

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

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

	Current Budget	Revised Budget	Budget Change	Actual as of (04/30/2026)	Remaining Balance	% of Budget
<b>REVENUE</b>						
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	
<b>TOTAL REVENUE</b>	<b>\$598,819.05</b>	<b>\$598,819.05</b>	<b>\$0.00</b>	<b>\$425,594.40</b>	<b>\$173,224.65</b>	71.07%
<b>EXPENDITURES</b>						
<b>Personnel:</b>						
Salaries	\$212,400.00	\$212,400.00	\$0.00	\$174,656.26	\$37,743.74	82.23%
Unemployment Insurance	\$66.00	\$86.00	\$20.00	\$53.14	\$32.86	61.79% #1
FICA	\$16,250.00	\$16,250.00	\$0.00	\$13,156.24	\$3,093.76	80.96%
Group Insurance	\$25,350.00	\$25,680.00	\$330.00	\$21,017.25	\$4,662.75	81.84% #2
Retirement	\$28,785.00	\$28,785.00	\$0.00	\$23,521.17	\$5,263.83	81.71%
Dental Insurance	\$900.00	\$771.00	(\$129.00)	\$630.35	\$140.65	81.76% #1,#2
Worker's Comp Insurance	\$675.00	\$454.00	(\$221.00)	\$454.00	\$0.00	100.00% #2
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%
<b>Total Personnel:</b>	<b>\$287,926.00</b>	<b>\$287,926.00</b>	<b>\$0.00</b>	<b>\$234,678.73</b>	<b>\$53,247.27</b>	<b>81.51%</b>
<b>Materials:</b>						
Books-Watauga Adult	\$7,000.00	\$6,935.00	(\$65.00)	\$5,949.16	\$985.84	85.78% #7c
Books-Watauga Youth	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	100.00%
Books-Western Watauga	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	100.00%
Books-Ashe Adult	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Books-Ashe Youth	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Books-Wilkes Adult	\$8,700.00	\$8,700.00	\$0.00	\$5,088.74	\$3,611.26	58.49%
Books-Wilkes Youth	\$3,800.00	\$3,800.00	\$0.00	\$3,800.00	\$0.00	100.00%
Books-Traphill	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	100.00%
Total Print Books	\$24,500.00	\$24,435.00	(\$65.00)	\$19,837.90	\$4,597.10	81.19%
Electronic Materials	\$12,400.00	\$12,400.00	\$0.00	\$9,400.00	\$3,000.00	75.81%
Electronic Materials - Ashe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Electronic Materials - Watauga	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Regional Subscriptions	\$3,500.00	\$3,500.00	\$0.00	\$3,493.10	\$6.90	99.80%
Total Electronic Materials	\$15,900.00	\$15,900.00	\$0.00	\$12,893.10	\$3,006.90	81.09%
Periodicals-Watauga	\$500.00	\$500.00	\$0.00	\$412.08	\$87.92	82.42%
Periodicals-Ashe	\$200.00	\$54.05	(\$145.95)	\$54.05	\$0.00	100.00% #3
Periodicals-Wilkes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Periodicals	\$700.00	\$554.05	(\$145.95)	\$466.13	\$87.92	84.13%
AV-Watauga Adult	\$1,000.00	\$1,000.00	\$0.00	\$766.23	\$233.77	76.62%
AV-Watauga Youth	\$1,500.00	\$1,500.00	\$0.00	\$1,099.97	\$400.03	73.33%
AV-Western Watauga	\$1,000.00	\$1,000.00	\$0.00	\$864.26	\$135.74	86.43%
AV-Ashe Adult	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
AV-Ashe Youth	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
AV-Wilkes Adult	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	100.00%
AV-Wilkes Youth	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	100.00%
AV-Traphill	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	100.00%
Total AV	\$5,000.00	\$5,000.00	\$0.00	\$4,230.46	\$769.54	84.61%
Non-Print Materials/Ashe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Non-Print Materials/Watauga	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Non-Print Materials/Wilkes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Non Print Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Materials:</b>	<b>\$46,100.00</b>	<b>\$45,889.05</b>	<b>(\$210.95)</b>	<b>\$37,427.59</b>	<b>\$8,461.46</b>	<b>81.56%</b>
<b>Technology:</b>						
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%
<b>Total Technology:</b>	<b>\$69,032.60</b>	<b>\$69,032.60</b>	<b>\$0.00</b>	<b>\$58,980.84</b>	<b>\$10,051.76</b>	<b>85.44%</b>
<b>Operational Expenses:</b>						
Professional Services	\$11,455.00	\$11,455.00	\$0.00	\$9,500.00	\$1,955.00	82.93%
Postage-Watauga	\$300.00	\$165.00	(\$135.00)	\$62.40	\$102.60	37.82% #7a
Postage-Ashe	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%
Postage-Wilkes	\$300.00	\$300.00	\$0.00	\$17.41	\$282.59	5.80%
Postage-Regional	\$300.00	\$300.00	\$0.00	\$7.74	\$292.26	2.58%
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	\$9,204.75	\$404.75	\$5,950.79	\$3,253.96	64.65% #3,#4
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	\$35,504.75	\$1,354.75	\$20,841.83	\$14,662.92	58.70%
Insurance	\$6,950.00	\$6,950.00	\$0.00	\$6,799.48	\$150.52	97.83%
Furniture and Equipment - Ashe	\$7,000.00	\$7,000.00	\$0.00	\$2,904.55	\$4,095.45	41.49%
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%
<b>Total Operational Expenses</b>	<b>\$125,735.74</b>	<b>\$125,946.69</b>	<b>\$210.95</b>	<b>\$86,433.67</b>	<b>\$39,513.02</b>	<b>68.63%</b>
<b>LSTA GRANT MATCH</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Contingency</b>	<b>\$70,024.71</b>	<b>\$70,024.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,024.71</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$598,819.05</b>	<b>\$598,819.05</b>	<b>\$0.00</b>	<b>\$417,520.83</b>	<b>\$181,298.22</b>	<b>69.72%</b>

**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