



WATAUGA COUNTY BOARD OF EDUCATION

Margaret E. Gragg Education Center
175 Pioneer Trail, Boone, NC 28607

MEMORANDUM

TO: Dr. Leslie Alexander, Superintendent
Members, Watauga County Board of Education

FROM: Ly Marze, Finance Officer

DATE: September 17, 2024

RE: 2024-25 Budget Resolution

Attached is the Budget Resolution for Watauga County Schools for fiscal year 2024-25.

A summary budget for all funds is as follows:

Local Current Expense Fund	\$ 16,265,022
State Public School Fund	36,567,254
Federal Grants Fund	2,513,744
School Nutrition Fund	2,581,900
Extended Learning Centers Fund	725,550
Capital Outlay Fund	4,735,000
Special Revenue Fund	576,000
Total	\$ 63,964,470

WATAUGA COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

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

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	\$ 7,724,889
6000 Support Services	8,001,231
8000 Non-Programmed Charges	538,902

TOTAL LOCAL CURRENT EXPENSE FUND APPROPRIATION \$ 16,265,022

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:

TOTAL LOCAL CURRENT EXPENSE FUND REVENUE \$ 16,265,022

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	\$ 34,330,796
6000 Support Services	2,236,458

TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION \$ 36,567,254

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 ending June 30, 2025:

TOTAL STATE PUBLIC SCHOOL FUND REVENUE \$ 36,567,254

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 Instructional Services	\$ 1,926,479
6000 Support Services	98,176
8000 Non-Programmed Charges	489,089

TOTAL FEDERAL GRANTS FUND APPROPRIATION \$ 2,513,744

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

TOTAL FEDERAL GRANTS FUND REVENUE \$ 2,513,744

Section 7 – 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, 2024, and ending June 30, 2025:

7200 Nutrition Services	\$ 2,581,900
TOTAL SCHOOL NUTRITION FUND APPROPRIATION	\$ 2,581,900

Section 8 – The following revenues are estimated to be available to the School Nutrition Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Local Funds, Receipts, and Transfers	\$ 893,900
Federal Funds	1,688,000
TOTAL SCHOOL NUTRITION FUND REVENUE	\$ 2,581,900

Section 9 – The following amounts are hereby appropriated for the operation of the school administrative unit in the Extended Learning Centers Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

7100 Extended Learning Centers	\$ 725,550
TOTAL EXTENDED LEARNING CENTERS FUND APPROPRIATION	\$ 725,550

Section 10 – The following revenues are estimated to be available to the Extended Learning Centers Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

TOTAL EXTENDED LEARNING CENTERS FUND REVENUE	\$ 725,550
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Section 11 – 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, 2024, and ending June 30, 2025:

Category I Projects (Acquisition of land and acquisition, construction, or renovation of buildings and other structures)	\$ 3,905,000
Category II Projects (Acquisition or replacement of furnishings and equipment)	560,000
Category III Projects (Acquisition of school buses, activity buses and other motor vehicles)	270,000
TOTAL CAPITAL OUTLAY FUND APPROPRIATION	\$ 4,735,000

Section 12 – 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	\$ 3,430,000
State Lottery Funds	1,305,000
TOTAL CAPITAL OUTLAY FUND REVENUE	\$ 4,735,000

Section 13 – The following amounts are hereby appropriated for the operation of the school administrative unit in the Special Revenue Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

5000 Instructional Services	\$ 576,000
TOTAL SPECIAL REVENUE FUND APPROPRIATION	\$ 576,000

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

Restricted Funds	\$ 576,000
TOTAL SPECIAL REVENUE FUND REVENUE	\$ 576,000

Section 15 – All appropriations shall be paid first from revenues restricted as to use and then from general unrestricted revenues.

Section 16 – The superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- A. The superintendent may transfer amounts between purposes and between functions within a fund without limitations and without a report to the Board of Education being required.
- B. The superintendent may not transfer any amounts between funds or from any contingency appropriation within a fund without Board of Education approval.

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 17th day of September 2024.



Chair
Watauga County Board of Education

CURRENT EXPENSE FUND 2024-25					9/17/2024	
DESCRIPTION			2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR	PERCENT INCREASE
5100 REGULAR INSTRUCTIONAL SERVICES						
1	Salary - Local Positions		2,262,423	2,333,363	70,940	3.14%
2	Salary - JROTC		130,559	110,286	(20,273)	-15.53%
3	JROTC Program Funds		10,000	10,000	-	0.00%
4	PreK Program		130,000	30,000	(100,000)	-76.92%
5	Substitute Teacher Salaries		50,000	50,000	-	0.00%
6	Substitutes for Area Level Meetings		65,000	65,000	-	0.00%
7	Mentor Stipends		41,000	41,000	-	0.00%
8	District-wide Supplies/Materials		25,000	25,000	-	0.00%
9	Diagnostic Screeners/Online Intervention Resources		100,000	102,000	2,000	2.00%
10	New Classroom Needs		3,000	3,000	-	0.00%
11	Piano Tuning and Repairs		4,500	4,500	-	0.00%
12	Instrument Repairs		4,000	4,000	-	0.00%
13	Itinerant Teacher Travel		8,000	8,000	-	0.00%
14	Homebound Services		5,000	5,000	-	0.00%
15	Unemployment Insurance		5,000	5,000	-	0.00%
16	Life Insurance		5,000	5,000	-	0.00%
17	Employee Assistance Program		3,500	3,500	-	0.00%
18	Disability		5,000	5,000	-	0.00%
19	Social Security		196,145	200,021	3,876	1.98%
20	Retirement Cost		612,735	600,915	(11,820)	-1.93%
21	Hospital Insurance		544,104	647,600	103,496	19.02%
			4,209,966	4,258,185	48,219	1.15%
5200 SPECIAL POPULATIONS SERVICES						
22	Salary - Exceptional Children		549,177	505,630	(43,547)	-7.93%
23	Social Security		42,012	38,681	(3,331)	-7.93%
24	Retirement Cost		137,404	121,553	(15,851)	-11.54%
25	Hospital Insurance		143,583	137,615	(5,968)	-4.16%
			872,176	803,479	(68,697)	-7.88%
5400 SCHOOL LEADERSHIP SERVICES						
26	Salary - Principals		13,500	-	(13,500)	-100.00%
27	Travel - Principals		10,800	10,800	-	0.00%
28	Salary - Assistant Principals		1,386	137,606	136,220	9828.28%
29	Salary - Office Personnel		604,931	623,379	18,448	3.05%
30	Visual Arts Education Supplies and Materials					
	Bethel		496	510	14	2.82%
	Blowing Rock		1,068	1,084	16	1.50%
	Cove Creek		812	798	(14)	-1.72%
	Green Valley		822	754	(68)	-8.27%
	Hardin Park		1,942	1,914	(28)	-1.44%
	Mabel		536	530	(6)	-1.12%
	Parkway		1,544	1,504	(40)	-2.59%
	Valle Crucis		914	906	(8)	-0.88%
31	Physical Education Supplies and Materials					
	Bethel		496	510	14	2.82%
	Blowing Rock		1,068	1,084	16	1.50%
	Cove Creek		812	798	(14)	-1.72%
	Green Valley		822	754	(68)	-8.27%
	Hardin Park		1,942	1,914	(28)	-1.44%
	Mabel		536	530	(6)	-1.12%
	Parkway		1,544	1,504	(40)	-2.59%
	Valle Crucis		914	906	(8)	-0.88%

CURRENT EXPENSE FUND 2024-25		2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR	9/17/2024 PERCENT INCREASE
DESCRIPTION					
32	Media Center Supplies and Materials				
	Bethel	1,142	1,170	28	2.45%
	Blowing Rock	2,286	2,318	32	1.40%
	Cove Creek	1,774	1,746	(28)	-1.58%
	Green Valley	1,794	1,658	(136)	-7.58%
	Hardin Park	4,034	3,978	(56)	-1.39%
	Mabel	1,222	1,210	(12)	-0.98%
	Parkway	3,238	3,158	(80)	-2.47%
	Valle Crucis	1,978	1,962	(16)	-0.81%
	Watauga High	6,526	6,722	196	3.00%
33	School Needs, Staff Development, and Supplies				
	Bethel	5,198	5,380	182	3.50%
	Blowing Rock	12,634	12,842	208	1.65%
	Cove Creek	9,306	9,124	(182)	-1.96%
	Green Valley	9,436	8,552	(884)	-9.37%
	Hardin Park	23,996	23,632	(364)	-1.52%
	Mabel	5,718	5,640	(78)	-1.36%
	Parkway	18,822	18,302	(520)	-2.76%
	Valle Crucis	10,632	10,528	(104)	-0.98%
	Watauga Virtual	3,170	-	(3,170)	-100.00%
	Watauga High	40,194	41,468	1,274	3.17%
34	Social Security	53,957	59,042	5,085	9.42%
35	Retirement Cost	173,769	182,941	9,172	5.28%
36	Hospital Insurance	120,912	145,710	24,798	20.51%
		1,158,623	1,334,867	176,245	15.21%
5500 CO-CURRICULAR SERVICES					
37	Salary - Athletic Director	74,702	76,944	2,242	3.00%
38	Middle School Athletics				
	Coaching Supplements	47,000	44,000	(3,000)	-6.38%
	Transportation	20,000	20,000	-	0.00%
	Catastrophic Insurance	1,800	1,800	-	0.00%
	Supplies	14,000	14,000	-	0.00%
	Contract Services	16,000	16,000	-	0.00%
39	WHS Athletics				
	Coaching Supplements	115,000	155,000	40,000	34.78%
	Transportation	35,000	50,000	15,000	42.86%
	Catastrophic Insurance/NCSHAA Dues	13,000	13,000	-	0.00%
	Athletic Complex	20,000	20,000	-	0.00%
	Athletic Drug Testing	3,000	3,000	-	0.00%
40	Cultural Arts Program	15,800	15,800	-	0.00%
41	Social Security	12,393	21,110	8,717	70.34%
42	Retirement Cost	40,532	66,337	25,805	63.66%
43	Hospital Insurance	7,557	8,095	538	7.12%
		435,784	525,086	89,301	20.49%
5800 SCHOOL-BASED SUPPORT SERVICES					
44	Salary - School Nurses	-	91,530	91,530	100.00%
45	Salary - School Counselors	93,924	71,950	(21,974)	-23.40%
46	Salary - Student Services /Data Managers	214,858	221,304	6,446	3.00%
47	Salary - Mental Health Specialist	50,336	53,280	2,944	5.85%
48	Student Assistance and Risk Assessment Program	4,000	4,000	-	0.00%
49	Mountain Alliance Partnership	9,000	9,000	-	0.00%
50	Supplies and Materials for School Nurses	2,500	10,000	7,500	300.00%
51	Supplies and Materials for Social Workers	500	1,000	500	100.00%
52	Safe Schools Program	1,000	1,000	-	0.00%
53	OSHA/Employee Safety	500	1,000	500	100.00%
54	ASU Clinical Screenings	700	700	-	0.00%
55	Cognia Accreditation	2,400	2,400	-	0.00%

CURRENT EXPENSE FUND 2024-25					9/17/2024
DESCRIPTION		2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR	PERCENT INCREASE
56	Staff Development for Departments and Programs				
	Administrative	6,000	6,000	-	0.00%
	Countywide	10,000	10,000	-	0.00%
	National Board Academy	3,500	3,500	-	0.00%
	K-5 Staff Development	11,000	13,250	2,250	20.45%
	6-8 Staff Development	11,000	11,000	-	0.00%
	9-12 Staff Development	2,000	6,000	4,000	200.00%
	School Improvement Staff Development	3,000	3,500	500	16.67%
	ITF/Media Staff Development	3,000	3,000	-	0.00%
	AIG	2,000	4,725	2,725	136.25%
	Science and Chemical Safety	500	500	-	0.00%
57	Staff Development/Travel for Departments and Directors				
	Superintendent	5,000	5,000	-	0.00%
	Chief Academic Officer	1,500	1,500	-	0.00%
	K-5 Curriculum	1,500	1,500	-	0.00%
	6-8 Curriculum	1,500	1,500	-	0.00%
	Testing	1,500	1,500	-	0.00%
	Student Services	5,100	5,500	400	7.84%
	Exceptional Children	2,000	2,000	-	0.00%
	Human Resources	3,450	3,750	300	8.70%
	Finance	4,000	6,000	2,000	50.00%
	Technology	9,000	10,000	1,000	11.11%
	Maintenance	7,500	7,500	-	0.00%
	Transportation	4,800	7,000	2,200	45.83%
	School Nutrition	2,000	2,000	-	0.00%
	Public Relations	1,200	1,200	-	0.00%
	School Nurses	3,000	5,000	2,000	66.67%
	School Improvement	1,500	1,500	-	0.00%
	Blended Learning Coordinator	-	1,200	1,200	100.00%
58	Social Security	23,622	29,436	5,814	24.61%
59	Retirement Cost	77,257	92,502	15,245	19.73%
60	Hospital Insurance	60,456	89,045	28,589	47.29%
		647,603	803,272	155,668	24.04%
6110	CURRICULAR SUPPORT SERVICES				
61	Salary - District Personnel	385,022	308,565	(76,457)	-19.86%
62	Social Security	29,454	23,605	(5,849)	-19.86%
63	Retirement Cost	96,333	74,179	(22,153)	-23.00%
64	Hospital Insurance	30,228	24,285	(5,943)	-19.66%
		541,037	430,634	(110,402)	-20.41%
6400	TECHNOLOGY SUPPORT SERVICES				
65	Salary - Technology and Instructional Support	268,119	294,889	26,770	9.98%
66	Technology Supplies and Repair	160,000	220,000	60,000	37.50%
67	Communication Systems	60,000	50,000	(10,000)	-16.67%
68	Technology Repairs, Supplies and Wiring Needs	25,000	25,000	-	0.00%
69	Visitor Management Systems	10,000	10,000	-	0.00%
70	Maintenance Agreements	80,000	80,000	-	0.00%
71	Social Security	20,511	22,559	2,048	9.98%
72	Retirement Cost	67,083	70,891	3,808	5.68%
73	Hospital Insurance	37,785	40,475	2,690	7.12%
		728,499	813,814	85,316	11.71%

CURRENT EXPENSE FUND 2024-25		2023-24	2024-25	CHANGE	9/17/2024
DESCRIPTION		ADOPTED BUDGET	PROPOSED BUDGET	FROM PRIOR YR	PERCENT INCREASE
6500	OPERATIONAL SUPPORT SERVICES				
74	Salary - Maintenance	666,539	717,180	50,641	7.60%
75	Salary - Transportation	76,336	68,392	(7,944)	-10.41%
76	Electricity	625,000	840,000	215,000	34.40%
77	Heating Fuel	400,000	406,000	6,000	1.50%
78	Water/Sewer	50,000	74,000	24,000	48.00%
79	Solid Waste Services	20,000	20,000	-	0.00%
80	Building Telephones and Cell Service	125,000	120,000	(5,000)	-4.00%
81	Postage	6,000	2,000	(4,000)	-66.67%
82	Maintenance Supplies	210,000	225,000	15,000	7.14%
83	Maintenance Fees	175,000	180,000	5,000	2.86%
84	Custodial Supplies	110,000	115,000	5,000	4.55%
85	AHERA Inspection and Abatement of Asbestos	25,000	25,000	-	0.00%
86	Elevator Maintenance	7,500	10,000	2,500	33.33%
87	Water System Maintenance	32,500	35,000	2,500	7.69%
88	Painting	70,000	30,000	(40,000)	-57.14%
89	Transportation - Service and License Agreements	14,600	15,000	400	2.74%
90	Hazardous Waste Disposal	1,600	1,600	-	0.00%
91	Garage/Transportation Supplies	8,000	15,000	7,000	87.50%
92	Vehicle Repair Parts	31,000	40,000	9,000	29.03%
93	Gas	50,000	30,000	(20,000)	-40.00%
94	Oil	3,000	3,500	500	16.67%
95	Tires	5,000	5,000	-	0.00%
96	License/Title Fees	3,000	-	(3,000)	-100.00%
97	Drug Testing	4,500	2,000	(2,500)	-55.56%
98	Bus Lift Maintenance	500	-	(500)	-100.00%
99	Social Security	56,830	60,096	3,266	5.75%
100	Retirement Cost	185,867	188,851	2,984	1.61%
101	Hospital Insurance	120,912	129,520	8,608	7.12%
		3,083,685	3,358,140	274,455	8.90%
6600	FINANCIAL AND HUMAN RESOURCE SERVICES				
102	Salary - Finance	161,622	145,249	(16,373)	-10.13%
103	Salary - Personnel	87,698	97,702	10,003	11.41%
104	Supplements				
	Certified Staff	1,030,433	1,123,172	92,739	9.00%
	Classified Staff	265,787	289,708	23,921	9.00%
	School Administrators	42,195	45,993	3,798	9.00%
	Directors	47,832	52,137	4,305	9.00%
	School Nutrition	36,754	40,062	3,308	9.00%
105	Finance Office Supplies	10,000	10,000	-	0.00%
106	Recruitment	20,000	33,000	13,000	65.00%
107	Employee License Renewal Fees	3,000	3,000	-	0.00%
	Pearson Exams, School Nurse Exams, etc.	2,500	2,500	-	0.00%
108	Workers Comp Drug Screenings	1,000	1,000	-	0.00%
109	Pre-employment Screenings	1,000	1,000	-	0.00%
	Background Checks	45,000	25,000	(20,000)	-44.44%
110	Awards Program	10,000	15,000	5,000	50.00%
111	Beginning Teachers Program	4,000	5,000	1,000	25.00%
112	NC New Teacher Support Program	-	11,000	11,000	100.00%
113	Liability Insurance	25,000	20,000	(5,000)	-20.00%
114	Vehicle Insurance	26,000	25,000	(1,000)	-3.85%
115	Property Insurance	111,000	125,000	14,000	12.61%
116	Fidelity Bonds	1,500	1,500	-	0.00%
117	Workers Compensation Insurance	155,000	155,000	-	0.00%
118	Social Security	124,705	133,724	9,020	7.23%
119	Retirement Cost	407,857	420,226	12,369	3.03%
120	Hospital Insurance	45,342	40,475	(4,867)	-10.73%
		2,665,225	2,821,447	156,222	5.86%

CURRENT EXPENSE FUND 2024-25				9/17/2024	
DESCRIPTION		2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR	PERCENT INCREASE
6700	ACCOUNTABILITY SERVICES				
121	Supplies and Materials for Testing Department	6,000	12,000	6,000	100.00%
		6,000	12,000	6,000	100.00%
6900	POLICY, LEADERSHIP, AND PUBLIC RELATIONS SERVICES				
122	Salary - District Personnel	325,970	248,822	(77,148)	-23.67%
123	Board of Education Staff Development	20,000	20,000	-	0.00%
124	Board of Education Compensation	23,000	23,000	-	0.00%
125	Board of Education Travel	7,500	7,500	-	0.00%
126	Legal Services	60,000	75,000	15,000	25.00%
127	Audit Services	40,000	40,000	-	0.00%
128	Membership Fees	50,000	50,000	-	0.00%
129	Public Relations Supplies	3,500	3,500	-	0.00%
130	Social Security	27,270	21,368	(5,902)	-21.64%
131	Retirement Cost	81,558	59,817	(21,741)	-26.66%
132	Hospital Insurance	30,227	16,190	(14,037)	-46.44%
		669,025	565,197	(103,828)	-15.52%
8100	PAYMENT TO OTHER GOVERNMENTAL UNITS				
133	Transfer to Charter Schools	487,400	538,902	51,502	10.57%
TOTAL CURRENT EXPENSE BUDGET		15,505,022	16,265,022	760,001	4.90%

CURRENT EXPENSE FUND 2024-25				9/17/2024
SOURCE OF FUNDS		2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR PERCENT INCREASE
	Fines and Forfeitures	225,000	225,000	- 0.00%
	County Appropriation - General	14,792,622	15,241,120	448,498 3.03%
	County Appropriation - 2 School Nurses	-	130,000	130,000 100.00%
	County Appropriation - Supplement Increase	-	130,000	130,000 100.00%
	County Appropriation - Charter Schools*	487,400	538,902	51,502 10.57%
	CURRENT EXPENSE REVENUE TOTAL	15,505,022	16,265,022	760,000 4.90%
	Local Revenue	15,017,622	16,265,022	
	Allotted ADM per DPI	4,745	4,648	
	Local Revenue per ADM	3,165	3,499	
	Projected Charter School ADM	154	154	
	Total Budget for Charter Schools*	487,400	538,902	
		2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR PERCENT INCREASE
	Current Expense General Appropriation	15,280,022	15,780,022	500,000 3.27%
	County Special Request Appropriation		260,000	
			16,040,022	

CAPITAL OUTLAY FUND 2024-25		9/17/2024
DESCRIPTION		2024-25 PROPOSED BUDGET
CATEGORY I		
1 Carpet & Tile Replacements	Lottery R&R	45,000
2 Roof Renovations/Replacements	Lottery R&R	80,000
3 Fire Alarm Replacements	Lottery R&R	140,000
4 Door Access Systems	Lottery R&R	60,000
5 Parkway Addition	Lottery R&R	500,000
6 Replace Kitchen/Cafeteria Equipment	Lottery	75,000
7 Gym Floors - Refinishing	Lottery	25,000
8 Door/Window Replacements	Lottery	20,000
9 Pavement and Sidewalk Maintenance/Repair	Lottery	80,000
10 Softball/Baseball Field Lighting - WHS	Lottery	180,000
11 Fencing Replacements	Lottery	100,000
12 Phase 1 Renovations	Long Term Capital	2,000,000
13 Bi-Directional Amplifiers/Radios	Long Term Capital	250,000
14 Gym Presentation Systems	Long Term Capital	25,000
15 Playground Updates/Renovations	Long Term Capital	30,000
16 HP, BR, GV Classrooms, Bathrooms, Decking Renovations	Long Term Capital	15,000
17 Security Cameras	Long Term Capital	25,000
18 Aerial Man Lift with Tracks	CIP Reserves	55,000
19 Heavy Vehicle Lift Replacement	CIP Reserves	175,000
20 HVAC/Sewer Pumps	CIP Reserves	25,000
TOTAL CATEGORY I		3,905,000
CATEGORY II		
1 1:1 Devices	CIP Reserves	300,000
2 Classroom Presentation Technology	CIP Reserves	80,000
3 Facilities - Furniture/Equipment	Current Capital	65,000
4 Custodial Equipment	Current Capital	22,000
5 Maintenance Equipment	Current Capital	12,000
6 Transportation Equipment	Current Capital	6,000
7 Classroom Furniture Replacements	Current Capital	30,000
8 Band Equipment	Current Capital	15,000
9 Arts Programs	Current Capital	15,000
10 Cafeteria Tables	Current Capital	15,000
TOTAL CATEGORY II		560,000
CATEGORY III		
1 Maintenance Vehicle Replacements	Current Capital	130,000
2 Activity Bus Replacements	Current Capital	140,000
TOTAL CATEGORY III		270,000
CAPITAL OUTLAY BUDGET TOTAL		4,735,000

CAPITAL OUTLAY FUND 2024-25				9/17/2024
SOURCE OF FUNDS	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR	PERCENT INCREASE
NC Public School Building Lottery Fund	355,000	480,000	125,000	35.21%
NC Public School Building Lottery R&R Fund	589,932	825,000	235,068	39.85%
County Appropriation	5,030,000	3,430,000	(1,600,000)	-31.81%
CAPITAL OUTLAY TOTAL	5,974,932	4,735,000	(1,239,932)	-20.75%

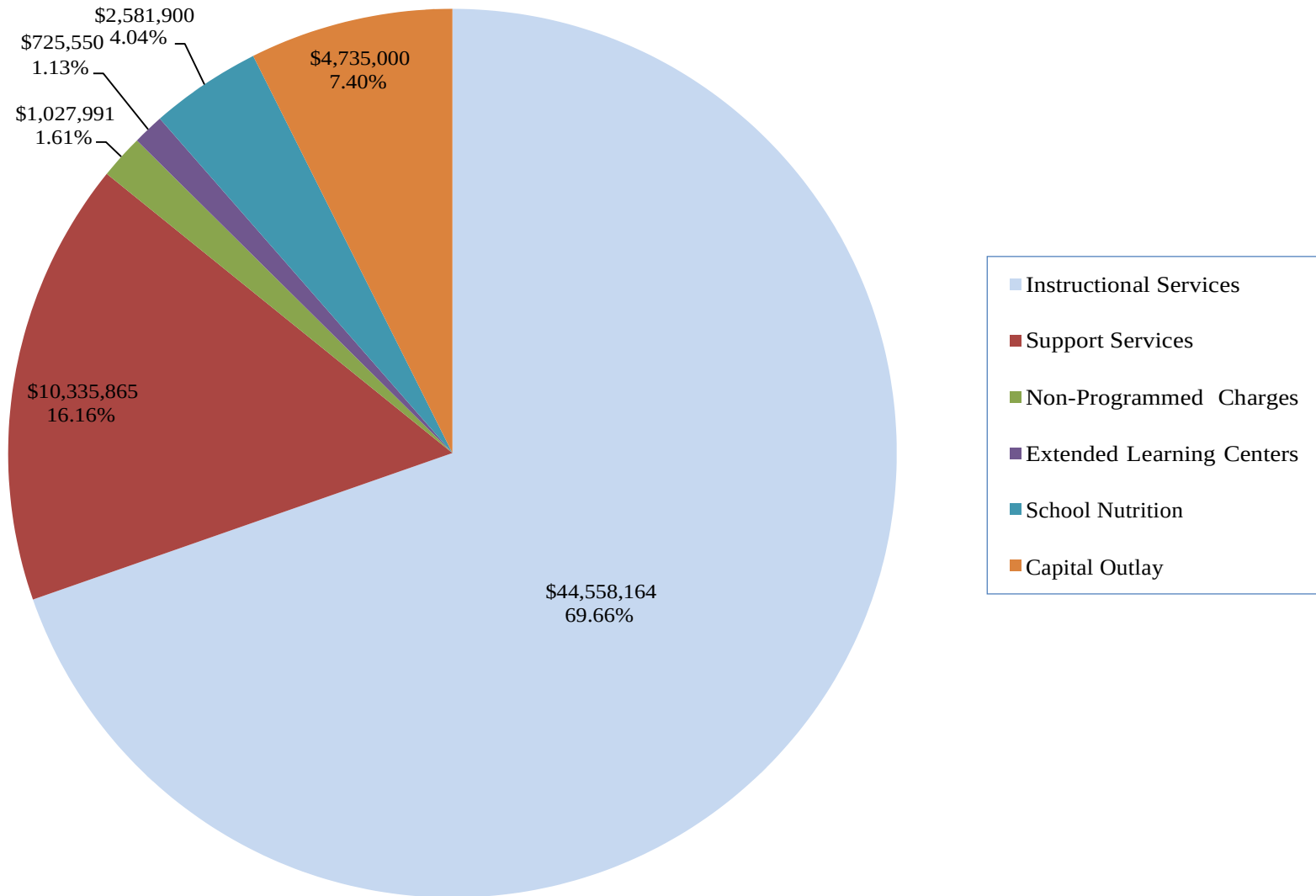
CURRENT EXPENSE AND CAPITAL OUTLAY FUND REVENUE 2024-25					9/17/2024
SOURCE OF FUNDS		2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	CHANGE FROM PRIOR YR	PERCENT INCREASE
Fines and Forfeitures		225,000	225,000	-	0.00%
NC Public School Building Lottery Fund		355,000	480,000	125,000	35.21%
NC Public School Building Lottery R&R Fund		589,932	825,000	235,068	39.85%
County Appropriation		20,310,022	19,470,022	(840,000)	-4.14%
TOTAL		21,479,954	21,000,022	(479,932)	-2.23%

SPECIAL REVENUE FUND 2024-25		9/17/2024
DESCRIPTION		
1 NC PRE-K PROGRAM		
Salaries/Benefits/Program		340,000
NC PRE-K BUDGET TOTAL		340,000
2 DHHS SCHOOL NURSE CONTRACT		
Salaries/Benefits		50,000
DHHS SCHOOL NURSE BUDGET TOTAL		50,000
3 ABC ALCOHOL EDUCATION PROGRAM		
Salaries/Benefits		70,000
ABC ALCOHOL EDUCATION BUDGET TOTAL		70,000
4 CAREER AND COLLEGE PROMISE AGREEMENT		
Salaries/Benefits		116,000
CAREER AND COLLEGE PROMISE AGREEMENT BUDGET TOTAL		116,000
SPECIAL REVENUE FUND TOTAL EXPENSES		576,000
SOURCE OF FUNDS		
NC Pre-K / Children's Council Agreement		340,000
DHHS School Nurse Contract		50,000
ABC Revenue Restricted-Alcohol Education		70,000
Caldwell Community College Agreement		116,000
SPECIAL REVENUE FUND TOTAL REVENUES		576,000

SCHOOL NUTRITION FUND 2024-25			
	<u>PROGRAM EXPENSES</u>		
5.7200.035.151	CLERICAL SALARY		46,500
5.7200.035.165	SUBSTITUTES		3,000
5.7200.035.174	SALARY-CAFETERIA WORKER		580,000
5.7200.035.176	SALARY-MANAGER		324,000
5.7200.035.184	LONGEVITY PAY		7,500
5.7200.035.185	BONUS ANNUAL LEAVE		500
5.7200.035.188	ANNUAL LEAVE		10,000
5.7200.035.189	SHORT-TERM DISABILITY		500
5.7200.035.199	OVERTIME PAY		5,000
5.7200.035.211	EMPLOYERS SOC SEC COST		72,000
5.7200.035.221	EMPLOYERS RETIREMENT COST		217,000
5.7200.035.231	EMPLOYERS HOSP INS COST		204,000
5.7200.035.312	WORKSHOP EXPENSES		100
5.7200.035.313	ADVERTISING FEES		500
5.7200.035.314	PRINTING/BINDING		700
5.7200.035.326	CONTRACTED REPAIRS/MATERIALS		500
5.7200.035.342	POSTAGE		1,000
5.7200.035.361	MEMBERSHIP DUES		500
5.7200.035.411	OFFICE SUPPLIES		1,000
5.7200.035.418	SOFTWARE		19,500
5.7200.035.422	REPAIR PARTS/MATERIALS		5,000
5.7200.035.423	VEHICLE GAS/FUEL		500
5.7200.035.424	VEHICLE OIL		100
5.7200.035.425	VEHICLE TIRES & TUBES		500
5.7200.035.451	FOOD PURCHASED		850,000
5.7200.035.452	USDA COMMODITY FOODS USED		143,000
5.7200.035.453	FOOD PROC. SUPPLIES		62,000
5.7200.035.461	FURNITURE & EQUIPMENT-INVENTORIED		1,000
5.7200.035.541	EQUIPMENT		1,000
5.7200.035.571	DEPRECIATION		25,000
Grand Total Expenses			2,581,900
	<u>PROGRAM REVENUES</u>		
5.3250.035.000	SALES & USE TAX REFUND		1,000
5.3811.035.000	USDA GRANTS		1,520,000
5.3814.035.000	USDA GRANTS SUMMER FEEDING		25,000
5.3815.035.000	USDA GRANTS/COMM.FOODS		143,000
5.4311.035.000	PAID STUDENT BREAKFASTS		65,000
5.4314.035.000	SALES LUNCH FULL PAY		500,000
5.4316.035.000	LUNCH ADULT CASH		45,000
5.4318.035.000	SUPPLEMENTAL SALES		250,000
5.4321.035.000	CATERED BREAKFASTS		250
5.4322.035.000	CATERED LUNCHESES		500
5.4323.035.000	CATERED SUPPERS & BANQUETS		1,000
5.4324.035.000	CATERED SUPPLEMENTS		11,000
5.4341.035.000	STATE REIMBURSEMENT BREAKFAST		4,000
5.4342.035.000	STATE REIMBURSEMENT LUNCH		10,000
5.4490.035.000	MISC LOCAL OPERATING REV		150
5.4820.035.000	DISPOSITION SCHOOL FIXED ASSETS		6,000
Grand Total Revenues			2,581,900

EXTENDED LEARNING CENTERS FUND 2024-25											
		Blowing	Cove	Green	Hardin			Valle	Holiday/	Summer	
<u>Expenses</u>	<u>Bethel</u>	<u>Rock</u>	<u>Creek</u>	<u>Valley</u>	<u>Park</u>	<u>Mabel</u>	<u>Parkway</u>	<u>Crucis</u>	<u>Snowday</u>	<u>Camp</u>	<u>Total</u>
Salaries	18,210	32,853	30,263	30,263	95,606	18,210	81,408	39,905	10,000	40,000	396,716
Longevity		503									503
Social Security	1,392	2,513	2,315	2,315	7,314	1,392	6,228	3,053	732	3,000	30,254
Retirement					7,724		8,239		1,595	3,200	20,758
Health Insurance					6,745		6,745			3,193	16,683
Substitutes	500	1,000	1,000	1,000	2,000	500	1,500	1,000	400	1,000	9,900
Local Supplement					1,526		1,526				3,052
Training Hours	250	750	750	750	1,500	250	1,000	750			6,000
Staff Bonuses	1,000	1,500	1,500	1,500	2,500	1,000	2,500	1,500			13,000
Personnel Subtotal	21,352	39,119	35,828	35,828	124,915	21,352	109,146	46,207	12,727	50,393	496,865
Snacks	900	2,200	2,000	3,200	5,500	1,300	4,000	2,600	500	3,000	25,200
Center Supplies	500	900	700	700	2,000	500	1,500	700	500	1,000	9,000
Field Trips/presenters										2,000	2,000
Program Subtotal	1,400	3,100	2,700	3,900	7,500	1,800	5,500	3,300	1,000	6,000	36,200
Site Total Costs	22,752	42,219	38,528	39,728	132,415	23,152	114,646	49,507	13,727	56,393	533,065
Administrative and Other Program Costs											192,485
Grand Total Expenses											725,550
Revenues											
Other											
Grand Total Revenues	16,200	70,515	56,700	39,001	196,000	20,934	121,500	104,700	35,700	64,300	725,550
Net Gain or Loss	(6,552)	28,296	18,172	(727)	63,586	(2,218)	6,854	55,193	21,973	7,907	192,485
Administrative Costs	Assistant	Director		Other Program Costs							
704.113 ELC Director	53,745	43,062		704.362 Bank Fees			100				
704.184 Longevity	1,209	646		704.312 Workshop expenses			2,000				
704.211 Social Security	4,112	3,294		704.332 Travel			2,500				
704.221 Retirement	12,920	10,352		704.342 Postage			100				
704.231 Health Insurance	8,094	8,094		704.399 Other (Scholarships)			10,108				
Local Supplement	2,790			704.411 Supplies			19,357				
				704.418 Software			6,000				
				704.461 Computer Equipment			2,000				
	82,871	65,449		704.462 Furniture & Equipment			2,000				
Total Administrative Personnel Costs		148,320		Total Program Admin Costs			44,165				

WATAUGA COUNTY BOARD OF EDUCATION
FY 2024-25 PROJECTED EXPENDITURES



WATAUGA COUNTY BOARD OF EDUCATION
FY 2024-25 PROJECTED REVENUES

