

**UNION COUNTY PUBLIC SCHOOLS
BUDGET RESOLUTION
JULY 1, 2026 - JUNE 30, 2027**

To Be Adopted October 6, 2026

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, 2026 and ending June 30, 2027:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 190,459,373
Special Populations Services	40,151,602
Alternative Programs and Services	5,388,339
School Leadership Services	15,278,074
Co-Curricular Services	17,481,790
School-Based Support Services	

SUPPORT SERVICES

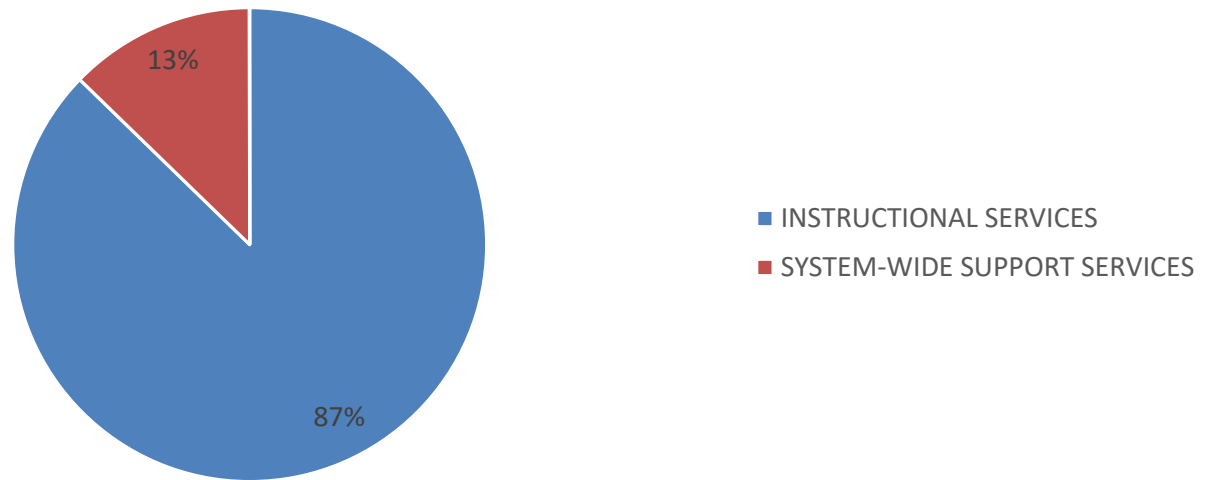
Support and Development Services	268,604
Special Population Support and Development Services	177,369
Technology Support Services	1,499,438
Operational Support Services	36,418,502
Financial and Human Resource Services	176,996
Policy, Leadership and Public Relations Services	602,548
Nutrition Services	<u>64,371</u>

TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	<u>\$ 307,967,006</u>
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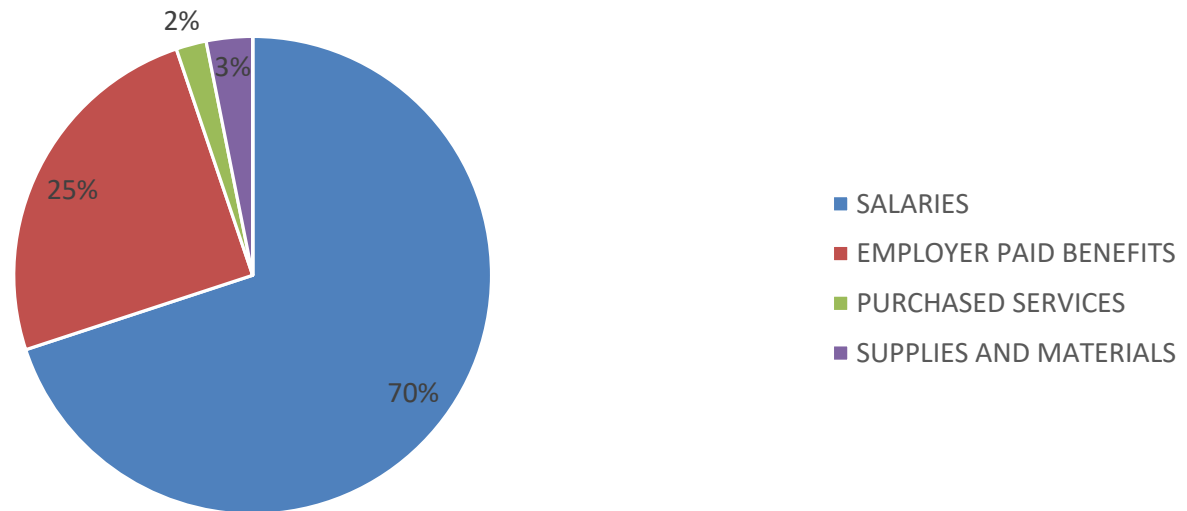
SECTION II: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION	<u>\$ 307,967,006</u>
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2027 State Allocated Uses by Function



FY2027 State Allocated Uses by Object



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, 2026 and ending June 30, 2027:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 40,232,012
Special Populations Services	6,517,319
Alternative Programs and Services	4,395,754
School Leadership Services	13,396,558
Co-Curricular Services	2,468,938
School-Based Support Services	10,223,581

SUPPORT SERVICES

Support and Development Services	3,279,359
Special Population Support and Development Services	559,329
Alternative Programs and Services Support and Development Services	183,777
Technology Support Services	4,220,739
Operational Support Services	30,502,683
Financial and Human Resource Services	9,351,372
Accountability Services	636,630
System-Wide Pupil Support Services	600,496
Policy, Leadership and Public Relations Services	4,002,783
Community Services	135,000
Nutrition Services	442,377
Payments to Other Governmental Units - Charter Schools	16,375,000

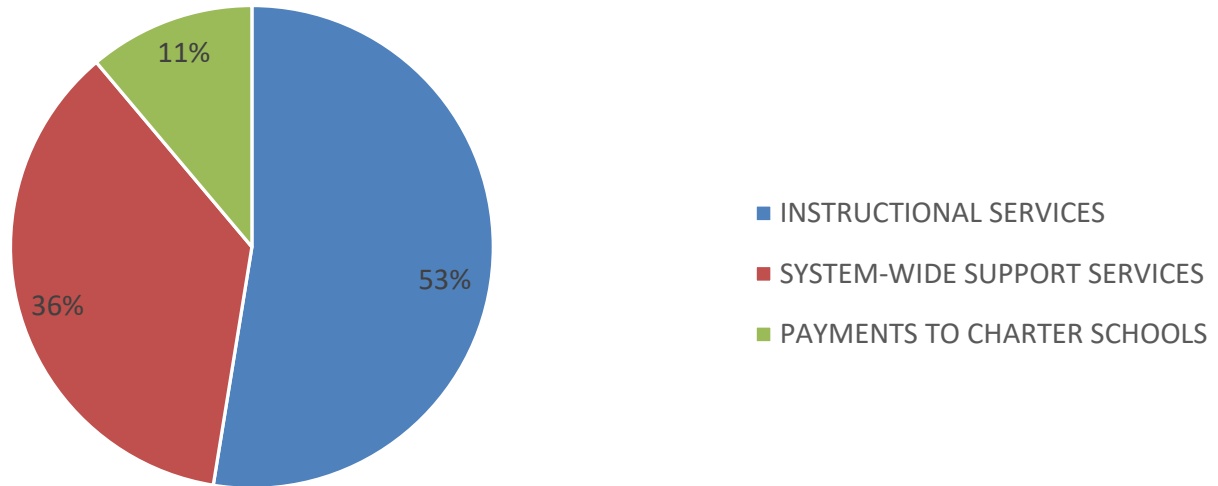
TOTAL LOCAL GENERAL FUND APPROPRIATION	\$ 147,523,705
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SECTION IV: The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

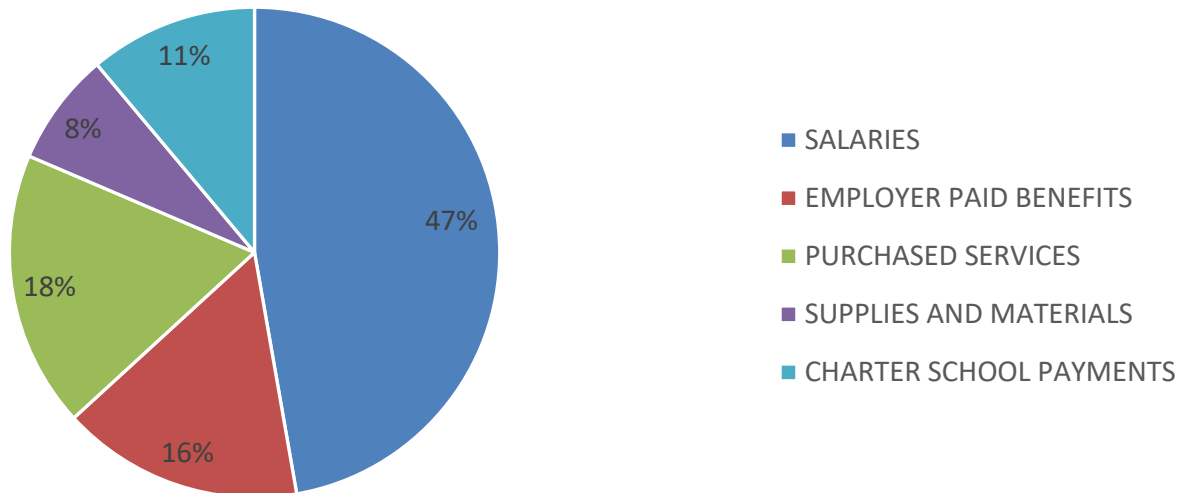
Local Sources - County Appropriation	\$ 145,058,335
Local Sources - Fines and Forfeitures	700,000
Local Sources - ABC Revenues	60,000
Local General Fund - Appropriated Fund Balance	1,705,370

TOTAL LOCAL GENERAL FUND REVENUE	\$ 147,523,705
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2027 Local Allocated Uses by Function



FY2027 Local Allocated Uses by Object



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, 2026 and ending June 30, 2027:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 1,990,057
Special Populations Services	12,615,340
Alternative Programs and Services	8,162,966
School Leadership Services	200,000
School-Based Support Services	1,069,751

SUPPORT SERVICES

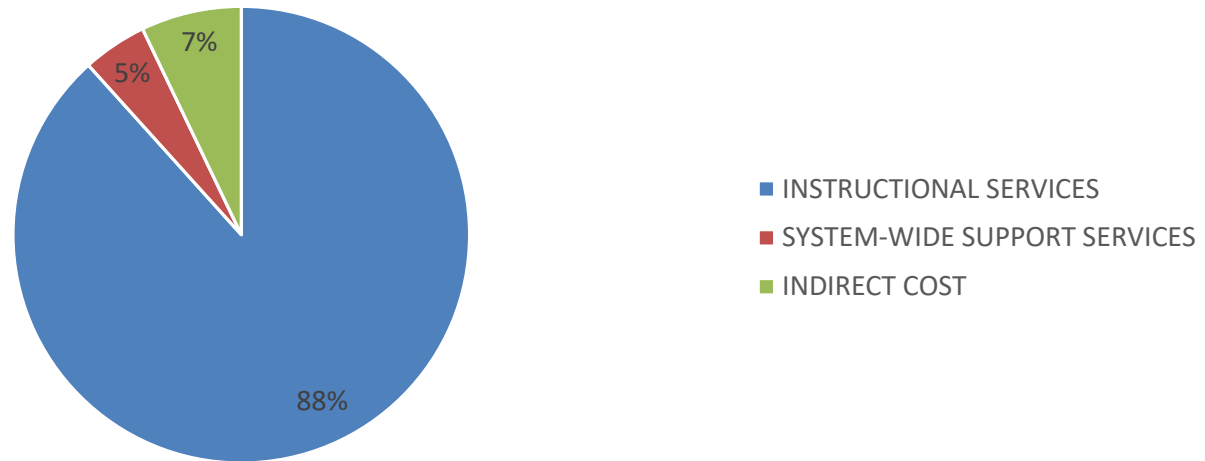
Support and Development Services	39,324
Special Population Support and Development Services	394,847
Alternative Programs and Services Support and Development Services	499,599
Operational Support Services	307,691
Payments to other Governmental Units - Indirect Cost	626,540
Unbudgeted Funds (27 month funds)	<u>1,311,339</u>

TOTAL FEDERAL GRANTS FUND APPROPRIATION	<u>\$ 27,217,453</u>
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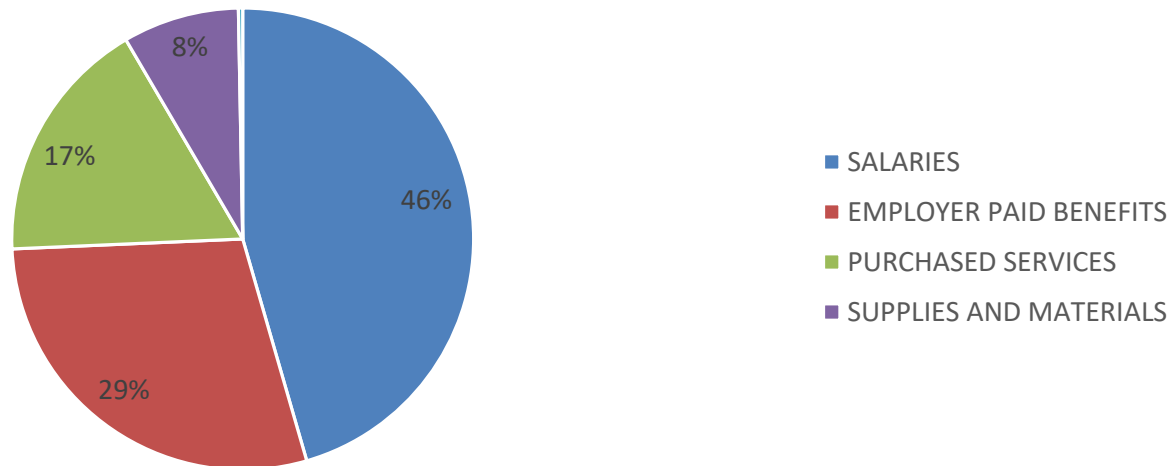
SECTION VI: The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

TOTAL FEDERAL GRANTS FUND ALLOCATION	<u>\$ 27,217,453</u>
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2027 Federal Allocated Uses by Function



FY2027 Federal Allocated Uses by Object



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, 2026 and ending June 30, 2027:

Regular Instructional Services	\$ 4,195,993
Co-Curricular Services	8,228,794
Operational Support Services	10,432,852
School Nutrition Services	381,250
Real Property & Construction	<u>57,580,885</u>

TOTAL CAPITAL OUTLAY FUND APPROPRIATION	<u>\$ 80,819,774</u>
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SECTION VIII: The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

State Sources - State Capital Appropriation	\$ 17,346,002
Local Sources - County Appropriation	21,174,817
Local Sources - Bond Proceeds	41,952,272
Local Sources - Appropriated Fund Balance	<u>346,684</u>

TOTAL CAPITAL OUTLAY FUND REVENUE	<u>\$ 80,819,774</u>
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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, 2026 and ending June 30, 2027:

ANCILLARY SERVICES

Nutrition Services	\$ 22,583,377
Payments to other Governmental Units - Indirect Cost	<u>1,027,946</u>

TOTAL SCHOOL NUTRITION FUND APPROPRIATION \$ 23,611,323

SECTION X: The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

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 \$ 23,611,323

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, 2026 and ending June 30, 2027:

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 \$ 3,700,225

SECTION XII: The following revenues are estimated to be available to the After School Program Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

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 \$ 3,700,225

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, 2026 and ending June 30, 2027:

INSTRUCTIONAL PROGRAMS

Regular Instructional Services	\$ 3,862,129
Special Populations Services	5,413,502
Alternative Programs and Services	480,372
Co-Curricular Services	49,474
School-Based Support Services	1,220,145

SUPPORT SERVICES

Support and Development Services	6,500
Special Population Support and Development Services	4,000
Technology Support Services	175,000
Operational Support Services	210,891
Financial and Human Resource Services	27,450
Policy, Leadership and Public Relations Services	250
Community Services	154,228
Payments to other Governmental Units	20,000
Educational Foundations	35,675
Scholarships	91,803

TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION \$ 11,751,419

SECTION XIV: The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Other Special Revenue - State Revenue Other Funds	\$ 493,500
Other Special Revenue - Federal Sources - Other Federal Grants	625,000
Local Sources - Tuition and Fees	40,000
Local Sources - Other Restricted	575,500
Fiscal Agencies, Indirect Costs, Rental and Interest Income	2,418,665
Restricted Fund Balance Appropriated	7,598,754

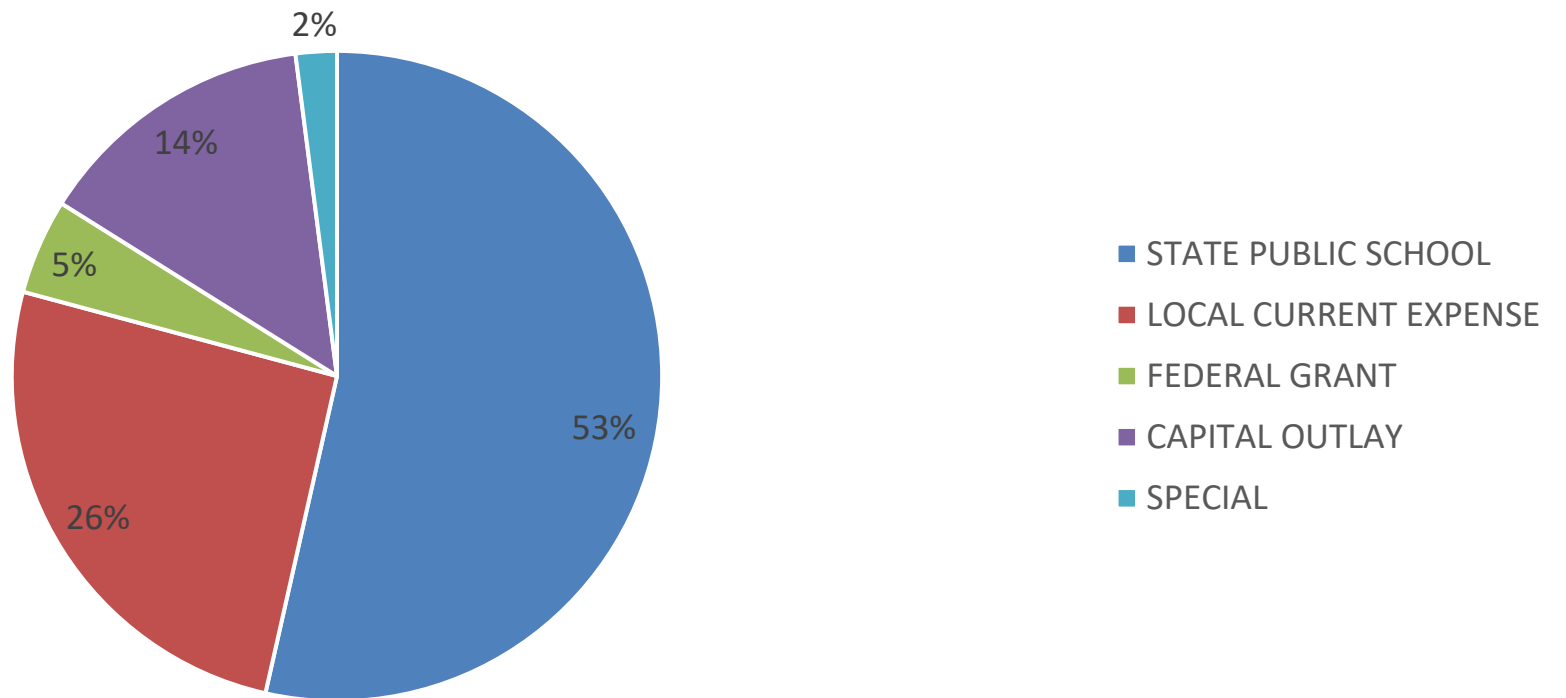
TOTAL OTHER SPECIAL REVENUE FUND REVENUE \$ 11,751,419

GRAND TOTAL 2026 - 2027 BUDGET

\$ 602,590,905

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

2027 Budgeted Revenue By Fund



SECTION XVI:

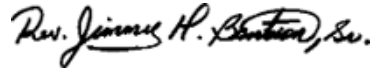
The Chief Finance Officer, with the approval of the Superintendent, is hereby authorized to transfer appropriations within a fund as follows:

- (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 6th day of October, 2026



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