Union Public Schools
Independent District No. 9
Tulsa, Oklahoma

2025 - 2026

ANNUAL BUDGET

PROPOSAL





Patricia Williams, Ed. D.
Chief Financial Officer

For the Year Ending
June 30, 2026
As of September 2025

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Union Public Schools
Independent School District #9
Tulsa,Oklahoma

Annual Budget

For the Fiscal year Ending June 30, 2026

Prepared by:
Department of Finance

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Union Public Schools
Independent District #9

Patricia Williams, Ed. D.
Chief Financial Officer

September 8, 2025

To the Members of the Board of Education:

We are pleased to present the budgets for Union Public Schools Independent District No. 9 for the fiscal year beginning July 1, 2025, and ending June 30, 2026. This document culminates a process involving input from the Board of Education, the Superintendent's Cabinet, and school personnel. Continuation of successful programs seeking the attainment of district-wide goals utilizing limited available resources has guided the development of the 2025-2026 Budget, which represents a continuance of past budget development philosophy. The Fiscal Year 2025-2026 Budget meets the Board priority objective, "a system of sound financial planning and management to assure the district's objectives are addressed and funds are expended in accordance with plans expressed by the Board," specifically maintaining a balanced budget.

The 2025-2026 Budget is recommended for adoption in accordance with the provisions of Board Policy 3050. In such terms, "it is the policy of the Board of Education of Union Public Schools Independent District No. 9 to adopt operating budgets for the General Fund, Building Fund, and Child Nutrition Fund prior to October 1 of the fiscal year." This process is handled through a schedule provided by the Chief Financial Officer, which is detailed below.

Budget Process

All district administrators submit budget requests to their Associate or Assistant Superintendent who reviews the requests prior to submitting them to the Chief Financial Officer. The submitted budget requests are reviewed, modified for accuracy and consistency, and then further submitted to the Cabinet who serve as the district's budget committee.

The district has until September 30 of the current fiscal year to approve the budget and submit it to the County Excise Board. The public hearing is normally scheduled for an October or November board meeting and provides an opportunity for members of the public to comment on the budget plan for the current year. The Board public hearing on the budget is required within 45 days after the Board of Education approves the budget and after the County Excise Board approves the Board of Education accepted Estimate of Needs.

Long-Term Financial Planning

The Board of Education of Union Public Schools, in conjunction with the Superintendent and Chief Financial Officer, establishes a system of sound financial planning and management to assure that the district's objectives are addressed and that funds are expended in accordance with plans

expressed through the budget. The financial management system components include: 1) a planning process that consists of a review of state statutes, Board policies, concepts, ideas, problems, constraints, approaches, and systems before dollar amounts are established in the budget; and 2) a budget that is the expression of the plans of the Board through three main budgets – the General Fund, a Special Revenue Building Fund, and the Child Nutrition Fund.

Budgetary Controls

The district utilizes budgetary controls to ensure compliance with legal appropriation limitations and to provide an operating plan for the district's resources. The annual appropriated budget includes activity of the General Fund, Building Fund, and Child Nutrition Fund. The Activity Fund budgets are submitted and approved by the Board annually and updated as needed. Capital projects are controlled with approval of five-year bond issues and financial plans. Initial budgets are adopted at the beginning of the fiscal year with periodic amendments approved by the Board of Education as necessary.

The level of budgetary control is maintained by fund and project. Individual line items may be adjusted without Board action, but total budgeted expenditures may not exceed appropriations at the major fund level without the Board approving a revision to the budget. The district utilizes an encumbrance system as a technique of budgetary control with encumbered appropriations lapsing at year end into accounts payable if goods and services have been received.

Independent Audit

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

Internal Control

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

Statement of Mission and Vision

It is the District's Mission to provide our community of learners with educational opportunities to acquire and develop the best possible academic, vocational, recreational, social and participatory skills, enabling them to become valued, contributing members of a changing global society. The district slogan, "Together We Make a Difference," is underscored as student engagement continued to build, and great strides were made toward accomplishing Union's mission – To Graduate 100 Percent of Our Students College and/or Career Ready.

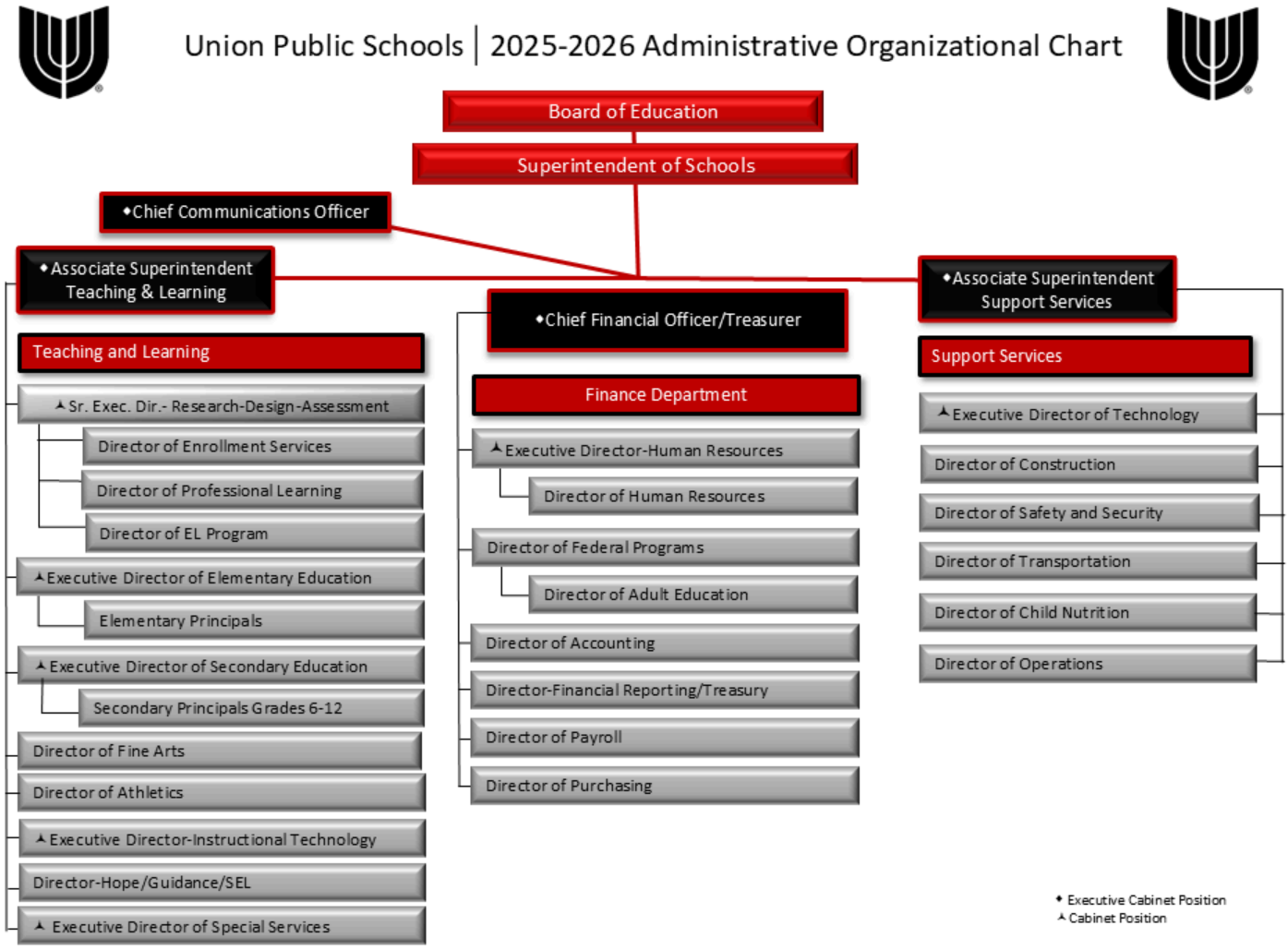
The 2025-2026 Annual Budget Proposal is presented to the Board of Education for their consideration. State and Federal allocations are based on the most current information available. This Proposal reflects the work of the Financial Reporting/Treasury staff, District administrators, and various district staff in responding to the educational needs of the citizens of Independent School District I-9 of Tulsa County and their children.

Respectfully submitted,



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

Administrative Organizational Chart



FISCAL YEAR 2025-2026

GENERAL FUND

REVENUE AND EXPENDITURE BUDGET

SEPTEMBER 8, 2025

General Fund Budget

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

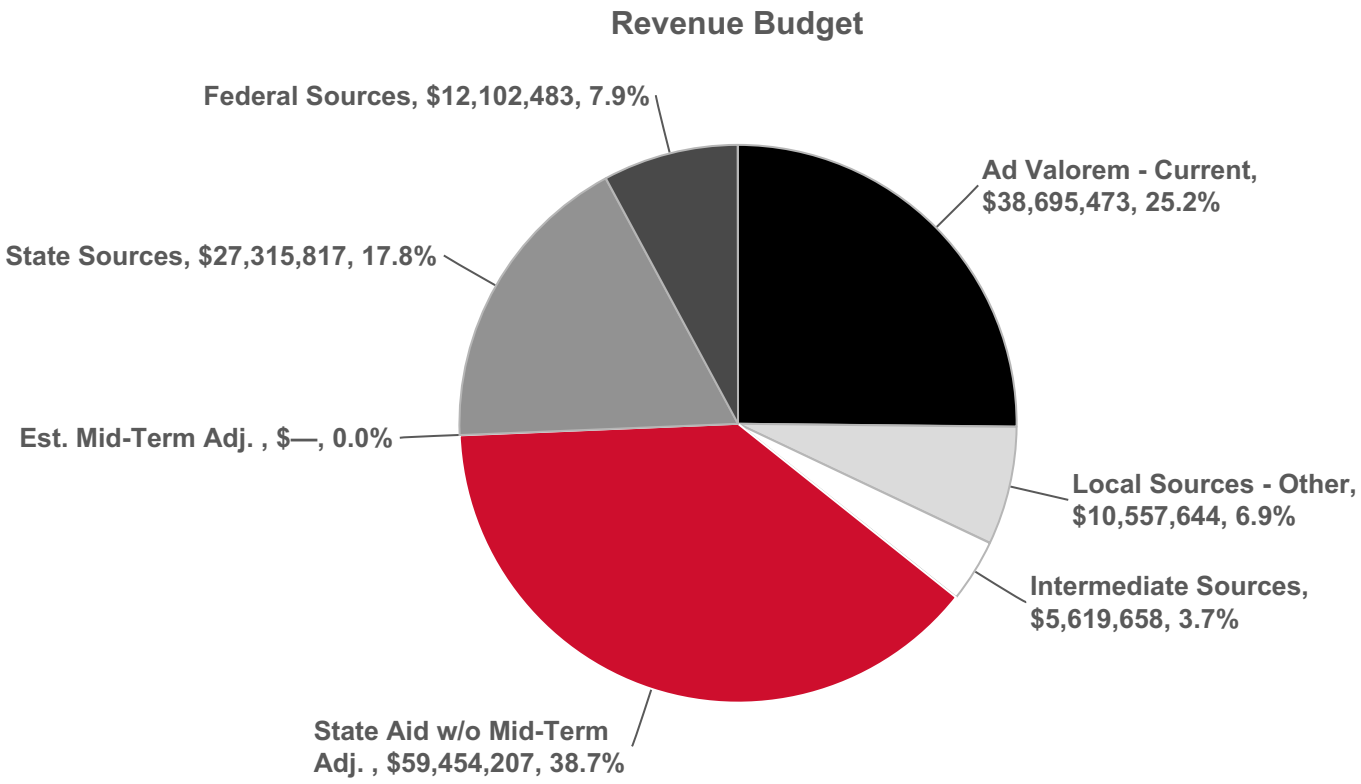
Presented September 8, 2025

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
REVENUES							
Ad Valorem - Current	$ 31,906,986	$ 33,746,850	$ 36,122,432	$ 38,197,115	$ 38,097,310	$ 38,695,473	$ 598,163
Local Sources - Other	7,266,991	10,859,353	10,917,355	10,706,657	10,050,836	10,557,644	506,808
Intermediate Sources	5,546,919	5,309,124	5,155,603	5,510,623	5,477,175	5,619,658	142,483
State Aid w/o Mid-Term Adj.	49,265,144	48,735,692	60,324,317	59,815,289	59,811,666	59,454,207	(357,459)
Est. Mid-Term Adj.	—	—	—	—	1,140,000	—	(1,140,000)
State Sources	24,681,485	23,994,485	25,240,291	27,127,403	25,371,895	27,315,817	1,943,922
Federal Sources	17,787,259	21,005,876	18,815,047	14,362,468	12,649,502	12,102,483	(547,019)
TOTAL REVENUES	136,454,784	143,651,379	156,575,044	155,719,555	152,598,384	153,745,282	1,146,898
EXPENDITURES							
Instruction	72,416,844	74,599,434	80,312,765	82,444,419	81,584,505	83,784,454	2,199,949
Student Support	11,131,118	12,045,217	13,426,638	13,816,007	13,605,184	13,935,806	330,622
Instructional Support	6,843,121	7,244,843	7,766,088	7,875,364	7,679,990	7,497,331	(182,659)
General Administration	2,957,181	3,209,541	4,002,887	3,283,633	2,852,146	3,357,633	505,487
School Administration	9,418,266	10,490,595	10,862,892	10,957,020	11,022,071	11,081,940	59,869
Business/Technology	8,588,569	8,823,692	9,630,807	9,401,791	9,866,850	9,825,076	(41,774)
Operations & Maintenance	12,481,669	15,171,332	15,220,101	12,523,843	13,512,557	11,892,801	(1,619,756)
Student Transportation	5,487,182	6,161,005	6,449,577	6,776,319	6,764,799	6,236,801	(527,998)
Non-Instructional Services	5,176,235	5,618,954	6,342,835	6,867,574	6,487,679	6,934,001	446,322
Other Outlays	148,204	118,527	142,288	188,414	173,707	203,844	30,137
TOTAL EXPENDITURES	134,648,388	143,483,141	154,156,878	154,134,383	153,549,487	154,749,687	1,200,200
EXCESS REV (EXP)	1,806,395	168,238	2,418,167	1,585,172	(951,103)	(1,004,405)	(53,302)
FUND BALANCE 07/1	14,332,277	16,138,672	16,306,910	18,725,077	16,986,645	20,310,249	3,323,604
FUND BALANCE 06/30	$ 16,138,672	$ 16,306,910	$ 18,725,077	$ 20,310,249	$ 16,035,542	$ 19,305,844	$ 3,270,303

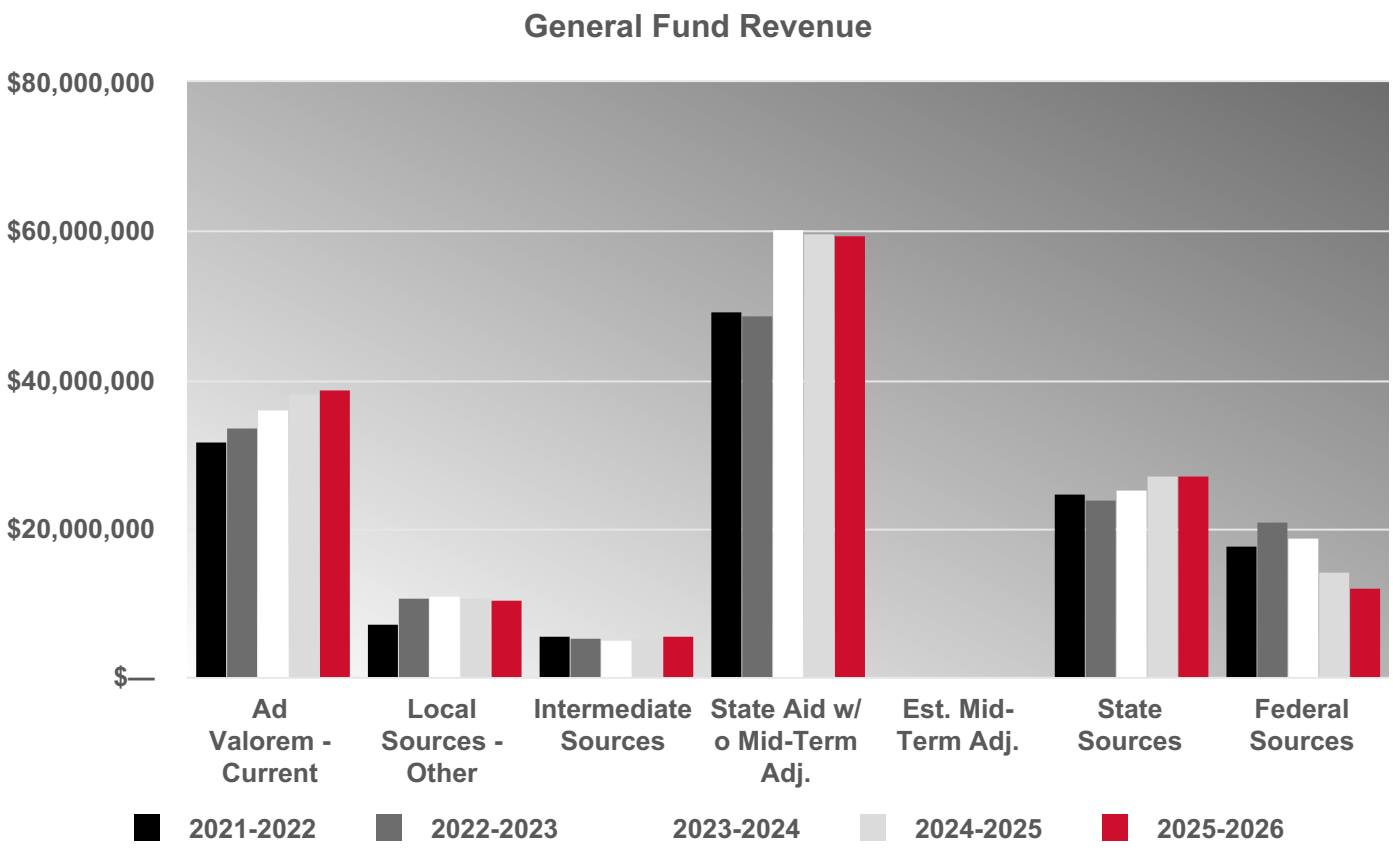
General Fund Revenue Budget

Presented September 8, 2025

REVENUES	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
Ad Valorem - Current	$ 31,906,986	$ 33,746,850	$ 36,122,432	$ 38,197,115	$ 38,097,310	$38,695,473	$ 598,163
Local Sources - Other	7,266,991	10,859,353	10,917,355	10,706,657	10,050,836	10,557,644	506,808
Intermediate Sources	5,546,919	5,309,124	5,155,603	5,510,623	5,477,175	5,619,658	142,483
Term Adj.	49,265,144	48,735,692	60,324,317	59,815,289	59,811,666	59,454,207	(357,459)
Est. Mid-Term Adj.	—	—	—	—	1,140,000	—	(1,140,000)
State Sources	24,681,485	23,994,485	25,240,291	27,127,403	25,371,895	27,315,817	1,943,922
Federal Sources	17,787,259	21,005,876	18,815,047	14,362,468	12,649,502	12,102,483	(547,019)
TOTAL REVENUES	$136,454,784	$143,651,379	$156,575,044	$155,719,555	$ 152,598,384	$153,745,282	$ 1,146,898



Revenue Budget Comparison



Sources of General Fund Revenue

Union Public Schools receives revenue to support its General Fund from the following major revenue categories:

State Aid Revenue
State aid is the District's largest single revenue source representing $59,454,207 on our 08/25/25 allocation. The state aid allocation will be recalculated in January 2026 and will be 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.

Ad Valorem Tax – Current
The second largest major source of revenue in the General Fund, and the second most volatile, is the current ad valorem tax. Union Public Schools collected ad valorem tax receipts of $38,197,115 in 2024-2025. For 2025-2026 the district's total NAV has increased by $32.3 million bringing our new NAV to $1,127,052,611. This is an increase of 2.96% from last year. The state aid allocation law, effective with the 1997-1998 fiscal year, requires that if local ad valorem tax revenues increase due to property valuation increases, the adjusted additional revenue must be subtracted from the January 2026 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 2026 for any net new children who enrolled during the first quarter of the school year which will help offset the change.

State Revenue – Other Sources
The third major source of revenue for the General Fund is state sources. These include motor vehicle tax, state land earnings, state flexible benefit allowance, alternative education, textbooks, and other state grants. For 2024-2025, the final flexible benefits allocation of $15.1 million was fully funded by June of 2025, which accounted for over 55% of this funding source. Some sources of revenue that are generated at the state level are distributed to districts on an average-daily-membership (ADM) basis, through state line-item grants, or funding for specific programs. In the 2024-2025 school year, the District collected a total of $27,127,403 and estimates collections for 2025-2026 to be around $27.32 million.

Local Revenue – Other
Local revenue consists of all revenues, other than current ad valorem taxes, which are generated within the boundaries of the Union District and are available to the District for its use. The major sources are extended day fees, local grants, building rental fees, transportation, and interest earnings. In the 2024-2025 school year, the District collected $10,706,657 and estimates collections for 2025-2026 to be around $10.56 million.

Federal Revenue
2024-2025 actual collections of $14,362,468 consisted of several grant and project categories received from Federal sources. The District estimates collections for 2025-2026 to be $2,259,985 lower at $12,102,483. This decrease in revenue is due primarily to the American Rescue Plan (ARP) and Elementary and Secondary School Emergency Relief (ESSER) grants ending.

County Revenue – Intermediate Sources
The last major source of revenue is the county revenue / intermediate sources category, which consists of the county apportionment tax, resale on property release, and the county 4-mill ad valorem tax. During 2024-2025, the District received county 4-mill ad valorem, resale on property release, and mortgage tax revenues of $5,510,623. The District estimates collections for the 2025-2026 school year to be about $5.62 million.

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

Changes in Temporary Appropriation

General Fund
2025-2026 Revenue Budget
Changes from 2025-2026 Temporary Appropriation Budget approved June 9, 2025:

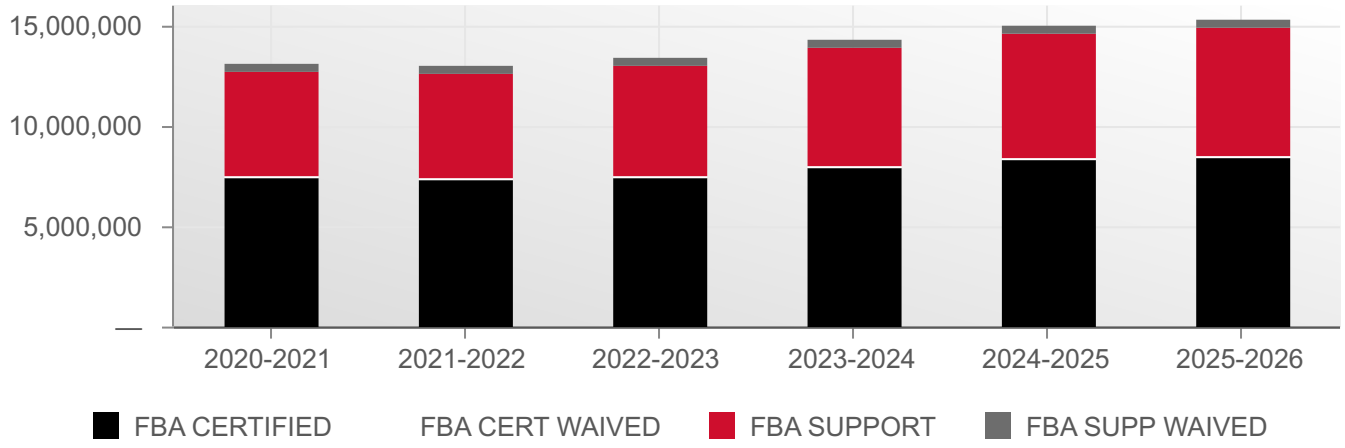
• Gain in Ad Valorem - Current	$	598,163
• Gain in Local Sources - Other (*Local Grants, Extended Day Program, Facility Rentals)*		506,808
• Gain in Intermediate *(County 4-Mill, Mortgage Tax)*		142,483
• Loss in State Aid *(Revised Allocation)*		(1,497,459)
• *Gain in State Sources* (FBA Allowance, Teacher Empowerment, Paid Maternity Leave)		1,943,922
• Loss in Federal Sources *(Title I, IDEA Allocations)*		(547,019)
Net Change	$	1,146,898

State Aid Comparison

	Final Allocation Amount	Increase/ (Decrease) from Prior Allocation	ADM	Midterm Weighted ADM	Combined Factors per WADM	Difference between Combined Factors in prior Allocation
FY09 Final Allocation	39,992,313.00	2,690,609.00	14,519.14	21,622.88	3,275.60	86.60
FY10 Final Allocation	35,329,507.00	(4,662,806.00)	14,862.12	22,555.04	2,989.60	(286.00)
Federal FY10 ARRA Stabilization	4,927,148.00					
FY11 Final Allocation	35,292,922.00	(36,585.00)	14,835.13	22,911.11	2,976.80	(12.80)
Federal FY11 ARRA Stabilization	3,129,658.00					
FY12 Final Allocation	37,521,745.00	2,228,823.00	14,836.11	23,248.57	3,040.20	63.40
FY13 Final Allocation	38,621,190.00	1,099,445.00	15,189.75	23,810.48	3,035.00	3,035.00
FY14 Final Allocation	40,440,460.00	1,819,270.00	15,485.87	24,562.05	3,032.00	(8.20)
FY15 Final Allocation	41,426,919.00	986,459.00	15,699.55	25,055.56	3,075.80	40.80
FY16 Final Allocation	40,919,782.00	(507,137.00)	15,919.26	25,500.36	3,034.60	2.60
FY17 Retuned FY16 Aid 09/15/16	599,513.00					
FY17 Final Allocation	38,776,485.00	(2,143,297.00)	15,887.36	25,739.44	3,005.60	(29.00)
FY18 Returned FY17 Aid 08/23/17	159,585.00					
FY18 Final Allocation	38,430,654.00	(345,831.00)	15,797.09	25,762.46	3,032.20	26.60
FY19 Final Allocation	47,297,237.00	8,866,583.00	15,761.34	25,722.50	3,435.76	403.56
FY20 Final Allocation	50,169,691.00	2,872,454.00	15,779.56	25,738.18	3,581.44	145.68
FY21 Final Allocation	45,905,067.43	(4,264,623.57)	15,725.50	25,673.87	3,390.98	(190.46)
FY22 Final Allocation	49,265,143.60	3,360,076.17	15,725.50	25,673.87	3,621.01	230.03
FY23 Final Allocation	48,735,691.60	(529,452.00)	14,793.87	24,745.57	3,849.13	228.12
FY24 Final Allocation	60,324,316.78	11,588,625.18	14,899.38	25,808.30	4,214.00	364.87
FY25 Final Allocation	59,815,288.70	(509,028.08)	14,958.52	25,875.94	4,250.76	36.76
FY26 Initial Allocation 08/07/25	59,448,548.32	(366,740.38)	14,844.86	25,722.39	4,272.93	22.17
FY26 Adjusted Allocation 08/08/25	59,453,178.48	4,630.16	14,844.86	25,722.39	4,273.11	0.18
FY26 Adjusted Allocation 08/21/25	59,454,207.37	1,028.89	14,844.46	25,722.39	4,273.15	0.04
FY26 Adjusted Allocation 08/25/25	59,454,207.37	—	14,844.46	25,722.39	4,272.93	(0.22)

Flexible Benefit Allowance Comparison

Employee Enrollment & Final Allocation Information						
2020-2021						
Taking	Employee Enrollment	Taking Allocation	Waiving	Employee Enrollment	Waiving Allocation	Final Allocation
Certified	1,021	$ 7,549,086.30	Certified	55	$ 47,960.48	$ 7,597,046.78
Support	704	5,251,779.30	Support	132	303,883.38	5,555,662.68
Total	1,725	12,800,865.60	Total	187	351,843.86	13,152,709.46
2021-2022						
Taking	Employee Enrollment	Taking Allocation	Waiving	Employee Enrollment	Waiving Allocation	Final Allocation
Certified	1,004	7,448,078.70	Certified	63	51,585.40	7,499,664.10
Support	706	5,227,759.20	Support	137	343,718.28	5,571,477.48
Total	1,710	12,675,837.90	Total	200	395,303.68	13,071,141.58
2022-2023						
Taking	Employee Enrollment	Taking Allocation	Waiving	Employee Enrollment	Waiving Allocation	Final Allocation
Certified	991	7,532,008.94	Certified	85	70,546.52	7,602,555.46
Support	720	5,532,204.52	Support	159	362,307.90	5,894,512.42
Total	1,711	13,064,213.46	Total	244	432,854.42	13,497,067.88
2023-2024						
Taking	Employee Enrollment	Taking Allocation	Waiving	Employee Enrollment	Waiving Allocation	Final Allocation
Certified	1,007	8,030,738.30	Certified	74	64,481.75	8,095,220.05
Support	733	5,953,565.02	Support	173	390,571.71	6,344,136.73
Total	1,740	13,984,303.32	Total	247	455,053.46	14,439,356.78
2024-2025						
Taking	Employee Enrollment	Taking Allocation	Waiving	Employee Enrollment	Waiving Allocation	Final Allocation
Certified	1,004	8,391,072.54	Certified	72	62,460.16	8,453,532.70
Support	760	6,245,565.84	Support	174	432,682.89	6,678,248.73
Total	1,764	14,636,638.38	Total	246	495,143.05	15,131,781.43
2025-2026						
Taking	Employee Enrollment	Taking Allocation	Waiving	Employee Enrollment	Waiving Allocation	Initial Allocation
Certified	TBD	8,517,936.00	Certified	TBD	60,229.44	8,578,165.44
Support	TBD	6,447,840.00	Support	TBD	396,072.72	6,843,912.72
Total	TBD	$ 14,965,776.00	Total	TBD	$ 456,302.16	$ 15,422,078.16



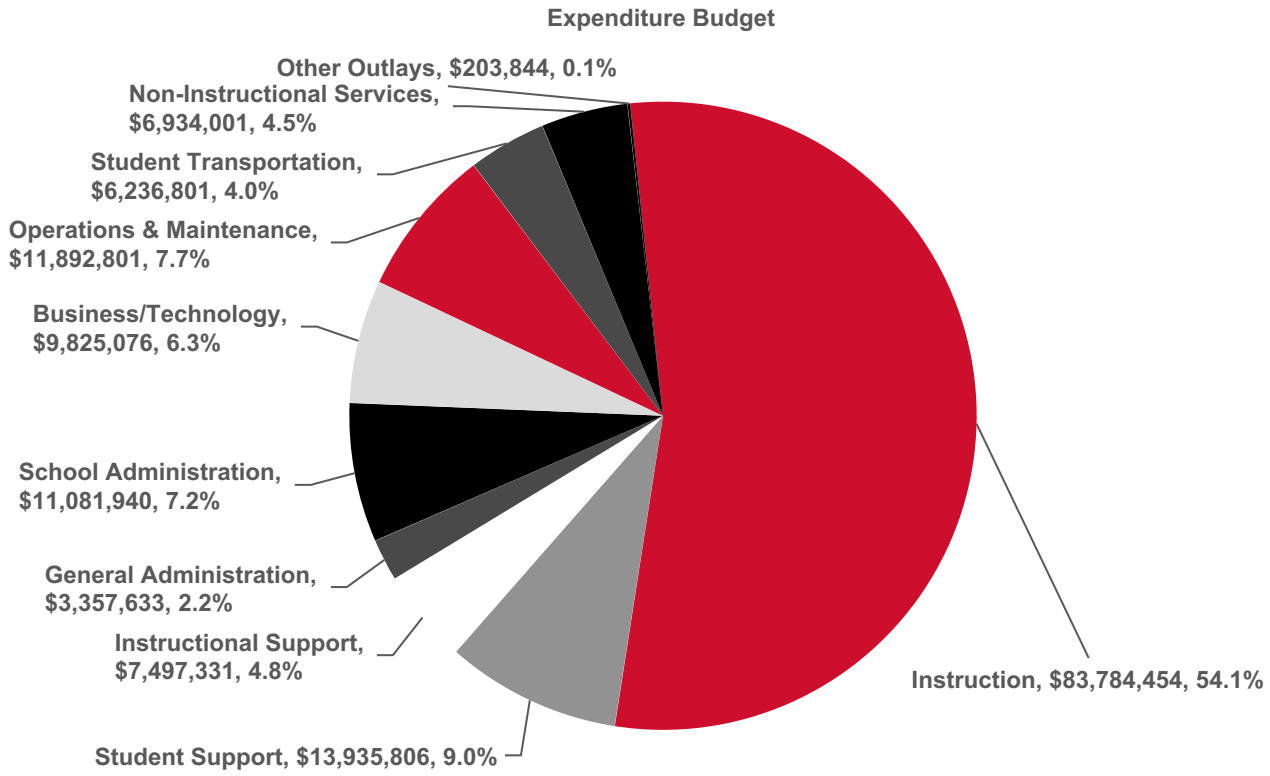
Historical Net Assessed Valuation & Sinking Fund Levy

Fiscal Year	Amount of Bond Issue	Net Assessed Valuation	Dollar Increase	Percentage Change	Sinking Fund Levy
2025-26	TBD	1,127,052,611	32,389,990	2.96%	30.88
2024-25	37,500,000	1,094,662,621	59,951,510	5.79%	29.66
2023-24	33,000,000	1,034,711,111	78,078,423	8.16%	28.23
2022-23	33,000,000	956,632,688	45,437,846	4.99%	28.62
2021-22	26,100,000	911,194,842	17,178,911	1.92%	29.50
2020-21	26,000,000	894,015,931	19,098,075	2.18%	30.23
2019-20	29,000,000	874,917,856	26,001,601	3.06%	31.14
2018-19	24,500,000	848,916,255	30,167,019	3.68%	30.72
2017-18	23,000,000	818,749,236	22,070,840	2.77%	31.73
2016-17	26,000,000	796,678,396	31,886,750	4.17%	29.91
2015-16	27,000,000	764,791,646	19,771,959	2.65%	29.81
2014-15	27,000,000	745,019,687	23,695,457	3.28%	28.99
2013-14	21,000,000	721,324,230	10,636,108	1.50%	29.86
2012-13	20,400,000	710,688,122	4,974,609	0.70%	30.70
2011-12	19,000,000	705,713,513	(5,318,650)	(0.75)%	30.45
2010-11	21,600,000	711,032,163	6,889,559	0.98%	29.08
2009-10	22,500,000	704,142,604	16,528,826	2.40%	27.32
2008-09	20,000,000	687,613,778	22,194,084	3.34%	27.46
2007-08	19,400,000	665,419,694	27,404,680	4.30%	26.16
2006-07	17,000,000	638,015,014	27,290,419	4.47%	27.16
2005-06	15,200,000	610,724,595	24,812,845	4.23%	26.45
2004-05	13,000,000	585,911,750	15,032,785	2.63%	31.39
2003-04	17,000,000	570,878,965	21,886,171	3.99%	32.10
2002-03	16,000,000	548,992,794	37,215,715	7.27%	32.69
2001-02	1,500,000	Transportation Issue Only			
2001-02	16,400,000	511,777,079	36,890,838	7.77%	32.43
2000-01	12,000,000	474,886,241	45,950,870	10.71%	30.49
1999-00	18,000,000	428,935,371	40,002,721	10.29%	33.08
1998-99	14,000,000	388,932,650	27,608,975	7.64%	34.00
1997-98	14,750,000	361,323,675	30,039,972	9.07%	33.65
1996-97	13,675,000	331,283,703	20,660,397	6.65%	35.27
1995-96	8,710,000	310,623,306	24,716,588	8.64%	29.46
1994-95	6,695,000	285,906,718	6,353,315	2.27%	35.44
1993-94	9,950,000	279,553,403	14,226,931	5.36%	37.84
1992-93	11,025,000	265,326,472	5,155,660	1.98%	38.03
1991-92	11,975,000	260,170,812	8,898,239	3.54%	30.40

General Fund Expenditure Budget by Function
2025-2026

Presented September 8, 2025

EXPENDITURES	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
Instruction	$ 72,416,844	$ 74,599,434	$ 80,312,765	$ 82,444,419	$ 81,584,505	$ 83,784,454	$ 2,199,949
Student Support	11,131,118	12,045,217	13,426,638	13,816,007	13,605,184	13,935,806	330,622
Instructional Support	6,843,121	7,244,843	7,766,088	7,875,364	7,679,990	7,497,331	(182,659)
General Administration	2,957,181	3,209,541	4,002,887	3,283,633	2,852,146	3,357,633	505,487
School Administration	9,418,266	10,490,595	10,862,892	10,957,020	11,022,071	11,081,940	59,869
Business/Technology	8,588,569	8,823,692	9,630,807	9,401,791	9,866,850	9,825,076	(41,774)
Operations & Maintenance	12,481,669	15,171,332	15,220,101	12,523,843	13,512,557	11,892,801	(1,619,756)
Student Transportation	5,487,182	6,161,005	6,449,577	6,776,319	6,764,799	6,236,801	(527,998)
Non-Instructional Services	5,176,235	5,618,954	6,342,835	6,867,574	6,487,679	6,934,001	446,322
Other Outlays	148,204	118,527	142,288	188,414	173,707	203,844	30,137
TOTAL EXPENDITURES	$134,648,388	$143,483,141	$154,156,878	$154,134,383	$ 153,549,487	$154,749,687	$ 1,200,200



Major Expenditure Categories by Function

Definitions for Major Categories of Expenditures by Function

The function dimension within the Chart of Accounts describes the activity being performed for which a service or material object, such as the Instruction Function, is acquired. The following are the major function categories required to be used under the State Department of Education Oklahoma Cost Accounting System (OCAS).

Instruction - Function 51000: Includes the activities dealing directly with the interaction between teachers and students.

Student Support - Function 52100: Activities designed to assess and improve the well-being of students, supplement the teaching process.

Instructional Staff Support Services - Function 52200: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students; examples include instruction and curriculum development, staff training, and media specialists.

General Administration - Function 52300: Activities involving the establishment and administration of policy in connection with operating the entire school district.

School Administration - Function 52400: Activities concerned with overall administrative responsibility for a single school or a group of schools.

Business Support - Function 52500: Activities that support other administrative and instructional functions, fiscal services, human resources, planning and administrative information technology.

Operation & Maintenance - Function 52600: Activities concerned with keeping the physical plant clean and ready for daily use. This would include operating the heating, lighting, and ventilation systems, and repairing and replacing facilities and equipment. Also included are the costs of supplies, utilities, telephones, postage, building rental, and property insurance.

Student Transportation Services - Function 52700: Activities concerned with the conveyance of students to and from school as provided by state law. Included are trips between home and school, and trips to school activities.

Community Services Operations - Function 53300: Activities which are not directly related to the provision of education to students in the LEA.. i.e. Extended Day Program, CAP 3-year-old program and The Nest.

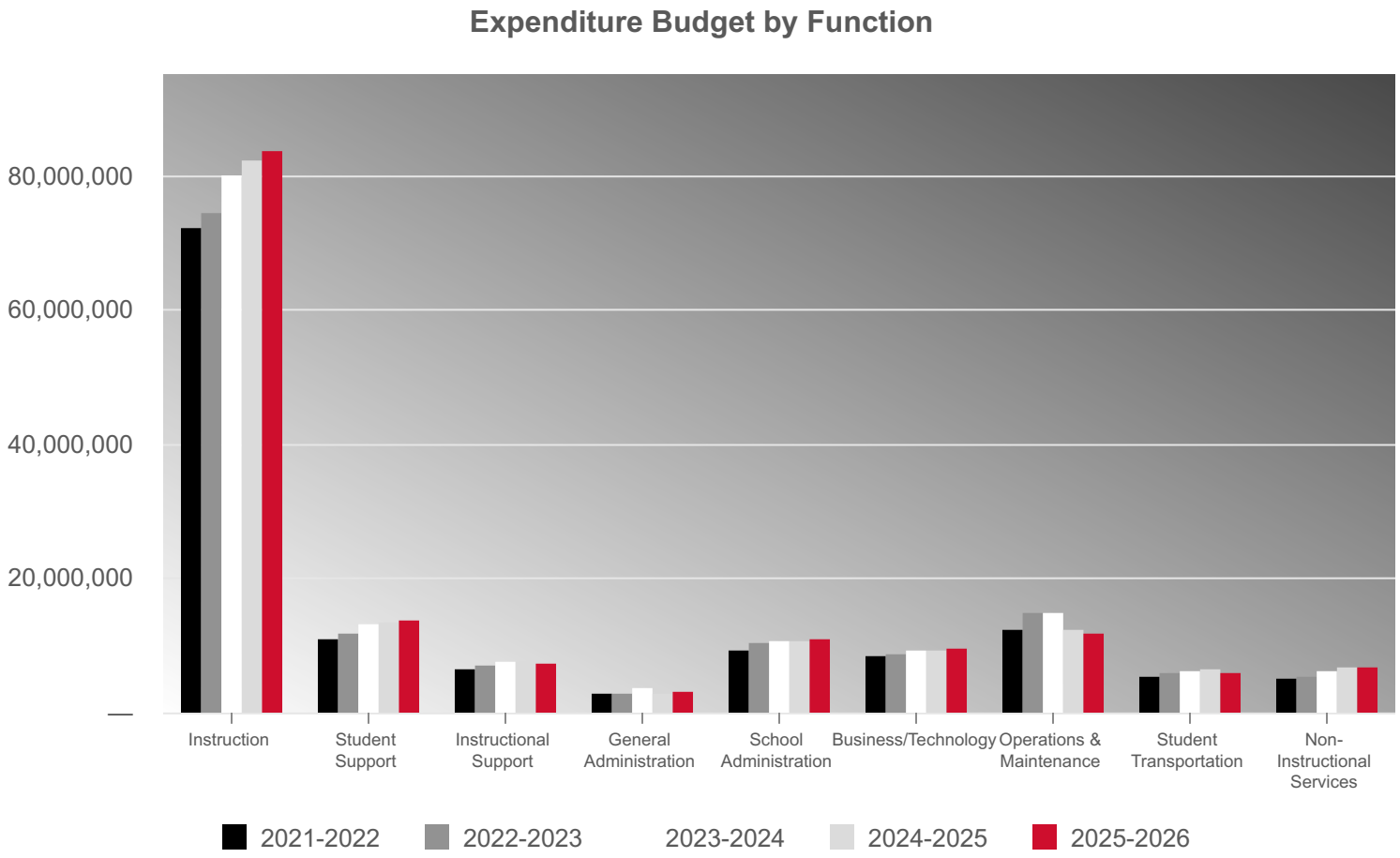
Debt Service - Function 55100: Servicing of the debt of the district including payment of both principal and interest.

Clearing - Function 55300: Classification used for recording of expenditures that cannot be charged to a specific function code at the time the expenditure must be made.

Indirect Cost Entitlement - Function 55400: Allowance to offset the districts overhead costs. The restricted rate and unrestricted rate percentages are calculated in accordance with instructions issued by the State Department of Education and conform with the criteria in the Uniform Guidance 2 CFR Part 200.57.

Private, Nonprofit Schools - Function 55500: Expenditures of funds received by the LEA for purchases to benefit students and/or teachers of private, nonprofit schools. It is illegal for these funds to go directly to the private, nonprofit schools.

General Fund Expenditure Comparison by Function



Major Expenditure Categories by Object

Definitions for Major Categories of Expenditures by Object

The object dimension within the Chart of Accounts describes the goods or services being obtained such as salaries, supplies or equipment. The following are the major object categories required to be used under the Oklahoma Cost Accounting System (OCAS).

Salaries - Object 100: Amounts paid to both permanent and temporary local education agency (LEA) employees, including personnel substituting for those in permanent positions.

Benefits - Object 200: Amounts paid by the 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.

Contracted Services - Object 300: Amounts paid for professional and technical services to personnel who are not on the payroll of the LEA, and other services which the LEA may purchase.

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 for services rendered by organizations or personnel not on the payroll of the LEA (separate from professional and technical services or property services).

Supplies and Materials - Object 600: Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use.

Property - Object 700: Expenditures for the acquisition of fixed assets or the addition to fixed assets such as expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and replacement equipment.

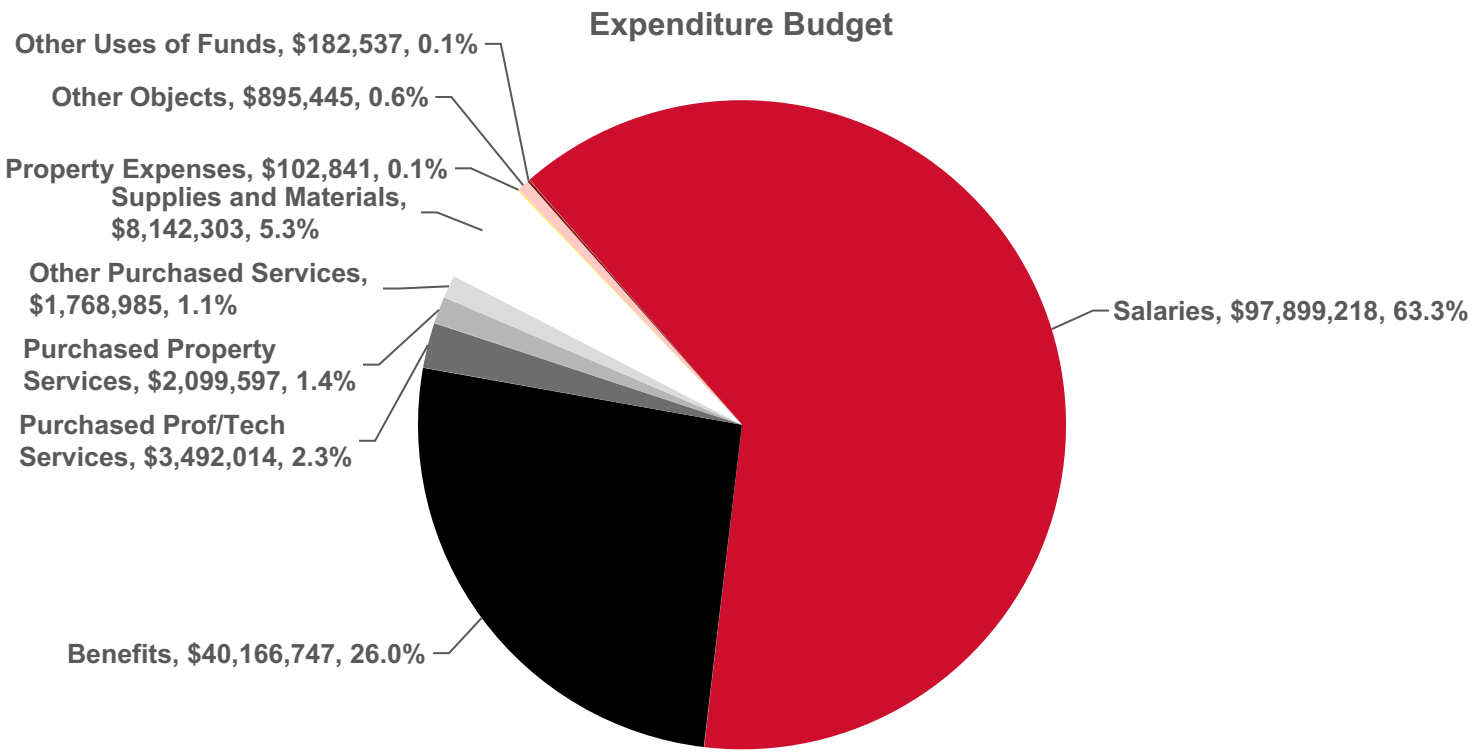
Other Objects - Object 800: Amounts paid for goods and services not otherwise classified.

Others Uses of Funds – Object 900: Amounts which are not properly recorded as expenditures. i.e. Long-term debt and fund transfers.

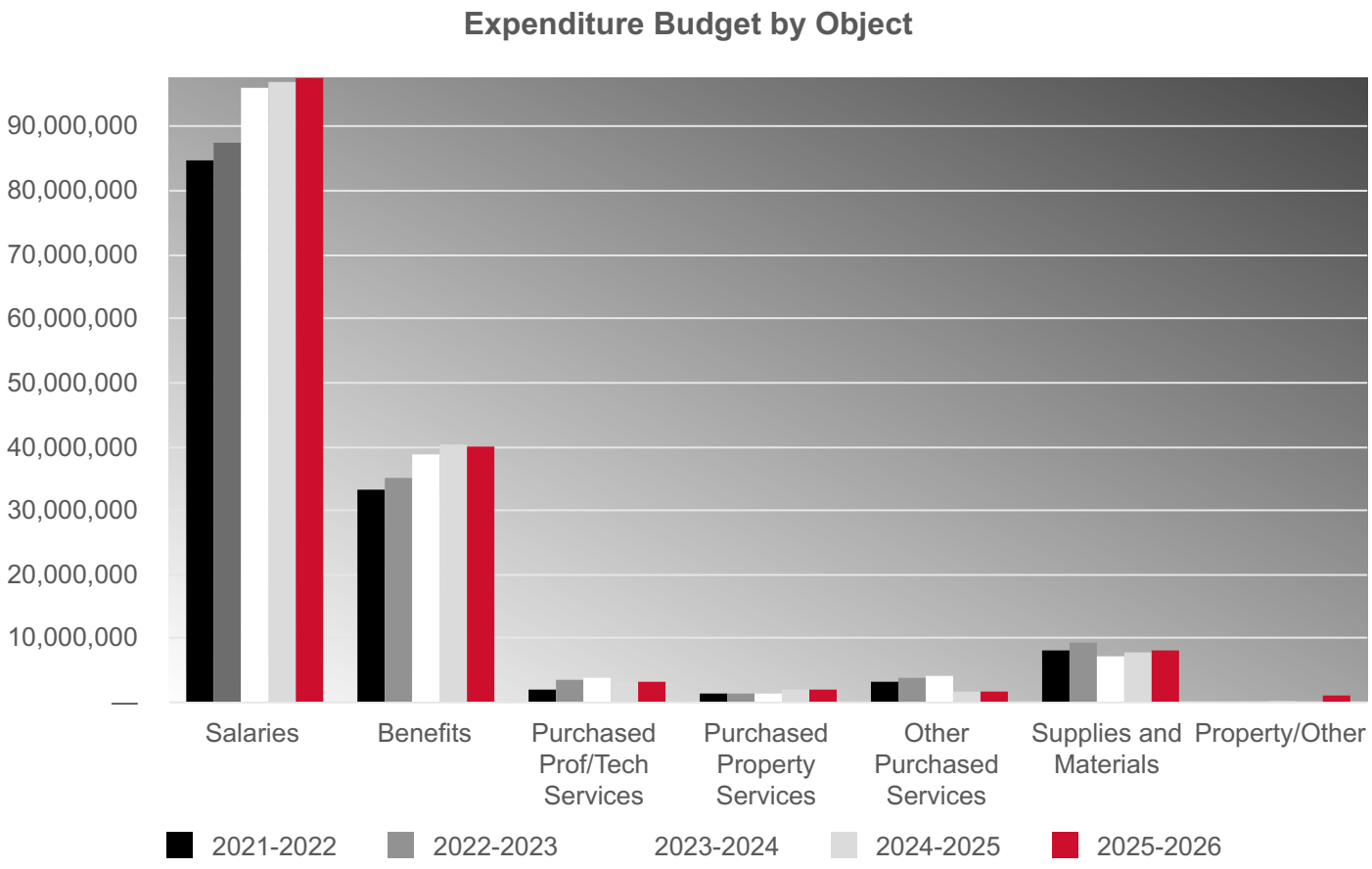
General Fund Expenditure Budget by Object
2025-2026

Presented September 8, 2025

EXPENDITURES	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
Salaries	$ 85,049,497	$ 87,816,892	$ 96,419,709	$ 97,075,191	$ 98,175,815	$ 97,899,218	$ (276,597)
Benefits	33,568,929	35,369,595	39,080,059	40,483,052	40,086,574	40,166,747	80,173
Purchased Prof/Tech Services	2,176,385	3,600,857	3,970,913	3,450,063	4,116,365	3,492,014	(624,351)
Purchased Property Services	1,463,644	1,675,887	1,684,453	2,089,151	1,023,268	2,099,597	1,076,329
Other Purchased Services	3,333,852	3,913,996	4,328,683	1,760,184	2,427,587	1,768,985	(658,602)
Supplies and Materials	8,183,972	9,607,976	7,433,722	8,101,794	6,323,041	8,142,303	1,819,262
Property Expenses	24,223	125,678	162,723	102,329	77,398	102,841	25,443
Other Objects	724,583	1,253,734	940,548	890,990	1,115,596	895,445	(220,151)
Other Uses of Funds	123,304	118,527	136,070	181,629	203,844	182,537	(21,307)
TOTAL EXPENDITURES	$134,648,388	$143,483,141	$154,156,878	$154,134,383	$ 153,549,487	$154,749,687	$ 1,200,200



General Fund Expenditure Comparison by Object



General Fund Position Additions

2025-2026 Position Additions	
Teachers	12
Classroom Aides	8
Administrators	0
Bus Drivers	4
Child Nutrition	3
Custodians	3

30 New Positions

12 Certified

8 Support



FISCAL YEAR 2025-2026

BUILDING FUND

REVENUE AND EXPENDITURE BUDGET

SEPTEMBER 8, 2025

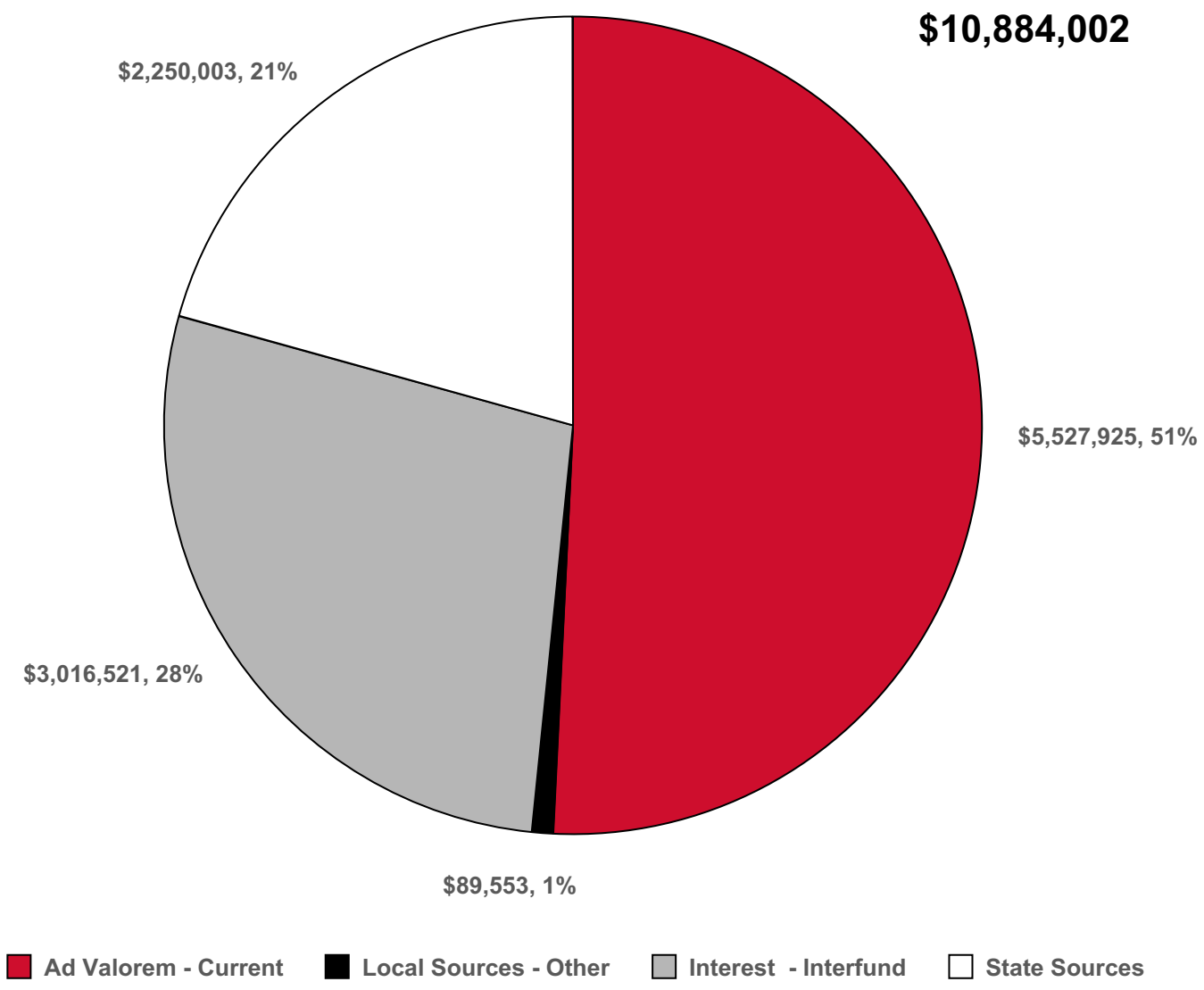
Building Fund Budget

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

Presented September 8, 2025

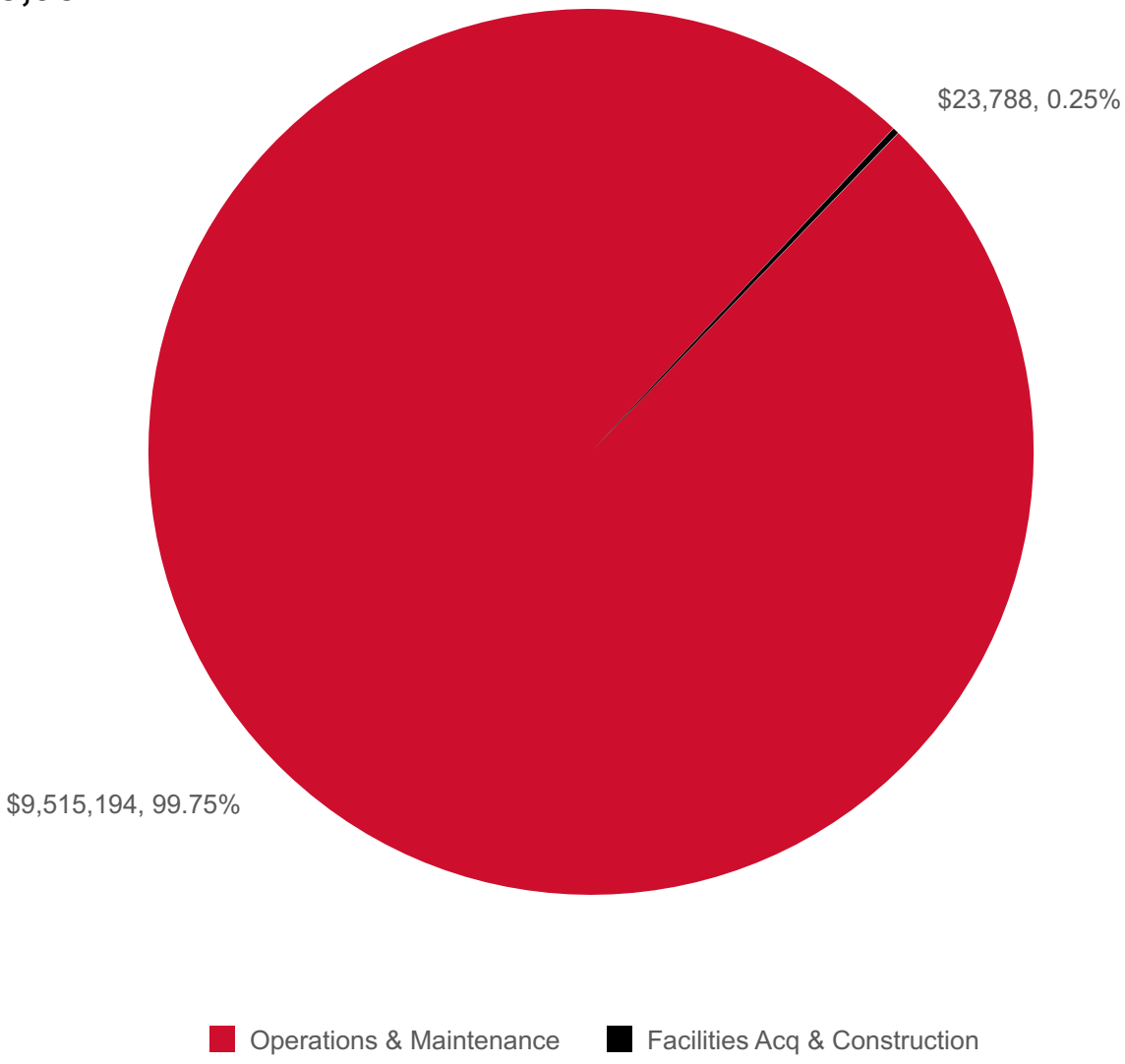
REVENUES	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
Ad Valorem - Current	$ 4,558,141	$ 4,820,979	$ 5,160,344	$ 5,456,731	$ 5,453,901	$ 5,527,925	$ 74,024
Local Sources - Other	124,296	79,965	86,497	82,754	83,056	89,553	6,497
Interest - Interfund	183,103	297,942	1,095,138	2,648,321	2,716,200	3,016,521	300,321
State Sources	—	—	2,222,930	2,240,790	2,240,786	2,250,003	9,217
TOTAL REVENUES	4,865,540	5,198,886	8,564,909	10,428,595	10,493,943	10,884,002	390,059
EXPENDITURES							
Operations & Maintenance	4,986,336	4,955,226	5,776,514	8,774,022	10,236,602	9,515,194	(721,408)
Facilities Acq & Construction	14,748	102,643	4,464	16,783	7,430	23,788	16,358
TOTAL EXPENDITURES	5,001,084	5,057,869	5,780,978	8,790,805	10,244,032	9,538,982	(705,049)
EXCESS REV (EXP)	(135,544)	141,017	2,783,931	1,637,790	249,911	1,345,020	1,095,108
FUND BALANCE 07/1	4,349,896	4,214,352	4,355,369	7,139,301	6,779,235	8,777,090	1,997,855
FUND BALANCE 06/30	$ 4,214,352	$ 4,355,369	$ 7,139,301	$ 8,777,090	$ 7,029,146	$ 10,122,110	$ 3,092,963

Building Fund Revenue Budget



Building Fund Expenditure Budget by Function

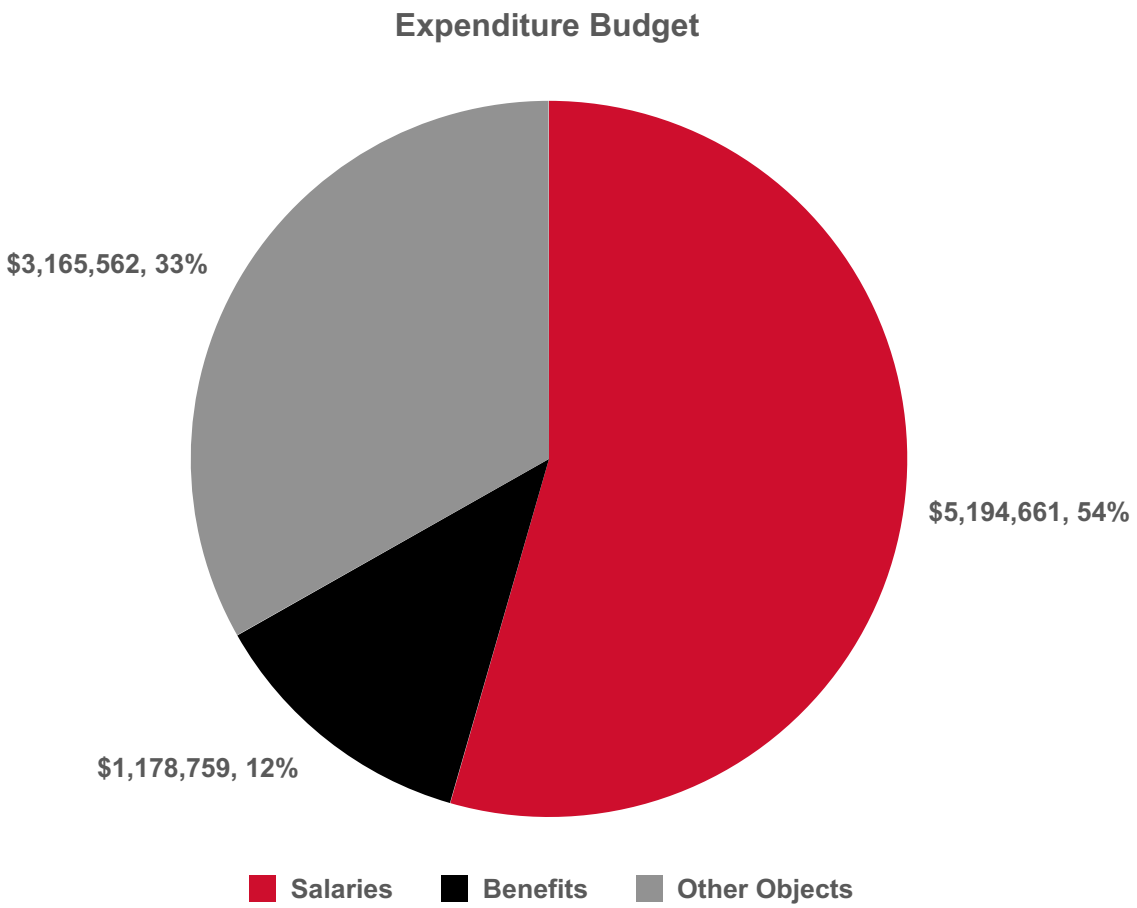
$9,538,982



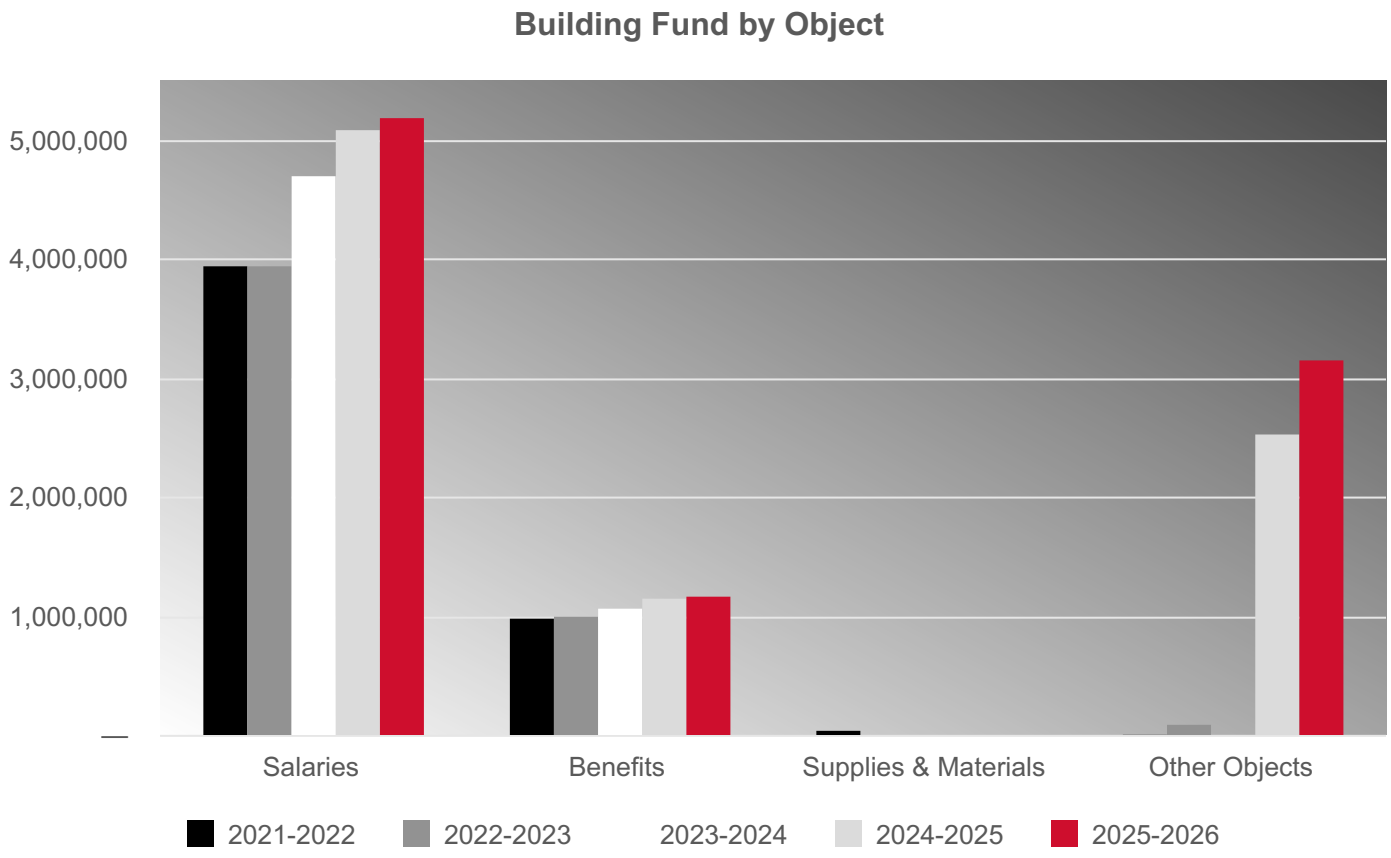
Building Fund Expenditure Budget by Object

Presented September 8, 2025

Expenditures	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
Salaries	$ 3,948,220	$ 3,948,296	$ 4,703,994	$ 5,092,805	$ 4,841,874	$ 5,194,661	$ 352,787
Benefits	988,287	1,006,929	1,070,447	1,155,646	1,115,612	1,178,759	63,147
Supplies & Materials	49,100	—	—	—	—	—	—
Other Objects	15,478	102,643	6,538	2,542,354	4,286,546	3,165,562	(1,120,984)
TOTAL EXPENDITURES	$ 5,001,084	$ 5,057,869	$ 5,780,978	$ 8,790,805	$ 10,244,032	$ 9,538,982	$ (705,049)



Building Fund Expenditure Budget Comparison



FISCAL YEAR 2025-2026

CHILD NUTRITION FUND

REVENUE AND EXPENDITURE BUDGET

SEPTEMBER 8, 2025

Child Nutrition Budget

CHILD NUTRITION

STATEMENT OF REVENUES, EXPENDITURES, and FUND BALANCE

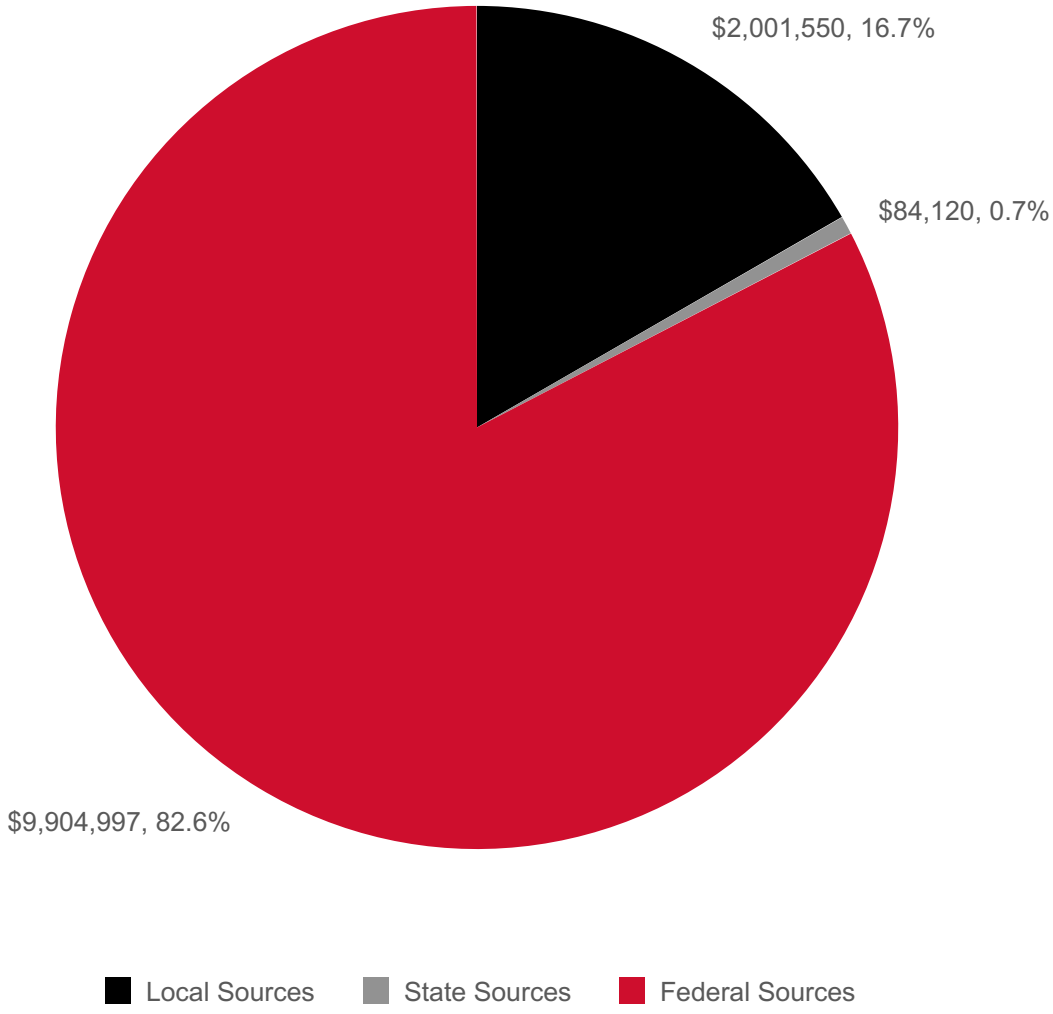
FISCAL YEAR ENDING JUNE 30

Presented September 8, 2025

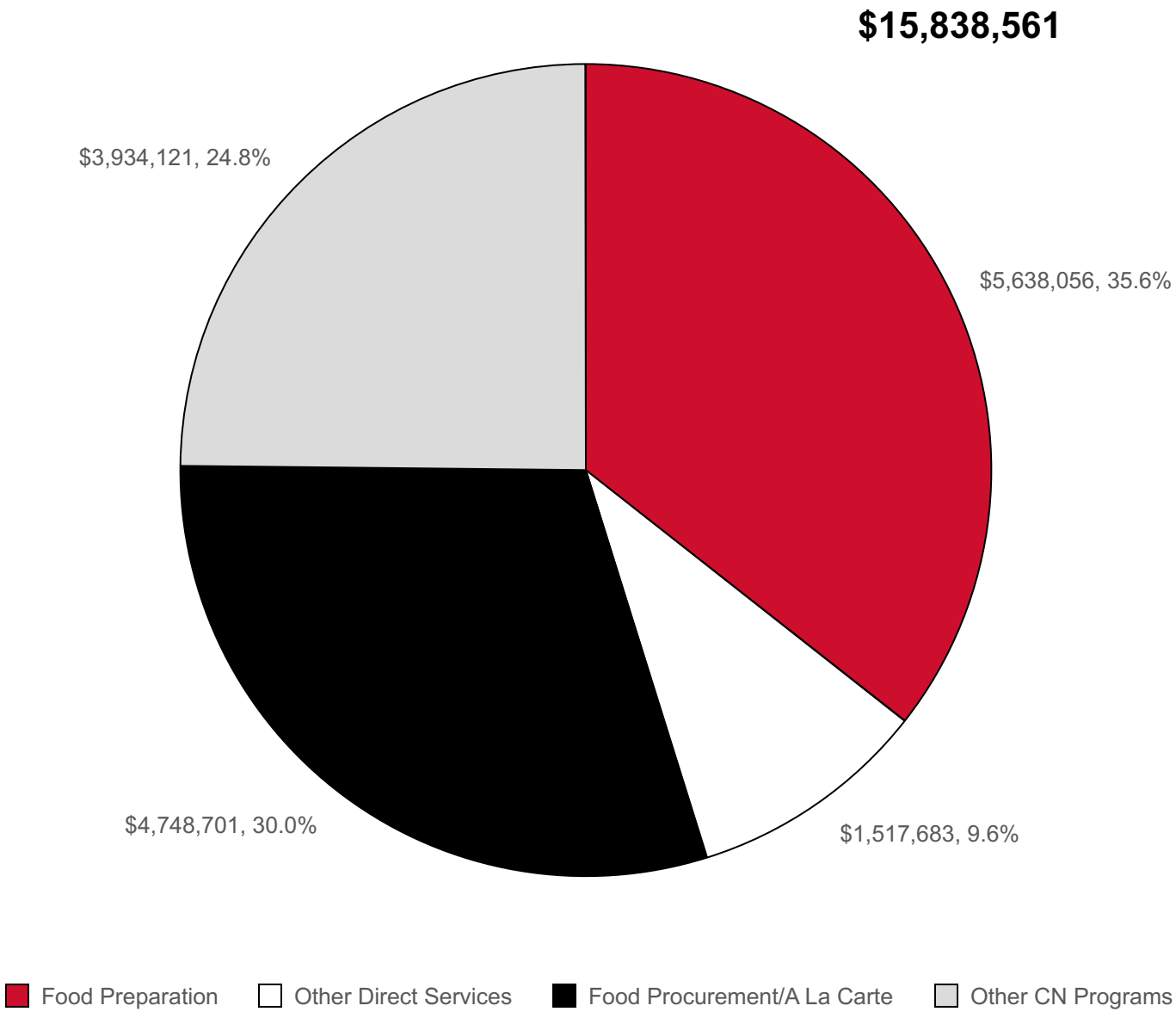
REVENUES	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
Local Sources	$ 890,962	$ 2,377,057	$ 2,450,068	$ 2,127,989	$ 2,119,901	$ 2,001,550	$ (118,351)
State Sources	89,479	80,494	82,253	84,120	84,120	84,120	—
Federal Sources	12,656,897	9,663,721	10,025,176	9,629,851	9,987,983	9,904,997	(82,986)
TOTAL REVENUES	13,637,337	12,121,271	12,557,498	11,841,960	12,192,004	11,990,667	(201,337)
EXPENDITURES							
Food Preparation	4,671,789	5,190,396	5,332,286	5,474,511	5,498,410	5,638,056	139,646
Other Direct Services	1,274,004	1,297,439	1,312,932	1,236,020	1,887,015	1,517,683	(369,332)
Food Procurement/A La Carte	4,500,104	4,364,942	4,676,302	4,348,653	5,227,668	4,748,701	(478,966)
Other CN Programs	579,233	834,147	2,451,008	3,788,475	1,975,518	3,934,121	1,958,603
TOTAL EXPENDITURES	11,025,130	11,686,924	13,772,528	14,847,660	14,588,611	15,838,561	1,249,950
EXCESS REV (EXP)	2,612,207	434,347	(1,215,030)	(3,005,700)	(2,396,607)	(3,847,894)	(1,451,287)
FUND BALANCE 07/1	8,058,098	10,670,306	11,104,653	9,889,622	4,662,770	6,883,923	2,221,153
FUND BALANCE 06/30	$ 10,670,306	$ 11,104,653	$ 9,889,622	$ 6,883,923	$ 2,266,163	$ 3,036,029	$ 769,866

Child Nutrition Revenue Budget

$11,990,667



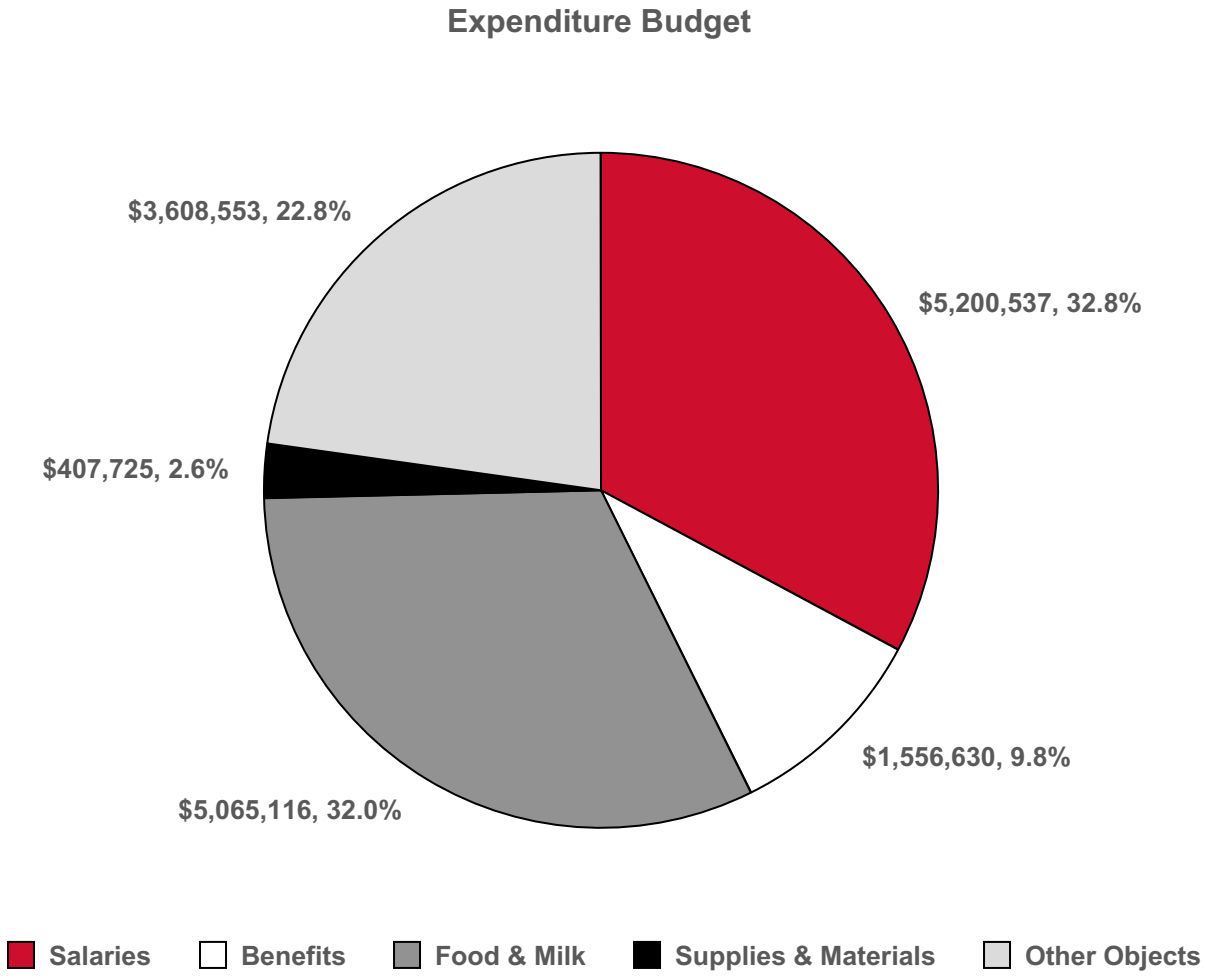
Child Nutrition Expenditure Budget by Function



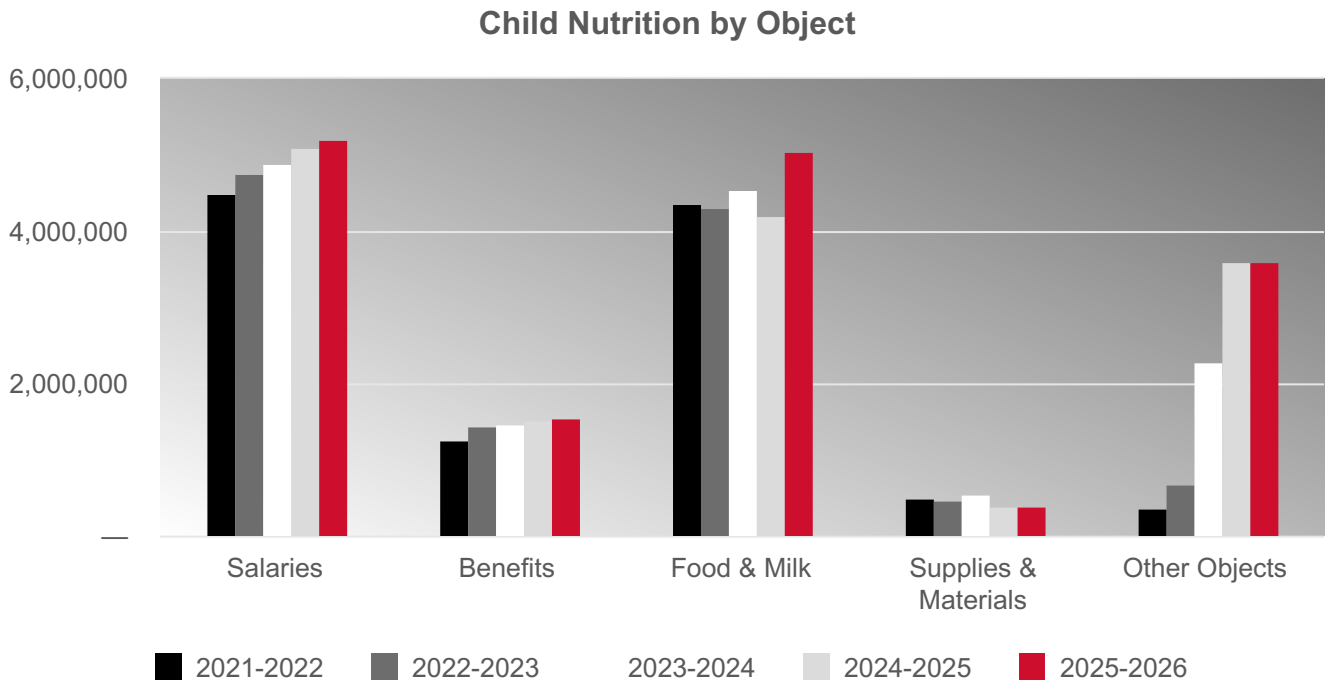
Child Nutrition Expenditure Budget by Object

Presented September 8, 2025

Expenditures	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	6/9/2025 Temporary Appropriation 2025-2026	9/8/2025 Proposed Budget 2025-2026	Change From 6/9/2025 Temp App Budget
Salaries	4,490,200	4,753,461	4,901,808	5,098,565	5,503,174	5,200,537	$ (302,637)
Benefits	1,270,288	1,444,924	1,482,393	1,526,108	1,570,653	1,556,630	(14,023)
Food & Milk	4,371,201	4,319,035	4,545,119	4,214,351	5,642,162	5,065,116	(577,046)
Supplies & Materials	512,220	481,541	549,961	403,688	260,100	407,725	147,625
Other Objects	381,221	687,963	2,293,246	3,604,948	1,612,521	3,608,553	1,996,031
TOTAL EXPENDITURES	$ 11,025,130	$ 11,686,924	$ 13,772,528	$ 14,847,660	$ 14,588,611	$ 15,838,561	$ 1,249,950



Child Nutrition Expenditure Budget Comparison



School Site Budget Allocation

Site Name	Current $ Per Student	October 2023 Count	Calculated Base 2024-2025	Final Base 2024-2025	October 2024 Count	Calculated Base 2025-2026	Proposed Base 2025-2026	Student Count Year used
Grove Elementary	31.00	558	$ 17,298.00	$ 17,298.00	552	$ 17,112.00	$ 17,298.00	2023
Boevers Elementary	31.00	433	13,423.00	13,454.00	433	13,423.00	13,423.00	2023
Clark Elementary	31.00	429	13,299.00	13,299.00	448	13,888.00	13,888.00	2024
Darnaby Elementary	31.00	550	17,050.00	17,608.00	590	18,290.00	18,290.00	2024
Peters Elementary	31.00	422	13,082.00	13,454.00	430	13,330.00	13,330.00	2024
Andersen Elementary	31.00	385	11,935.00	12,028.00	348	10,788.00	11,935.00	2023
McAuliffe Elementary	31.00	499	15,469.00	15,469.00	479	14,849.00	15,469.00	2023
Jarman Elementary	31.00	533	16,523.00	19,034.00	575	17,825.00	17,825.00	2024
Cedar Ridge Elementary	31.00	458	14,198.00	14,198.00	419	12,989.00	14,198.00	2023
Moore Elementary	31.00	489	15,159.00	16,120.00	453	14,043.00	15,159.00	2023
Rosa Parks Elementary	31.00	651	20,181.00	20,181.00	647	20,057.00	20,181.00	2023
Thomas Jefferson Elementary	31.00	576	17,856.00	17,918.00	575	17,825.00	17,856.00	2023
Ochoa	31.00	910	28,210.00	28,210.00	968	30,008.00	30,008.00	2024
6th / 7th Grade Center	33.00	2,178	71,874.00	72,006.00	2,122	70,026.00	71,874.00	2023
8th Grade Center	33.00	1,185	39,105.00	39,105.00	1,100	36,300.00	39,105.00	2023
9th Grade Center	38.00	1,198	45,524.00	48,716.00	1,239	47,082.00	47,082.00	2024
High School (10-12)	38.00	3,367	127,946.00	132,946.00	3,383	128,554.00	133,554.00	2024 *
Alternative High School	38.00	158	6,004.00	6,004.00	189	7,182.00	7,182.00	2024
		14,979	$ 504,136.00	$ 517,048.00	14,950	$ 503,571.00	$ 517,657.00	

*Includes $5,000 for UView Budget

Elementary School District Boundaries

Elementary School Boundaries - Union Public School District

