

**UNION COUNTY PUBLIC SCHOOLS  
BUDGET RESOLUTION  
JULY 1, 2023 - JUNE 30, 2024**

**To Be Adopted November 8th, 2023**

**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, 2023 and ending June 30, 2024:

**INSTRUCTIONAL PROGRAMS**

Regular Instructional Services	\$ 180,513,559
Special Populations Services	41,435,708
Alternative Programs and Services	4,494,186
School Leadership Services	10,877,489
School-Based Support Services	13,272,775

**SUPPORT SERVICES**

Support and Development Services	438,090
Special Population Support and Development Services	161,312
Technology Support Services	1,257,227
Operational Support Services	33,185,738
Financial and Human Resource Services	756,818
Accountability Services	-
Policy, Leadership and Public Relations Services	309,260
Nutrition Services	62,857
Payments to Other Governmental Units	

**TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION** \$ 286,765,020

**SECTION II:** The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION** \$ 286,765,020

**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, 2023 and ending June 30, 2024:

<b>INSTRUCTIONAL PROGRAMS</b>	
Regular Instructional Services	\$ 29,162,586
Special Populations Services	3,129,381
Alternative Programs and Services	3,619,064
School Leadership Services	13,775,165
Co-Curricular Services	3,008,973
School-Based Support Services	8,572,057
<b>SUPPORT SERVICES</b>	
Support and Development Services	\$ 2,820,709
Special Population Support and Development Services	332,650
Alternative Programs and Services Support and Development Services	232,615
Technology Support Services	5,548,920
Operational Support Services	29,915,886
Financial and Human Resource Services	6,657,196
Accountability Services	727,643
System-Wide Pupil Support Services	392,637
Policy, Leadership and Public Relations Services	3,879,196
Nutrition Services	861,284
Payments to Other Governmental Units - Charter Schools	13,243,984
<b>TOTAL LOCAL GENERAL FUND APPROPRIATION</b>	<b><u>\$ 125,879,947</u></b>

**SECTION IV:** The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Local Sources - County Appropriation	\$ 122,690,414
Local Sources - Fines and Forfeitures	700,000
Local Sources - ABC Revenues	60,000
Local General Fund - Appropriated Fund Balance	2,429,533
<b>TOTAL LOCAL GENERAL FUND REVENUE</b>	<b><u>\$ 125,879,947</u></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, 2023 and ending June 30, 2024:

INSTRUCTIONAL PROGRAMS	
Regular Instructional Services	\$ 6,862,320
Special Populations Services	12,255,064
Alternative Programs and Services	15,329,365
School Leadership Services	583,477
School-Based Support Services	2,042,439
SUPPORT SERVICES	
Support and Development Services	\$ 230,665
Special Population Support and Development Services	164,913
Alternative Programs and Services Support and Development Services	350
Technology Support Services	-
Operational Support Services	62,304
Financial and Human Resource Services	-
Policy, Leadership and Public Relations Services	-
Nutrition Services	29,937
Payments to other Governmental Units - Indirect Cost	1,861,208
Unbudgeted Funds (27 month funds)	1,686,003
<b>TOTAL FEDERAL GRANTS FUND APPROPRIATION</b>	<b>\$ 41,108,045</b>

**SECTION VI:** The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**TOTAL FEDERAL GRANTS FUND ALLOCATION** **\$ 41,108,045**

**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, 2023 and ending June 30, 2024:

Co-Curricular Services	\$	51,291
Technology Support Services		
Operational Support Services		5,194,760
Debt Services		3,469,770
Real Property & Construction		<u>177,041,667</u>

**TOTAL CAPITAL OUTLAY FUND APPROPRIATION** \$ 185,757,488

**SECTION VIII:** The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

State Sources - State Lease Buses	\$	3,318,109
Local Sources - County Appropriation		44,549,171
Local Sources - Bond Proceeds		137,890,208

**TOTAL CAPITAL OUTLAY FUND REVENUE** \$ 185,757,488

**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, 2023 and ending June 30, 2024:

ANCILLARY SERVICES

Nutrition Services	\$ 19,881,669
Payments to other Governmental Units - Indirect Cost	<u>1,017,347</u>

<b>TOTAL SCHOOL NUTRITION FUND APPROPRIATION</b>	<b>\$ <u>20,899,016</u></b>
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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, 2023 and ending June 30, 2024:

Other State Revenues - Sales Tax Refund	\$ 17,170
Other Revenues from Federal Sources - Restricted Grants	8,483,397
Local Sources - Sales Revenues	8,063,663
Local Sources - Interest Income	5,197
Local Sources - Depreciation	1,010
Child Nutrition Fund - Fund Balance Appropriated	<u>4,328,579</u>

<b>TOTAL SCHOOL NUTRITION FUND REVENUE</b>	<b>\$ <u>20,899,016</u></b>
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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, 2023 and ending June 30, 2024:

ANCILLARY SERVICES

Community Services	\$ 2,586,711
Payments to other Governmental Units - Indirect Cost/Schools	<u>300,000</u>

<b>TOTAL AFTER SCHOOL PROGRAM FUND APPROPRIATION</b>	<b>\$ <u>2,886,711</u></b>
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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, 2023 and ending June 30, 2024:

Other State Sources - State Revenue Other Funds	\$ 439,293
Local Sources - Tuition and Fees	2,447,418
Local Sources - Interest Income	-

<b>TOTAL AFTER SCHOOL PROGRAM FUND REVENUE</b>	<b>\$ <u>2,886,711</u></b>
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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, 2023 and ending June 30, 2024:

<b>INSTRUCTIONAL PROGRAMS</b>	
Regular Instructional Services	\$ 2,509,781
Special Populations Services	7,082,345
Alternative Programs and Services	1,427,442
School Leadership Services	-
School-Based Support Services	723,015
<b>SUPPORT SERVICES</b>	
Support and Development Services	\$ 45,346
Special Population Support and Development Services	53,000
Alternative Programs and Services	8,460
Technology Support Services	150,000
Operational Support Services	322,409
Financial and Human Resource Services	8,100
Accountability Services	55,100
Community Services	80,470
Nutrition Services	-
Payments to other Governmental Units	37,664
Educational Foundations	35,675
Scholarships	<u>85,336</u>
<b>TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION</b>	<b><u>\$ 12,624,143</u></b>

**SECTION XIV:** The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Other Special Revenue - State Revenue Other Funds	\$ 1,073,025
Other Special Revenue - Federal Sources - Other Federal Grants	2,084,226
Local Sources - Tuition and Fees	40,000
Local Sources - Other Restricted	339,500
Fiscal Agencies, Indirect Costs, Rental and Interest Income	1,501,314
Restricted Fund Balance Appropriated	<u>7,586,078</u>
<b>TOTAL OTHER SPECIAL REVENUE FUND REVENUE</b>	<b><u>\$ 12,624,143</u></b>
<b>GRAND TOTAL 2023 - 2024 BUDGET</b>	<b><u>\$ 675,920,370</u></b>


**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 8th day of November, 2023

  
Kathy Heintel, Board Chair  
Union County Board of Education