

**MADISON COUNTY SCHOOLS BUDGET RESOLUTION
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

BE IT RESOLVED BY THE MADISON COUNTY BOARD OF EDUCATION:

Section 1. The following amounts are estimated to be available to support operation of the school administrative unit for **State Public School Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Purpose	Description	Initial Budget
5000	Instructional Services	\$17,372,405.19
6000	System-wide Support Services	\$ 3,941,739.92
7000	Ancillary Services	<u>\$ 8,826.86</u>
Total		\$21,322,971.97

Section 2. The following revenues are estimated to be available for **State Public School Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Initial Budget
3100	State Public School Fund	<u>\$21,322,971.97</u>
Total		\$21,322,971.97

Section 3. The following amounts are estimated to be available to support operation of the school administrative unit in the **Local Current Expense** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Purpose	Description	Initial Budget
5000	Instructional Services	\$2,130,918.19
6000	System-wide Support Services	\$1,758,214.00
7000	Ancillary Services	\$ 111,794.00
8000	Non-Programmed Charges	<u>\$ 180,773.81</u>
Total		\$4,181,700.00

Section 4. The following revenues are estimated to be available for **Local Current Expense** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Initial Budget
4110	County Appropriation	\$3,491,700.00
4410	Fines & Forfeitures	\$ 90,000.00
4890	Article 46	<u>\$ 600,000.00</u>
Total		\$4,181,700.00

Section 5. The following amounts are estimated to be available to support operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Purpose	Description	Initial Budget
5000	Instructional Services	\$1,396,645.10
6000	System-wide Support Services	\$ 157,966.11
8000	Non-Programmed Charges	<u>\$ 29,403.24</u>
Total		\$1,584,014.45

Section 6. The following revenues are estimated to be available for **Federal Grants Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Initial Budget
3600	Federal Grants through DPI	<u>\$1,584,014.45</u>
Total		\$1,584,014.45

Section 7. The following amounts are estimated to be available to support operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Purpose	Description	Initial Budget
6000	System-wide Support Services	\$1,065,444.63
9000	General Capital Projects	<u>\$3,588,196.13</u>
Total		\$4,653,640.76

Section 8. The following revenues are estimated to be available for **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Initial Budget
3400	State Allocations Restricted	\$2,893,930.47
3700	Federal Allocations	\$ 926,633.29
4142	Local Gov't Sales Tax	<u>\$ 833,077.00</u>
Total		\$4,653,640.76

Section 9. The following amounts are estimated to be available to support operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Purpose	Description	Initial Budget
7000	Ancillary Services	\$1,981,073.18
8000	Non-Programmed Charges	<u>\$ 90,000.00</u>
Total		\$2,071,073.18

Section 10. The following revenues are estimated to be available for **Child Nutrition Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Initial Budget
3000	Federal Revenue	\$1,376,725.18
4000	Local Revenue Sources	<u>\$ 694,348.00</u>
Total		\$2,071,073.18

Section 11. The following amounts are estimated to be available to support operation of the school administrative unit in the **Enterprise Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Purpose	Description	Initial Budget
5000	Instructional Services	\$ 83,637.82
7000	Ancillary Services	<u>\$1,294,827.18</u>
Total		\$1,378,465.00

Section 12. The following revenues are estimated to be available for **Enterprise Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Initial Budget
4000	Local Revenue Sources	<u>\$1,378,465.00</u>
Total		\$1,378,465.00

Section 13. The following amounts are estimated to be available to support operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Purpose	Description	Initial Budget
5000	Instructional Services	\$2,133,018.51
6000	System-wide Support Services	\$ 234,236.15
7000	Ancillary Services	<u>\$ 448,002.61</u>
Total		\$2,815,257.27

Section 14. The following revenues are estimated to be available for **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Initial Budget
3000	Federal Reveune	\$1,971,989.41
4000	Local Revenue Sources	<u>\$ 843,267.86</u>
Total		\$2,815,257.27

Section 15. **Total Amount of Budget Resolution All Funds** **\$38,007,122.63**

Section 16. **Copies of the Budget Resolution shall be furnished immediately to the Superintendent and Finance Officer for direction in carrying out their duties.**

Read, Approved and Adopted this 27th day of October 2025 on motion by

_____, seconded by _____ and carried _____.

Karen Blevins, Chair

Dr. Will Hoffman, Superintendent

State Allotment Amounts 2025-2026 as of 10.27.25

	Dollars	Positions	Months
001 Classroom Teachers		95.06	
002 Central Office Administration	\$ 738,803.00		
003 Non-Instructional Support Personnel	\$ 688,842.00		
004 K-5 Program Enhancement Teachers		5	
005 School Building Administration			93
006 School Health Personnel Positions		6	
007 Instructional Support Personnel		5	
013 CTE Months of Employment			139
014 CTE Program Support	\$ 41,715.00		
015 School Technology Fund	\$ 24,409.00		
019 Small County Supplemental Funding	\$ 1,684,100.00		
024 Disadvantaged Students Supplemental	\$ 103,025.00		
027 Teacher Assistants	\$ 691,119.00		
031 Low Wealth Counties Supplemental	\$ 501,969.00		
032 Exceptional Children	\$ 1,677,835.00		
034 Academically or Intellectually Gifted	\$ 124,694.00		
054 Limited English Proficiency	\$ 73,726.00		
055 Cooperative Innovative High Schools	\$ 200,000.00		
056 Transportation of Pupils	\$ 1,662,928.00		
061 Classroom Materials	\$ 65,172.00		
067 Assistant Principal Interns	\$ 52,522.44		
069 At Risk Student Services	\$ 638,315.00		
083 CTE Credentialing Program	\$ 5,831.00		
085 Literacy Intervention	\$ 37,034.00		
131 Textbooks & Digital Resources	\$ 221,000.00		
230 Hurricane Relief and Recovery	\$ 7,506.49		

**MADISON COUNTY BOARD OF EDUCATION
LOCAL COUNTY BUDGET 2025-206
FISCAL YEAR ENDING JUNE 30, 2026**

LOCAL CURRENT EXPENSE:

2.4110.000.000	Local Appropriation-County of Madison
2.4410.	Fines & Forfeitures
2.4890.025	Quarter Penny Revenues
TOTAL LOCAL CURRENT EXPENSE REVENUES	

CAPITAL OUTLAY 40/42 FUNDS

4.4142.077.000	40/42 Appropriation
TOTAL CAPITAL OUTLAY PROGRAM REVENUES	

EARLY CHILDHOOD EDUCATION CENTER

7.4110.705.000.000	ECEC Appropriation-County of Madison
TOTAL ECEC PROGRAM REVENUES	

JUVENILE DETENTION CENTER (JDC)

8.4110.654	Juvenile Detention Center Revenue
TOTAL JUVENILE DETENTION CENTER REVENUE	

TOTAL REVENUES

REVENUES:

Budget	2025-2026
\$ 3,491,700	Madison County Appropriation
\$ 90,000	Fines/Forfeitures Clerk of Court
\$ 600,000	Quarter Penny Revenues
\$ 4,181,700	

Budget	2025-2026
\$ 833,077	40/42 funds from County
\$ 833,077	

Budget	2025-2026
\$ 264,240	Madison County Appropriation
\$ 264,240	

Budget	2025-2026
\$ 184,000	Juvenile Detention Center Revenue
\$ 184,000	

\$ 5,463,017	
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EXPENDITURE SECTION

INSTRUCTIONAL

REGULAR INSTRUCTIONAL

	Budget	2025-2026
2.7100.248.311.	12,000	Support of EMYS (formerly Communities in Schools)
2.XXXX.007.131	130,000	Counselor Position 11 mo./ Social Worker 10 mo.
2.51200.001.121	78,382	1:1 Teacher at MMS and Mechatronics Teacher at MHS
2.5110.001.121	248,352	4 Teaching Positions (K-3 Class Size) G.S. 115C-301
2.5110.027.142	110,000	4 Teacher Assistant Positions (K-3 Class Size)
2.5210.032.XXX	318,173	Exceptional Children Teacher & Asst.
2.5110.001.121	63,880	Personal Finance Teacher
2.5110.888.181	291,500	Supplements
2.5110.888.211	22,300	FICA Supplements
2.5400.005.181	41,984	Principal/AP Supplements
2.5110.055.411.	7,000	Community College Tuition/Textbooks Early College/MHS
2.5110.061.418	13,578	Substitute System and Homebase
2.5110.061.311	17,000	WRESA
2.5110.061.411.318	2,000	Science Department at MHS Funds
TOTAL REGULAR INSTRUCTIONAL	\$ 1,356,148	

CO-CURRICULAR INSTRUCTIONAL PROGRAMS

	Budget	2025-2026
2.5500.802.192.318	104,000	High School Athletic Supplements
2.5500.802.192.319	26,000	Middle School Athletic Supplements
2.5500.802.211.	9,550	FICA for Athletic Supplements
2.5500.802.221	17,600	Matching Retirement for Supplements
2.5500.882.411.XXX	19,500	Support for Athletic Supplies at MHS
2.5500.882.411.319	11,000	Support for Athletic Supplies at MMS
2.5502.802.411.318	3,000	High School Band Equipment
2.5500.802.192.318	1,000	High School Band Supplement
2.5500.802.192.319	1,000	Middle School Band Supplement
2.5502.803.411.318	1,000	High School Drama Supplies
2.5502.803.411.318	1,000	High School Art Supplies
2.5502.803.411.319	1,000	Middle School Drama Supplies
2.5502.803.411.319	1,000	Middle School Art Supplies
2.5502.802.411.319	2,000	Middle School Band Supplies
TOTAL CO-CURRICULAR INSTRUCTIONAL	\$ 198,650	

TOTAL INSTRUCTIONAL

\$ 1,554,798	
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SUPPORT SERVICES

IMPROVEMENT OF INSTRUCTIONAL SERVICES

	Budget	2025-2026
2.6110.801.312	850	Workshop Expense Testing/Curriculum
2.6110.801.332.	2,435	Travel Expenses Testing/Curriculum
2.6110.801.411.	10,000	Supplies Testing/Curriculum/Diversity
TOTAL IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$ 13,285	

BOARD OF EDUCATION

	Budget	2025-2026
2.6910.801.312.	1,500	Workshops Board of Education/Strategic Plan
2.6930.801.311.	35,000	Audit Services

**MADISON COUNTY BOARD OF EDUCATION
LOCAL COUNTY BUDGET 2025-206
FISCAL YEAR ENDING JUNE 30, 2026**

2.6920.801.311	Legal Services	\$	37,000	Attorney Fees
2.6910.801.311	Instructional Serv. Contract Services	\$	7,500	Low Wealth Consortium, Policy Updates
2.6910.801.181	Salary Board Members	\$	20,160	Board Member Stipends
2.6910.801.211	FICA Board Members	\$	1,550	FICA on Board Member Stipends
2.6910.801.361.	Membership Dues & Fees	\$	20,000	NCSBA Membership Dues, NCASA Dues, Small Schools Consortium
2.6910.801.371.	Liability Insurance	\$	10,850	Errors and Omissions/General Liability, Field Trip Accident Insurance
2.6910.801.459	BOE Meetings/Workshops	\$	3,650	Supplies for Meetings
2.6910.801.411	Board of Education Supplies	\$	9,764	Club Support, Survey Program, Teacher/Principal Year, ID Badges
TOTAL BOARD OF EDUCATION		\$	146,974	

EXECUTIVE ADMINISTRATION

		<u>Budget</u>	<u>2025-2026</u>	
2.6940.002.111	Superintendent Differential	\$	32,019	Differential for Superintendent Pay
2.6940.002.211	FICA/Medicare/Retirement/Health	\$	10,148	FICA for Superintendent Pay
2.6940.801.332.	Travel-Out of County	\$	2,000	Central Office Travel
2.6940.801.181.	Car Allowance-Supt.	\$	6,000	Superintendent Car Allowance
2.6940.801.341.	Telephones	\$	50,000	Phone System for All Schools/Cell Phones/Hot Spots Students
2.6940.801.311	Contracted Services	\$	3,000	Applitrack, Background Checks, Superintendent Annual Physical
2.6940.801.312	Workshops	\$	2,000	Workshops Central Office Staff
2.6940.801.314	Advertising	\$	3,000	Ads for Yearbooks, Banner for MHS, WHBK Sports Sponsor
2.6940.801.411.	Supplies & Materials	\$	11,000	Central Office Supplies
2.6940.801.418	Software - Personnel	\$	7,995	LINQ Human Resources Software/Annual Support
TOTAL EXECUTIVE ADMINISTRATION		\$	127,162	

OFFICE OF THE PRINCIPAL

		<u>Budget</u>	<u>2025-2026</u>	
2.5400.005.XXX	Assistant Principal	\$	85,596	Assistant Principal Salary
2.5400/6540.003.	Office Support/Custodian at Schools	\$	188,376	Office Support/Custodians at Schools
2.5400.801.312	Workshops	\$	3,000	Powerschool Workshops
2.5400.801.375	Surety Bond	\$	322	Honesty Blanket Bond Renewal
TOTAL OFFICE OF THE PRINCIPAL		\$	277,294	

FINANCIAL & PERSONNEL SERVICES

		<u>Budget</u>	<u>2025-2026</u>	
2.6610.801.311	Prof & Tech Services	\$	6,400	AESOP for School Substitute Teacher System
2.6610.801.327.	Rental Expense-Storage Building	\$	1,842	Storage Buildings Finance
2.6610.801.332.	Travel- out of county	\$	2,500	Finance Travel
2.6610.801.342.	Postage	\$	7,375	Postage for Postage Meter
2.6610.801.343.	Telecommunications-Network Services only	\$	600	Charter in Central Office
2.6610.801.411.	Supplies & Materials	\$	8,000	Supplies & Materials
2.6610.801.418.	Computer Software/Support	\$	16,000	Financial Software Support
2.6610.801.375.	Surety Bond	\$	770	Finance Officer Bond Renewal
2.6610.801.362.	Bank Service Fees	\$	4,000	Bank Fees
2.6610.801.372	Liability & Collision Insurance	\$	16,000	Insurance for School System
2.6610.801.373.	Property Insurance	\$	85,655	Property Insurance
2.6610.801.373	Flood Insurance	\$	9,758	Flood Insurance BCES
TOTAL PERSONNEL & FINANCIAL SERVICES		\$	158,900	

TRANSPORTATION

		<u>Budget</u>	<u>2025-2026</u>	
2.6550.056.175.	Transport. Personnel	\$	26,800	Bus Garage Employee
2.6550.056.211.	Matching Fica	\$	2,518	FICA Bus Garage Employee
2.6550.056.221.	Matching Retirement	\$	6,364	Retirement Bus Garage Employee
2.6550.056.231.	Hospitalization	\$	3,609	Health Insurance Bus Garage Employee
2.6550.056.311.	Contracted Services	\$	750	Contracted Services Bus Garage
2.6550.056.321.	Utilities - Electric	\$	6,700	Electric Bus Garage
2.6550.056.323.	Public Utilities - Water	\$	571	Water Bus Garage
2.6550.056.312	Staff Development	\$	500	Workshops Bus Garage
2.6550.056.319	Other Tech Services	\$	1,000	NCDENR Fees
2.6550.056.552	License and Title Fees	\$	2,000	License and Title Fees Bus Garage
2.6550.056.332.	Travel	\$	408	Travel Bus Garage
2.6550.056.341.	Telephone	\$	1,200	Telephone Bus Garage, Charter
2.6550.056.411.	Supplies & Materials	\$	2,500	Supplies Bus Garage
2.6550.056.421	Fuel for Facilities	\$	5,000	Heating oil for Bus Garage
2.6550.056.424.	Oil	\$	1,120	Oil for Buses/Vehicles
2.6550.056.425.	Tires & Tubes	\$	1,000	Tires and Tubes for Buses/Vehicles
2.6550.056.422.	Vehicle Repair Parts	\$	9,000	Repair Parts for Buses/Vehicles
2.6550.056.423	Gas/Diesel Fuel	\$	38,740	Fuel for Local Vehicles
2.6550.056.461	Non-Cap Equip.	\$	220	Non Capital Equipment
TOTAL TRANSPORTATION		\$	110,000	

**MADISON COUNTY BOARD OF EDUCATION
LOCAL COUNTY BUDGET 2025-206
FISCAL YEAR ENDING JUNE 30, 2026**

<u>OPERATION OF PLANT</u>		<u>Budget</u>	<u>2025-2026</u>
2.6530.820.321.	Utilities - Electric	\$	515,000 Electric Bills all Facilities
2.6530.820.322.	Gas for Facilities	\$	55,000 Gas Bills for Facilities
2.6530.820.323.	Utilities - Water	\$	89,000 Water/Sewer Bill all Facilities
2.6540.820.411.	Supplies & Materials	\$	20,000 Paper Towels, Toilet Paper, etc. all Facilities
2.6540.820.421	Fuel for Facilities	\$	68,500 Heating Oil for Facilities
TOTAL OPERATION OF PLANT		\$	747,500
<u>MAINTENANCE OF PLANT</u>		<u>Budget</u>	<u>2025-2026</u>
2.6580.821.319.	Technical Services	\$	3,500 NCDENR Fees, Waste Fees
2.6580.821.341.	Telephone	\$	1,500 Maintenance Telephone
TOTAL MAINTENANCE OF PLANT		\$	5,000
<u>NON-INSTRUCTIONAL SUPPORT PERSONNEL</u>		<u>Budget</u>	<u>2025-2026</u>
2.6580.003.151	Salary-Maintenance Office	\$	33,426 Maintenance Office Support
2.6580.003.175.	Salary-Maintenance of Plant	\$	198,135 Maintenance Employees Pay
2.6580.003.211.XXX.	Matching Fica	\$	17,715 FICA for Maintenance Employees
2.6580.003.221.XXX.	Matching Retirement	\$	55,667 Retirement for Maintenance Employees
2.6580.003.231.XXX.	Hospitalization	\$	40,500 Health Insurance for Maintenance Employees
2.6580.009.184.	Longevity	\$	4,200 Longevity Maintenance Employees
2.5110.003.232.	Workers' Compensation	\$	63,715 Workers Comp. Premium all Employees
2.5110.883.235	Life Insurance All Employees	\$	7,500 Life Insurance All Employees
2.7200.002.XXX	SN Director - Salary/Benefits	\$	99,794 CN Director Salary/Benefits
2.5850.069.XXX	Gatekeeper at Madison High	\$	40,965 Gatekeeper Salary/Benefits
2.5840.615.311	MOU w/ Health Dept. for Nurses	\$	80,000 Nurses contracted through Health Dept.
2.8100.036.717	Transfer-Charter Schools	\$	113,970 Charter School Payments from Local Appropriation
2.8400.035.715	Transfer-School Nutrition Funds	\$	66,804 School Nutrition Funds Transfer
2.5110.001.233	Unemployment	\$	4,000 Unemployment Payments from Local
2.5850.039.311	MOU w/ Sheriff's office for SRO's	\$	214,396 SRO's contracted through Sheriff's Office
TOTAL NON-INSTRUCTIONAL SUPPORT PERSONNEL		\$	1,040,787
TOTAL LOCAL CURRENT EXPENSE		\$	4,181,700
<u>CAPITAL OUTLAY</u>		<u>Budget</u>	<u>2025-2026</u>
40/42 Funds			
4.9026.077.XXX	License Fees	\$	130,575 License Fees Technology
4.6540.820.XXX	Maintenance Contract-Trash Removal	\$	96,169 Trash Removal for all Facilities
4.9026.077.529	Contracted Services (Maintenance)	\$	274,216 Maintenance Contracted Services
4.9021.077.4XX	Supplies & Materials	\$	332,117 Supplies & Materials
Total 40/42 Funds		\$	833,077
TOTAL CAPITAL OUTLAY FUNDS		\$	833,077
<u>EARLY CHILDHOOD EDUCATION CENTER</u>		<u>Budget</u>	<u>2025-2026</u>
7.7100.705.178	Salaries-ECEC Employees	\$	264,240 Salaries ECEC Employees
TOTAL ECEC PROGRAM		\$	264,240
<u>JUVENILE DETENTION CENTER</u>		<u>Budget</u>	<u>2025-2026</u>
8.5110.654.XXX	Juvenile Detention Center	\$	184,000 Juvenile Detention Center (Teachers, Supplies, etc.)
TOTAL JDC PROGRAM		\$	184,000
TOTAL EXPENSES		\$	5,463,017

Federal Allotment Amounts 2025-2026 as of 10.27.25

	Dollars	
017 CTE Support	\$ 43,759.00	
049 Preschool EC	\$ 23,593.00	
050 Title I Basic Programming	\$ 774,924.29	
060 EC Supplemental Funds	\$ 588,142.06	
103 Title II Improving Teacher Quality	\$ 98,184.00	
108 Title IV Student Support	\$ 52,215.00	
118 EC Targeted Assistance	\$ 1,321.39	Carryover
119 EC Preschool	\$ 1,875.71	Carryover

Capital Outlay Allotment Amounts 2025-2026 as of 10.27.25

Fund	Dollars
40/42 Funds Passed through the County	\$ 833,077.00
FEMA Funds	\$ 926,633.29
School Building Repair and Renovation	\$ 101,168.79
State Directed Grant MHS Stadium	\$ 1,392,556.25
State Capital & Infrastructure Funds for MHS Stadium	\$ 63,536.93
Lottery Funds	\$ 129,500.00
Helene Disaster Recovery from State	\$ 282,892.50
Allotment for Yellow School Busses	\$ 924,276.00

North Carolina Department of Public Instruction
Child Nutrition Services
Community Eligibility Provision (CEP) Schedule
School Year: 2026

Site ID	Site Name	Group	Eligible Students	Enrolled Students	Identified Student %	Claim Reimburse % Free	Claim Reimburse % Paid
306	Brush Creek Elementary	Group 2	203	369	55.01	96.13	3.87
312	Hot Springs Elementary	Group 2	98	132	74.24	96.13	3.87
318	Madison High	Group 3	168	368	45.65	74.78	25.22
320	Mars Hill Elementary	Group 3	226	475	47.58	74.78	25.22
319	Madison Middle	Group 1	232	446	52.02	83.23	16.77
317	Madison Early College	Group 4	129	269	47.96	80	20
321	Madison Velocity Learning Center	Group 4	11	11	100	80	20

Other Specific Revenue Allotment Amounts 2025-2026 as of 10.27.25

Fund	Dollars
Exceptional Children's Funds from Medicaid Reimb.	\$ 205,579.60
Cost Per Copy Funds	\$ 59,908.89
JROTC Funds	\$ 118,472.40
Gear Up 2.0 and 3.0	\$ 310,000.00
Workforce Innovation & Opportunity Act	\$ 148,425.01
Project Serv Grant	\$ 1,243,092.00
JCPC Grant	\$ 68,595.00
School Resource Officer Grant	\$ 132,000.00
Golden Leaf Building Project	\$ 98,967.10
JDC/Alternative School Program	\$ 184,000.00
Rotary Afterschool Tutoring Grant	\$ 12,831.70