

**UNION COUNTY PUBLIC SCHOOLS  
BUDGET RESOLUTION  
JULY 1, 2020 - JUNE 30, 2021**

**To Be Adopted September 1, 2020**

**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, 2020 and ending June 30, 2021:

**INSTRUCTIONAL PROGRAMS**

Regular Instructional Services	\$ 162,144,908
Special Populations Services	29,449,409
Alternative Programs and Services	4,269,659
School Leadership Services	9,800,872
School-Based Support Services	19,182,068

**SUPPORT SERVICES**

Support and Development Services	62,765
Special Population Support and Development Services	154,603
Technology Support Services	1,007,961
Operational Support Services	25,350,985
Financial and Human Resource Services	165,855
Policy, Leadership and Public Relations Services	891,003
Nutrition Services	361,565
Payments to Other Governmental Units	32,571

**TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION** \$ 252,874,221

**SECTION II:** The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

**TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION** \$ 252,874,221

**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, 2020 and ending June 30, 2021:

<b>INSTRUCTIONAL PROGRAMS</b>	
Regular Instructional Services	\$ 25,401,782
Special Populations Services	2,921,226
Alternative Programs and Services	3,654,128
School Leadership Services	11,712,522
Co-Curricular Services	1,750,805
School-Based Support Services	8,330,276
<b>SUPPORT SERVICES</b>	
Support and Development Services	2,435,676
Special Population Support and Development Services	302,741
Alternative Programs and Services Support and Development Services	237,693
Technology Support Services	3,581,848
Operational Support Services	27,777,711
Financial and Human Resource Services	5,869,198
Accountability Services	554,368
System-Wide Pupil Support Services	594,099
Policy, Leadership and Public Relations Services	2,682,159
Nutrition Services	92,377
Payments to Other Governmental Units - Charter Schools	9,209,007
<b>TOTAL LOCAL GENERAL FUND APPROPRIATION</b>	<b>\$ 107,107,615</b>

**SECTION IV:** The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Local Sources - County Appropriation	\$ 106,046,045
Local Sources - Fines and Forfeitures	700,000
Local Sources - ABC Revenues	60,000
Local General Fund - Appropriated Fund Balance	301,570
<b>TOTAL LOCAL GENERAL FUND REVENUE</b>	<b>\$ 107,107,615</b>

**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, 2020 and ending June 30, 2021:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$	1,036,431
Special Populations Services		21,834
Alternative Programs and Services		67,426
School-Based Support Services		985,866

SUPPORT SERVICES

Alternative Programs and Services Support and Development Services		30,000
Technology Support Services		66,913
Operational Support Services		2,999,824
Payments to other Governmental Units - Indirect Cost		95,123
Unbudgeted Funds (27 month funds)		<u>0</u>

**TOTAL FEDERAL GRANTS FUND APPROPRIATION** \$ 5,303,417

**SECTION VI:** The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

**TOTAL FEDERAL GRANTS FUND ALLOCATION** \$ 5,303,417

**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, 2020 and ending June 30, 2021:

Regular Instructional Services	\$	2,799,832
Co-Curricular Services		100,000
Technology Support Services		219,194
Operational Support Services		4,660,898
Debt Services		3,056,160
Real Property & Construction		<u>45,918,422</u>

**TOTAL CAPITAL OUTLAY FUND APPROPRIATION** \$ 56,754,507

**SECTION VIII:** The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

State Sources - State Lease Buses	\$	2,115,113
Local Sources - County Appropriation		43,721,445
Local Sources - Bond Proceeds		10,473,119
Local Sources - Appropriated Fund Balance		<u>444,830</u>

**TOTAL CAPITAL OUTLAY FUND REVENUE** \$ 56,754,507

**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, 2020 and ending June 30, 2021:

ANCILLARY SERVICES

Nutrition Services	\$ 15,063,921
Payments to other Governmental Units - Indirect Cost	<u>1,360,000</u>

**TOTAL SCHOOL NUTRITION FUND APPROPRIATION** \$ 16,423,921

**SECTION X:** The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Other State Revenues - Sales Tax Refund	\$ 10,000
Other Revenues from Federal Sources - Restricted Grants	7,950,000
Local Sources - Sales Revenues	5,617,800
Local Sources - Interest Income	100,000
Local Sources - Depreciation	1,000
Child Nutrition Fund - Fund Balance Appropriated	<u>2,745,121</u>

**TOTAL SCHOOL NUTRITION FUND REVENUE** \$ 16,423,921

**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, 2020 and ending June 30, 2021:

ANCILLARY SERVICES

Community Services	\$ 814,715
Payments to other Governmental Units - Indirect Cost/Schools	<u>0</u>

**TOTAL AFTER SCHOOL PROGRAM FUND APPROPRIATION** \$ 814,715

**SECTION XII:** The following revenues are estimated to be available to the After School Program Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Other State Sources - Sales Tax Refund	\$ 10,000
Local Sources - Tuition and Fees	600
Local Sources - Interest Income	10,000
After School Program Fund - Fund Balance Appropriated	<u>794,115</u>

**TOTAL AFTER SCHOOL PROGRAM FUND REVENUE** \$ 814,715

**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, 2020 and ending June 30, 2021:

**INSTRUCTIONAL PROGRAMS**

Regular Instructional Services	\$ 4,139,190
Special Populations Services	5,462,974
Alternative Programs and Services	1,538,608
School Leadership Services	211,721
School-Based Support Services	796,806

**SUPPORT SERVICES**

Support and Development Services	69,978
Special Population Support and Development Services	41,500
Alternative Programs and Services	337,956
Operational Support Services	166,769
Financial and Human Resource Services	27,205
Accountability Services	1,375,225
Community Services	129,517
Payments to other Governmental Units	387,189
Educational Foundations	35,675
Scholarships	<u>103,720</u>

**TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION** \$ 14,824,032

**SECTION XIV:** The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Other Special Revenue - State Revenue Other Funds	\$ 1,247,500
Other Special Revenue - Federal Sources - Other Federal Grants	6,466,838
Local Sources - Tuition and Fees	40,000
Local Sources - Other Restricted	325,690
Fiscal Agencies, Indirect Costs, Rental and Interest Income	1,375,000
Restricted Fund Balance Appropriated	<u>5,369,005</u>

**TOTAL OTHER SPECIAL REVENUE FUND REVENUE** \$ 14,824,032

**GRAND TOTAL 2020 - 2021 BUDGET** \$ 454,102,429

**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, 2020

  
Melissa Merrell, Board Chair  
Union County Board of Education