

**UNION COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION
JULY 1, 2024 - JUNE 30, 2025**

To Be Adopted November 12, 2024

BE IT RESOLVED by the Board of Education of Union County Administrative Unit:

SECTION I: The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 188,771,954
Special Populations Services	41,507,405
Alternative Programs and Services	5,024,029
School Leadership Services	11,202,916
Co-Curricular Services	6,988
School-Based Support Services	11,816,564

SUPPORT SERVICES

Support and Development Services	327,490
Special Population Support and Development Services	346,291
Alternative Programs and Services Support and Development Services	4,522
Technology Support Services	2,039,598
Operational Support Services	35,405,233
Financial and Human Resource Services	338,362
Accountability Services	1,119
System-Wide Pupil Support Services	14,073
Policy, Leadership and Public Relations Services	639,983
Nutrition Services	1,586

TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	<u>\$ 297,448,112</u>
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SECTION II: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION	<u>\$ 297,448,112</u>
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SECTION III: The following amounts are hereby appropriated for the operation of the school administrative unit in the Local General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 30,858,153
Special Populations Services	4,960,449
Alternative Programs and Services	5,413,543
School Leadership Services	13,750,313
Co-Curricular Services	2,509,850
School-Based Support Services	10,223,627

SUPPORT SERVICES

Support and Development Services	3,177,253
Special Population Support and Development Services	408,978
Alternative Programs and Services Support and Development Services	176,490
Technology Support Services	4,400,773
Operational Support Services	29,722,234
Financial and Human Resource Services	9,160,881
Accountability Services	636,630
System-Wide Pupil Support Services	584,953
Policy, Leadership and Public Relations Services	3,746,326
Nutrition Services	442,377
Payments to Other Governmental Units - Charter Schools	<u>13,667,960</u>

TOTAL LOCAL GENERAL FUND APPROPRIATION

\$ 133,840,789

SECTION IV: The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Local Sources - County Appropriation	\$ 130,611,680
Local Sources - Fines and Forfeitures	700,000
Local Sources - ABC Revenues	60,000
Local General Fund - Appropriated Fund Balance	<u>2,469,109</u>

TOTAL LOCAL GENERAL FUND REVENUE

\$ 133,840,789

SECTION V: The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 1,667,626
Special Populations Services	9,341,784
Alternative Programs and Services	7,440,235
School Leadership Services	203,457
School-Based Support Services	957,243

SUPPORT SERVICES

Support and Development Services	125,000
Special Population Support and Development Services	158,415
Alternative Programs and Services Support and Development Services	108,082
Operational Support Services	20,155
Nutrition Services	35,940
Payments to other Governmental Units - Indirect Cost	823,747
Unbudgeted Funds (27 month funds)	<u>1,601,971</u>

TOTAL FEDERAL GRANTS FUND APPROPRIATION	\$ <u>22,483,655</u>
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SECTION VI: The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

TOTAL FEDERAL GRANTS FUND ALLOCATION	\$ <u>22,483,655</u>
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SECTION VII: The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Regular Instructional Services	\$ 11,819,798
Special Populations Services	\$ 50,000
Co-Curricular Services	50,000
Technology Support Services	1,000,000
Operational Support Services	5,552,351
Policy, Leadership and Public Relations Services	35,000
Real Property & Construction	<u>119,144,217</u>

TOTAL CAPITAL OUTLAY FUND APPROPRIATION	<u>\$ 137,651,366</u>
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SECTION VIII: The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

State Sources - State Capital Appropriation	\$ 2,000,000
Local Sources - County Appropriation	49,544,159
Local Sources - Bond Proceeds	85,704,186
Local Sources - Appropriated Fund Balance	<u>403,021</u>

TOTAL CAPITAL OUTLAY FUND REVENUE	<u>\$ 137,651,366</u>
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SECTION IX: The following amounts are hereby appropriated for the operation of the school administrative unit in the School Nutrition Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

ANCILLARY SERVICES

Nutrition Services	\$ 21,643,877
Payments to other Governmental Units - Indirect Cost	<u>940,000</u>

TOTAL SCHOOL NUTRITION FUND APPROPRIATION	<u>\$ 22,583,877</u>
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SECTION X: The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Other State Revenues - Sales Tax Refund	\$ 17,000
Other Revenues from Federal Sources - Restricted Grants	12,695,981
Local Sources - Sales Revenues	7,604,720
Local Sources - Interest Income	200
Local Sources - Depreciation	1,000
Child Nutrition Fund - Fund Balance Appropriated	<u>2,264,976</u>

TOTAL SCHOOL NUTRITION FUND REVENUE	<u>\$ 22,583,877</u>
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SECTION XI: The following amounts are hereby appropriated for the operation of the school administrative unit in the After School Program Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

ANCILLARY SERVICES

Community Services	\$ 2,851,000
Payments to other Governmental Units - Indirect Cost/Schools	<u>67,000</u>

TOTAL AFTER SCHOOL PROGRAM FUND APPROPRIATION	<u>\$ 2,918,000</u>
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SECTION XII: The following revenues are estimated to be available to the After School Program Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Other State Sources - Supplemental Childcare Funds	\$ 183,000
Local Sources - Tuition and Fees	2,735,000

TOTAL AFTER SCHOOL PROGRAM FUND REVENUE	<u>\$ 2,918,000</u>
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SECTION XIII: The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 3,658,416
Special Populations Services	5,259,208
Alternative Programs and Services	268,434
Co-Curricular Services	41,705
School-Based Support Services	957,656

SUPPORT SERVICES

Support and Development Services	10,237
Special Population Support and Development Services	4,000
Technology Support Services	450,000
Operational Support Services	799,253
Financial and Human Resource Services	14,700
Accountability Services	26,213
Policy, Leadership and Public Relations Services	200
Community Services	156,094
Payments to other Governmental Units	1,235
Educational Foundations	35,675
Scholarships	105,985

TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	\$ 11,789,011
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SECTION XIV: The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Other Special Revenue - State Revenue Other Funds	\$ 887,709
Other Special Revenue - Federal Sources - Other Federal Grants	1,344,300
Local Sources - Tuition and Fees	40,000
Local Sources - Other Restricted	1,740,000
Fiscal Agencies, Indirect Costs, Rental and Interest Income	642,236
Restricted Fund Balance Appropriated	7,134,766

TOTAL OTHER SPECIAL REVENUE FUND REVENUE	\$ 11,789,011
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GRAND TOTAL 2024 - 2025 BUDGET

\$ 628,714,811

SECTION XV: All appropriations shall firstly be paid from revenues as to use and secondly from general unrestricted revenues.

SECTION XVI:

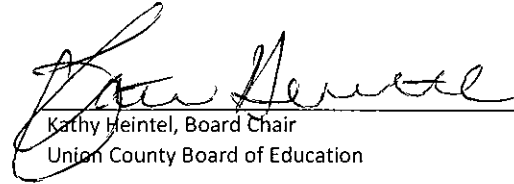
The Chief Finance Officer, with the approval of the Superintendent, is hereby authorized to transfer appropriations within a fund as follows:

- (a) Line item allocations within a function may be transferred without a formal budget resolution with a report of such transfers made to the Board of Education.
- (b) Transfers between functions may be made up to \$100,000 with a report of such transfers made to the Board of Education.
- (c) Proposed expenditures from state, federal, or other sources of revenues, may be amended upon receipt of information altering the anticipated revenues. A report of such budget amendments shall be reported to the Board of Education.
- (d) The threshold for capitalizing fixed assets is \$5,000 and at least a three-year useful life.
- (e) Transfers between funds shall not be made without prior approval of the Board of Education.

SECTION XVII:

Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Finance Officer for direction in carrying out their duties.

Adopted this 12th day of November, 2024


Kathy Heintel, Board Chair
Union County Board of Education