's Board of Education. The District uses qualitative and exponential measures to create forecasted budgets, keeping fund balances in consideration of legal requirements as well as anticipated changes occurring in future years. To ensure growth potential and to accommodate unexpected events, the District likes to keep the fund balance at a healthy level. If projected fund balances become too low, changes to expenditures are made. Fund balances for all funds are considered appropriate amounts by the Oklahoma State Department of Education.

	General Fund Budget 2024-2025	Building Fund Budget 2024-2025	Child Nutrition Fund Budget 2024-2025	Sinking Fund Budget 2024-2025	Bond Funds Budget 2024-2025	Total All Funds Budget 2024-2025
Revenues						
Local Sources	$ 47,668,258	$ 6,616,201	$ 2,432,100	$ 29,015,729	$ 34,441,084	$120,173,372
Intermediate Sources	5,155,603	—	—	—	—	5,155,603
State Sources	84,432,868	2,215,515	82,253	—	—	86,730,636
Federal Sources	14,947,876	—	9,756,469	—	—	24,704,345
Total Revenues	**152,204,605**	**8,831,716**	**12,270,822**	**29,015,729**	**34,441,084**	**236,763,956**
Expenditures						
Instruction	84,465,485	—	—	—	56,432,821	140,898,306
Student Support	13,943,773	—	—	—	—	13,943,773
Instructional Support	7,161,138	—	—	—	—	7,161,138
General Administration	3,210,153	—	—	—	—	3,210,153
School Administration	10,760,119	—	—	—	—	10,760,119
Business/Technology	9,676,444	—	—	—	—	9,676,444
Operation & Maintenance	8,562,507	9,079,215	—	—	—	17,641,722
Student Transportation	5,741,737	405,000	—	—	—	6,146,737
Non-Instruction Services	9,033,849	—	19,943,993	—	—	28,977,842
Other Outlays	181,344	—	—	31,401,500	—	31,582,844
Facilities Acquisitions and Construction	—	1,289,794	—	—	—	1,289,794
Total Expenditures	**$152,736,548**	**$ 10,774,009**	**$ 19,943,993**	**$ 31,401,500**	**$ 56,432,821**	**$271,288,872**

Source: District Records

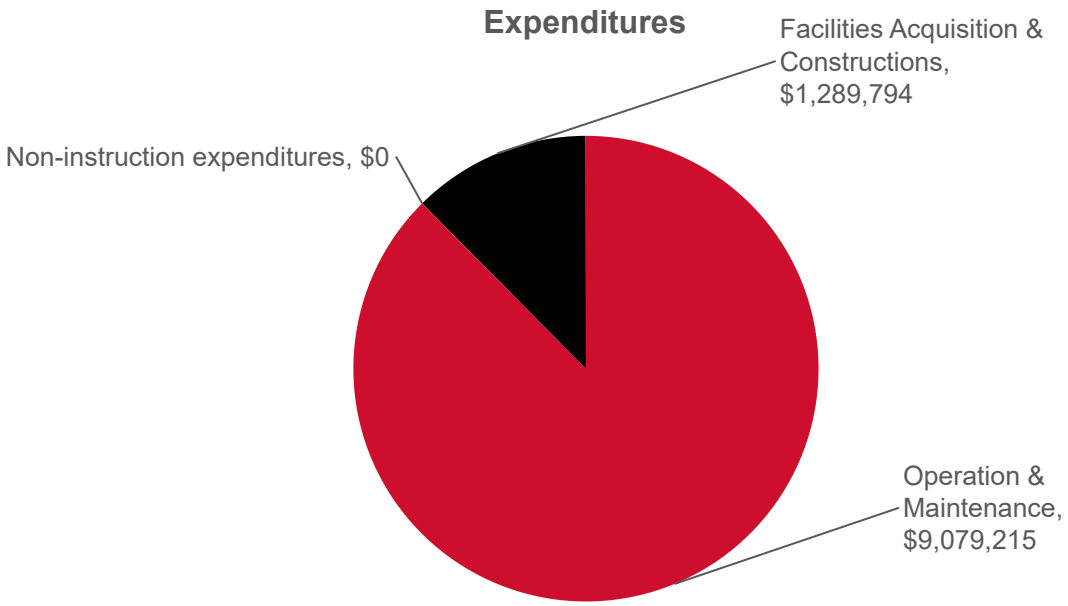
GENERAL FUND BY FUNCTION

GENERAL FUND



REVENUES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	11/11/2024 Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Sources	$ 37,520,455	$ 39,168,480	$ 44,606,202	$ 47,039,796	$ 47,668,258	$ 47,668,258	$ 48,144,941	$ 48,626,390	$ 49,112,654
Intermediate	$ 4,966,445	$ 5,546,918	$ 5,309,124	$ 5,155,603	$ 5,155,603	$ 5,155,603	$ 5,207,159	$ 5,259,231	$ 5,311,823
State Sources	$ 69,052,048	$ 73,952,135	$ 72,730,176	$ 85,564,607	$ 84,432,868	$ 84,432,868	$ 85,277,197	$ 86,129,969	$ 86,991,269
Federal Sources	$ 17,878,666	$ 17,787,255	$ 21,005,876	$ 18,815,049	$ 14,947,876	$ 14,947,876	$ 15,097,355	$ 15,248,329	$ 15,400,812
TOTAL REVENUES	$129,417,614	$136,454,784	$143,651,379	$156,575,044	$152,204,605	$152,204,605	$153,726,652	$155,263,919	$156,816,559
EXPENDITURES									
Instruction	$ 74,004,051	$ 72,417,411	$ 74,604,317	$ 80,314,380	$ 84,465,485	$ 84,465,485	$ 85,310,140	$ 86,077,931	$ 86,938,710
Student Support	$ 10,733,346	$ 11,131,172	$ 12,045,280	$ 13,426,721	$ 13,943,773	$ 13,943,773	$ 14,083,211	$ 14,209,960	$ 14,352,060
Instructional Support	$ 6,181,922	$ 6,843,297	$ 7,244,978	$ 7,766,158	$ 7,161,138	$ 7,161,138	$ 7,232,749	$ 7,297,844	$ 7,370,822
General Administration	$ 2,682,929	$ 2,957,175	$ 3,209,553	$ 4,002,896	$ 3,210,153	$ 3,210,153	$ 3,242,255	$ 3,271,435	$ 3,304,149
School Administration	$ 9,962,296	$ 9,418,265	$ 10,490,659	$ 10,862,952	$ 10,760,119	$ 10,760,119	$ 10,867,720	$ 10,965,529	$ 11,075,184
Business/Technology	$ 8,538,965	$ 8,588,750	$ 8,823,940	$ 9,631,448	$ 9,676,444	$ 9,676,444	$ 9,773,208	$ 9,861,167	$ 9,959,779
Operations & Maintenance	$ 9,604,834	$ 12,481,668	$ 15,171,350	$ 15,220,147	$ 8,562,507	$ 8,562,507	$ 8,648,132	$ 8,725,965	$ 8,813,225
Student Transportation	$ 5,029,463	$ 5,487,174	$ 6,161,005	$ 6,449,570	$ 5,741,737	$ 5,741,737	$ 5,799,154	$ 5,851,346	$ 5,909,859
Non-Instructional Services	$ 5,039,585	$ 5,195,097	$ 5,637,670	$ 6,351,082	$ 9,033,849	$ 9,033,849	$ 9,124,187	$ 9,206,305	$ 9,298,368
Other Outlays	$ 54,427	$ 128,383	$ 94,396	$ 131,523	$ 181,344	$ 181,344	$ 183,157	$ 184,805	$ 186,653
TOTAL EXPENDITURES	$131,831,817	$134,648,388	$143,483,141	$154,156,878	$152,736,548	$152,736,548	$154,263,913	$155,652,287	$157,208,809
EXCESS REV (EXP)	$ (2,414,203)	$ 1,806,396	$ 168,238	$ 2,418,166	$ (531,943)	$ (531,943)	$ (537,261)	$ (388,369)	$ (392,250)
FUND BALANCE 07/1	$ 16,746,480	$ 14,332,277	$ 16,138,672	$ 16,306,910	$ 18,725,076	$ 18,725,076	$ 18,193,132	$ 17,655,871	$ 17,267,502
FUND BALANCE 06/30	**$14,332,277**	**$16,138,677**	**$16,306,917**	**$18,725,076**	**$18,193,132**	**$18,193,132**	**$17,655,871**	**$17,267,502**	**$16,875,252**

BUILDING FUND BY FUNCTION

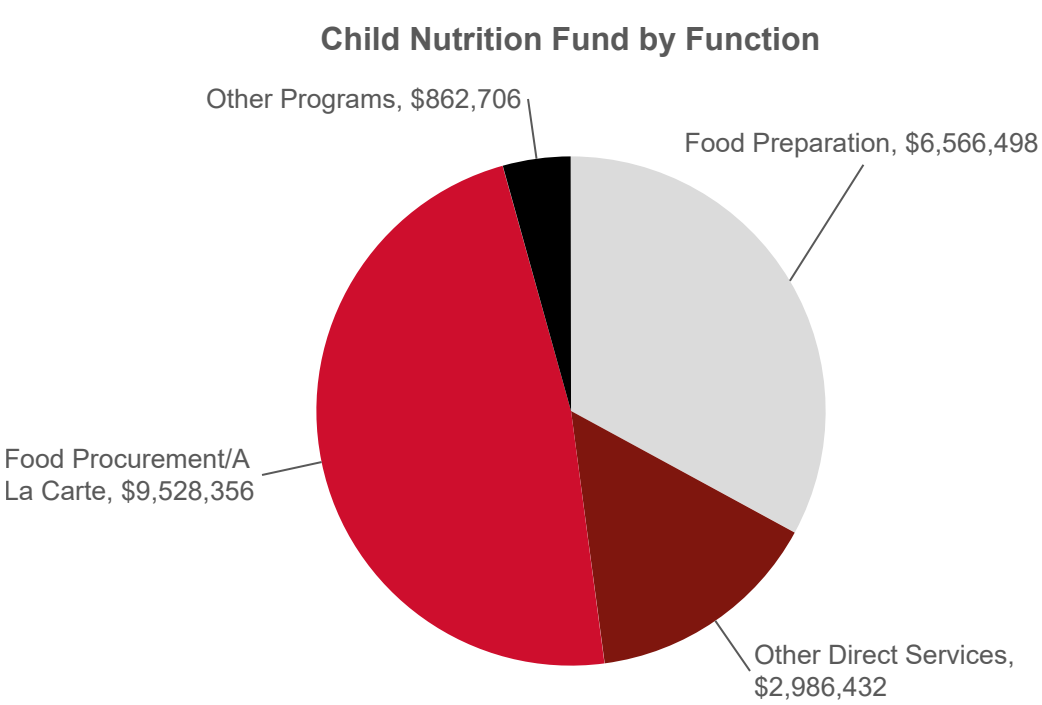


BUILDING FUND

	Actual	Actual	Actual	Actual	Actual	Proposed	11/11/2024 Approved	Forecast	Forecast	Forecast
REVENUES	**2020-2021**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**	**2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**
Local Sources	$5,124,618	$5,040,298	$4,865,539	$5,198,887	$6,341,980	$6,616,201	$6,616,201	$6,682,363	$6,749,187	$6,816,679
State Sources	—	—	—	—	2,222,930	2,215,515	2,215,515	2,237,670	2,260,047	2,282,647
TOTAL REVENUES	5,124,618	5,040,298	4,865,540	5,198,886	8,564,909	8,831,716	8,831,716	8,920,033	9,009,234	9,099,326
EXPENDITURES										
Operation & Maintenance	7,650,960	7,578,842	4,937,234	4,955,226	5,774,440	9,079,215	9,079,215	9,124,611	9,124,611	9,170,234
expenditures	—	23,612	49,101	—	2,074	405,000	405,000	—	—	—
Constructions	626,235	615,055	14,748	102,643	4,464	1,289,794	1,289,794	1,296,243	1,296,243	1,302,724
TOTAL EXPENDITURES	8,277,194	8,217,509	5,001,084	5,057,869	5,780,978	10,774,009	10,774,009	10,420,854	10,420,854	10,472,958
EXCESS REV (EXP)	(3,152,576)	(3,177,211)	(135,544)	141,017	2,783,931	(1,942,293)	(1,942,293)	(1,500,821)	(1,411,620)	(1,373,632)
FUND BALANCE 07/1	7,502,471	7,663,527	4,349,896	4,214,352	4,355,369	7,139,301	7,139,301	5,197,008	3,696,187	2,284,567
FUND BALANCE 06/30	$4,349,896	$4,486,316	$4,214,352	$4,355,369	$7,139,301	$5,197,008	$5,197,008	$3,696,187	$2,284,567	$ 910,935

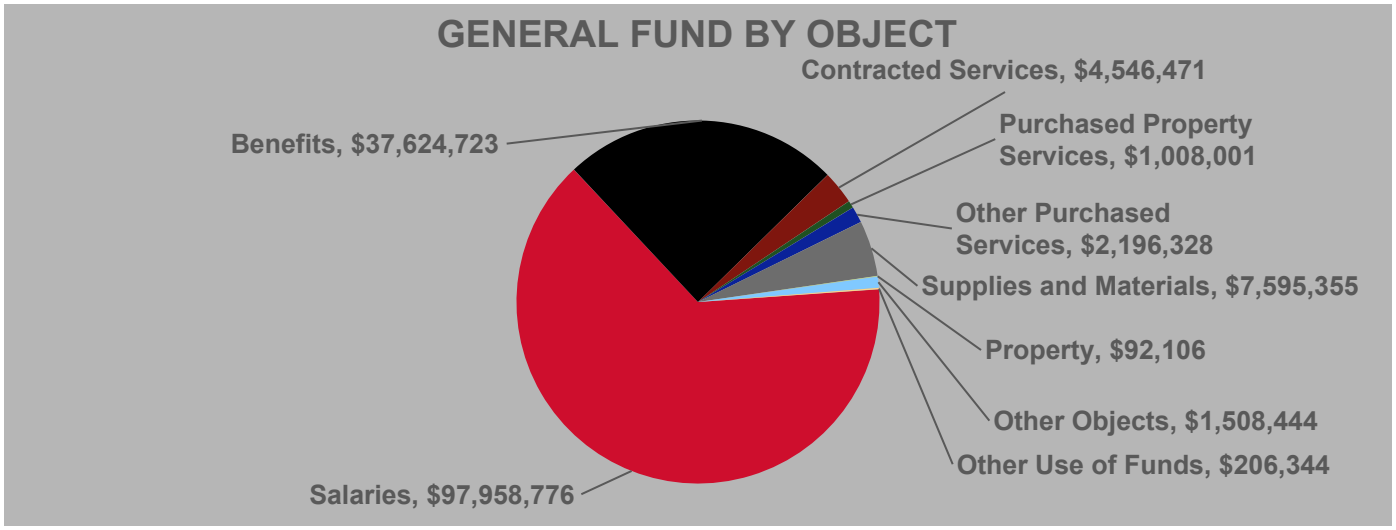
CHILD NUTRITION FUND BY FUNCTION

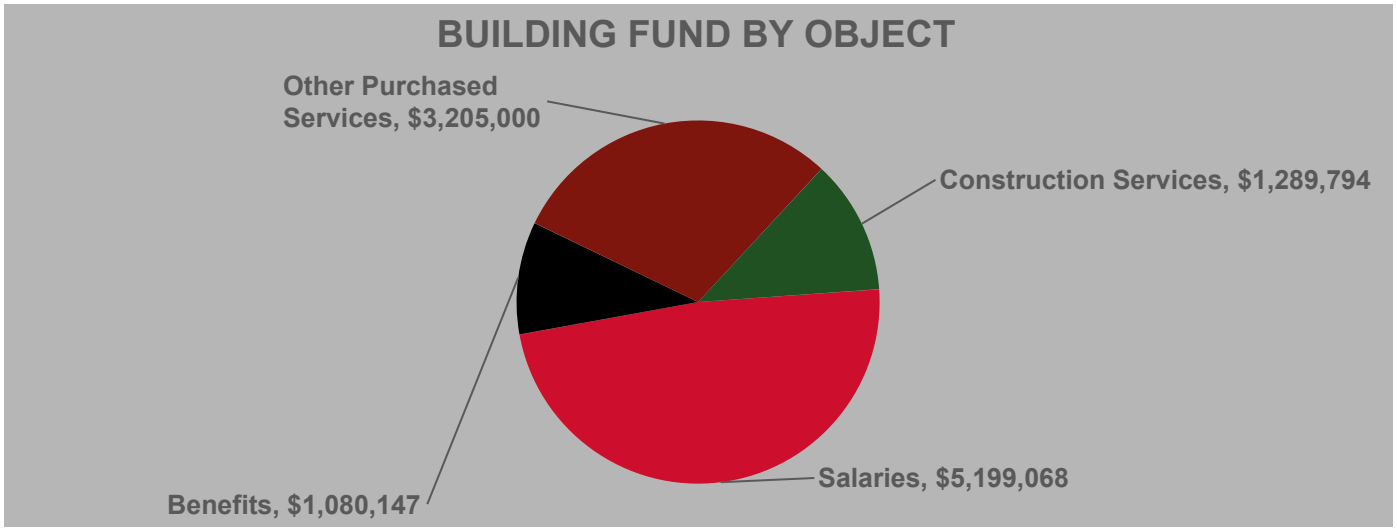
CHILD NUTRITION BUDGET

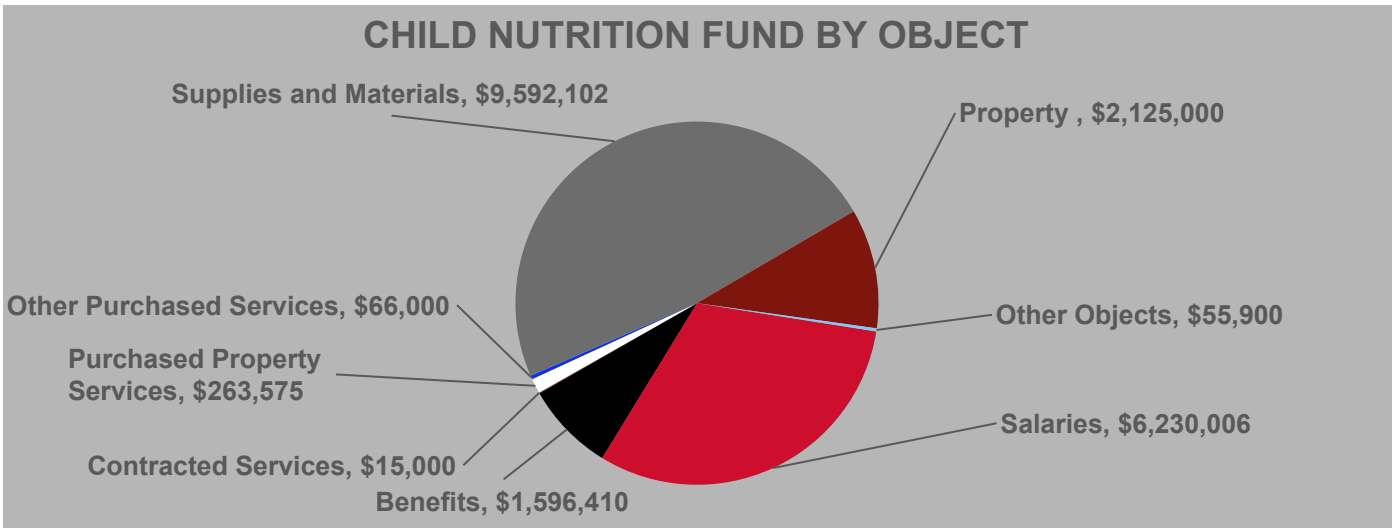


REVENUES	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	Proposed 2024-2025	11/11/2024 Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Sources	$559,885	$890,964	$2,377,058	$2,450,071	$2,432,100	$2,432,100	$2,456,421	$2,480,985	$2,505,795
State Sources	8,633	89,479	80,494	82,253	82,253	82,253	83,076	83,907	84,746
Federal Sources	11,220,597	12,656,898	9,663,721	10,025,175	9,756,469	9,756,469	9,854,034	9,952,574	10,052,100
TOTAL REVENUES	11,789,115	13,637,337	12,121,271	12,557,498	12,270,822	12,270,822	12,393,531	12,517,466	12,642,641
EXPENDITURES									
Food Preparation	4,348,466	4,671,783	5,190,383	5,332,273	6,566,498	6,566,498	6,632,163	6,665,324	6,698,651
Other Direct Services	940,246	1,274,006	1,297,450	1,312,939	2,986,432	2,986,432	1,152,981	1,152,981	1,152,981
Food Procurement/A La Carte	3,483,942	4,564,706	4,458,808	4,708,668	9,528,356	9,528,356	4,353,417	4,353,417	4,353,417
Other CN Programs	622,974	514,638	740,285	2,418,649	862,706	862,706	763,569	763,569	763,569
TOTAL EXPENDITURES	9,395,628	11,025,130	11,686,924	13,772,528	19,943,993	19,943,993	12,902,130	12,935,291	12,968,618
EXCESS REV (EXP)	2,393,487	2,612,207	434,347	(1,215,030)	(7,673,171)	(7,673,171)	(508,599)	(417,825)	(325,977)
FUND BALANCE 07/1	5,664,612	8,058,098	10,670,306	11,104,653	9,889,622	9,889,622	2,216,451	1,707,852	1,290,027
FUND BALANCE 06/30	$8,058,099	$10,670,306	$11,104,653	$9,889,622	$2,216,451	$2,216,451	$1,707,852	$1,290,027	$964,050

OPERATING FUND BUDGETS BY OBJECT







BOND FUND BY FUNCTION

REVENUES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Bond Proceeds	$26,000,000	$26,100,000	$33,000,000	$33,000,000	$33,000,000	$33,000,000	$33,000,000	$33,000,000	$33,000,000
Local sources	—	688,643	23,647	528	$ 528	528	528	528	528
Interest	64,651	168,360	816,702	2,126,204	$ 2,126,204	2,126,204	789,018	796,908	804,877
TOTAL REVENUES	26,064,651	26,957,003	33,840,349	35,126,732	$35,126,732	35,126,732	33,789,546	33,797,436	33,805,405
EXPENDITURES									
Instruction	4,995,570	$6,001,252	3,541,399	3,984,068	$ 9,012,193	9,012,193	4,508,906	4,553,995	4,599,535
Student Support	62,812	179,510	170,148	24,212	$ 54,770	54,770	124,623	125,870	127,128
Instructional Support	748,359	369,628	1,145,163	390,238	$ 882,741	882,741	635,010	641,360	647,773
General Administration	90,988	10,969	12,770	6,713	$ 15,185	15,185	10,151	10,252	10,355
School Administration	157,752	73,321	96,449	66,987	$ 151,529	151,529	78,919	79,708	80,505
Business/Technology	897,308	1,908,043	1,102,297	1,195,857	$ 2,705,098	2,705,098	1,402,066	1,416,086	1,430,247
Operations & Maintenance	824,074	1,043,514	687,496	433,779	$ 981,233	981,233	721,596	728,812	736,100
Student Transportation	18,259	25,933	1,194,227	9,823	$ 22,221	22,221	409,994	414,094	418,235
Non-Instruction Services	80,339	49,031	58,372	—	$ —	—	35,801	36,159	36,521
Other Outlays	—	16,398,276	11,364,839	15,069,272	$34,087,567	34,087,567	15,277,462	17,511,969	17,687,089
Appliances, Furniture, Fixtures	—	—	—	—	$ —	—	—	—	—
Buildings & Construction	24,058,816	—	—	3,766,607	$ 8,520,284	8,520,284	1,255,536	1,268,091	1,280,772
TOTAL EXPENDITURES	31,934,277	26,059,477	19,373,160	24,947,557	$56,432,821	56,432,821	24,460,065	26,786,397	27,054,261
EXCESS REV (EXP)	(5,869,626)	897,526	14,467,189	10,179,175	$(21,306,089	(21,306,089)	9,329,481	7,011,039	6,751,144
OTHER FINANCING SOURCES									
Inter-fund Transfers	(358,216)	(135,130)	(180,205)	(817,166)	$ (685,648)	(685,648)	(692,505)	(699,430)	(706,424)
TOTAL OTHER FINANCING SOURCES	(358,216)	(135,130)	(180,205)	(817,166)	$ (685,648)	(685,648)	(692,505)	(699,430)	(706,424)
FUND BALANCE 07/1	41,878,472	35,650,629	36,413,024	50,700,009	$60,062,018	60,062,018	38,070,280	46,707,256	53,018,865
FUND BALANCE 06/30	**$35,650,630**	**$36,413,025**	**$50,700,008**	**$60,062,018**	**$38,070,280**	**$38,070,280**	**$46,707,256**	**$53,018,865**	**$59,063,585**

SINKING FUND BY FUNCTION

	Actual	Actual	Actual	Actual	Proposed	Approved	Forecast	Forecast	Forecast
REVENUES	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**	**2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**
Ad Valorem	$27,108,071	$26,523,389	$27,238,018	$28,768,058	$28,260,718	$28,260,718	$28,543,325	$28,828,758	$29,117,046
Premium on Bond Sale	580,000	411,989	567,270	—	326,420	326,420	329,684	332,981	336,311
Interest on Bond Sale	212,999	43,452	738,216	504,103	428,591	428,591	432,877	437,206	441,578
TOTAL REVENUES	27,901,070	26,978,830	28,543,504	29,272,161	29,015,729	29,015,729	29,305,886	29,598,945	29,894,935
EXPENDITURES									
Principal	25,125,000	25,625,000	25,625,000	26,400,000	28,525,000	28,525,000	28,810,250	29,098,353	29,389,337
Interest	1,830,313	1,562,813	1,702,875	2,399,125	2,876,500	2,876,500	2,905,265	2,934,318	2,963,661
TOTAL EXPENDITURES	26,955,313	27,187,813	27,327,875	28,799,125	31,401,500	31,401,500	31,715,515	32,032,671	32,352,998
EXCESS REV (EXP)	945,757	(208,983)	1,215,629	473,036	(2,385,771)	(2,385,771)	(2,409,629)	(2,433,726)	(2,458,063)
FUND BALANCE 07/1	14,072,539	15,018,296	14,809,313	16,024,942	16,497,978	16,497,978	14,112,207	11,702,578	9,268,852
FUND BALANCE 06/30	$15,018,296	$14,809,313	$16,024,942	$16,497,978	$14,112,207	$14,112,207	$11,702,578	$9,268,852	$6,810,789

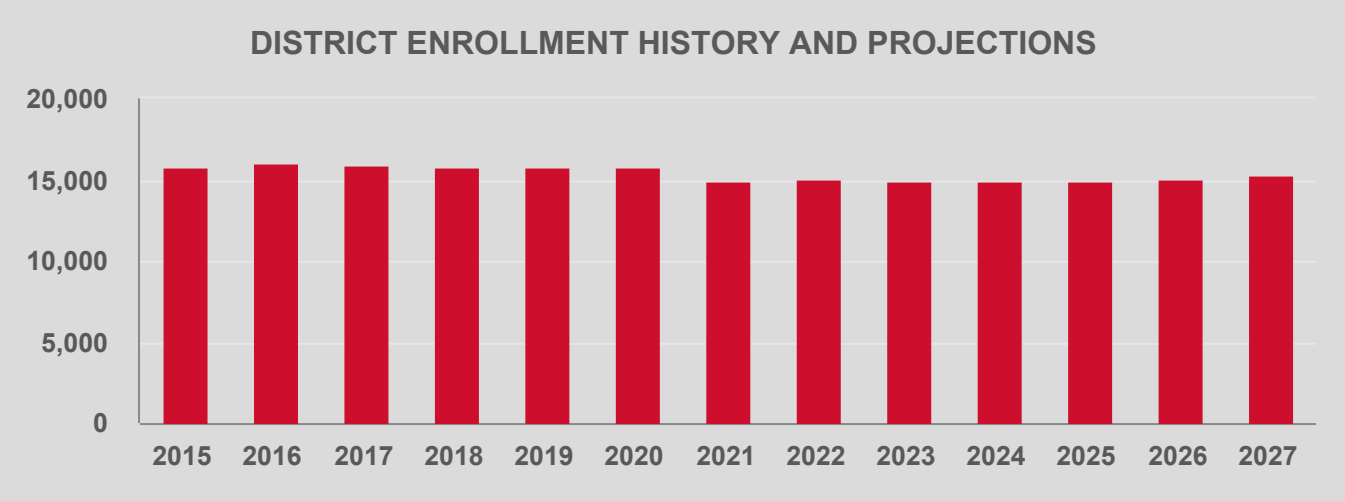
STUDENT ENROLLMENT TRENDS AND FORECAST

Oklahoma State Department reports:

- Oklahoma's annual student enrollment for public schools decreased for the 2023-24 school year.
- Oklahoma enrollment has not reached the pre-pandemic enrollment 2019-20 count of 703,650.
- According to the Oklahoma annual October 1 student count, overall enrollment deceased from last year by 2,156 students to a total of 699,102 students' total, placing Union Public Schools as the ninth largest district in the state with 14,950 students for 2024-2025.

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	14,979	14,950	15,100	15,250
Student Increase	297	183	-46	-113	-74	43	-857	52	-121	89	-29	150	151
Percent Change	1.91 %	1.16 %	(0.29)%	(0.71)%	(0.47)%	0.27 %	(5.42)%	0.35 %	(0.81)%	0.60 %	(0.19)%	1.00 %	1.00 %

The district projects enrollment trends by several factors:

- Examination of population patters 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

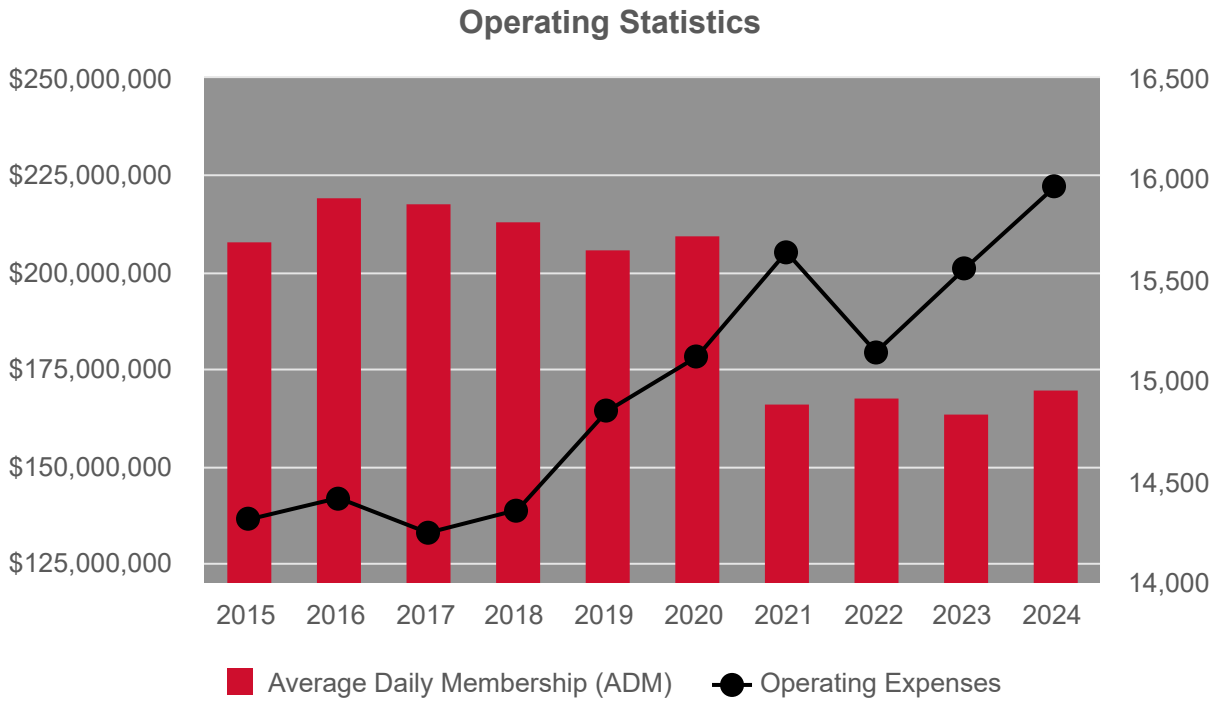
OPERATING STATISTICS

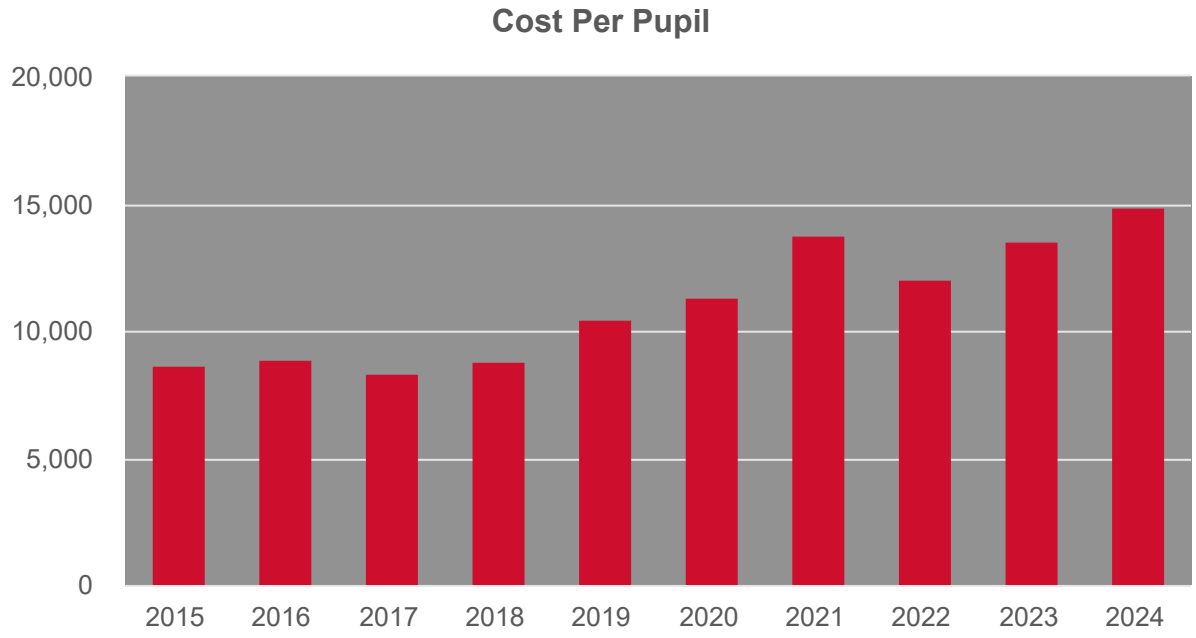
Operating Statistics
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Average Daily Membership (ADM)[a]	Operating Expenses[b]	Cost Per Pupil[c]	Percentage Change	Teaching Staff[d]	Pupil/Teacher Ratio	Number of Graduates[e]
2015	15,700	136,330,809	8,683	1.15	936	17:1	1,014
2016	15,919	141,848,815	8,911	2.63	949	17:1	1,054
2017	15,887	132,885,970	8,364	-6.14	937	17:1	1,090
2018	15,797	138,784,093	8,785	5.03	1,004	16:1	1,014
2019	15,655	164,242,916	10,491	19.42	996	16:1	1,151
2020	15,726	178,187,950	11,331	8.01	1,017	15:1	1,037
2021	14,889	205,181,526	13,781	21.62	1,008	15:1	963
2022	14,926	179,445,081	12,022	-12.76	998	15:1	1,007
2023	14,843	201,118,274	13,550	12.71	1,002	15:1	975
2024	14,959	222,086,508	14,846	9.56	885	17:1	972

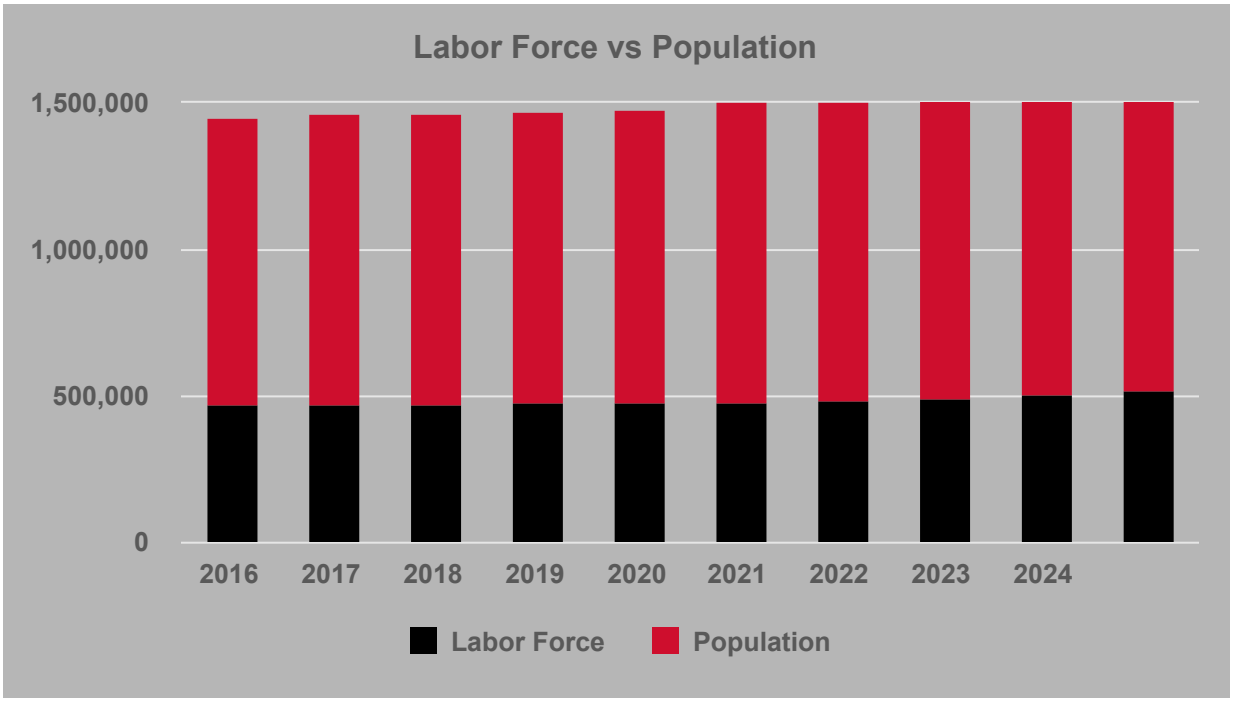
a. Final audited average daily membership (ADM) obtained from the Oklahoma State Department of Education.
b. Operating expenses are the total expenses of the school district as reported in the Goverment-Wide Statement of Activities.
c. Cost per pupil is calculated by dividing operating expenses by the final audited average daily membership (ADM) certified by the Oklahoma State Department of Education.
d. Teaching staff includes all certified personnel whose pay is based on the Union Classroom Teacher's Association (UCTA) Master Contract.
e. Number of graduates obtained from District records maintained by the Union High School Registrar.

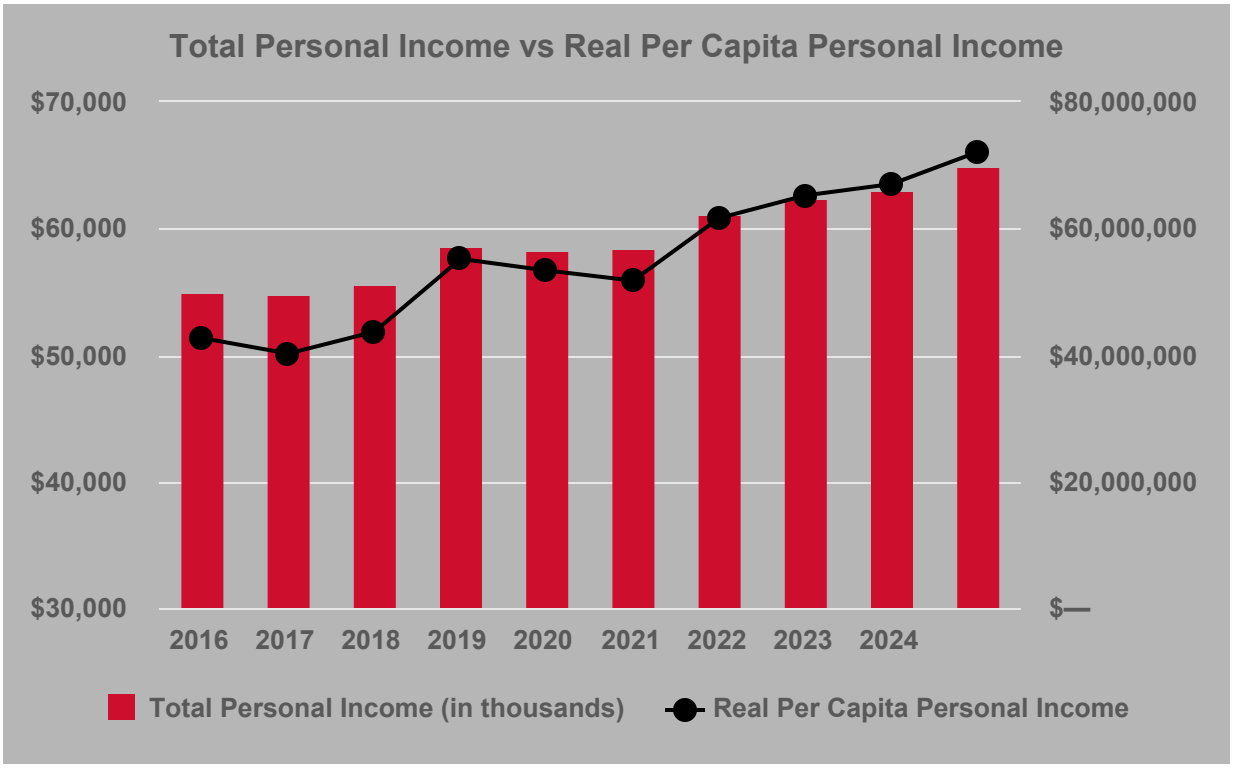
OPERATING STATISTICS





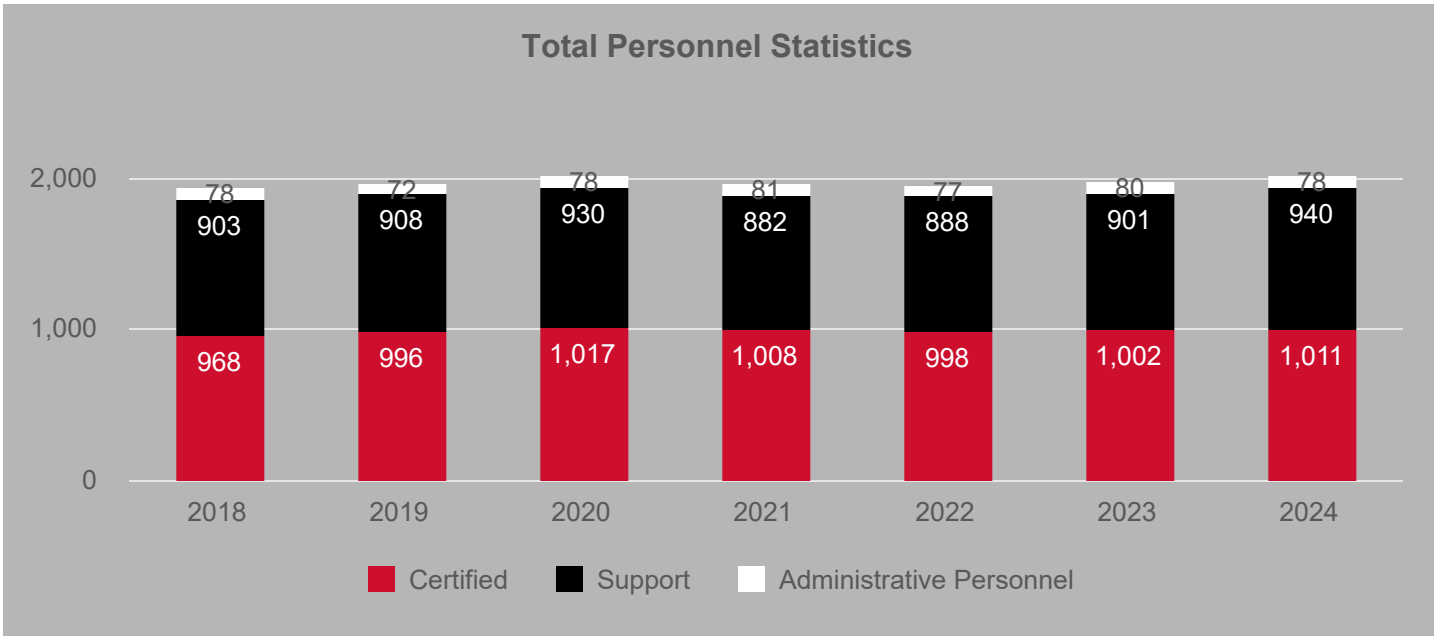
DEMOGRAPHICS AND ECONOMIC STATISTICS





PERSONNEL RESOURCES

In FY24, certified personnel increased by 9, support personnel increased by 39 and administrative personnel decreased by 2.



The addition of personnel has increased based on student needs with the majority of personnel assisting at Title 1 sites, assisting students that are considered English as a second language and assisting the Special Education department.

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Certified Personnel										
Bachelor's										
Minimum Salary	$32,050	$32,150	$32,350	$32,697	$39,000	$40,220	$40,220	$40,220	$40,220	$43,220
Maximum Salary	52,461	53,248	53,780	54,856	62,150	64,370	64,370	64,670	68,444	71,270
Average Salary	36,152	36,495	36,478	36,822	43,868	45,132	45,248	45,266	44,759	49,297
Number of Teachers	674	653	646	632	638	648	633	623	628	636
Master's										
Minimum Salary	$33,250	$33,400	$33,600	$33,972	$41,000	$42,220	$42,220	$42,220	$42,220	$45,220
Maximum Salary	57,397	58,258	58,841	60,018	66,550	68,770	68,770	69,070	80,443	75,670
Average Salary	41,103	41,017	40,856	41,244	48,987	50,184	49,856	49,936	50,910	56,350
Number of Teachers	315	326	321	325	344	356	366	365	364	366
Doctorate										
Minimum Salary	$34,450	$34,600	$34,800	$35,196	$46,500	$47,720	$47,720	$47,720	$52,020	$50,720
Maximum Salary	59,918	60,817	61,425	62,654	70,350	72,570	72,570	72,870	71,370	79,470
Average Salary	47,407	47,259	48,809	51,525	59,385	61,758	59,909	59,909	58,883	59,778
Number of Teachers	15	12	11	11	14	13	9	10	10	9
Total Certified Personnel	1004	991	980	968	996	1017	1008	998	1002	1011
Support Personnel										
Number of Support	887	907	920	903	908	930	882	888	901	940
Administrative Personnel										
Number of Administrators	80	76	78	78	72	78	81	77	80	78

"Among new teachers, about 35% exit their school after the first year on the job. About 29% of new teachers exit their district and about 17% exit the Oklahoma public school system altogether after year on the job." (Oklahoma Business & Education Coalition)

TAX BASE AND RATE TRENDS

Fiscal Year Ended June 30,	Real Property Assessed Value[a]	Personal Property Net Assessed Value[a]	Public Service Property Assessed Value	Delinquent Tax Collections	Total Tax Collection	Ratio of Total Tax Collection to Levy[c]	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Levy[c]
2015	52,292,932	51,034,795	97.59%	906,394	51,941,189	99.33%	1,785,109	3.41%
2016	54,307,855	53,392,086	98.31%	907,623	54,299,709	99.99%	1,805,492	3.32%
2017	56,651,801	55,237,805	97.50%	819,589	56,057,394	98.95%	1,981,909	3.50%
2018	59,711,382	58,210,863	97.49%	1,398,460	59,609,323	99.83%	2,225,068	3.73%
2019	61,054,057	59,170,949	96.92%	1,056,051	60,227,000	98.65%	2,516,937	4.12%
2020	63,291,558	61,977,275	97.92%	1,006,640	62,983,915	99.51%	2,764,349	4.37%
2021	63,859,558	62,851,899	98.42%	1,394,179	64,246,078	100.61%	2,382,610	3.73%
2022	64,421,475	62,574,865	97.13%	972,563	63,547,428	98.64%	2,334,546	3.62%
2023	66,792,094	65,363,480	97.86%	1,054,949	66,418,429	99.44%	2,607,149	3.90%

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 22.5% 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 years 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

TAX BASE AND RATE TRENDS

Fiscal Year Ended	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			
2015	52,292,932	51,034,795	97.59%	906,394	51,941,189	99.33%	1,785,109	3.41%
2016	54,307,855	53,392,086	98.31%	907,623	54,299,709	99.99%	1,805,492	3.32%
2017	56,651,801	55,237,805	97.50%	819,589	56,057,394	98.95%	1,981,909	3.50%
2018	59,711,382	58,210,863	97.49%	1,398,460	59,609,323	99.83%	2,225,068	3.73%
2019	61,054,057	59,170,949	96.92%	1,056,051	60,227,000	98.65%	2,516,937	4.12%
2020	63,291,558	61,977,275	97.92%	1,006,640	62,983,915	99.51%	2,764,349	4.37%
2021	63,859,558	62,851,899	98.42%	1,394,179	64,246,078	100.61%	2,382,610	3.73%
2022	64,421,475	62,574,865	97.13%	972,563	63,547,428	98.64%	2,334,546	3.62%
2023	66,792,094	65,363,480	97.86%	1,054,949	66,418,429	99.44%	2,607,149	3.90%
2024	71,839,992	69,569,499	96.84%	1,168,858	70,738,357	98.47%	2,769,553	3.86%

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 22.5% and 11.84% respectively.*
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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
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	3,789	9
2021	133.00	250,000	11%	27,500	0.13300	358	-128
2022	134.94	250,000	11%	27,500	0.13494	3,711	53
2023	133.22	250,000	11%	27,500	0.13545	3,725	14
2024	127.87	250,000	11%	27,500	0.12787	3,516	-209
Ten Year Average	134.83						

Approximately 86% of the District lies within the City of Tulsa.

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
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	0.13096	3,601	11
2024	129.06	250,000	11%	27,500	0.12906	3,549	-52
Ten Year Average	130.75						

Approximately 14% of the District lies within the City of Broken Arrow.

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-,ill 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	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	8,842,237,430	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 valuations 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 memberships (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	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 Capital
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	579
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 valuations 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 memberships (ADM) certified by the Oklahoma State Department of Education as a more relevant indicator of the debt ratio. See Demographic and Economic Statistics.

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.

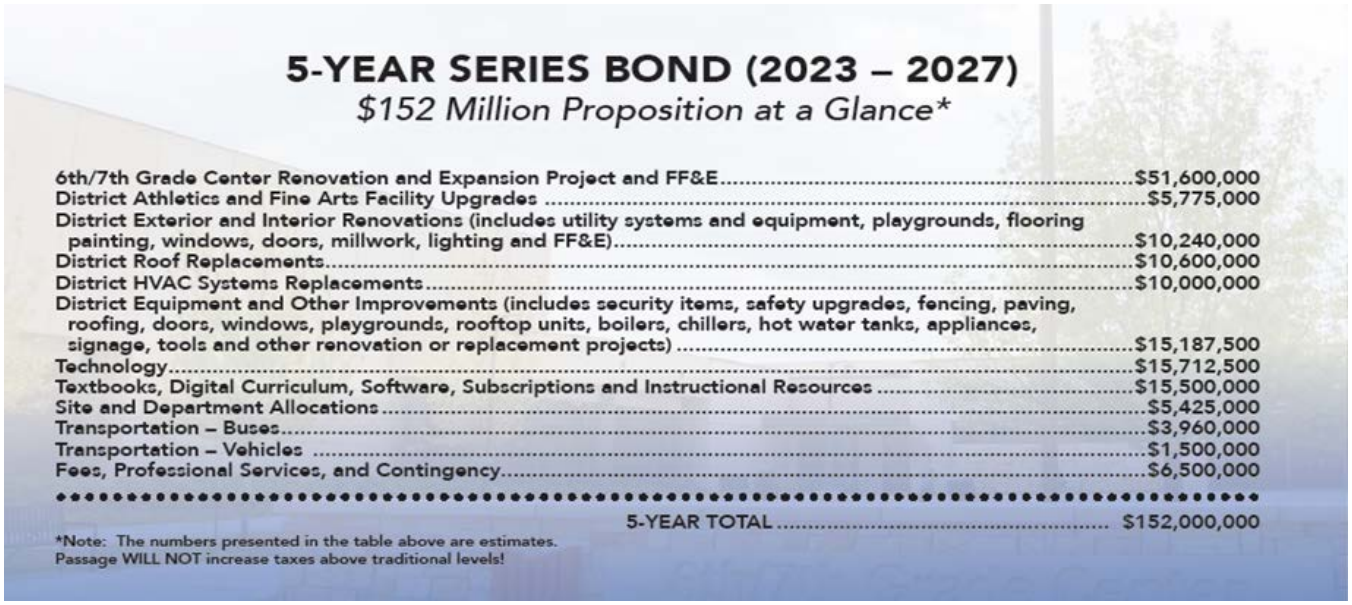
Union's commitment to "Graduate 100 percent of our Students, College and Career Ready" means we do everything it takes to ensure our children are successful. In addition to highly qualified and committed teachers and staff who care about our students, it takes facilities, technology, and resources in 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 super majority 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. The Board of Education, however, saw the wisdom in minimizing risk to completing projects. 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.



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!

Source: District Records

CHANGES IN GENERAL FUND REVENUE

State aid revenue is the District's largest single revenue source representing $47,039,796 in Fiscal Year 2023-2024. The state aid allocation is recalculated in January 2025 and is adjusted to reflect the actual number of students served as of October 2024 as well as any changes in 2023-2024 property valuations. The state aid and state flexible benefit allowances have historically been the District's most stable sources of revenue, 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 January 2025, the State Aid allocation is $$59,587,745.53.

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 $34,282,853 in 2022-2023. For 2023 the district's total NAV reported $956,632,688 and an increase in 2024 with a reported NAV of $1,034,711,111 . 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 2025 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, 2024, unassigned fund balance of the general fund was $18,725,076. 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 11.96 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 $7,139,301 for 2023-2024. 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 $12,557,498, and expenses of $13,772,528 for the fiscal year 2024. 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.



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. 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.

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.

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 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 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.

BASIS OF ACCOUNTING

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 are closed out. At the beginning of the next year, prior year encumbrances that were closed at year end are reviewed, and some are reestablished through the requisition process. There were no material encumbrances which lapsed on June 30, 2024, and were reinstated during fiscal year 2025, for the general fund, building fund, or child nutrition fund.



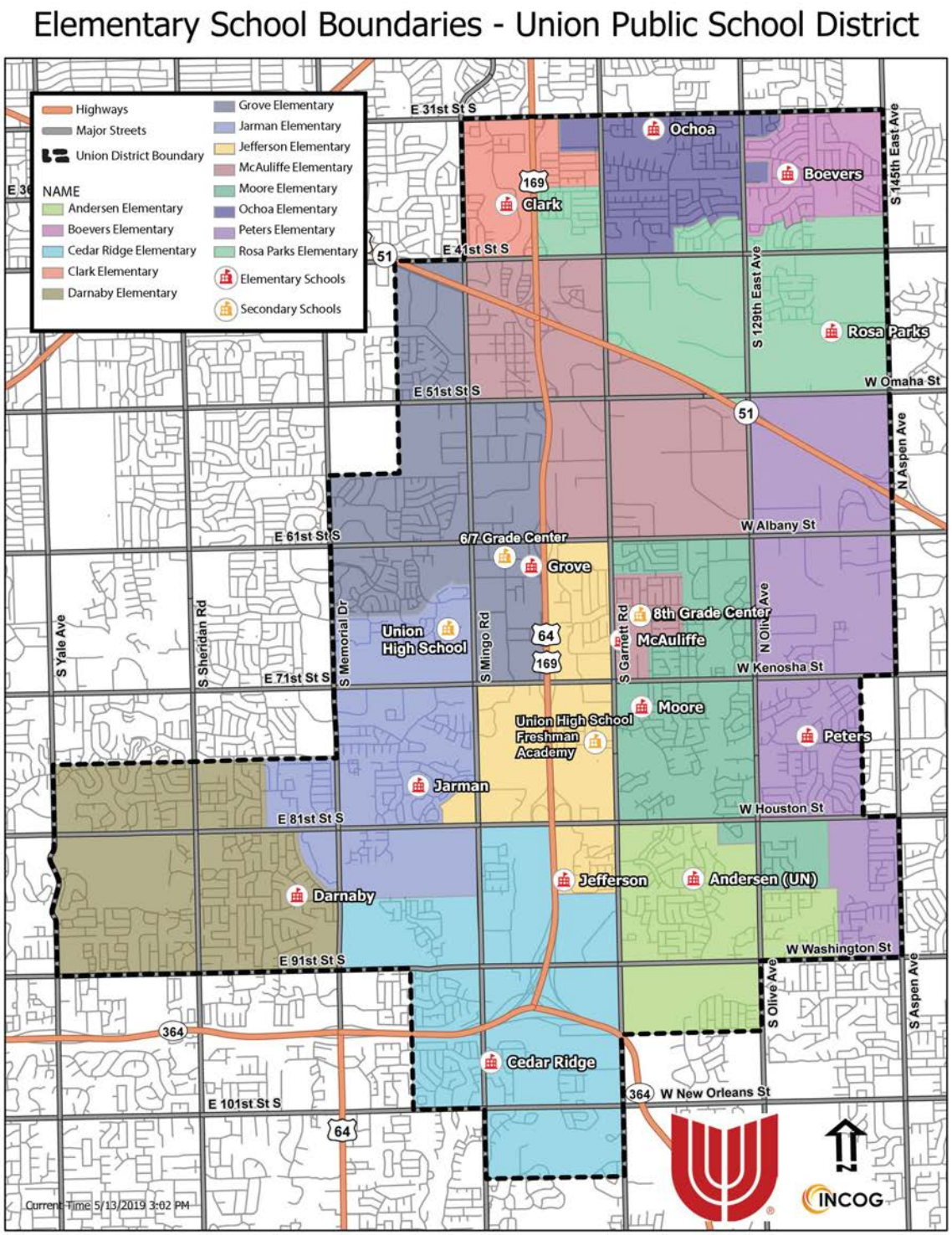
GEOGRAPHICAL AREA SERVED

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



GEOGRAPHICAL AREA SERVED

UNION PUBLIC SCHOOLS
District Addresses & Phone Numbers

Education Service Center
Dr. John Federline, 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 Rd.
Tulsa OK 74133
918-357-7481

Union High School
Beau Brannon, Principal
6636 S. Mingo Rd.
Tulsa OK 74133
918-357-4323

Union High School Freshman Academy
Briane Grass, Principal
7616 S. Garnett Rd.
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 Rd.
Broken Arrow OK 74012
918-357-4325

Union Sixth/Seventh Grade Center
Tammy Ward, 6th Grade Principal
Crystal Pounds, 7th 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
Dr. Leedy Smith, Principal
3433 S. 133rd E. Ave.
Tulsa OK 74134
918-357-4329

Cedar Ridge Elementary
Michelle Spencer, Principal
9817 S. Mingo Rd.
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
Randi Aubertine, 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
Teresa Besses, Principal
8418 S. 107 E. Ave.
Tulsa OK 74133
918-357-4339

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

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

Ochoa Elementary
Shana Harris, 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
Heather Federline, Principal
13702 E. 46 Place S.
Tulsa OK 74134
918-357-2757

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

SCHOOL BUILDING INFORMATION

District Building	Membership as of October 1, 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	410	400	388	385	348
Percentage of Capacity Used	68.33 %	66.67 %	64.67 %	64.17 %	58.00 %
Boevers Elementary (1975)					
Square Feet	59,773	59,773	59,773	59,773	59,773
Capacity (students)	600	600	600	600	600
Enrollment	410	420	434	433	433
Percentage of Capacity Used	68.33 %	70.00 %	72.33 %	72.17 %	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	— %	— %	— %	— %	— %
Cedar Ridge Elementary (194)					
Square Feet	82,000	82,000	82,000	82,000	82,000
Capacity (students)	600	600	600	600	600
Enrollment	447	417	431	458	419
Percentage of Capacity Used	74.50 %	69.50 %	71.83 %	76.33 %	69.83 %
Clark Elementary					
Square Feet	71,480	71,480	71,480	71,480	71,480
Capacity (students)	600	600	600	600	600
Enrollment	448	455	403	429	448
Percentage of Capacity Used	74.67 %	75.83 %	67.17 %	71.50 %	74.67 %
Darnaby Elementary (1979)					
Square Feet	73,458	73,458	73,458	73,458	73,458
Capacity (students)	600	600	600	600	600
Enrollment	561	566	568	550	590
Percentage of Capacity Used	93.50 %	94.33 %	94.67 %	91.67 %	98.33 %
Grove Elementary (1974)[a]					
Square Feet	77,028	77,028	77,028	77,028	77,028
Capacity (students)	600	600	600	600	600
Enrollment	540	549	548	558	552
Percentage of Capacity Used	90.00 %	91.50 %	91.33 %	93.00 %	92.00 %
Jarman Elementary (1991)					
Square Feet	68,592	68,592	68,592	68,592	68,592
Capacity (students)	600	600	600	600	600
Enrollment	540	549	548	558	575
Percentage of Capacity Used	90.00 %	91.50 %	91.33 %	93.00 %	95.83 %
McAullife Elementary (1987)					
Square Feet	70,316	70,316	70,316	70,316	70,316
Capacity (students)	600	600	600	600	600
Enrollment	566	499	497	499	479
Percentage of Capacity Used	94.33 %	83.17 %	82.83 %	83.17 %	79.83 %

SCHOOL BUILDING INFORMATION

District Building	Membership as of October 1, 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	453
Percentage of Capacity Used	85.33 %	80.33 %	85.17 %	86.67 %	75.50 %
Ochoa Elementary					
Square Feet	70,705	70,705	70,705	70,705	70,705
Capacity (students)	1092	1092	1092	1092	1092
Enrollment	1014	962	957	907	968
Percentage of Capacity Used	92.86 %	88.10 %	87.64 %	83.06 %	88.64 %
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	430
Percentage of Capacity Used	70.00 %	58.00 %	66.83 %	72.33 %	71.67 %
Rosa Parks (1978)[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	647
Percentage of Capacity Used	81.11 %	73.33 %	66.89 %	69.11 %	71.89 %
Thomas Jefferson (2008)					
Square Feet	87,550	87,550	87,550	87,550	87,550
Capacity (students)	600	600	600	600	600
Enrollment	583	526	543	578	575
Percentage of Capacity Used	97.17 %	87.67 %	90.50 %	96.33 %	95.83 %
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	2,185	2,122
Percentage of Capacity Used	100.37 %	95.57 %	91.84 %	89.55 %	86.97 %
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	1,100
Percentage of Capacity Used	93.69 %	89.85 %	94.08 %	86.31 %	84.62 %
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	1,242
Percentage of Capacity Used	55.32 %	54.36 %	58.18 %	58.50 %	56.45 %
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	3,569
Percentage of Capacity Used	98.68 %	94.67 %	95.70 %	96.13 %	102.26 %

SCHOOL BUILDING INFORMATION

Other Building Information and Building History

Other:	2020	2021	2022	2023	2024
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
Union Multipurpose Activity Center (2003)					
Square Feet	63,000	63,000	63,000	63,000	63,000
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 the District.

[a]Fine Arts wing opened in FY2013

[b]8th Grade Center expansion project phase one completed and opened in FY 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 Facility Houses a 3-year old program

[e]Building purchased and renovated in FY 2013

[f]Expansion completed FY 2015

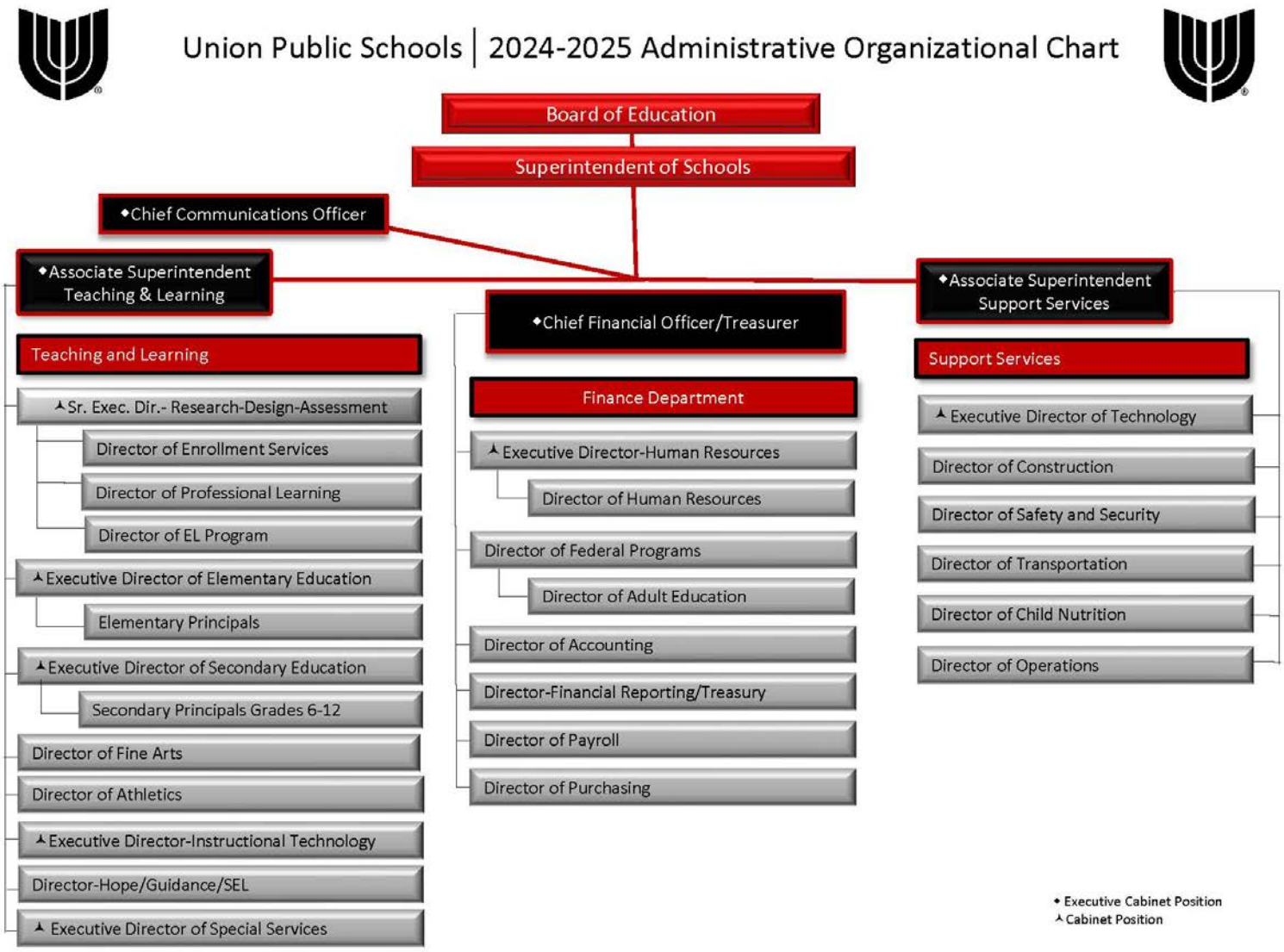
[g]Building purchased in FY 2017

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

DISTRICT CABINET MEMBERS AND ADMINISTRATORS

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

ADMINISTRATIVE ORGANIZATIONAL CHART



BOARD OF EDUCATION

Board of Education	Elected Position
Stacey Roemerman	President
Joey Reyes	Vice President
Dr, Chris McNeil	Board Clerk
Heather McAdams	Deputy Board
Appointed Positions:	
Dr. John Federline	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



Union Public Schools Board of Education: (pictured left to right) Steve Nguyen - Zone 5; Dr. Chris McNeil - Zone 2; Heather McAdams - Zone 3; Stacey Roemerman - Zone 4 ; Joey Reyes - Zone 1; and Superintendent Dr. John Federline.

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, Building 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, Building Fund, 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 2023-2024
Salaries	$ 1,261,092
Benefits	363,034
Contracted Services	242,470
Purchased Property Services	1,941
Other Purchased Services	3,503
Supplies and Materials	24,459
Other Objects	6,447
Other Use of Funds	46,583
Total Expenditure By Object	**$ 1,949,529**

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 post-secondary 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 2023-2024
Salary	$ 534,298
Benefits	115,131
	$ 649,429

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 i**mprove 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

Schedule of Expenditures

	Actual 2023-2024
Salaries	$ 56,648
Benefits	15,606
	$ 72,254

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 2023-2024
Salaries	$ 2,272.44
Benefits	634.89
Contracted Services	11,894.21
	$ 14,802

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.
- Expansion of STEM philosophy now includes more than 7,000 students; 10,000 expected by SY 2016-2017 and 12,000 by SY 2017-2018.

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.

Students qualifying for free/reduced lunch program

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:

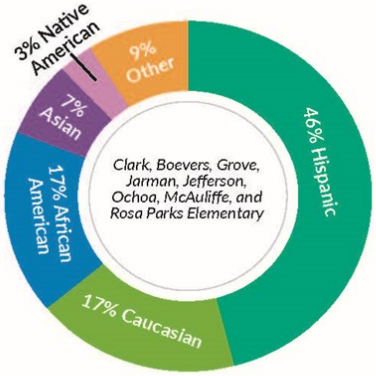
- Social-Emotional Issues
- Food Insecurity
- Access to Health Care
- Basic Needs
- Other Systemic Barriers

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



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

Kindergarten Readiness	• Early childhood emphasis • Pre-K emphasis
Grade 3	• Provide positive learning environment • Reading at the proficient and advanced levels
Grade 5	• Enhance Character/Civic Responsibility • Reading and mathematics at the proficient and advanced levels in Grade 5 • Engage parents in student support
Grade 6 & 7	• Inform parents of college requirements • Explore talents and interests • Expand social skills • Reading and mathematics at the proficient and advanced levels • Build leadership skills
Grade 8 & 9	• Inform parents of college requirements • Explore talents and interests • Expand social skills • Reading and mathematics at the proficient and advanced levels • Build leadership skills
Grade 10 thru 12	• Inform parents of college requirements • Explore talents and interests • Expand social skills • Reading and mathematics at the proficient and advanced levels • Build leadership skills

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.

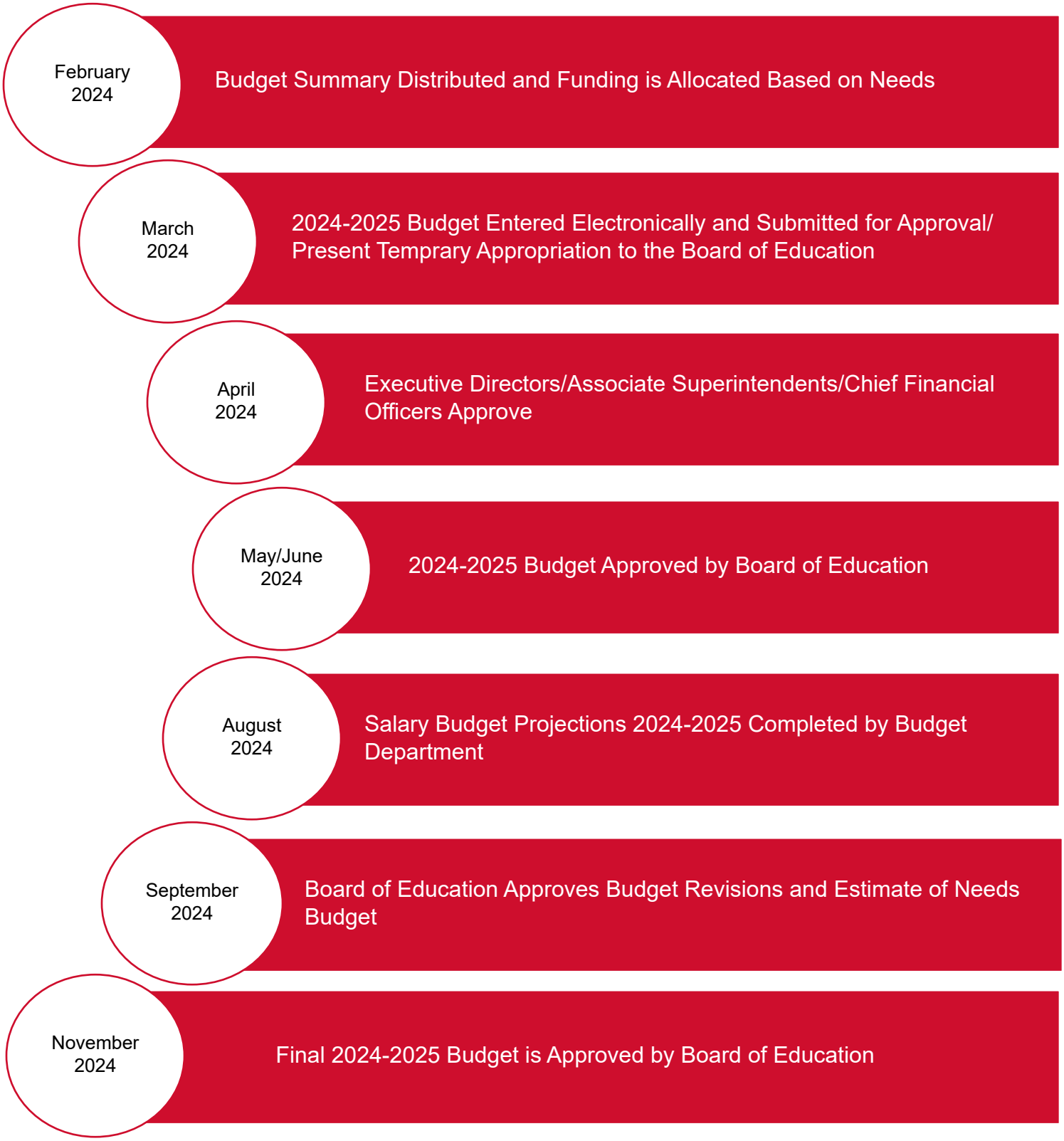
Our reoccurring bond approvals also offer tremendous strides in providing improvements in our district and help us to provide a commitment of excellence and reach Union Public Schools mission to "graduate 100% of our students, college and/or career ready".

UNION PUBLIC SCHOOLS
SCHOOL SITE BUDGET ALLOCATIONS
FY 2024-2025

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

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

BUDGET PLANNING PROCESS



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 2024-2025 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.

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.

BUDGET PLANNING PROCESS

The following budget development calendar denotes the budget planning process for the 2024-2025 budget

February 2024 (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 2024 (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 2024 (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 2024 (prior to fiscal year)
2024-2025 budget are reviewed with the Board of Education.

August 2024
Budget projections are completed by the Budget Department to set the new preliminary budget for the 2024-2025 fiscal year.

November 2024
Final 2024-2025 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.

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.

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.

DISTRICT 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.

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.

CLASSIFICATION OF REVENUE

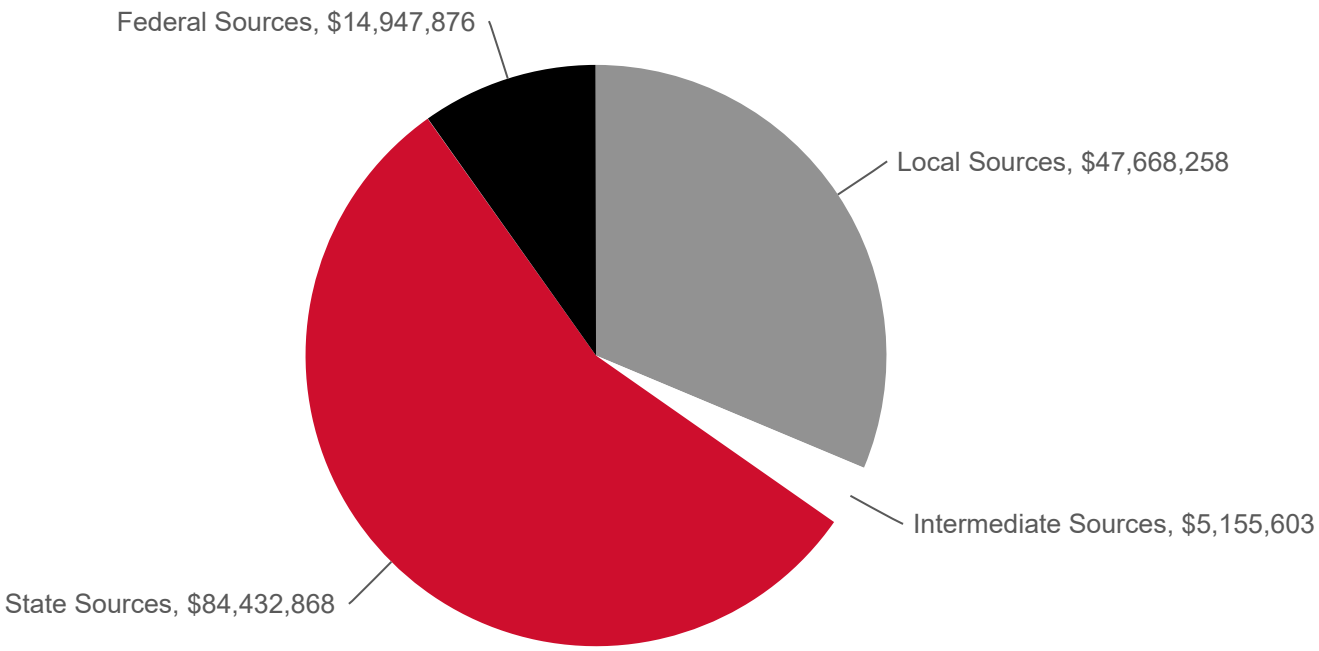
State Aid Revenue – 3200

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).

2024-2025 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.

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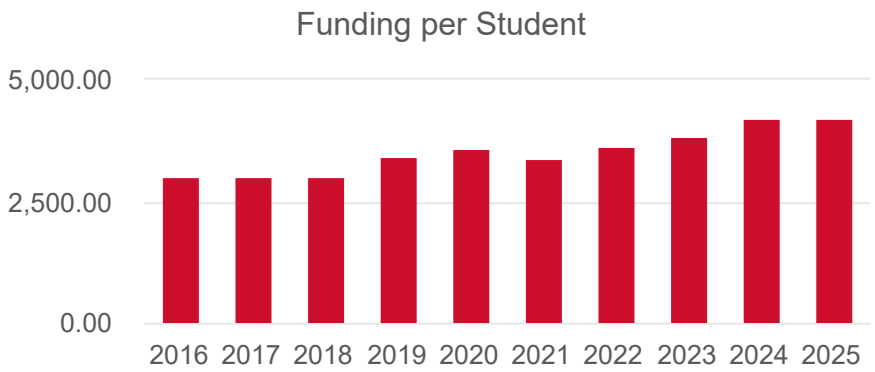
FINANCIAL SECTION

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MAJOR REVENUE SOURCES

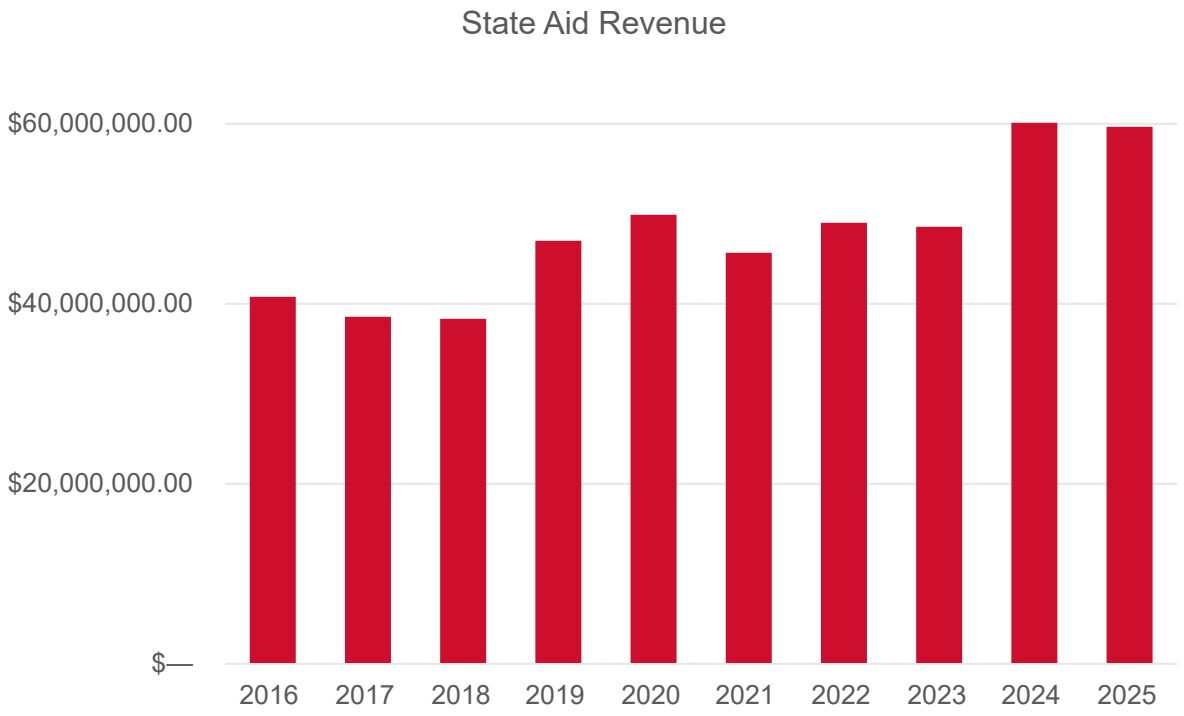
State aid is the District's largest single revenue source. The state aid allocation is recalculated in January 2025 and is adjusted to reflect the actual number of students served as of October, the previous year, as well as, any changes in prior fiscal year property valuations. The state aid and state 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

Fiscal Year	Allocation Amt	Midterm ADM	Midterm Weighted ADM	Funding per Weighted Student
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	60,324,316.78	14,899.38	25,805.00	4,214.00
2025	59,900,811.37	14,899.38	25,805.00	4,195.94

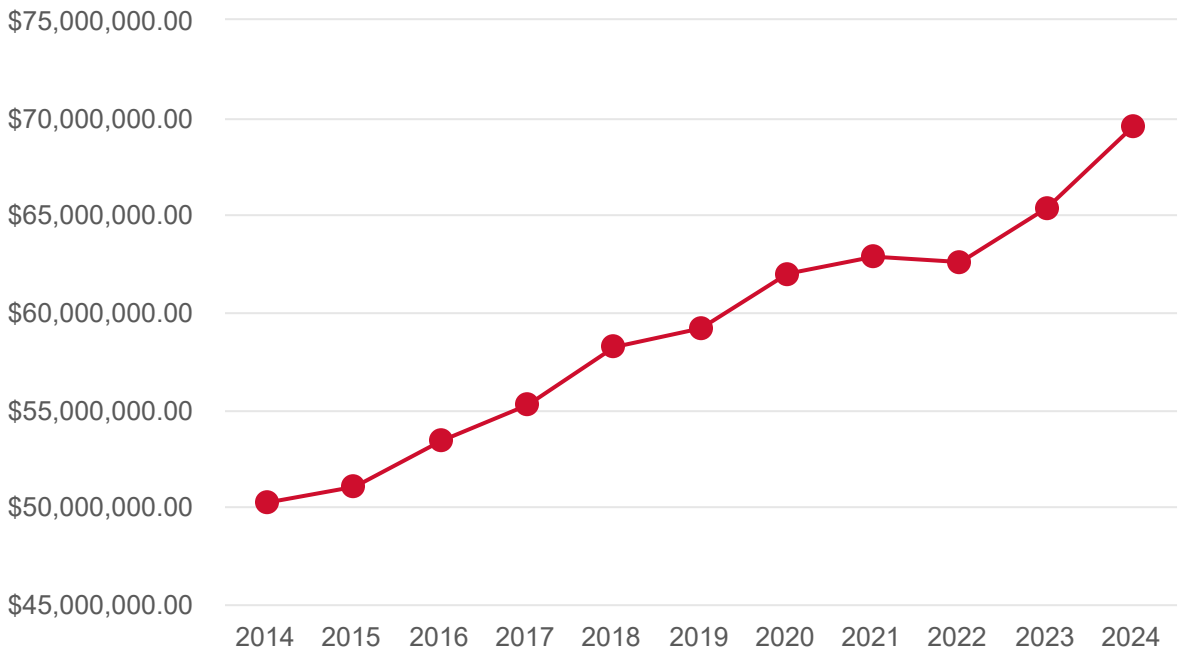


MAJOR REVENUE TRENDS

Ad Valorem Tax Revenue

Fiscal Year	Current Tax Collections
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
2024	$ 69,569,499.00

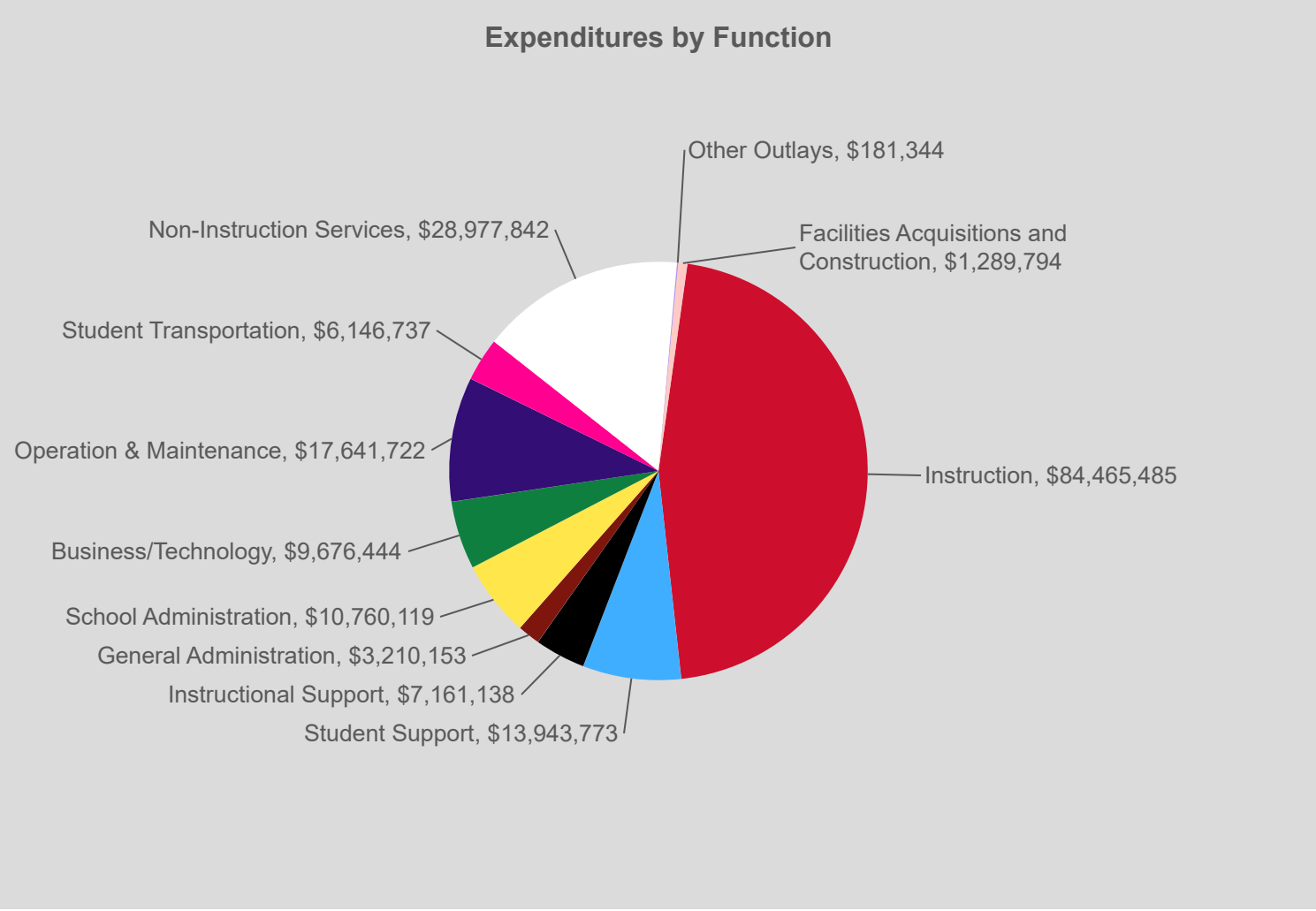
Ad Valorem Revenue



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%.



REVENUE AND EXPENDITURES - OPERATING FUNDS

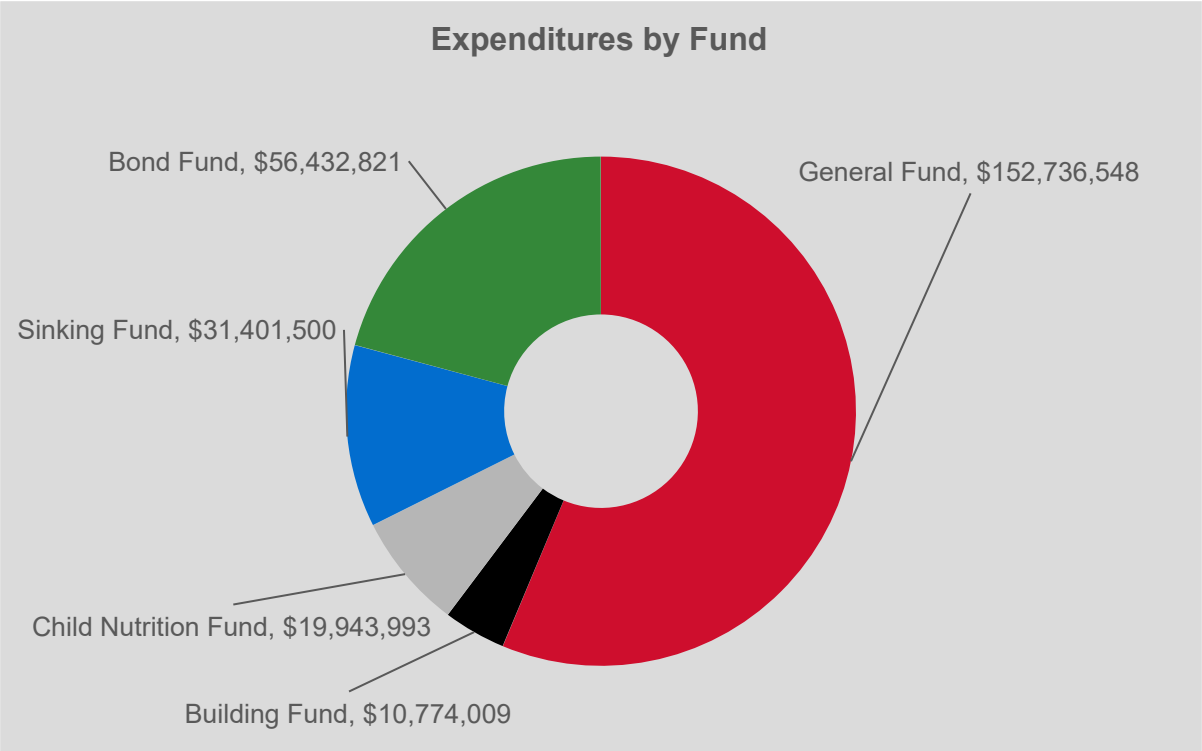
Revenue	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Sources	$ 43,204,958	$ 44,924,983	$ 52,182,147	$ 55,831,847	56716559	56716559	57283725	57856562	58435128
Intermediate	4,966,445	5,546,918	5,309,124	5,155,603	5,155,603	5,155,603	5,207,159	5,259,231	5,311,823
State Sources	69,060,681	74,041,614	72,810,670	87,862,375	86,730,636	86,730,636	87,597,943	88,473,923	89,358,662
Federal Sources	29,099,263	30,444,153	30,669,597	28,840,224	24,704,345	24,704,345	24,951,389	25,200,903	25,452,912
Total Revenues	146,331,347	154,957,668	160,971,538	177,690,049	173,307,143	173,307,143	175,040,216	176,790,619	178,558,526
Expenditure									
Instruction	74,004,051	72,417,411	74,604,317	80,314,380	84,465,485	84,465,485	85,310,140	86,077,931	86,938,710
Student Support	10,733,346	11,131,172	12,045,280	13,426,721	13,943,773	13,943,773	14,083,211	14,209,960	14,352,060
Instructional Support	6,181,922	6,843,297	7,244,978	7,766,158	7,161,138	7,161,138	7,232,749	7,297,844	7,370,822
General Administration	2,682,929	2,957,175	3,209,553	4,002,896	3,210,153	3,210,153	3,242,255	3,271,435	3,304,149
School Administration	9,962,296	9,418,265	10,490,659	10,862,952	10,760,119	10,760,119	10,867,720	10,965,529	11,075,184
Business/Technology	8,538,965	8,588,750	8,823,940	9,631,448	9,676,444	9,676,444	9,773,208	9,861,167	9,959,779
Operation & Maintenance	17,255,794	17,418,902	20,126,576	20,994,587	17,641,722	17,641,722	17,772,743	17,850,576	17,983,459
Student Transportation	5,029,463	5,487,174	6,161,005	6,449,570	5,741,737	5,741,737	5,799,154	5,851,346	5,909,859
Non-Instruction Services	5,039,585	5,244,198	5,637,670	6,353,156	9,438,849	9,438,849	9,124,187	9,206,305	9,298,368
Other Outlays	54,427	128,383	94,396	131,523	181,344	181,344	183,157	184,805	186,653
Facilities Acquisitions and Const	626,235	14,748	102,643	4,464	1,289,794	1,289,794	1,296,243	1,296,243	1,302,724
Food Preparation	4,348,466	4,671,783	5,190,383	5,332,273	6,566,498	6,566,498	6,632,163	6,665,324	6,698,651
Other Direct Services	940,246	1,274,006	1,297,450	1,312,939	2,986,432	2,986,432	1,152,981	1,152,981	1,152,981
Food Procurement/A La Carte	3,483,942	4,564,706	4,458,808	4,708,668	9,528,356	9,528,356	4,353,417	4,353,417	4,353,417
Other CN Programs	622,974	514,638	740,285	2,418,649	862,706	862,706	763,569	763,569	763,569
Total Expenditures	149,504,641	150,674,608	160,227,943	173,710,384	183,454,550	183,454,550	177,586,897	179,008,432	180,650,385
Excess Rev (Exp)	(3,173,294)	4,283,060	743,595	3,979,665	(10,147,407)	(10,147,407)	(2,546,681)	(2,217,813)	(2,091,859)
Fund Balance 07/01	29,913,563	26,740,269	31,023,329	31,766,924	35,753,999	35,753,999	25,606,592	23,059,911	20,842,098
Fund Balance 06/30	$ 26,740,269	$ 31,023,329	$ 31,766,924	$ 35,753,999	$ 25,606,592	$ 25,606,592	$ 23,059,911	$ 20,842,098	$ 18,750,239

REVENUE AND EXPENDITURES - ALL FUNDS

Revenue	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Sources	$ 69,954,813	$ 72,001,885	$ 79,263,607	$ 83,783,267	84292157	84292157	85135073	85986418	86846278
Intermediate	4,966,445	5,546,918	5,309,124	5,155,603	5,155,603	5,155,603	5,207,159	5,259,231	5,311,823
Bond Proceeds	26,580,000	26,511,989	33,567,270	33,000,000	33,326,420	33,326,420	33,329,684	33,332,981	33,336,311
Interest	277,650	211,812	1,554,918	2,630,307	2,554,795	2,554,795	1,221,895	1,234,114	1,246,455
State Sources	69,060,681	74,041,614	72,810,670	87,862,375	86,730,636	86,730,636	87,597,943	88,473,923	89,358,662
Federal Sources	29,099,263	30,444,153	30,669,597	28,840,224	24,704,345	24,704,345	24,951,389	25,200,903	25,452,912
Total Revenues	199,938,852	208,758,371	223,175,186	241,271,776	236,763,956	236,763,956	237,443,143	239,487,570	241,552,442
Expenditure									
Instruction	78,999,621	78,418,663	78,145,716	84,302,917	93,477,678	93,477,678	89,819,046	90,631,926	91,538,245
Student Support	10,796,158	11,310,682	12,215,428	13,450,933	13,998,543	13,998,543	14,207,834	14,335,830	14,479,188
Instructional Support	6,930,281	7,212,925	8,390,141	8,156,396	8,043,879	8,043,879	7,867,759	7,939,204	8,018,595
General Administration	2,773,917	2,968,144	3,222,323	4,009,609	3,225,338	3,225,338	3,252,406	3,281,687	3,314,504
School Administration	10,120,048	9,491,586	10,587,108	10,929,939	10,911,648	10,911,648	10,946,639	11,045,238	11,155,689
Business/Technology	9,436,273	10,496,793	9,926,237	10,827,305	12,381,542	12,381,542	11,175,274	11,277,253	11,390,026
Operation & Maintenance	18,079,868	18,462,416	20,814,072	21,428,366	18,622,955	18,622,955	18,494,339	18,579,388	18,719,559
Student Transportation	5,047,722	5,513,107	7,355,232	6,459,393	5,763,958	5,763,958	6,209,148	6,265,440	6,328,094
Non-Instruction Services	5,119,924	5,293,229	5,696,042	6,353,156	9,438,849	9,438,849	9,159,988	9,242,464	9,334,889
Other Outlays	54,427	16,526,659	11,459,235	15,200,795	34,268,911	34,268,911	15,460,619	17,696,774	17,873,742
Facilities Acquisitions and Const	24,685,051	14,748	102,643	3,766,607	9,810,078	9,810,078	2,551,779	2,564,334	2,583,496
Principal	25,125,000	25,625,000	25,625,000	26,400,000	28,525,000	28,525,000	28,810,250	29,098,353	29,389,337
Interest	1,830,313	1,562,813	1,702,875	2,399,125	2,876,500	2,876,500	2,905,265	2,934,318	2,963,661
Food Preparation	4,348,466	4,671,783	5,190,383	5,332,273	6,566,498	6,566,498	6,632,163	6,665,324	6,698,651
Other Direct Services	940,246	1,274,006	1,297,450	1,312,939	2,986,432	2,986,432	1,152,981	1,152,981	1,152,981
Food Procurement/A La Carte	3,483,942	4,564,706	4,458,808	4,708,668	9,528,356	9,528,356	4,353,417	4,353,417	4,353,417
Other CN Programs	622,974	514,638	740,285	2,418,649	862,706	862,706	763,569	763,569	763,569
Total Expenditures	208,394,231	203,921,898	206,928,978	227,457,070	271,288,871	271,288,871	233,762,476	237,827,500	240,057,643
Excess Rev (Exp)	(8,455,379)	4,836,473	16,246,208	13,814,706	(34,524,915)	(34,524,915)	3,680,667	1,660,070	1,494,799
Fund Balance 07/01	85,864,574	77,409,195	82,245,668	98,491,876	112,313,992	112,313,992	77,789,077	81,469,744	83,129,814
Fund Balance 06/30	$ 77,409,195	$ 82,245,668	$ 98,491,876	$112,313,992	$ 77,789,077	$ 77,789,077	$ 81,469,744	$ 83,129,814	$ 84,624,613

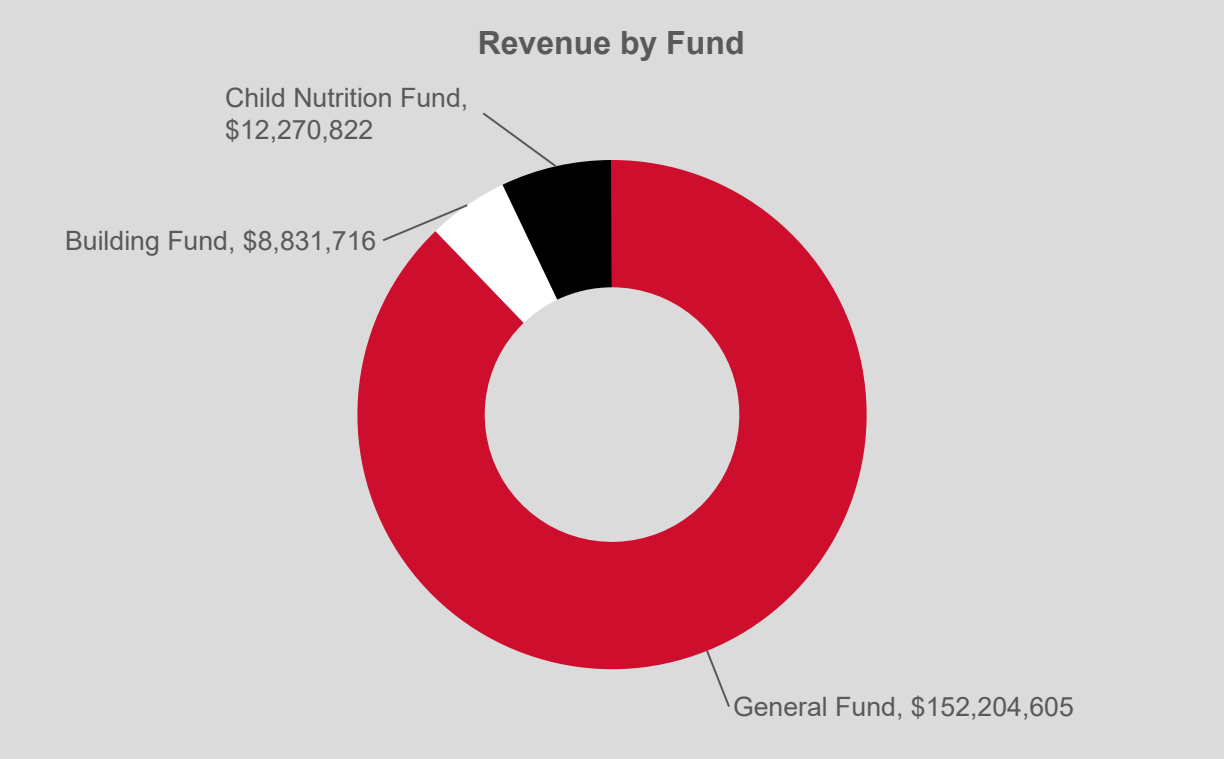
SUMMARY - ALL FUNDS

Fund		Revenues		Expenditures
General Fund	$	152,204,605	$	152,736,548
Building Fund		8,831,716		10,774,009
Child Nutrition Fund		12,270,822		19,943,993
Bond Fund		29,015,729		31,401,500
Sinking Fund		34,441,084		56,432,821
Total FY 2024-25 - All Funds	**$**	**236,763,956**	**$**	**271,288,872**



SUMMARY - OPERATING FUNDS

Fund	Revenues	Expenditures
General Fund	$ 152,204,605	$ 152,736,548
Building Fund	8,831,716	10,774,009
Child Nutrition Fund	12,270,822	19,943,993
Total FY 2024-25	**$ 173,307,143**	**$ 183,454,550**



REVENUE AND EXPENDITURE SUMMARY

	General Fund Budget 2024-2025	Building Fund Budget 2024-2025	Child Nutrition Fund Budget 2024-2025	Sinking Fund Budget 2024-2025	Bond Funds Budget 2024-2025	Total All Funds Budget 2024-2025
Revenues						
Local Sources	$ 47,668,258	$ 6,616,201	$ 2,432,100	$ 29,015,729	$ 34,441,084	$ 120,173,372
Intermediate Sources	5,155,603	—	—	—	—	5,155,603
State Sources	84,432,868	2,215,515	82,253	—	—	86,730,636
Federal Sources	14,947,876	—	9,756,469	—	—	24,704,345
Total Revenues	**152,204,605**	**8,831,716**	**12,270,822**	**29,015,729**	**34,441,084**	**236,763,956**
Expenditures						
Instruction	84,465,485	—	—	—	56,432,821	140,898,306
Student Support	13,943,773	—	—	—	—	13,943,773
Instructional Support	7,161,138	—	—	—	—	7,161,138
General Administration	3,210,153	—	—	—	—	3,210,153
School Administration	10,760,119	—	—	—	—	10,760,119
Business/Technology	9,676,444	—	—	—	—	9,676,444
Operation & Maintenance	8,562,507	9,079,215	—	—	—	17,641,722
Student Transportation	5,741,737	405,000	—	—	—	6,146,737
Non-Instruction Services	9,033,849	—	19,943,993	—	—	28,977,842
Other Outlays	181,344	—	—	31,401,500	—	31,582,844
Facilities Acquisitions and Construction	—	1,289,794	—	—	—	1,289,794
Total Expenditures	**$ 152,736,548**	**$ 10,774,009**	**$ 19,943,993**	**$ 31,401,500**	**$ 56,432,821**	**$ 271,288,872**

Source: District Records

GENERAL FUND REVENUE SCHEDULE

2024- 2025 General Fund Revenue

Source Sub Source	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Revenue									
Ad Valorem Tax	$ 32,411,580	$ 32,396,035	$ 34,282,853	$ 36,724,392	$ 38,185,514	$ 38,185,514	$ 38,567,369	$ 38,953,043	$ 39,342,573
Tuition and Fees	1,028,015	1,778,196	1,847,224	1,873,150	1,963,900	1,963,900	1,983,539	2,003,374	2,023,408
Interest	39,051	74,124	785,768	1,818,758	1,563,909	1,563,909	1,579,548	1,595,344	1,611,297
Rental, Disposals, and Comm	356,071	358,427	350,733	378,239	378,253	378,253	382,036	385,856	389,714
Reimbursements	166,016	275,832	217,422	245,960	249,750	249,750	252,248	254,770	257,318
Donations & Misc	2,574,765	3,653,943	6,450,853	4,727,075	4,411,421	4,411,421	4,455,535	4,500,091	4,545,091
Athletic Programs	91,875	238,402	172,954	163,331	163,330	163,330	164,963	166,613	168,279
Other	853,082	393,522	498,395	1,108,891	752,181	752,181	759,703	767,300	774,973
Total Local Revenue	37,520,455	39,168,480	44,606,202	47,039,796	47,668,258	47,668,258	48,144,941	48,626,390	49,112,654
Intermediate Revenue									
County Four Mill Levy	3,872,896	4,184,004	4,349,300	4,465,620	4,465,620	4,465,620	4,510,276	4,555,379	4,600,933
County Mortgage Tax	947,724	1,164,237	775,341	516,618	516,618	516,618	521,784	527,002	532,272
Resale of Property Fund	145,825	198,677	184,483	173,365	173,365	173,365	175,099	176,850	178,618
Total Intermediate Revenue	4,966,445	5,546,918	5,309,124	5,155,603	5,155,603	5,155,603	5,207,159	5,259,231	5,311,823
State Revenue									
State Dedicated revenue	8,413,442	9,358,531	8,499,990	8,654,598	8,644,326	8,644,326	8,730,769	8,818,077	8,906,258
State Aid	59,057,777	62,336,286	62,232,761	74,763,674	73,546,975	73,546,975	74,282,445	75,025,269	75,775,522
Alternative Education	141,302	224,472	308,817	285,444	272,276	272,276	274,999	277,749	280,526
State Categorical	1,288,482	1,799,841	1,432,207	1,569,464	1,786,166	1,786,166	1,804,028	1,822,068	1,840,289
Other State Sources Of	51,058	113,018	161,966	178,827	81,375	81,375	82,189	83,011	83,841
State Vocational Programs	99,988	119,987	94,435	112,600	101,750	101,750	102,768	103,795	104,833
Total State Revenue	69,052,048	73,952,135	72,730,176	85,564,607	84,432,868	84,432,868	85,277,197	86,129,969	86,991,268
Federal Revenue									
Grants in Aid From Federal Gov	376,919	389,426	384,713	705,000	346,295	346,295	349,758	353,256	356,788
Title I	4,380,324	4,460,754	4,174,857	4,519,213	5,616,976	5,616,976	5,673,146	5,729,877	5,787,176
Individuals with Disabilities	2,618,931	3,005,754	3,581,846	3,747,885	3,296,453	3,296,453	3,329,418	3,362,712	3,396,339
No Child Left Behind	340,545	225,519	465,664	535,868	926,776	926,776	936,044	945,404	954,858
Federal Grants Through	9,095,956	8,530,140	11,076,004	7,893,464	3,173,971	3,173,971	3,205,711	3,237,768	3,270,145
Other Federal Sources Through State	986,921	1,092,300	1,239,787	1,331,919	1,458,548	1,458,548	1,473,133	1,487,865	1,502,743
Federal Vocational Education	79,070	83,363	83,008	81,700	128,857	128,857	130,146	131,447	132,761
Total Federal Revenue	17,878,666	17,787,255	21,005,876	18,815,049	14,947,876	14,947,876	15,097,355	15,248,328	15,400,812
Total Revenue	**$129,417,614**	**$136,454,784**	**$143,651,379**	**$156,575,044**	**$152,204,605**	**$152,204,605**	**$153,726,652**	**$155,263,919**	**$156,816,559**

Source: District Records

BUILDING FUND REVENUE SCHEDULE

2024-2025 Building Fund Revenue

Source Sub Source	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Revenue									
Ad Valorem Tax	$4,630,814	$4,628,005	$4,897,552	$5,246,341	$5,455,201	$5,455,201	$5,509,753	$5,564,851	$5,620,500
Interest	10,617	155	11,644	16,272	16,000	16,000	16,160	$ 16,322	$ 16,485
Rentals, Disposals and Commissions	—	—	—	—	—	—	—	$ —	$ —
Investments	—	3,770	107,612	238,107	210,000	210,000	212,100	$ 214,221	$ 216,363
Donations	—	54,432	3,393	500	35,000	35,000	35,350	$ 35,704	$ 36,061
Other Local Sources	483,187	179,177	178,686	840,760	900,000	900,000	909,000	$ 918,090	$ 927,271
Total Local Revenue	**5,124,618**	**4,865,539**	**5,198,886**	**6,341,980**	**6,616,201**	**6,616,201**	**6,682,363**	**$6,749,188**	**$6,816,680**
State Revenue									
Other State Sources of Revenue	—	—	—	2,222,930	2,215,515	2,215,515	2,237,670	2,260,047	2,282,647
Total State Revenue	**—**	**—**	**—**	**2,222,930**	**2,215,515**	**2,215,515**	**2,237,670**	**2,260,047**	**2,282,647**
Total Revenue	**$5,124,618**	**$4,865,539**	**$5,198,886**	**$8,564,909**	**$8,831,716**	**$8,831,716**	**$8,920,033**	**$9,009,234**	**$9,099,326**

Source: District Records



CHILD NUTRITION FUND REVENUE SCHEDULE

Source Sub Source	Actual 2020-2021	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Revenue								
Interest	$ 8,226	$ 289,215	$ 558,360	$ 500,000	$ 500,000	$ 505,000	$ 510,050	$ 515,151
Other Local Sources	132,733	129,992	83,268	111,100	111,100	112,211	113,333	114,466
Meals	391,784	1,957,276	1,785,643	1,793,500	1,793,500	1,811,435	1,829,549	1,847,844
Donations	—	575	22,800	27,500	27,500	27,775	28,053	28,334
Total Local Revenue	532,743	2,377,058	2,450,071	2,432,100	2,432,100	2,456,421	2,480,985	2,505,795
State Revenue								
State Matching	84,501	80,494	82,253	82,253	82,253	83,076	83,907	84,746
Total State Revenue	84,501	80,494	82,253	82,253	82,253	83,076	83,907	84,746
Federal Revenue								
Student Meals	11,171,871	9,663,721	10,025,175	9,756,469	9,756,469	9,854,034	9,952,574	10,052,100
Total Federal Revenue	11,171,871	9,663,721	10,025,175	9,756,469	9,756,469	9,854,034	9,952,574	10,052,100
Total Revenue	**$11,789,115**	**$12,121,273**	**$12,557,499**	**$12,270,822**	**$12,270,822**	**$12,393,531**	**$12,517,466**	**$12,642,641**

Source: District Records



GENERAL FUND SUMMARY

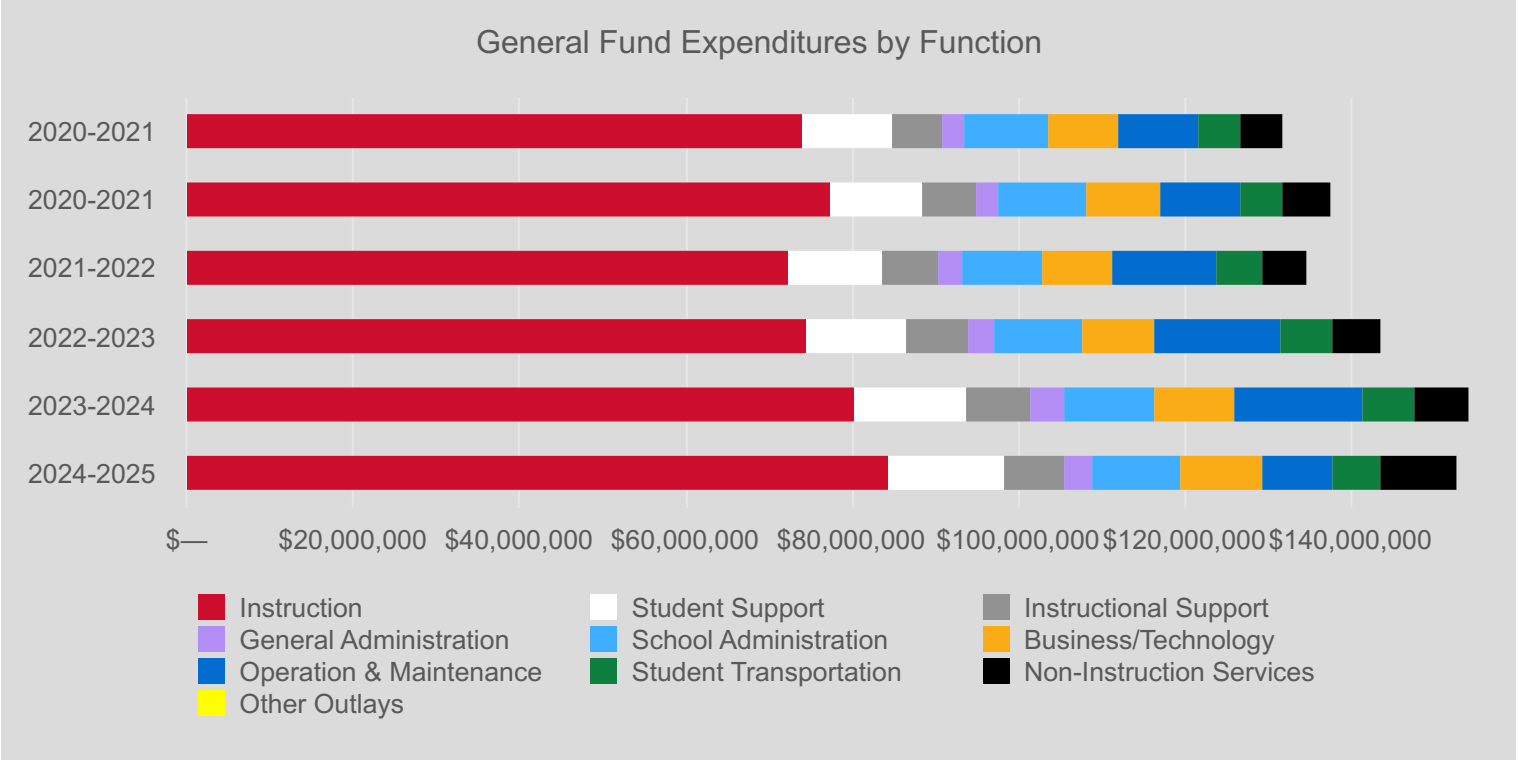
REVENUES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Sources	$ 37,520,455	$ 39,168,480	$ 44,606,202	$ 47,039,796	$ 47,668,258	$ 47,668,258	$ 48,144,941	$ 48,626,390	$ 49,112,654
Intermediate	4,966,445	5,546,918	5,309,124	5,155,603	5,155,603	5,155,603	5,207,159	5,259,231	5,311,823
State Sources	69,052,048	73,952,135	72,730,176	85,564,607	84,432,868	84,432,868	85,277,197	86,129,969	86,991,269
Federal Sources	17,878,666	17,787,255	21,005,876	18,815,049	14,947,876	14,947,876	15,097,355	15,248,329	15,400,812
TOTAL REVENUES	129,417,614	136,454,784	143,651,379	156,575,044	152,204,605	152,204,605	153,726,652	155,263,919	156,816,559
EXPENDITURES									
Instruction	74,004,051	72,417,411	74,604,317	80,314,380	84,465,485	84,465,485	85,310,140	86,077,931	86,938,710
Student Support	10,733,346	11,131,172	12,045,280	13,426,721	13,943,773	13,943,773	14,083,211	14,209,960	14,352,060
Instructional Support	6,181,922	6,843,297	7,244,978	7,766,158	7,161,138	7,161,138	7,232,749	7,297,844	7,370,822
General Administration	2,682,929	2,957,175	3,209,553	4,002,896	3,210,153	3,210,153	3,242,255	3,271,435	3,304,149
School Administration	9,962,296	9,418,265	10,490,659	10,862,952	10,760,119	10,760,119	10,867,720	10,965,529	11,075,184
Business/Technology	8,538,965	8,588,750	8,823,940	9,631,448	9,676,444	9,676,444	9,773,208	9,861,167	9,959,779
Operations & Maintenance	9,604,834	12,481,668	15,171,350	15,220,147	8,562,507	8,562,507	8,648,132	8,725,965	8,813,225
Student Transportation	5,029,463	5,487,174	6,161,005	6,449,570	5,741,737	5,741,737	5,799,154	5,851,346	5,909,859
Non-Instructional Services	5,039,585	5,195,097	5,637,670	6,351,082	9,033,849	9,033,849	9,124,187	9,206,305	9,298,368
Other Outlays	54,427	128,383	94,396	131,523	181,344	181,344	183,157	184,805	186,653
TOTAL EXPENDITURES	131,831,817	134,648,388	143,483,141	154,156,878	152,736,548	152,736,548	154,263,913	155,652,287	157,208,809
EXCESS REV (EXP)	(2,414,203)	1,806,396	168,238	2,418,166	(531,943)	(531,943)	(537,261)	(388,369)	(392,250)
FUND BALANCE 07/1	16,746,480	14,332,277	16,138,672	16,306,910	18,725,076	18,725,076	18,193,132	17,655,871	17,267,502
FUND BALANCE 06/30	**$ 14,332,277**	**$ 16,138,677**	**$ 16,306,917**	**$ 18,725,076**	**$ 18,193,132**	**$ 18,193,132**	**$ 17,655,871**	**$ 17,267,502**	**$ 16,875,252**

Source: District Records

GENERAL FUND SCHEDULE OF EXPENDITURES BY FUNCTION

EXPENDITURES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Instruction	$ 74,004,051	$ 72,417,411	$ 74,604,317	$ 80,314,380	$ 84,465,485	$ 84,465,485	$ 85,310,140	$ 86,077,931	$ 86,938,710
Student Support	10,733,346	11,131,172	12,045,280	13,426,721	13,943,773	13,943,773	14,083,211	14,209,960	14,352,060
Instructional Support	6,181,922	6,843,297	7,244,978	7,766,158	7,161,138	7,161,138	7,232,749	7,297,844	7,370,822
General Administration	2,682,929	2,957,175	3,209,553	4,002,896	3,210,153	3,210,153	3,242,255	3,271,435	3,304,149
School Administration	9,962,296	9,418,265	10,490,659	10,862,952	10,760,119	10,760,119	10,867,720	10,965,529	11,075,184
Business/Technology	8,538,965	8,588,750	8,823,940	9,631,448	9,676,444	9,676,444	9,773,208	9,861,167	9,959,779
Operation & Maintenance	9,604,834	12,481,668	15,171,350	15,220,147	8,562,507	8,562,507	8,648,132	8,725,965	8,813,225
Student Transportation	5,029,463	5,487,174	6,161,005	6,449,570	5,741,737	5,741,737	5,799,154	5,851,346	5,909,859
Non-Instruction Services	5,039,585	5,195,097	5,637,670	6,351,082	9,033,849	9,033,849	9,124,187	9,206,305	9,298,368
Other Outlays	54,427	128,383	94,396	131,523	181,344	181,344	183,157	184,805	186,653
Total Expenditures	**$ 131,831,817**	**$ 134,648,388**	**$ 143,483,141**	**$ 154,156,878**	**$ 152,736,548**	**$ 152,736,548**	**$ 154,263,913**	**$ 155,652,287**	**$ 157,208,809**

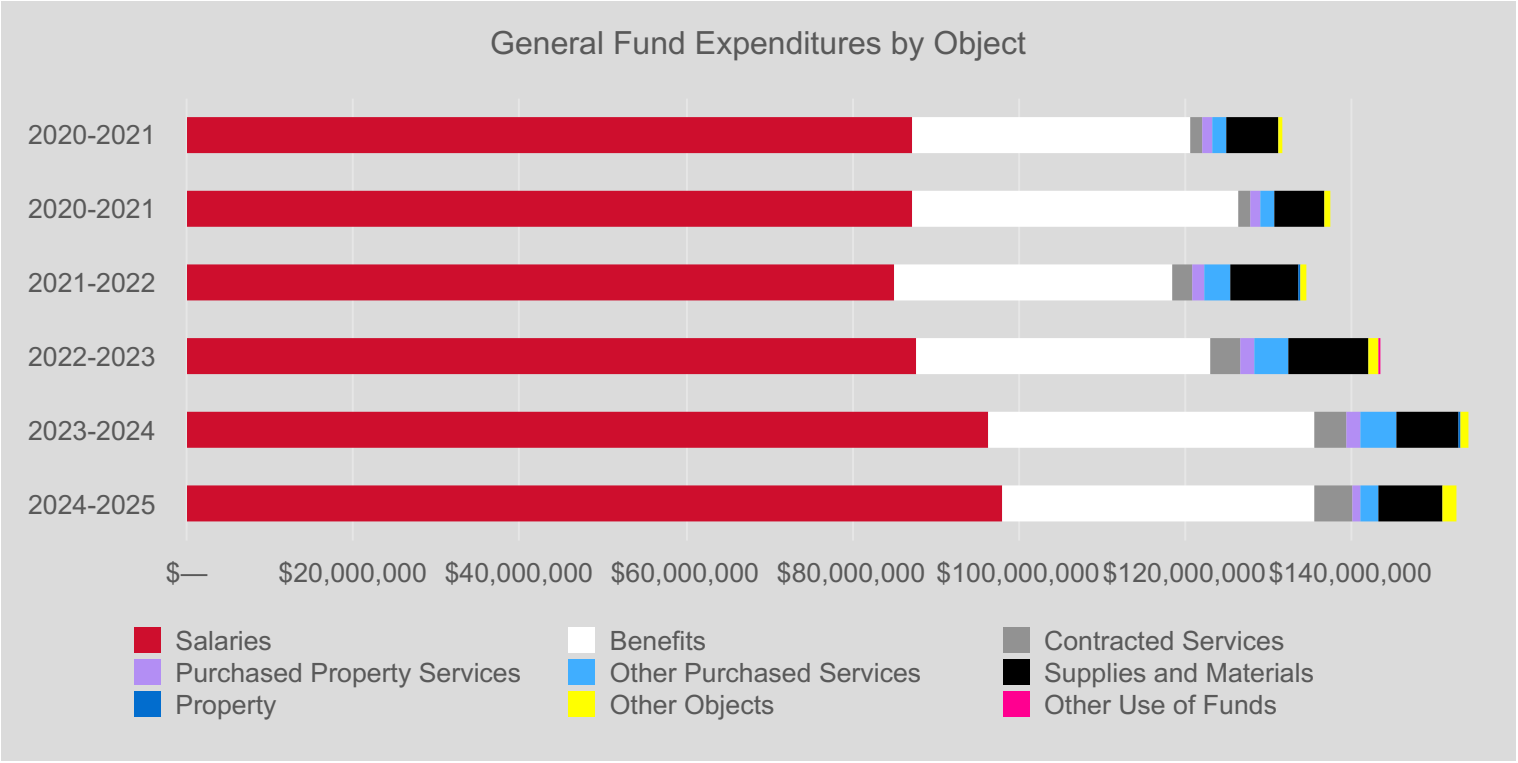
Source: District Records



GENERAL FUND SCHEDULE OF EXPENDITURES BY OBJECT

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Salaries	$ 87,134,942	$ 85,049,247	$ 87,817,030	$ 96,419,832	$ 97,958,776	$ 97,958,776	$ 98,938,364	$ 99,927,748	$ 100,927,025
Benefits	33,470,416	33,569,410	35,369,960	39,080,444	37,624,723	37,624,723	38,000,970	38,380,980	38,764,790
Contracted Services	1,488,478	2,176,083	3,600,311	3,970,381	4,546,471	4,546,471	4,591,936	4,637,855	4,684,234
Purchased Property Services	1,327,301	1,438,747	1,675,888	1,678,245	1,008,001	1,008,001	1,018,081	1,028,262	1,038,545
Other Purchased Services	1,605,329	3,333,851	3,913,994	4,328,689	2,196,328	2,196,328	2,218,291	2,240,474	2,262,879
Supplies and Materials	6,108,525	8,184,030	9,608,017	7,433,734	7,595,355	7,595,355	7,671,309	7,748,022	7,825,502
Property	195,273	24,223	125,678	162,722	92,106	92,106	93,027	93,957	94,897
Other Objects	501,553	724,597	1,253,743	940,553	1,508,444	1,508,444	1,523,528	1,538,763	1,554,151
Other Use of Funds	—	123,304	118,531	142,289	206,344	206,344	208,407	210,491	212,596
Total Expenditure By Object	**$ 131,831,817**	**$ 134,623,492**	**$ 143,483,152**	**$ 154,156,889**	**$ 152,736,548**	**$ 152,736,548**	**$ 154,263,913**	**$ 155,806,552**	**$ 157,364,619**

Source: District Records



GENERAL FUND BY CATEGORY

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Instruction									
Salaries	$ 51,922,879	$ 49,219,838	$49,742,430	$54,230,489	$56,850,307	$56,850,307	$57,418,083	$57,992,264	$58,572,187
Benefits	18,690,441	18,784,550	19,674,419	21,919,048	20,947,450	20,947,450	21,156,925	21,283,183	21,496,015
Contracted Services	483,633	896,082	1,719,796	1,952,961	2,834,001	2,834,001	2,862,341	2,890,964	2,919,874
Purchased Property Services	68,411	75,659	70,481	76,959	66,927	66,927	67,596	68,272	68,955
Other Purchased Services	607,477	215,602	161,757	171,483	237,944	237,944	240,324	242,727	245,154
Supplies and Materials	2,190,754	3,131,327	3,127,185	1,847,725	3,303,279	3,303,279	3,336,312	3,369,675	3,403,372
Property	—	12,534	6,040	9,499	90,106	90,106	91,008	91,918	92,837
Other objects	40,456	81,100	96,991	104,339	135,470	135,470	136,825	138,193	139,575
Other Uses of Funds	—	720	5,218	1,877	—	720	727	734	742
	74,004,051	72,417,411	74,604,317	80,314,380	84,465,485	84,465,485	85,310,140	86,077,931	86,938,710
Student Support									
Salaries	7,825,054	7,880,591	8,382,950	9,427,583	9,472,306	9,472,306	9,567,029	9,662,699	9,759,326
Benefits	2,744,398	2,880,364	3,033,832	3,436,615	3,354,454	3,354,454	3,387,998	3,407,796	3,441,874
Contracted Services	83,173	240,884	321,351	271,750	189,536	189,536	191,431	193,345	195,279
Purchased Property Services	1,852	12,375	2,187	5,436	1,200	1,200	1,212	1,224	1,236
Other Purchased Services	6,650	16,754	20,662	23,216	656,493	656,493	663,058	669,688	676,385
Supplies and Materials	66,161	91,990	192,262	206,163	262,609	262,609	265,235	267,888	270,566
Property	—	—	—	—	—	—	0	0	0
Other objects	6,058	8,214	92,036	55,958	7,175	7,175	7,247	7,320	7,393
Other Uses of Funds	—	—	—	—	—	—	0	0	0
	10,733,346	11,131,172	12,045,280	13,426,721	13,943,773	13,943,773	14,083,211	14,209,960	14,352,060
Instructional Support									
Salaries	4,247,239	4,770,248	4,792,275	5,017,787	4,866,070	4,866,070	4,914,730	4,956,645	5,006,211
Benefits	1,394,843	1,570,774	1,684,225	1,778,939	1,658,755	1,658,755	1,675,342	1,692,096	1,709,017
Contracted Services	248,301	222,993	468,689	690,042	91,426	91,426	92,340	93,264	94,196
Purchased Property Services	4,121	5,046	6,558	7,719	21,888	21,888	22,107	22,328	22,551
Other Purchased Services	5,758	29,163	27,593	33,410	297,828	297,828	300,807	303,815	306,853
Supplies and Materials	177,252	146,435	151,911	117,214	105,031	105,031	106,081	107,142	108,213
Property	—	—	—	—	—	—	0	0	0
Other objects	104,407	98,542	113,695	121,017	120,140	120,140	121,342	122,555	123,781
Other Uses of Funds	—	96	32	30	—	—	0	0	0
	6,181,922	6,843,297	7,244,978	7,766,158	7,161,138	7,161,138	7,232,749	7,297,844	7,370,822
General Administration									
Salaries	1,593,106	1,728,522	1,915,784	2,479,091	1,744,103	1,744,103	1,761,544	1,775,917	1,793,677
Benefits	500,053	524,362	642,680	767,868	572,675	572,675	578,402	584,186	590,028
Contracted Services	178,740	153,932	182,460	190,507	392,034	392,034	395,954	399,914	403,913
Purchased Property Services	1,217	2,122	1,514	1,395	2,750	2,750	2,778	2,805	2,833
Other Purchased Services	346,383	486,179	405,377	496,494	430,596	430,596	434,902	439,251	443,644
Supplies and Materials	17,410	27,475	22,467	25,472	28,495	28,495	28,780	29,068	29,358
Property	—	—	—	—	—	—	0	0	0
Other objects	46,018	34,583	39,271	42,069	39,500	39,500	39,895	40,294	40,697
Other Uses of Funds	—	—	—	—	—	—	0	0	0
	2,682,929	2,957,175	3,209,553	4,002,896	3,210,153	3,210,153	3,242,255	3,271,435	3,304,149
School Administration									
Salaries	7,212,171	6,796,178	7,536,711	7,807,999	7,885,175	7,885,175	7,964,027	8,032,798	8,113,126
Benefits	2,686,501	2,536,100	2,866,479	2,955,737	2,688,285	2,688,285	2,715,168	2,742,320	2,769,743
Contracted Services	—	300	—	7,774	—	—	0	0	0
Purchased Property Services	17,702	27,501	34,364	32,185	42,400	42,400	42,824	43,252	43,685
Other Purchased Services	14,092	22,714	26,536	26,304	36,286	36,286	36,649	37,015	37,386
Supplies and Materials	30,050	31,883	25,451	31,520	107,843	107,843	108,921	110,011	111,111
Property	—	—	—	—	—	—	0	0	0
Other objects	1,780	3,589	1,118	1,433	130	130	131	133	134
Other Uses of Funds	—	—	—	—	—	—	0	0	0
	$9,962,296	$9,418,265	$10,490,659	$10,862,952	$10,760,119	$10,760,119	$10,867,720	$10,965,529	$11,075,184

GENERAL FUND BY CATEGORY

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Business Services									
Salaries	$ 5,520,036	$ 5,419,880	$ 5,502,622	$ 5,997,177	$ 5,881,822	$ 5,881,822	$ 5,940,640	$ 5,990,131	$ 6,050,032
Benefits	2,057,999	1,977,220	2,011,747	2,169,989	1,940,656	1,940,656	1,960,063	1,979,664	1,999,460
Contracted Services	238,217	353,318	386,472	434,116	454,835	454,835	459,383	463,977	468,617
Purchased Property Services	26,019	29,361	29,486	27,925	46,050	46,050	46,511	46,976	47,445
Other Purchased Services	133,360	209,885	287,734	320,398	447,280	447,280	451,753	456,270	460,833
Supplies and Materials	148,769	123,307	78,081	96,546	190,680	190,680	192,587	194,513	196,458
Property	—	—	—	—	—	—	—	—	—
Other objects	414,565	475,638	527,624	584,697	715,120	715,120	722,271	729,494	736,789
Other Uses of Funds	—	140	174	600	—	140	141	143	144
	8,538,965	8,588,750	8,823,940	9,631,448	9,676,444	9,676,584	9,773,350	9,861,167	9,959,779
Operations & Maintenance									
Salaries	3,126,372	3,536,926	3,748,679	4,264,434	4,226,440	4,226,440	4,268,562	4,302,743	4,345,770
Benefits	2,160,573	2,048,359	2,081,851	2,298,824	2,246,685	2,246,685	2,269,152	2,291,844	2,314,762
Contracted Services	33,503	51,982	255,358	122,438	221,963	221,963	224,183	226,424	228,689
Purchased Property Services	1,067,222	1,216,783	1,483,121	1,469,734	725,689	725,689	732,946	740,275	747,678
Other Purchased Services	266,362	2,108,925	2,726,678	2,909,566	68,450	68,450	69,135	69,826	70,524
Supplies and Materials	2,939,263	3,502,989	4,856,621	4,004,587	1,068,180	1,068,180	1,078,862	1,089,651	1,100,547
Property	—	11,689	11,739	146,623	2,000	2,000	2,020	2,040	2,061
Other objects	11,540	4,015	7,303	3,920	3,100	3,100	3,131	3,162	3,194
Other Uses of Funds	—	—	—	21	—	—	—	—	—
	9,604,834	12,481,668	15,171,350	15,220,147	8,562,507	8,562,507	8,647,990	8,725,965	8,813,225
Student Transportation									
Salaries	2,912,521	2,958,575	3,356,426	3,678,670	3,381,774	3,381,774	3,415,592	3,443,949	3,478,388
Benefits	1,352,092	1,257,546	1,388,868	1,485,784	1,511,464	1,511,464	1,526,579	1,541,845	1,557,263
Contracted Services	3,533	4,053	8,872	14,030	2,500	2,500	2,525	2,550	2,576
Purchased Property Services	124,472	67,369	45,414	51,889	67,700	67,700	68,377	69,061	69,751
Other Purchased Services	223,536	242,440	254,480	342,557	13,200	13,200	13,332	13,465	13,600
Supplies and Materials	406,039	944,764	998,924	858,244	752,498	752,498	760,023	767,623	775,299
Property	—	—	96,329	6,600	—	—	—	—	—
Other objects	7,269	12,427	11,696	11,796	12,600	12,600	12,726	12,853	12,982
Other Uses of Funds	—	—	—	—	—	—	—	—	—
	5,029,463	5,487,174	6,161,009	6,449,570	5,741,737	5,741,737	5,799,154	5,851,346	5,909,859
Non-Instructional Services									
Salaries	2,775,563	2,738,489	2,839,153	3,516,602	3,650,779	3,650,779	3,687,287	3,715,036	3,752,186
Benefits	1,883,515	1,990,137	1,985,859	2,267,640	2,704,298	2,704,298	2,731,340	2,758,654	2,786,240
Contracted Services	219,377	252,539	257,313	286,763	360,177	360,177	363,779	367,416	371,090
Purchased Property Services	16,287	2,531	2,763	5,003	33,397	33,397	33,731	34,069	34,409
Other Purchased Services	1,710	2,189	3,177	5,261	8,250	8,250	8,333	8,416	8,500
Supplies and Materials	130,996	183,858	155,115	246,251	1,776,740	1,776,740	1,794,507	1,812,452	1,830,577
Property	—	—	11,570	—	—	—	—	—	—
Other objects	12,137	6,489	364,009	15,324	475,208	475,208	479,960	484,760	489,608
Other Uses of Funds	—	18,866	18,711	8,238	25,000	25,000	25,250	25,503	25,758
	5,039,585	5,195,097	5,637,670	6,351,082	9,033,849	9,033,849	9,124,187	9,206,305	9,298,368
Other Outlays									
Salaries	—	—	—	—	—	—	—	—	—
Benefits	—	—	—	—	—	—	—	—	—
Contracted Services	—	—	—	—	—	—	—	—	—
Purchased Property Services	—	—	—	—	—	—	—	—	—
Other Purchased Services	—	—	—	—	—	—	—	—	—
Supplies and Materials	1,832	1	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—	—
Other objects	—	—	—	—	—	—	—	—	—
Other Uses of Funds	52,595	128,383	94,396	131,523	181,344	181,344	183,157	184,805	186,653
	54,427	128,383	94,396	131,523	181,344	181,344	183,157	184,805	186,653
Total General Fund Budget	**$ 131,831,817**	**$ 134,648,388**	**$ 143,483,141**	**$ 154,156,878**	**$ 152,736,548**	**$ 152,736,548**	**$ 154,263,913**	**$ 155,652,287**	**$ 157,208,809**

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 is $152,204,605 for 2024-2025 with expenditures of $152,736,548 with an estimated fund balance of $18,193,132.

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 2023-24, 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 11.96 percent.

BUILDING FUND SUMMARY

REVENUES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	11/11/2024 Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Sources	$5,124,618	$4,865,539	$5,198,887	$6,341,980	$6,616,201	$6,616,201	$6,682,363	$6,749,187	$6,816,679
State Sources	—	—	—	2,222,930	2,215,515	2,215,515	2,237,670	2,260,047	2,282,647
TOTAL REVENUES	5,124,618	4,865,540	5,198,886	8,564,909	8,831,716	8,831,716	8,920,033	9,009,234	9,099,326
EXPENDITURES									
Operation & Maintenance	7,650,960	4,937,234	4,955,226	5,774,440	9,079,215	9,079,215	9,124,611	9,124,611	9,170,234
Non-instruction expenditures	—	49,101	—	2,074	405,000	405,000	—	—	—
Facilities Acquisition & Constructions	626,235	14,748	102,643	4,464	1,289,794	1,289,794	1,296,243	1,296,243	1,302,724
TOTAL EXPENDITURES	8,277,194	5,001,084	5,057,869	5,780,978	10,774,009	10,774,009	10,420,854	10,420,854	10,472,958
EXCESS REV (EXP)	(3,152,576)	(135,544)	141,017	2,783,931	(1,942,293)	(1,942,293)	(1,500,821)	(1,411,620)	(1,373,632)
FUND BALANCE 07/1	7,502,471	4,349,896	4,214,352	4,355,369	7,139,301	7,139,301	5,197,008	3,696,187	2,284,567
FUND BALANCE 06/30	$4,349,896	$4,214,352	$4,355,369	$7,139,301	$5,197,008	$5,197,008	$3,696,187	$2,284,567	$ 910,935

Source: District Records



BUILDING FUND BY CATEGORY

Building Fund By Object

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Salaries	$4,960,590	$3,948,217	$3,948,298	$4,703,996	$5,199,068	$5,199,068	$5,225,063	$5,251,188	$5,277,444
Benefits	1,110,406	988,287	1,006,955	1,070,467	1,080,147	1,080,147	1,085,548	1,090,976	1,096,431
Supplies and Materials	2,202,847	49,832	(27)	2,051	—	—	—	—	—
Other Objects	3,351	—	—	—	—	—	—	—	—
Construction Services	—	7,450	102,098	4,464	1,289,794	1,289,794	1,296,243	1,302,724	1,309,238
Architectural Services	—	7,298	545	—	—	—	—	—	—
Total Expenditure by Object	**$8,277,194**	**$5,001,084**	**$5,057,869**	**$5,780,978**	**$10,774,009**	**$10,774,009**	**$10,827,879**	**$10,882,018**	**$10,936,428**

Building Fund By Function

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Proposed 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Operation & Maintenance	$7,650,960	$4,937,234	$4,955,226	$5,774,440	$9,079,215	$9,079,215	$9,124,611	$9,124,611	9170234
Student transportation	—	—	—	—	405,000	405,000	407,025	407,025	409060
Non-instruction expenditures	—	49,101	—	2,074	—	—	—	—	0
Facilities Acquisition & Constructions	626,235	14,748	102,643	4,464	1,289,794	1,289,794	1,296,243	1,296,243	1302724
Total Expenditures	**$8,277,194**	**$5,001,084**	**$5,057,869**	**$5,780,978**	**$10,774,009**	**$10,774,009**	**$10,827,879**	**$10,827,879**	**$10,882,018**

Source: District Records

2023-2024 Building Fund Revenue Summary

Local Revenue

Ad Valorem - Current	$	5,455,201	$	6,616,201
Local Sources - Other	$	1,145,000	$	2,215,515
Local Revenue			**$**	**8,831,716**

Total Revenue **$8,831,716**

CHILD NUTRITION SUMMARY

REVENUES	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Local Sources	$ 559,885	$ 890,964	$ 2,377,058	$ 2,450,071	$ 2,432,100	$ 2,432,100	$ 2,456,421	$ 2,480,985	2505795
State Sources	8,633	89,479	80,494	82,253	82,253	82,253	83,076	83,907	84,746
Federal Sources	11,220,597	12,656,898	9,663,721	10,025,175	9,756,469	9,756,469	9,854,034	9,952,574	10,052,100
TOTAL REVENUES	11,789,115	13,637,337	12,121,271	12,557,498	12,270,822	12,270,822	12,393,531	12,517,466	12,642,641
EXPENDITURES									
Food Preparation	4,348,466	4,671,783	5,190,383	5,332,273	6,566,498	6,566,498	6,632,163	6,665,324	6,698,651
Other Direct Services	940,246	1,274,006	1,297,450	1,312,939	2,986,432	2,986,432	1,152,981	1,152,981	1,152,981
Food Procurement/A La Carte	3,483,942	4,564,706	4,458,808	4,708,668	9,528,356	9,528,356	4,353,417	4,353,417	4,353,417
Other CN Programs	622,974	514,638	740,285	2,418,649	862,706	862,706	763,569	763,569	763,569
TOTAL EXPENDITURES	**9,395,628**	**11,025,130**	11,686,924	**13,772,528**	**19,943,993**	**19,943,993**	**12,902,130**	**12,935,291**	12,968,618
EXCESS REV (EXP)	2,393,487	2,612,207	434,347	(1,215,030)	(7,673,171)	(7,673,171)	(508,599)	(417,825)	(325,977)
FUND BALANCE 07/1	5,664,612	8,058,098	10,670,306	11,104,653	9,889,622	9,889,622	2,216,451	1,707,852	1,290,027
FUND BALANCE 06/30	$ 8,058,099	$ 10,670,306	$ 11,104,653	$ 9,889,622	$ 2,216,451	$ 2,216,451	$ 1,707,852	$ 1,290,027	$ 964,050

Source: District Records



CHILD NUTRITION FUND BY CATEGORY

2023-2024 Child Nutrition Fund Revenue Summary		
Local Revenue		
Interest	$ 500,000	
Other Local Sources	111,100	
Student Meals	1,793,500	
Donations	27,500	
Local Revenue		**2,432,100**
State Revenue		
State Matching	82,253	
State Revenue		**82,253**
Federal Revenue		
Fresh Fruit and Vegetable	9,756,469	
Federal Revenue		**9,756,469**
Total Revenue		**$ 12,270,822**

Child Nutrition By Object

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Salaries	$ 4,318,606	$ 4,490,188	$ 4,753,440	$ 4,901,790	$ 6,230,006	$ 6,230,006	$ 6,292,306	$ 6,418,152	$ 6,546,515
Benefits	1,039,941	1,270,297	1,444,940	1,482,408	1,596,410	1,596,410	1,628,338	1,660,905	1,694,123
Contracted Services	8,273	9,598	218,356	146,957	15,000	15,000	95,796	95,892	95,988
Purchased Property Services	258,342	169,159	214,763	1,971,485	263,575	263,575	263,839	264,103	264,367
Other Purchased Services	63,185	62,291	31,725	32,009	66,000	66,000	301,897	302,199	302,501
Supplies and Materials	3,671,389	4,883,412	4,800,583	5,095,084	9,592,102	9,592,102	1,710,294	634,821	546,539
Property	16,490	132,780	213,018	135,906	2,125,000	2,125,000	342,917	343,260	343,603
Other Objects	19,401	7,116	9,207	4,938	55,900	55,900	55,956	56,012	56,068
Other Use of Funds	—	292	894	1,952	—	—	—	—	—
Total Expenditure by Object	**$ 9,395,628**	**$11,025,130**	**$11,686,924**	**$13,772,528**	**$19,943,993**	**$19,943,993**	**$10,691,343**	**$ 9,775,344**	**$ 9,849,704**

Child Nutrition By Function

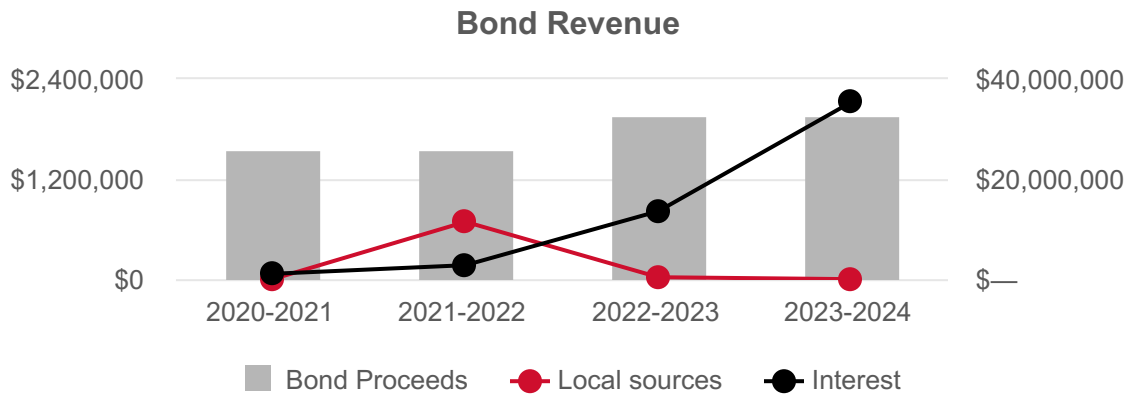
	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Approved 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Food Preparations	$ 4,348,466	$ 4,671,783	$ 5,190,383	$ 5,332,273	$ 6,566,498	$ 6,566,498	$ 6,632,163	$ 6,665,324	$ 6,698,651
Other Direct Services	940,246	1,274,006	1,297,450	1,312,939	2,986,432	2,986,432	1,152,981	1,152,981	1,152,981
Food Procurement/A La Carte	3,483,942	4,564,706	4,458,808	4,708,668	9,528,356	9,528,356	4,353,417	4,353,417	4,353,417
Other CN Programs	622,974	514,638	740,285	2,418,649	862,706	862,706	763,569	763,569	763,569
Total Expenditure By Function	**$ 9,395,628**	**$11,025,130**	**$11,686,924**	**$13,772,528**	**$19,943,993**	**$19,943,993**	**$12,902,130**	**$12,935,291**	**$12,968,618**

Source: District Records

BOND FUND SUMMARY

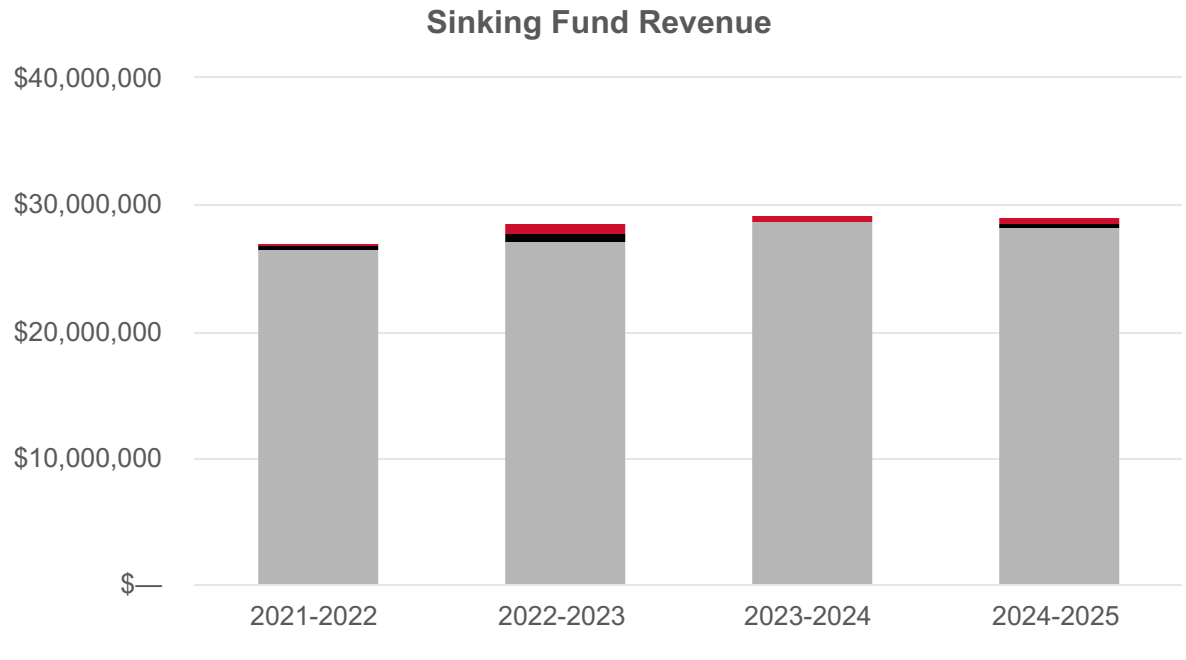
Bond Fund Revenue and Expenditures

REVENUES	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Proposed 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
Bond Proceeds	$26,000,000	$26,100,000	$33,000,000	$33,000,000	$33,000,000	$33,000,000	$33,000,000	$33,000,000
Local sources	—	688,643	23,647	528	528	528	528	528
Interest	64,651	168,360	816,702	2,126,204	2,126,204	789,018	796,908	804,877
TOTAL REVENUES	**26,064,651**	**26,957,003**	**33,840,349**	**35,126,732**	**35,126,732**	**33,789,546**	**33,797,436**	**33,805,405**
EXPENDITURES								
Instruction	4,995,570	$6,001,252	3,541,399	3,984,068	9,012,193	4,508,906	4,553,995	4,599,535
Student Support	62,812	179,510	170,148	24,212	54,770	124,623	125,870	127,128
Instructional Support	748,359	369,628	1,145,163	390,238	882,741	635,010	641,360	647,773
General Administration	90,988	10,969	12,770	6,713	15,185	10,151	10,252	10,355
School Administration	157,752	73,321	96,449	66,987	151,529	78,919	79,708	80,505
Business/Technology	897,308	1,908,043	1,102,297	1,195,857	2,705,098	1,402,066	1,416,086	1,430,247
Operations & Maintenance	824,074	1,043,514	687,496	433,779	981,233	721,596	728,812	736,100
Student Transportation	18,259	25,933	1,194,227	9,823	22,221	409,994	414,094	418,235
Non-Instruction Services	80,339	49,031	58,372	—	—	35,801	36,159	36,521
Other Outlays	—	16,398,276	11,364,839	15,069,272	34,087,567	15,277,462	17,511,969	17,687,089
Appliances, Furniture, Fixtures	—	—	—	—	—	—	—	—
Buildings & Construction	24,058,816	—	—	3,766,607	8,520,284	1,255,536	1,268,091	1,280,772
Other	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	**31,934,277**	**26,059,477**	**19,373,160**	**24,947,557**	**56,432,821**	**24,460,065**	**26,786,397**	**27,054,261**
EXCESS REV (EXP)	(5,869,626)	897,526	14,467,189	10,179,175	(21,306,089)	9,329,481	7,011,039	6,751,144
OTHER FINANCING SOURCES								
Inter-fund Transfers	(358,216)	(135,130)	(180,205)	(817,166)	(685,648)	(692,505)	(699,430)	(706,424)
TOTAL OTHER FINANCING SOURCES	(358,216)	(135,130)	(180,205)	(817,166)	(685,648)	(692,505)	(699,430)	(706,424)
FUND BALANCE 07/1	41,878,472	35,650,629	36,413,024	50,700,009	60,062,018	38,070,280	46,707,256	53,018,865
FUND BALANCE 06/30	**$35,650,630**	**$36,413,025**	**$50,700,008**	**$60,062,018**	**$38,070,280**	**$46,707,256**	**$53,018,865**	**$59,063,585**



SINKING FUND SUMMARY

	Actual	Actual	Actual	Actual	Proposed	Approved	Forecast	Forecast	Forecast
REVENUES	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**	**2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**
Ad Valorem	$27,108,071	$26,523,389	$27,238,018	$28,768,058	$28,260,718	$28,260,718	$28,543,325	$28,828,758	$29,117,046
Premium on Bond Sale	580,000	411,989	567,270	—	326,420	326,420	329,684	332,981	336,311
Interest on Bond Sale	212,999	43,452	738,216	504,103	428,591	428,591	432,877	437,206	441,578
TOTAL REVENUES	**27,901,070**	**26,978,830**	**28,543,504**	**29,272,161**	**29,015,729**	**29,015,729**	**29,305,886**	**29,598,945**	**29,894,935**
EXPENDITURES									
Principal	25,125,000	25,625,000	25,625,000	26,400,000	28,525,000	28,525,000	28,810,250	29,098,353	29,389,337
Interest	1,830,313	1,562,813	1,702,875	2,399,125	2,876,500	2,876,500	2,905,265	2,934,318	2,963,661
TOTAL EXPENDITURES	**26,955,313**	**27,187,813**	**27,327,875**	**28,799,125**	**31,401,500**	**31,401,500**	**31,715,515**	**32,032,671**	**32,352,998**
EXCESS REV (EXP)	945,757	(208,983)	1,215,629	473,036	(2,385,771)	(2,385,771)	(2,409,629)	(2,433,726)	(2,458,063)
FUND BALANCE 07/1	14,072,539	15,018,296	14,809,313	16,024,942	16,497,978	16,497,978	14,112,207	11,702,578	9,268,852
FUND BALANCE 06/30	**$15,018,296**	**$14,809,313**	**$16,024,942**	**$16,497,978**	**$14,112,207**	**$14,112,207**	**$11,702,578**	**$9,268,852**	**$6,810,789**



FINANCE DIVISION



The Finance Division is actually divided into several departments. These departments include Accounting, Payroll, Treasury, Financial Reporting, Federal Programs, and Human Resources. and Pupil Accounting coordinates enrollment and manages student statistics, working closely with Teaching and Learning.

The Finance Division develops and monitors the district's budget, classifying revenues and expenditures correctly, and preparing all financial reports and statements. Staff also coordinate the annual audit and maintain compliance with all state and federal regulations and reports pertaining to the fiscal operations of the district.

The district's finances are classified within several funds, including the general fund, building fund, child nutrition fund.

The largest of these, the general fund, is used to pay salaries of teaching and support staff members, purchase classroom supplies and textbooks, and utility and insurance costs. On average, salaries and benefits make up more than 80 percent of general fund expenditures.

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. Based on the accrual method of accounting, at the end of 2023-2024, the District's governmental funds reported combined ending fund balances of $132,453,945 with $2,253,337 of this total amount constituting non-spendable fund balance reserved for inventories.. In addition, $95,864,542 is restricted for specific purposes: $2,252,524 in the 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; $16,660,228 in the sinking fund for debt service, and $59,615,428 in the bond fund for capital projects, $10,087,524 in the child nutrition fund for school meals, $65,971 in the gift fund restricted for purposes designated by the donor, for a total of $17,336,362 in other governmental funds. Committed fund balance totals $2,915,171 for student activity funds. Assigned fund balance totals $5,805,879 for compensating balances, early retirement incentive, and insurance recovery. Unassigned fund balance totals $25,615,016 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 2023-2024 unassigned fund balance of the general fund was $25,615,016. 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 15.71 percent of total general fund expenditures and total fund balance represents 20.96 percent of total general fund expenditures. The fund balance of the District's general fund increased by $3,541,161 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 2024 general fund revenue budgets were revised during the year based on adjustments to revenue collections. The fiscal year saw a $(477,350) decrease in local sources, a $18,696 increase in intermediate sources, a $559,388 increase in state sources, and a $848,598 increase in federal source collections as compared to the final budget.

ANALYSIS OF GOVERNMENTAL FUNDS

The variance in the final budget versus the actual revenues and expenditures revealed a variance in revenues of $(949,332) and a variance in expenditures of $2,380,168. This revenue variance is primarily due to lower than anticipated collections of ad valorem taxes and miscellaneous other local sources. 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 sinking (debt service) fund had a total fund balance of $16,660,228, all of which was restricted for the payment of debt. The net increase in fund balance during 2023-2024 in the debt service fund was $461,760. Millage rates for sinking fund levies are not controlled by the District but are set annually by the Tulsa County Excise Board after a thorough review of property valuations and the District's debt service needs.

The building fund is included as a Non-Major Governmental Fund. This program had a total fund balance of $7,139,301. The net increase in fund balance during the 2023-2024 year in the building fund was $2,783,932. The increase in the fund balance is due to revenue exceeding expenditures. The building fund had operting revenue of $8,564,909 and expenditures in the amount of $5,780,978. 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 ended the fiscal year with a total fund balance of $$9,889,622. This program had operating revenues of $12,557,498, and expenses of $13,772,528 for the fiscal year 2024. 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.

2023-2024 budget reports a small decreased fund balance, with a total fund balance of $18,193,132 for the general fund. The total operating revenue for 2023-2024 was $156,575,044 and expenditures of $154,156,878.

"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

Reconfiguring the Union 6th/7th Grade Center:

Reconfiguring the Union 6th/7th Grade Center remains the centerpiece project of this bond package. Tackling this project while the building is occupied has proven to be a significant challenge.

“One of the issues in doing a project this size is that we don’t get all the money at one time,” said Associate Superintendent Charlie Bushyhead. “We have to phase these projects in the right order, so we have the available funds and are able to minimize the interruptions to our educational environment.”

The allocated amount for 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 construction costs have skyrocketed, the ideal option would be to make the changes over multiple summers and while students are in school.

“Phasing of this project has proven to be unbelievably complicated, as we want to be good financial stewards,” Bushyhead said. “We are considering moving kids into prefabs on campus while construction is underway, but they are going to cost the district approximately $8 million. The high cost has caused us to explore other strategies.”

Superintendent Dr. John Federline said, “We like the redesign, and think it’s going to be a very positive change for the culture and climate of the 6th & 7th Grade Center. The biggest challenge is doing such a large-scale project while school is in session.”



“U” ARE WORTHY - BOND PROJECTS

Planned renovations:

Improved cafeteria serving area with two eating spaces that each will serve almost 400 students at a time.

Reconfiguring the school, with 6th Grade on the east side of the building and 7th Grade on the west side, while creating smaller learning environments. Teams will continue to be clustered, with restrooms added near classrooms. This is expected to provide additional pathways and reduce congestion.

Renovation of the HVAC system, replacing an old geothermal system that no longer works adequately.

“Gutting of the mechanical/HVAC system began over the summer,” said Bushyhead. “The new physical plant serving the building is being constructed off-site and will be placed in Union’s Central Park in Fall 2025.”

Other changes

The main classroom area 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 new sets of restrooms will be added to each side of the building on both floors, helping with traffic flow and reducing congestion. The restrooms will be close to the teams they serve.

Construction is scheduled to take place through 2028.

“U” ARE WORTHY - BOND PROJECTS

2025 Bond Projects:

Projects planned for 2025 with estimated completion dates:

- Redhawks R.I.S.E. renovation – Construction is expected to start in the spring on this new facility that will be in the old clinic space at Building C at the Alternative School. Serving transitional students with disabilities, ages 18-22, this new facility will include an apartment setup, kitchen, training, job skills and classroom space. It will serve up to 50 students. (Spring 2025)
- Operations Complex – Replace damaged and rusted metal panels, insulation and guttering (Summer 2025)
- Freshman Academy locker room and gym flooring replacement (Summer 2025)
- High School roofing replacement (sections 7, 8, 9, PAC and Volleyball) – Will begin in 2025. (TBD)
- Roy Clark Elementary HVAC replacement (TBD)
- Jarman Elementary roof replacement (TBD)
- Moore Elementary freezer/cooler replacement (Summer 2025)
- Peters Elementary flooring replacement – will replace carpeting and tile in most of the building. (Summer 2025)
- Union Performing Arts Center – Phase 1 “back of house” improvements – restroom/changing room (TBD)
- Cedar Ridge Elementary playground upgrade (TBD)

TBD = To Be Determined

“U” ARE WORTHY - BOND PROJECTS

Ongoing and Planned Projects:

Projects planned for 2025 with estimated completion dates:

- Districtwide rooftop unit replacements
- Districtwide paving projects
- Improve ADA accessibility at selected playgrounds
  - Add ramps into play areas and accessible equipment/toys as needed.
- Union Performing Arts Center
  - Phase 2 “back of house” improvements (probably in 2026).
- Technology Purchases from Bond Funds
  - 3,000 student laptops, $2,009,700
  - Fire alarm panel at Jefferson Elementary, $75,759
  - Pod printer licenses, $27,925
  - Network switches (after E-Rate discount), $18,614
  - Cellular repeater for Transportation Deptartment, $18,556

  TOTAL (2024 YTD) $2,150,554

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.

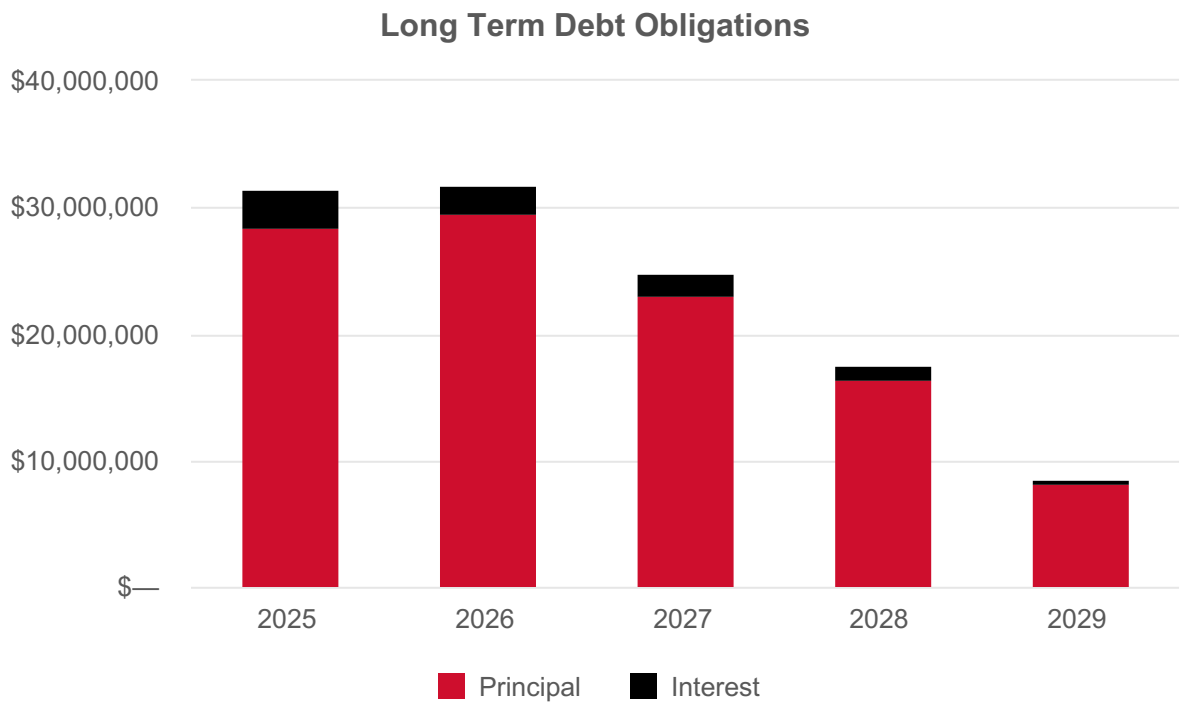
A brief description of the outstanding general obligation bond issues at June 30, 2024 is set forth below:

	Balance June 30, 2023	Additions	Deductions	Balance 6/30/2024	Due Within One Year
Governmental Activities					
Bonds Payable	$ 99,225,000	$ 33,000,000	$ (26,400,000)	$ 105,825,000	$ 28,525,000
Premium on debt	1,520,354	623,453	(497,295)	1,646,512	—
	$ 100,745,354	$ 33,623,453	$ (26,897,295)	$ 107,471,512	$ 28,525,000

DEBT OBLIGATIONS

Maturities of long-term debt are as follows

Year ending June 30,	Principal	Interest	Total
2025	$ 28,525,000	$ 2,876,500	$ 31,401,500
2026	29,525,000	2,215,125	31,740,125
2027	23,025,000	1,759,875	24,784,875
2028	16,500,000	990,000	17,490,000
2029	8,250,000	330,000	8,580,000
	$ 105,825,000	$ 8,171,500	$ 113,996,500



OPEB OBLIGATIONS

The District is required to report two OPEB plans on accrual basis of accounting. 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 plan 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.

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, 2023. The measurement date was June 30, 2023.

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 $45,208 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, 2023:

	District
Active Employees electing coverage	1645
Actives waiving coverage	279
Retirees electing coverage	393
Total	2317

District OPEB liability: The District's total OPEB liability of $7,475,823 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

District Actuarial methods and assumptions: The total OPEB liability in the June 30, 2023 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 3.86%
- Inflation rate of 2.50%
- Mortality - Rates are from the Pub-2010 headcount weighted mortality tables for Teachers projected generational using scale MP-2021.
- Health care cost trend rate - 7.6% for FY2024, gradually decreasing over several decades to an ultimate rate of 3.9% in FY2076 and later years.
- The discount rate was based on the updated 20-year municipal bond rates.

OPEB OBLIGATIONS

Teachers Retirement OPEB Actuarial methods and assumptions: The total OPEB asset as of June 30, 2023 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.
- 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.

The target asset allocation and best estimates of arithmetic expected real rates of return for each major asset class as of June 30, 2023, are summarized in the following table:

	Target Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	38.30 %	4.60 %
International equity	16.70 %	5.20 %
Domestic Fixed Income	22.00 %	1.80 %
Private equity	10.00 %	4.40 %
Real estate*	8.00 %	7.30 %
Alternative Assets	5.00 %	5.33 %
Total	100.00 %	

*The Real Estate total expected return in combination of Core Real Estate (25% leverage) and Non-Core Real Estate (100% leveraged).

EMPLOYEE RETIREMENT SYSTEM OBLIGATIONS

Plan description: The District as the employer, participates in the Oklahoma Teachers Retirement Plan—a cost-sharing multiple employer defined benefit pension plan administered by the Oklahoma Teachers Retirement System (OTRS). Title 70 O. S. Sec. 17-105 defines all retirement 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.

Participation is required for all teachers, and other certified employees and is optional for all other regular employees of public educational institutions who work at least 20 hours per week. A participant's date of membership is the date of the first contribution made to OTRS. The Plan is administered by a board of trustees, which acts as a fiduciary for investing the funds and governing the administration of the System. The District has no responsibility or authority for the operation and administration of OTRS nor does the District have any funding obligations, except for the current contribution requirements.

Benefits provided: OTRS provides retirement, disability and death benefits to members of the plan.

Benefit provisions include: Members become 100% vested in retirement benefits earned to date after five years through October 31, 2017 and seven years beginning November 1, 2017 of credited Oklahoma service. Members may choose to take an early, reduced retirement benefit, qualify for disability retirement, or stay to qualify for a regular, unreduced retirement benefit.

A member is eligible for an unreduced benefit when one of the following requirements is met:

- Age 62 or Combination 80. Members who joined OTRS prior to July 1, 1992 may retire at age 62 or when the
- member's age and years of creditable service total 80 points.
- Age 62 or Combination 90. Members who joined OTRS after July 1, 1992 and before November 1, 2011 may retire at
- age 62 when the member's age and years of creditable service total 90 points.
- Age 65 or Combination 90 at Age 60. Members who joined OTRS on or after November 1, 2011 may retire at age 65 or when the client's age is at least 60 and years of creditable service total at least 90 points.
-

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.

EMPLOYEE RETIREMENT SYSTEM OBLIGATIONS

Final compensation for members who joined the System prior to July 1, 1992 is defined as the average salary for the three highes 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 Internal Revenue Code (IRC).

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

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 8.40% for any employees' salaries covered by federal funds for the years ended June 30, 2024. The District's contributions to OTRS in 2024 were $10,740,781, 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 2024 totaling $3,467,392.

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, 2024 the State paid $629,571 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.

EMPLOYEE RETIREMENT SYSTEM OBLIGATIONS

The State of Oklahoma is also required to contribute to the System on behalf of the participating employers. For 2024, the State of Oklahoma contributed 5.00% of state revenues from sales and use taxes, and individual income taxes to the System on behalf of participating employers. The District has estimated the amounts contributed to OTRS by the State of Oklahoma on its behalf based on a contribution rate provided to the District. For the year ended June 30, 2024, the total amount contributed to OTRS by the State of Oklahoma on behalf of the District was approximately $8,653,000. In accordance with GAAP, the District recognized the on-behalf-of payments as revenue and expenditure in the fund financial statements. In the government wide statement of activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of approximately $7,093,000.

These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources Related to Pensions: At June 30, 2024, the District reported a liability of $127,544,347 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the net pension liability was based on the District's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30,2023. Based upon this information, the District's proportion was 1.6550%. The change in proportion from June 30, 2023 was a decrease of 0.0575%.

At June 30, 2024 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,080,844	$ (2,483,235)
Changes of assumptions	5,181,469	—
Net differences between projected and actual earnings on pension plan investments	8,925,325	—
Changes in proportion and differences between District contributions and proportionate share of contributions	4,915,790	(3,875,340)
Total deferred amounts to be recognized in pension expense in future periods	21,103,428	(6,358,575)
District contributions subsequent to the measurement date	10,740,781	—
Total	$ 31,844,209	$ (6,358,575)

EMPLOYEE RETIREMENT SYSTEM OBLIGATIONS

For the year ended June 30,2024, the District recognized an adjusted pension expense of approximately $12,399,000. Deferred pension outflows totaling $10,740,781 resulting from the District's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Net deferred outflows resulting from the difference between projected and actual earnings on pension plan investments will be recognized in pension expense over five years as of the beginning of each measurement period. Other deferred inflows and outflows are being amortized over a closed period equal to the average of the expected service lives of all employees as of the beginning of the measurement period.

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension
expense as follows:

Year Ended June 30,		
2025	$	796,664
2026		(135,724)
2027		11,541,382
2028		(645,832)
2029		(3,981,637)
Total	$	7,574,853

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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.

Fiscal Year Ended June 30,	Real Property Assessed Value[a]	Personal Property Net Assessed Value[a]	Public Service Property Assessed Value[b]	Total Net Assessed Value	Total Estimated Actual Value[c]	Ratio of Gross Assessed Value of Total Estimated Actual Value
2015	628,740,000	997,332,783	16,546,904	745,019,687	6,905,133,965	10.79%
2016	647,399,204	101,040,598	16,351,844	764,791,646	7,085,583,042	10.79%
2017	673,539,097	104,988,429	18,150,870	796,678,396	7,368,526,233	10.81%
2018	692,847,775	106,814,765	19,086,696	818,749,236	7,564,864,003	10.82%
2019	718,866,548	110,992,122	19,057,585	848,916,255	7,841,339,927	10.83%
2020	742,216,596	111,856,098	20,845,162	874,917,856	8,068,048,672	10.84%
2021	760,697,383	110,747,589	22,570,959	894,015,931	8,231,037,095	10.86%
2022	775,116,488	111,964,105	24,114,249	911,194,842	8,378,679,168	10.88%
2023	809,233,021	122,723,616	24,676,051	956,632,688	8,842,327,430	10.82%
2024	863,719,633	143,319,957	27,671,521	1,034,711,111	9,562,974,809	10.82%
2025 est	872,356,829	144,753,157	27,948,236	1,045,058,222	9,658,604,557	10.82%
2026 est	881,080,397	146,200,689	28,227,718	1,055,508,804	9,755,190,603	10.82%
2027 est	889,891,201	147,662,696	28,509,995	1,066,063,892	9,852,742,509	10.82%

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

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					
	Union School District									
Fiscal Year	General	Building	Sinking	Total Direct Rates	Tulsa County	Tulsa Comm College	Tulsa VoTech	Tulsa City	Tulsa Overlapping Rates	Total Direct & Overlapping Rates
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	23.16	7.21	13.33	19.70	63.40	133.22
2024	36.05	5.15	28.23	69.43	22.60	7.21	13.33	15.30	58.44	127.87
									Ten- Year Average	134.83

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

	Direct Rates				Overlapping Rates					
	Union School District									
Fiscal Year	General	Building	Sinking	Total Direct Rates	Tulsa County	Tulsa Comm College	Tulsa VoTech	Broken Arrow City	Tulsa Overlapping Rates	Total Direct & Overlapping Rates
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
2024	36.05	5.15	28.23	69.43	22.60	7.21	13.33	16.49	59.63	129.06
									Ten- Year Average	130.75

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 134.83 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 130.75 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

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
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	3,789	9
2021	133.00	250,000	11%	27,500	0.13300	358	-128
2022	134.94	250,000	11%	27,500	0.13494	3,711	53
2023	133.22	250,000	11%	27,500	0.13545	3,725	14
2024	127.87	250,000	11%	27,500	0.12787	3,516	-209
Ten Year Average	134.83						

Approximately 86% of the District lies within the City of Tulsa.

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
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	0.13096	3,601	11
2024	129.06	250,000	11%	27,500	0.12906	3,549	-52
Ten Year Average	130.75						

Approximately 14% of the District lies within the City of Broken Arrow.

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-,ill 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 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 Total Levy[C]
		Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Tax Collection			
2015	52,292,932	51,034,795	97.59 %	906,394	51,941,189	99.33 %	1,785,109	3.41 %
2016	54,307,855	53,392,086	98.31 %	907,623	54,299,709	99.99 %	1,805,492	3.32 %
2017	56,651,801	55,237,805	97.50 %	819,589	56,057,394	98.95 %	1,981,909	3.50 %
2018	59,711,382	58,210,863	97.49 %	1,398,460	59,609,323	99.83 %	2,225,068	3.73 %
2019	61,054,057	59,170,949	96.92 %	1,056,051	60,227,000	98.65 %	2,516,937	4.12 %
2020	63,291,558	61,977,275	97.92 %	1,006,640	62,983,915	99.51 %	2,764,349	4.37 %
2021	63,859,558	62,851,899	98.42 %	1,394,179	64,246,078	100.61 %	2,382,610	3.73 %
2022	64,421,475	62,574,865	97.13 %	972,563	63,547,428	98.64 %	2,334,546	3.62 %
2023	66,792,094	65,363,480	97.86 %	1,054,949	66,418,429	99.44 %	2,607,149	3.90 %
2024	71,839,992	69,569,499	96.84 %	1,168,858	70,738,357	98.47 %	2,769,553	3.86 %
2025 Est	72,558,392	70,265,194	96.84 %	1,180,547	71,445,741	98.47 %	2,797,249	3.86 %
2026 Est	73,283,976	70,967,846	96.84 %	1,192,352	72,160,198	98.47 %	2,825,221	3.86 %
2027 Est	74,016,816	71,677,524	96.84 %	1,204,276	72,881,800	98.47 %	2,853,473	3.86 %

[a]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

STATE AID CALCULATION

UNION PUBLIC SCHOOLS
State Aid Calculation Sheet
FY25 Mid-Term

FOUNDATION AID:

Foundation Weighted ADM	25,875.94		
Foundation Aid Factor	2,137.58		
			$ 55,311,891.83
Less Chargeables:			
Ad Valorem	1,086,315,226.55	$ 17,435,359.39	
Foundation Mils	0.01605		
County 4 Mil Levy (75%)	4,465,620.26	$ 3,349,215.20	
School Land Earnings		2,444,879.08	
Gross Production		9,485.63	
Motor Vehicle		6,166,930.26	
Real Tax		—	
TOTAL CHARGEABLES			$ (29,405,869.56)
NET FOUNDATION AID (ZERO IF LESS THAN ZERO)			$ 25,906,022.27

TRANSPORTATION AID:

Regular Average Daily Haul	10,936.61		
Per Capital Amunt	$ 33.00		
Transportation Factor	2.00		$ 721,816.26

SALARY INCENTIVE AID:

Incentive Aid Guarantee Factor	105.67		
Weighted ADM	25,875.94	$ 2,734,310.58	
Adjusted District Valuation	1,086,315,226.55	$ 1,086,315.23	
Incentive Mils	20		$ 32,959,907.00

REDUCTIONS:

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

TOTAL NET STATE AID	**$ 59,587,745.53**

Calculated Per Student Factor	$ 4,250.98

Source: District Records

INITIAL ALLOCATION - CHARGEABLE CALCULATIONS

Union Public Schools
Initial Allocation - Chargeable Calculations
FY25

		COUNTY 4 MIL	GROSS PRODUCTION	MOTOR VEHICLE	SCHOOL LAND
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	11,487.41	566,261.69	182,260.13
FY23	November	6,546.58	1,169.87	511,761.82	154,422.74
FY23	December	169,953.13	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
FY24	July	14,720.52	747.81	98,447.34	224,720.03
FY24	August	14,895.47	747.14	540,063.04	137,541.23
FY24	September	10,615.68	553.14	565,280.91	125,213.67
FY24	October	16,581.85	657.43	539,614.95	208,794.37
FY24	November	6,992.85	766.37	527,369.88	165,576.58
FY24	December	273,597.97	862.96	471,162.50	173,938.39
FY24	January	2,552,425.05	1,279.60	466,066.10	291,199.14
FY24	February	757,302.38	821.82	484,483.10	255,518.46
FY24	March	123,307.42	809.50	557,684.10	172,773.14
FY24	April	377,754.93	562.40	628,914.16	188,007.48
FY24	May	206,298.32	731.26	689,442.03	142,555.00
FY24	June	111,127.82	946.20	598,402.15	359,041.59
		$ 4,467,858.85	9,485.63	6,166,930.26	2,444,879.08
SDE Chargeable Amount		$ 3,350,894.14	9,485.63	6,166,930.26	2,444,879.08
		75 %			

Source: District Records

DEMOGRAPHIC AND ECONOMIC STATISTICS

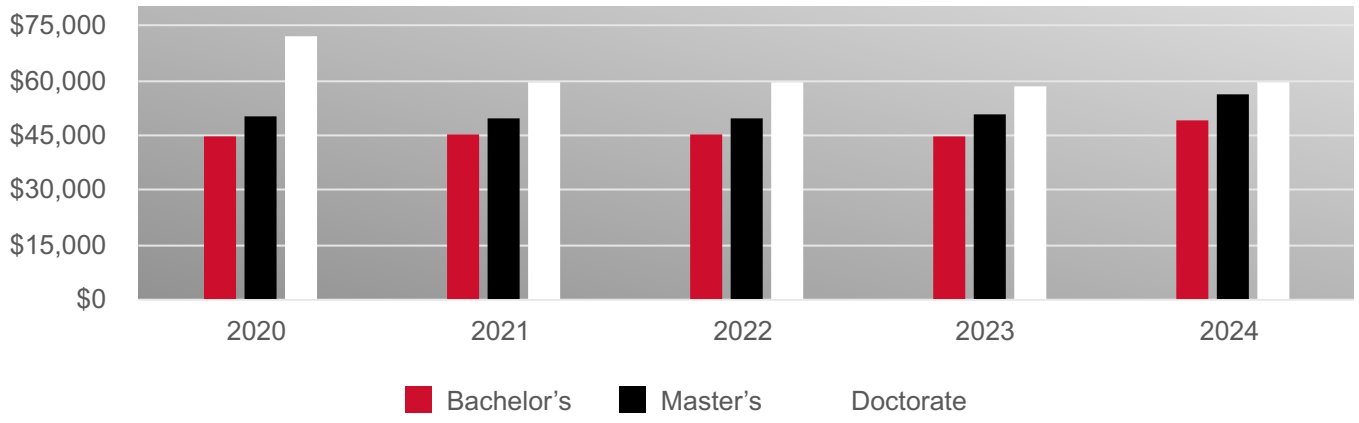
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Population	Total Personal Income (in thousands)	Real Per Capita Personal Income	Labor Force	Unemployment Rate
2015	975,096	50,060,454	51,339	474,611	4.3%
2016	987,465	49,488,783	50,117	475,396	4.8%
2017	990,706	51,359,190	51,841	475,019	4.2%
2018	995,747	57,352,040	57,597	477,715	3.4%
2019	999,348	56,643,045	56,680	482,165	3.1%
2020	1,017,272	56,847,194	55,882	480,735	6.6%
2021	1,025,597	62,387,066	60,830	484,240	4.2%
2022	1,034,123	64,754,714	62,618	491,544	3.1%
2023	1,047,447	66,218,034	63,516	508,237	3.4%
2024	1,059,258	69,974,583	66,060	517,698	3.3%

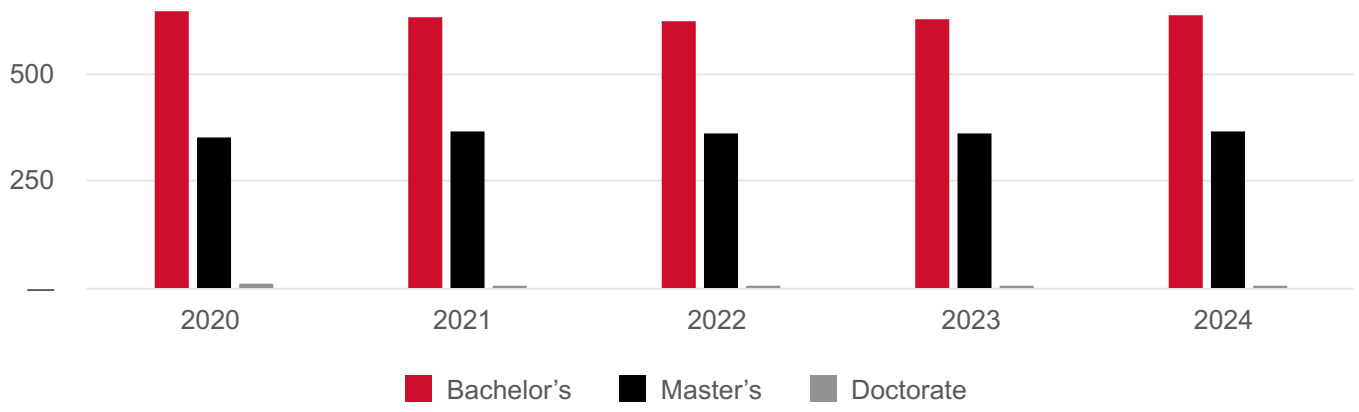
Note: Tulsa MSA specific demographic data. Tulsa MSA comprises seven counties: Creek, Okmulgee, Osage, Pawnee, Rogers, Tulsa, and Wagoner.
Calculations based on information obtained from the Tulsa Regional Chamber.

PERSONNEL RESOURCES

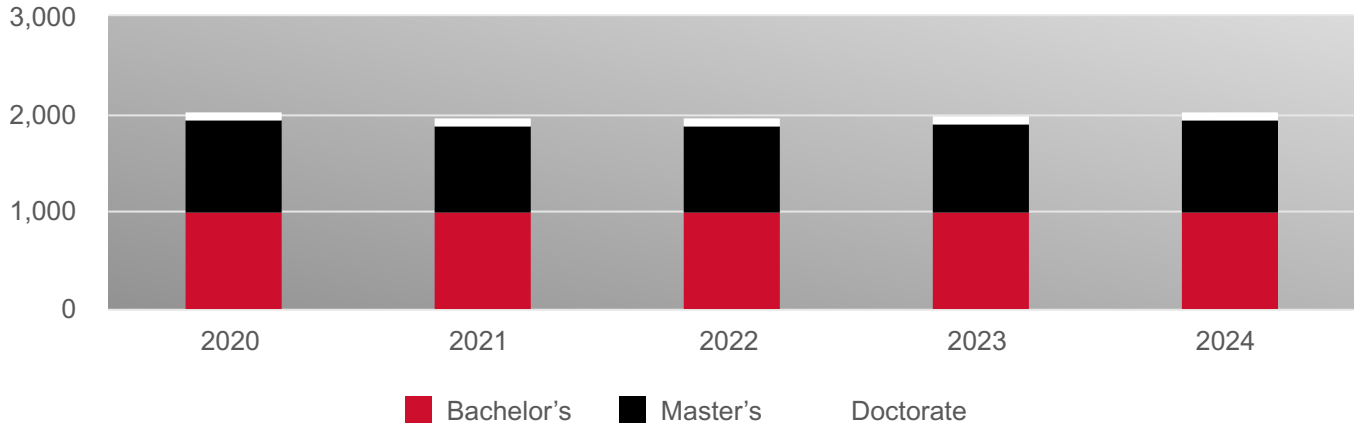
Certified Personnel Average Salary - By Degree



Certified Personnel - College Degree



Total Staff



Source: District Records

PERSONNEL RESOURCES

Average Salary - Certified Staff By Degree

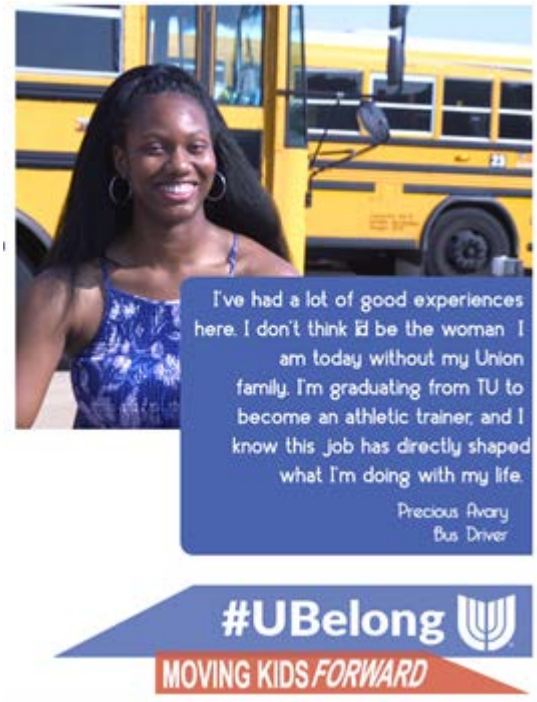
	2020	2021	2022	2023	2024
Bachelor's	$45,132	$45,248	$45,266	$44,759	$49,297
Master's	$50,184	$49,856	$49,936	$50,910	$56,350
Doctorate	$72,570	$59,909	$59,909	$58,883	$59,778

Certified Personnel - College Degree

	2020	2021	2022	2023	2024
Bachelor's	649	633	623	628	636
Master's	356	366	365	364	366
Doctorate	13	9	10	10	9

Average Salary - Certified Staff By Degree

	2020	2021	2022	2023	2024
Bachelor's	1,017	1,008	998	1,002	1,011
Master's	930	882	888	901	940
Doctorate	78	81	77	80	78





Source: District Records

PERSONNEL RESOURCES - PRIOR YEAR SALARY

Total Salary by Function	2020-2021	2021-2022	2022-2023	2023-2024
51000 - INSTRUCTION	$ 51,922,879	$ 49,220,107	$ 49,742,348	$ 54,230,418
52112 - ATTENDANCE SERVICES	524,573	538,996	503,626	560,893
52113 - SOCIAL WORK SERVICES	360,732	323,215	303,411	372,592
52120 - GUIDANCE SERVICES	2,755,358	2,897,040	2,888,389	3,077,749
52135 - OCCUPATIONAL THERAPY	219,781	194,872	238,935	248,336
52140 - PSYCHOLOGICAL SERVICES	938,847	908,870	798,618	991,351
52170 - PHYSICAL THERAPY	85,320	73,391	78,240	157,125
52194 - PARENTAL ADVISORY	569,944	571,771	618,386	827,601
52199 - OTH SUPPORT SERVICES STUDENT	476,153	529,141	893,847	1,117,858
52212 - INSTR CURR DEVELOPMENT SVC	1,733,199	1,486,495	1,546,414	1,778,518
52230 - INSTR RELATED TECHNOLOGY	138,633	135,562	138,273	145,733
52312 - BOARD MINUTES CLERK SERVICES	13,091	13,218	13,400	12,994
52313 - BOARD TREASURER SERVICES	134,084	207,670	208,786	119,363
52321 - OFFICE OF SUPERINTENDENT	660,700	812,976	910,589	1,339,818
52330 - STATE FED RELATIONS SERVICES	339,595	282,190	299,606	327,253
52340 - OTHER GENERAL AND ADMIN SVC	445,636	412,473	483,402	679,663
52410 - OFFICE OF PRINCIPAL SERVICES	6,526,143	6,126,852	6,748,902	7,123,300
52511 - BUSINESS OFFICE	312,598	309,031	315,876	327,891
52512 - FINANCIAL REPORTING	265,611	185,589	161,371	250,011
52513 - TREASURY SERVICES	156,379	151,204	198,835	194,527
52514 - PAYROLL SERVICES	404,835	398,586	426,859	432,120
52515 - ACCOUNTING SERVICES	667,194	601,660	605,921	760,394
52517 - PROPERTY ACCOUNTING SERVICES	211,324	233,930	227,134	145,902
52519 - GRANT SERVICES	234,487	279,696	305,562	343,405
52520 - PURCH WRHSE DISTRB SERVICES	476,102	400,836	410,736	567,352
52530 - PRINTING PUBLSHN DISTRBNG	61,918	62,338	57,858	64,119
52544 - EVALUATION SERVICES	9,064	9,209	9,064	8,325
52560 - INFORMATION SERVICES	323,228	315,536	323,505	346,390
52571 - RECRUITMENT PLACEMENT	472,860	445,740	613,393	615,416
52572 - PERSONNEL SERVICES	298,615	278,358	162,028	202,071
52573 - INSERVICE TRAINING NONINSTRT	14,878	168,385	87,160	22,255
52575 - OTHER STAFF SERVICES	36,459	27,001	14,161	—
52580 - ADMIN TECHNOLOGY SERVICES	1,386,858	1,365,863	1,391,777	1,511,161
52582 - SYS APPLICTN DEV	187,627	186,924	191,381	205,842
52620 - OPERATION OF BLDG SERVICES	6,276,688	5,623,785	5,826,943	6,802,504
52630 - CARE UPKEEP OF GROUNDS SVC	456,524	439,916	431,996	546,212
52640 - CARE UPKEEP OF EQUIPMENT SVC	125,568	130,046	132,736	145,041
52660 - SECURITY SERVICES	1,217,559	1,280,097	1,294,081	1,463,862
52670 - SAFETY	10,624	11,301	11,213	10,801
52720 - VEHICLE OPERATION SVC STUDENT	2,237,036	2,269,604	2,674,798	2,914,310
52730 - MONITORING SERVICES STUDENT	368,790	373,834	335,073	428,849
52740 - VEHICLE MAINT SERVICES STUDENT	306,695	315,140	346,553	335,511
53120 - FOOD PREP DISPENSING SERVICES	3,544,565	3,679,164	4,036,883	4,162,678
53130 - FOOD SUPPLY DELIVERY SERVICES	184,837	186,232	177,706	211,880
53140 - OTHER DIR RLTD CN SERVICES	219,604	229,763	238,529	250,033
53150 - FOOD MILK PURCH REIMB STUD	150,461	152,128	103,931	125,041
53180 - NUT EDU AND STAFF DEVELOP	169,942	204,010	168,860	112,300
53190 - OTH CHILD NUT PROG OPERATIONS	87,800	87,418	97,759	105,532
53300 - COMMUNITY SVCS OPERATIONS	2,736,959	2,689,974	2,768,944	3,450,949
Grand Total	**$ 96,414,138**	**$ 93,487,917**	**$ 96,518,649**	**$ 106,025,511**

PERSONNEL RESOURCES - CURRENT YEAR SALARY

2025 SALARY BUDGET BY FUNCTION

51000 - INSTRUCTION	$ 56,053,570	52515 - ACCOUNTING SERVICES	154,086
52112 - ATTENDANCE SERVICES	634,557	52517 - PROPERTY ACCOUNTING SERVICES	282,144
52113 - SOCIAL WORK SERVICES	601,067	52519 - GRANT SERVICES	478,676
52120 - GUIDANCE SERVICES	3,063,283	52520 - PURCH WRHSE DISTRB SERVICES	64,034
52132 - MEDICAL SERVICES	1,175,115	52530 - PRINTING PUBLSHN DISTRBNG	9,682
52135 - OCCUPATIONAL THERAPY	253,854	52544 - EVALUATION SERVICES	328,716
52140 - PSYCHOLOGICAL SERVICES	943,032	52560 - INFORMATION SERVICES	710,770
52152 - SPEECH PATHOLOGY SERVICES	812,974	52571 - RECRUITMENT PLACEMENT	198,154
52170 - PHYSICAL THERAPY	160,446	52572 - PERSONNEL SERVICES	1,753,456
52194 - PARENTAL ADVISORY	665,535	52580 - ADMIN TECHNOLOGY SERVICES	207,268
52199 - OTH SUPPORT SERVICES STUDENT	1,162,443	52582 - SYS APPLICTN DEV	7,649,491
52212 - INSTR CURR DEVELOPMENT SVC	2,090,719	52620 - OPERATION OF BLDG SERVICES	516,081
52213 - INSTR STAFF TRAINING SVC	1,553,333	52630 - CARE UPKEEP OF GROUNDS SVC	121,954
52220 - LIBRARY MEDIA SERVICES	986,389	52640 - CARE UPKEEP OF EQUIPMENT SVC	1,105,918
52230 - INSTR RELATED TECHNOLOGY	136,398	52660 - SECURITY SERVICES	10,257
52240 - ACADEMIC STU ASSESSMENT	99,231	52670 - SAFETY	2,599,789
52312 - BOARD MINUTES CLERK SERVICES	12,032	52720 - VEHICLE OPERATION SVC STUDENT	440,169
52313 - BOARD TREASURER SERVICES	111,691	52730 - MONITORING SERVICES STUDENT	341,816
52321 - OFFICE OF SUPERINTENDENT	867,403	52740 - VEHICLE MAINT SERVICES STUDENT	30,978
52330 - STATE FED RELATIONS SERVICES	275,969	53110 - FOOD MILK PURCH ALA CARTE CATE	5,336,626
52340 - OTHER GENERAL AND ADMIN SVC	477,008	53120 - FOOD PREP DISPENSING SERVICES	211,701
52410 - OFFICE OF PRINCIPAL SERVICES	7,221,672	53130 - FOOD SUPPLY DELIVERY SERVICES	327,272
52490 - OTHR SUP SVC SCHOOL ADM	656,217	53140 - OTHER DIR RLTD CN SERVICES	121,736
52511 - BUSINESS OFFICE	295,032	53150 - FOOD MILK PURCH REIMB STUD	169,232
52512 - FINANCIAL REPORTING	246,244	53180 - NUT EDU AND STAFF DEVELOP	100,298
52513 - TREASURY SERVICES	199,925	53190 - OTH CHILD NUT PROG OPERATIONS	3,582,942
52514 - PAYROLL SERVICES	418,330	53300 - COMMUNITY SVCS OPERATIONS	801,293
52515 - ACCOUNTING SERVICES	535,304		

Grand Total = $109,363,312

Source: District Records

PRESENT ENROLLMENT

Enrollment as of October 1, 2024	
SCHOOL	# OF STUDENTS
Andersen Elementary	348
Boevers Elementary	433
Cedar Ridge Elementary	419
Clark Elementary	448
Darnaby Elementary	590
Grove Elementary	552
Jarman Elementary	575
Jefferson Elementary	575
McAuliffe Elementary	479
Moore Elementary	453
Ochoa Elementary	968
Peters Elementary	430
Rosa Parks Elementary	647
6/7th Grade Center	2,122
8th Grade Center	1,100
Union Freshman Academy	1,242
Union High School	3,569
DISTRCIT TOTAL NUMBER OF STUDENTS	14,950



Source: State Department of Education

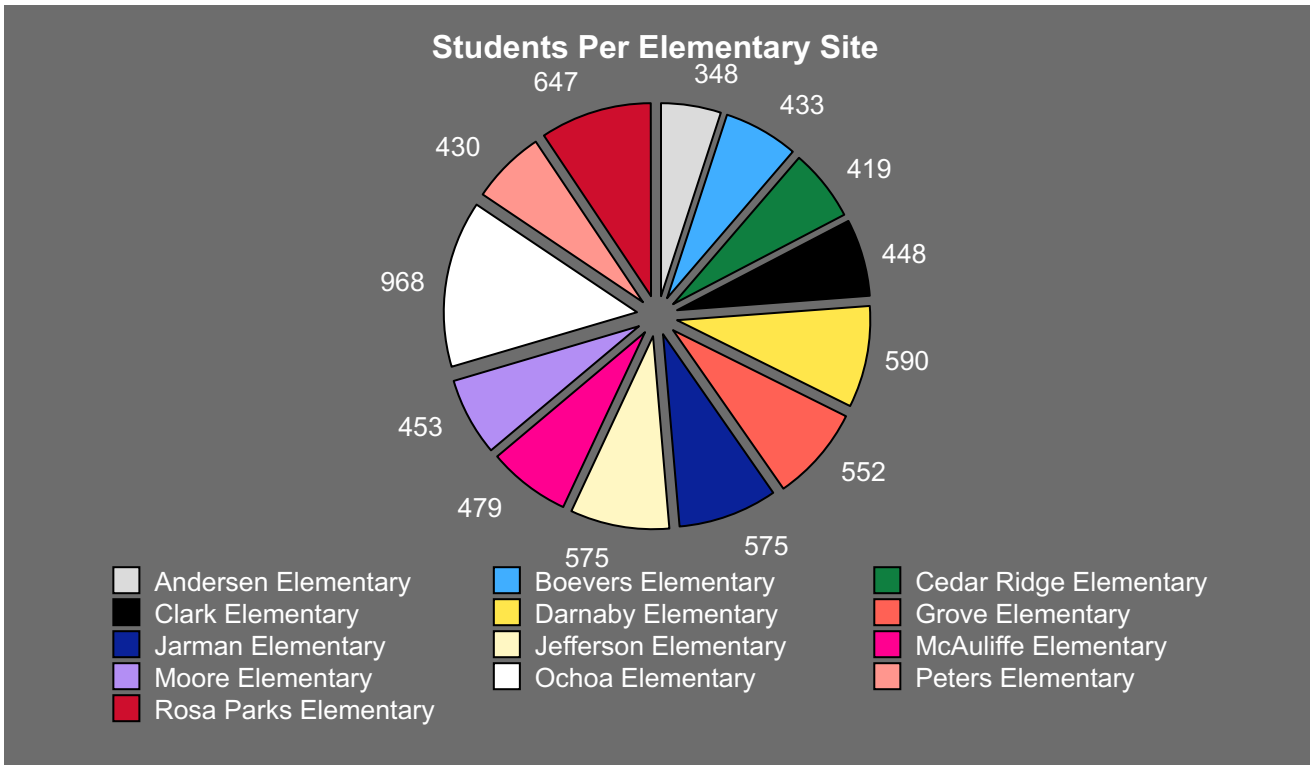
STUDENT ENROLLMENT HISTORY BY SCHOOL SITE

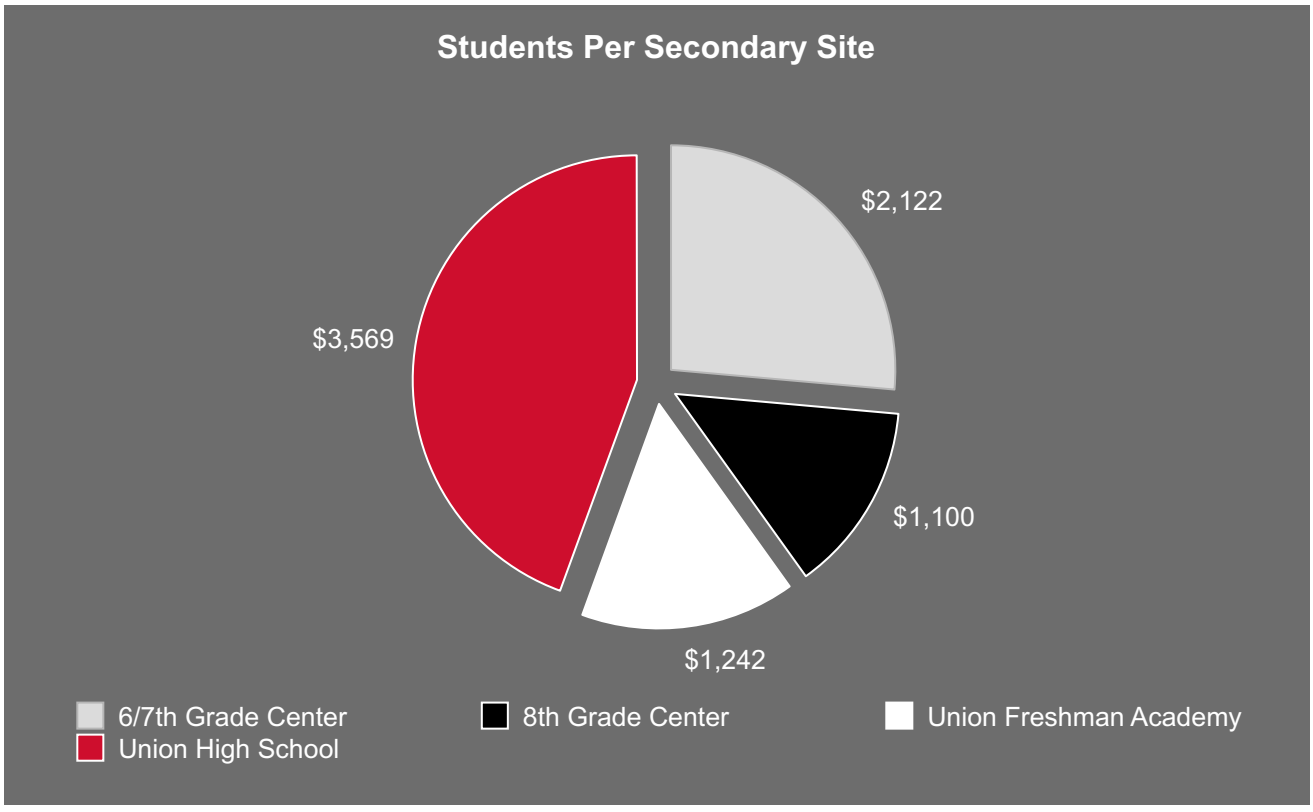
Student Enrollment History by School Site														
School Site	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Andersen Elementary	466	463	429	441	459	489	410	400	388	385	348	351	355	359
Boevers Elementary	592	580	575	612	609	468	418	420	434	433	433	437	441	445
Cedar Ridge Elementary	504	500	482	479	506	470	447	417	431	458	419	423	427	431
Clark Elementary	609	659	672	696	674	449	448	455	403	429	448	452	457	462
Darnaby Elementary	622	610	640	651	643	595	531	566	568	550	590	596	602	608
Grove Elementary	625	636	581	543	552	567	540	549	548	558	552	558	564	570
Jarman Elementary	600	591	630	583	551	621	621	607	614	533	575	581	587	593
Jefferson Elementary	558	554	568	545	579	583	526	543	578	576	575	581	587	593
McAuliffe Elementary	593	621	655	661	607	570	566	499	497	499	479	484	489	494
Moore Elementary	588	597	568	553	511	512	482	511	520	489	453	458	463	468
Ochoa Elementary	600	620	612	546	560	1014	962	957	907	910	968	978	988	998
Peters Elementary	528	496	455	463	441	420	348	401	434	422	430	434	438	442
Rosa Parks Elementary	771	794	833	864	844	730	660	602	622	651	647	653	660	667
Elementary Subtotal	**7656**	**7721**	**7700**	**7637**	**7536**	**7488**	**6959**	**6,927**	**6,944**	**6,893**	**6,917**	**6,986**	**7,058**	**7,130**
6/7th Grade Center	2226	2322	2306	2298	2369	2449	2332	2,241	2,182	2,178	2,122	2,143	2,164	2,186
8th Grade Center	1205	1173	1174	1197	1140	1218	1168	1,223	1,122	1,185	1,100	1,111	1,122	1,133
Union Freshman Academy	1236	1301	1238	1267	1264	1217	1196	1,280	1,287	1,204	1,242	1,254	1,267	1,280
Union High School	3500	3489	3542	3448	3464	3444	3304	3,340	3,355	3,519	3,569	3,605	3,641	3,677
Secondary Subtotal	**8167**	**8285**	**8260**	**8210**	**8237**	**8328**	**8000**	**8,084**	**7,946**	**8,086**	**8,033**	**8,113**	**8,194**	**8,276**
District Total Students	15,823	16,006	15,960	15,847	15,773	15,816	14,959	15,011	14,890	14,979	14,950	15,099	15,252	15,406



Source: District Records

CURRENT FISCAL YEAR ENROLLMENT





Source: District Records

ENROLLMENT FORECASTS AND METHODOLOGY

The spread of COVID-19, a novel strain of coronavirus, altered 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.

School Site	2026	2027	2028
Andersen Elementary	351	355	359
Boevers Elementary	437	441	445
Cedar Ridge Elementary	423	427	431
Cedar Ridge CLC	0	0	0
Clark Elementary	452	457	462
Clark CLC	0	0	0
Darnaby Elementary	596	602	608
Grove Elementary	558	564	570
Jarman Elementary	581	587	593
Jefferson Elementary	581	587	593
McAuliffe Elementary	484	489	494
Moore Elementary	458	463	468
Ochoa Elementary	978	988	998
Peters Elementary	434	438	442
Peters CLC Elementary	0	0	0
Rosa Parks Elementary	653	660	667
Elementary Subtotal	**6,986**	**7,058**	**7,130**
6/7th Grade Center	2,143	2,164	2,186
8th Grade Center	1,111	1,122	1,133
Union Freshman Academy	1,254	1,267	1,280
Union High School	3,605	3,641	3,677
Secondary Subtotal	**8,113**	**8,194**	**8,276**
District Total Students	15,099	15,252	15,406

Source: District Records

BOND PRINCIPAL AND INDEBTEDNESS

BOND PRINCIPAL AND INTEREST INDEBTEDNESS
As of June 30, 2024

AGENT	DUE DATE	ISSUE DATE	PRINCIPAL	INTEREST	TOTAL
		2024-2025 FY			
BOK	10/1/2024	4/1/2020		72,500.00	72,500.00
BOK	10/1/2024	4/1/2021		73,125.00	73,125.00
BOK	10/1/2024	4/1/2022		228,375.00	228,375.00
BOK	10/1/2024	4/1/2023		577,500.00	577,500.00
BOK	4/1/2025	4/1/2024		973,500.00	973,500.00
BOK	4/1/2025	4/1/2020	7,250,000.00	72,500.00	7,322,500.00
BOK	4/1/2025	4/1/2021	6,500,000.00	73,125.00	6,573,125.00
BOK	4/1/2025	4/1/2022	6,525,000.00	228,375.00	6,753,375.00
BOK	4/1/2025	4/1/2023	8,250,000.00	577,500.00	8,827,500.00
			28,525,000.00	2,876,500.00	31,401,500.00
		2025-2026 FY			
BOK	10/1/2025	4/1/2021		36,562.50	36,562.50
BOK	10/1/2025	4/1/2022		130,500.00	130,500.00
BOK	10/1/2025	4/1/2023		453,750.00	453,750.00
BOK	10/1/2025	4/1/2024		486,750.00	486,750.00
BOK	4/1/2026	4/1/2021	6,500,000.00	36,562.50	6,536,562.50
BOK	4/1/2026	4/1/2022	6,525,000.00	130,500.00	6,655,500.00
BOK	4/1/2026	4/1/2023	8,250,000.00	453,750.00	8,703,750.00
BOK	4/1/2026	4/1/2024	8,250,000.00	486,750.00	8,736,750.00
			29,525,000.00	2,215,125.00	31,740,125.00
		2026-2027 FY			
BOK	10/1/2026	4/1/2022		65,250.00	65,250.00
BOK	10/1/2026	4/1/2023		330,000.00	330,000.00
BOK	10/1/2026	4/1/2024		484,687.50	484,687.50
BOK	4/1/2027	4/1/2022	6,525,000.00	65,250.00	6,590,250.00
BOK	4/1/2027	4/1/2023	8,250,000.00	330,000.00	8,580,000.00
BOK	4/1/2027	4/1/2024	8,250,000.00	484,687.50	8,734,687.50
			23,025,000.00	1,759,875.00	24,784,875.00
		2027-2028 FY			
BOK	10/1/2027	4/1/2023		165,000.00	165,000.00
BOK	10/1/2027	4/1/2024		330,000.00	330,000.00
BOK	4/1/2028	4/1/2023	8,250,000.00	165,000.00	8,415,000.00
BOK	4/1/2028	4/1/2024	8,250,000.00	330,000.00	8,580,000.00
			16,500,000.00	990,000.00	17,490,000.00
		2028-2029 FY			
BOK	10/1/2027	4/1/2024		165,000.00	165,000.00
BOK	4/1/2028	4/1/2024	8,250,000.00	165,000.00	8,415,000.00
			8,250,000.00	330,000.00	8,580,000.00
GRAND TOTAL			105,825,000.00	8,171,500.00	113,996,500.00

Source: District Records

GRADUATION RATES

Union High School Graduation			
Graduating Class of:	**Graduating in 4 Years**	**Non-Grads**	**4-Year Graduation Rate**
2019	1151	91	92.67%
2020	1037	102	91.04%
2021	963	176	84.55%
2022	1077	156	86.59%
2023	975	118	86.59%



Source: District Records

DROPOUT RATES

Grade	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 %
121th Grade	1019	958	1053	1074	5	44	71	70	0.49 %	4.59 %	6.74 %	6.52 %



Drop-out rates for 2023-2024 are not final
until February 2025.
Source: State Department of Education

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[d]	Number of Lunches Served[b]
2015	15,700	10,323	65.75%	973,971	1,696,504
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	15,353,932
2021	14,889	10,701	71.87%	884,247	1,282,602
2022	14,926	10,624	71.18%	1,031,420	1,597,427
2023	14,843	10,762	72.51%	852,390	1,523,916
2024	14,959	11,965	79.99%	927,757	1,591,686

a End of year audited average daily membership (ADM) and average daily haul (ADH) obtained from the Oklahoma State Department of Education.
b Obtained from District records.
c Average daily haul (ADH) includes both bus route and bus activity miles obtained from the Oklahoma State Department of Education.



KNOW YOUR FARMER, KNOW YOUR FOOD

Know Your Farmer, Know Your Food

It might surprise some, but even though Oklahoma is in the heart of Midwest, some kids in the city of Tulsa don't know a great detail 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.

The "Know Your Farmer, Know Your Food," program is a reoccurring promotion that features a different fruit and vegetable each month on the menus.

Child Nutrition is very passionate about using as much local produce and foods as possible in the meals served to students.

Local foods are more nutritious, better tasting and fresher. Purchasing local foods reduces the 'carbon footprint' by reducing the transportation distances required to get food from the farm to the table. In addition, 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 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 highlights the farmer who supplies Union its monthly produce, as well as recipes.

Farm to School

Because new federal regulations require much more fruits and vegetables, Child Nutrition is excited about the opportunity to participate in the Farm to School program to meet these regulations.

Union Schools have partnered with Peachcrest Farms in Stratford, Oklahoma, to provide as many local, seasonal vegetables and fruits as possible. Menus will highlight watermelon, cantaloupe, spring mix, zucchini, yellow squash, cucumbers, cherry tomatoes, green peppers, kale, swiss chard, spinach, sweet potatoes, lettuces, and herbs grown right here in Oklahoma, and they are organic, too!

We also make fresh pizzas from scratch using pizza dough made from Oklahoma grown wheat. Buying local produce allows us to provide the freshest, most nutritious, best tasting fruits and vegetables, and also stimulates the Oklahoma economy by providing a market for Oklahoma farmers to sell their products.

Child Nutrition is committed to purchasing quality products that are the best tasting and nutritious, student-approved foods available. We buy name brand, high quality foods such as Chobani Greek yogurt, Dole, Pilgrim's Pride chicken, Made In Oklahoma Advance Meats, Land o' Lakes dairy products, Pepperidge Farms goldfish bread and many others.

We are working together to ensure healthier students!

DISTRICT TEST SCORES

Elementary	RSA				Reading/ELA												Math												Science			
	3rd Grade				3rd Grade				4th Grade				5th Grade				3rd Grade				4th Grade				5th Grade				5th Grade			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Andersen	80	91	91	80	32	48	51	65	37	42	40	81	21	51	49	62	37	45	53	46	46	46	39	73	21	58	47	60	18	47	55	50
Boevers	53	0	60	58	7	16	23	49	13	10	18	35	13	17	15	26	9	35	31	43	25	19	46	46	25	30	18	39	21	17	18	20
Cedar Ridge	78	85	87	91	34	41	45	75	16	37	34	63	46	39	49	79	49	61	57	71	24	47	48	57	41	31	41	59	47	57	50	57
Clark	47	39	48	56	11	9	16	48	23	6	15	15	8	25	11	31	16	10	24	51	32	8	11	12	8	34	12	19	14	34	26	17
Darnaby	68	71	80	83	22	32	48	71	33	42	35	72	55	54	47	65	37	45	48	51	53	56	58	66	40	60	58	57	52	57	52	32
Grove	47	56	53	58	14	22	15	39	10	13	26	37	19	23	33	56	13	13	22	26	18	21	19	14	19	19	29	18	16	17	20	15
Jarman	59	68	71	66	14	25	21	48	21	9	21	46	22	19	17	45	13	20	15	25	21	15	26	32	17	17	14	28	27	35	22	27
Jefferson	48	71	63	65	14	35	24	48	11	14	18	37	29	25	15	42	21	32	24	35	14	18	32	30	9	22	16	40	23	33	11	28
McAuliffe	41	46	37	45	7	10	9	21	6	6	11	19	14	16	12	21	7	10	8	7	15	8	13	6	7	7	13	21	17	17	11	14
Moore	65	75	69	75	27	34	29	55	25	29	35	58	29	22	31	55	19	17	36	33	26	29	36	46	25	12	24	26	27	19	24	23
Ochoa	32	29	39	38	4	4	7	17	10	6	6	23	6	6	9	24	9	6	8	9	10	11	7	12	6	5	7	13	8	12	10	15
Peters	81	79	74	78	33	30	29	66	28	25	30	59	25	35	40	67	26	23	31	46	30	41	31	42	17	29	41	52	25	35	45	44
Rosa Parks	35	52	55	51	7	16	12	30	17	7	8	31	14	24	13	32	7	11	13	15	17	2	8	20	11	26	10	19	20	26	16	14
District Composite	**53**	**60**	**62**	**63**	**15**	**23**	**24**	**45**	**19**	**17**	**21**	**42**	**22**	**25**	**25**	**44**	**18**	**23**	**26**	**33**	**24**	**23**	**27**	**33**	**18**	**26**	**23**	**32**	**23**	**30**	**25**	**25**
State Composite		**68**	**70**		**25**	**29**	**29**	**51**	**22**	**23**	**24**	**47**	**28**	**27**	**28**	**46**	**29**	**33**	**34**	**38**	**28**	**33**	**35**	**40**	**22**	**26**	**27**	**37**	**32**	**38**	**35**	**34**

Middle School	Reading/ELA												Math												Science			
	6th Grade				7th Grade				8th Grade				6th Grade				7th Grade				8th Grade				8th Grade			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
District Composite	21	21	24	29	14	17	15	33	16	18	14	31	21	16	22	27	16	19	16	21	18	18	17	28	27	28	26	26
State Composite	26	26	26	39	19	21	21	39	24	25	20	40	21	23	23	24	20	24	24	29	14	16	15	25	33	30	35	5

High School	Reading/ELA				Math				Science				History			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
District Composite	31	34	29	30	20	29	18	17	19	30	21	24	n/a	48	41	40
State Composite	30	38			20	19			24	26	21	23		46	41	43

Scores represent the percent of student scoring Advanced or Proficient

Data incluedes ALL students in Regular Ed, Special Ed, and EL assessed on OSTP/CCRA (FAY & NFAV)

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.

STRATEGIC PLAN



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. We are extremely grateful to everyone who participated in 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, "the Union Way."

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.

Union continues to adapt to the changing needs of our community and students. The transformation of our 6th and 7th Grade Center, the centerpiece of our recent $152 million bond campaign, is well underway. Investments we have made in safety, technology, and new programming – including the expansion of our Construction Academy, a new Aerospace Academy, and the genesis of a Medical Academy – are providing our students with even more pathways to success.

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 John Federline

John Federline, Ed.D. Superintendent — *Joey Reyes* — *Dr. Chris McNeil* D.O

Heather McAdams — *Stacey Roemerman* — *Steve Nguyen*



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:

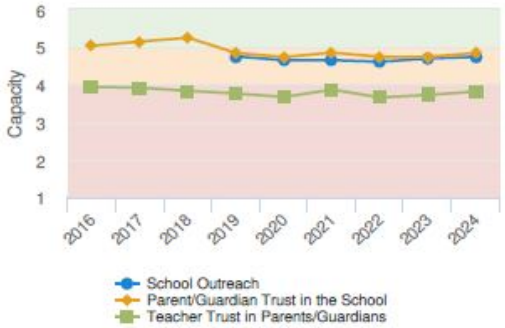
- Each student is entitled to an excellent education that maximizes his or her individual potential.
- Literacy is the foundation to learning and an essential life skill.
- Our diversity is a strength that creates adaptable, resilient, creative, and innovative citizens.
- Quality early childhood education 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

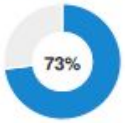
Family and School Connectedness measures the strength of the relationship between parents/guardians and the school from the perspective of parents/guardians. Parents/Guardians are asked to assess their trust in the school, the school's ability to communicate and keep them informed/involved, and their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



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 teachers work with them to meet the learning needs of students.



of parents/guardians feel teachers encourage them to contact them if their child is having a problem in class.



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



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

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.

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.



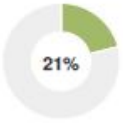
of teachers feel they can count on parent/guardian support.



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.

RETENTION RATE

Personnel Resources Turnover							
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Certified Staff							
Total Employed	968	958	1005	1009	1009	1015	1030
Total Terminated	182	158	118	117	193	157	150
Turnover Rate	18.80 %	16.49 %	11.74 %	11.60 %	19.13 %	15.47 %	14.56 %
Support Staff							
Total Employed	855	842	910	885	892	902	940
Total Terminated	194	190	183	140	163	194	180
Turnover Rate	22.69 %	22.57 %	20.11 %	15.82 %	18.27 %	21.51 %	19.15 %
Administrative Staff							
Total Employed	78	78	81	81	77	80	78
Total Terminated	7	3	2	3	3	8	7
Turnover Rate	8.97 %	3.85 %	2.47 %	3.70 %	3.90 %	10.00 %	8.97 %

2023-2024 Reason for Personnel Changes					
Term Reasons	**Certified Staff**	**Admin Staff**	**Support Staff**	**Total by Reason**	**Percent Per Reason**
00-No Reason	32	0	35	67	19.88 %
00-Temp Contract Ends	25	0	16	41	12.17 %
01-Retiring (ERI included)	6	6	15	27	8.01 %
02-Another School In-State	13	0	4	17	5.04 %
03-Work out-of-state	7	0	4	11	3.26 %
04-Other Employment	24	0	28	52	15.43 %
05-Health Reasons	4	0	5	9	2.67 %
06-Marriage	0	0	0	0	— %
07-Personal Reasons	26	0	49	75	22.26 %
08-Deceased	1	0	6	7	2.08 %
09-Leave of Absence	0	0	0	0	— %
10-Maternity/Childbirth/Homemaking	7	0	3	10	2.97 %
11-Moving due to spouse's employment	1	0	3	4	1.19 %
12-Reduction in Force	4	0	0	4	1.19 %
13-Displaced due to consolidation	0	0	0	0	— %
14-Terminated	0	1	12	13	3.86 %
Total	150	7	180	337	100.00 %

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GLOSSARY

Ad Valorem	Taxes levied by a school district on the assessed value of real and personal property located within the school district that, within legal limits, is the final authority in determining the amount to be raised for school purposes
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.
Certified Staff	School employees who have a valid credential or permit to work in their position.
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

GLOSSARY

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.
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 Principals (GAAP)	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.

GLOSSARY

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.
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 school
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.
Oklahoma Career Information System (OKCIS)	An internet-based delivery system for accurate comprehensive, current, and relevant occupational, post-secondary school and financial aid information OKCIS contains the latest national, Oklahoma and local labor market data and projections

GLOSSARY

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
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 well being of students above and beyond academics.
Special Education (SPED)	Activities primarily for students having special needs.
Weighted ADM	Calculation that assigns different weights to students in school district based on their grade level. The weight reflects the different costs and needs of educating students at different grade levels.