



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: Joe Nash, Finance Officer

DATE: November 17, 2025

RE: 2025-26 Budget Resolution

Attached is the Budget Resolution for Watauga County Schools for fiscal year 2025-26.

A summary budget for all funds is as follows:

Fund 1 - State Public Schools	\$ 36,996,536
Fund 2 - Local Current Expense	16,886,584
Fund 3 - Federal Grants	2,593,342
Fund 4 - Capital Outlay	13,770,216
Fund 5 - School Nutrition	2,649,100
Fund 6 - Extended Learning Centers	779,869
Fund 8 - Special Revenues	3,964,491
Total	\$ 77,640,138

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 State Public School Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

5000 Instructional Services	\$ 32,983,373
6000 Support Services	3,966,790
7000 Ancillary Services	46,373

TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION \$ 36,996,536

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

TOTAL STATE PUBLIC SCHOOL FUND REVENUE \$ 36,996,536

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, 2025, and ending June 30, 2026:

5000 Instructional Services	\$ 8,916,128
6000 Support Services	7,415,470
7000 Ancillary Services	94,986
8000 Non-Programmed Charges	460,000

TOTAL LOCAL CURRENT EXPENSE FUND APPROPRIATION \$ 16,886,584

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

TOTAL LOCAL CURRENT EXPENSE FUND REVENUE \$ 16,886,584

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, 2025, and ending June 30, 2026:

5000 Instructional Services	\$ 1,926,590
6000 Support Services	94,275
8000 Non-Programmed Charges	572,477

TOTAL FEDERAL GRANTS FUND APPROPRIATION \$ 2,593,342

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

TOTAL FEDERAL GRANTS FUND REVENUE \$ 2,593,342

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, 2025, and ending June 30, 2026:

5000 Instructional Services	\$ 2,532,747
6000 Support Services	1,136,171
9000 Capital Outlay	10,101,298

TOTAL CAPITAL OUTLAY FUND APPROPRIATION	\$ 13,770,216
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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, 2025, and ending June 30, 2026:

TOTAL CAPITAL OUTLAY FUND REVENUE	\$ 13,770,216
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Section 9 – 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, 2025, and ending June 30, 2026:

7000 Ancillary Services	\$ 2,649,100
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TOTAL SCHOOL NUTRITION FUND APPROPRIATION	\$ 2,649,100
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Section 10 – The following revenues are estimated to be available to the School Nutrition Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

TOTAL SCHOOL NUTRITION FUND REVENUE	\$ 2,649,100
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Section 11 – 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, 2025, and ending June 30, 2026:

7000 Ancillary Services	\$ 779,869
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TOTAL EXTENDED LEARNING CENTERS FUND APPROPRIATION	\$ 779,869
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Section 12 – The following revenues are estimated to be available to the Extended Learning Centers Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

TOTAL EXTENDED LEARNING CENTERS FUND REVENUE	\$ 779,869
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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, 2025, and ending June 30, 2026:

5000 Instructional Services	\$ 2,973,680
6000 Support Services	988,061
7000 Ancillary Services	2,750
TOTAL SPECIAL REVENUE FUND APPROPRIATION	\$ 3,964,491

Section 14 – The following revenues are estimated to be available to the Special Revenue Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

TOTAL SPECIAL REVENUE FUND REVENUE	\$ 3,964,491
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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 November 2025.

Chair 
Watauga County Board of Education

STATE PUBLIC SCHOOL FUND 2025-26				11/17/2025
EXECUTIVE SUMMARY				
5000 INSTRUCTIONAL SERVICES				2025-26 PROPOSED BUDGET
	204 Classroom Teachers			17,342,530
	10 Art & PE Teachers			793,620
	20 School Health Personnel			1,758,675
	19 Instructional Support Personnel			1,590,532
	17 School Administators			1,880,685
	23 CTE Teachers Payroll			1,963,432
	49 EC Department Staff			3,556,242
	30 Teacher Assistants			1,429,900
	Hurricane Related Funding for Specialists			129,885
	Teacher Bonuses			716,366
	Substitutes			331,562
	Supplies			926,509
	Driver Training			87,790
	Literacy Intervention			77,967
	Hurricane Related Summer School Funding			397,678
6000 SUPPORT SERVICES				
	6 Directors			928,066
	Transportation Services			1,554,179
	Custodial Services			1,085,781
	Clerical Staff			255,168
	Technology Funds			114,803
	Supplies			28,794
7000 ANCILLARY SERVICES				
	.5 Director			46,373

LOCAL CURRENT EXPENSE FUND 2025-26				11/17/2025
EXECUTIVE SUMMARY				
5000 INSTRUCTIONAL SERVICES				2025-26 PROPOSED BUDGET
	58 Teachers			4,012,328
	2 School Health Personnel			143,481
	4.5 Instructional Support Personnel			378,753
	1 School Administator			110,312
	22 Office Clerical Staff			1,279,900
	Teacher Assistants			175,000
	Substitutes			102,268
	Supplements & Other Payroll			1,945,428
	Supplies			492,333
	Staff Development & Travel			122,725
	Athletics			153,600
6000 SUPPORT SERVICES				
	4 Directors			560,905
	14 Maintenance Staff			954,701
	12 Office and Technology Staff			948,644
	Custodial Staff			333,760
	Supplements & Other Payroll			430,674
	Insurance			373,879
	Legal & Financial Services			140,000
	Transportation Services			161,000
	Technology			385,000
	Facilities Maintenance			665,000
	Utilities			2,281,207
	Supplies			180,699
7000 ANCILLARY SERVICES				
	Supplements & Other Payroll			94,986
8000 NON-PROGRAMMED CHARGES				
	Charter Schools			460,000

FEDERAL GRANTS FUND 2025-26				11/17/2025
EXECUTIVE SUMMARY				
5000 INSTRUCTIONAL SERVICES				2025-26 PROPOSED BUDGET
	23 Teachers			1,652,683
	1 Other Staff			56,727
	1 Instructional Support Personnel			68,997
	Workshops & Supplies			148,183
6000 SUPPORT SERVICES				
	1 Directors			92,275
	Supplies			2,000
8000 NON-PROGRAMMED CHARGES				
	Indirect Costs			125,227
	Unbudgeted Funds			447,250

CAPITAL OUTLAY FUND 2025-26				11/17/2025
EXECUTIVE SUMMARY				
5000 INSTRUCTIONAL SERVICES				2025-26 PROPOSED BUDGET
	Prior Year Approved Lottery Funds			223,211
	Prior Year Approved Lottery R&R Funds			1,465,536
	Replace Kitchen/Cafeteria Equipment	Lottery Fund		85,000
	Gym Floor Replacement	Lottery Fund		25,000
	Cove Creek Oil Tank Replacement	Lottery Fund		100,000
	Carpet & Tile Replacement	R&R Lottery Fund		60,000
	Mold Remediation			52,000
	Technology			415,000
	Furniture/Equipment for Schools			107,000
6000 SUPPORT SERVICES				
	Transportation Radio & Repeater Lease			280,250
	Yellow Bus Purchases			469,267
	Activity Bus Purchase			158,000
	Maintenance Trucks			130,000
	Furniture/Equipment for Trans., Maint., CO			98,654
9000 CAPITAL OUTLAY				
	New Valle Crucis School Supplies			12,500
	Hurricane FEMA/Ins. Contracted Services			9,230,656
	Hurricane FEMA/Ins. Rental-Lease			156,000
	Hurricane FEMA/Ins. Furn. & Equipment			702,142

SCHOOL NUTRITION FUND 2025-26			
PROGRAM EXPENSES			
5.7200.035.113	DIRECTOR SALARY		\$ 90,000.00
5.7200.035.151	CLERICAL SALARY		\$ 48,000.00
5.7200.035.165	SUBSTITUTES		\$ 7,000.00
5.7200.035.174	SALARY-CAFETERIA WORKER		\$ 590,000.00
5.7200.035.176	SALARY-MANAGER		\$ 322,000.00
5.7200.035.184	LONGEVITY PAY		\$ 7,500.00
5.7200.035.185	BONUS ANNUAL LEAVE		\$ 600.00
5.7200.035.188	ANNUAL LEAVE		\$ 20,000.00
5.7200.035.189	SHORT-TERM DISABILITY		\$ 3,000.00
5.7200.035.199	OVERTIME PAY		\$ 8,000.00
5.7200.035.211	EMPLOYERS SOC SEC COST		\$ 73,000.00
5.7200.035.221	EMPLOYERS RETIREMENT COST		\$ 226,000.00
5.7200.035.231	EMPLOYERS HOSP INS COST		\$ 272,000.00
5.7200.035.314	MARKETING COSTS		\$ 700.00
5.7200.035.326	CONTRACTED REPAIRS/MATERIALS		\$ 4,000.00
5.7200.035.342	POSTAGE		\$ 800.00
5.7200.035.361	MEMBERSHIP DUES		\$ 700.00
5.7200.035.392	INDIRECT COST		\$ 50,000.00
5.7200.035.411	OFFICE SUPPLIES		\$ 700.00
5.7200.035.418	SOFTWARE		\$ 20,000.00
5.7200.035.422	REPAIR PARTS/MATERIALS		\$ 10,000.00
5.7200.035.423	VEHICLE GAS/FUEL		\$ 500.00
5.7200.035.424	VEHICLE OIL		\$ 100.00
5.7200.035.425	VEHICLE TIRES & TUBES		\$ 500.00
5.7200.035.451	FOOD PURCHASED		\$ 720,000.00
5.7200.035.452	USDA COMMODITY FOODS USED		\$ 172,000.00
5.7200.035.453	FOOD PROC. SUPPLIES		\$ 60,000.00
5.7200.035.461	FURNITURE & EQUIPMENT-INVENTORIED		\$ 1,000.00
5.7200.035.541	EQUIPMENT		\$ 1,000.00
5.7200.035.571	DEPRECIATION		\$ 30,000.00
Grand Total Expenses			\$ 2,649,100.00
PROGRAM REVENUES			
5.3250.035.000	SALES & USE TAX REFUND		\$ 500.00
5.3811.035.000	USDA GRANTS		\$ 1,325,000.00
5.3814.035.000	USDA GRANTS SUMMER FEEDING		\$ 30,000.00
5.3815.035.000	USDA GRANTS/COMM.FOODS		\$ 172,000.00
5.4311.035.000	PAID STUDENT BREAKFASTS		\$ 75,000.00
5.4314.035.000	STUDENT LUNCH FULL PAY		\$ 525,000.00
5.4316.035.000	LUNCH ADULT CASH		\$ 40,000.00
5.4318.035.000	SUPPLEMENTAL SALES		\$ 270,000.00
5.4321.035.000	CATERED BREAKFASTS		\$ 300.00
5.4322.035.000	CATERED LUNCHEs		\$ 500.00
5.4323.035.000	CATERED SUPPERS & BANQUETS		\$ 1,000.00
5.4324.035.000	CATERED SUPPLEMENTS		\$ 15,000.00
5.4341.035.000	STATE REIMBURSEMENT REDUCED BREAKFAST		\$ 3,000.00
5.4342.035.000	STATE REIMBURSEMENT REDUCED LUNCH		\$ 7,000.00
5.4450.035.000	INTEREST EARNED ON INVESTMENTS		\$ 20,000.00
5.4490.035.000	MISC LOCAL OPERATING REV		\$ 300.00
5.4820.035.000	DISPOSITION SCHOOL FIXED ASSETS		\$ 7,500.00
5.4880.035.000	INDIRECT COST ALLOCATED		\$ 112,000.00
5.4921.035.000	TRANSFER FROM PUBLIC SCHOOL FUND		\$ 45,000.00
Grand Total Revenues			\$ 2,649,100.00

EXTENDED LEARNING CENTERS FUND 2025-26											
		Blowing	Cove	Green	Hardin			Valle	Holiday/	Summer	
Expenses	Bethel	Rock	Creek	Valley	Park	Mabel	Parkway	Crucis	Snowday	Camp	Total
Salaries	1,309	29,567	23,958	27,236	106,707	16,389	59,411	27,236	12,862	40,833	345,510
Longevity		503									503
Social Security	100	2,262	1,833	2,084	8,163	1,254	4,545	2,084	984	3,124	26,432
Retirement			1,617		8,723		9,305		458	4,054	24,157
Health Insurance			4,452		8,904		8,904				22,261
Substitutes					500		400		500	500	1,900
Local Supplement					1,526		1,526				3,052
Training Hours			400	160	1,500	160	400	400		2,000	5,020
Staff Bonuses		2,500	2,900	2,900	11,100	1,500	4,800	2,900			28,600
Personnel Subtotal	1,409	34,832	35,161	32,380	147,124	19,303	89,291	32,620	14,804	50,511	457,435
Snacks	100	2,000	3,000	1,750	7,500	1,500	2,700	1,300	1,000	1,613	22,463
Center Supplies	50	1,200	1,500	1,000	3,000	1,000	2,000	2,500	1,500	2,000	15,750
Field Trips/presenters									1,000	10,000	11,000
Program Subtotal	150	3,200	4,500	2,750	10,500	2,500	4,700	3,800	3,500	13,613	49,213
Site Total Costs	1,559	38,032	39,660	35,130	157,624	21,803	93,991	36,420	18,304	64,124	506,647
Administrative and Other Program Costs			187	187	375	52	375				273,222
Grand Total Expenses	1,559	38,032	39,847	35,317	157,999	21,855	94,366	36,420	18,304	64,124	779,869
Revenues											
From Fund Balance											59,125
Parent Pay	792	80,811	65,835	33,255	160,497	18,288	103,575	76,581	24,000	79,800	643,434
Other (DSS)											77,310
Grand Total Revenues	792	80,811	65,835	33,255	160,497	18,288	103,527	76,581	24,000	79,800	779,869
Net Gain or Loss	(767)	42,779	26,175	(1,875)	2,873	(3,515)	9,536	40,161	5,696	15,676	(0)
Administrative Costs	Assistant	Director	Other Program Costs								
704.113 ELC Director	53,745	43,062	704.362 Bank Fees				100				
Assistant Director Bonus	2,400		704.312 Workshop expenses				3,000				
704.184 Longevity	1,209	646	704.332 Travel				2,500				
704.211 Social Security	4,112	3,294	704.342 Postage				100				
704.221 Retirement	12,920	10,352	704.399 Other (Scholarships)				32,625				
704.231 Health Insurance	8,904	4,452	704.411 Supplies				2,000				
Local Supplement	2,790		704.418 Software				8,000				
			Indirect Costs				45,335				
			Emergency Funds				21,000				
			704.461 Computer Equipment				4,000				
	86,080	61,806	704.462 Furniture & Equipment				5,500				
Total Administrative Personnel Costs		147,886	Total Program Admin Costs				124,160				

SPECIAL REVENUE FUND 2025-26				11/17/2025
EXECUTIVE SUMMARY				
5000 INSTRUCTIONAL SERVICES				2025-26 PROPOSED BUDGET
	Medicaid Reimbursements Used for EC Program			900,402
	GEAR UP Program			175,342
	PROJECT SERV Grant			853,750
	Pre-K Program			344,415
	School Safety Grant & SRO			234,395
	Salary and Benefits for Drug Education Personnel			90,913
	Salary and Benefits for One School Nurse			77,585
	Second Harvest Grant for Mental Health Specialist			90,000
	CCC&TI Agreement Re: WCS CTE Teachers			116,405
	National Board Certifications			25,000
	Miscellaneous Other Grants			65,473
6000 SUPPORT SERVICES				
	Medicaid Reimbursements for EC Legal Services			70,292
	1:1 District Technology			75,181
	Electric Utilities			842,588
7000 ANCILLARY SERVICES				
	Nutrition Food Purchases			2,750