

**UNION COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION
JULY 1, 2021 - JUNE 30, 2022**

To Be Adopted February 1, 2022

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, 2021 and ending June 30, 2022:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 164,481,819
Special Populations Services	28,875,385
Alternative Programs and Services	3,786,896
School Leadership Services	10,168,374
School-Based Support Services	17,299,423

SUPPORT SERVICES

Support and Development Services	61,647
Special Population Support and Development Services	1,285
Technology Support Services	1,403,603
Operational Support Services	25,231,671
Financial and Human Resource Services	1,517,589
Accountability Services	267,386
Policy, Leadership and Public Relations Services	658,443

TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION \$ 253,753,520

SECTION II: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION \$ 253,753,520

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, 2021 and ending June 30, 2022:

INSTRUCTIONAL PROGRAMS	
Regular Instructional Services	\$ 27,963,184
Special Populations Services	3,877,435
Alternative Programs and Services	3,863,590
School Leadership Services	12,539,273
Co-Curricular Services	1,786,763
School-Based Support Services	8,747,153
SUPPORT SERVICES	
Support and Development Services	2,216,308
Special Population Support and Development Services	319,337
Alternative Programs and Services Support and Development Services	29,384
Technology Support Services	3,997,724
Operational Support Services	28,545,318
Financial and Human Resource Services	6,187,194
Accountability Services	624,683
System-Wide Pupil Support Services	686,742
Policy, Leadership and Public Relations Services	3,348,944
Nutrition Services	842,377
Payments to Other Governmental Units - Charter Schools	<u>10,209,007</u>
TOTAL LOCAL GENERAL FUND APPROPRIATION	\$ <u>115,784,416</u>

SECTION IV: The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Local Sources - County Appropriation	\$ 111,546,045
Local Sources - Fines and Forfeitures	700,000
Local Sources - ABC Revenues	60,000
Local General Fund - Appropriated Fund Balance	<u>3,478,371</u>
TOTAL LOCAL GENERAL FUND REVENUE	\$ <u>115,784,416</u>

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, 2021 and ending June 30, 2022:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 17,256,551
Special Populations Services	12,906,413
Alternative Programs and Services	37,583,049
School Leadership Services	861,209
School-Based Support Services	7,679,203

SUPPORT SERVICES

Support and Development Services	142,705
Special Population Support and Development Services	148,108
Alternative Programs and Services Support and Development Services	104,808
Technology Support Services	229,250
Operational Support Services	3,199,278
Financial and Human Resource Services	65,750
Policy, Leadership and Public Relations Services	105,200
Nutrition Services	709,952
Payments to other Governmental Units - Indirect Cost	2,135,046
Unbudgeted Funds (27 month funds)	<u>2,061,669</u>

TOTAL FEDERAL GRANTS FUND APPROPRIATION \$ 85,188,190

SECTION VI: The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

TOTAL FEDERAL GRANTS FUND ALLOCATION \$ 85,188,190

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, 2021 and ending June 30, 2022:

Co-Curricular Services	\$	50,010
Technology Support Services		1,833
Operational Support Services		4,250,724
Debt Services		3,013,545
Real Property & Construction		<u>45,204,233</u>
TOTAL CAPITAL OUTLAY FUND APPROPRIATION	\$	<u>52,520,345</u>

SECTION VIII: The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

State Sources - State Lease Buses	\$	2,760,555
Local Sources - County Appropriation		47,259,828
Local Sources - Bond Proceeds		2,275,893
Local Sources - Appropriated Fund Balance		<u>224,068</u>
TOTAL CAPITAL OUTLAY FUND REVENUE	\$	<u>52,520,345</u>

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, 2021 and ending June 30, 2022:

ANCILLARY SERVICES

Nutrition Services	\$ 16,968,957
Payments to other Governmental Units - Indirect Cost	<u>1,360,000</u>

TOTAL SCHOOL NUTRITION FUND APPROPRIATION \$ 18,328,957

SECTION X: The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other State Revenues - Sales Tax Refund	\$ 11,912
Other Revenues from Federal Sources - Restricted Grants	14,937,500
Local Sources - Sales Revenues	1,329,135
Local Sources - Interest Income	500
Local Sources - Depreciation	1,000
Child Nutrition Fund - Fund Balance Appropriated	<u>2,048,910</u>

TOTAL SCHOOL NUTRITION FUND REVENUE \$ 18,328,957

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, 2021 and ending June 30, 2022:

ANCILLARY SERVICES

Community Services	\$ 2,084,621
Payments to other Governmental Units - Indirect Cost/Schools	<u>-</u>

TOTAL AFTER SCHOOL PROGRAM FUND APPROPRIATION \$ 2,084,621

SECTION XII: The following revenues are estimated to be available to the After School Program Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other State Sources - Sales Tax Refund	\$ 2,391
Local Sources - Tuition and Fees	2,082,229
Local Sources - Interest Income	<u>-</u>

TOTAL AFTER SCHOOL PROGRAM FUND REVENUE \$ 2,084,621

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, 2021 and ending June 30, 2022:

INSTRUCTIONAL PROGRAMS	
Regular Instructional Services	\$ 10,802,520
Special Populations Services	6,187,141
Alternative Programs and Services	1,230,307
School Leadership Services	621,228
School-Based Support Services	3,038,213
SUPPORT SERVICES	
Support and Development Services	67,465
Special Population Support and Development Services	63,731
Alternative Programs and Services	322,742
Operational Support Services	150,890
Financial and Human Resource Services	88,692
Accountability Services	1,213,425
Community Services	127,915
Nutrition Services	15,000
Payments to other Governmental Units	348,867
Educational Foundations	35,675
Scholarships	<u>103,720</u>
TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	<u>\$ 24,417,529</u>

SECTION XIV: The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other Special Revenue - State Revenue Other Funds	\$ 1,159,293
Other Special Revenue - Federal Sources - Other Federal Grants	15,274,358
Local Sources - Tuition and Fees	70,000
Local Sources - Other Restricted	380,016
Fiscal Agencies, Indirect Costs, Rental and Interest Income	700,000
Restricted Fund Balance Appropriated	<u>6,833,864</u>
TOTAL OTHER SPECIAL REVENUE FUND REVENUE	<u>\$ 24,417,529</u>

GRAND TOTAL 2021 - 2022 BUDGET

\$ 552,077,577

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 1st day of February, 2022



Melissa Merrell, Board Chair
Union County Board of Education