

**GUILFORD COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
2022-23**

BE IT RESOLVED by the Board of Education of the Guilford 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, 2022, and ending June 30, 2023:

Instructional Services	\$	432,944,942
System-wide Support Services		40,608,537
Ancillary Services		81,723
Total State Public School Fund Appropriation	\$	473,635,202

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

State Public School Fund Revenue	\$	473,635,202
Total State Public School Fund Appropriation	\$	473,635,202

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, 2022, and ending June 30, 2023:

Instructional Services	\$	134,441,786
System-wide Support Services		88,272,250
Ancillary Services		45,080
Non-Programmed Charges		29,243,066
Total Local Current Expense Fund Appropriation	\$	252,002,182

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

County Appropriation	\$	244,810,398
Local Sources - Unrestricted		3,603,424
Fund Balance Appropriated		3,588,360
Total Local Current Expense Fund Revenue	\$	252,002,182

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, 2022, and ending June 30, 2023:

Instructional Services	\$	192,213,866
System-wide Support Services		71,847,619
Ancillary Services		485,585
Non Programmed Charges		9,521,291
Total Federal Grants Fund Appropriation	\$	274,068,361

Section 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Career Technical Education (CTE) - Program Improvement	\$ 1,450,465
McKinney-Vento Homeless Assistance	117,396
IDEA Title VI-B – Pre-School Handicapped	416,174
ESEA Title I – Basic Program	43,060,132
IDEA Title VI-B Handicapped	17,659,941
State Improvement Grant	17,791
Title II - Improving Teacher Quality	5,695,501
Title III - Language Acquisition	1,091,716
ESEA Title I - School Improvement	1,593,466
ESEA Title IV - Student Support & Academic Enrichment	2,739,755
Title III - Language Acquisition - Significant Increase	4,277
ESEA Title I - Targeted Support and Improvement	1,053,562
IDEA VI-B Special Needs Targeted Assistance	96,778
IDEA - Targeted Assistance for Preschool Federal Grant	1,528
GEER - Specialized Instructional Support Personnel for Covid-19	760,171
GEER - Supplemental Instructional Services	1,855
ESSER II - Supplemental-K-12 Emergency Relief Fund	21,487,608
ESSER II Instructional Support Contract	455,645
CRRSA-ESSER II - School Nutrition Covid Support	189,285
CRRSA-ESSER II - Learning Loss Funding	2,097,749
CRRSA-ESSER II - Summer Career Accelerator Program	1,138,675
ESSER III - K-12 Emergency Relief Fund	166,578,083
ARP-ESSER III - Homeless I	150,000
ARP-ESSER III - Homeless II	991,453
ARP - ESSER III - Summer Career Accelerator Programs	1,705,613
ARP - ESSER III - Math Enrichment Programs	1,594,640
ARP - ESSER III - Grants for the Identification and Location of Missing Stud	494,613
ARP - ESSER III - Cyberbullying & Suicide Prevention Grants	731,507
ARP - ESSER III - Gaggle Grants	228,596
ARP - ESSER III - District and Regional Support School Improvement/Leade	443,615
ARP - ESSER III - Driver Training	20,771
Total Federal Grants Fund Revenue	\$ 274,068,361

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, 2022, and ending June 30, 2023:

System-wide Support Services	\$ 10,034,751
Total Capital Outlay Fund Appropriation	\$ 10,034,751

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Public School Building Capital Fund	\$	2,000,000
County Appropriation		8,000,000
Transfer from the Local Current Expense Fund		34,751
Total Capital Outlay Fund Revenue	\$	<u>10,034,751</u>

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Ancillary Services	\$	37,266,163
Total Child Nutrition Fund Appropriation	\$	<u>37,266,163</u>

Section 10 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

USDA Grants	\$	35,070,863
Sales Revenues		2,127,000
Local Sources - Unrestricted		68,300
Total Child Nutrition Fund Revenue	\$	<u>37,266,163</u>

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the After School Care Enrichment Services (ACES) Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Ancillary Services	\$	4,697,504
Non-Programmed Charges		148,105
Total ACES Fund Appropriation	\$	<u>4,845,609</u>

Section 12 - The following revenues are estimated to be available to the ACES Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Tuition and Fees	\$	4,845,609
Total ACES Fund Revenue	\$	<u>4,845,609</u>

Section 13 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Special Revenue Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Instructional Services	\$	6,568,242
System-wide Support Services		4,778,038
Total Local Special Revenue Fund Appropriation	\$	<u>11,346,280</u>

Section 14 - The following revenues are estimated to be available to the Local Special Revenue Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

State Revenue - Other Funds	\$	4,189,305
Federal Revenue - Other Funds		3,180,358
Local Sources - Tuition & Fees		524,210
Local Sources - Restricted		3,452,407
Total Local Special Revenue Fund Revenue	\$	<u>11,346,280</u>

Section 15 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

Section 16 - The superintendent is hereby authorized to:

- a. Transfer appropriations under the following conditions:
 1. Amounts may be transferred not to exceed 10% between functions of the same fund with a monthly summary of such transfers reported to the board of education at its meeting the following month and entered in the board minutes (N.C.G.S. 115-433(c)).
 2. Amounts may be transferred between sub-functions and objects of expenditures within a function without limitations and without a report to the board of education being required.
 3. Amounts may not be transferred between funds nor from any contingency appropriation within a fund without board of education and board of county commission approval.
 4. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, a monthly summary of such transfers must be reported to the board of education at a subsequent meeting.
 5. Amounts may not be transferred which would result in the elimination of currently staffed positions and/or existing programs without board of education approval.

NOTE: This condition does not preclude any budgetary decisions and/or recommendations not intended to alter the current educational offerings or levels of supporting service(s), such as, but not limited to, site-based conversions of positions (i.e., converting teaching positions to/from teacher assistant positions); and/or restructuring, downsizing or reallocating vacant positions.

- b. Accept the following appropriations with a monthly summary of such appropriations reported to the board of education at its next regular meeting:
 1. State appropriations,
 2. Federal appropriations,
 3. Categorical program appropriations, and/or
 4. Other appropriations upon prior approval of the board of education.

Section 17 - Copies of the budget resolution shall be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

Adopted this 9th day of August, 2022.