

**FY 2025-26 STATE AID BUDGET
REVISIONS 05/21/2026**

Approved 03-19-2026 For Approval 05-21-2026

REVENUE

	Current Budget	Revised Budget	Budget Change	Actual as of (04/30/2026)	Remaining Balance	% of Budget
State-Aid Grant	\$470,915.00	\$470,915.00	\$0.00	\$392,195.00	\$78,720.00	83.28%
E-Rate Discount Revenue	\$40,079.34	\$40,079.34	\$0.00	\$33,399.40	\$6,679.94	83.33%
Fund Balance Appropriated	\$87,824.71	\$87,824.71	\$0.00	\$0.00	\$87,824.71	0.00%
Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL REVENUE	\$598,819.05	\$598,819.05	\$0.00	\$425,594.40	\$173,224.65	71.07%

EXPENDITURES

Personnel:

Salaries	\$212,400.00	\$212,400.00	\$0.00	\$174,656.26	\$37,743.74	82.23%
<i>Unemployment Insurance</i>	<i>\$66.00</i>	<i>\$86.00</i>	<i>\$20.00</i>	<i>\$53.14</i>	<i>\$32.86</i>	<i>61.79% #1</i>
<i>FICA</i>	<i>\$16,250.00</i>	<i>\$16,250.00</i>	<i>\$0.00</i>	<i>\$13,156.24</i>	<i>\$3,093.76</i>	<i>80.96%</i>
<i>Group Insurance</i>	<i>\$25,350.00</i>	<i>\$25,680.00</i>	<i>\$330.00</i>	<i>\$21,017.25</i>	<i>\$4,662.75</i>	<i>81.84% #2</i>
<i>Retirement</i>	<i>\$28,785.00</i>	<i>\$28,785.00</i>	<i>\$0.00</i>	<i>\$23,521.17</i>	<i>\$5,263.83</i>	<i>81.71%</i>
<i>Dental Insurance</i>	<i>\$900.00</i>	<i>\$771.00</i>	<i>(\$129.00)</i>	<i>\$630.35</i>	<i>\$140.65</i>	<i>81.76% #1,#2</i>
<i>Worker's Comp Insurance</i>	<i>\$675.00</i>	<i>\$454.00</i>	<i>(\$221.00)</i>	<i>\$454.00</i>	<i>\$0.00</i>	<i>100.00% #2</i>
Total Benefits	\$72,026.00	\$72,026.00	\$0.00	\$58,832.15	\$13,193.85	81.68%
Recruiting Expenses	\$3,500.00	\$3,500.00	\$0.00	\$1,190.32	\$2,309.68	34.01%
Total Personnel:	\$287,926.00	\$287,926.00	\$0.00	\$234,678.73	\$53,247.27	81.51%

Materials:

<i>Books-Watauga Adult</i>	<i>\$7,000.00</i>	<i>\$6,935.00</i>	<i>(\$65.00)</i>	<i>\$5,949.16</i>	<i>\$985.84</i>	<i>85.78% #7c</i>
<i>Books-Watauga Youth</i>	<i>\$1,000.00</i>	<i>\$1,000.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	<i>\$0.00</i>	<i>100.00%</i>
<i>Books-Western Watauga</i>	<i>\$3,000.00</i>	<i>\$3,000.00</i>	<i>\$0.00</i>	<i>\$3,000.00</i>	<i>\$0.00</i>	<i>100.00%</i>
<i>Books-Ashe Adult</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Books-Ashe Youth</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Books-Wilkes Adult</i>	<i>\$8,700.00</i>	<i>\$8,700.00</i>	<i>\$0.00</i>	<i>\$5,088.74</i>	<i>\$3,611.26</i>	<i>58.49%</i>
<i>Books-Wilkes Youth</i>	<i>\$3,800.00</i>	<i>\$3,800.00</i>	<i>\$0.00</i>	<i>\$3,800.00</i>	<i>\$0.00</i>	<i>100.00%</i>
<i>Books-Traphill</i>	<i>\$1,000.00</i>	<i>\$1,000.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	<i>\$0.00</i>	<i>100.00%</i>
Total Print Books	\$24,500.00	\$24,435.00	(\$65.00)	\$19,837.90	\$4,597.10	81.19%
<i>Electronic Materials</i>	<i>\$12,400.00</i>	<i>\$12,400.00</i>	<i>\$0.00</i>	<i>\$9,400.00</i>	<i>\$3,000.00</i>	<i>75.81%</i>
<i>Electronic Materials - Ashe</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Electronic Materials - Watauga</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Regional Subscriptions</i>	<i>\$3,500.00</i>	<i>\$3,500.00</i>	<i>\$0.00</i>	<i>\$3,493.10</i>	<i>\$6.90</i>	<i>99.80%</i>
Total Electronic Materials	\$15,900.00	\$15,900.00	\$0.00	\$12,893.10	\$3,006.90	81.09%
<i>Periodicals-Watauga</i>	<i>\$500.00</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>\$412.08</i>	<i>\$87.92</i>	<i>82.42%</i>
<i>Periodicals-Ashe</i>	<i>\$200.00</i>	<i>\$54.05</i>	<i>(\$145.95)</i>	<i>\$54.05</i>	<i>\$0.00</i>	<i>100.00% #3</i>
<i>Periodicals-Wilkes</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
Total Periodicals	\$700.00	\$554.05	(\$145.95)	\$466.13	\$87.92	84.13%
<i>A/V-Watauga Adult</i>	<i>\$1,000.00</i>	<i>\$1,000.00</i>	<i>\$0.00</i>	<i>\$766.23</i>	<i>\$233.77</i>	<i>76.62%</i>
<i>A/V-Watauga Youth</i>	<i>\$1,500.00</i>	<i>\$1,500.00</i>	<i>\$0.00</i>	<i>\$1,099.97</i>	<i>\$400.03</i>	<i>73.33%</i>
<i>A/V-Western Watauga</i>	<i>\$1,000.00</i>	<i>\$1,000.00</i>	<i>\$0.00</i>	<i>\$864.26</i>	<i>\$135.74</i>	<i>86.43%</i>
<i>A/V-Ashe Adult</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>A/V-Ashe Youth</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>A/V-Wilkes Adult</i>	<i>\$500.00</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>100.00%</i>
<i>A/V-Wilkes Youth</i>	<i>\$500.00</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>100.00%</i>
<i>A/V-Traphill</i>	<i>\$500.00</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>100.00%</i>
Total AV	\$5,000.00	\$5,000.00	\$0.00	\$4,230.46	\$769.54	84.61%
<i>Non-Print Materials/Ashe</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Non-Print Materials/Watauga</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Non-Print Materials/Wilkes</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>0.00%</i>
Total Non Print Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Materials:	\$46,100.00	\$45,889.05	(\$210.95)	\$37,427.59	\$8,461.46	81.56%

Technology:

Computer Hardware	\$2,500.00	\$2,500.00	\$0.00	\$1,799.69	\$700.31	71.99%
Computer Hardware - Ashe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Computer Hardware - Wilkes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Computer Hardware - Watauga	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Software/Hardware Maintenance	\$22,000.00	\$22,000.00	\$0.00	\$20,070.75	\$1,929.25	91.23%
Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Internet Access Fees	\$44,532.60	\$44,532.60	\$0.00	\$37,110.40	\$7,422.20	83.33%
Total Technology:	\$69,032.60	\$69,032.60	\$0.00	\$58,980.84	\$10,051.76	85.44%

Operational Expenses:

Professional Services	\$11,455.00	\$11,455.00	\$0.00	\$9,500.00	\$1,955.00	82.93%
<i>Postage-Watauga</i>	<i>\$300.00</i>	<i>\$165.00</i>	<i>(\$135.00)</i>	<i>\$62.40</i>	<i>\$102.60</i>	<i>37.82% #7a</i>
<i>Postage-Ashe</i>	<i>\$200.00</i>	<i>\$200.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$200.00</i>	<i>0.00%</i>
<i>Postage-Wilkes</i>	<i>\$300.00</i>	<i>\$300.00</i>	<i>\$0.00</i>	<i>\$17.41</i>	<i>\$282.59</i>	<i>5.80%</i>
<i>Postage-Regional</i>	<i>\$300.00</i>	<i>\$300.00</i>	<i>\$0.00</i>	<i>\$7.74</i>	<i>\$292.26</i>	<i>2.58%</i>
Total Postage	\$1,100.00	\$965.00	(\$135.00)	\$87.55	\$877.45	9.07%

Telecommunications-Watauga	\$3,025.00	\$3,025.00	\$0.00	\$2,368.44	\$656.56	78.30%
Telecommunications-Ashe	\$4,335.00	\$4,335.00	\$0.00	\$3,640.62	\$694.38	83.98%
Telecommunications-Wilkes	\$4,025.00	\$4,025.00	\$0.00	\$3,335.72	\$689.28	82.88%
Telecommunications-Regional	\$700.00	\$700.00	\$0.00	\$507.58	\$192.42	72.51%
Total Telecommunications	\$12,085.00	\$12,085.00	\$0.00	\$9,852.36	\$2,232.64	81.53%
Mileage-Regional	\$8,050.00	\$8,050.00	\$0.00	\$5,988.50	\$2,061.50	74.39%
Mileage-Watauga	\$150.00	\$150.00	\$0.00	\$150.00	\$0.00	100.00%
Mileage-Ashe	\$350.00	\$91.20	(\$258.80)	\$91.20	\$0.00	100.00% #4
Mileage-Wilkes	\$150.00	\$150.00	\$0.00	\$150.00	\$0.00	100.00%
Total Mileage	\$8,700.00	\$8,441.20	(\$258.80)	\$6,379.70	\$2,061.50	75.58%
Conference/Workshops-Regional	\$2,900.00	\$2,900.00	\$0.00	\$569.90	\$2,330.10	19.65%
Conference/Workshops-Watauga	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Conference/Workshops-Ashe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Conference/Workshops-Wilkes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Conference/Workshops	\$2,900.00	\$2,900.00	\$0.00	\$569.90	\$2,330.10	19.65%
Maint/Repair Equip-Watauga	\$5,500.00	\$6,000.00	\$500.00	\$4,915.26	\$1,084.74	81.92% #7
Maint/Repair Equip-Ashe	\$3,865.00	\$3,265.00	(\$600.00)	\$2,229.27	\$1,035.73	68.28% #5
Maint/Repair Equip-Wilkes	\$6,500.00	\$6,500.00	\$0.00	\$3,503.69	\$2,996.31	53.90%
Total Maint/Repair Equipment	\$15,865.00	\$15,765.00	(\$100.00)	\$10,648.22	\$5,116.78	67.54%
Maint/Repair Vehicles-Regional	\$500.00	\$500.00	\$0.00	\$117.60	\$382.40	23.52%
Maint/Repair Vehicles-Watauga	\$500.00	\$200.00	(\$300.00)	\$78.34	\$121.66	39.17% #7b
Maint/Repair Vehicles-Ashe	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Auto Supplies-Regional	\$1,500.00	\$1,500.00	\$0.00	\$887.24	\$612.76	59.15%
Auto Supplies-Watauga	\$500.00	\$500.00	\$0.00	\$270.47	\$229.53	54.09%
Auto Supplies-Ashe	\$350.00	\$0.00	(\$350.00)	\$0.00	\$0.00	0.00% #6
Total Vehicle Maint/supplies	\$3,850.00	\$3,200.00	(\$650.00)	\$1,353.65	\$1,846.35	42.30%
Interlibrary Loan Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Supplies-Regional	\$3,500.00	\$3,500.00	\$0.00	\$2,385.17	\$1,114.83	68.15%
Supplies-Watauga	\$8,000.00	\$8,000.00	\$0.00	\$6,535.32	\$1,464.68	81.69%
Supplies-Ashe	\$8,800.00	\$8,904.75	\$104.75	\$5,950.79	\$2,953.96	66.83% #3,#4,#8
Supplies-Wilkes	\$8,000.00	\$8,000.00	\$0.00	\$4,859.84	\$3,140.16	60.75%
Mascot Expenses	\$350.00	\$350.00	\$0.00	\$0.00	\$350.00	0.00%
Supplies - Ashe Programming	\$5,500.00	\$6,450.00	\$950.00	\$1,110.71	\$5,339.29	17.22% #5,#6
Total Supplies	\$34,150.00	\$35,204.75	\$1,054.75	\$20,841.83	\$14,362.92	59.20%
Insurance	\$6,950.00	\$6,950.00	\$0.00	\$6,799.48	\$150.52	97.83%
Furniture and Equipment - Ashe	\$7,000.00	\$7,300.00	\$300.00	\$2,904.55	\$4,395.45	39.79%
Furniture and Equipment - Wilkes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Furniture and Equipment - Watauga	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
ILS Fees ARL	\$13,781.94	\$13,781.94	\$0.00	\$13,781.94	\$0.00	100.00%
Contracted Services	\$3,100.00	\$3,100.00	\$0.00	\$2,830.34	\$269.66	0.00%
Dues & Memberships	\$425.00	\$425.00	\$0.00	\$350.00	\$75.00	82.35%
Miscellaneous	\$873.80	\$873.80	\$0.00	\$28.94	\$844.86	3.31%
Regional Meeting Expenses	\$3,500.00	\$3,500.00	\$0.00	\$505.21	\$2,994.79	14.43%
Total Miscellaneous	\$4,798.80	\$4,798.80	\$0.00	\$884.15	\$3,914.65	18.42%
Total Operational Expenses	\$125,735.74	\$125,946.69	\$210.95	\$86,433.67	\$39,513.02	68.63%
LSTA GRANT MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Contingency	\$70,024.71	\$70,024.71	\$0.00	\$0.00	\$70,024.71	0.00%
TOTAL EXPENDITURES	\$598,819.05	\$598,819.05	\$0.00	\$417,520.83	\$181,298.22	69.72%

Budget Adjustments for Board Approval:

#1 - transfer funds from Dental Insurance to Unemployment Insurance	\$20.00
#2 - transfer funds from Dental and Worker's comp Insurance to Group Health Insurance	\$330.00
#3 - transfer funds from Ashe Periodicals to Ashe Supplies	\$145.95
#4 - transfer funds from Ashe Mileage to Ashe Supplies	\$258.80
#5 - transfer funds from Ashe Equipment Maint to Ashe Programming Supplies	\$600.00
#6 - transfer funds from Ashe Auto Supplies to Ashe Programming Supplies	\$350.00
#7 - transfer funds to Watauga Equipment Maint and Repair	
a. from Watauga Postage	\$135.00
b. from Watauga Maint and Repair Vehicles	\$300.00
c. from Adult Books	\$65.00
#8 - transfer funds from Ashe Supplies to Ashe Furniture/Equipment	\$300.00