

**UNION COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION
JULY 1, 2022 - JUNE 30, 2023**

To Be Adopted September 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, 2022 and ending June 30, 2023:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 165,767,947
Special Populations Services	31,936,134
Alternative Programs and Services	4,414,738
School Leadership Services	10,512,790
School-Based Support Services	18,306,423

SUPPORT SERVICES

Support and Development Services	\$ 69,284
Special Population Support and Development Services	3,337
Technology Support Services	1,333,632
Operational Support Services	27,043,160
Financial and Human Resource Services	1,597,553
Accountability Services	-
Policy, Leadership and Public Relations Services	<u>705,168</u>

TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION \$ 261,690,166

SECTION II: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION \$ 261,690,166

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, 2022 and ending June 30, 2023:

INSTRUCTIONAL PROGRAMS	
Regular Instructional Services	\$ 32,029,087
Special Populations Services	3,019,814
Alternative Programs and Services	3,818,663
School Leadership Services	11,787,297
Co-Curricular Services	3,523,536
School-Based Support Services	8,898,154
SUPPORT SERVICES	
Support and Development Services	\$ 2,473,999
Special Population Support and Development Services	302,974
Alternative Programs and Services Support and Development Services	108,910
Technology Support Services	4,192,935
Operational Support Services	27,707,951
Financial and Human Resource Services	6,282,914
Accountability Services	627,876
System-Wide Pupil Support Services	633,239
Policy, Leadership and Public Relations Services	2,840,035
Nutrition Services	842,377
Payments to Other Governmental Units - Charter Schools	<u>11,119,513</u>
TOTAL LOCAL GENERAL FUND APPROPRIATION	\$ <u>120,209,274</u>

SECTION IV: The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Local Sources - County Appropriation	\$ 116,450,157
Local Sources - Fines and Forfeitures	700,000
Local Sources - ABC Revenues	60,000
Local General Fund - Appropriated Fund Balance	<u>2,999,117</u>
TOTAL LOCAL GENERAL FUND REVENUE	\$ <u>120,209,274</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, 2022 and ending June 30, 2023:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 28,343,533
Special Populations Services	12,495,414
Alternative Programs and Services	11,617,119
School Leadership Services	104,399
School-Based Support Services	3,183,704

SUPPORT SERVICES

Support and Development Services	\$ 95,000
Special Population Support and Development Services	298,642
Alternative Programs and Services Support and Development Services	500
Technology Support Services	-
Operational Support Services	206,436
Financial and Human Resource Services	19,690
Policy, Leadership and Public Relations Services	-
Nutrition Services	46,389
Payments to other Governmental Units - Indirect Cost	1,919,085
Unbudgeted Funds (27 month funds)	<u>1,061,787</u>

TOTAL FEDERAL GRANTS FUND APPROPRIATION \$ 59,391,697

SECTION VI: The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL FEDERAL GRANTS FUND ALLOCATION \$ 59,391,697

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, 2022 and ending June 30, 2023:

Co-Curricular Services	\$	45,000
Technology Support Services		-
Operational Support Services		709,874
Debt Services		3,136,748
Real Property & Construction		<u>48,714,978</u>

TOTAL CAPITAL OUTLAY FUND APPROPRIATION \$ 52,606,599

SECTION VIII: The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

State Sources - State Lease Buses	\$	1,304,438
Local Sources - County Appropriation		50,061,870
Local Sources - Bond Proceeds		1,227,781
Local Sources - Appropriated Fund Balance		<u>12,510</u>

TOTAL CAPITAL OUTLAY FUND REVENUE \$ 52,606,599

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, 2022 and ending June 30, 2023:

ANCILLARY SERVICES

Nutrition Services	\$ 19,190,060
Payments to other Governmental Units - Indirect Cost	<u>1,017,347</u>

TOTAL SCHOOL NUTRITION FUND APPROPRIATION	<u>\$ 20,207,407</u>
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SECTION X: The following revenues are estimated to be available to the School Nutrition Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other State Revenues - Sales Tax Refund	\$ 17,000
Other Revenues from Federal Sources - Restricted Grants	8,399,403
Local Sources - Sales Revenues	7,983,825
Local Sources - Interest Income	5,146
Local Sources - Depreciation	1,000
Child Nutrition Fund - Fund Balance Appropriated	<u>3,801,033</u>

TOTAL SCHOOL NUTRITION FUND REVENUE	<u>\$ 20,207,407</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, 2022 and ending June 30, 2023:

ANCILLARY SERVICES

Community Services	\$ 2,168,649
Payments to other Governmental Units - Indirect Cost/Schools	<u>684</u>

TOTAL AFTER SCHOOL PROGRAM FUND APPROPRIATION	<u>\$ 2,169,333</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, 2022 and ending June 30, 2023:

Other State Sources - State Revenue Other Funds	\$ 635,991
Local Sources - Tuition and Fees	1,533,342
Local Sources - Interest Income	<u>-</u>

TOTAL AFTER SCHOOL PROGRAM FUND REVENUE	<u>\$ 2,169,333</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, 2022 and ending June 30, 2023:

INSTRUCTIONAL PROGRAMS	
Regular Instructional Services	\$ 4,749,683
Special Populations Services	5,608,055
Alternative Programs and Services	1,393,116
School Leadership Services	317,614
School-Based Support Services	1,626,336
SUPPORT SERVICES	
Support and Development Services	\$ 46,350
Special Population Support and Development Services	53,000
Alternative Programs and Services	359,576
Operational Support Services	440,718
Financial and Human Resource Services	88,075
Accountability Services	1,213,440
Community Services	77,306
Nutrition Services	15,000
Payments to other Governmental Units	348,867
Educational Foundations	35,675
Scholarships	97,476
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TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	\$ 16,470,287

SECTION XIV: The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Special Revenue - State Revenue Other Funds	\$ 1,272,100
Other Special Revenue - Federal Sources - Other Federal Grants	8,270,464
Local Sources - Tuition and Fees	70,000
Local Sources - Other Restricted	362,464
Fiscal Agencies, Indirect Costs, Rental and Interest Income	725,000
Restricted Fund Balance Appropriated	5,770,259
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TOTAL OTHER SPECIAL REVENUE FUND REVENUE	\$ 16,470,287
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GRAND TOTAL 2022 - 2023 BUDGET	\$ 532,744,764

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 September, 2022



Melissa Merrell, Board Chair
Union County Board of Education