

**UNION COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION
JULY 1, 2025 - JUNE 30, 2026**

To Be Adopted October 7, 2025

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, 2025 and ending June 30, 2026:

INSTRUCTIONAL PROGRAMS	
Regular Instructional Services	\$ 189,024,384
Special Populations Services	44,729,687
Alternative Programs and Services	3,545,678
School Leadership Services	11,436,922
Co-Curricular Services	6,988
School-Based Support Services	9,279,421
SUPPORT SERVICES	
Support and Development Services	350,817
Special Population Support and Development Services	346,291
Alternative Programs and Services Support and Development Services	4,522
Technology Support Services	1,793,672
Operational Support Services	35,574,113
Financial and Human Resource Services	338,362
Accountability Services	1,119
System-Wide Pupil Support Services	14,073
Policy, Leadership and Public Relations Services	641,449
Nutrition Services	1,586
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TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	\$ 297,089,084
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SECTION II: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION	\$ 297,089,084
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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, 2025 and ending June 30, 2026:

INSTRUCTIONAL PROGRAMS	
Regular Instructional Services	\$ 32,962,730
Special Populations Services	6,100,949
Alternative Programs and Services	5,413,543
School Leadership Services	15,125,578
Co-Curricular Services	2,468,938
School-Based Support Services	10,571,700
SUPPORT SERVICES	
Support and Development Services	3,177,253
Special Population Support and Development Services	408,978
Alternative Programs and Services Support and Development Services	176,490
Technology Support Services	4,400,088
Operational Support Services	29,921,087
Financial and Human Resource Services	9,360,881
Accountability Services	636,630
System-Wide Pupil Support Services	584,660
Policy, Leadership and Public Relations Services	3,804,770
Community Services	135,000
Nutrition Services	442,377
Payments to Other Governmental Units - Charter Schools	14,517,960
TOTAL LOCAL GENERAL FUND APPROPRIATION	<u>\$ 140,209,613</u>

SECTION IV: The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Local Sources - County Appropriation	\$ 139,449,613
Local Sources - Fines and Forfeitures	700,000
Local Sources - ABC Revenues	60,000
Local General Fund - Appropriated Fund Balance	-
TOTAL LOCAL GENERAL FUND REVENUE	<u>\$ 140,209,613</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, 2025 and ending June 30, 2026:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 1,321,097
Special Populations Services	10,555,503
Alternative Programs and Services	6,866,785
School Leadership Services	123,366
School-Based Support Services	1,151,918

SUPPORT SERVICES

Special Population Support and Development Services	256,170
Alternative Programs and Services Support and Development Services	132,480
Operational Support Services	308,430
Payments to other Governmental Units - Indirect Cost	879,030
Unbudgeted Funds (27 month funds)	<u>1,507,075</u>

TOTAL FEDERAL GRANTS FUND APPROPRIATION \$ 23,101,853

SECTION VI: The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

TOTAL FEDERAL GRANTS FUND ALLOCATION \$ 23,101,853

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, 2025 and ending June 30, 2026:

Regular Instructional Services	\$ 4,490,753
Co-Curricular Services	96,428
Operational Support Services	3,495,237
School Nutrition Services	250,000
Real Property & Construction	<u>105,518,324</u>

TOTAL CAPITAL OUTLAY FUND APPROPRIATION \$ 113,850,742

SECTION VIII: The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

State Sources - State Capital Appropriation	\$ 1,649,728
Local Sources - County Appropriation	45,017,873
Local Sources - Bond Proceeds	66,634,204
Local Sources - Appropriated Fund Balance	<u>548,937</u>

TOTAL CAPITAL OUTLAY FUND REVENUE \$ 113,850,742

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, 2025 and ending June 30, 2026:

ANCILLARY SERVICES	
Nutrition Services	\$ 22,583,377
Payments to other Governmental Units - Indirect Cost	<u>1,027,946</u>
TOTAL SCHOOL NUTRITION FUND APPROPRIATION	<u>\$ 23,611,323</u>

SECTION X: The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Other State Revenues - Sales Tax Refund	\$ 17,000
Other Revenues from Federal Sources - Restricted Grants	14,128,547
Local Sources - Sales Revenues	7,540,000
Local Sources - Interest Income	70,000
Local Sources - Depreciation	1,000
Child Nutrition Fund - Fund Balance Appropriated	<u>1,854,776</u>
TOTAL SCHOOL NUTRITION FUND REVENUE	<u>\$ 23,611,323</u>

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, 2025 and ending June 30, 2026:

ANCILLARY SERVICES	
Community Services	\$ 3,550,225
Payments to other Governmental Units - Indirect Cost/Schools	<u>150,000</u>
TOTAL AFTER SCHOOL PROGRAM FUND APPROPRIATION	<u>\$ 3,700,225</u>

SECTION XII: The following revenues are estimated to be available to the After School Program Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Other State Sources - Sales Tax Refund	\$ 3,000
Local Sources - Tuition and Fees	3,542,097
After School Program Fund - Fund Balance Appropriated	<u>155,128.00</u>
TOTAL AFTER SCHOOL PROGRAM FUND REVENUE	<u>\$ 3,700,225</u>

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, 2025 and ending June 30, 2026:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 3,916,741
Special Populations Services	2,932,864
Alternative Programs and Services	712,746
Co-Curricular Services	54,735
School-Based Support Services	726,863

SUPPORT SERVICES

Support and Development Services	6,079
Special Population Support and Development Services	4,000
Technology Support Services	165,000
Operational Support Services	688,305
Financial and Human Resource Services	18,450
Accountability Services	9,067
Policy, Leadership and Public Relations Services	250
Community Services	156,265
Educational Foundations	35,675
Scholarships	96,708

TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION \$ 9,523,747

SECTION XIV: The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Other Special Revenue - State Revenue Other Funds	\$ 1,067,300
Other Special Revenue - Federal Sources - Other Federal Grants	945,000
Local Sources - Tuition and Fees	40,000
Local Sources - Other Restricted	865,000
Fiscal Agencies, Indirect Costs, Rental and Interest Income	1,319,000
Restricted Fund Balance Appropriated	5,287,447

TOTAL OTHER SPECIAL REVENUE FUND REVENUE \$ 9,523,747

GRAND TOTAL 2025 - 2026 BUDGET **\$ 611,086,587**

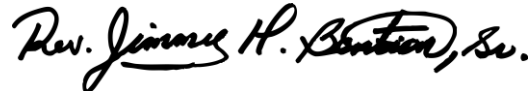
SECTION XV: All appropriations shall firstly be paid from revenues as to use and secondly from general unrestricted revenues.

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 7th day of October, 2025



Rev. Jimmy H. Bention, Sr., Board Chairman
Union County Board of Education