



Union Public Schools
Independent District #9
Tulsa, OK 74133

BUDGET BOOK

2025-2026

www.unionps.org





Union Public Schools
Independent School District #9
Tulsa, Oklahoma

Annual Budget

For the Fiscal year Ending June 30, 2026

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EXECUTIVE SUMMARY

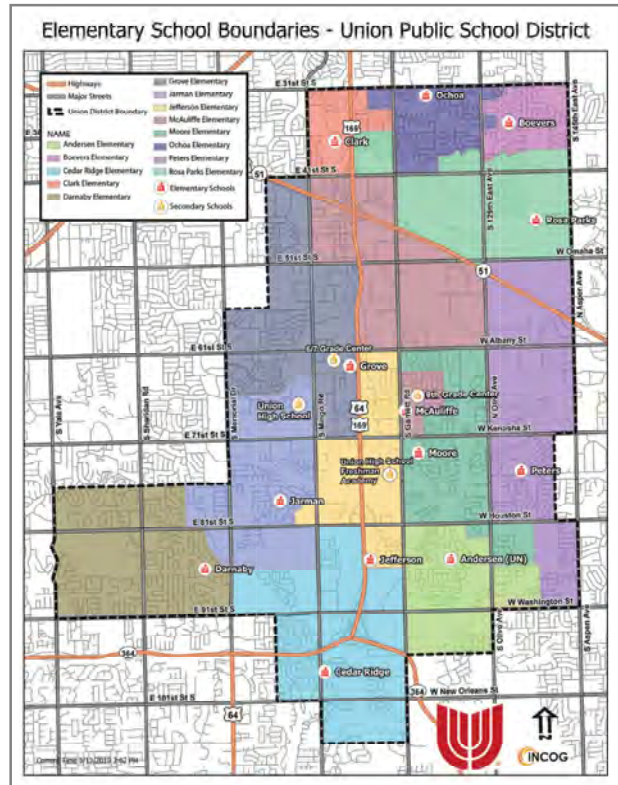
ONE INTRODUCTION

Union Public Schools, the 8th largest school district in Oklahoma, had a total enrollment of 14,950 students in grades Pre-K – 12 during the 2024-25 school year. The district's 19 school sites – 13 elementary schools, five secondary and an early childhood center – are a showcase for academic excellence and innovation in public education, located in southeast Tulsa and northwest Broken Arrow.

At Union, 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 collective vision is one of **"REACHING — ENGAGING — and INSPIRING."**

The district's strengths in early childhood, community schools, STEM (Science, Technology, Engineering and Math), and college and career readiness continue to power us forward into the future. We have made some minor adjustments to our district's instructional philosophy, which we call the Core Four: 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 most recent bond campaign, is well underway. We are deeply invested in student engagement and developing new programming – including the expansion of our Construction Academy, a new Aerospace Academy and the genesis of a Medical Academy – providing our students with even more pathways to success.



TWO STUDENT STATISTICS

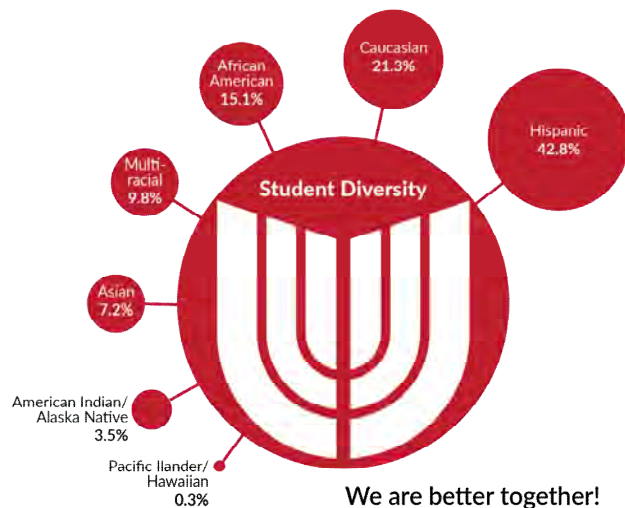
- In 2024-25, Union's enrollment decreased by 29 students (0.2%) over the previous year. In total, Union served 14,950 students – 6,916 at the elementary level and 8,034 in grades 6-12.
- District-wide, 7,432 students (49.7%) were female and 7,521 (50.3%) male.
- In terms of racial origin, 3.5% were American Indian/Alaska Native, 15.1% African American, 9.8% multi-racial, 0.3% Pacific Islander/Hawaiian, 7.2% Asian, 21.3% Caucasian and 42.8% of Hispanic ethnicity.
- There were 3,114 identified gifted students in grades Pre-K-12, served by a variety of courses, programs and enrichment services.
- Union students take four standardized tests related to college preparation and admission. The participation numbers and results are in the table below.

Test	No. of students	Best score for the year (averaged)
PreACT	1,170	Comp. Score 15.85
ACT	1,254	Comp. Score 17.0
PSAT	181	Total Score 1099
SAT	55	Total Score 1242

- 2,164 students were enrolled in special education.
- English Learner (EL) services were provided to 2,807 elementary and 1,899 secondary students; of these students, 182 became English-proficient and exited the program. Our diverse population spoke

more than 60 different languages. Approximately 29% of Union students were English Learners.

- For more than 30 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 2024-25 school year, Union's Adult Basic Education (ABE) program enrolled approximately 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, Rogers State University, Northeast Technology Center - Pryor 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 2,500 HiSet, GED and/or Pearson tests were given during the school year, with approximately 200 individuals earning High School Equivalency diplomas.
- Union's Extended Day Program (EDP) served 657 students at 15 sites.
- Among the children's favorite activities in EDP were outdoor play, center activities and gym games. STEM and STEAM activities including arts and craft shows,

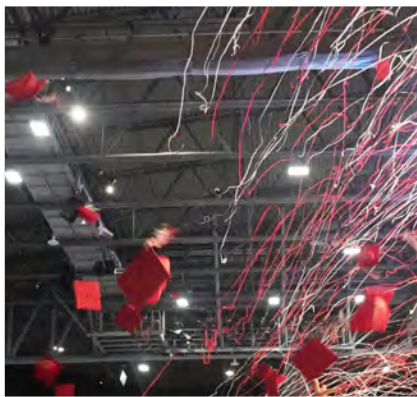


making snow globes and silhouettes, door decorating, crochet, flying kites, daily weather forecasting, paper mâché masks, creating Dino habitats and a “robotic” arm, raising butterflies and ladybugs, making cards for veterans, a visit from the fire department and making grilled cheese sandwiches. An array of parties included “car wash” foam, bubbles, glow and splash parties and January birthdays for all students. They stayed busy, challenged and happy!

- Our EDP Resource Room provided supplies to make all these activities happen.
- Students receiving tribal assistance continued to grow. This year we had the opportunity to offer all 15 sites Cherokee Nation childcare assistance. Eleven

sites received Muscogee (Creek) assistance. The tribes require that parents first request childcare assistance through their agency an agreement is extended. We also accept DHS childcare assistance at all sites for those families that qualify.

- Fall and Spring Break camps were a success this year, serving 198 students. We visited Livesay Orchard, the Will Rogers Museum, Philbrook Museum, Incredible Pizza and the Tulsa Zoo.
- Summer camp was full all summer with a waiting list. We served 221 students and stayed busy with STEAM projects daily, as well as swimming, field trips and special visitors.



THREE

EMPLOYEE STATISTICS AND ACHIEVEMENT

- Dr. John Federline was named Superintendent of Union Public Schools. He assumed his new role on July 1, 2024, and was named "People to Watch in 2025" by the Tulsa World.
- Union employed 1,015 teachers, 913 support personnel and 81 administrators. Of the district's administrators, 89% had a master's degree or higher. Of the teaching and administrative staff, 40.8% held graduate-level degrees – 422 with master's degrees and 19 with doctorates.
- The district welcomed 140 new teachers for the 2024-25 school year.
- The ethnic diversity among the staff was 8% African American, 6% American Indian, 19% Hispanic, 3% Asian and 64% Caucasian/other. Four hundred and forty-seven were male and 1,562 were female.
- Cory Allen, Andersen Elementary Fifth Grade Teacher, was named District Teacher of the Year.
- Billy Roe, Union District Network Administrator, was 2024-25 Support Employee of the Year.
- Union Public Schools received the Glenn Snider Human Relations Award by the Oklahoma Education Association. This award is presented to the school district, individual or organization best exemplifying the practice of effective human relations and concerns for human rights.
- Christine Gonzales, director of federal programs, and Chasity Gray, director of professional learning, were recognized as "Difference Makers" at the 2025 CCOSA Conference.
- Coach Kirk Fridrich **retired** as head football coach after 18 years in the position. He led the team to win five 6A state championships in 2008, 2009, 2010, 2011 and 2016. In 2011, he was named Tulsa World State Coach of the Year and Tulsa World Metro Coach of the Year in 2008. He was a four-time winner of the Oklahoma Region 7 Coach of the Year and an 11-time winner of District Coach of the Year. Fridrich was inducted into the Oklahoma Coaches' Association Hall of Fame in 2024.
- Antonio Graham returned to Union as the new head football coach for Union Public Schools on Dec. 11, 2024. A Union graduate (Class of 2005) and former coach, Graham started his coaching career as an assistant to Kirk Fridrich. As a Bill Blankenship-coached Union linebacker, Graham won championship rings in 2002 and 2004. Graham collected additional rings as a Union assistant in 2009, 2010 and 2016; and as a Blankenship assistant at Owasso in 2017 and 2019. Most recently, he was head football coach at Owasso High School.
- Scott Norris was named the new Head Boys Basketball Coach on April 21, 2025, following the retirement of legendary coach Rudy Garcia, who led the program for 30 years. Most recently, Coach Norris served as the Head Boys Basketball Coach at Edmond North High School and helped them capture back-to-back 6A State Championships in 2022 and 2023, a State Runner-Up finish in 2024 and a State Semi Finalist appearance in 2021.



1. District Teachers of the Year 2. Teacher of the Year-Cory Allen 3. Support Employee of the year-Billy Roe

EMPLOYEE ATHLETIC HONORS/ACHIEVEMENTS

STEPHANIE BLACKWELL, CMAA, ATHLETICS COORDINATOR

Oklahoma and Section 6 Selection – Frank Kovalesski Professional Development Award

DAN NEWMAN, ATHLETIC TRAINER

Promoted to Associate Athletic Director of Sports Medicine and Performance

EMILY BARKLEY, CMAA, ATHLETIC DIRECTOR

National Federation of State High School Associations (NFHS) Citation Award

JOE REDMOND, ASSOCIATE ATHLETIC DIRECTOR

OIAAA Newcomer Athletic Director of the Year - East

FOUR

TEACHING AND LEARNING

EARLY CHILDHOOD EDUCATION

- One hundred and ninety children participated in the three-year-old program at Rosa Parks Early Childhood Education Center. District-wide, 646 four-year-olds enrolled in Pre-K classes.
- State spending for preschool 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 9 of 10 quality standards benchmarks and has achieved 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 from the prior year).
- Union's new employee childcare program, The Nest, opened its doors in Aug. 2023 at Rosa Parks Early Childhood Education Center with 44 children enrolled. In 2024-25, 52 children were served.



SCHOOLS

- Union Schools launched the "Be Present to Win" campaign to combat chronic absenteeism, with a goal of reducing it by 7%. Significant progress was made, with 200 fewer students chronically absent during the 2024-25 school year – a decrease of 1.35% district-wide.
- Rocket the Redhawk was revealed as the new costumed mascot for Union High School at the fall pep assembly.
- The Union Teacher Empowerment Program launched in February 2025, made possible by the passing of SB 1256 during the Legislative Session in May 2024. The bill empowers Oklahoma educators by establishing advanced, lead and master teacher certifications, coupled with significant stipends ranging from \$3,000 to \$10,000.
- Sixty-two Union 8th Grade students were selected to participate in the next cohort of the EDGE Program. This program enables students to obtain a two-year associates degree through Tulsa Community College at the same time they complete their high school degree.
- Union's Native American Program was honored as the Fiscal Year 25 Exemplary Program by Muscogee Nation's Johnson-O'Malley office.
- High School Counselor Sarah Forbes was named a top five finalist for Oklahoma School Counselor of the Year.
- The Redhawks R.I.S.E. (Ready, Independent, Skilled, Empowered) gained momentum during its second academic year, helping individuals with disabilities to transition into adulthood. The program was made

possible by the passage of a new Oklahoma law that allows special needs students to stay in school, working on transition skills, until the age of 22.

- Union Virtual served 100 students in grades 5-12 during the 2024-25 school year, with another 1,200 students participating in the blended virtual program at Union High School. Coursework was provided through Flexpoint, Edgenuity and Edynamics.
- Scott Pennington and Jessica Hogaboom of the district's Hope 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 Dr. Chan Hellman, Director of the Hope Research Center at OU-Tulsa.
- Union Special Services hosted the 4th Annual "Choose to Include" event for more than 600 students and their families at Union Tuttle Stadium in May. Choose to Include is a special day for students with significant cognitive and adaptive needs. This year's theme was "Everyone Deserves a Chance to Fly." Students played a variety of activities, including bocce ball, bowling, stomp rocket launchers, the parachute ball game and other fun activities.
- Senior Madeline Bacon was awarded the first Mr.

G. Scholarship, in honor of the late Nick Griffith, a teacher who loved and inspired so many students during his time at the Union 6th/7th Grade Center.

- The teachers at Rosa Parks Early Childhood Education Center were selected as the elementary recipients of the "Possibilities in Action" partner award from Union's psychology team.
- Leadership Tulsa toured Darnaby Elementary and the Union Innovation STEM Lab in April to learn more about the school's STEM offerings and Project Lead The Way.
- Seven EDP staff development opportunities were provided at school sites by the University of Oklahoma Center for Early Childhood Professional Development (CECPD). Topics included Guaranteeing a Safe Environment; Building Professionalism in Out-of-School-Time Staff; Planning for Out-of-School-Time Programs; Building Team Spirit; Trauma-Sensitive Practices; Employee Self-Care; and Vector Safety training.
- In-person CPR/First Aid training was offered in small groups. All training was approved for credit through the CECPD. Each staff member is required to take 20-30 hours of training annually.

COMMUNITY SCHOOLS

- During the 2024-2025 school year, Union's ten full-service community schools partnered with over 100 community organizations to meet the diverse needs of students and families. These partnerships provide a range of essential wraparound services, programs, and resources at the school building, ensuring students and families feel safe, supported and engaged.
- Dr. Kenneth Moore, Executive Director of Secondary Schools, talked to visitors from Tahlequah Public Schools about the classes and offerings Union provides at the Union Innovation Lab and toured Ellen Ochoa Elementary to gather information about Community Schools.

Out-of-School-Time (OST) Programs

In collaboration with community partners and teachers, Union offered a variety of academic and enrichment programs for students. Program categories include STEM, Health & Fitness, Fine Arts, Youth Development & Leadership and Academic Support. These programs are offered throughout the school year and summer, with students receiving healthy snacks, access to programs, and transportation. By connecting students with enriching experiences, caring mentors, and opportunities beyond the school day, Union ensures every child is prepared to succeed, supporting the district's mission of "100% graduation, college and career-ready."





During the 2024-2025 school year:

- 2,727 students participated in OST programs at the 6th Grade Center, 7th Grade Center, Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa and Rosa Parks.
- 100% participated at no cost to the family
- Daily average attendance was 89

The following types of programs were offered:

- 68 STEM programs
- 64 academic and tutoring
- 77 health and wellness
- 52 youth development/leadership
- 63 fine arts

Impact of afterschool programs

The SAYO-Y (Survey of Academic and Youth Outcomes – Youth) survey was administered to students at the end of programs. Overall, students value their afterschool programs as a positive and supportive environment. They enjoy attending programs, feel respected by peers and adults and see the program as a place where they can try new things and grow.

- **Positive Experiences and Belonging:** A strong majority of students reported they enjoy attending, with 94% saying “Yes” and “Mostly Yes.” Similarly, many feel respected by peers, as 91% responded either “Yes” or “Mostly Yes” when asked if kids attending treat each other with respect. These results suggest the program is fostering a welcoming and inclusive environment.
- **Adult Support and Care:** Students said that adults play an important role in making the program supportive. Sixty-four percent said adults “care about what I think” and 47% felt adults “listen to my ideas for new activities,” with another 32% answering “Mostly Yes.” Additionally, 66% of students said there is someone at the program who supports them in reaching their goals.
- **Opportunities for Growth and Exploration:** OST programs provide a space for exploration and self-discovery as 69% of students said they “get to try new things,” and 62% agreed that participating has helped them “find out what I’m good at doing and what I like to do.” Sixty-six percent reported setting personal goals for themselves, and 50% said they try new things even if they look hard. These responses show the program is encouraging students to develop confidence, resilience, and curiosity.
- **Academic Impact:** Seventy-six percent of students felt that attending the program has helped them do better in school. This suggests a significant portion of students are experiencing academic benefits from participation.

Early Childhood Programs

- Tulsa City-County Library’s Youth Services Department distributed 4,224 books to 495 Pre-K students at Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa and Rosa Parks. This project is funded by the Krueger Charitable Foundation through the Tulsa Library Trust.
- 228 students attended Pre-K Camp, which helps incoming students get ready and excited for Pre-K.

This program is supported by Union Schools Education Foundation and Potts Family Foundation.

- 279 students at Boevers, McAuliffe and Ochoa participated in an early childhood music class to increase music competence in young learners. The program was funded by the Oklahoma Arts Council and The bART Center of Music.

Parent and Family Engagement

- There were 343 combined opportunities for parent and family engagement at Union 6/7 Grade Center, Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa and Rosa Parks.
- The combined participation rate for parent-teacher conferences was 91.5% at Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa and Rosa Parks

Comprehensive Supports

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

- 1,250 Union community members were served through Community Health Connection, including two school-based health clinics at Ochoa and Rosa Parks.
- 362 students received new clothing, shoes and hygiene products from Assistance League of Tulsa's signature program, Operation School Bell.
- 276 students received food to take home on weekends through Food Bank of Eastern Oklahoma's Food for Kids Backpack Program.
- 471 individuals received emergency help with food, clothing, hygiene products, coats, etc.
- 445 families received meal assistance during the holidays.
- 818 students received holiday presents in partnership with a variety of community partners, including James Mission and district staff.
- 266 students received mentoring from various community partners.
- 522 students received behavioral and mental health support at the school.
- 4,027 students received free vision screenings through Vizavance.
- 60 students received free eye exams and glasses in partnership with MyEyeDr.
- 2,388 students received free hearing screenings through the University of Tulsa.
- 1,804 students received dental screenings from Woodland Dentistry and Braces.



Community Partner Appreciation Breakfast

Over 300 guests attended Union's annual Community Partner Appreciation breakfast.

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
Christian Chapel
Church 3434
Church on the Move
Emerson
Explorer Pipeline
Flint Family Foundation

First Baptist
Foundations Church
Gaining Ground
Gelvin Foundation
Global Gardens
M&M Lumber Company
MPW Engineering
NSU College of Education

Paragon Films
Phoenix Financial
Potts Family Foundation
QuikTrip
Rotary Club of Southeast
Tulsa
Stan Rickner
Supercado Morelos

SWEP
The Opp
The Park Church
Tulsa Changemakers
Tulsa Debate League
Route 66 Kicks for Kids
Union Schools Education
Foundation

STEM (SCIENCE, TECHNOLOGY, ENGINEERING, MATH) CURRICULUM

- Pre-K-5th grade: Project Lead The Way launch modules provide exposure for all three STEM pathways: biomedical, computer science and engineering. Each module offers opportunities for students to solve real-world problems by studying the problem and designing and testing their own solutions.
- Afterschool programming with a STEM focus continues to expand for elementary and middle school students.
- Grades 6-8: Elective classes 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 High School's newly created aerospace program, "Redhawks Take Flight," is helping students realize future college and career pathways in aviation/aerospace. Beginning in the 9th grade, students have the option to take courses in aviation technology, flight systems for aircraft and drones, powerplants, flight instruments, aviation maintenance and flight planning. Graduates have direct-to-employment and transfer credit opportunities, with pathways to further FAA certification.
- Union continues to expand its Construction Academy offerings. In September 2024, Union partnered with OSUIT to add coursework on electrical construction and air conditioning/refrigeration. Students in both programs can earn up to 15 of the 88 college credit hours required to earn an applied associate's degree from OSUIT in Okmulgee, as well as industry-recognized credentials. Courses are taught on campus at Union's Innovation Lab by qualified instructors from OSUIT. The courses and related textbooks, tools and materials are provided at no cost to Union students, thanks to the generous support of the Hardesty Family Foundation.
- Robotics programs are offered for all ages at Union, beginning with several FIRST Lego League groups at the elementary level. The Bazinga Project and Project Agnizab for grades 8-12 are aimed primarily at middle school students, creating our FIRST Tech Challenge robotics team. Both compete to solve real-world problems using STEM and problem-solving skills, learning to work together as a team. Ubotics (Union's High School's Robotics Team for grades 9-12) comes together to design, program and build a robot that meets specific criteria to accomplish tasks in FIRST Robotics Competitions.
- The Darnaby Robotics Team was named State Champions at the VEX IQ State Competition in March of 2025. Team Wall-E took home 1st place in the Robot Skills Challenge, proving their mastery in both driving skills and autonomous coding. Team Roz won the Excellence Award for best overall performance across all categories.





COLLEGE/CAREER READINESS

- 1,047 students graduated in the Class of 2025.
- 2025 Seniors of the Year were Kelis Robinson and Owen Grass.
- For the 13th year in a row, Union Public Schools was recognized by the Oklahoma State Regents for Higher Education as the Oklahoma's Promise 2025 State 6A Champion; 143 seniors from the class of 2024 qualified for the Oklahoma's Promise Scholarship.
- Five high school seniors were named National Merit Finalists (2024-25): Davinia Devaraj, Ava Kinney, Benjamin Tran, Christina Tran and Elisha Tyshchuk.
- Six high school seniors were named National Merit Semifinalists (2024-25): Davinia Devaraj, Red Khanal, Ava Kinney, Benjamin Tran, Christina Tran and Elisha Tyshchuk.
- Seniors Neil Parekh and Esther Sammader were recognized as Commended Students as part of the 2025 National Merit Scholarship Program.
- Eight Class of 2025 students completed more than 200 hours of community service during their four years of high school, earning them the distinction of being recognized as Community Service Graduates: Zaniib Ali, Davinia Devaraj, Leah Hemm, Ariba Iqbal, Sanlun Khup, Sholape Osifeso, Oluwajoba Oyedele and Sebastian Resendiz Perez.
- The following 2025 seniors were named Distinguished Graduates for their outstanding academic achievements and service to school and community: Ademide Akran, Zaniib Ali, Aleena Ashraf, Emma Baggett, Yasmar Bailon-Aguayo, John Carlson, Josue Del Rio Salas, Davinia Devaraj, Christopher Dickens, Reagan Duntley, Ike Etumudor, Yara Fakhoury, Dalena Huynh, Ariba Iqbal, Abraham Kannard, Sanlun Khup, Ruby Ledezma Chavez, Aniesha Lor, Alyssa Martin, Cecilia Nguyen, Sophia Nguyen, Ajarat Oduborisa, Sholape Osifeso, Neil Parekh, Sebastian Resendiz Perez, Kelis Robinson, Eshter Samadder, Elizabeth Thralls, Benjamin Tran, Christina Tran, Tan Tran, Emily Wadman, Wuraola Yinusa, Xuwen Zhao and Samuel Zhu.
- Twenty-three seniors earned Valedictorian status by earning a 5.0 or higher GPA. Twenty-nine seniors were named Salutatorians by earning a GPA of 4.8 – 4.99.
- Union High School senior Sebastian Resendiz Perez was awarded a full four-year scholarship to Stanford University through the QuestBridge National College Match. The highly competitive program 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 3,872 nationally recognized certifications for 549 students in fields which include, but are not limited to: manufacturing, automotive, information technology, culinary, early childhood education, law enforcement and construction.
- In 2024-25, nineteen Advanced Placement (AP) courses were provided, and 355 students took a total of 676 exams. Two hundred sixty-two students (74%) earned a score of "3" or higher. One hundred and two students received AP Scholar recognition, with an average score of 3.53. Fifty-eight of the 102 earned the designation of AP Scholar with an average score of 3.07 and eleven earned AP Scholar with Honors with an average score of 3.62. Of the 102 AP scholars, 33 students earned the AP Scholar with Distinction recognition, with an average test score of 4.10 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 26,337 credits since the program began in 2010.

EDGE (Earn a Degree, Graduate Early) program, in partnership with Tulsa Community College

- During the 2024-25 school year, 204 students were enrolled in EDGE. Each student enrolled in EDGE can earn an associate degree by the time they graduate from high school. In the first five years of the program, 137 students have earned an associate degree.
- In 2024-25, 40 seniors earned 40-64 hours of college credit; 47 juniors earned up to 31 hours; 55 sophomores earned up to 12 hours; and 62 freshmen who learned what it takes to be a college student in high school.
- In April 2025, 62 eighth grade students were selected to participate in the ninth cohort of the EDGE program.
- Forty seniors from Union's Class of 2025 graduated as the fifth cohort of the EDGE program. Thirty-one of the students graduated with both an associate degree and their high school diploma.
- Senior Sanlun Khup was selected for the Bank of America Student Leader Internship program, which has a national acceptance rate between 5-8%.
- The 6th 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 on a variety of topics related to college, careers and successful "adulting."
- In June, the Union College and Career Center hosted many Union freshmen and sophomores at "918 Kickstart," a college-readiness camp at the University of Oklahoma – Tulsa Campus. The two-day event had 107 Union students and hosted 18 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 was their introduction to all things college!
- Fifty-two Union seniors were admitted into The University of Tulsa.



FIVE STUDENT ENGAGEMENT

CO-CURRICULAR ACTIVITIES

- Seniors Owen Grass and Elizabeth Thralls were named Mr. and Miss Union for Union High School. Being named Mr. and Miss Union is considered the highest honor a student can receive at Union High School.
- In March 2025, Union hosted 11 schools and 38 teams at an elementary robotics competition called Redhawks Robotics Rumble at the Union 6th and 7th Grade Center. Darnaby's STEM Strategist Mackensie Mathison spearheaded the event as both elementary and middle schools teams competed to qualify for the state championship.
- In May, Athletics introduced the Inaugural Hawkys Awards (an ESPY-themed awards event) with red carpet, nominees, and student emcees.
- Union Career Connect hosted a career fair in April at the UMAC. Participating businesses had the opportunity to recruit Union students for current and future openings at their companies.
- Union's Career Connect program received the Mentorship Matters Award of Excellence from the Junior League of Tulsa in March.



FINE ARTS ACHIEVEMENTS

- The more than 100 elementary through high school cast and crew members of the all-school musical "Footloose" performed three nights of retro 1980s-themed fun for enthusiastic audiences in February 2025.
- The Union Middle School Musical "The Lightning Thief" performed two shows to sold-out audiences in November, with over 60 6-8th grade cast members and technicians.
- Union High School Repertory Theatre (grades 11-12) hosted and won many individual and group awards at their Oklahoma One-Act Play Competition in October performing "Radium Girls."
- Repertory Theatre performed "Our Town" in April to sold-out audiences.
- Union's Theatre of Professionals (grades 9-10) presented "The Physicists" in September, and "The Odd Couple" in May.
- Union's Select Theatre (8th grade) performed "Murder on the 518" in April.
- Juniors Jake Douthitt and Brinley Stockstill were chosen to compete in the Discovery Awards, a regional program that highlights and awards excellence in eastern Oklahoma high school musical theater.
- Numerous speech and debate students qualified to compete in the National Tournament hosted in June 2025 in Des Moines, Iowa.

STUDENT ENGAGEMENT/Fine Arts:

Every K-5 student participating in fine arts (2024-25)

Music and Art (all K-5)	6,593
Visual Art (grades 6-12)	2,087
Band (grades 6-12)	1,050
Drama (grades 6-12)	857
Orchestra (grades 6-12)	527
Speech/Debate (grades 7-12)	95
Vocal Music (grades 6-12)	577

Total Fine Arts participation	11,786
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- Union High School speech and debate team member Chiedza Naomi Mahuni won second place in the Next Narrative Monologue National Competition held in New York City in May.
- Numerous students qualified via their solos or small ensembles to participate in the OSSAA State Solo & Ensemble Festival held at Oklahoma State University in April.
- Several middle and high school bands, choirs, and orchestras took performance trips to Branson, Kansas City and St. Louis, MO; Dallas, TX; and numerous locations in Oklahoma.
- Union Winter Guards won several Winter Guard and Percussion Oklahoma (WGPO) shows during their competitive season, as well as hosting the State Championship at the Union Freshman Academy in April 2025.
- The Union Indoor Percussion Ensemble won a WGPO State Championship and returned to the Winter Guard International (WGI) Championships in Dayton, OH, earning 7th place overall and a coveted position in Finals Competition.
- The Varsity Winter Guard won 2nd Place at the WGPO State Championship in April.
- Union continued its partnership with Tulsa Symphony Orchestra to provide musical interactions for students at Rosa Parks Early Childhood Center.
- Carnegie Hall Link Up Program served all 4th grade

students. An in-person concert was performed in March at the Union Performing Arts Center by Tulsa Symphony Orchestra for this initiative.

- The Renegade Regiment, Unions' marching band, returned to competition at the Bands of America St. Louis Super Regional, earning 7th place in class 4A and 11th place overall in the final's competition. The group also returned to BOA Nationals in Indianapolis, IN, earning a spot in the Semi-Finals Competition.
- The Renegade Regiment won 5th Place at the Oklahoma Bandmasters Association state championship competition.
- The YouthArts Visual Art Show took place in April featuring thousands of works of art created by students in all Union buildings, grades K-12.
- The YouthArts Honor Choir comprised of students from every elementary school returned to 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.
- Junior Kaitlin Madalone was selected as a finalist for the international art competition for the ARTEFFECT Unsung Heroes project.
- Eight visual art students received awards from the Scholastics Art and Writing Competition.
- Ten visual art students were recognized by OAEA as Young Talent All-State award winners.



ATHLETIC ACHIEVEMENT

Union Scholar-Athletes

Valedictorians

Vann Dickens, Track & Field
Avery Fore, Golf
Teagan Wilson, Swim

Salutatorians

Grant Faulkner, Swim
Mia Greer, Pom
MiDori Phelps, Athletic Training
Elisha Tyshchuk, Track & Field
Wura Yinusa, Wrestling



INDIVIDUAL SPORT PROGRAM ACHIEVEMENTS

BASEBALL

Regional Runner-Up
Fourteen Players Academic
All-Conference
All-World Honorable Mention
by Tulsa World
Eduardo Perez and Nate Gregg

BOYS BASKETBALL

Area Champions & State Runner-Up
All-District Coach of the Year, OCA
Region 7 Coach of the Year and Tulsa
World Coach of the Year
Coach Rudy Garcia

1st Team All-District
Miles Flemons, Korbin Gunn and
Triston Driver

3rd Team All-District
Justin Chappelle

GIRLS BASKETBALL

Three big wins over Top 5-ranked
teams in Oklahoma, according to
MaxPreps

Area Champions

1st Team All-District
Esme Smith and Bella McSwain

3rd Team All-District
Vanessa Coleman

Five other Redhawks received
Honorable Mention

All-District Defensive Player of the
Year
Bella McSwain

OCA All Stars

Esme Smith and Vanessa Coleman

OGBCA All-State

Esme Smith

CHEER/STUNT

OCA All-State
Niveah Prideaux and Olivia Maher
OCCA Academic All-State
Hannah Giles and Kaylee Floor
OCA Scholar Athlete Scholarship
Kaylee Floor received the
STUNT team made it to State
Quarterfinals

FOOTBALL

Co-District Offensive MVP
Shaker Reisig

Co-Offensive Lineman of the Year
Jesse Jones, Jr.

OCA All-State
JT Fridrich and Jesse Jones, Jr.

Sixteen Players named Academic All-
Conference

Twelve Players named All-District

BOYS GOLF

Three Individual State Qualifiers;
Samuel Bonaobra, Nathan Brown
and Kooper Williams

Top 6 State Finish and named OCA
All-State

Samuel Bonaobra
Nine Members Academic All-
Conference

GIRLS GOLF

Team recognized with OSSAA
Distinguished Academic Plaque
Seven members Academic All-
Conference
Entire Team Qualified for State
Top 10 Finish at State
Five members named All-World
Honorable Mention by Tulsa World

HIGHSTEPPERS

1st at Regionals, Runner-Up at State
in Kick Category

1st in Hip Hop, Runner-Up in Jazz and
received Crowd Pleasure award for
Kick

OSDTDA Coach of the Year East
Region K-8th Grade

JH Coach Miranda Morrison

Eleven members named Academic
All-Conference

Served the community at Gathering
Place and Choose to Include

POM

Top 5 Finish at DTU Regionals

Top 10 Finish at Nationals

Finals Appearance at OSSAA
Game Day

Served the community at Choose to
Include, Cedar Ridge Back to School
Bash, Bethany Church Night and Race
for the Cure

SOCCER

District Champions

OSCA Coach of the Year

Aaron Ugbah - Boys Head Coach

OSCA All-State

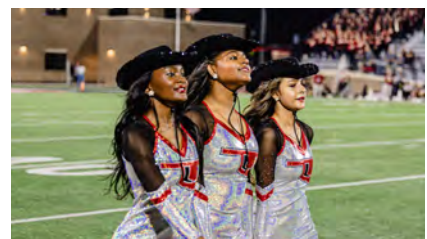
Berkley Kornegay, Sophia Trevino,
Reeve Franca, Edwin Paredes and
Jacob Sevilla

Honorable Mention

Parker Treseder

Seven players named OSCA
All-District

Over 90 student-athletes (boys and
girls) performed more than 2,700
hours of community service



SOFTBALL

OHSFSCA 1st Team All-District
Outfielder and OSSAA All-Regional 14
Large East Outfielder
Kat Gipson

Six players named OHSFSCA District
Honorable Mention

More than 36 hours of community
service at Jarman Field Day, Choose
to Include, Jefferson Kids Camp and
supported various teachers

GIRLS TENNIS

Varsity Regional Runner-Up

Top 5 Finish at State

State Runner-Up #2 Doubles

Lara Dehya and Veena Ramasamy
#1 Doubles, placed 6th at OSSAA
State

Anneston Tempest and Kennedy
Alexander,

Two other State Qualifiers

Nicole Mendoza and Brianna
Hernandez

Six members named Academic All-
Conference

Junior High teams took 1st in seven
tournaments this season

Performed more than 1,295
community service hours with
community/teacher car wash,
Blackbox Run Against Global Hunger,
Anthem Thanksgiving, Union Angel
Tree, Little Lighthouse, etc.

BOYS TENNIS

Regional Runner-Up

Top 3 OSSAA State Finish

Adolfo Andrade

Top 10 OSSAA State Finish

Adham Dehya

TRACK & FIELD

OCA Region 7 Junior High Coach of
the Year

James Granger

OCA Bob R. Williams Scholarship

Jarek Watie

OSSAA State Runner-Up – Girls Team

OSSAA State Champion – Discus (138-
3)

Lexi Atteberry

OSSAA State Champion – 400M Run
(48.0)

Jarek Watie

OSSAA State Champion and broke
school record – Pole Vault (16')

Kaden Berry

OSSAA State Champions – Boys

4x100M Relay Team (40.86)

Reyon Williams, Gary Heckard,
Boston Carrasco and Jarek Watie

OSSAA State Champions and broke
state meet record – Girls 4x400M
Relay Team (3:48.18)

Daijah Daijah, Alyssa Little, Grace
Blacet and Hasammie Suah

Three State Runner-Ups at OSSAA
State

Six silver medals at OSSAA State

Broke school record (at State Meet) –

Girls 4x200 Relay Team (1:39.23)

Daijah Gaines, Alyssa Little, Grace
Blacet and Hasammie Suah

Broke Kansas HS Relays Meet Record
in 4x100M Relay

Jarek Watie, Boston Carrasco, Gary
Heckard and Reyon Williams

More than 44 hours of community
service

GIRLS WRESTLING

Seven Junior High/High School State
Champions

Ki'Morah Cathey, Corey Harris,
Kylee Tran, Kelice Luker, McKenna
Wilson, Terrilan Banner and Azreal
Smith

Eight Junior High/High School State
Placers

BOYS WRESTLING

OCA Region 7 Male Athlete of the
Year

Wura Yinusa

OCA All-State

Zebediah Tibbles and Thomas
Toteh

Two State Runner-Ups

Thomas Toteh and Wura Yinusa

6 State Qualifiers

Six NWCA Scholar All-Americans

Six Academic All-Conference

NWCA Character and Leadership
Athlete Award

Thomas Toteh and Wura Yinusa

First Team All-Conference

Thomas Toteh, Wura Yinusa and
Jessy Miramontes

NHSCA All-American

Wura Yinusa

Junior High State Champion

Rayvon McClellan

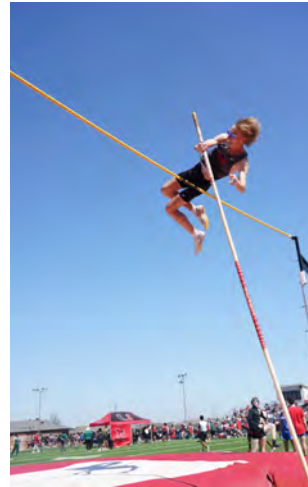
VOLLEYBALL

Three players named All-Conference
Aaliyah Carter, Alianna Thompson

1st Team

Caidence Christopher





COLLEGIATE SIGNINGS

BASEBALL

Isaac Arrieche
Northwest Oklahoma State
University
Devin Blackwell
Rose State College
Armando Gomez
Seminole State College
Nate Gregg
Southwestern College

BASKETBALL

Vanessa Coleman
Emporia State University
Korbin Gunn
McPherson College
Esme' Smith
Coffeyville Community College
JaMiya Woodard
Louisiana State University Eunice

CHEER

Hannah Giles
Oklahoma Baptist University
Aleah Nichols
Southwestern Christian University

FOOTBALL

Boston Carrasco
Iowa Western Community College
Ashton Cunningham
Boston College
Jackson Franklin
United States Air Force Academy

Josiah Hammond
University of Kansas
Jesse Jones Jr.
Coffeyville Community College
Kris Mendenhall
Coffeyville Community College
Shaker Reisig
Boston College
Jordan Schelling
Northeastern State University
Larry Sirmons
Coffeyville Community College
Syrell Smith
Sterling College
DJ Strother
Independence Community College
Josh Tiehi
Southeastern Oklahoma State
University

GOLF

Avery Fore
Lyon College

POM

Sophia Nguyen
University of Tulsa

SOFTBALL

Kat Gipson
Eastern Oklahoma State College
Danytza Perez
Fort Scott Community College

SOCCKER

Juan Guzman
Southwestern College
Sophia Trevino
Oral Roberts University

TRACK AND FIELD

Lexy Atteberry
Southern Nazarene University
Kaden Berry
Cowley College
Grace Blacet
Pittsburgh State University
Carly Borgelt
United States Military Academy
Samari Carter
Northwestern Oklahoma State
University
Kennedy Johnson
University of Tulsa
Gracie Kempenich
Oklahoma Christian University
Jarek Watie
University of Kansas

WRESTLING

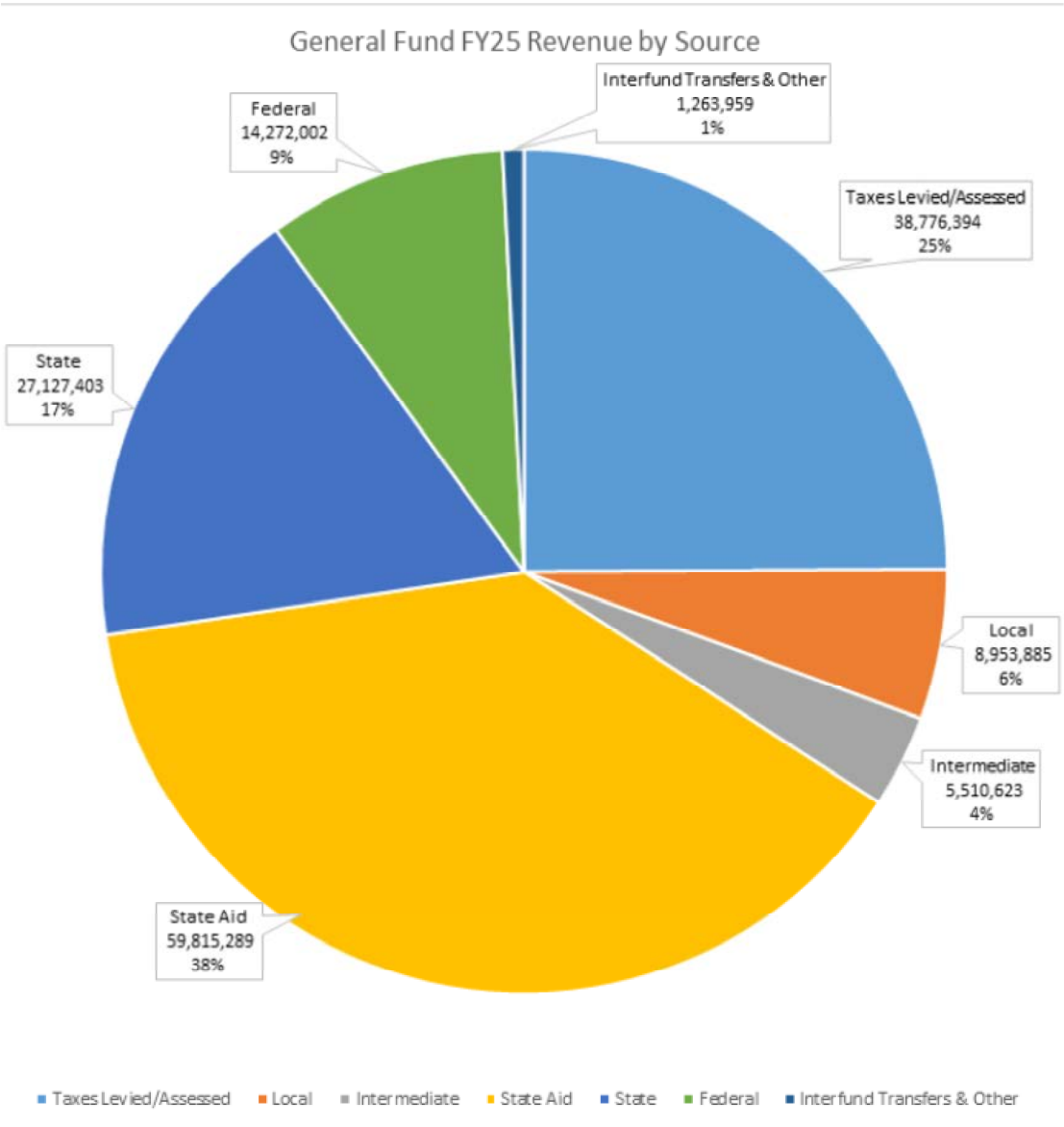
Josh Henderson
Fort Hays Tech Northwest
Azreal Smith
Indian Hills Community College
Wuraola Yinusa
University of Central Oklahoma
Zebidiah Tibbles
Northeastern Oklahoma A&M College

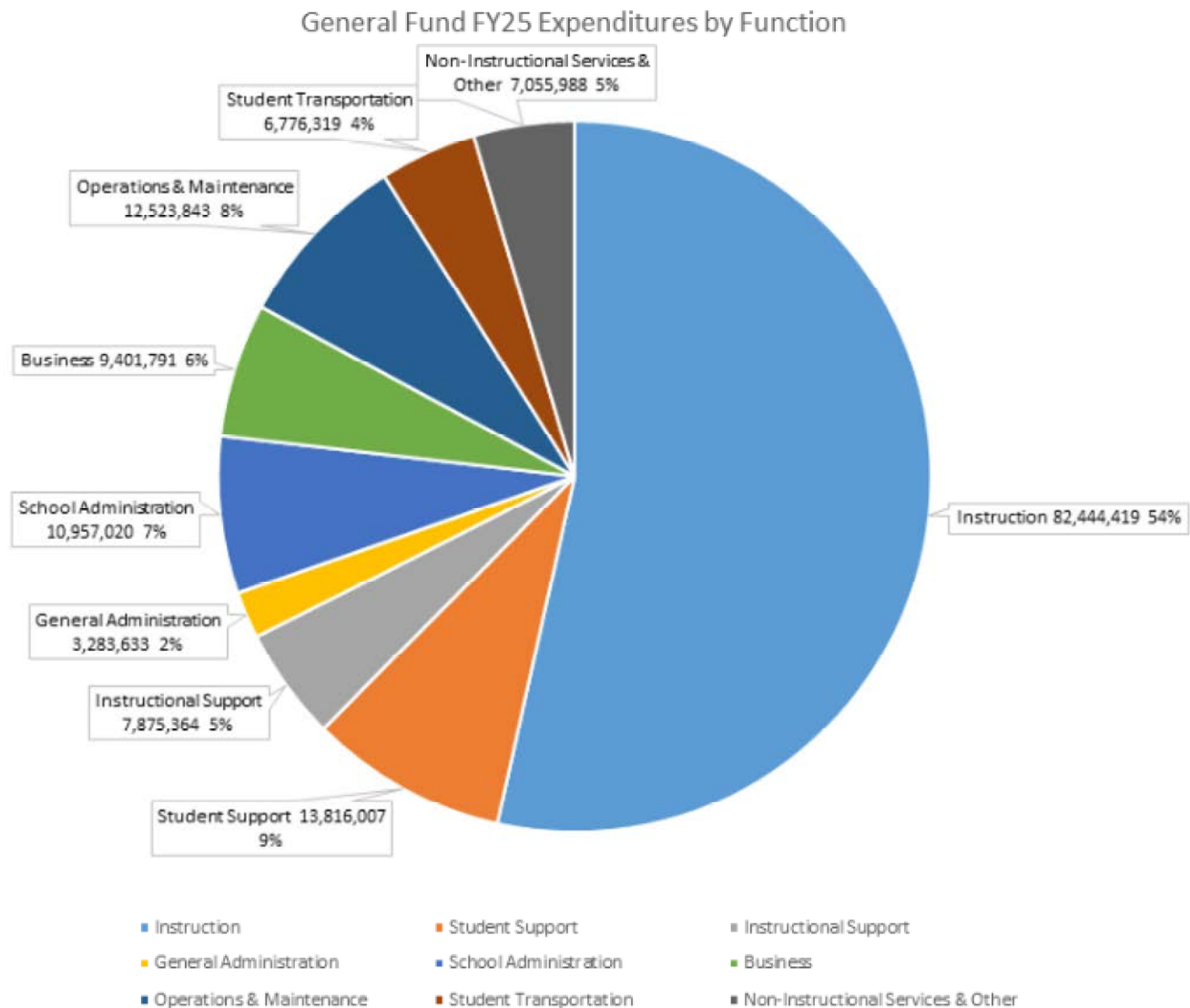
SIX

FINANCIAL HIGHLIGHTS

FY 2024-25 REVENUES AND EXPENDITURES FOR THE GENERAL FUND:

- For FY 2024-25, the General Fund (the District’s main operating fund), reported revenues of \$155,719,555 and expenditures of \$154,134,383.
- Foundation (Formula) State Aid, the district’s single largest source of operating revenue, was \$59,815,289.
- 2024-25 Ad Valorem revenues of \$38,776,394 were received in the General Fund based on the district’s NAV (Net Assessed Valuation) of \$1,094,662,621.
- Total bonded indebtedness as of June 30, 2025, was \$105,188,750 (principal and interest). Union maintains an excellent bond rating of AA+ from Standard & Poor’s.





FY 2024-25 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

The Human Resources Department:

- Participated in 11 job fairs and recruited teachers and staff through 50 colleges and universities in Oklahoma and surrounding states.
- Provided 52 sign-on bonuses to new hires through the City of Tulsa’s Vision 2025 program.

Financial Reporting from the Association of School Business Officials International (ASBO), the highest recognition for a school district offered by ASBO. The district has received the award every year since 1991.

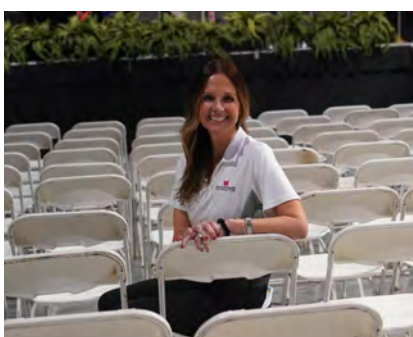
- The district was also recognized by ASBO for excellence in budget presentation with the Meritorious Budget Award (MBA). The district has received the award every year since 2021.
- Provided tuition assistance to over 71 staff members working on undergraduate or graduate degrees.
- Hosted 94 student teachers across the district, helping them develop their skills and complete their college requirements.

The Payroll Department processed the following:

Average number of employees paid per payroll: 2,306
Average total gross pay per payroll:..... \$4,392,018
Total W-2 Forms for tax year 2023: 2,793
Total checks printed: 624
Total direct deposits: 55,243
Total net amount direct deposited:\$78,328,432
Total participants in Oklahoma Teacher's Retirement: 2,002

The Federal Programs Department reported the following:

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 FY24:..... \$18,565,224.92
ESSER IDEA spent in FY24: \$191,824.82
Total ESSER of all grants spent in FY24: \$7,814,081.51
Mini-grant expenditures FY24:..... \$3,119,078.08



THE ACCOUNTING DEPARTMENT

- Purchase Orders – 5,986
- Purchase Orders totaled – \$81,633,393.21
- Paper/EFT (electronic funds transfer) payments made – 6,618
- Paper/EFT payments totaled – \$55,273,530.90

The Accounts Payable team worked extremely hard in FY25, completing their first full year under new leadership. They continued their efforts converting district vendors to electronic payments and reached an all-time high, ending the fiscal year at 67% of payments made by electronic funds transfer. Accounts Payable management also worked closely alongside the Purchasing and Supply Management team in testing and adding Amazon to our growing list of suppliers, a move that has been very positively received by the district.

THE PURCHASING AND SUPPLY MANAGEMENT DEPARTMENT

In 2024-25, the Union Purchasing and Supply Management Department consisted of four employees: a director, specialist, buyer and 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 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, four 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 and one (1) warehouse coordinator that oversees all warehouse day-to-day operations.

During 2024-2025, the district Purchasing Department fully implemented the ability to use Amazon as a supplier, expanding the district's purchasing catalog to include an array of options while saving the district money. In addition, the Purchasing Department introduced an AI initiative. This initiative has helped increase purchasing procedural efficiencies while reducing errors.

Purchasing Department

Sourcing transactions	601
Contracts reviewed	317
E-Procurement solicitations	29

Supply Management/Distribution Services

Distribution Center deliveries	5,525
Surplus work orders & moves	312
Items distributed	157,964
Items moved & picked up for surplus	6,523
Total items moved, picked up and delivered	164,488
Interschool mail deliveries	6,607
E-Waste recycling (lbs.)	2,290
Surplus auctions	147

OPERATIONS

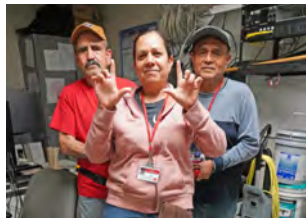
Transportation

- More than 10,132 students rode the bus on a regular basis during the 2024-25 school year. Our route buses completed 360 routes per day, transporting students to and from school.
- The district maintained a fleet of 100 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 midday for athletics, band, Career Connect, TCC and Innovation Lab programs, utilizing 45 buses. The transportation trip miles totaled 98,042 and the route miles totaled 827,092.
- The district purchased 157,000 gallons of diesel fuel and 52,358 gallons of unleaded fuel for a combined cost of \$484,674.35.



Child Nutrition

- The department served 1,570,529 lunches, 112,992 supper meals, 921,391 breakfasts and over 800,000 fresh fruit and vegetable snacks during the 2024-25 school year.
- Child Nutrition trained about 150 employees in culinary arts and safe food handling. The district has one chef and four dietitians.
- The percentage of students qualifying for free/reduced price meals for the 2024-25 school year was 76.91%.
- The district purchased fresh vegetables and fruits and grass-fed beef from five local farms. Local products are served on school menus at least once a week, and these offerings are continued each month. Child Nutrition purchases have enabled farmers to increase their revenue, stabilize their livelihood and hire additional farm help.
- All thirteen elementary schools participated in the USDA Fresh Fruit and Vegetable Program, which provided \$497,261.02 to purchase fresh produce for snacks every day in the classroom.
- District dietitians taught 207 nutrition education



classes across the district, including classes with the Youth Medical Mentorship program. Three schools enjoyed “Blender Bike” classes that reached all students during specials time and two schools participated in the Farm-to-Student event where students rotate stations to taste fresh foods and learn about nutrition and how food grows.

- Seventeen Union schools participated in the after-school 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 partnered with the Redhawks R.I.S.E. program to provide hands-on experience in food service for a student at the Freshman Academy kitchen.
- The 8th Grade Cafeteria kitchen and serving area renovations were completed, providing greater food choice and variety to students.
- In the summer of 2025, the walk-in freezer and cooler at Moore Elementary was replaced.



Custodial Department

- Employs 112 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.
- Daily custodial checklists have been updated to place a higher emphasis on surface disinfection.
- Every custodian has been provided with 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 foreman. They maintain over 450 acres of land. During peak mowing season, each grounds man is responsible for maintaining over 40 acres of land. Grounds is responsible for mowing, edging, blowing, fertilizing and treating all district grass and naturally surfaced athletic fields. All landscaping design and maintenance are 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 this year included resealing the Grove Elementary playground 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 lighting 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 of the division. The purpose is to prepare future building engineer candidates from the ranks of our custodial and grounds staff, as well as ensuring 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.
- District employees completed more than 26,720 assigned training courses with a completion rate of 80 percent. 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 47,699 internal events and 2,242 external rentals involving scheduling, contracts, scheduling conflict resolution, staffing and set-up and tear-down for fiscal year 2024-25. The Facilities Department also schedules, stocks and operates UMAC concessions, serving 37 UMAC events last year.

Construction/Facilities

COMPLETED PROJECTS

- High School generator replacement
- High School storm water and sewer line replacement
- High School choir room flooring replacement
- High School RTU replacement
- Backstage renovation at Performing Arts Center
- Fire alarm system replacement at Jefferson Elementary
- Freezer/cooler replacement at Moore Elementary
- Exterior painting project at Moore Elementary
- Office and kitchen HVAC replacement at Andersen Elementary
- Pavement improvements at Alternative Education
- Redhawks R.I.S.E. renovation
- Exterior improvements at Baseball/Softball Complex
- District-wide roofing enhancements
- Exterior improvements at the Warehouse
- Building improvements at Operations
- VAV replacement at Freshman Academy
- Locker room flooring upgrade at Freshman Academy
- AHU replacement at 8th Grade Center
- Playground improvements at Cedar Ridge Elementary
- Flooring replacement at Peters Elementary
- District-wide kitchen fire suppression system retrofit
- District-wide RTU replacement 2024
- Innovation Lab Phase III renovation

ONGOING AND PLANNED PROJECTS

- 6th/7th Grade Center improvements
- High School HVAC improvements
- Roof replacement at Jarman Elementary
- Roof replacement at High School sections 6, 7, and 8

PROJECTS PLANNED OR IN DESIGN

- PAC sound curtains and dimming control upgrades
- District-wide pavement improvements
- Window replacement at Education Service Center
- Tennis court resurfacing at Freshman Academy
- 8th Grade Center fire alarm system upgrade
- High School PAC roof replacement
- Boiler replacement at High School
- Unit ventilator replacements at Freshman Academy
- Fascia replacement at Alternative Education
- High School fire riser north wing replacement
- UMAC elevator replacement
- Luxe Cheer building renovation

Community Support

- Steve Nguyen won election to Zone 5 on the Board of Education.
- The Union PTA Council hosted a Multicultural Night in February at the Freshman Academy, a Home, Health and Safety Fair at the UMAC in March, a district-wide chess tournament in the Grand Hall at Union High School and a movie night at the Union Stadium in March.
- Andersen Elementary, Boevers Elementary, UHS Freshman Academy and Union High School were named 2024-25 Star Units by the Oklahoma PTA.
- Youth Medical Mentorship, Inc. hosted its first Fall Medical Summit, spearheaded by Dr. Chris McNeil, a member of Union Schools Board of Education. Two hundred students from Union, Tulsa Public Schools and Jenks attended the all-day conference at the UMAC.
- The Union Schools Education Foundation awarded 165 educational grants in Fall 2024 totaling more than \$156,000. Funded projects ranged from \$70 to \$5,000 and supported innovative learning experiences across every Union school site and the Education Service Center, impacting students from early childhood through high school.
- In addition to classroom grants, the Foundation's Board of Trustees and its partners were committed to investing in a wide range of district-wide initiatives for the 2024-25 academic year. This included continued support for impactful programs such as Union High School's College & Career Center, Pre-K Camp, Project Lead the Way (PLTW), REACH, Union High School Leadership, New Teacher Induction, BizTown, For The Girls, Union's Special Olympics Team, Redhawks R.I.S.E., Teacher and Support Person of the Year and the Graduation Celebration. With help from community and corporate partners, the Union Foundation pledged over \$1,178,909 in program support to elevate learning and engagement across the district.
- Union's teachers, administrators, and staff once again demonstrated their unwavering commitment to student success, pledging \$74,668 during the 2024-25 Month of Giving. These staff contributions directly fund USEF educational grants and speak to the strong culture of giving within Union.
- The Foundation's annual dinner and auction fundraiser brought the community together once again for an unforgettable evening on May 3, 2025, at River Spirit Resort. This year's theme, the "Red, White & Black Masquerade," set the stage for a lively and elegant celebration attended by more than 500 guests. The event raised a record-breaking \$606,687, with an additional \$24,290 raised through the accompanying online auction. Altogether, an unprecedented \$630,997 was raised, with proceeds supporting educational programs that benefit Union students and teachers across the district.



BUSINESS/TECHNOLOGY HIGHLIGHTS

- Transitioned to a new student single sign-on and rostering tool, Classlink.
- Piloted AI data analysis within the Canvas learning management system at the district, site and class level.
- Increased Union Virtual success rate at over 80%.
- Onboarded TalkingPoints attendance automation for parent messages.
- Canvas has grown as the district's 6-12 Learning Management System, with most of our curriculum vendors integrating directly into Canvas for textbooks and assignments. TalkingPoints has grown in popularity among parents, with the district sending and receiving over 4 million messages during the school year.
- Replaced 700 iPads across the district.
- Implemented a "no-touch" erase to restore systems for all student iPads, freeing up valuable time for the IT Department.

INTERNAL CONTROL

Management of the district is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the district are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

ECONOMIC CONDITION

State aid is the District's largest single revenue source, although the amount fluctuates based on the number of students served by the District each year. Ad Valorem is the second largest revenue source for the District. According to the Tulsa County Assessor, the District's net assessed valuation (NAV) for 2024-25 is \$1,094,662,621. This is an increase of 5.79% – or \$59,591,510 – over the previous year. The District expects to see an increase in 2025-26 as well due to the retail growth at Woodland Hills Mall and residential growth within District boundaries. The District's NAV has been on an upward trend for the last 9 years.

The District has continued its history of positive citizen support. The District's patrons passed a bond issue for \$152 million to be issued over five years from 2023-2028. These bond dollars provide the necessary funding for facilities, renovations, technology, textbooks, instructional equipment, and athletic uniforms.

The Board of Education and administration are confident that with ongoing, prudent fiscal management, the District can continue to make instruction the top financial priority to ensure the District keeps its academic focus and delivers its services more efficiently and effectively.

LONG-TERM FINANCIAL PLANNING

The Board of Education of Union Public Schools, in conjunction with the Superintendent and Chief Financial Officer, establishes a system of sound financial planning and management to assure that the district's objectives are addressed and that funds are expended in accordance with plans expressed through the 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, the Building (Special Revenue) Fund, and the Child Nutrition Fund.

BUDGETARY CONTROLS

The district utilizes budgetary controls to ensure compliance with legal appropriation limitations and to provide an operating plan for the district's resources. The annual appropriated budget includes activity of the General Fund, the Building (Special Revenue) Fund, and the Child Nutrition Fund. 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.

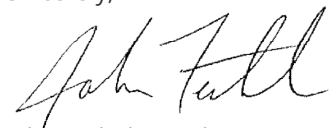
INDEPENDENT AUDIT

Oklahoma state statutes require an annual audit by independent certified public accountants. The accounting firm of RSM US LLP was selected by the Board to conduct the audit. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1984 and related Uniform Grant Guidance (UGG). The auditor's report on the basic financial statements is included in the financial section of this report.

CLOSING

We would like to express our appreciation to the Board of Education for their support in maintaining the highest standards in professional financial reporting. The production of the district's ACFR reflects the expertise of a dedicated team of professionals from departments across the district. We would especially like to recognize the work of Ms. Sarah LaRue and Ms. Kristi Winett. We would also like to express our gratitude to our consultant Ms. Gail Gray, CPA.

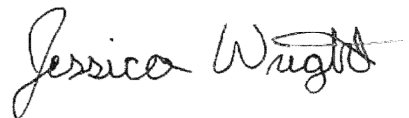
Sincerely,



John Federline, Ed.D.
Superintendent



Patricia K. Williams, Ed.D.
Chief Financial Officer



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

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 2024–2025.

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




Ryan S. Stechschulte
President


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

BOARD OF EDUCATION

2025-2026 Board of Education

Dr. John Federline - Superintendent

Joey Reyes - Zone 1

Dr. Chris McNeil - Zone 2

Heather McAdams - Zone 3

Stacey Roemerman - Zone 4

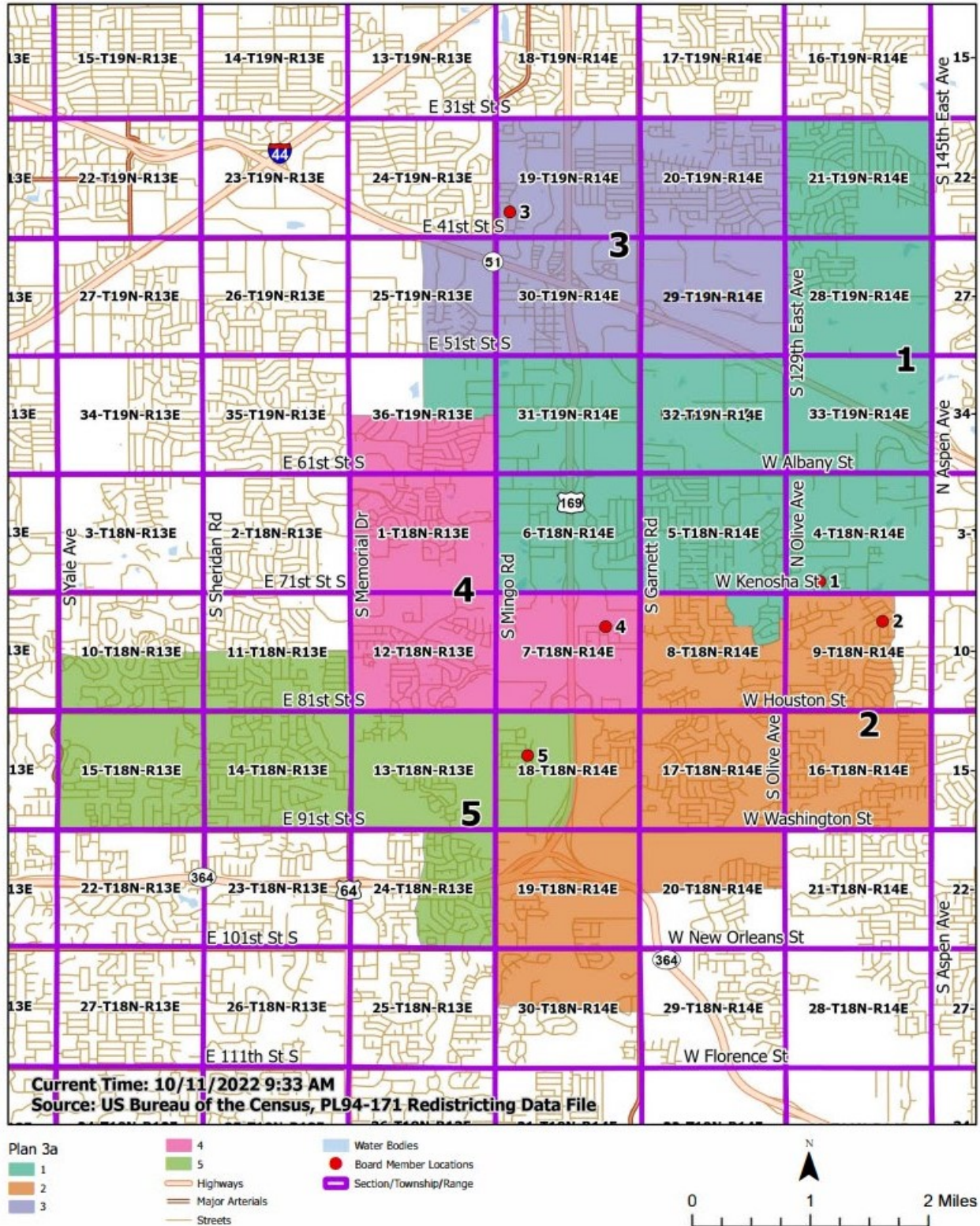
Steve Nguyen - Zone 5



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 one Board position open for election each year. If more than two candidates run during the December filing period for an open seat or an unexpired term, a primary election will be conducted on the second Tuesday in February. If no candidate 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



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

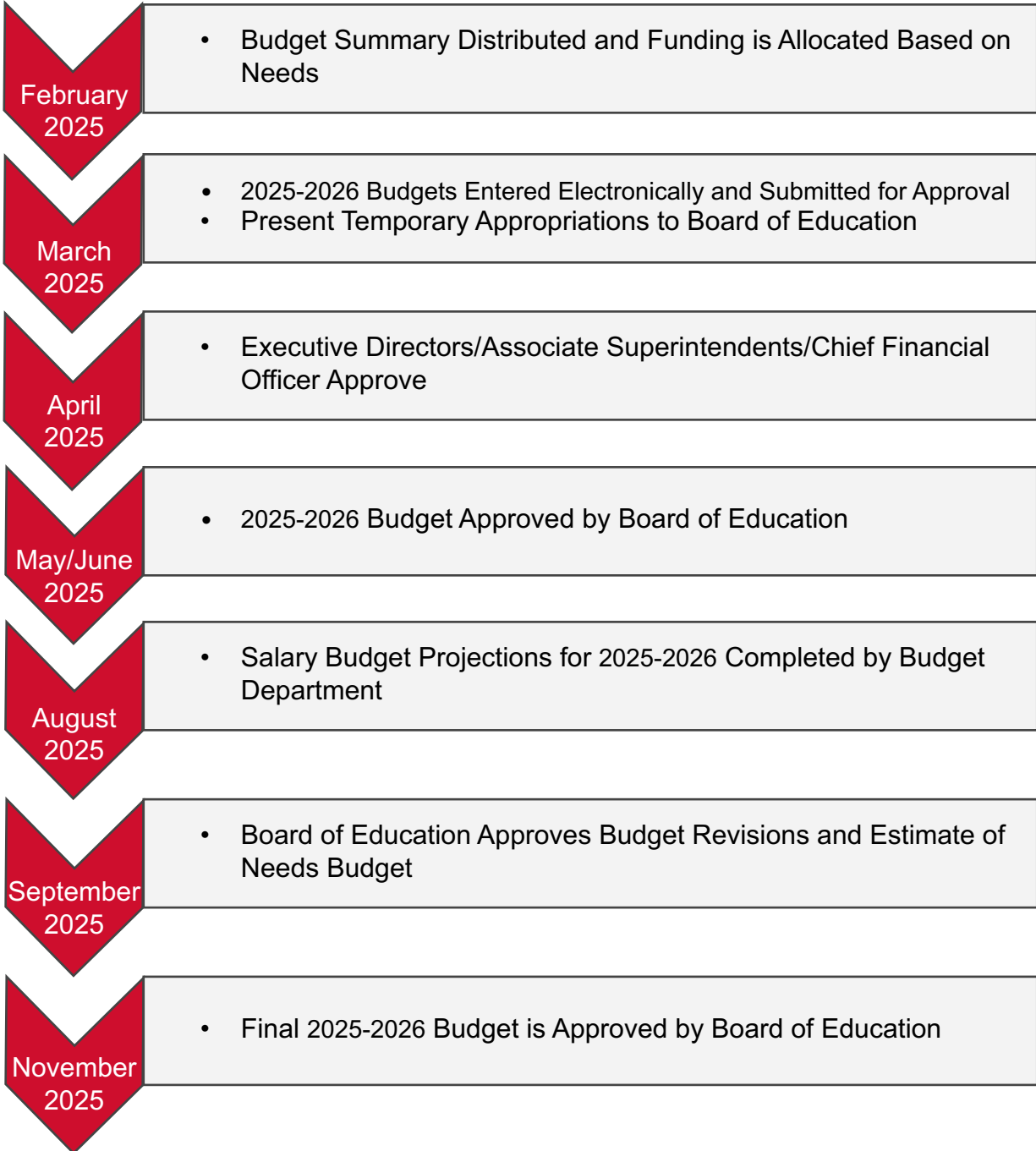
ADMINISTRATORS

Emily Barkley	Director of Athletics
Melissa Brock	Director of Human Resources
Jessica Wright	Director of Financial Reporting/Treasury
Christine Andrews	Director of Payroll
Dr. Joshua Robinson	Director of Operations
Dr. Marla Robinson	Director of College and Career Center
Amy Smith	Director of English Learners Program
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
Kelly Brassfield	Director of Enrollment
Antonio Graham	Director of Football Operations
Dan Newman	Director of Sports Medicine
Robert Harris	Director of Transportation
Charles Pizarra	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	Director of Union Adult Learning Center
Jessica McGhee	Associate Director of Adult Learning Center
Dr. Crystal Soltow	Associate Director of Special Services
Joe Redmond	Associate Director of Athletics
Mila Trujillo	Associate Director of Transportation
Jaime Gardner	Associate Director of Child Nutrition
Anthony Tempest	Assistant Director of Operations

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
Michele 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 District's 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.



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

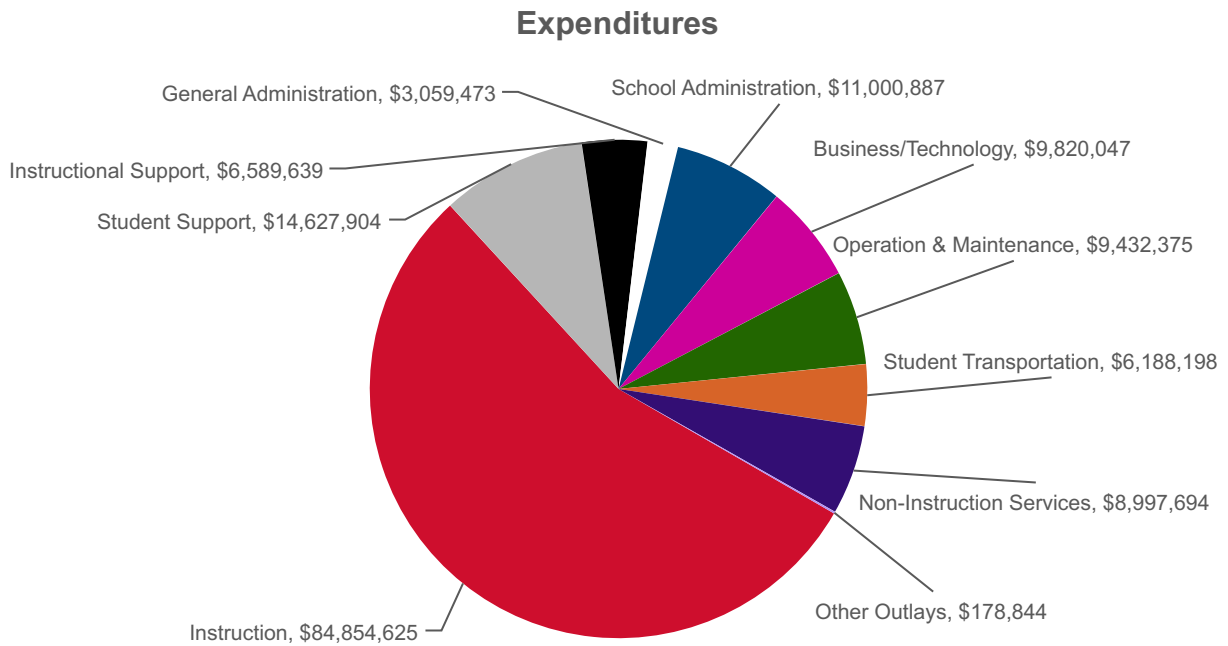
Governmental Fund Summary: Budgeted revenues and expenditures by fund for 2025-2026 can be found below. The District projects \$278,397,020 in total fund expenditure budgets and budgets \$243,489,398 in total operating revenue. Final budgets were approved November 11, 2024 by the District's Board of 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 2025-2026	Building Fund Budget 2025-2026	Child Nutrition Fund Budget 2025-2026	Sinking Fund Budget 2025-2026	Bond Funds Budget 2025-2026	Total All Funds Budget 2025-2026
Revenues						
Local Sources	\$ 49,253,117	\$ 8,633,996	\$ 2,001,550	\$ 32,805,678	\$ 34,063,769	\$126,758,110
Intermediate Sources	5,619,658	—	—	—	—	5,619,658
State Sources	86,770,024	2,250,006	84,120	—	—	89,104,150
Federal Sources	12,102,483	—	9,904,997	—	—	22,007,480
Total Revenues	153,745,282	10,884,002	11,990,667	32,805,678	34,063,769	243,489,398
Expenditures						
Instruction	84,854,625	—	—	—	14,618,809	99,473,434
Student Support	14,627,904	—	—	—	70,581	14,698,485
Instructional Support	6,589,639	—	—	—	1,142,502	7,732,141
General Administration	3,059,473	—	—	—	277,605	3,337,078
School Administration	11,000,887	—	—	—	211,536	11,212,423
Business/Technology	9,820,047	—	—	—	3,628,778	13,448,825
Operation & Maintenance	9,432,375	8,074,243	—	—	2,657,904	20,164,522
Student Transportation	6,188,198	174,946	—	—	158,198	6,521,342
Non-Instruction Services	8,997,694	—	15,838,561	—	140,366	24,976,621
Other Outlays	178,844	—	—	33,052,625	42,310,886	75,542,355
Facilities Acquisitions and Construction	—	1,289,794	—	—	—	1,289,794
Total Expenditures	\$154,749,687	\$ 9,538,982	\$ 15,838,561	\$ 33,052,625	\$ 65,217,145	\$278,397,020

Source: District Records

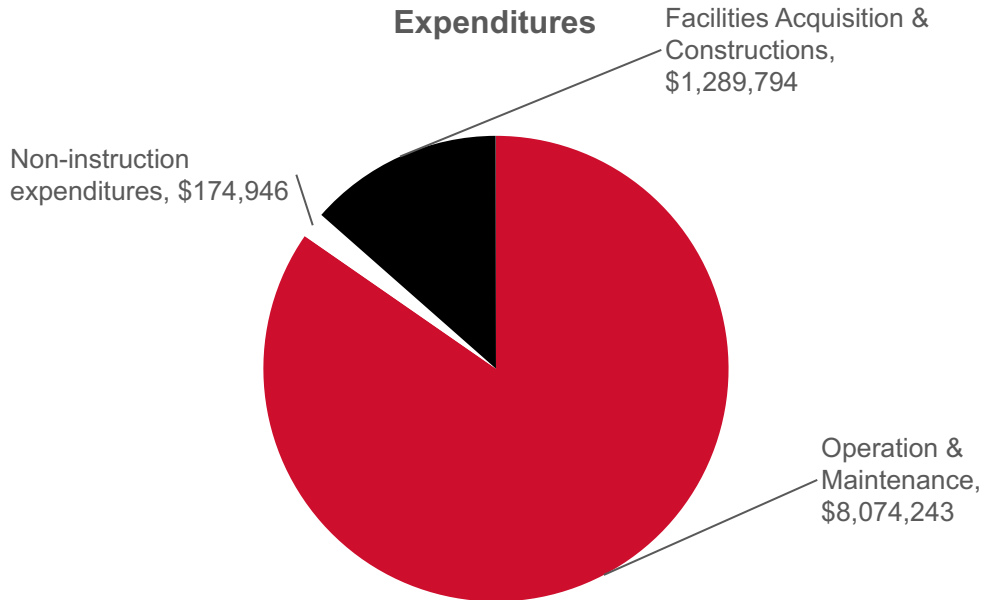
GENERAL FUND BY FUNCTION

GENERAL FUND



	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	11/10/2025 Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
REVENUES									
Local Sources	\$ 39,168,480	\$ 44,606,208	\$ 47,039,790	\$ 48,903,776	\$ 49,253,117	\$ 49,253,117	\$ 49,745,648	\$ 50,243,104	\$ 50,745,535
Intermediate	\$ 5,546,918	\$ 5,309,124	\$ 5,155,603	\$ 5,510,624	\$ 5,619,658	\$ 5,619,658	\$ 5,675,855	\$ 5,732,614	\$ 5,789,940
State Sources	\$ 73,952,135	\$ 72,730,178	\$ 85,564,605	\$ 86,942,691	\$ 86,770,024	\$ 86,770,024	\$ 87,637,724	\$ 88,514,101	\$ 89,399,242
Federal Sources	\$ 17,787,255	\$ 21,005,879	\$ 18,815,046	\$ 14,362,468	\$ 12,102,483	\$ 12,102,483	\$ 12,223,508	\$ 12,345,743	\$ 12,469,200
TOTAL REVENUES	\$136,454,784	\$143,651,379	\$156,575,044	\$155,719,555	\$153,745,282	\$153,745,282	\$155,282,736	\$156,835,562	\$158,403,919
EXPENDITURES									
Instruction	\$ 72,417,411	\$ 74,604,317	\$ 80,314,380	\$ 82,446,302	\$ 84,854,625	\$ 84,854,625	\$ 85,703,171	\$ 86,474,500	\$ 87,339,245
Student Support	\$ 11,131,172	\$ 12,045,280	\$ 13,426,721	\$ 13,816,077	\$ 14,627,904	\$ 14,627,904	\$ 14,774,183	\$ 14,907,151	\$ 15,056,223
Instructional Support	\$ 6,843,297	\$ 7,244,978	\$ 7,766,158	\$ 7,875,424	\$ 6,589,639	\$ 6,589,639	\$ 6,655,535	\$ 6,715,435	\$ 6,782,589
General Administration	\$ 2,957,175	\$ 3,209,553	\$ 4,002,896	\$ 3,283,632	\$ 3,059,473	\$ 3,059,473	\$ 3,090,068	\$ 3,117,879	\$ 3,149,058
School Administration	\$ 9,418,265	\$ 10,490,659	\$ 10,862,952	\$ 10,957,058	\$ 11,000,887	\$ 11,000,887	\$ 11,110,896	\$ 11,210,894	\$ 11,323,003
Business/Technology	\$ 8,588,750	\$ 8,823,940	\$ 9,631,448	\$ 9,402,034	\$ 9,820,047	\$ 9,820,047	\$ 9,918,247	\$ 10,007,511	\$ 10,107,586
Operations & Maintenance	\$ 12,481,668	\$ 15,171,350	\$ 15,220,147	\$ 12,523,856	\$ 9,432,375	\$ 9,432,375	\$ 9,526,699	\$ 9,612,439	\$ 9,708,563
Student Transportation	\$ 5,487,174	\$ 6,161,009	\$ 6,449,578	\$ 6,776,317	\$ 6,188,198	\$ 6,188,198	\$ 6,250,080	\$ 6,306,331	\$ 6,369,394
Non-Instructional Services	\$ 5,195,097	\$ 5,637,670	\$ 6,351,082	\$ 6,877,752	\$ 8,997,694	\$ 8,997,694	\$ 9,087,671	\$ 9,169,460	\$ 9,261,155
Other Outlays	\$ 128,383	\$ 94,396	\$ 131,523	\$ 175,924	\$ 178,844	\$ 178,844	\$ 180,632	\$ 182,258	\$ 184,081
TOTAL EXPENDITURES	\$134,648,388	\$143,483,141	\$154,156,878	\$154,134,383	\$154,749,687	\$154,749,687	\$156,297,182	\$157,703,856	\$159,280,896
EXCESS REV (EXP)	\$ 1,806,396	\$ 168,238	\$ 2,418,166	\$ 1,585,172	\$ (1,004,405)	\$ (1,004,405)	\$ (1,014,446)	\$ (868,293)	\$ (876,977)
FUND BALANCE 07/1	\$ 14,332,277	\$ 16,138,672	\$ 16,306,910	\$ 18,725,077	\$ 20,310,249	\$ 20,310,249	\$ 19,305,844	\$ 18,291,398	\$ 17,423,105
FUND BALANCE 06/30	\$16,138,672	\$16,306,910	\$18,725,077	\$20,310,249	\$19,305,844	\$19,305,844	\$18,291,398	\$17,423,105	\$16,546,128

BUILDING FUND BY FUNCTION

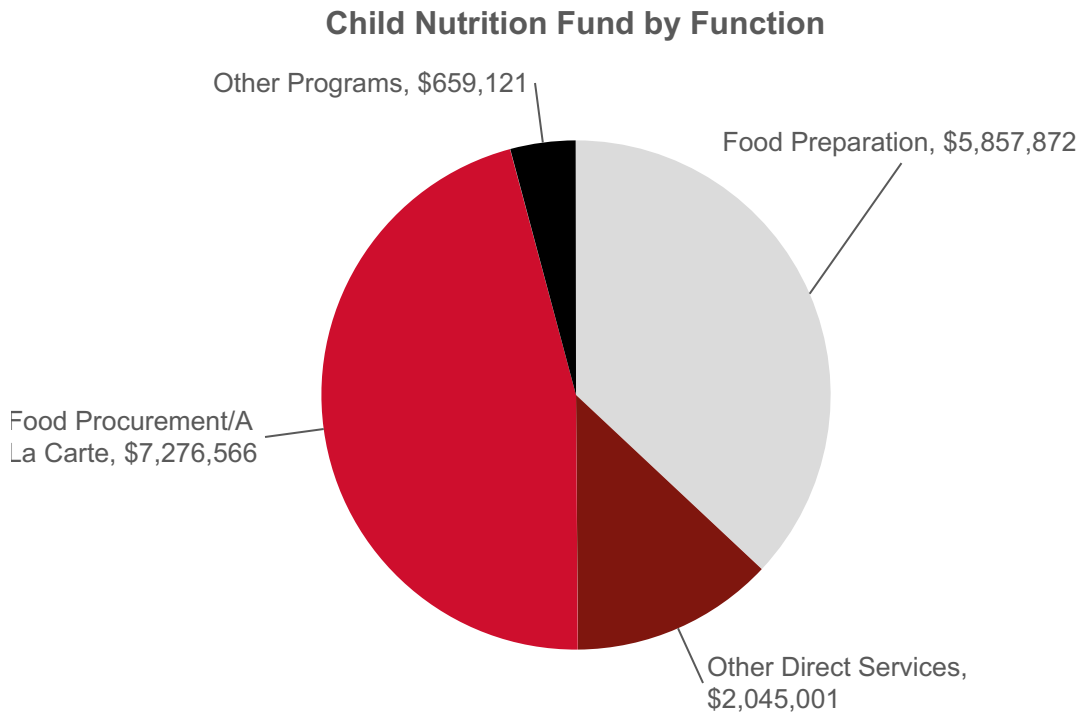


BUILDING FUND

	Actual	Actual	Actual	Actual	Proposed	11/10/2025 Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES									
Local Sources	\$4,865,539	\$5,198,887	\$6,341,980	\$8,187,805	\$8,633,996	\$8,633,996	\$8,720,336	\$8,807,539	\$8,895,614
State Sources	—	—	2,222,930	2,240,789	2,250,006	2,250,006	2,272,506	2,295,231	2,318,183
TOTAL REVENUES	4,865,540	5,198,886	8,564,909	10,428,595	10,884,002	10,884,002	10,992,842	11,102,770	11,213,797
EXPENDITURES									
Operation & Maintenance	4,937,234	4,955,226	5,774,440	8,728,505	8,074,243	8,074,243	8,114,614	8,155,187	8,195,963
Non-instruction expenditures	49,101	—	2,074	45,517	405,000	174,946	175,821	176,700	177,584
Constructions	14,748	102,643	4,464	16,783	1,289,794	1,289,794	1,296,243	1,302,724	1,309,238
TOTAL EXPENDITURES	5,001,084	5,057,869	5,780,978	8,790,805	9,538,982	9,538,982	9,586,678	9,634,611	9,682,785
EXCESS REV (EXP)	(135,544)	141,017	2,783,931	1,637,790	1,345,020	1,345,020	1,406,164	1,468,159	1,531,012
FUND BALANCE 07/1	4,349,896	4,214,352	4,355,369	7,139,301	8,777,090	8,777,090	10,122,110	11,528,274	12,996,433
FUND BALANCE 06/30	\$4,214,352	\$4,355,369	\$7,139,301	\$8,777,090	\$10,122,110	\$10,122,110	\$11,528,274	\$12,996,433	\$14,527,445

CHILD NUTRITION FUND BY FUNCTION

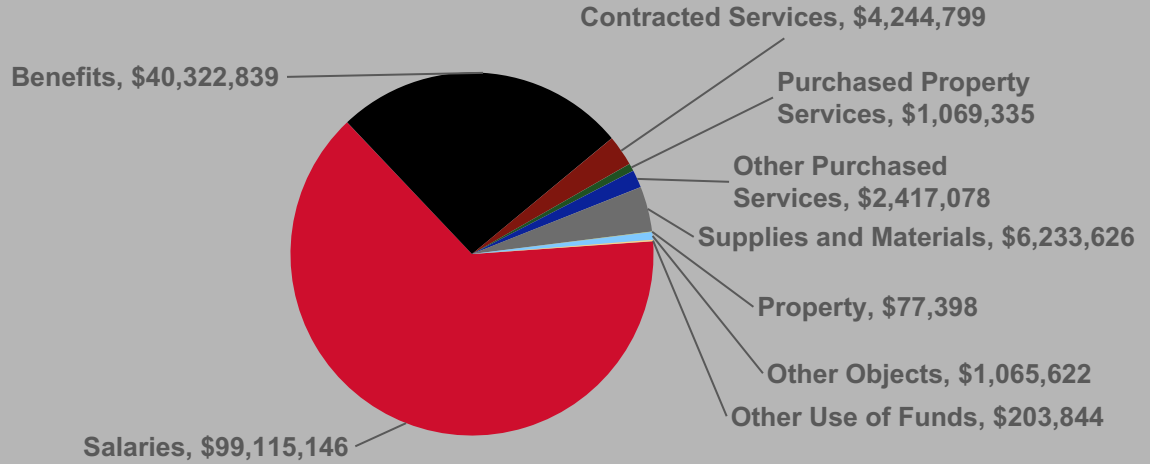
CHILD NUTRITION BUDGET



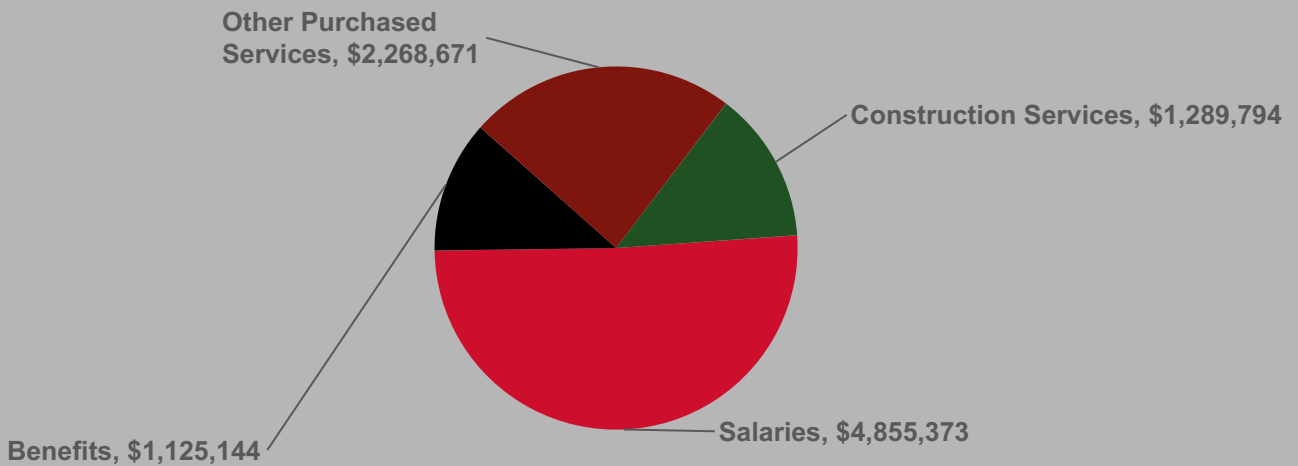
	Actual	Actual	Actual	Actual	Proposed	11/10/2025 Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES									
Local Sources	\$890,964	\$2,377,058	\$2,450,071	\$2,127,992	\$2,001,550	\$2,001,550	\$2,021,566	\$2,041,782	\$2,062,200
State Sources	89,479	80,494	82,253	84,120	84,120	84,120	84,961	85,811	86,669
Federal Sources	12,656,898	9,663,721	10,025,175	9,629,850	9,904,997	9,904,997	10,004,047	10,104,087	10,205,128
TOTAL REVENUES	13,637,337	12,121,271	12,557,498	11,841,960	11,990,667	11,990,667	12,110,574	12,231,680	12,353,997
EXPENDITURES									
Food Preparation	4,671,783	5,190,383	5,332,273	5,474,500	5,857,872	5,857,872	5,916,451	5,946,033	5,975,763
Other Direct Services	1,274,006	1,297,450	1,312,939	1,236,030	2,045,001	2,045,001	1,280,106	1,152,981	1,152,981
Food Procurement/A La Carte	4,564,706	4,458,808	4,708,668	4,381,365	7,276,566	7,276,566	4,528,387	4,353,417	4,353,417
Other CN Programs	514,638	740,285	2,418,649	3,755,766	659,121	659,121	559,780	763,569	763,569
TOTAL EXPENDITURES	11,025,130	11,686,924	13,772,528	14,847,660	15,838,561	15,838,561	12,284,724	12,216,000	12,245,730
EXCESS REV (EXP)	2,612,207	434,347	(1,215,030)	(3,005,700)	(3,847,894)	(3,847,894)	(174,150)	15,680	108,267
FUND BALANCE 07/1	8,058,098	10,670,306	11,104,653	9,889,622	6,883,923	6,883,923	3,036,029	2,861,879	2,877,559
FUND BALANCE 06/30	\$10,670,306	\$11,104,653	\$9,889,622	\$6,883,923	\$3,036,029	\$3,036,029	\$2,861,879	\$2,877,559	\$2,985,826

OPERATING FUND BUDGETS BY OBJECT

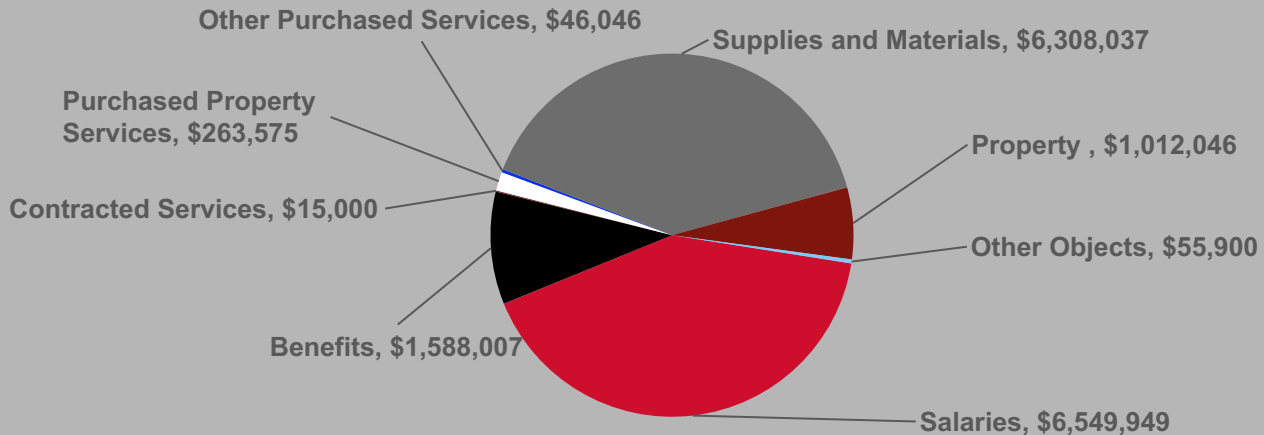
GENERAL FUND BY OBJECT



BUILDING FUND BY OBJECT



CHILD NUTRITION FUND BY OBJECT



BOND FUND BY FUNCTION

	Actual	Actual	Actual	Actual	Proposed	Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES									
Bond Proceeds	\$26,100,000	\$33,000,000	\$33,000,000	\$37,500,000	\$32,000,000	\$32,000,000	\$33,000,000	\$33,000,000	\$33,000,000
Local sources	688,643	23,647	528	104,160	\$ 204,245	204,245	150,000	150,000	150,000
Interest	168,360	816,702	2,943,368	3,509,670	\$ 1,859,525	1,859,525	1,859,525	1,878,120	1,896,901
TOTAL REVENUES	26,957,003	33,840,349	35,943,896	41,113,830	\$ 34,063,769	34,063,769	35,009,525	35,028,120	35,046,901
EXPENDITURES									
Instruction	\$6,001,252	\$3,541,399	5,883,598	6,460,079	\$ 14,618,809	14,618,809	5,295,025	5,347,976	5,401,455
Student Support	179,510	170,148	71,209	31,190	\$ 70,581	70,581	90,849	91,757	92,675
Instructional Support	369,628	1,145,163	528,422	504,874	\$ 1,142,502	1,142,502	726,153	733,415	740,749
General Administration	10,969	12,770	14,074	122,674	\$ 277,605	277,605	49,839	50,338	50,841
School Administration	73,321	96,449	139,051	93,478	\$ 211,536	211,536	109,659	110,756	111,863
Business/Technology	1,908,043	1,102,297	1,478,572	1,603,564	\$ 3,628,778	3,628,778	1,394,811	1,408,759	1,422,847
Operations & Maintenance	1,043,514	687,496	2,367,312	1,174,533	\$ 2,657,904	2,657,904	1,409,780	1,423,878	1,438,117
Student Transportation	25,933	1,194,227	873,924	69,908	\$ 158,198	158,198	712,686	719,813	727,011
Non-Instruction Services	49,031	58,372	25,743	62,028	\$ 140,366	140,366	48,714	49,201	49,693
Other Outlays	16,398,276	11,364,839	15,069,272	18,697,260	\$ 42,310,886	42,310,886	16,043,790	18,285,960	18,468,820
Appliances, Furniture, Fixtures	—	—	—	—	\$ —	—	—	—	—
Buildings & Construction	—	—	—	—	\$ —	—	—	—	—
TOTAL EXPENDITURES	26,059,477	19,373,160	26,451,177	28,819,580	\$ 65,217,145	65,217,155	25,881,309	28,221,854	28,504,072
EXCESS REV (EXP)	897,526	14,467,189	9,492,719	12,294,251	\$(31,153,376)	(31,153,386)	9,128,216	6,806,267	6,542,829
OTHER FINANCING SOURCES									
Inter-fund Transfers	(135,130)	(180,205)	(817,166)	(2,942,994)	\$ (685,648)	(685,648)	(692,505)	(699,430)	(706,424)
TOTAL OTHER FINANCING SOURCES	(135,130)	(180,205)	(817,166)	(2,942,994)	\$ (685,648)	(685,648)	(692,505)	(699,430)	(706,424)
FUND BALANCE 07/1	35,650,629	36,413,024	50,700,009	59,375,562	\$ 68,726,819	68,726,819	36,887,785	45,323,496	51,430,333
FUND BALANCE 06/30	\$36,413,025	\$50,700,008	\$59,375,562	\$68,726,819	\$36,887,795	\$36,887,785	\$45,323,496	\$51,430,333	\$57,266,738

SINKING FUND BY FUNCTION

	Actual	Actual	Actual	Actual	Proposed	Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES									
Ad Valorem	\$26,523,389	\$27,238,018	\$28,768,058	\$31,883,267	\$32,051,122	\$32,051,122	\$32,371,633	\$32,695,349	\$33,022,302
Premium on Bond Sale	411,989	567,270	—	—	244,815	244,815	—	—	—
Interest on Bond Sale	43,452	738,216	504,103	753,193	509,741	509,741	514,838	519,986	525,186
TOTAL REVENUES	26,978,830	28,543,504	29,272,161	32,636,460	32,805,678	32,805,678	32,886,471	33,215,335	33,547,488
EXPENDITURES									
Principal	25,625,000	25,625,000	26,400,000	28,525,000	29,525,000	29,525,000	29,820,250	30,118,453	30,419,638
Interest	1,562,813	1,702,875	2,399,125	2,876,500	3,527,625	3,527,625	3,562,901	3,598,530	3,634,515
TOTAL EXPENDITURES	27,187,813	27,327,875	28,799,125	31,401,500	33,052,625	33,052,625	33,383,151	33,716,983	34,054,153
EXCESS REV (EXP)	(208,983)	1,215,629	473,036	1,234,960	(246,947)	(246,947)	(496,680)	(501,648)	(506,665)
FUND BALANCE 07/1	15,018,296	14,809,313	16,024,942	16,497,979	17,732,939	17,732,939	17,485,992	16,989,312	16,487,664
FUND BALANCE 06/30	\$14,809,313	\$16,024,942	\$16,497,979	\$17,732,939	\$17,485,992	\$17,485,992	\$16,989,312	\$16,487,664	\$15,980,999

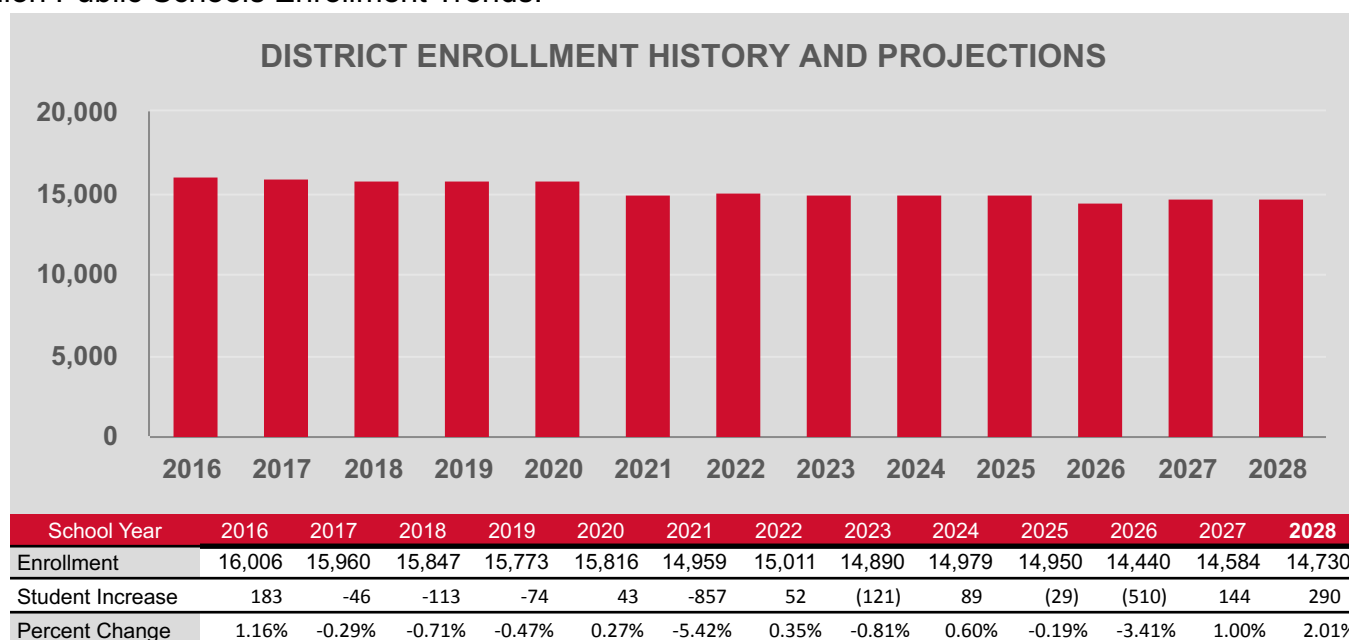
STUDENT ENROLLMENT TRENDS AND FORECAST

Oklahoma State Department reports:

- Oklahoma's annual student enrollment for public schools decreased for the 2025-2026 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 decreased 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:



The district projects enrollment trends by several factors:

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

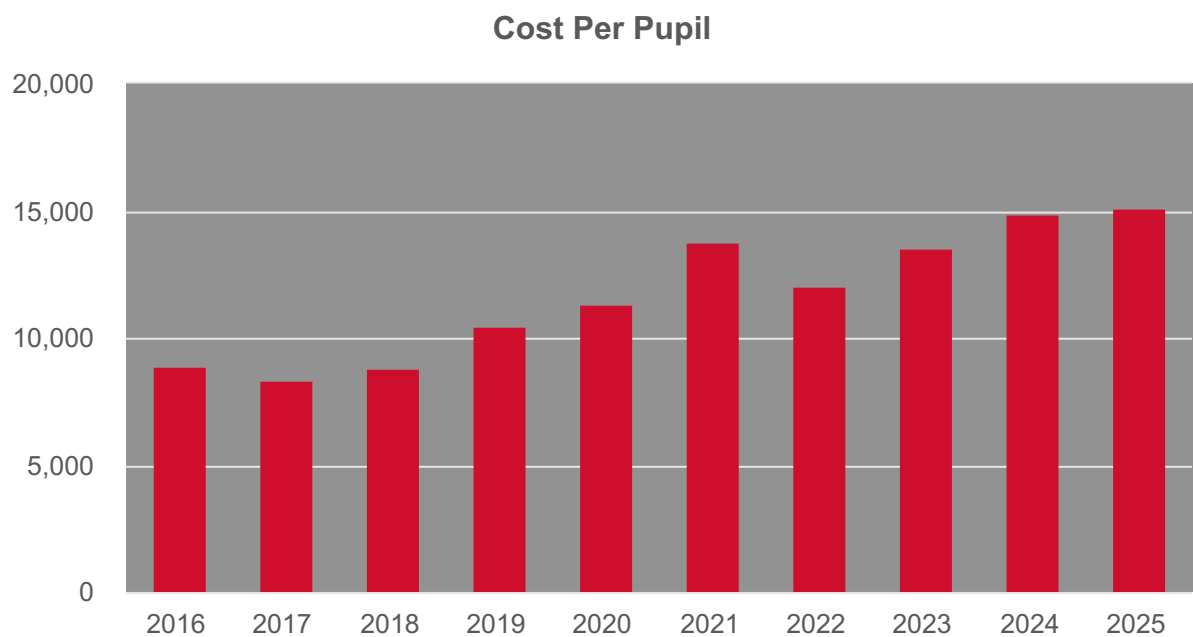
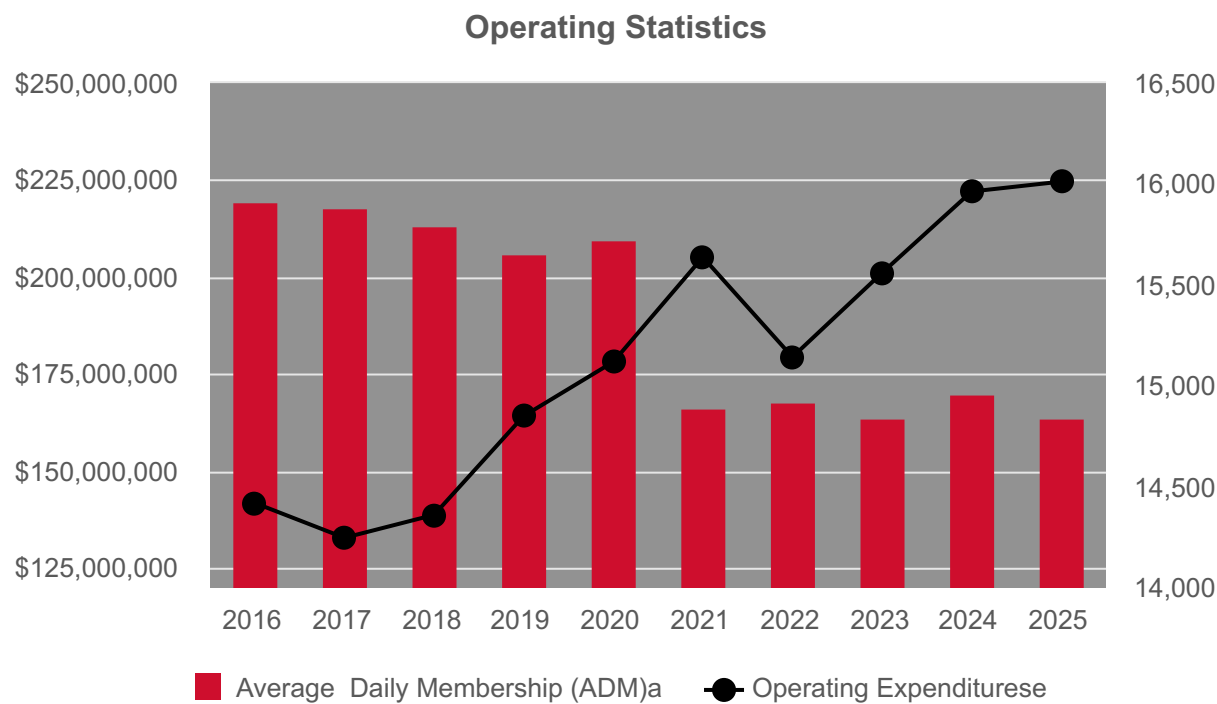
OPERATING STATISTICS

Operating Statistics Last Ten Fiscal Years

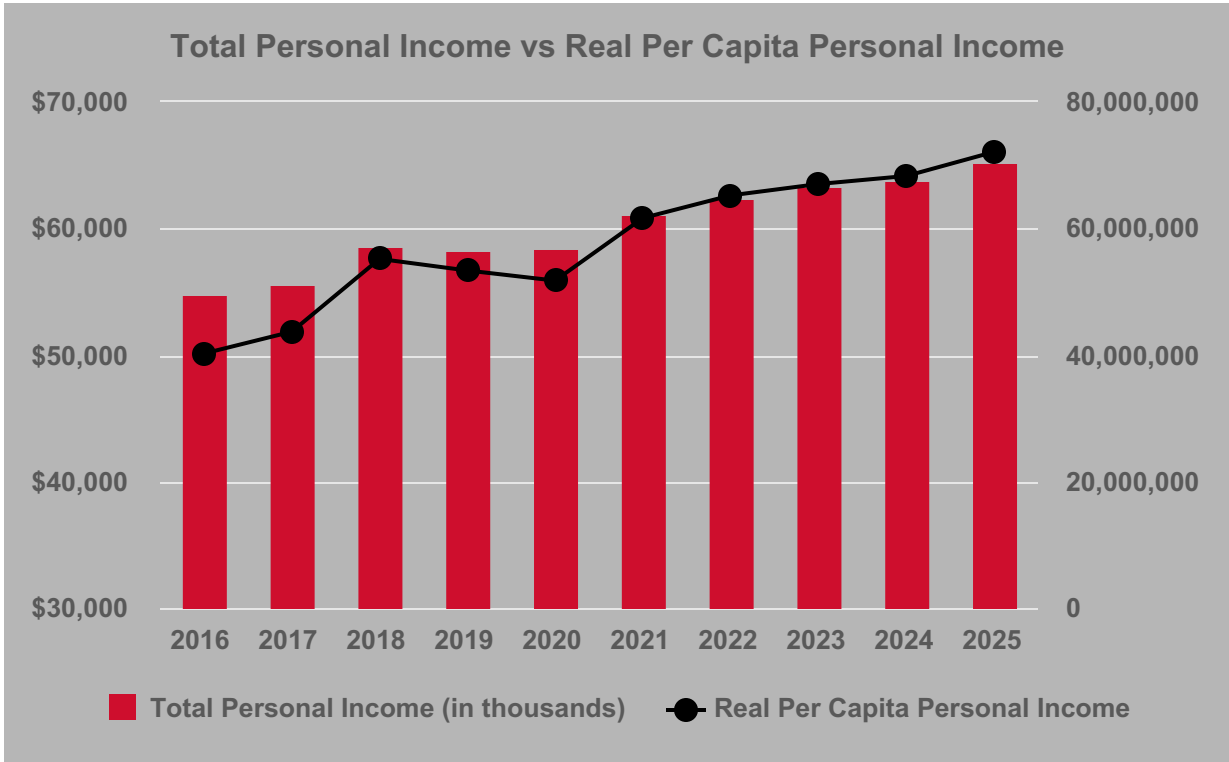
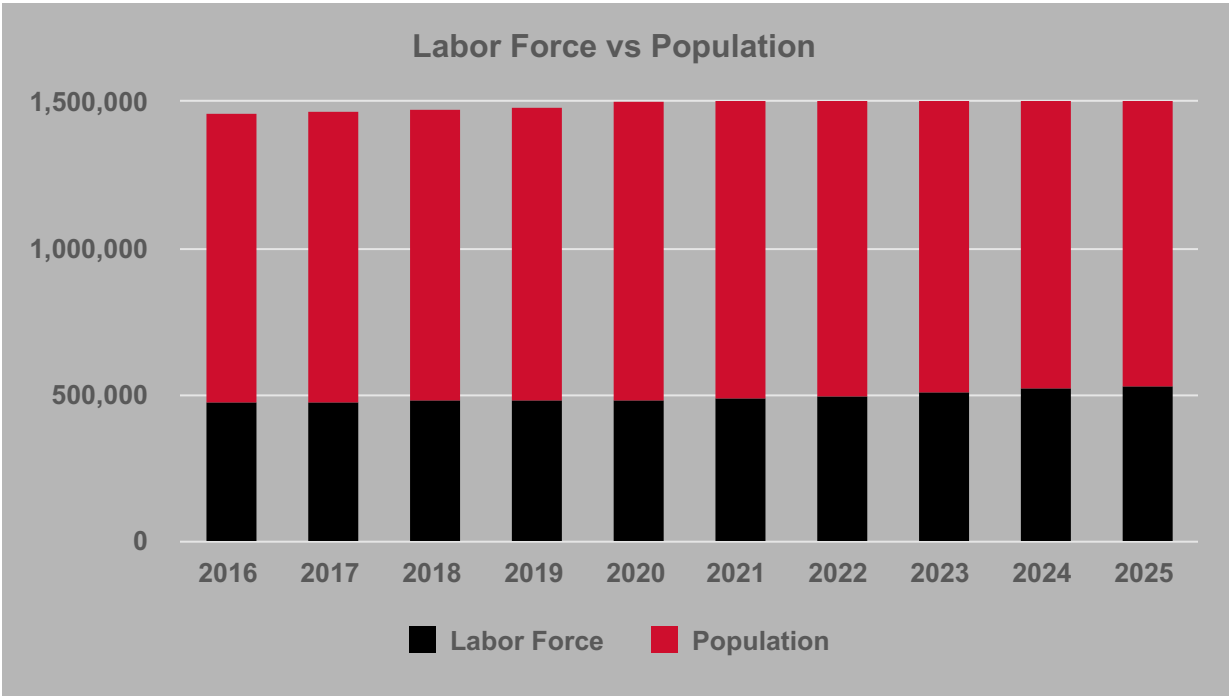
Fiscal Year Ended June 30,	Average Daily Membership (ADM) ^a	Operating Expenditures ^e	Cost Per Pupil ^b	Percentage 'Change ^c	Teaching Staff ^d	Pupil/ Teacher Ratio	Number of Graduates ^e
2016	\$15,919	\$141,848,815	\$ 8,911	2.62%	\$ 936	17:1	\$ 1,054
2017	\$15,887	\$132,885,970	\$ 8,364	-6.13%	\$ 949	17:1	\$ 1,090
2018	\$15,797	\$138,784,093	\$ 8,785	5.03%	\$ 937	17:1	\$ 1,014
2019	\$15,655	\$164,242,916	\$ 10,491	19.42%	\$ 1,004	16:1	\$ 1,151
2020	\$15,726	\$178,187,950	\$ 11,331	8.00%	\$ 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	9.57%	\$ 885	17:1	\$ 985
2025	\$14,845	\$224,633,625	\$ 15,132	1.92%	\$ 893	17:1	\$ 1,005

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

OPERATING STATISTICS

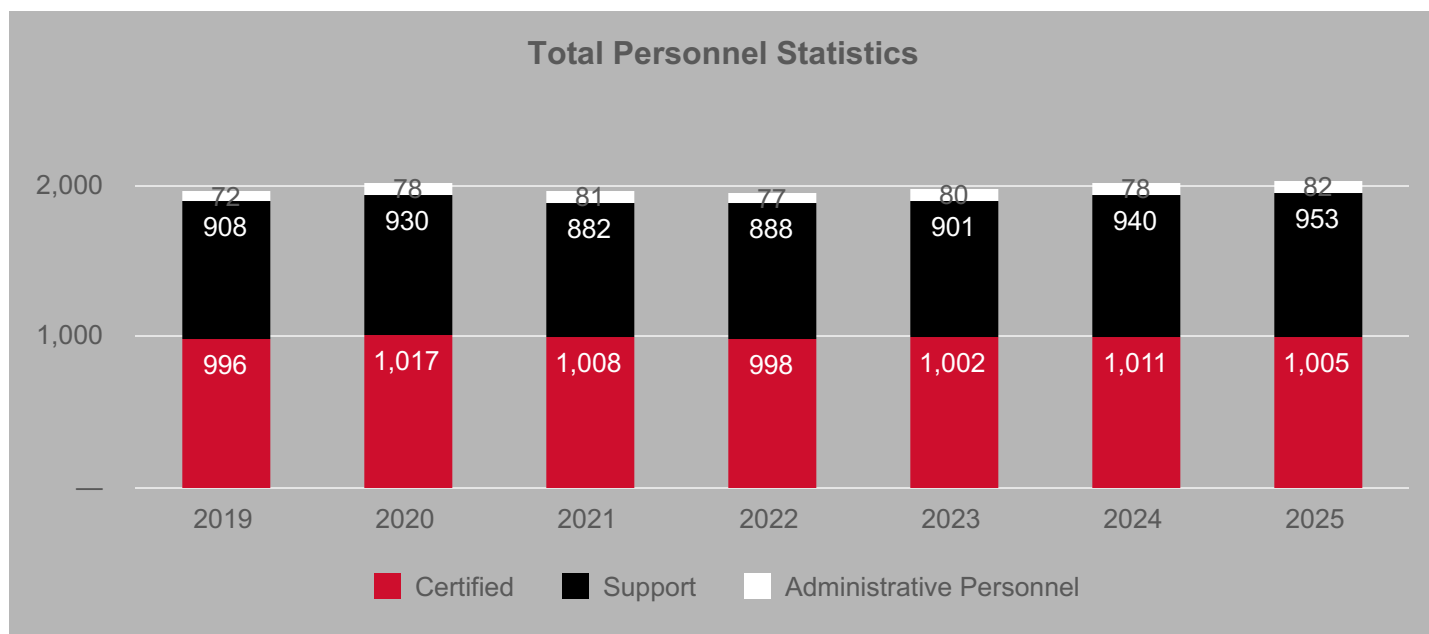


DEMOGRAPHICS AND ECONOMIC STATISTICS



PERSONNEL RESOURCES

In FY25, certified personnel increased by 4, support personnel increased by 13 and administrative personnel decreased by 6.



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									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Certified Personnel										
Bachelor's										
Minimum Salary	\$32,050	\$32,150	\$32,350	\$32,697	\$39,000	\$40,220	\$40,220	\$40,220	\$43,220	\$43,220
Maximum Salary	52,461	53,248	53,780	54,856	62,150	64,370	64,370	64,670	70,970	71,270
Average Salary	36,152	36,495	36,478	36,822	43,868	45,132	45,248	45,266	44,759	49,812
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	\$45,220	\$45,220
Maximum Salary	57,397	58,258	58,841	60,018	66,550	68,770	68,770	69,070	73,570	73,870
Average Salary	41,103	41,017	40,856	41,244	48,987	50,184	49,856	49,936	50,910	57,036
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	\$50,720	\$50,720
Maximum Salary	59,918	60,817	61,425	62,654	70,350	72,570	72,570	72,870	79,170	79,470
Average Salary	47,407	47,259	48,809	51,525	59,385	61,758	59,909	59,909	58,883	58,294
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 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 Value	Total Direct Tax Rate ^d
2016	\$ 647,399,204	\$ 101,040,598	\$ 16,351,844	\$ 764,791,646	\$7,085,583,042	10.79%	71.01
2017	\$ 673,539,097	\$ 104,988,429	\$ 18,150,870	\$ 796,678,396	\$7,368,526,233	10.81%	71.11
2018	\$ 692,847,775	\$ 106,814,765	\$ 19,086,696	\$ 818,749,236	\$7,564,864,003	10.82%	72.93
2019	\$ 718,866,548	\$ 110,992,122	\$ 19,057,585	\$ 848,916,255	\$7,841,339,927	10.83%	71.92
2020	\$ 742,216,596	\$ 111,856,098	\$ 20,845,162	\$ 874,917,856	\$8,068,048,672	10.84%	72.34
2021	\$ 760,697,383	\$ 110,747,589	\$ 22,570,959	\$ 894,015,931	\$8,231,037,095	10.86%	71.43
2022	\$ 775,116,488	\$ 111,964,105	\$ 24,114,249	\$ 911,194,842	\$8,378,679,168	10.88%	70.70
2023	\$ 809,233,021	\$ 122,723,616	\$ 24,676,051	\$ 956,632,688	\$8,842,327,430	10.82%	69.82
2024	\$ 863,719,633	\$ 143,319,957	\$ 27,671,521	\$1,034,711,111	\$9,562,974,809	10.82%	69.43
2025	\$ 902,522,566	\$ 161,747,631	\$ 30,392,424	\$1,094,662,621	\$10,118,844,92	10.82%	70.86

- 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 22.85% 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 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			
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	105.22%	1,981,909	3.50%
2018	59,711,382	58,210,863	97.49%	1,398,460	59,609,322	99.83%	2,225,068	3.73%
2019	61,054,057	59,170,949	96.92%	1,056,051	60,226,999	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	77,567,793	75,080,376	96.79%	1,118,344	76,198,721	98.23%	3,213,775	4.14%

- a. *The Tulsa County Assessor is required to file a tax roll report on or before October 1 of each year with the Tulsa County Treasurer who must begin collecting taxes by November. The first half of taxes is due and payable on or before December 31. The second half becomes due and payable on or before March 31. If the first half is not paid by December 31, the total tax becomes due and payable on January 1.*
- b. *Ad valorem taxes not paid on or before April 1 are considered delinquent. Interest accrues on delinquent taxes at the rate of one and one-half percent monthly (18 percent annually) to a maximum of 100 percent of the taxes due until such time as the delinquent taxes are paid. If not paid by the following October 1, the property is offered for sale for the amount of taxes due.*
- c. *In accordance with Oklahoma State Law 68 O.S. 2001 Section 3009 and Sections 26 and 28 of Article 10 of the Oklahoma Constitution, the County Excise Board assumes a delinquency rate of 10% when the Board approves the total tax levy. However, the District has a history of only 2% - 4% delinquency rate. Therefore, the "Ratio of Delinquent Taxes to Total Levy" may exceed 100%.*

Source: Tulsa County Treasurer

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
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
2025	131.23	250,000	11%	27,500	0.13123	3,609	93
Ten Year Average	134.51						

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
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
2025	129.86	250,000	11%	27,500	0.12986	3,571	22
Ten Year Average	130.73						

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-mill building levy, and a 10-mill local support levy, the District submitted such permanent levies to the voters at an election held on February 13, 2001. The permanent levies were approved, and the District no longer has to submit approval of these funding sources to voters on an annual basis.
Source: Tulsa County Clerk

DISTRICT STAFFING AND RESOURCE ALLOCATION

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



RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Ratios of Net General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	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
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	5,867
2019	88,458,169	7,841,339,927	1.13%	15,655	5,884
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	108,215,844	8,842,237,430	1.22%	14,843	7,291
2024	114,197,670	9,562,974,809	1.19%	14,959	7,634
2025	116,655,069	10,118,844,921	1.15%	14,845	7,858

^aPremiums 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.

^bEstimated 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.

^cSince 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
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	999	879
2020	91,877,570	8,068,048,672	1.14%	68,588,892	0.13%	15,726	5,842	1,006	830
2021	92,827,426	8,231,037,095	1.13%	85,993,501	0.11%	14,889	6,235	1,023	887
2022	93,274,864	8,378,679,168	1.11%	89,969,935	0.10%	14,926	6,249	1,034	891
2023	108,215,844	8,842,327,430	1.22%	66,218,034	0.16%	14,843	7,291	1,047	1039
2024	114,197,670	9,562,974,809	1.19%	69,974,583	0.16%	14,959	7,634	1,059	1078
2025	116,655,069	10,118,844,921	1.15%	70,516,077	0.17%	14,845	7,858	1,067	1093

^aPremiums 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.

^bEstimated 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.

^cCalculations based on information obtained from the Tulsa Regional Chamber. Tulsa Metropolitan Statistical Area (MSA).

^dSince 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

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
2026	29,525,000	3,527,625	33,052,625
2027	32,400,000	3,072,375	35,472,375
2028	25,875,000	2,115,000	27,990,000
2029	17,625,000	1,080,000	18,705,000
2030	9,375,000	375,000	9,750,000
	<u>\$114,800,000</u>	<u>\$10,170,000</u>	<u>\$124,970,000</u>

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)	
<i>\$152 Million Proposition at a Glance*</i>	
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 \$49,253,117 in Fiscal Year 2025-2026. The state aid allocation is recalculated in January 2026 and is adjusted to reflect the actual number of students served as of October 2025 as well as any changes in 2025-2026 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 2026, the State Aid allocation is \$57,187,853.32.

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 \$38,776,394 in 2024-2025. For 2024 the district's total NAV reported \$1,034,711,111 and an increase in 2025 with a reported NAV of \$1,094,662,621. 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, 2025, unassigned fund balance of the general fund was \$20,310,249. 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 13.04 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 \$8,777,090 at the beginning of 2024-2025. 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 \$11,841,960, and expenses of \$14,847,660 for the fiscal year 2025. 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.

LAWS AND REGULATIONS

4. Any school district which receives an increase in State Aid because of a change in Foundation and/or Salary Incentive Aid factors during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the increase in State Aid.
5. If a school district does not receive Foundation and/or Salary Incentive Aid during the preceding fiscal year, the State Board of Education may waive the penalty assessed in this subsection if the penalty would result in a loss of more than forty eight percent (48%) of the remaining State Aid to be allocated to the school district between April 1 and the remainder of the school year and if the Board determines the penalty will cause the school district not to meet remaining financial obligations.
6. Any school district which receives gross production revenue apportionment during the 2002-2003 school year or in any subsequent school year that is greater than the gross production revenue apportionment of the preceding school year shall be exempt from the penalty assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.
7. Beginning July 1, 2003, school districts that participate in consolidation or annexation pursuant to the provisions of the Oklahoma School Voluntary Consolidation and Annexation Act shall be exempt from the penalty assessed in this subsection for the school year in which the consolidation or annexation occurs and for the next three (3) fiscal years.
8. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22- 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 1370 of Title 68 of the Oklahoma Statutes during the 2003-2004 school year or the 2004-2005 school year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the sales tax levy.
9. Any school district which has an amount of carryover in the general fund of the district in excess of the limits established in paragraph 1 of this subsection during the fiscal year beginning July 1, 2020, July 1, 2021, July 1, 2022, July 1, 2023, shall not be assessed a general fund penalty as provided for in this subsection.
10. For purposes of calculating the general fund balance penalty, the terms “carryover” and “general fund balance” shall not include federal revenue.

BASIS OF ACCOUNTING

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

Reporting Entity: The District is a corporate body for public purposes created under Title 70 of the Oklahoma statutes and, accordingly, is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the Board of Education and is financially dependent on the state of Oklahoma for support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma statutes. As required by GAAP, the basic financial statements present the reporting entity, which consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the District’s basic financial statements to be misleading. The District has not identified any component units that should be included in the District’s reporting entity. The governing body of the District is its Board of Education composed of five elected members. The appointed superintendent is the executive officer of the District.

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

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.



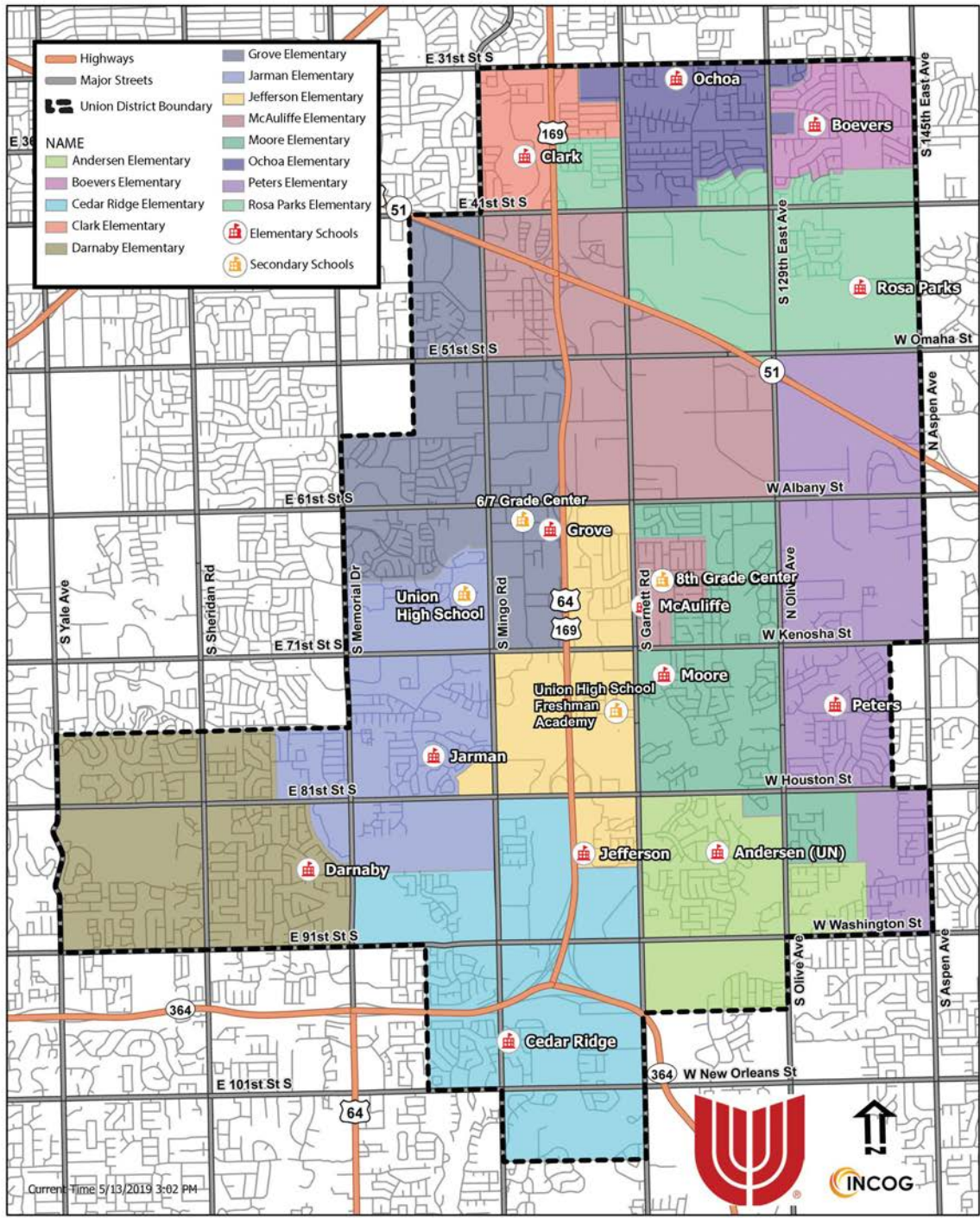
GEOGRAPHICAL AREA SERVED

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

Elementary School Boundaries - Union Public School District



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,				
	2021	2022	2023	2024	2025
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	400	388	385	348	355
Percentage of Capacity Used	66.67 %	64.67 %	64.17 %	58.00 %	59.17 %
Boevers Elementary (1975)					
Square Feet	59,773	59,773	59,773	59,773	59,773
Capacity (students)	600	600	600	600	600
Enrollment	420	434	433	433	413
Percentage of Capacity Used	70.00 %	72.33 %	72.17 %	72.17 %	68.83 %
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	417	431	458	419	405
Percentage of Capacity Used	69.50 %	71.83 %	76.33 %	69.83 %	67.50 %
Clark Elementary					
Square Feet	71,480	71,480	71,480	71,480	71,480
Capacity (students)	600	600	600	600	600
Enrollment	455	403	429	448	434
Percentage of Capacity Used	75.83 %	67.17 %	71.50 %	74.67 %	72.33 %
Darnaby Elementary (1979)					
Square Feet	73,458	73,458	73,458	73,458	73,458
Capacity (students)	600	600	600	600	600
Enrollment	566	568	550	590	580
Percentage of Capacity Used	94.33 %	94.67 %	91.67 %	98.33 %	96.67 %
Grove Elementary (1974) ^a					
Square Feet	77,028	77,028	77,028	77,028	77,028
Capacity (students)	600	600	600	600	600
Enrollment	549	548	558	552	533
Percentage of Capacity Used	91.50 %	91.33 %	93.00 %	92.00 %	88.83 %
Jarman Elementary (1991)					
Square Feet	68,592	68,592	68,592	68,592	68,592
Capacity (students)	600	600	600	600	600
Enrollment	549	548	558	575	557
Percentage of Capacity Used	91.50 %	91.33 %	93.00 %	95.83 %	92.83 %
McAullife Elementary (1987)					
Square Feet	70,316	70,316	70,316	70,316	70,316
Capacity (students)	600	600	600	600	600
Enrollment	499	497	499	479	487
Percentage of Capacity Used	83.17 %	82.83 %	83.17 %	79.83 %	81.17 %

SCHOOL BUILDING INFORMATION

District Building	Membership as of October 1,				
	2021	2022	2023	2024	2025
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	482	511	520	453	424
Percentage of Capacity Used	80.33 %	85.17 %	86.67 %	75.50 %	70.67 %
Ochoa Elementary					
Square Feet	70,705	70,705	70,705	70,705	70,705
Capacity (students)	1092	1092	1092	1092	1092
Enrollment	962	957	907	968	958
Percentage of Capacity Used	88.10 %	87.64 %	83.06 %	88.64 %	87.73 %
Peters Elementary (1978)					
Square Feet	70,893	70,893	70,893	70,893	70,893
Capacity (students)	600	600	600	600	600
Enrollment	348	401	434	430	369
Percentage of Capacity Used	58.00 %	66.83 %	72.33 %	71.67 %	61.50 %
Rosa Parks (1978) ^f					
Square Feet	87,550	87,550	87,550	87,550	87,550
Capacity (students)	900	900	900	900	900
Enrollment	660	602	622	647	632
Percentage of Capacity Used	73.33 %	66.89 %	69.11 %	71.89 %	70.22 %
Thomas Jefferson (2008)					
Square Feet	87,550	87,550	87,550	87,550	87,550
Capacity (students)	600	600	600	600	600
Enrollment	526	543	578	575	525
Percentage of Capacity Used	87.67 %	90.50 %	96.33 %	95.83 %	87.50 %
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	2,332	2,241	2,185	2,122	2,147
Percentage of Capacity Used	95.57 %	91.84 %	89.55 %	86.97 %	87.99 %
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	1,168	1,223	1,122	1,100	1,022
Percentage of Capacity Used	89.85 %	94.08 %	86.31 %	84.62 %	78.62 %
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	1,196	1,280	1,287	1,242	1,122
Percentage of Capacity Used	54.36 %	58.18 %	58.50 %	56.45 %	51.00 %
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	3,304	3,340	3,355	3,569	3,477
Percentage of Capacity Used	94.67 %	95.70 %	96.13 %	102.26 %	99.63 %

SCHOOL BUILDING INFORMATION

Other Building Information and Building History

Other:	2021	2022	2023	2024	2025
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.

^aFine Arts wing opened in FY2013

^b8th Grade Center expansion project phase one completed and opened in FY 2016

^cIn FY 2013, the 10th grade moved to the High School

^dBuilding owned by Tulsa Community Action Project: operated by Union Public Schools
The Facility Houses a 3-year old program

^eBuilding purchased and renovated in FY 2013

^fExpansion completed FY 2015

^gBuilding purchased in FY 2017

^hBuilding retired for instructional use in 2018, students transferred to Ochoa Elementary

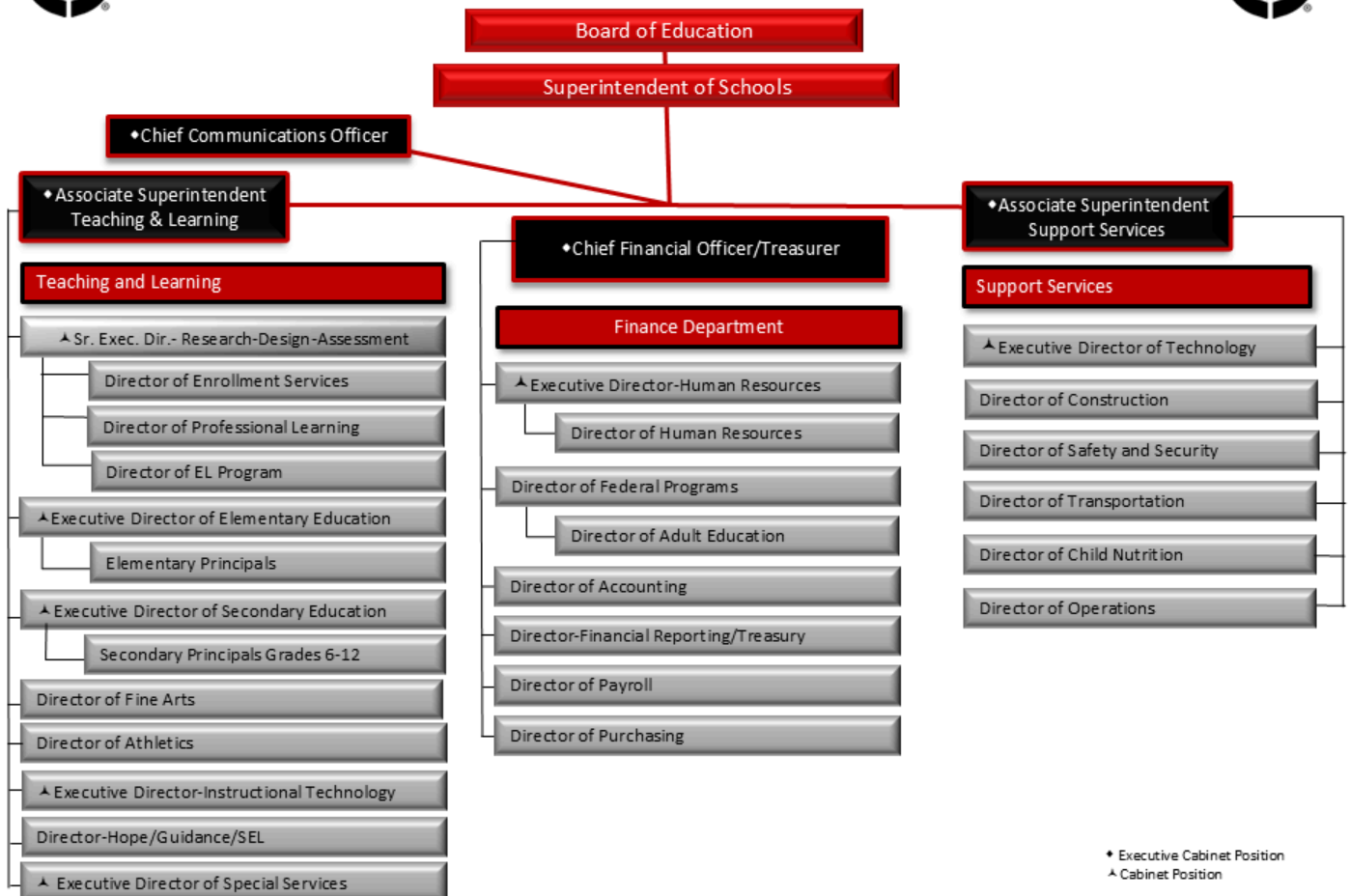
DISTRICT CABINET MEMBERS AND ADMINISTRATORS

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
Kelly Brassfield	Director of Enrollment
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 McCreedy	Director of Union Adult Learning Center
Dr. Marla Robinson	Director of College & Career Center
Antonio Graham	Director of Sports Medicine
Dan Newman	Director of Sports Medicine
Dr. Matthew McCreedy	Director of Fine Arts
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



Union Public Schools | 2025-2026 Administrative Organizational Chart



BOARD OF EDUCATION

Board of Education

Joey Reyes

Dr. Chris McNeil

Heather McAdams

Stacey Roemerman

Appointed Positions:

Dr. John Federline

Dr. Trish Williams

Elected Position

President

Vice President

Board Clerk

Deputy Board

Superintendent

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 candidate 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 strives 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 2024-2025
Salaries	\$502,967
Benefits	\$154,683
Contracted Services	\$127,003
Purchased Property Services	\$951
Other Purchased Services	\$138
Supplies and Materials	\$12,333
Other Objects	\$1,797
Other Use of Funds	\$53,689
Total Expenditure By Object	<u>\$ 853,561</u>

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 2024-2025
Salary	\$395,930
Benefits	106,071
	<u>\$ 502,001</u>

COST OF SIGNIFICANT GOALS - EDGE



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

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

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

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

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

Breaking Down the Barriers to College

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

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

EDGE - Earn a Degree, Graduate Early Schedule of Expenditures

Schedule of Expenditures

	Actual 2024-2025
Salaries	\$ 21,111
Benefits	5,187
Contracted Services	169,625
	<u>\$ 195,923</u>

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 2024-2025
Salaries	\$ 7,120.00
Benefits	2,231.03
Contracted Services	6,411.95
	<u>\$ 15,763</u>

EDUCATIONAL PROGRAMS

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.



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.



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.



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.



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.



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:

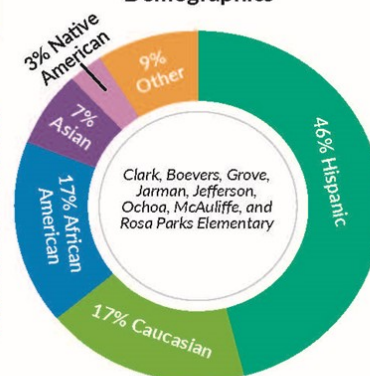
- Social-Emotional Issues
- Food Insecurity
- Access to Health Care
- Basic Needs
- Other Systemic Barriers

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



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

Grove
Shiloh Wolff
918-357-4334

Ellen Ochoa
Andrea Zambrano & Derek Frey
918-357-4330

McAuliffe
Daisy Pokhrel-Duran
918-357-6561

Jarman
Scott McCrary
918-357-4335

Jefferson
Scott McCrary
918-357-4339

Roy Clark
Linda Stevenson
918-357-8550

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

Community Schools

Boevers, Clark, Grove, Jarman, Jefferson, McAuliffe, Ochoa, & Rosa Parks

BY THE NUMBERS 2019-2020



Eight Full Service Community Schools at Union offer a range of comprehensive supports for students and families from infancy through adulthood. These supports include early childhood programs, expanded learning, social and medical services, and opportunities for family engagement.

Expanded Learning

2,741 students participated

100% participated at no cost

5,477 total hours of enrichment & academic opportunities

40 community partners

67 STEM programs
64 Health & Wellness programs
62 Academic & Tutoring programs
69 Youth Development/Leadership programs

175 students in summer camps



Early Childhood Programs



226 Students
attended Pre-K Camp

96% of parents said Pre-K Camp helped their children get excited about starting school

97% of parents said Pre-K Camp showed their children what school will be like

95% of parents said Pre-K Camp helped their children gain confidence about starting school

98% of parents said Pre-K Camp helped them understand they play an important role in their children's learning.

100% of parents would recommend Pre-K Camp to other parents

100% of parents said Pre-K Camp helped them feel welcomed at their children's school.



50 people
attended Baby Book Club at Boevers, Clark, & Ochoa



3,708 Books
provided to Pre-K students by the Kreuger Book Program

Parent Engagement

94% parent participation in parent teacher conferences
200 combined opportunities for parent and family engagement

Comprehensive Supports

Operation School Bell gave 448 students new clothing, shoes, & hygiene kits

The Food for Kids Backpack Program provided 426 food-insecure students with food to take home on the weekends

Union and Hunger Free Oklahoma distributed 23,500 adult meals to Union families during April-June

Distributed 20,000 TRSA STEM Kits to keep students engaged during historic school closures

82 vulnerable families received gift cards from YWCA for COVID relief

Health and Wellness

Community Health Connections clinics at Ochoa and Rosa Parks provide quality and accessible health care for students, families, and the community

1,000 students received free dental screenings

Over 4,000 students received free vision screenings

Harrel Eye Care provided 67 students with free eye exams and glasses valued at \$13,400

Financial Support

Implementing the Community Schools strategy has been made possible by the support of many organizations & foundations. We would like to thank:



CORE VALUES AND GUIDING PRINCIPALS

CORE VALUES

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

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

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

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

 **Innovation**
Embrace new, effective thinking and programs.

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

 **Empowerment**
Help people reach their full potential.

 **Accountability**
Accept responsibility for achieving results.

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



GUIDING PRINCIPLES



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

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

INSTRUCTIONAL PHILOSOPHY AT UNION

LEARNING THE UNION WAY

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



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”.

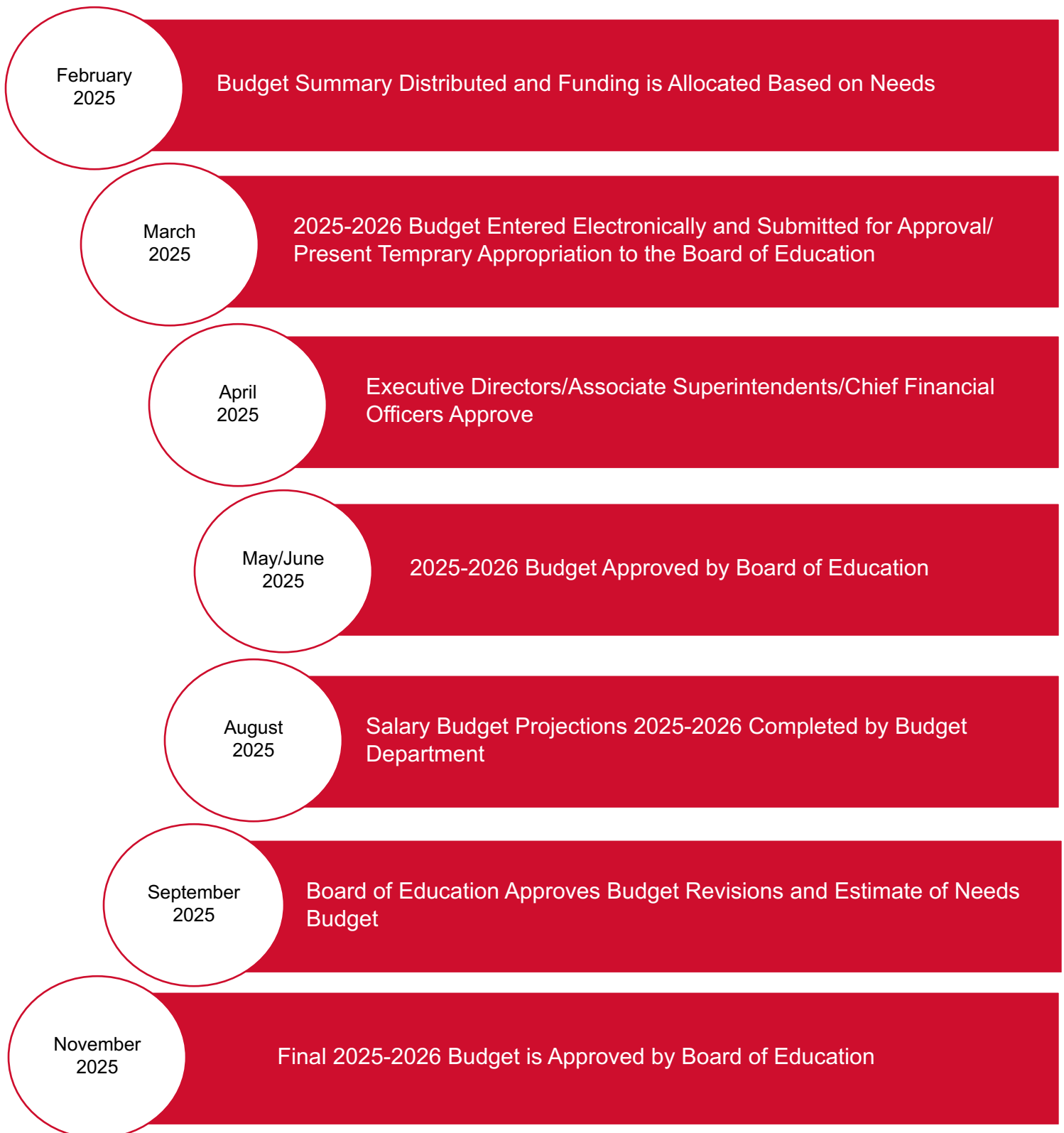
UNION PUBLIC SCHOOLS SCHOOL SITE BUDGET ALLOCATIONS

2025-2026

Site Name	Site	Current \$ Per Student	October Count 2023	Calculated Base 2024-2025	Final Base 2024-2025	October Count 2024	Calculated Base 2025-2026	Proposed Base 2025-2026
Grove Elementary	105	\$31.00	558	\$17,298	\$17,298	552	\$17,112	\$17,298
Boevers Elementary	115	\$31.00	433	\$13,423	\$13,454	433	\$13,423	\$13,423
Clark Elementary	120	\$31.00	429	\$13,299	\$13,299	448	\$13,888	\$13,888
Darnaby Elementary	122	\$31.00	550	\$17,050	\$17,608	590	\$18,290	\$18,290
Peters Elementary	125	\$31.00	422	\$13,082	\$13,454	430	\$13,330	\$13,330
Andersen Elementary	130	\$31.00	385	\$11,935	\$12,028	348	\$10,788	\$11,935
McAullife Elementary	135	\$31.00	499	\$15,469	\$15,469	479	\$14,849	\$15,469
Jarman Elementary	140	\$31.00	533	\$16,523	\$19,034	575	\$17,825	\$17,825
Cedar Ridge Elementary	145	\$31.00	458	\$14,198	\$14,198	419	\$12,989	\$14,198
Moore Elementary	150	\$31.00	489	\$15,159	\$16,120	453	\$14,043	\$15,159
Rosa Parks Elementary	155	\$31.00	651	\$20,181	\$20,181	647	\$20,057	\$20,181
Thomas Jefferson Elementary	160	\$31.00	576	\$17,856	\$17,918	575	\$17,825	\$17,856
Ochoa Elementary	180	\$31.00	910	\$28,210	\$28,210	968	\$30,008	\$30,008
6th / 7th Grade Center	510	\$33.00	2,178	\$71,874	\$72,006	2,122	\$70,026	\$71,874
8th Grade Center	620	\$33.00	1,185	\$39,105	\$39,105	1,100	\$36,300	\$39,105
Freshman Academy (9th Grade)	720	\$38.00	1,198	\$45,524	\$48,716	1,239	\$47,082	\$47,082
High School (10th - 12th Grade)	705	\$38.00	3,367	\$127,946	\$132,946	3,383	\$128,554	\$133,554
Alternative High School	725	\$38.00	158	\$6,004	\$6,004	189	\$7,182	\$7,182
			14,979	\$504,136	\$517,048	14,950	\$503,571	\$517,657

**Includes 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 2025-2026 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 statutes require an annual audit by independent certified public accountants. The accounting firm of RSM US LLP, was selected by the Board of Education to conduct the audit. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1984 and related OMB Uniform Grant Guidance.

Internal Control Management of the district is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the district are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of 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 2025-2026 budget

February 2025 (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 2025 (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 2025 (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 2025

2025-2026 budget is reviewed with the Board of Education.

August 2025

Budget projections are completed by the Budget Department to set the new preliminary budget for the 2025-2026 fiscal year.

November 2025

Final 2025-2026 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 2025-2026 the revenue budget is \$1,858,862. Actuals for 2025 were \$1,580,348.

Facility Rentals:

The District makes its facilities available to various community and civic organizations for a fee. In fiscal year 2025 total revenue was \$360,819, in 2024 it was \$338,144. The revenue budget for the current year is \$532,500.

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 2025 was \$1,595,995, 2024 was \$1,704,849. Interest in the current year is expected to be \$1,300,000.

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 2025 the district received \$3,915,471 in local grants, 2024 was \$4,507,473. The budget for 2025 is \$3,996,185.

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

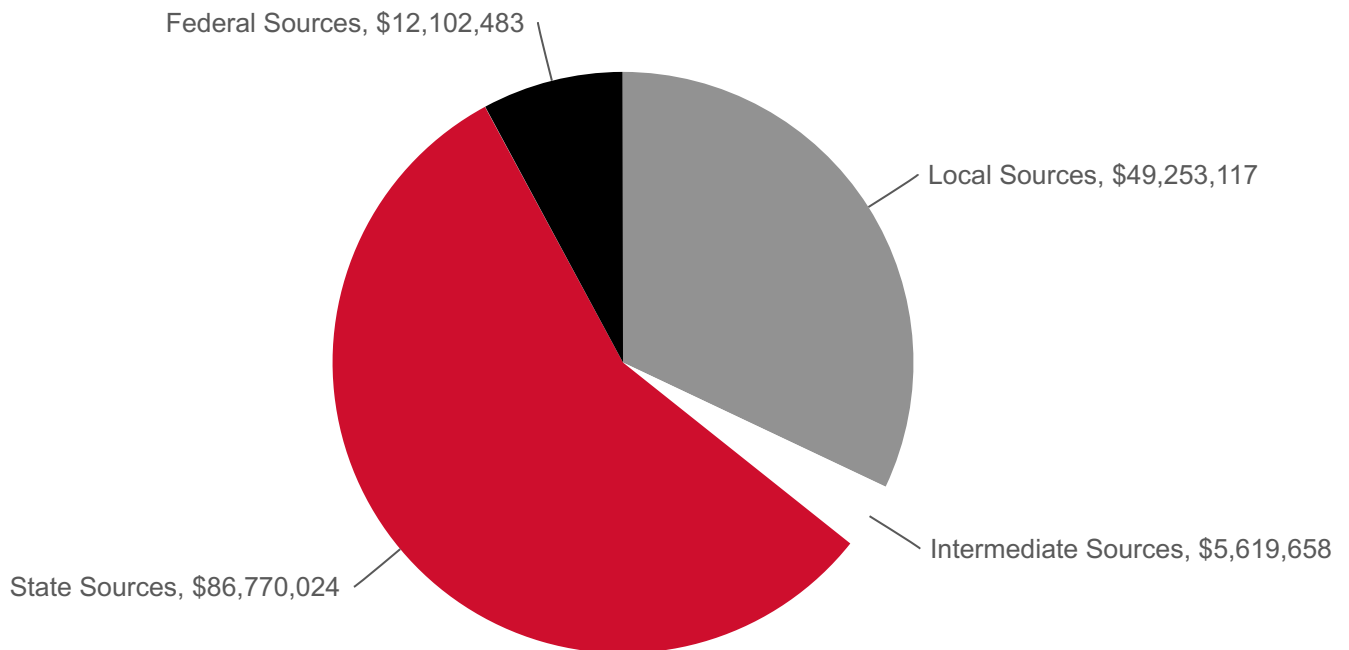
State Aid Revenue – 3200

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).

2025-2026 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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Union Teacher of the Year

CORY DAVIS



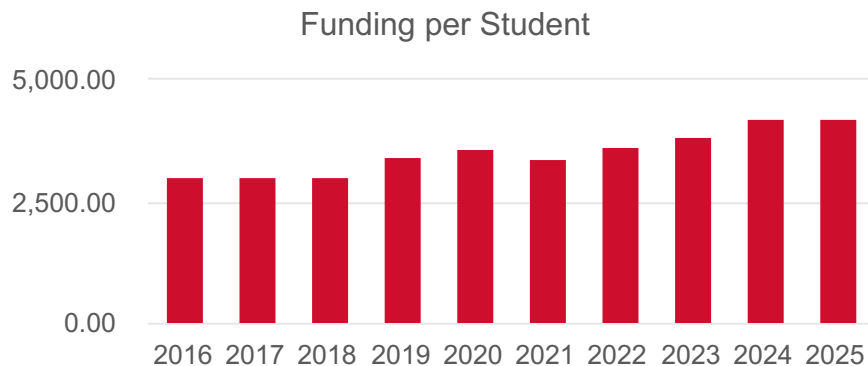
FINANCIAL SECTION

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MAJOR REVENUE SOURCES

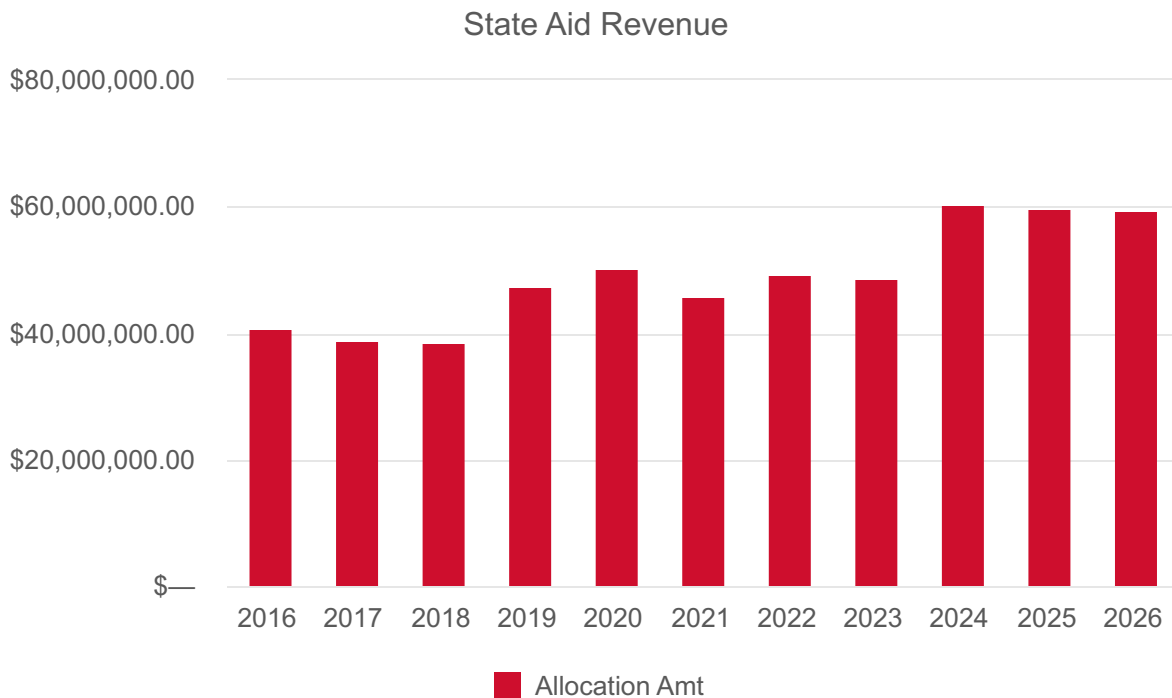
State aid is the District's largest single revenue source. The state aid allocation is recalculated in January 2025 and is adjusted to reflect the actual number of students served as of October, the previous year, as well as, any changes in prior fiscal year property valuations. The state aid and state 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
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	14,958.52	25,808.30	4,195.94
2026	59,453,178.48	14,844.86	25,722.39	4,345.03

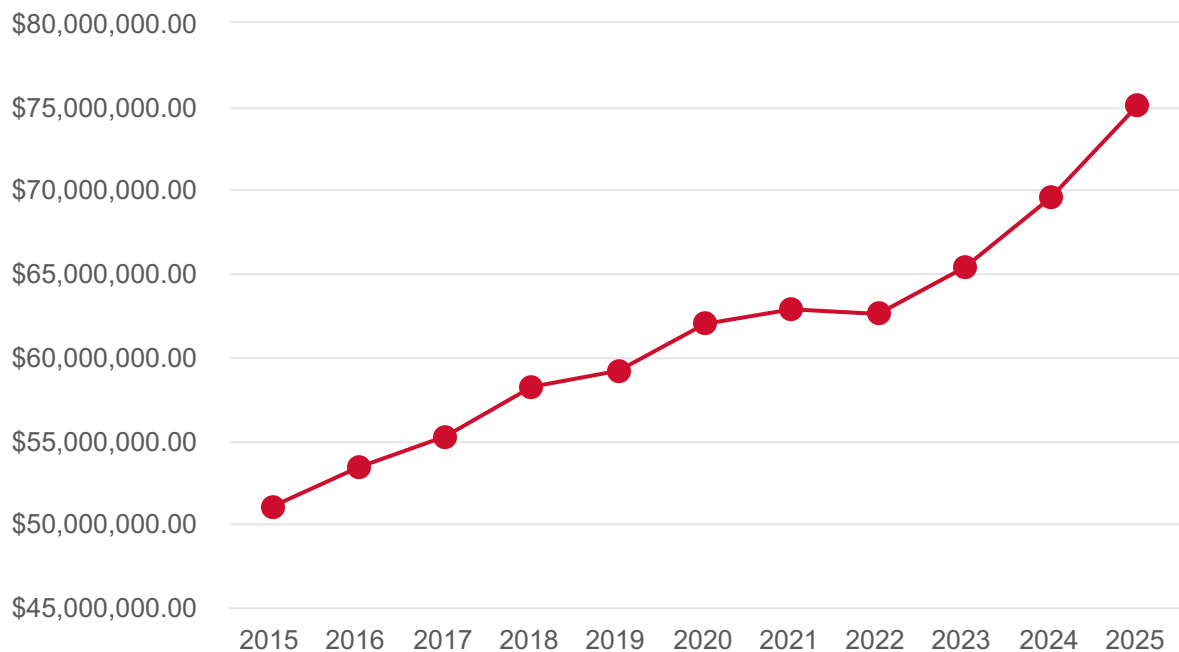


MAJOR REVENUE TRENDS

Ad Valorem Tax Revenue

Fiscal Year	Current Tax Collections
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
2025	\$ 75,080,376.00

Ad Valorem Revenue

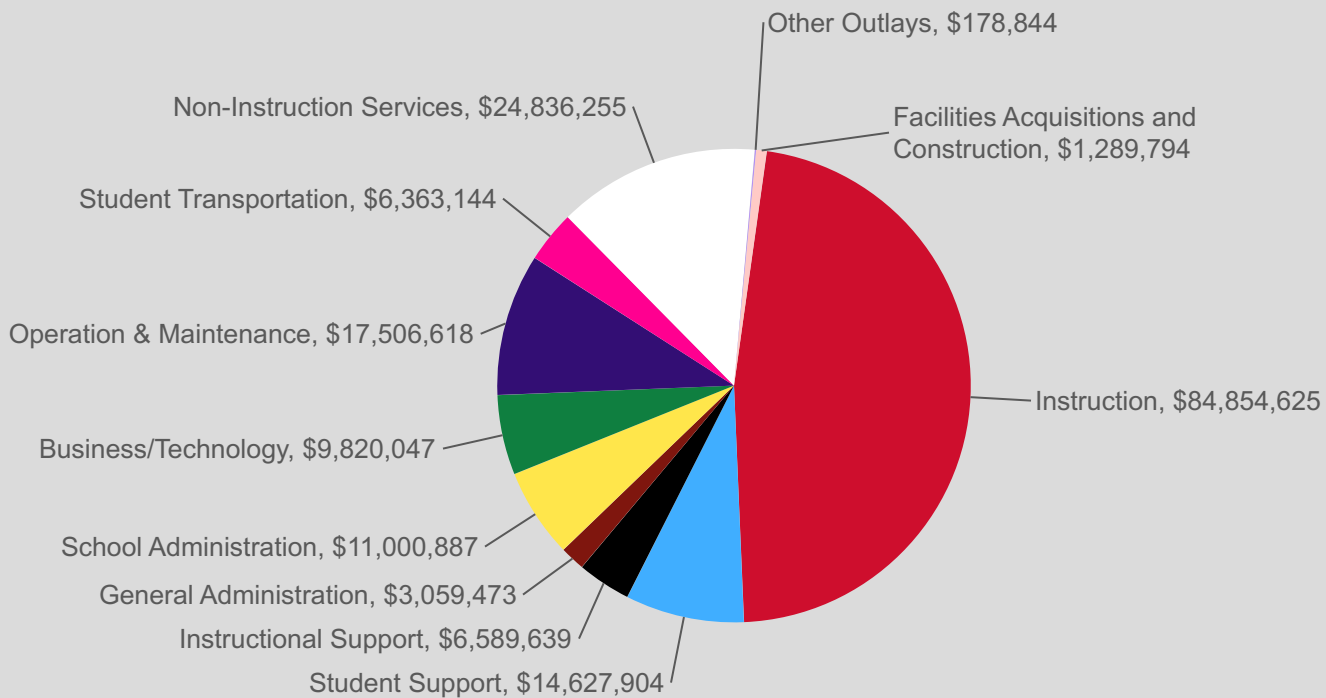


MAJOR EXPENDITURE CATEGORIES

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 \$84,465,485. Student Support comes in second at 9%, or \$14,627,904.

Expenditures by Function



REVENUE AND EXPENDITURES - OPERATING FUNDS

	Summary of Total Budget - Operating Funds					Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026				
Revenue By Source									
<i>Local Revenue</i>									
Ad Valorem Tax	37,024,040	39,180,411	41,970,733	44,315,879	44,895,820	44,895,820	45,344,778	45,798,226	46,256,208
Tuition and Fees	1,778,196	1,847,224	1,873,150	2,017,071	2,380,151	2,380,151	2,403,953	2,427,992	2,452,272
Investments	13,942	396,827	796,467	687,018	600,000	600,000	606,000	612,060	618,181
Commissions	358,427	350,733	378,239	411,480	598,500	598,500	604,485	610,530	616,635
Reimbursements	275,832	217,422	245,960	295,475	298,100	298,100	301,081	304,092	307,133
Donations	3,756,065	6,454,821	4,750,375	4,363,911	4,419,721	4,419,721	4,463,918	4,508,557	4,553,643
Athletic Programs	238,402	172,954	163,331	164,687	165,000	165,000	166,650	168,317	170,000
Other Local sources	648,325	807,073	2,032,919	3,562,592	3,516,850	3,516,850	3,552,019	3,587,539	3,623,414
Bond Sale	74,279	797,412	1,835,030	1,728,153	1,432,521	1,432,521	1,446,846	1,461,315	1,475,928
Meals	757,476	1,957,276	1,785,643	1,673,307	1,582,000	1,582,000	1,597,820	1,613,798	1,629,936
<i>Intermediate Revenue</i>									
County Four Mill Levy	4,184,004	4,349,300	4,465,620	4,706,530	4,800,000	4,800,000	4,848,000	4,896,480	4,945,445
County Mortgage Tax	1,164,237	775,341	516,618	634,475	650,000	650,000	656,500	663,065	669,696
Resale of Property	198,677	184,483	173,365	169,619	169,658	169,658	171,355	173,068	174,799
<i>State Revenue</i>									
State Dedicated Revenue	9,358,531	8,499,992	8,654,598	8,646,379	8,745,593	8,745,593	8,833,049	8,921,379	9,010,593
State Aid	62,336,286	62,232,761	74,763,674	74,947,071	74,876,285	74,876,285	75,625,048	76,381,298	77,145,111
Alternative Education	224,472	308,817	285,444	291,361	291,361	291,361	294,275	297,217	300,190
State Categorical	1,889,320	1,512,701	1,651,717	2,961,967	2,743,515	2,743,515	2,770,950	2,798,660	2,826,646
State Matching	113,018	161,966	2,401,757	2,319,072	2,345,646	2,345,646	2,369,102	2,392,793	2,416,721
Other State Sources of Revenue	119,987	94,435	112,600	101,750	101,750	101,750	102,768	103,795	104,833
State Vocational Programs	—	—	—	—	—	—	—	—	—
<i>Federal Revenue</i>									
Student Meals	12,557,063	9,663,721	10,025,175	9,629,850	9,904,997	9,904,997	10,004,047	10,104,087	10,205,128
Grants in Aid From Federal Gov	389,426	384,713	705,000	344,206	339,022	339,022	342,412	345,836	349,295
Disad.	—	—	—	—	—	—	—	—	—
Title I	4,460,754	4,174,857	4,519,213	5,027,426	5,830,179	5,830,179	5,888,481	5,947,366	6,006,839
Individuals with Disabilities	3,005,754	3,581,846	3,747,885	3,557,227	3,243,883	3,243,883	3,276,322	3,309,085	3,342,176
No Child Left Behind	225,519	465,664	535,868	744,175	647,552	647,552	654,028	660,568	667,173
Every Student Succeeds	—	—	—	—	—	—	—	—	—
Sources	8,530,140	11,076,004	7,893,464	3,276,871	483,836	483,836	488,674	493,561	498,497
State	1,192,135	1,239,787	1,331,919	1,308,963	1,417,220	1,417,220	1,431,392	1,445,706	1,460,163
Federal Vocational Education	83,363	83,008	81,700	103,600	140,791	140,791	142,199	143,621	145,057
Other	—	—	—	—	—	—	—	—	—
Total Revenues	154,957,669	160,971,549	177,697,464	177,990,115	176,619,951	176,619,951	178,386,151	180,170,012	181,971,712
<i>Expenditures By Object</i>									
Salaries	93,487,652	96,518,768	106,025,618	107,266,676	110,520,468	110,520,468	111,625,673	112,741,929	113,869,349
Benefits	35,827,994	37,821,855	41,633,319	43,165,213	43,035,991	43,035,991	43,466,350	43,901,014	44,340,024
Serv	2,186,411	3,818,667	4,117,338	3,517,762	4,259,799	4,259,799	4,302,397	4,345,421	4,388,875
Purchased Property services	1,607,906	1,890,651	3,649,730	5,521,500	1,332,910	1,332,910	1,346,239	1,359,701	1,373,298
Other Purchased Services	3,396,142	3,945,719	4,360,698	4,245,023	4,731,795	4,731,795	4,779,113	4,826,905	4,875,174
Supplies and Materials	13,116,543	14,408,573	12,530,869	12,757,280	12,541,664	12,541,664	12,667,080	12,793,751	12,921,689
Property Expenses	157,003	338,696	298,628	195,156	1,089,444	1,089,444	1,100,339	1,111,342	1,122,456
Other	731,713	1,262,950	945,491	897,414	1,121,522	1,121,522	1,132,737	1,144,064	1,155,505
Other Use of Funds	162,952	221,174	146,753	205,198	1,493,637	1,493,637	1,508,574	1,523,660	1,538,896
Total Expenditures	150,674,317	160,227,053	173,708,444	177,771,222	180,127,230	180,127,230	181,928,502	183,747,787	185,585,265
Net	4,283,352	744,496	3,989,020	218,893	(3,507,279)	(3,507,279)	(3,542,352)	(3,577,775)	(3,613,553)
<i>Beginning Fund Balance</i>	<i>\$26,740,271</i>	<i>\$31,023,330</i>	<i>\$31,766,932</i>	<i>\$35,754,000</i>	<i>\$35,754,000</i>	<i>\$ 35,754,000</i>	<i>32,246,721</i>	<i>28,704,369</i>	<i>25,126,594</i>
Fund Balance	31,023,622	31,767,826	35,755,952	35,972,893	32,246,721	32,246,721	28,704,369	25,126,594	21,513,041

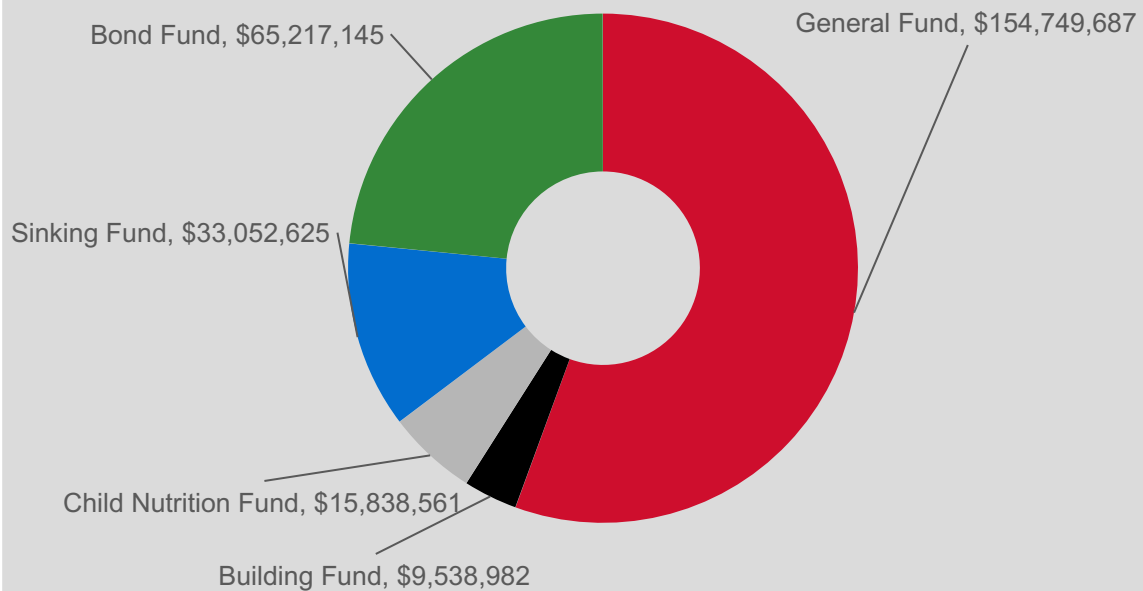
REVENUE AND EXPENDITURES - ALL FUNDS

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Revenue By Source									
Local Revenue									
Ad Valorem Tax	\$ 64,236,071	\$ 66,442,097	\$ 70,739,633	\$ 76,303,631	\$ 77,151,186	\$ 77,151,186	\$ 77,922,698	\$ 78,701,925	\$ 79,488,944
Tuition and Fees	1,778,196	1,847,224	1,873,150	2,017,071	2,380,151	2,380,151	2,403,953	2,427,993	2,452,273
Investments	224,863	1,875,065	4,150,921	5,357,075	2,969,266	2,969,266	2,998,959	3,028,949	3,059,238
Rental, Disposals, and Commissions	358,427	350,733	378,239	411,480	598,500	598,500	604,485	610,530	616,635
Reimbursements	275,832	217,422	245,960	295,475	298,100	298,100	301,081	304,092	307,133
Donations	3,756,065	6,454,821	4,750,375	4,363,911	4,419,721	4,419,721	4,463,918	4,508,557	4,553,643
Athletic Programs	238,402	172,954	163,331	164,687	165,000	165,000	166,650	168,317	170,000
Other Local sources	513,195	626,868	1,215,753	2,308,036	3,516,850	3,516,850	4,157,135	3,867,204	3,574,373
Bond Sale	26,587,159	34,429,493	34,927,733	40,075,190	33,677,336	33,677,336	34,014,109	34,354,250	34,697,793
Meals	757,476	1,957,276	1,785,643	1,673,307	1,582,000	1,582,000	1,597,820	1,613,798	1,629,936
Intermediate Revenue									
County Four Mill Levy	4,184,004	4,349,300	4,465,620	4,706,530	4,800,000	4,800,000	4,848,000	4,896,480	4,945,445
County Mortgage Tax	1,164,237	775,341	516,618	634,475	650,000	650,000	656,500	663,065	669,696
Resale of Property	198,677	184,483	173,365	169,619	169,658	169,658	171,355	173,069	174,800
State Revenue									
State Dedicated Revenue	9,358,531	8,499,992	8,654,598	8,646,379	8,745,593	8,745,593	8,833,049	8,921,379	9,010,593
State Aid	62,336,286	62,232,761	74,763,674	74,947,071	74,876,285	74,876,285	75,625,048	76,381,298	77,145,111
Alternative Education	224,472	308,817	285,444	291,361	291,361	291,361	294,275	297,218	300,190
State Categorical	1,889,320	1,512,701	1,651,717	2,961,967	2,743,515	2,743,515	2,770,950	2,798,660	2,826,647
State Matching	113,018	161,966	2,401,757	2,319,072	2,345,646	2,345,646	2,369,102	2,392,793	2,416,721
Other State Sources of Revenue	119,987	94,435	112,600	101,750	101,750	101,750	102,768	103,796	104,834
State Vocational Programs	—	—	—	—	—	—	—	—	—
Federal Revenue									
Student Meals	12,557,063	9,663,721	10,025,175	9,629,850	9,904,997	9,904,997	10,004,047	10,104,087	10,205,128
Grants in Aid From Federal Gov	389,426	384,713	705,000	344,206	339,022	339,022	342,412	345,836	349,294
Improving Academic Achiev. Of Disad.									
Title I	4,460,754	4,174,857	4,519,213	5,027,426	5,830,179	5,830,179	5,888,481	5,947,366	6,006,840
Individuals with Disabilities	3,005,754	3,581,846	3,747,885	3,557,227	3,243,883	3,243,883	3,276,322	3,309,085	3,342,176
No Child Left Behind	225,519	465,664	535,868	744,175	647,552	647,552	654,028	660,568	667,174
Every Student Succeeds									
Federal Grants Through Other Sources	8,530,140	11,076,004	7,893,464	3,276,871	483,836	483,836	488,674	493,561	498,497
Other Federal Sources Through State	1,192,134.61	1,239,787.00	1,331,919.00	1,308,963.00	1,417,220.00	1,417,220	1,431,392	1,445,706	1,460,163
Federal Vocational Education	83,363.04	83,008.00	81,700.00	103,600.00	140,791.00	140,791	142,199	143,621	145,057
Other	—	—	—	—	—	—	—	—	—
Total Revenues	208,758,372	223,163,349	242,096,355	251,740,405	243,489,398	243,489,398	246,529,410	248,663,203	250,818,334
Expenditures By Object									
Salaries	93,487,652	96,518,768	106,025,618	107,266,676	110,520,468	110,520,468	101,625,673	102,641,930	103,668,349
Benefits	35,827,994	37,821,855	41,633,319	43,165,213	43,035,991	43,035,991	43,466,351	43,901,015	48,545,123
Purchased Professional & Tech Serv	28,245,888	23,191,827	30,568,515	32,337,342	69,476,944	69,476,944	43,333,705	41,685,310	42,102,163
Purchased Property services	1,607,906	1,890,651	3,649,730	5,521,500	1,332,910	1,332,910	1,346,239	1,359,701	1,373,298
Other Purchased Services	3,396,142	3,945,719	4,360,698	4,245,023	4,731,795	4,731,795	4,779,113	4,826,904	4,875,173
Supplies and Materials	13,116,543	14,408,573	12,530,869	12,757,280	12,541,664	12,541,664	12,667,081	12,793,752	12,921,690
Property Expenses	27,484,878	29,137,821	31,700,128	32,336,656	34,142,069	34,142,069	32,483,490	32,808,325	33,136,408
Other	731,713	1,262,950	945,491	97,414	1,121,522	1,121,522	132,737	134,064	135,405
Other Use of Funds	162,952	221,174	146,753	205,198	1,493,637	1,493,637	1,358,573	1,372,159	1,385,881
Total Expenditures	204,061,668	208,399,338	231,561,121	237,932,302	278,397,010	278,397,010	241,192,962	241,523,160	248,143,490
Net	4,696,704	14,764,011	10,535,234	13,808,103	(34,907,612)	(34,907,612)	5,336,448	7,140,043	2,674,844
Beginning Fund Balance	77,409,196	82,245,667	98,491,884	111,627,541	122,213,758	122,213,758	87,306,146	92,642,594	99,782,637
Fund Balance	\$ 82,105,900	\$ 97,009,678	\$109,027,118	\$125,435,644	\$ 87,306,146	\$ 87,306,146	\$ 92,642,594	\$ 99,782,637	\$102,457,481

SUMMARY - ALL FUNDS

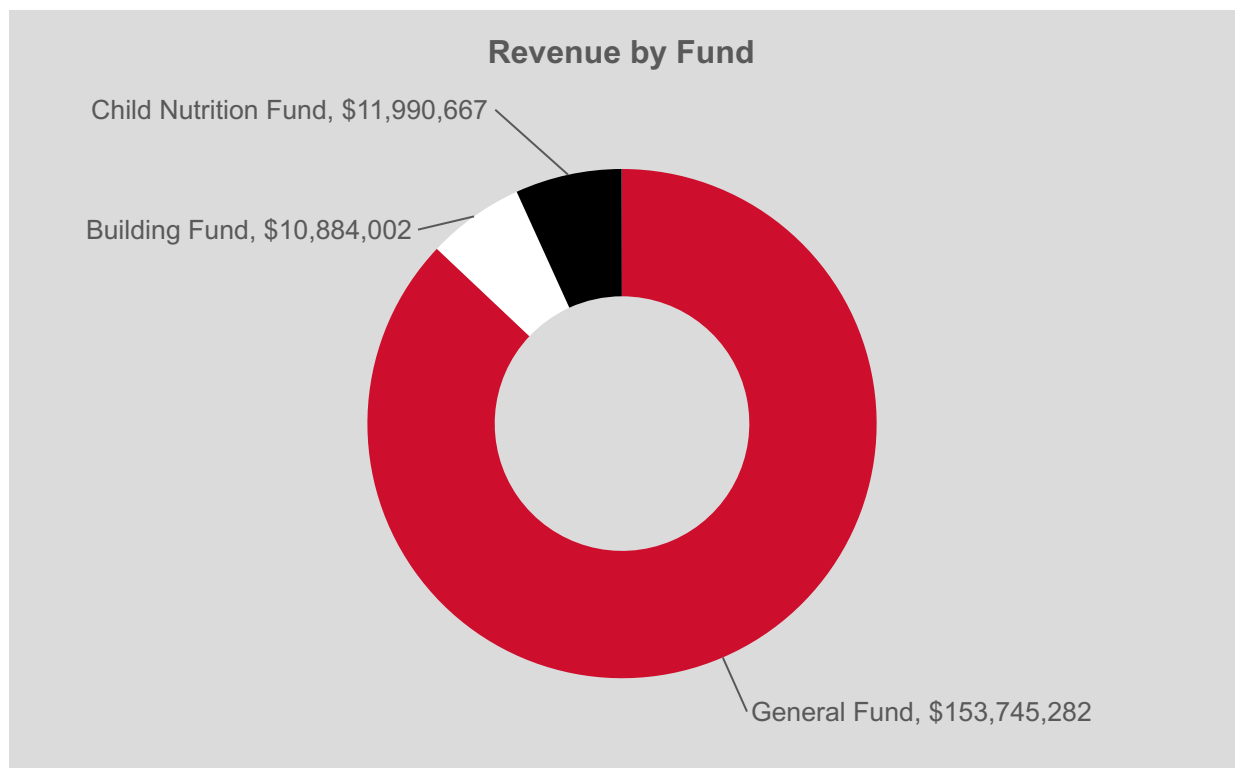
Fund	Revenues	Expenditures
General Fund	\$ 153,745,282	\$ 154,749,687
Building Fund	10,884,002	9,538,982
Child Nutrition Fund	11,990,667	15,838,561
Sinking Fund	32,805,678	33,052,625
Bond Fund	34,063,769	65,217,145
Total FY 2025-26 - All Funds	\$ 243,489,398	\$ 278,397,020

Expenditures by Fund



SUMMARY - OPERATING FUNDS

Fund	Revenues	Expenditures
General Fund	\$ 153,745,282	\$ 154,749,687
Building Fund	10,884,002	9,538,982
Child Nutrition Fund	11,990,667	15,838,561
Total FY 2025-26	\$ 176,619,951	\$ 180,127,230



REVENUE AND EXPENDITURE SUMMARY

	General Fund Budget 2025-2026	Building Fund Budget 2025-2026	Child Nutrition Fund Budget 2025-2026	Sinking Fund Budget 2025-2026	Bond Funds Budget 2025-2026	Total All Funds Budget 2025-2026
Revenues						
Local Sources	\$ 49,253,117	\$ 8,633,996	\$ 2,001,550	\$ 32,805,678	\$ 34,063,769	\$ 126,758,110
Intermediate Sources	5,619,658	—	—	—	—	5,619,658
State Sources	86,770,024	2,250,006	84,120	—	—	89,104,150
Federal Sources	12,102,483	—	9,904,997	—	—	22,007,480
Total Revenues	153,745,282	10,884,002	11,990,667	32,805,678	34,063,769	243,489,398
Expenditures						
Instruction	84,854,625	—	—	—	14,618,809	99,473,434
Student Support	14,627,904	—	—	—	70,581	14,698,485
Instructional Support	6,589,639	—	—	—	1,142,502	7,732,141
General Administration	3,059,473	—	—	—	277,605	3,337,078
School Administration	11,000,887	—	—	—	211,536	11,212,423
Business/Technology	9,820,047	—	—	—	3,628,778	13,448,825
Operation & Maintenance	9,432,375	8,074,243	—	—	2,657,904	20,164,522
Student Transportation	6,188,198	174,946	—	—	158,198	6,521,342
Non-Instruction Services	8,997,694	—	15,838,561	—	140,366	24,976,621
Other Outlays	178,844	—	—	33,052,625	42,310,886	75,542,355
Facilities Acquisitions and Construction	—	1,289,794	—	—	—	1,289,794
Total Expenditures	\$ 154,749,687	\$ 9,538,982	\$ 15,838,561	\$ 33,052,625	\$ 65,217,145	\$ 278,397,020

Source: District Records

GENERAL FUND REVENUE SCHEDULE

2025-2026 General Fund Revenue

Source Sub Source	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Local Revenue									
Ad Valorem Tax	\$32,396,035	\$34,282,859	\$36,724,386	\$38,776,394	\$39,278,845	\$39,278,845	\$39,671,633	\$40,068,350	\$40,469,033
Tuition and Fees	1,778,196	1,847,224	1,873,150	2,017,071	2,380,151	2,380,151	2,403,953	2,427,992	2,452,272
Interest	74,124	785,768	1,818,758	1,711,633	1,416,000	1,416,000	1,430,160	1,444,462	1,458,906
Rental, Disposals, and Comm	358,427	350,733	378,239	411,480	598,500	598,500	604,485	610,530	616,635
Reimbursements	275,832	217,422	245,960	295,475	298,100	298,100	301,081	304,092	307,133
Donations & Misc	3,653,943	6,450,853	4,727,075	4,353,644	4,409,721	4,409,721	4,453,818	4,498,356	4,543,340
Athletic Programs	238,402	172,954	163,331	164,687	165,000	165,000	166,650	168,317	170,000
Other	393,522	498,395	1,108,891	1,173,392	706,800	706,800	713,868	721,007	728,217
Total Local Revenue	39,168,480	44,606,208	47,039,790	48,903,776	49,253,117	49,253,117	49,745,648	50,243,105	50,745,536
Intermediate Revenue									
County Four Mill Levy	4,184,004	4,349,300	4,465,620	4,706,530	4,800,000	4,800,000	4,848,000	4,896,480	4,945,445
County Mortgage Tax	1,164,237	775,341	516,618	634,475	650,000	650,000	656,500	663,065	669,696
Resale of Property Fund	198,677	184,483	173,365	169,619	169,658	169,658	171,355	173,068	174,799
Total Intermediate Revenue	5,546,918	5,309,124	5,155,603	5,510,624	5,619,658	5,619,658	5,675,855	5,732,613	5,789,939
State Revenue									
State Dedicated revenue	9,358,531	8,499,992	8,654,596	8,646,379	8,745,593	8,745,593	8,833,049	8,921,379	9,010,593
State Aid	62,336,286	62,232,761	74,763,674	74,947,071	74,876,285	74,876,285	75,625,048	76,381,298	77,145,111
Alternative Education	224,472	308,817	285,444	291,361	291,361	291,361	294,275	297,217	300,190
State Categorical	1,799,841	1,432,207	1,569,464	2,877,847	2,659,395	2,659,395	2,685,989	2,712,849	2,739,977
Other State Sources Of	113,018	161,966	178,827	78,283	95,640	95,640	96,596	97,562	98,538
State Vocational Programs	119,987	94,435	112,600	101,750	101,750	101,750	102,768	103,795	104,833
Total State Revenue	73,952,135	72,730,178	85,564,605	86,942,691	86,770,024	86,770,024	87,637,724	88,514,101	89,399,242
Federal Revenue									
Grants in Aid From Federal Gov	389,426	384,713	705,000	344,206	339,022	339,022	342,412	345,836	349,295
Title I	4,460,754	4,174,857	4,519,213	5,027,426	5,830,179	5,830,179	5,888,481	5,947,366	6,006,839
Individuals with Disabilities	3,005,754	3,581,846	3,747,885	3,557,227	3,243,883	3,243,883	3,276,322	3,309,085	3,342,176
No Child Left Behind	225,519	465,664	535,868	744,175	647,552	647,552	654,028	660,568	667,173
Federal Grants Through Other	8,530,140	11,076,004	7,893,464	3,276,871	483,836	483,836	488,674	493,561	498,497
Other Federal Sources Through State	1,092,300	1,239,787	1,331,919	1,308,963	1,417,220	1,417,220	1,431,392	1,445,706	1,460,163
Federal Vocational Education	83,363	83,008	81,700	103,600	140,791	140,791	142,199	143,621	145,057
Total Federal Revenue	17,787,255	21,005,879	18,815,046	14,362,468	12,102,483	12,102,483	12,223,508	12,345,743	12,469,200
Total Revenue	\$136,454,784	\$143,651,379	\$156,575,044	\$155,719,555	\$153,745,282	\$153,745,282	\$155,282,736	\$156,835,562	\$158,403,919

Source: District Records

BUILDING FUND REVENUE SCHEDULE

2025-2026 Building Fund Revenue

Source Sub Source	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Local Revenue									
Ad Valorem Tax	\$4,628,005	\$4,897,552	\$5,246,341	\$5,539,485	\$5,616,975	\$5,616,975	\$5,673,145	\$5,729,876	\$5,787,175
Interest	\$ 155	\$ 11,644	\$ 16,272	\$ 16,520	\$ 16,521	\$ 16,521	\$ 16,686	\$ 16,853	\$ 17,022
Rentals, Disposals and Commissions	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Investments	\$ 3,770	\$ 107,612	\$ 238,107	\$ 341,088	\$ 300,000	\$ 300,000	\$ 303,000	\$ 306,030	\$ 309,090
Donations	\$ 54,432	\$ 3,393	\$ 500	\$ —	\$ 500	\$ 500	\$ 505	\$ 510	\$ 515
Other Local Sources	\$ 179,177	\$ 178,686	\$ 840,760	\$ 2,290,712	\$ 2,700,000	\$ 2,700,000	\$ 2,727,000	\$ 2,754,270	\$ 2,781,813
Total Local Revenue	\$ 4,865,539	\$ 5,198,887	\$ 6,341,979	\$ 8,187,805	\$ 8,633,996	\$ 8,633,996	\$ 8,720,336	\$ 8,807,539	\$ 8,895,615
State Revenue									
Other State Sources of Revenue	\$ —	\$ —	\$ 2,222,930	\$ 2,240,789	\$ 2,250,006	\$ 2,250,006	\$ 2,272,506	\$ 2,295,231	\$ 2,318,183
Total State Revenue	\$ —	\$ —	\$ 2,222,930	\$ 2,240,789	\$ 2,250,006	\$ 2,250,006	\$ 2,272,506	\$ 2,295,231	\$ 2,318,183
Total Revenue	\$4,865,540	\$5,198,886	\$8,564,909	\$10,428,595	\$10,884,002	\$10,884,002	\$10,992,842	\$11,102,770	\$11,213,797

Source: District Records



CHILD NUTRITION FUND REVENUE SCHEDULE

Source Sub Source	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Local Revenue									
Interest	\$ 10,172	\$ 289,215	\$ 558,360	\$ 345,930	\$ 300,000	\$ 300,000	\$ 303,000	\$ 306,030	\$ 309,090
Other Local Sources	75,626	129,992	83,268	98,488	110,050	110,050	111,151	112,263	113,386
Meals	757,476	1,957,276	1,785,643	1,673,307	1,582,000	1,582,000	1,597,820	1,613,798	1,629,936
Donations	47,690	575	22,800	10,267	9,500	9,500	9,595	9,691	9,788
Total Local Revenue	890,964	2,377,058	2,450,071	2,127,992	2,001,550	2,001,550	2,021,566	2,041,782	2,062,200
State Revenue									
State Matching	89,479	80,494	82,253	84,120	84,120	84,120	84,961	85,811	86,669
Total State Revenue	89,479	80,494	82,253	84,120	84,120	84,120	84,961	85,811	86,669
Federal Revenue									
Student Meals	12,656,898	9,663,721	10,025,175	9,629,850	9,904,997	9,904,997	10,004,047	10,104,087	10,205,128
Total Federal Revenue	12,656,898	9,663,721	10,025,175	9,629,850	9,904,997	9,904,997	10,004,047	10,104,087	10,205,128
Total Revenue	\$13,637,337	\$12,121,271	\$12,557,498	\$11,841,960	\$11,990,667	\$11,990,667	\$12,110,574	\$12,231,680	\$12,353,997

Source: District Records



GENERAL FUND SUMMARY

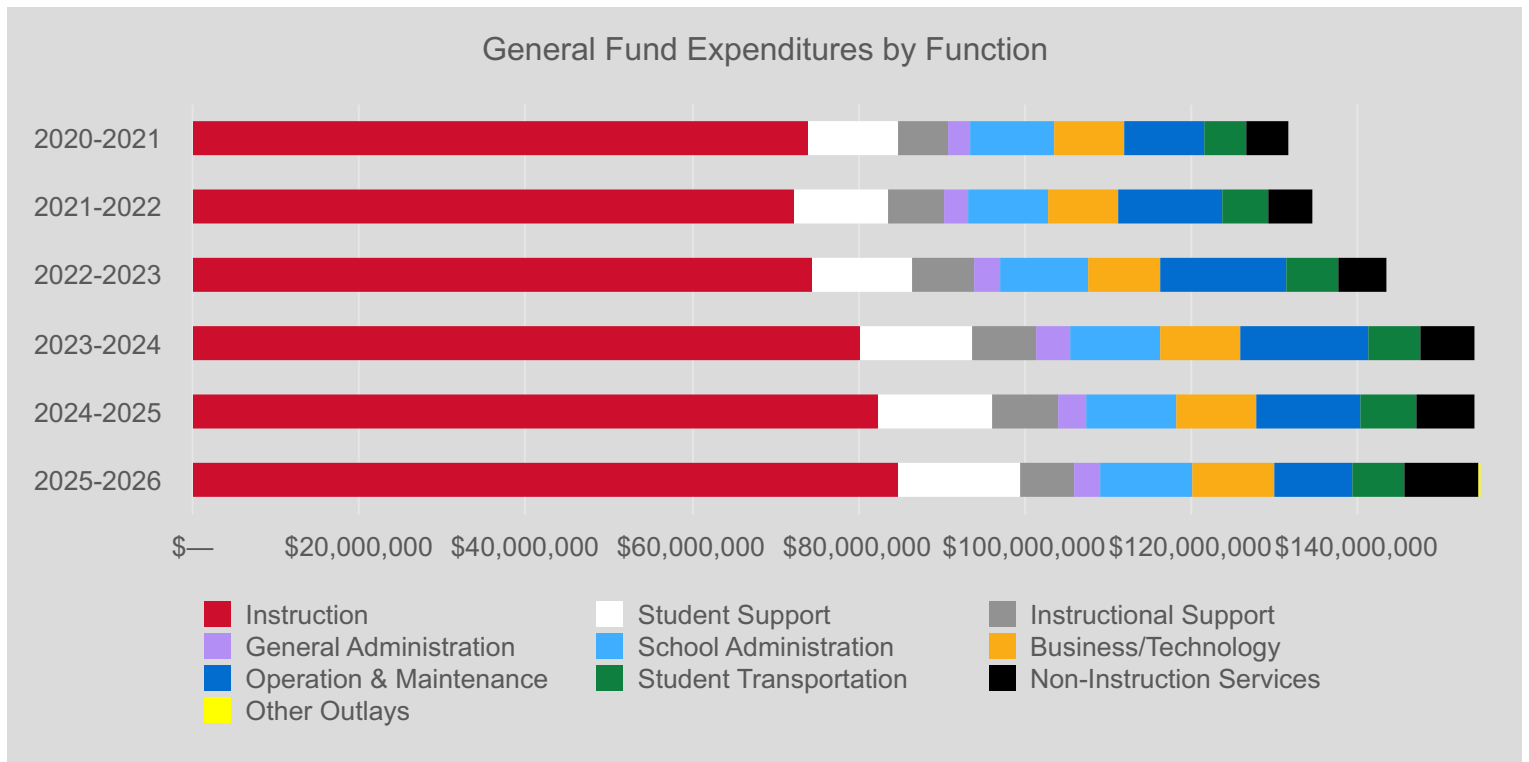
REVENUES	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Local Sources	\$ 39,168,480	\$ 44,606,208	\$ 47,039,790	\$ 48,903,776	\$ 49,253,117	\$ 49,253,117	\$ 49,745,648	\$ 50,243,104	\$ 50,745,535
Intermediate	5,546,918	5,309,124	5,155,603	5,510,624	5,619,658	5,619,658	5,675,855	5,732,614	5,789,940
State Sources	73,952,135	72,730,178	85,564,605	86,942,691	86,770,024	86,770,024	87,637,724	88,514,101	89,399,242
Federal Sources	17,787,255	21,005,879	18,815,046	14,362,468	12,102,483	12,102,483	12,223,508	12,345,743	12,469,200
TOTAL REVENUES	136,454,784	143,651,379	156,575,044	155,719,555	153,745,282	153,745,282	155,282,736	156,835,562	158,403,919
EXPENDITURES									
Instruction	72,417,411	74,604,317	80,314,380	82,446,302	84,854,625	84,854,625	85,703,171	86,474,500	87,339,245
Student Support	11,131,172	12,045,280	13,426,721	13,816,077	14,627,904	14,627,904	14,774,183	14,907,151	15,056,223
Instructional Support	6,843,297	7,244,978	7,766,158	7,875,424	6,589,639	6,589,639	6,655,535	6,715,435	6,782,589
General Administration	2,957,175	3,209,553	4,002,896	3,283,632	3,059,473	3,059,473	3,090,068	3,117,879	3,149,058
School Administration	9,418,265	10,490,659	10,862,952	10,957,058	11,000,887	11,000,887	11,110,896	11,210,894	11,323,003
Business/Technology	8,588,750	8,823,940	9,631,448	9,402,034	9,820,047	9,820,047	9,918,247	10,007,511	10,107,586
Operations & Maintenance	12,481,668	15,171,350	15,220,147	12,523,856	9,432,375	9,432,375	9,526,699	9,612,439	9,708,563
Student Transportation	5,487,174	6,161,009	6,449,578	6,776,317	6,188,198	6,188,198	6,250,080	6,306,331	6,369,394
Non-Instructional Services	5,195,097	5,637,670	6,351,082	6,877,752	8,997,694	8,997,694	9,087,671	9,169,460	9,261,155
Other Outlays	128,383	94,396	131,523	175,924	178,844	178,844	180,632	182,258	184,081
TOTAL EXPENDITURES	134,648,388	143,483,141	154,156,878	154,134,383	154,749,687	154,749,687	156,297,182	157,703,856	159,280,896
EXCESS REV (EXP)	1,806,396	168,238	2,418,166	1,585,172	(1,004,405)	(1,004,405)	(1,014,446)	(868,293)	(876,977)
FUND BALANCE 07/1	14,332,277	16,138,672	16,306,910	18,725,077	20,310,249	20,310,249	19,305,844	18,291,398	17,423,105
FUND BALANCE 06/30	\$ 16,138,672	\$ 16,306,910	\$ 18,725,077	\$ 20,310,249	\$ 19,305,844	\$ 19,305,844	\$ 18,291,398	\$ 17,423,105	\$ 16,546,128

Source: District Records

GENERAL FUND SCHEDULE OF EXPENDITURES BY FUNCTION

EXPENDITURES	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Instruction	\$ 72,417,411	\$ 74,604,317	\$ 80,314,380	\$ 82,446,302	\$ 84,854,625	\$ 84,854,625	\$ 85,703,171	\$ 86,474,500	\$ 87,339,245
Student Support	11,131,172	12,045,280	13,426,721	13,816,077	14,627,904	14,627,904	14,774,183	14,907,151	15,056,223
Instructional Support	6,843,297	7,244,978	7,766,158	7,875,424	6,589,639	6,589,639	6,655,535	6,715,435	6,782,589
General Administration	2,957,175	3,209,553	4,002,896	3,283,632	3,059,473	3,059,473	3,090,068	3,117,879	3,149,058
School Administration	9,418,265	10,490,659	10,862,952	10,957,058	11,000,887	11,000,887	11,110,896	11,210,894	11,323,003
Business/Technology	8,588,750	8,823,940	9,631,448	9,402,034	9,820,047	9,820,047	9,918,247	10,007,511	10,107,586
Operation & Maintenance	12,481,668	15,171,350	15,220,147	12,523,856	9,432,375	9,432,375	9,526,699	9,612,439	9,708,563
Student Transportation	5,487,174	6,161,009	6,449,578	6,776,317	6,188,198	6,188,198	6,250,080	6,306,331	6,369,394
Non-Instruction Services	5,195,097	5,637,670	6,351,082	6,877,752	8,997,694	8,997,694	9,087,671	9,169,460	9,261,155
Other Outlays	128,383	94,396	131,523	175,924	178,844	178,844	180,632	182,258	184,081
Total Expenditures	\$ 134,648,388	\$ 143,483,141	\$ 154,156,878	\$ 154,134,383	\$ 154,749,687	\$ 154,749,687	\$ 156,297,182	\$ 157,703,856	\$ 159,280,896

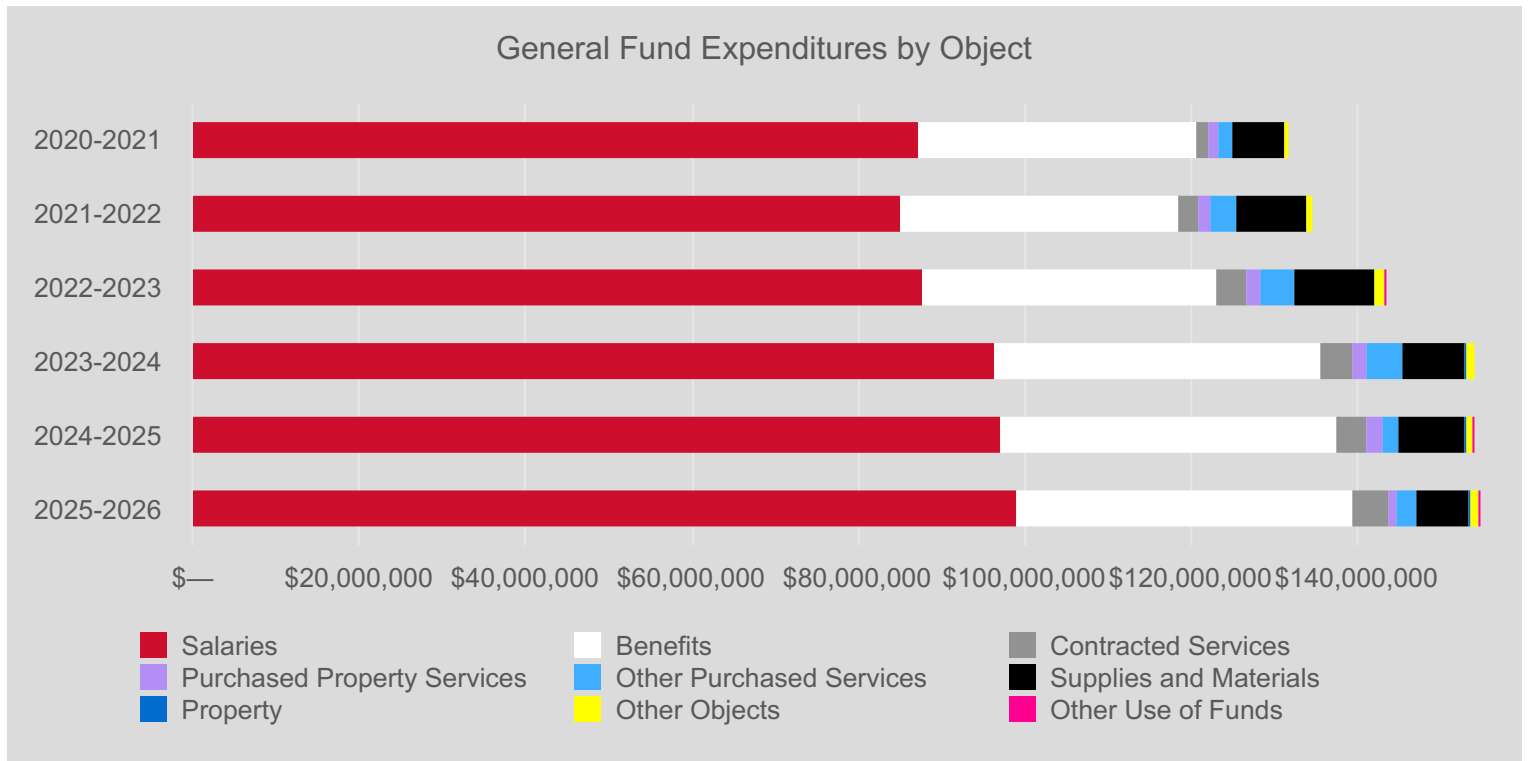
Source: District Records



GENERAL FUND SCHEDULE OF EXPENDITURES BY OBJECT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Salaries	\$ 85,049,497	\$ 87,817,030	\$ 96,419,832	\$ 97,075,312	\$ 99,115,146	\$ 99,115,146	\$ 100,106,297	\$ 100,951,064	\$ 101,960,575
Benefits	33,568,929	35,369,960	39,080,444	40,483,443	40,322,839	40,322,839	40,726,067	41,133,328	41,544,661
Contracted Services	2,176,385	3,600,311	3,970,381	3,449,526	4,244,799	4,244,799	4,287,247	4,330,119	4,373,420
Purchased Property Services	1,463,644	1,675,888	1,678,245	2,082,368	1,069,335	1,069,335	1,080,028	1,090,828	1,101,736
Other Purchased Services	3,333,852	3,913,994	4,328,689	1,760,179	2,417,078	2,417,078	2,441,249	2,465,661	2,490,318
Supplies and Materials	8,183,972	9,608,017	7,433,734	8,101,820	6,233,626	6,233,626	6,295,962	6,358,922	6,422,511
Property	24,223	125,678	162,722	102,330	77,398	77,398	78,172	78,954	79,744
Other Objects	724,583	1,253,743	940,553	890,995	1,065,622	1,065,622	1,076,278	1,087,041	1,097,911
Other Use of Funds	123,304	118,531	142,289	188,415	203,844	203,844	205,882	207,941	210,020
Total Expenditure By Object	\$ 134,648,388	\$ 143,483,141	\$ 154,156,878	\$ 154,134,383	\$ 154,749,687	\$ 154,749,687	\$ 156,297,182	\$ 157,703,858	\$ 159,280,896

Source: District Records



GENERAL FUND BY CATEGORY

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Instruction									
Salaries	\$ 49,219,838	\$ 49,742,430	\$54,230,489	\$54,865,258	\$56,406,985	\$56,406,985	\$56,965,749	\$57,533,375	\$58,108,709
Benefits	18,784,550	19,674,419	21,919,048	22,854,451	22,725,202	22,725,202	22,952,454	23,096,667	23,327,634
Contracted Services	896,082	1,719,796	1,952,961	1,840,155	2,614,444	2,614,444	2,640,588	2,666,994	2,693,664
Purchased Property Services	75,659	70,481	76,959	71,007	66,558	66,558	67,223	67,895	68,574
Other Purchased Services	215,602	161,757	171,483	110,194	234,431	234,431	236,776	239,143	241,535
Supplies and Materials	3,131,327	3,127,185	1,847,725	2,534,722	2,596,137	2,596,137	2,622,099	2,648,320	2,674,803
Property	12,534	6,040	9,499	71,652	75,398	75,398	76,152	76,913	77,683
Other objects	81,100	96,991	104,339	96,743	135,470	135,470	136,825	138,193	139,575
Other Uses of Funds	720	5,218	1,877	2,120	—	5,218	5,270	5,323	5,376
	72,417,411	74,604,317	80,314,380	82,446,302	84,854,625	84,854,625	85,703,135	86,472,825	87,337,553
Student Support									
Salaries	7,880,591	8,382,950	9,427,583	9,740,476	10,036,149	10,036,149	10,136,511	10,237,876	10,340,254
Benefits	2,880,364	3,033,832	3,436,615	3,626,506	3,623,690	3,623,690	3,659,927	3,682,444	3,719,269
Contracted Services	240,884	321,351	271,750	187,041	76,332	76,332	77,095	77,866	78,645
Purchased Property Services	12,375	2,187	5,436	3,242	1,200	1,200	1,212	1,224	1,236
Other Purchased Services	16,754	20,662	23,216	15,552	656,051	656,051	662,611	669,237	675,930
Supplies and Materials	91,990	192,262	206,163	227,505	227,502	227,502	229,777	232,075	234,396
Property	—	—	—	10,397	—	—	0	0	0
Other objects	8,214	92,036	55,958	5,358	6,980	6,980	7,050	7,120	7,192
Other Uses of Funds	—	—	—	—	—	—	0	0	0
	11,131,172	12,045,280	13,426,721	13,816,077	14,627,904	14,627,904	14,774,184	14,907,843	15,056,921
Instructional Support									
Salaries	4,770,248	4,792,275	5,017,787	4,848,996	4,517,676	4,517,676	4,562,852	4,601,248	4,647,260
Benefits	1,570,774	1,684,225	1,778,939	1,758,294	1,739,344	1,739,344	1,756,737	1,774,305	1,792,048
Contracted Services	222,993	468,689	690,042	439,072	126,096	126,096	127,357	128,631	129,917
Purchased Property Services	5,046	6,558	7,719	6,259	19,560	19,560	19,756	19,953	20,153
Other Purchased Services	29,163	27,593	33,410	60,527	34,866	34,866	35,215	35,567	35,922
Supplies and Materials	146,435	151,911	117,214	632,271	85,909	85,909	86,769	87,636	88,513
Property	—	—	—	—	—	—	0	0	0
Other objects	98,542	113,695	121,017	130,005	66,187	66,187	66,849	67,518	68,193
Other Uses of Funds	96	32	30	—	—	—	0	0	0
	6,843,297	7,244,978	7,766,158	7,875,424	6,589,639	6,589,639	6,655,535	6,714,857	6,782,006
General Administration									
Salaries	1,728,522	1,915,784	2,479,091	1,881,488	1,638,309	1,638,309	1,654,692	1,667,997	1,684,677
Benefits	524,362	642,680	767,868	637,007	554,067	554,067	559,608	565,204	570,856
Contracted Services	153,932	182,460	190,507	188,418	392,034	392,034	395,954	399,914	403,913
Purchased Property Services	2,122	1,514	1,395	1,831	2,750	2,750	2,778	2,805	2,833
Other Purchased Services	486,179	405,377	496,494	527,563	409,285	409,285	413,378	417,511	421,686
Supplies and Materials	27,475	22,467	25,472	7,518	23,529	23,529	23,764	24,002	24,242
Property	—	—	—	—	—	—	0	0	0
Other objects	34,583	39,271	42,069	39,807	39,500	39,500	39,895	40,294	40,697
Other Uses of Funds	—	—	—	—	—	—	0	0	0
	2,957,175	3,209,553	4,002,896	3,283,632	3,059,473	3,059,473	3,090,068	3,117,727	3,148,903
School Administration									
Salaries	6,796,178	7,536,711	7,807,999	7,892,362	7,994,197	7,994,197	8,074,139	8,144,011	8,225,451
Benefits	2,536,100	2,866,479	2,955,737	2,974,547	2,773,009	2,773,009	2,800,740	2,828,747	2,857,034
Contracted Services	300	—	7,774	7,576	—	—	0	0	0
Purchased Property Services	27,501	34,364	32,185	31,435	88,567	88,567	89,453	90,347	91,251
Other Purchased Services	22,714	26,536	26,304	21,828	40,044	40,044	40,444	40,849	41,257
Supplies and Materials	31,883	25,451	31,520	28,146	104,940	104,940	105,990	107,049	108,120
Property	—	—	—	—	—	—	0	0	0
Other objects	3,589	1,118	1,433	1,164	130	130	131	133	134
Other Uses of Funds	—	—	—	—	—	—	0	0	0
	\$9,418,265	\$10,490,659	\$10,862,952	\$10,957,058	\$11,000,887	\$11,000,887	\$11,110,895	\$11,211,136	\$11,323,247

GENERAL FUND BY CATEGORY

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Business Services									
Salaries	\$ 5,419,880	\$ 5,502,622	\$ 5,997,177	\$ 5,806,794	\$ 5,911,043	\$ 5,911,043	\$ 5,970,154	\$ 6,019,939	\$ 6,080,139
Benefits	1,977,220	2,011,747	2,169,989	2,101,924	2,038,718	2,038,718	2,059,105	2,079,696	2,100,493
Contracted Services	353,318	386,472	434,116	464,712	474,835	474,835	479,583	484,379	489,223
Purchased Property Services	29,361	29,486	27,925	31,188	46,050	46,050	46,511	46,976	47,445
Other Purchased Services	209,885	287,734	320,398	305,369	452,502	452,502	457,027	461,597	466,213
Supplies and Materials	123,307	78,081	96,546	101,898	190,480	190,480	192,385	194,309	196,252
Property	—	—	—	—	—	—	—	—	—
Other objects	475,638	527,624	584,697	589,955	706,419	706,419	713,483	720,618	727,824
Other Uses of Funds	140	174	600	194	—	174	176	177	179
	8,588,750	8,823,940	9,631,448	9,402,034	9,820,047	9,820,221	9,918,423	10,007,692	10,107,769
Operations & Maintenance									
Salaries	3,536,926	3,748,679	4,264,434	4,248,003	4,577,935	4,577,935	4,623,572	4,661,303	4,707,916
Benefits	2,048,359	2,081,851	2,298,824	2,426,138	2,359,509	2,359,509	2,383,104	2,406,935	2,431,005
Contracted Services	51,982	255,358	122,438	48,569	129,346	129,346	130,640	131,946	133,266
Purchased Property Services	1,216,783	1,483,121	1,469,734	1,894,500	743,553	743,553	750,988	758,498	766,083
Other Purchased Services	2,108,925	2,726,678	2,909,566	301,789	568,450	568,450	574,135	579,876	585,675
Supplies and Materials	3,502,989	4,856,621	4,004,587	3,583,381	1,048,482	1,048,482	1,058,967	1,069,557	1,080,252
Property	11,689	11,739	146,623	20,281	2,000	2,000	2,020	2,040	2,061
Other objects	4,015	7,303	3,920	1,195	3,100	3,100	3,131	3,162	3,194
Other Uses of Funds	—	—	21	—	—	—	—	—	—
	12,481,667	15,171,350	15,220,147	12,523,856	9,432,375	9,432,375	9,526,557	9,613,318	9,709,451
Student Transportation									
Salaries	2,958,575	3,356,426	3,678,670	3,883,294	3,794,570	3,794,570	3,832,516	3,865,042	3,903,692
Benefits	1,257,546	1,388,868	1,485,784	1,584,696	1,548,130	1,548,130	1,563,611	1,579,248	1,595,040
Contracted Services	4,053	8,872	14,030	7,799	2,500	2,500	2,525	2,550	2,576
Purchased Property Services	67,369	45,414	51,889	39,799	67,700	67,700	68,377	69,061	69,751
Other Purchased Services	242,440	254,480	342,557	415,858	13,200	13,200	13,332	13,465	13,600
Supplies and Materials	944,764	998,924	858,256	833,206	749,498	749,498	756,993	764,563	772,209
Property	—	96,329	6,600	—	—	—	—	—	—
Other objects	12,427	11,696	11,796	11,665	12,600	12,600	12,726	12,853	12,982
Other Uses of Funds	—	—	—	—	—	—	—	—	—
	5,487,175	6,161,009	6,449,582	6,776,317	6,188,198	6,188,198	6,250,080	6,306,782	6,369,849
Non-Instructional Services									
Salaries	2,738,489	2,839,153	3,516,602	3,908,641	4,238,282	4,238,282	4,280,665	4,314,347	4,357,491
Benefits	1,990,137	1,985,859	2,267,640	2,519,880	2,961,170	2,961,170	2,990,782	3,020,690	3,050,897
Contracted Services	252,539	257,313	286,763	266,184	429,212	429,212	433,504	437,839	442,217
Purchased Property Services	2,531	2,763	5,003	3,107	33,397	33,397	33,731	34,069	34,409
Other Purchased Services	2,189	3,177	5,261	1,499	8,250	8,250	8,333	8,416	8,500
Supplies and Materials	183,858	155,115	246,251	153,161	1,207,148	1,207,148	1,219,220	1,231,412	1,243,726
Property	—	11,570	—	—	—	—	—	—	—
Other objects	6,489	364,009	15,324	15,103	95,235	95,235	96,187	97,149	98,120
Other Uses of Funds	18,866	18,711	8,238	10,177	25,000	25,000	25,250	25,503	25,758
	5,195,097	5,637,670	6,351,082	6,877,752	8,997,694	8,997,694	9,087,671	9,169,424	9,261,118
Other Outlays									
Salaries	—	—	—	—	—	—	—	—	—
Benefits	—	—	—	—	—	—	—	—	—
Contracted Services	—	—	—	—	—	—	—	—	—
Purchased Property Services	—	—	—	—	—	—	—	—	—
Other Purchased Services	—	—	—	—	—	—	—	—	—
Supplies and Materials	1	—	—	—	—	—	—	—	—
Property	—	—	—	—	—	—	—	—	—
Other objects	—	—	—	—	—	—	—	—	—
Other Uses of Funds	128,383	94,396	131,523	175,930	178,844	178,844	180,632	182,254	184,077
	128,384	94,395	131,523	175,930	178,844	178,844	180,632	182,254	184,077
Total General Fund Budget	\$ 134,648,388	\$ 143,483,141	\$ 154,156,878	\$ 154,134,383	\$ 154,749,687	\$ 154,749,687	\$ 156,297,182	\$ 157,703,856	\$ 159,280,896

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 \$153,745,282 for 2025-2026 with expenditures of \$154,749,687 with an estimated fund balance of \$19,305,844.

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 2024-25, 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 13.04 percent.

BUILDING FUND SUMMARY

	Actual	Actual	Actual	Actual	Proposed	11/10/2025 Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES									
Local Sources	\$4,865,539	\$5,198,887	\$6,341,980	\$8,187,805	\$8,633,996	\$8,633,996	\$ 8,720,336	\$ 8,807,539	\$ 8,895,614
State Sources	—	—	2,222,930	2,240,789	2,250,006	2,250,006	2,272,506	2,295,231	2,318,183
TOTAL REVENUES	4,865,540	5,198,886	8,564,909	10,428,595	10,884,002	10,884,002	10,992,842	11,102,770	11,213,797
EXPENDITURES									
Operation & Maintenance	4,937,234	4,955,226	5,774,440	8,728,505	8,074,243	8,074,243	8,114,614	8,155,187	8,195,963
Non-instruction expenditures	49,101	—	2,074	45,517	405,000	174,946	175,821	176,700	177,584
Facilities Acquisition & Constructions	14,748	102,643	4,464	16,783	1,289,794	1,289,794	1,296,243	1,302,724	1,309,238
TOTAL EXPENDITURES	5,001,084	5,057,869	5,780,978	8,790,805	9,538,982	9,538,982	9,586,678	9,634,611	9,682,785
EXCESS REV (EXP)	(135,544)	141,017	2,783,931	1,637,790	1,345,020	1,345,020	1,406,164	1,468,159	1,531,012
FUND BALANCE 07/1	4,349,896	4,214,352	4,355,369	7,139,301	8,777,090	8,777,090	10,122,110	11,528,274	12,996,433
FUND BALANCE 06/30	\$4,214,352	\$4,355,369	\$7,139,301	\$8,777,090	\$10,122,110	\$10,122,110	\$11,528,274	\$12,996,433	\$14,527,445

Source: District Records



BUILDING FUND BY CATEGORY

	Building Fund By Object								
	Actual	Actual	Actual	Actual	Proposed	Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
Salaries	\$3,948,217	\$3,948,298	\$4,703,996	\$5,092,807	\$4,855,373	\$4,855,373	\$4,879,650	\$4,904,048	\$4,928,568
Benefits	988,287	1,006,955	1,070,467	1,155,658	1,125,144	1,125,144	1,130,770	1,136,424	1,142,106
Other Purchased Services			—	2,451,367	2,268,671	2,268,671	2,280,014	2,291,414	2,302,871
Supplies and Materials	49,832	(27)	2,051	82,891	—	—	—	—	—
Other Objects	—	—	—	—	—	—	—	—	—
Construction Services	7,450	102,098	4,464	8,082	1,289,794	1,289,794	1,296,243	1,302,724	1,309,238
Architectural Services	7,298	545	—	—	—	—	—	—	—
Total Expenditure by Object	\$5,001,084	\$5,057,869	\$5,780,978	\$8,790,805	\$9,538,982	\$9,538,982	\$9,586,678	\$9,634,611	\$9,682,785

	Building Fund By Function								
	Actual	Actual	Actual	Actual	Proposed	Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
Operation & Maintenance	\$4,937,234	\$4,955,226	\$5,774,440	\$8,728,505	\$8,074,243	\$8,074,243	\$8,114,614	\$8,155,187	8195963
Student transportation	—	—	—	—	174,946	174,946	175,821	176,700	177584
Non-instruction expenditures	49,101	—	2,074	45,517	—	—	—	—	0
Facilities Acquisition & Constructions	14,748	102,643	4,464	16,783	1,289,794	1,289,794	1,296,243	1,302,724	1309238
Total Expenditures	\$ 5,001,084	\$ 5,057,869	\$ 5,780,978	\$ 8,790,805	\$ 9,538,982	\$ 9,538,982	\$ 9,586,678	\$ 9,634,611	\$ 9,682,785

Source: District Records

2025-2026 Building Fund Revenue Summary

Local Revenue

Ad Valorem - Current	\$ 8,633,996
Local Sources - Other	\$ 2,250,006
Local Revenue	<u>\$ 10,884,002</u>

Total Revenue **\$10,884,002**

CHILD NUTRITION SUMMARY

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
REVENUES									
Local Sources	\$890,964	\$2,377,058	\$2,450,071	\$2,127,992	\$2,001,550	\$2,001,550	\$2,021,566	\$2,041,782	\$2,062,200
State Sources	89,479	80,494	82,253	84,120	84,120	84,120	84,961	85,811	86,669
Federal Sources	12,656,898	9,663,721	10,025,175	9,629,850	9,904,997	9,904,997	10,004,047	10,104,087	10,205,128
TOTAL REVENUES	13,637,337	12,121,271	12,557,498	11,841,960	11,990,667	11,990,667	12,110,574	12,231,680	12,353,997
EXPENDITURES									
Food Preparation									
Other Direct Services	4,671,783	5,190,383	5,332,273	5,474,500	5,857,872	5,857,872	5,916,451	5,946,033	5,975,763
Food Procurement/A La Carte	1,274,006	1,297,450	1,312,939	1,236,030	2,045,001	2,045,001	1,280,106	1,152,981	1,152,981
Other CN Programs	4,564,706	4,458,808	4,708,668	4,381,365	7,276,566	7,276,566	4,528,387	4,353,417	4,353,417
TOTAL EXPENDITURES	514,638	740,285	2,418,649	3,755,766	659,121	659,121	559,780	763,569	763,569
	11,025,130	11,686,924	13,772,528	14,847,660	15,838,561	15,838,561	12,284,724	12,216,000	12,245,730
EXCESS REV (EXP)									
FUND BALANCE 07/1	2,612,207	434,347	(1,215,030)	(3,005,700)	(3,847,894)	(3,847,894)	(174,150)	15,680	108,267
FUND BALANCE 06/30	8,058,098	10,670,306	11,104,653	9,889,622	6,883,923	6,883,923	3,036,029	2,861,879	2,877,559
	\$10,670,306	\$11,104,653	\$9,889,622	\$6,883,923	\$3,036,029	\$3,036,029	\$2,861,879	\$2,877,559	\$2,985,826

Source: District Records



CHILD NUTRITION FUND BY CATEGORY

2025-2026 Child Nutrition Fund Revenue Summary	
Local Revenue	
Interest	\$ 300,000
Other Local Sources	110,050
Student Meals	1,582,000
Donations	9,500
Local Revenue	2,001,550
State Revenue	
State Matching	84,120
State Revenue	84,120
Federal Revenue	
Fresh Fruit and Vegetable	9,904,997
Federal Revenue	9,904,997
Total Revenue	\$ 11,990,667

Child Nutrition By Object

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Salaries	\$ 4,490,188	\$ 4,753,440	\$ 4,901,790	\$ 5,098,557	\$ 6,549,949	\$ 6,549,949	\$ 6,615,448	\$ 6,747,757	\$ 6,882,712
Benefits	1,270,297	1,444,940	1,482,408	1,526,112	1,588,007	1,588,007	1,619,767	1,652,162	1,685,205
Contracted Services	9,598	218,356	146,957	68,236	15,000	15,000	110,787	110,898	111,009
Purchased Property Services	169,159	214,763	1,971,485	3,410,444	263,575	263,575	263,839	264,103	264,367
Other Purchased Services	62,291	31,725	32,009	33,477	46,046	46,046	39,876	39,916	39,956
Supplies and Materials	4,883,412	4,800,583	5,095,084	4,618,040	6,308,037	6,308,037	3,221,804	2,987,548	2,848,451
Property	132,780	213,018	135,906	84,744	1,012,046	1,012,046	357,247	357,604	357,962
Other Objects	7,116	9,207	4,938	6,419	55,900	55,900	55,956	56,012	56,068
Other Use of Funds	292	894	1,952	1,632	—	—	—	—	—
Total Expenditure by Object	\$ 11,025,130	\$ 11,686,924	\$ 13,772,528	\$ 14,847,660	\$ 15,838,561	\$ 15,838,561	\$ 12,284,724	\$ 12,216,000	\$ 12,245,730

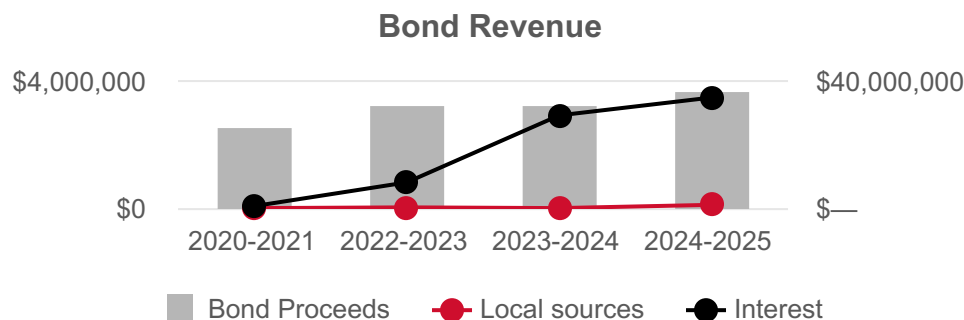
Child Nutrition By Function

	Actual 2020-2021	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Food Preparations	\$ 4,671,783	\$ 5,190,383	\$ 5,332,273	\$ 5,474,500	\$ 5,857,872	\$ 5,857,872	\$ 5,916,451	\$ 5,946,033	\$ 5,975,763
Other Direct Services	1,274,006	1,297,450	1,312,939	1,236,030	2,045,001	2,045,001	1,280,106	1,152,981	1,152,981
Food Procurement/A La Carte	4,564,706	4,458,808	4,708,668	4,381,365	7,276,566	7,276,566	4,528,387	4,353,417	4,353,417
Other CN Programs	514,638	740,285	2,418,649	3,755,766	659,121	659,121	559,780	763,569	763,569
Total Expenditure By Function	\$ 11,025,130	\$ 11,686,924	\$ 13,772,528	\$ 14,847,660	\$ 15,838,561	\$ 15,838,561	\$ 12,284,724	\$ 12,216,000	\$ 12,245,730

Source: District Records

BOND FUND SUMMARY

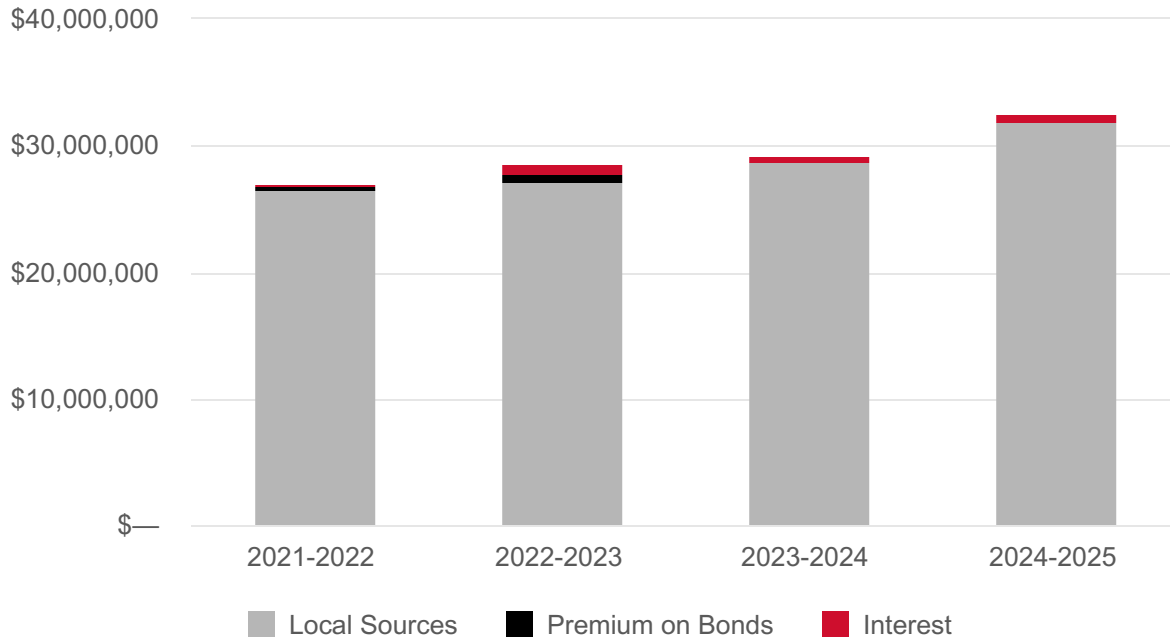
	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Approved 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
REVENUES									
Bond Proceeds	\$26,100,000	\$33,000,000	\$33,000,000	\$37,500,000	\$32,000,000	\$32,000,000	\$33,000,000	\$33,000,000	\$33,000,000
Local sources	\$ 688,643	\$ 23,647	\$ 528	\$ 104,160	\$ 204,245	\$ 204,245	\$ 150,000	\$ 150,000	\$ 150,000
Interest	\$ 168,360	\$ 816,702	\$ 2,943,368	\$ 3,509,670	\$ 1,859,525	\$ 1,859,525	\$ 1,859,525	\$ 1,878,120	\$ 1,896,901
TOTAL REVENUES	\$ 26,957,003	\$ 33,840,349	\$ 35,943,896	\$ 41,113,830	\$ 34,063,769	\$ 34,063,769	\$ 35,009,525	\$ 35,028,120	\$ 35,046,901
EXPENDITURES									
Instruction	\$6,001,252	\$3,541,399	\$ 5,883,598	\$ 6,460,079	\$14,618,809	\$ 14,618,809	\$ 5,295,025	\$ 5,347,976	\$ 5,401,455
Student Support	\$ 179,510	\$ 170,148	\$ 71,209	\$ 31,190	\$ 70,581	\$ 70,581	\$ 90,849	\$ 91,757	\$ 92,675
Instructional Support	\$ 369,628	\$ 1,145,163	\$ 528,422	\$ 504,874	\$ 1,142,502	\$ 1,142,502	\$ 726,153	\$ 733,415	\$ 740,749
General Administration	\$ 10,969	\$ 12,770	\$ 14,074	\$ 122,674	\$ 277,605	\$ 277,605	\$ 49,839	\$ 50,338	\$ 50,841
School Administration	\$ 73,321	\$ 96,449	\$ 139,051	\$ 93,478	\$ 211,536	\$ 211,536	\$ 109,659	\$ 110,756	\$ 111,863
Business/Technology	\$ 1,908,043	\$ 1,102,297	\$ 1,478,572	\$ 1,603,564	\$ 3,628,778	\$ 3,628,778	\$ 1,394,811	\$ 1,408,759	\$ 1,422,847
Operations & Maintenance	\$ 1,043,514	\$ 687,496	\$ 2,367,312	\$ 1,174,533	\$ 2,657,904	\$ 2,657,904	\$ 1,409,780	\$ 1,423,878	\$ 1,438,117
Student Transportation	\$ 25,933	\$ 1,194,227	\$ 873,924	\$ 69,908	\$ 158,198	\$ 158,198	\$ 712,686	\$ 719,813	\$ 727,011
Non-Instruction Services	\$ 49,031	\$ 58,372	\$ 25,743	\$ 62,028	\$ 140,366	\$ 140,366	\$ 48,714	\$ 49,201	\$ 49,693
Other Outlays	\$ 16,398,276	\$ 11,364,839	\$ 15,069,272	\$ 18,697,260	\$42,310,886	\$ 42,310,886	\$16,043,790	\$18,285,960	\$18,468,820
Appliances, Furniture, Fixtures	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Buildings & Construction	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
TOTAL EXPENDITURES	\$ 26,059,477	\$ 19,373,160	\$ 26,451,177	\$ 28,819,580	\$ 65,217,145	\$ 65,217,155	\$ 25,881,309	\$ 28,221,854	\$ 28,504,072
EXCESS REV (EXP)	\$ 897,526	\$ 14,467,189	\$ 9,492,719	\$ 12,294,251	\$ (31,153,376)	\$ (31,153,386)	\$ 9,128,216	\$ 6,806,267	\$ 6,542,829
OTHER FINANCING SOURCES									
Inter-fund Transfers	\$ (135,130)	\$ (180,205)	\$ (817,166)	\$ (2,942,994)	\$ (685,648)	\$ (685,648)	\$ (692,505)	\$ (699,430)	\$ (706,424)
TOTAL OTHER FINANCING SOURCES	\$ (135,130)	\$ (180,205)	\$ (817,166)	\$ (2,942,994)	\$ (685,648)	\$ (685,648)	\$ (692,505)	\$ (699,430)	\$ (706,424)
FUND BALANCE 07/1	\$ 35,650,629	\$ 36,413,024	\$ 50,700,009	\$ 59,375,562	\$ 68,726,819	\$ 68,726,819	\$ 36,887,785	\$ 45,323,496	\$ 51,430,333
FUND BALANCE 06/30	\$36,413,025	\$50,700,008	\$59,375,562	\$68,726,819	\$36,887,795	\$36,887,785	\$45,323,496	\$51,430,333	\$57,266,738



SINKING FUND SUMMARY

	Actual	Actual	Actual	Actual	Proposed	Approved	Forecast	Forecast	Forecast
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029
REVENUES									
Ad Valorem	\$26,523,389	\$27,238,018	\$28,768,058	\$31,883,267	\$32,051,122	\$32,051,122	\$32,371,633	\$32,695,349	\$33,022,302
Premium on Bond Sale	411,989	567,270	—	—	244,815	244,815	—	—	—
Interest on Bond Sale	43,452	738,216	504,103	753,193	509,741	509,741	514,838	519,986	525,186
TOTAL REVENUES	26,978,830	28,543,504	29,272,161	32,636,460	32,805,678	32,805,678	32,886,471	33,215,335	33,547,488
EXPENDITURES									
Principal	25,625,000	25,625,000	26,400,000	28,525,000	29,525,000	29,525,000	29,820,250	30,118,453	30,419,638
Interest	1,562,813	1,702,875	2,399,125	2,876,500	3,527,625	3,527,625	3,562,901	3,598,530	3,634,515
TOTAL EXPENDITURES	27,187,813	27,327,875	28,799,125	31,401,500	33,052,625	33,052,625	33,383,151	33,716,983	34,054,153
EXCESS REV (EXP)	(208,983)	1,215,629	473,036	1,234,960	(246,947)	(246,947)	(496,680)	(501,648)	(506,665)
FUND BALANCE 07/1	15,018,296	14,809,313	16,024,942	16,497,979	17,732,939	17,732,939	17,485,992	16,989,312	16,487,664
FUND BALANCE 06/30	\$14,809,313	\$16,024,942	\$16,497,979	\$17,732,939	\$17,485,992	\$17,485,992	\$16,989,312	\$16,487,664	\$15,980,999

Sinking Fund Revenue Actuals



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. Governmental Funds: The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$141,839,873, with \$1,907,733 of this total amount constituting non-spendable fund balance reserved for inventories. In addition, \$103,574,843 is restricted for specific purposes: \$1,404,676 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; \$17,856,150 in the sinking fund for debt service, and \$68,421,951 in the bond fund for capital projects, \$7,000,636 in the child nutrition fund for school meals, \$68,467 in the gift fund restricted for purposes designated by the donor, for a total of \$15,892,066 in other governmental funds. Committed fund balance totals \$3,046,064 for student activity funds. Assigned fund balance totals \$6,475,271 for compensated absences, early retirement incentive, and insurance recovery. Unassigned fund balance totals \$26,835,962 and is available for spending at the District's discretion.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$26,835,962. 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 16.47 percent of total general fund expenditures and total fund balance represents 21.56 percent of total general fund expenditures. The fund balance of the District's general fund increased by \$945,830 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 2025 general fund revenue budgets were revised during the year based on adjustments to revenue collections. The fiscal year saw a \$128,248 increase in local sources, a \$33,449 increase in intermediate sources, a \$1,796,904 increase in state sources, and a \$(86,698) decrease 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 \$(1,871,903) and a variance in expenditures of \$1,303,560. This revenue variance is primarily due to higher 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 \$17,856,150, all of which was restricted for the payment of debt. The net increase in fund balance during the current year in the debt service fund was \$1,195,922. 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 \$8,777,090. The net increase in fund balance during the 2024-2025 year in the building fund was \$1,637,789. The increase in the fund balance is due to revenue exceeding expenditures. The building fund had operating revenue of \$10,428,595 and expenditures in the amount of \$8,790,805. 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 \$6,883,923. This program had operating revenues of \$11,841,960, and expenses of \$14,847,660 for the fiscal year 2025. 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.

“U” ARE WORTHY - 5-YEAR SERIES BOND



**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,

Kurt Hartzler

Kurt 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 Department, \$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.

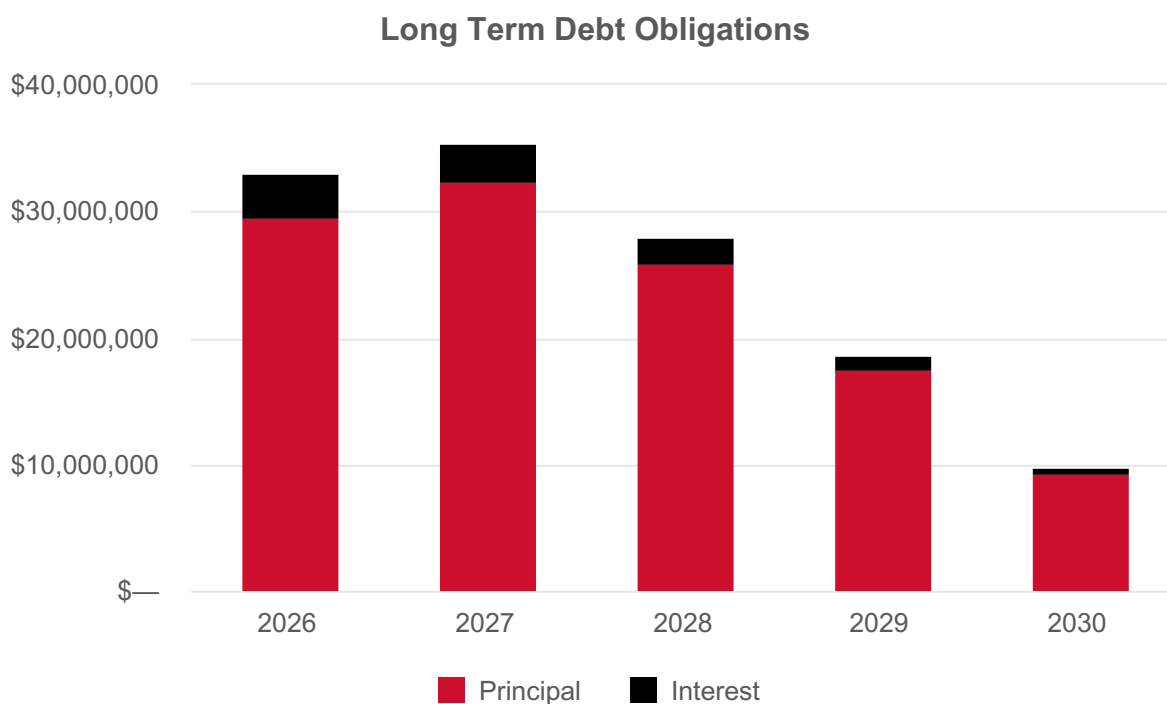
A brief description of the outstanding general obligation bond issues at June 30, 2025 is set forth below:

	Balance			Balance	Due Within
	June 30, 2024	Additions	Deductions	June 30, 2025	One Year
Governmental Activities					
Bonds payable	\$ 105,825,000	\$ 37,500,000	\$ (28,525,000)	\$ 114,800,000	\$ 29,525,000
Premium on debt	1,646,512	748,125	(539,568)	1,855,069	—
Early retirement incentive	1,904,956	577,079	(747,900)	1,734,135	662,871
Arbitrage payable	556,545	3,109,298	—	3,665,843	595,470
	<u>\$ 109,933,013</u>	<u>\$ 41,934,502</u>	<u>\$ (29,812,468)</u>	<u>\$ 122,055,047</u>	<u>\$ 30,783,341</u>

DEBT OBLIGATIONS

Maturities of long-term debt are as follows

Year ending June 30,	Principal	Interest	Total
2026	29,525,000	3,527,625	33,052,625
2027	32,400,000	3,072,375	35,472,375
2028	25,875,000	2,115,000	27,990,000
2029	17,625,000	1,080,000	18,705,000
2030	9,375,000	375,000	9,750,000
	<u>\$ 114,800,000</u>	<u>\$ 10,170,000</u>	<u>\$ 124,970,000</u>



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, 2025. The measurement date was June 30, 2025.

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, 2024. The measurement date was June 30, 2025. 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, 2025:

	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 \$4,850,757 was measured as of June 30, 2025, 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 3.97%
- 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 five 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, health 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 %	4.50 %
International equity	16.70 %	4.50 %
Domestic Fixed Income	22.00 %	2.40 %
Private equity	10.00 %	6.90 %
Real estate*	8.00 %	4.40 %
Alternative Assets	5.00 %	5.60 %
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 highest years of compensation. Final compensation for members joining the System after June 30, 1992 is defined as the average of the highest five consecutive years of annual compensation in which contributions have been made. The final average compensation is limited for service credit accumulated prior to July 1, 1995 to \$40,000 or \$25,000, depending on the member's election. Service credits accumulated after June 30, 1995 are calculated based on each member's final average compensation.

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

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

A member is eligible for disability benefits after ten years of credited Oklahoma service. The disability benefit is equal to 2% of final average compensation for the applicable years of credited service. Upon separation from the System, members' contributions are refundable with interest based on certain restrictions provided in the plan, or by the 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, 2025 the State paid \$640,120 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 2025, the State of Oklahoma contributed 5.25% 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 \$8,310,700. 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 \$7,979,000.

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, 2025, the District reported a liability of \$123,485,990 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. 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, 2024. Based upon this information, the District's proportion was 1.8746%. The change in proportion from June 30, 2024 was a decrease of 0.2196%.

At June 30, 2025 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	\$ 8,731,283	\$ (1,908,084)
Changes of assumptions	1,354,386	(5,297,272)
Net differences between projected and actual earnings on pension plan investments	—	(4,221,698)
Changes in proportion and differences between District contributions and proportionate share of contributions	14,661,654	(2,444,352)
Total deferred amounts to be recognized in pension expense in future periods	24,747,323	(13,871,406)
District contributions subsequent to the measurement date	10,673,264	—
Total	<u>\$ 35,420,587</u>	<u>\$ (13,871,406)</u>

EMPLOYEE RETIREMENT SYSTEM OBLIGATIONS

For the year ended June 30, 2025, the District recognized an adjusted pension expense of approximately \$19,170,000. Deferred pension outflows totaling \$10,673,264 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, 2026. 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,	
2026	\$ (3,134,840)
2027	10,279,458
2028	(3,445,879)
2029	(3,593,115)
2030	10,770,293
Total	<u>\$ 10,875,917</u>



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 one 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 14, 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
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	902,522,566	161,747,631	30,392,424	1,094,662,621	9,562,974,809	10.82%
2026 est	911,547,792	163,365,107	30,696,348	1,105,609,247	9,658,604,557	10.82%
2027 est	920,663,270	164,998,758	31,003,311	1,116,665,339	9,755,190,603	10.82%
2028 est	929,869,903	166,648,746	31,313,344	1,127,831,993	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
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
2025	36.05	5.15	29.66	70.86	22.60	7.21	13.33	17.63	60.37	131.23
Ten- Year Average										134.51

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
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
2025	36.05	5.15	29.66	70.86	22.60	7.21	13.33	16.26	59.00	129.86
Ten- Year Average										130.73

^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 134.51 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 130.73 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
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
2025	131.23	250,000	11%	27,500	0.13123	3,609	93
Ten Year Average	134.51						

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
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
2025	129.86	250,000	11%	27,500	0.12986	3,571	22
Ten Year Average	130.73						

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-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 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			
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	77,567,793	75,080,376	96.79 %	1,118,344	76,198,721	98.23 %	3,213,775	4.14 %
2026 Est	78,343,471	75,831,180	96.79 %	1,129,527	76,960,707	98.23 %	3,245,913	4.14 %
2027 Est	79,126,906	76,589,492	96.79 %	1,140,822	77,730,314	98.23 %	3,278,372	4.14 %
2028 Est	79,918,175	77,355,387	96.79 %	1,152,230	78,507,617	98.23 %	3,311,156	4.14 %

^aCounty 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.

^bAd 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.

^cIn 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 FY26 Mid-Term

FOUNDATION AID:

Foundation Weighted ADM	25,130.01		
Foundation Aid Factor	2,180.23		
			\$ 54,789,201.70
Less Chargeables:			
Ad Valorem	1,125,468,918.07	\$ 18,063,776.14	
Foundation Mills	0.01605		
County 4 Mil Levy (75%)	4,706,529.68	\$ 3,529,897.26	
School Land Earnings		2,594,321.83	
Gross Production		9,371.03	
Motor Vehicle		6,007,156.39	
Real Tax		—	
TOTAL CHARGEABLES			\$ (30,204,522.65)
NET FOUNDATION AID (ZERO IF LESS THAN ZERO)			\$ 24,584,679.05

TRANSPORTATION AID:

Regular Average Daily Haul	10,774.35		
Per Capital Amunt	\$ 33.00		
Transportation Factor	2.00		\$ 711,107.10

SALARY INCENTIVE AID:

Incentive Aid Guarantee Factor	108.24		
Weighted ADM	25,130.01	\$ 2,720,072.28	
Adjusted District Valuation	1,125,468,918.07	\$ 1,125,468.92	
Incentive Mills	20		\$ 31,892,067.17

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	\$ 57,187,853.32
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Calculated Per Student Factor	\$ 4,345.03
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Source: District Records

INITIAL ALLOCATION - CHARGEABLE CALCULATIONS

Union Public Schools Initial Allocation - Chargeable Calculations FY26

		COUNTY 4 MIL	GROSS PRODUCTION	MOTOR VEHICLE	SCHOOL LAND
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
FY25	July	18,460.95	806.33	21,058.78	207,922.10
FY25	August	10,726.02	750.25	579,049.39	166,498.97
FY25	September	9,455.28	736.37	597,274.67	205,566.89
FY25	October	14,307.79	691.64	566,782.18	194,187.90
FY25	November	11,457.74	794.02	575,295.45	155,666.75
FY25	December	304,459.50	651.68	439,751.63	193,708.53
FY25	January	2,814,654.38	881.18	536,721.16	334,620.30
FY25	February	693,928.52	741.21	548,758.04	240,154.82
FY25	March	92,502.97	918.83	445,223.61	307,031.80
FY25	April	460,560.25	790.35	575,009.47	232,416.10
FY25	May	165,641.59	707.57	578,281.74	130,349.14
FY25	June	111,127.82	747.81	595,452.88	231,876.70
		\$ 4,707,282.81	9,217.24	6,058,659.00	2,600,000.00
SDE Chargeable Amount		\$ 3,530,462.11			

75 %

Source: District Records

DEMOGRAPHIC AND ECONOMIC STATISTICS

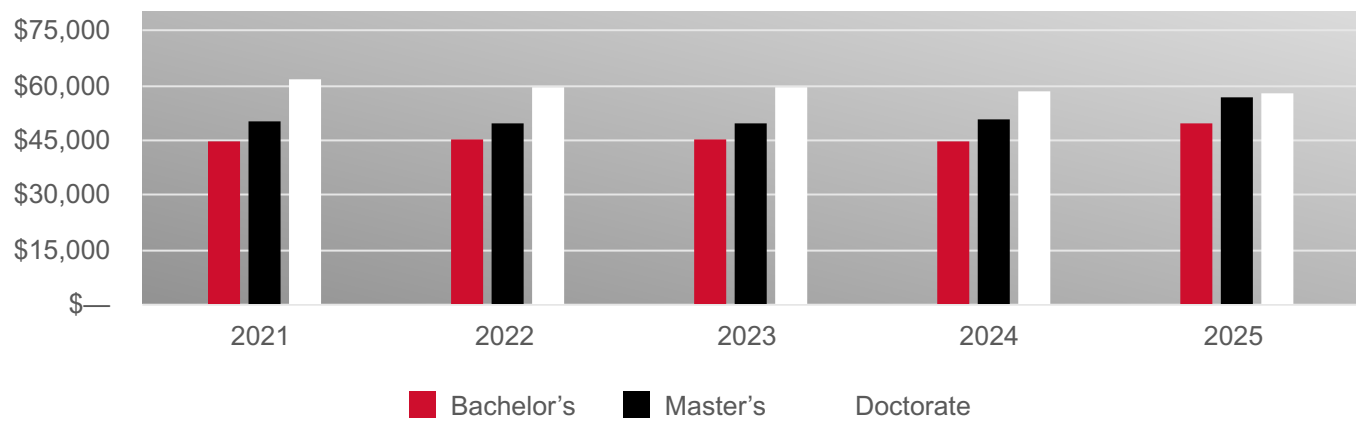
Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal Year Ended June 30,	Population	Total Personal Income (in thousands)	Real Per Capita Personal Income	Labor Force	Unemployment Rate
2016	987,465	49,488,783	50,117	479,970	4.5%
2017	990,706	51,359,190	51,841	481,088	4.2%
2018	995,747	57,352,040	57,597	484,687	3.3%
2019	999,348	56,643,045	56,680	488,609	3.1%
2020	1,017,272	56,847,194	55,882	486,908	6.5%
2021	1,025,983	62,387,066	60,830	490,064	4.1%
2022	1,036,199	64,754,714	62,618	497,365	3.1%
2023	1,048,266	66,218,034	63,516	515,614	3.2%
2024	1,055,861	67,735,595	64,152	525,350	3.3%
2025	1,067,455	70,516,077	66,060	535,586	3.1%

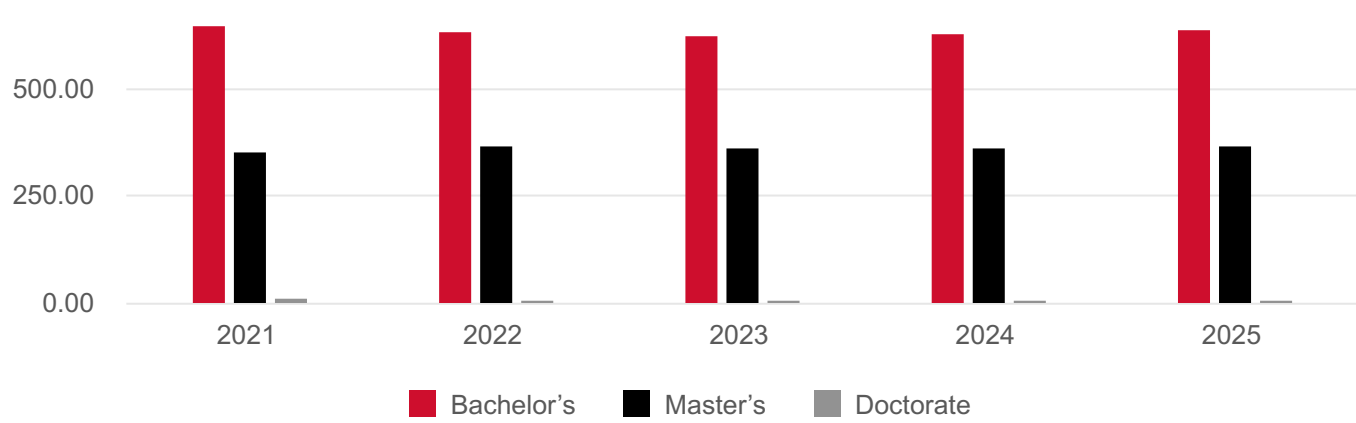
*Note: Tulsa MSA specific demographic data. Tulsa MSA comprises seven counties: Creek, Okmulgee, Osage, Pawnee, Rogers, Tulsa, and Wagoner.
Calculations based on information obtained from the Tulsa Regional Chamber.*

PERSONNEL RESOURCES

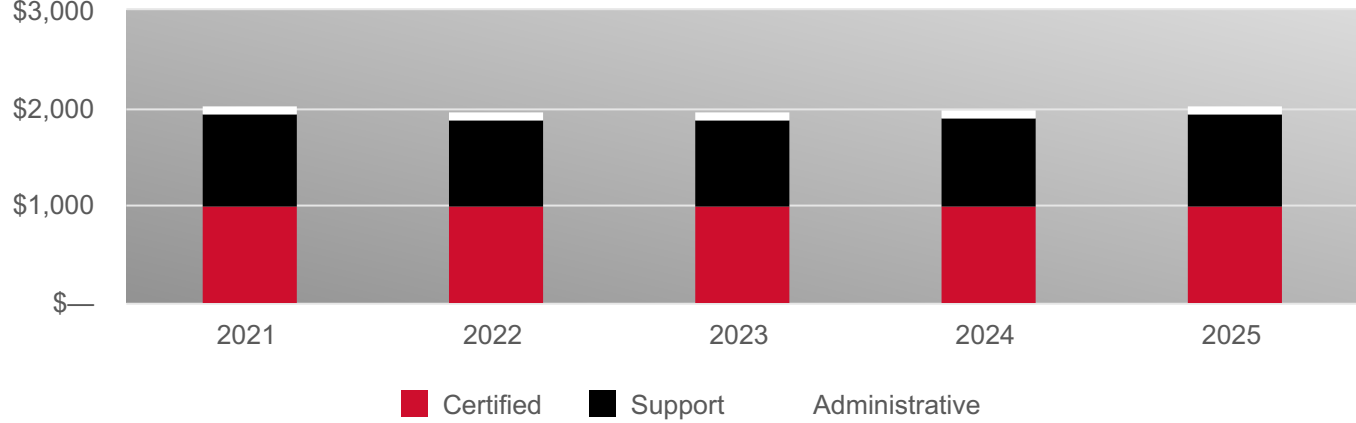
Certified Personnel Average Salary - By Degree



Certified Personnel - College Degree



Total Staff



Source: District Records

PERSONNEL RESOURCES

Average Salary - Certified Staff By Degree

	2021	2022	2023	2024	2025
Bachelor's \$	45,132 \$	45,248 \$	45,266 \$	44,759 \$	49,812
Master's	50,184	49,856	49,936	50,910	57,036
Doctorate \$	61,758 \$	59,909 \$	59,909 \$	58,883 \$	58,294

Certified Personnel - College Degree

	2021	2022	2023	2024	2025
Bachelor's	648	633	623	628	636
Master's	356	366	365	364	366
Doctorate	13	9	10	10	9

Average Salary - Certified Staff By Degree

	2021	2022	2023	2024	2025
Certified	1,017	1,008	998	1,002	1011
Support	930	882	888	901	940
Administrative	78	81	77	80	78



Source: District Records

PERSONNEL RESOURCES - PRIOR YEAR SALARY

Total Salary by Function	2021-2022	2022-2023	2023-2024	2024-2025
51000 - INSTRUCTION	\$ 49,220,107	\$ 49,742,348	\$ 54,230,418	\$ 54,865,171
52112 - ATTENDANCE SERVICES	538,996	503,626	560,893	718,522
52113 - SOCIAL WORK SERVICES	323,215	303,411	372,592	400,483
52120 - GUIDANCE SERVICES	2,897,040	2,888,389	3,077,749	3,142,805
52135 - OCCUPATIONAL THERAPY	194,872	238,935	248,336	328,282
52140 - PSYCHOLOGICAL SERVICES	908,870	798,618	991,351	1,062,738
52170 - PHYSICAL THERAPY	73,391	78,240	157,125	775,295
52194 - PARENTAL ADVISORY	571,771	618,386	827,601	1,060,918
52199 - OTH SUPPORT SERVICES STUDENT	529,141	893,847	1,117,858	1,799,692
52212 - INSTR CURR DEVELOPMENT SVC	1,486,495	1,546,414	1,778,518	1,701,088
52230 - INSTR RELATED TECHNOLOGY	135,562	138,273	145,733	149,219
52312 - BOARD MINUTES CLERK SERVICES	13,218	13,400	12,994	138,291
52313 - BOARD TREASURER SERVICES	207,670	208,786	119,363	12,680
52321 - OFFICE OF SUPERINTENDENT	812,976	910,589	1,339,818	122,228
52330 - STATE FED RELATIONS SERVICES	282,190	299,606	327,253	823,295
52340 - OTHER GENERAL AND ADMIN SVC	412,473	483,402	679,663	325,049
52410 - OFFICE OF PRINCIPAL SERVICES	6,126,852	6,748,902	7,123,300	598,238
52511 - BUSINESS OFFICE	309,031	315,876	327,891	863,289
52512 - FINANCIAL REPORTING	185,589	161,371	250,011	337,851
52513 - TREASURY SERVICES	151,204	198,835	194,527	260,433
52514 - PAYROLL SERVICES	398,586	426,859	432,120	210,159
52515 - ACCOUNTING SERVICES	601,660	605,921	760,394	441,288
52517 - PROPERTY ACCOUNTING SERVICES	233,930	227,134	145,902	585,405
52519 - GRANT SERVICES	279,696	305,562	343,405	162,667
52520 - PURCH WRHSE DISTRB SERVICES	400,836	410,736	567,352	299,660
52530 - PRINTING PUBLSHN DISTRBNG	62,338	57,858	64,119	519,094
52544 - EVALUATION SERVICES	9,209	9,064	8,325	67,122
52560 - INFORMATION SERVICES	315,536	323,505	346,390	8,034
52571 - RECRUITMENT PLACEMENT	445,740	613,393	615,416	354,756
52572 - PERSONNEL SERVICES	278,358	162,028	202,071	597,264
52573 - INSERVICE TRAINING NONINSTR	168,385	87,160	22,255	233,199
52575 - OTHER STAFF SERVICES	27,001	14,161	—	9,770
52580 - ADMIN TECHNOLOGY SERVICES	1,365,863	1,391,777	1,511,161	1,501,331
52582 - SYS APPLICTN DEV	186,924	191,381	205,842	218,760
52620 - OPERATION OF BLDG SERVICES	5,623,785	5,826,943	6,802,504	7,090,936
52630 - CARE UPKEEP OF GROUNDS SVC	439,916	431,996	546,212	571,993
52640 - CARE UPKEEP OF EQUIPMENT SVC	130,046	132,736	145,041	147,770
52660 - SECURITY SERVICES	1,280,097	1,294,081	1,463,862	1,519,848
52670 - SAFETY	11,301	11,213	10,801	10,257
52720 - VEHICLE OPERATION SVC STUDENT	2,269,604	2,674,798	2,914,310	3,006,788
52730 - MONITORING SERVICES STUDENT	373,834	335,073	428,849	500,776
52740 - VEHICLE MAINT SERVICES STUDENT	315,140	346,553	335,511	375,728
53120 - FOOD PREP DISPENSING SERVICES	3,679,164	4,036,883	4,162,678	4,283,971
53130 - FOOD SUPPLY DELIVERY SERVICES	186,232	177,706	211,880	224,561
53140 - OTHER DIR RLTD CN SERVICES	229,763	238,529	250,033	264,800
53150 - FOOD MILK PURCH REIMB STUD	152,128	103,931	125,041	128,217
53180 - NUT EDU AND STAFF DEVELOP	204,010	168,860	112,300	154,109
53190 - OTH CHILD NUT PROG OPERATIONS	87,418	97,759	105,532	108,515
53300 - COMMUNITY SVCS OPERATIONS	2,689,974	2,768,944	3,450,949	3,843,037
Grand Total	\$ 93,487,917	\$ 96,518,649	\$ 106,025,511	\$ 107,266,561

PERSONNEL RESOURCES - CURRENT YEAR SALARY

2026 SALARY BUDGET BY FUNCTION

51000 - INSTRUCTION	\$ 55,846,596	52515 - ACCOUNTING SERVICES	158,265
52112 - ATTENDANCE SERVICES	700,454	52517 - PROPERTY ACCOUNTING SERVICES	288,808
52113 - SOCIAL WORK SERVICES	575,602	52519 - GRANT SERVICES	482,816
52120 - GUIDANCE SERVICES	2,972,821	52520 - PURCH WRHSE DISTRB SERVICES	65,516
52132 - MEDICAL SERVICES	1,122,476	52530 - PRINTING PUBLSHN DISTRBNG	12,360
52135 - OCCUPATIONAL THERAPY	315,357	52544 - EVALUATION SERVICES	336,549
52140 - PSYCHOLOGICAL SERVICES	899,854	52560 - INFORMATION SERVICES	593,785
52152 - SPEECH PATHOLOGY SERVICES	1,146,831	52571 - RECRUITMENT PLACEMENT	203,105
52170 - PHYSICAL THERAPY	164,291	52572 - PERSONNEL SERVICES	1,789,157
52194 - PARENTAL ADVISORY	806,169	52580 - ADMIN TECHNOLOGY SERVICES	212,243
52199 - OTH SUPPORT SERVICES STUDENT	1,293,191	52582 - SYS APPLICTN DEV	7,628,758
52212 - INSTR CURR DEVELOPMENT SVC	1,772,165	52620 - OPERATION OF BLDG SERVICES	534,861
52213 - INSTR STAFF TRAINING SVC	1,996,392	52630 - CARE UPKEEP OF GROUNDS SVC	125,943
52220 - LIBRARY MEDIA SERVICES	1,001,851	52640 - CARE UPKEEP OF EQUIPMENT SVC	1,097,814
52230 - INSTR RELATED TECHNOLOGY	139,660	52660 - SECURITY SERVICES	13,226
52240 - ACADEMIC STU ASSESSMENT	98,655	52670 - SAFETY	2,975,222
52312 - BOARD MINUTES CLERK SERVICES	12,306	52720 - VEHICLE OPERATION SVC STUDENT	450,357
52313 - BOARD TREASURER SERVICES	114,372	52730 - MONITORING SERVICES STUDENT	387,744
52321 - OFFICE OF SUPERINTENDENT	712,342	52740 - VEHICLE MAINT SERVICES STUDENT	956,967
52330 - STATE FED RELATIONS SERVICES	291,612	53110 - FOOD MILK PURCH ALA CARTE CATE	4,641,368
52340 - OTHER GENERAL AND ADMIN SVC	507,677	53120 - FOOD PREP DISPENSING SERVICES	212,691
52410 - OFFICE OF PRINCIPAL SERVICES	7,154,526	53130 - FOOD SUPPLY DELIVERY SERVICES	348,560
52490 - OTHR SUP SVC SCHOOL ADM	840,046	53140 - OTHER DIR RLTD CN SERVICES	182,143
52511 - BUSINESS OFFICE	302,023	53150 - FOOD MILK PURCH REIMB STUD	173,623
52512 - FINANCIAL REPORTING	251,109	53180 - NUT EDU AND STAFF DEVELOP	105,491
52513 - TREASURY SERVICES	205,812	53190 - OTH CHILD NUT PROG OPERATIONS	4,163,875
52514 - PAYROLL SERVICES	462,544	53300 - COMMUNITY SVCS OPERATIONS	198,171
52515 - ACCOUNTING SERVICES	549,636		

Grand Total = \$110,959,786

Source: District Records

PRESENT ENROLLMENT

Enrollment as of October 1, 2025	
SCHOOL	# OF STUDENTS
Andersen Elementary	355
Boevers Elementary	413
Cedar Ridge Elementary	405
Clark Elementary	434
Darnaby Elementary	580
Grove Elementary	533
Jarman Elementary	557
Jefferson Elementary	525
McAuliffe Elementary	487
Moore Elementary	424
Ochoa Elementary	958
Peters Elementary	369
Rosa Parks Elementary	632
6/7th Grade Center	2,147
8th Grade Center	1,022
Union Freshman Academy	1,122
Union High School	3,477
DISTRICT TOTAL NUMBER OF STUDENTS	14,440



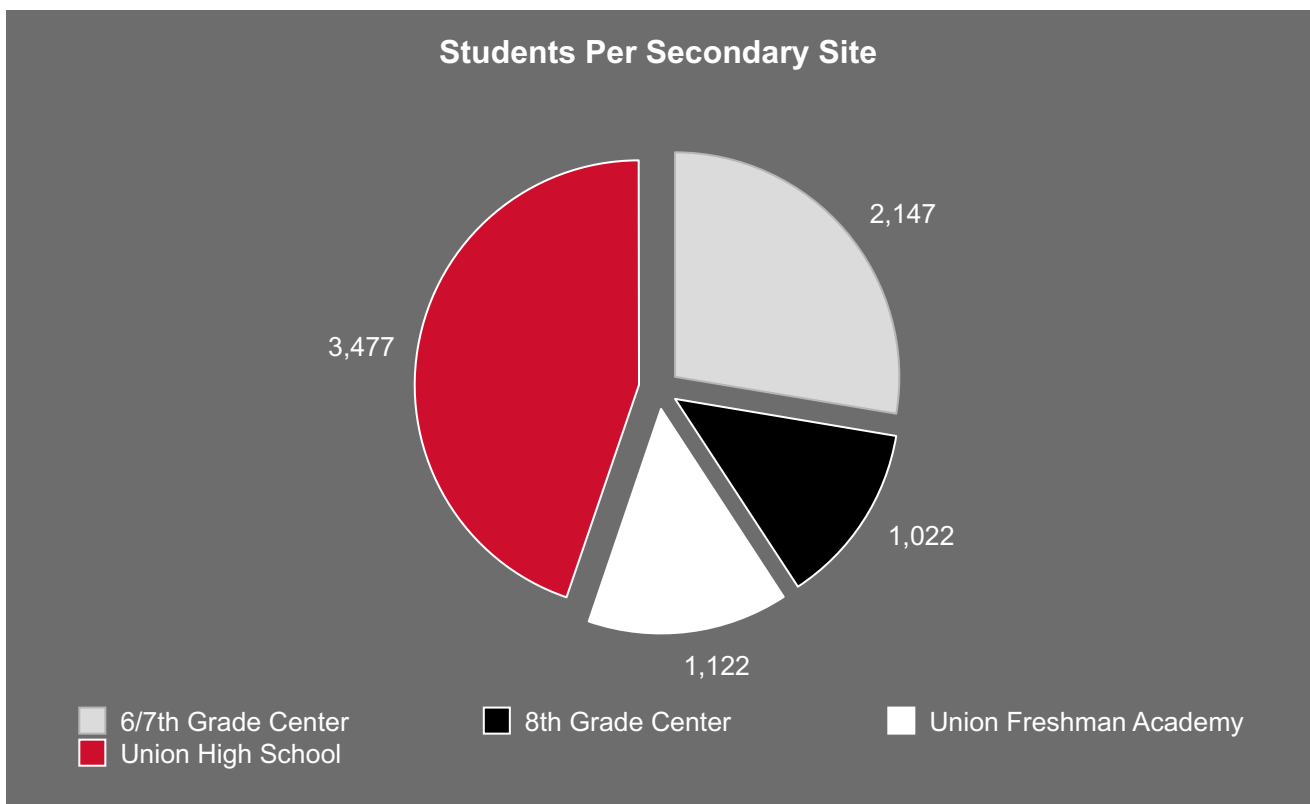
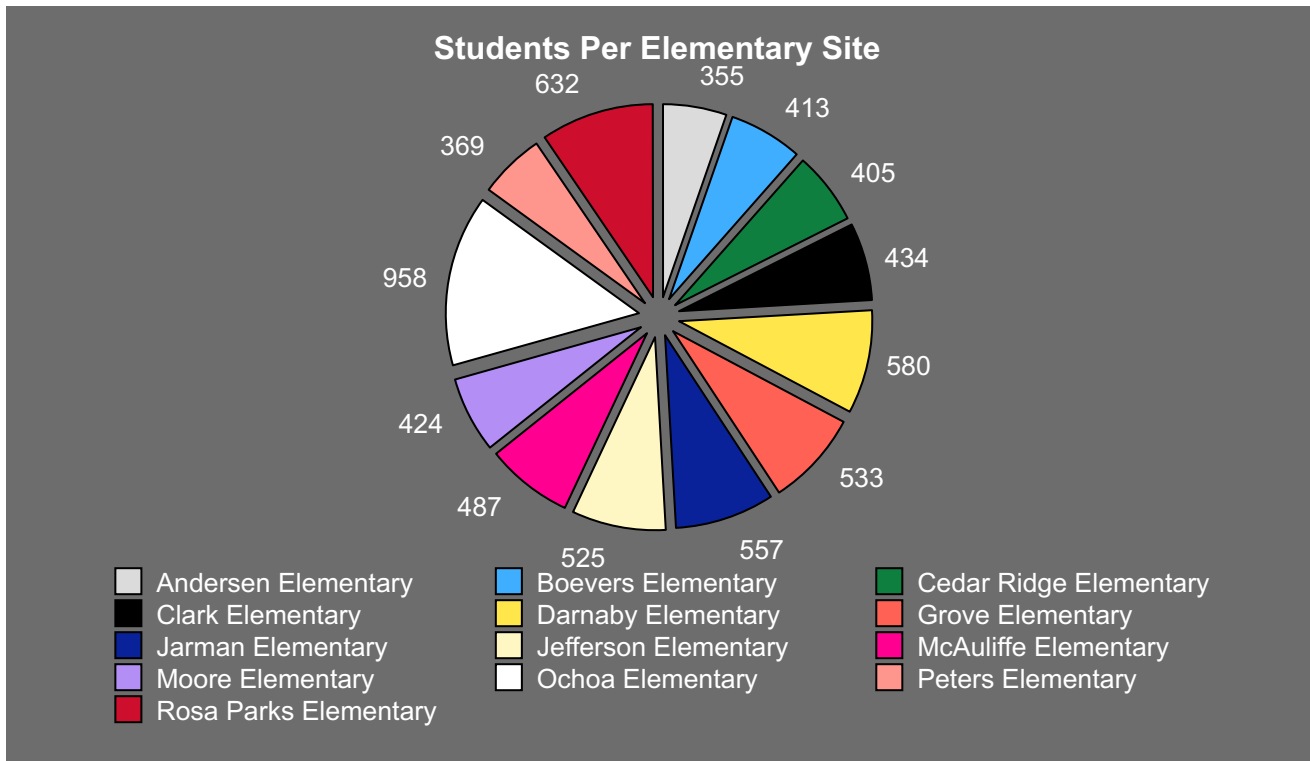
Source: State Department of Education

STUDENT ENROLLMENT HISTORY BY SCHOOL SITE

Student Enrollment History by School Site														
School Site	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Andersen Elementary	463	429	441	459	489	410	400	388	385	348	355	359	359	363
Boevers Elementary	580	575	612	609	468	418	420	434	433	433	413	417	417	421
Cedar Ridge Elementary	500	482	479	506	470	447	417	431	458	419	405	409	409	413
Clark Elementary	659	672	696	674	449	448	455	403	429	448	434	438	438	442
Darnaby Elementary	610	640	651	643	595	531	566	568	550	590	580	586	586	592
Grove Elementary	636	581	543	552	567	540	549	548	558	552	533	538	538	543
Jarman Elementary	591	630	583	551	621	621	607	614	533	575	557	563	563	569
Jefferson Elementary	554	568	545	579	583	526	543	578	576	575	525	530	530	535
McAuliffe Elementary	621	655	661	607	570	566	499	497	499	479	487	492	492	497
Moore Elementary	597	568	553	511	512	482	511	520	489	453	424	428	428	432
Ochoa Elementary	620	612	546	560	1,014	962	957	907	910	968	958	968	968	978
Peters Elementary	496	455	463	441	420	348	401	434	422	430	369	373	373	377
Rosa Parks Elementary	794	833	864	844	730	660	602	622	651	647	632	638	638	644
SUBTOTAL	7,721	7,700	7,637	7,536	7,488	6,959	6,927	6,944	6,893	6,917	6,672	6,739	6,739	6,806
6/7th Grade Center	2,322	2,306	2,298	2,369	2,449	2,332	2,241	2,182	2,178	2,122	2,147	2,147	2,168	2,190
8th Grade Center	1,173	1,174	1,197	1,140	1,218	1,168	1,223	1,122	1,185	1,100	1,022	1,022	1,032	1,042
Union Freshman Academy	1,301	1,238	1,267	1,264	1,217	1,196	1,280	1,287	1,204	1,242	1,122	1,122	1,133	1,144
Union High School	3,489	3,542	3,448	3,464	3,444	3,304	3,340	3,355	3,519	3,569	3,477	3,477	3,512	3,547
SUBTOTAL	8,285	8,260	8,210	8,237	8,328	8,000	8,084	7,946	8,086	8,033	7,768	7,768	7,845	7,923
District Total Students	16,006	15,960	15,847	15,773	15,816	14,959	15,011	14,890	14,979	14,950	14,440	14,507	14,584	14,729

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	2027	2028	2029
Andersen Elementary	359	362	366
Boevers Elementary	417	421	426
Cedar Ridge Elementary	409	413	417
Cedar Ridge CLC	0	0	0
Clark Elementary	438	443	447
Clark CLC	0	0	0
Darnaby Elementary	586	592	598
Grove Elementary	538	544	549
Jarman Elementary	563	568	574
Jefferson Elementary	530	536	541
McAuliffe Elementary	492	497	502
Moore Elementary	428	433	437
Ochoa Elementary	968	977	987
Peters Elementary	373	376	380
Peters CLC Elementary	0	0	0
Rosa Parks Elementary	638	645	651
Elementary Subtotal	6,739	6,806	6,874
6/7th Grade Center	2,168	2,190	2,212
8th Grade Center	1,032	1,043	1,053
Union Freshman Academy	1,133	1,145	1,156
Union High School	3,512	3,547	3,582
Secondary Subtotal	7,768	7,845	7,923
District Total Students	14,507	14,584	14,729

Source: District Records

BOND PRINCIPAL AND INDEBTEDNESS

BOND PRINCIPAL AND INTEREST INDEBTEDNESS					
As of June 30, 2025					
AGENT	DUE DATE	ISSUE DATE	PRINCIPAL	INTEREST	TOTAL
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	4/1/2025		1,312,500.00	1,312,500.00
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	3,527,625.00	33,052,625.00
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	10/1/2026	4/1/2025		656,250.00	656,250.00
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
BOK	4/1/2027	4/1/2025	9,375,000.00	656,250.00	10,031,250.00
			32,400,000.00	3,072,375.00	35,472,375.00
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	10/1/2027	4/1/2025		562,500.00	562,500.00
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
BOK	4/1/2028	4/1/2025	9,375,000.00	562,500.00	9,937,500.00
			25,875,000.00	2,115,000.00	27,990,000.00
2028-2029 FY					
BOK	10/1/2028	4/1/2024		165,000.00	165,000.00
BOK	10/1/2028	4/1/2025		375,000.00	375,000.00
BOK	4/1/2029	4/1/2024	8,250,000.00	165,000.00	8,415,000.00
BOK	4/1/2029	4/1/2025	9,375,000.00	375,000.00	9,750,000.00
			17,625,000.00	1,080,000.00	18,705,000.00
2029-2030 FY					
BOK	10/1/2029	4/1/2025		187,500.00	187,500.00
BOK	4/1/2030	4/1/2025	9,375,000.00	187,500.00	9,562,500.00
			9,375,000.00	375,000.00	9,750,000.00
GRAND TOTAL			114,800,000.00	10,170,000.00	124,970,000.00

Source: District Records

GRADUATION RATES

Union High School Graduation			
Graduating Class of:	Graduating in 4 Years	Non-Grads	4-Year Graduation Rate
2020	1037	102	91.04%
2021	963	176	84.55%
2022	1077	156	86.59%
2023	975	118	86.59%
2024	985	125	88.74%



Source: District Records

DROPOUT RATES

Grade	Enrollment				Dropouts				Percentage			
	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24
7th Grade	1224	1138	1103	1103	3	18	17	16	0.26 %	1.63 %	1.54 %	1.45 %
8th Grade	1168	1223	1185	1185	7	17	8	15	0.90 %	1.43 %	0.68 %	1.27 %
9th Grade	3304	1280	1253	1204	18	39	37	44	2.38 %	3.11 %	3.07 %	3.65 %
High School	3301	3337	3337	3519	52	48	41	167	3.69 %	1.44 %	1.17 %	4.75 %



Drop-out rates for 2024-2025 are not final
until February 2026.
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
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
2025	14,845	11,498	77.45%	921,391	1,570,529

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

Sites		English Language Arts												Mathematics												Science				
		3				4				5				3				4				5				5				
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	
Elementary	Andersen	48	51	65	51	42	40	81	49	51	49	62	59	45	53	46	53	46	39	73	51	58	47	60	69	47	55	50	61	
	Boevers	16	23	47	16	10	18	36	24	17	15	25	15	35	31	43	27	19	46	46	42	30	18	39	32	17	18	20	16	
	Cedar Ridge	41	45	73	32	37	34	63	39	39	49	79	33	61	57	69	41	47	48	57	61	31	41	59	48	57	50	57	42	
	Clark	9	16	49	15	6	15	15	19	25	11	31	5	10	24	52	18	8	11	12	31	34	12	19	10	34	26	17	4	
	Darnaby	32	48	71	37	42	35	72	57	54	47	65	57	45	48	51	44	56	58	66	58	60	58	57	65	57	52	32	53	
	Grove	22	16	39	11	13	26	37	11	23	33	56	22	13	22	25	15	21	19	14	14	19	29	18	21	17	20	15	23	
	Jarman	25	21	48	25	9	21	46	18	19	17	45	20	20	15	25	20	15	26	31	23	17	14	27	24	35	22	26	25	
	Jefferson	35	24	48	28	14	18	37	30	25	15	42	18	31	24	35	39	18	32	30	34	22	16	40	17	33	11	28	16	
	McAuliffe	10	9	21	10	6	11	17	4	16	12	21	11	10	8	7	18	8	13	6	17	7	13	21	13	17	11	14	18	
	Moore	34	29	55	30	29	35	58	29	22	31	54	29	17	36	33	56	29	36	46	49	12	24	26	32	19	24	23	32	
	Ochoa	4	7	17	10	6	6	23	9	6	9	22	10	6	8	9	18	11	7	12	12	5	7	13	12	12	10	15	10	
	Peters	30	29	66	34	25	30	59	37	35	40	67	44	23	31	46	47	41	31	42	51	29	41	52	41	35	45	44	32	
	Rosa Parks	16	12	30	17	7	8	29	11	24	13	32	21	11	13	14	30	2	8	20	14	26	10	19	19	26	16	14	30	
	District Composite	23	24	46	22	17	21	41	25	25	25	44	26	23	26	32	31	23	27	33	33	26	23	32	28	30	25	25	27	
	State Composite	29	29	51		23	24	47		27	28	46		33	34	38		33	35	40		26	27	37		38	35	34		
Secondary	Middle School	English Language Arts												Mathematics												Science				
		6				7				8				6				7				8				8				
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	
	District Composite	21	24	28	24	17	14	32	15	18	14	30	17	16	22	27	20	18	15	21	17	18	17	25	19	28	26	25	28	
	State Composite	26	26	39		21	21	39		25	20	40		23	23	34		24	24	29		16	15	25		30	35	35		
	HS	ELA				Mathematics				Science				US History																
		2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025													
		District Composite	35	30	29	30	29	18	16	17	30	21	24	17	48	41	39	33												
State Composite	38				19				26	21	23		46	41	43															

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

Scores represent the percent of student scoring Advanced or Proficient

Data includes 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



The graphic features a white background with large, stylized red chevrons pointing right. It includes three photographs: a group of diverse young children in the top left, a group of graduates in red gowns in the middle right, and a group of adults celebrating in the bottom left. The Union Public Schools logo is in the top right, and the text 'REACHING ENGAGING INSPIRING' is in large, light gray letters on the left.


UNION PUBLIC SCHOOLS
**STRATEGIC
PLAN**
2023-2028

REACHING
ENGAGING
INSPIRING

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."

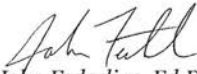
The basics of our previous plan have not changed. Our vision, "REACHING — ENGAGING — INSPIRING," remains the same. We believe that every student has the right to a high-quality public education, and we are committed to our mission of "100% Graduation, College and Career-Ready." Our core strengths in 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


Heather McAdams


Stacey Roerman


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.

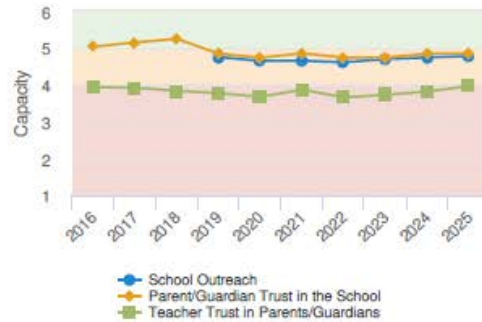
Union plans to measure the progress of the strategic plan through school health indicators such as organizational and instructional capacity, student outcomes such as attendance, college readiness, course completion, assessments, graduate rates, as well as employee engagement and employee performance 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							
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Certified Staff							
Total Employed	958	1005	1009	1009	1015	1030	1016
Total Terminated	158	118	117	193	157	150	93
Turnover Rate	16.49%	11.74%	11.60%	19.13%	15.47%	14.56%	9.15%
Support Staff							
Total Employed	842	910	885	892	902	940	953
Total Terminated	190	183	140	163	194	180	163
Turnover Rate	22.57%	20.11%	15.82%	18.27%	21.51%	19.15%	17.10%
Administrative Staff							
Total Employed	78	81	81	77	80	78	82
Total Terminated	3	2	3	3	8	7	2
Turnover Rate	3.85%	2.47%	3.70%	3.90%	10.00%	8.97%	2.44%

2024-2025 Reason for Personnel Changes					
Term Reasons	Certified Staff	Admin Staff	Support Staff	Total by Reason	Percent Per Reason
00-No Reason	15	0	52	67	22.11 %
00-Temp Contract Ends	11	0	14	25	8.25 %
01-Retiring (ERI included)	12	2	11	25	8.25 %
02-Another School In-State	10	1	3	14	4.62 %
03-Work out-of-state	8	0	1	9	2.97 %
04-Other Employment	16	1	36	53	17.49 %
05-Health Reasons	2	0	16	18	5.94 %
06-Marriage	0	0	1	1	0.33 %
07-Personal Reasons	11	0	50	61	20.13 %
08-Deceased	1	0	3	4	1.32 %
09-Leave of Absence	2	0	1	3	0.99 %
10-Maternity/Childbirth/Homemaking	5	0	1	6	1.98 %
11-Moving due to spouse's employment	7	0	0	7	2.31 %
12-Reduction in Force	0	0	0	0	— %
13-Displaced due to consolidation	0	0	0	0	— %
14-Terminated	2	0	8	10	3.30 %
Total	102	4	197	303	100 %

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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.