

**BUDGET RESOLUTION  
2023-2024**

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

**Section 1-**

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:

Fund 1	1 digit Purp	1 digit Purp Desc	Beginning Budget
State Public School Funds	5XXX	Instructional Services	\$24,410,945
	6XXX	System-Wide Support Services	\$2,905,565
	7XXX	Ancillary Services	\$35,000
<b>Total State Public School Fund Appropriation</b>			<b>\$27,351,510</b>

**Section 2-**

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:

<b>Total State Funds</b>	<b>3100</b>		<b>\$27,351,510</b>
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**Section 3-**

The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Fund 2	1 digit Purp	1 digit Purp Desc	Beginning Budget
Local Current Expense Fund	5XXX	Instructional Services	\$4,701,627
	6XXX	System-Wide Support Services	\$4,362,583
	7XXX	Ancillary Services	\$46,604
	8XXX	Non-Programmed Charges	\$895,000
<b>Total Local Current Expense Fund Appropriation</b>			<b>\$10,005,814</b>

**Section 4-**

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

Federal Funds	3700	Timber Receipts	\$147,605
Local Funds:	4110	County Appropriation	\$9,270,008
	4410	Fines & Forfeitures	\$160,000
	4910	Fund Balance Appropriated	\$428,201
<b>Total Local Current Expense Fund Revenue</b>			<b>\$10,005,814</b>

**Section 5-**

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:

Fund 3	1 digit Purp	1 digit Purp Desc	Beginning Budget
Federal Grants Funds	5XXX	Instructional Services	\$3,134,713
	6XXX	System-Wide Support Services	\$625,284
	7XXX	Ancillary Services	\$0
	8XXX	Non-Programmed Charges	\$341,057
<b>Total Federal Grants Fund Appropriation</b>			<b>\$4,101,054</b>

**Section 6-**

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:

<b>Total Federal Grants Funds</b>	<b>3600</b>		<b>\$4,101,054</b>
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**Section 7-**

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:

Fund 4	1 digit Purp	1 digit Purp Desc	Beginning Budget
Capital Outlay Fund	5XXX	Instructional Services	\$25,000
	6XXX	System-Wide Support Services	\$1,797,510
	8XXX	Non-Programmed Charges	\$0
<b>Total Capital Outlay Fund Appropriation</b>			<b>\$1,822,510</b>

**Section 8-**

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:

1/2 Cent Sales Tax	4140	County appropriation	\$1,455,700
Replacement School Bus	3400	State appropriation	\$325,000
Fund Balance appropriated	4910	Fund Balance Appropriated	\$41,810
<b>Total Capital Outlay Fund Revenue</b>			<b>\$1,822,510</b>

**Section 9-**

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:

Fund 5	1 digit Purp	1 digit Purp Desc	Beginning Budget
School Nutrition Fund	7XXX	Ancillary Services	\$3,168,992
	8XXX	Non-Programmed Charges	\$175,000

<b>Total School Nutrition Fund Appropriation</b>			<b>\$3,343,992</b>
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**Section 10-**

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:

<b>State Funds</b>	<b>3250</b>	<b>Revenues</b>	<b>\$1,500</b>
<b>Federal Funds</b>	<b>38xx</b>	<b>Revenues</b>	<b>\$2,027,503</b>
<b>Local Funds</b>	<b>43xx, 44xx &amp; 48xx</b>	<b>Revenues</b>	<b>\$722,300</b>
<b>Transfer from State Public School Funds</b>	<b>4921</b>	<b>Revenues</b>	<b>\$45,000</b>
<b>Transfer from Federal Grants Funds</b>	<b>4923</b>	<b>Revenues</b>	<b>\$10,000</b>
<b>Fund Balance appropriated</b>	<b>4910</b>	<b>Prior Year</b>	<b>\$537,689</b>
<b>Total School Nutrition Fund Revenues</b>			<b>\$3,343,992</b>

**Section 11-**

The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Specific Revenue Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

<b>Fund 6 &amp; 8</b>	<b>1 digit Purp</b>	<b>1 digit Purp Desc</b>	<b>Beginning Budget</b>
<b>Other Specific Revenue Fund</b>	<b>600X</b>	<b>System-Wide Support Services</b>	<b>\$60,000</b>
			<b>\$725,873</b>
	<b>500X</b>	<b>Instructional Services</b>	<b>\$2,671,306</b>
	<b>700X</b>	<b>Ancillary Services</b>	<b>\$113,880</b>
	<b>800X</b>	<b>Non-Programmed Charges</b>	<b>\$1,892,139</b>
<b>Total Other Specific Revenue Fund Appropriation</b>			<b>\$5,463,198</b>

**Section 12-**

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

<b>State Funds</b>	<b>32xx</b>	<b>State-Other</b>	<b>\$50,000</b>
<b>Federal Funds</b>	<b>37xx</b>	<b>Federal Other</b>	<b>\$464,555</b>
<b>Local Funds</b>	<b>4xxx</b>	<b>Local Other</b>	<b>\$1,414,889</b>
<b>Fund Balance Appropriated</b>	<b>4910</b>	<b>Fund Balance</b>	<b>\$3,533,754</b>
<b>Transfers from Other Funds</b>			<b>\$0</b>
<b>Total Other Specific Revenue Fund Revenue</b>			<b>\$5,463,198</b>

**Section 13-**

All appropriations shall be paid first from revenue restricted as to use, and second from general unrestricted revenues.

**Section 14-**

The Superintendent and Finance Officer are hereby authorized to transfer appropriations within a fund under the following conditions:

- A. Amounts up to \$10,000 may be transferred between sub-functions and objects of expenditures within a function without a report to the Board of Education being required.
- B. Amounts up to \$10,000 may be transferred between functions of the same fund with a report on such transfers to be made to the Board of Education at its next regular meeting.
- C. Proposed expenditures from State, Federal or other sources of revenues may be amended upon receipt of information altering the anticipated revenues. Budget Amendments shall be reported to the Board of Education at its next regular meeting.
- D. Transfers between funds shall not be made without prior approval of the Board of Education.

**Section 15-**

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

**Section 16-**

This Budget Resolution shall be effective July 1, 2023. Adopted, this the 30th day of September 2023.

*Elizabeth K. Cooper*  
 Chairperson, Board of Education

*Dana L. Jones*  
 Secretary, Board of Education