

**CASWELL COUNTY SCHOOLS  
BUDGET RESOLUTION  
2024-2025**

**BE IT RESOLVED** by the Board of Education of the Caswell County Schools:

**Section 1.** 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, 2024 and ending June 30, 2025.

5000 Instructional Services	556,503
6000 System-Wide Support	2,786,495
8000 Charter Schools	300,000

**Total Local Current Expense Fund Appropriations** **\$3,642,998**

**Section 2.** The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Sales & Use Tax	40,000
County Appropriations	2,779,228
Fines & Forfeitures	70,000
Interest Earned	45,000
Miscellaneous Rev	100,000
Fund Balance Appropriated	<u>608,770</u>

**Total Local Current Expense Fund Revenue** **\$ 3,642,998**

**Section 3.** 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, 2024 and ending June 30, 2025.

5000 Instructional Services	\$17,379,503
6000 System-Wide Services	4,062,538
8000 Ancillary Services	45,000
<b>Total State Public School Fund Appropriations</b>	<b><u>\$ 21,487,040</u></b>

**Section 4.** The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2024 and June 30, 2025.

State Funds	\$21,018,302
Textbook Allocation	<u>468,738</u>
<b>Total State Public School Fund</b>	<b><u>\$21,487,040</u></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, 2024 and ending June 30, 2025.

5000 Regular Instruction Services	\$4,744,821
6000 Alternative Programs Support Services	312,094
7000 School Based Support Services	13,845
8000 Non Programed Charges	112,580

**Total Federal Grant Fund Appropriations** **\$ 5,183,340**

**Section 6.** The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

**Total Federal Fund** **\$ 5,183,340**

**Section 7.** The following amounts are hereby appropriated for the operation of the schools administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

5000 Instructional Services	\$6,000
6000 System-Wide Services	24,500
7000 Ancillary Services	6,000
8000 Non-Program Charges	12,000
9000 Capital Outlay	750,000

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<b>Total Capital Outlay Appropriations</b>	<b><u>\$ 798,500</u></b>
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**Section 8.** The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Local Funds – County Appropriation	\$ 465,000
Miscellaneous	67,500
Fund Balance Appropriated	266,000

<b>Total Capital Outlay Revenue</b>	<b><u>\$ 798,500</u></b>
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**Section 9.** The following amounts are hereby appropriated for the operation of the schools administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

7000 Nutrition Services	\$1,812,321
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<b>Total Child Nutrition Fund Appropriations</b>	<b><u>\$ 1,812,321</u></b>

**Section 10.** The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

3250 Sales Tax Revenue	\$ 1,700
3811 USDA Grants	1,560,000
4311 Breakfast Sales	3,000
4314 Lunch Sales	60,000
4318 Supplemental Sales	60,000
4322 Catered Lunches	7,500
4910 Fund Balance Appropriated	75,121
4921 Transfer from SPSF	<u>45,000</u>
<b>Total Child Nutrition Fund</b>	<b><u>\$ 1,812,231</u></b>

**Section 11.** The following amounts are hereby appropriated for the operation of the schools administrative unit in the Before & After School Care Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

7000 Community Services	<u>\$ 65,366</u>
<b>Total Before &amp; After School Care Fund Appropriations</b>	<b><u>\$ 65,366</u></b>

**Section 12.** The following revenues are estimated to be available to the Before & After School Care Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

4210 Tuition & Fees	\$ 50,800
4450 Interest	500
4910 Fund Balance Appropriated	14,066
<b>Total Before &amp; After School Fund</b>	<b><u>\$65,366</u></b>

**Section 13.** The following amounts are hereby appropriated for the operation of the schools administrative unit in the Restricted Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

5000 Instruction Services	\$1,240,021
6000 System Wide Services	220,382
7000 Community Services	<u>60,877</u>
<b>Total Grant Revenue Fund Appropriation</b>	<b><u>\$ 1,518,280</u></b>

**Section 14.** The following revenues are estimated to be available to the Restricted Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

3200.007 School Nurse Revenue	\$ 200,000
3200.413 NC Pre-K Revenue	250,000
3700.305 Medicaid Reimbursement	40,000
3700.306 Medicaid Fee for Service Fund Balance	174,309
3700.353 SFS Federal Grant	4,180
4210 Tuition	3,000
4880 Indirect Cost	270,000
4910.306 Medicaid Fund Balance	483,420
4910.413 Pre-k Fund Balance	<u>90,371</u>
<b>Total Grant Revenue Fund</b>	<b><u>\$ 1,518,280</u></b>

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

**Section 16.** The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- A. He/she may transfer amounts between sub-functions and objects of expenditures within a function without limitations with a report to the Board of Education being required quarterly.
- B. He/she may transfer amounts not to exceed \$10,000 between functions of the same fund with a report on such transfers being required quarterly.
- C. He/she may transfer amounts not to exceed \$10,000 from any contingency appropriation within a fund with a report on such transfers being required quarterly.

**Section 17.** Copies of the Budget Resolution shall be immediately furnished to the Superintendent and Finance Officer for direction in carrying out their duties.

Budget Resolution  
Adopted by the Caswell County Schools Board of Education  
October 14, 2024

  
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Mel Battle, Board Chair

  
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Ms JoAnna Gwynn, Superintendent