

**FY 2025-26 WATAUGA LOCAL 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
Fund Balance Appropriated	\$23,675.01	\$23,675.01	\$0.00	\$0.00	\$23,675.01	0.00%
Interest -Investments and Building Fund	\$0.00	\$0.00	\$0.00	\$5,709.65	(\$5,709.65)	0.00%
Misc income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Fines & Fees	\$17,500.00	\$17,500.00	\$0.00	\$16,565.13	\$934.87	94.66%
Copier Fees	\$5,000.00	\$5,000.00	\$0.00	\$4,708.13	\$291.87	94.16%
County Grant	\$846,475.00	\$846,475.00	\$0.00	\$705,395.80	\$141,079.20	83.33%
Restricted Donations	\$19,981.91	\$24,181.91	\$4,200.00	\$19,484.41	\$4,697.50	80.57% #4
Unrestricted Donations	\$105.00	\$205.00	\$100.00	\$205.00	\$0.00	100.00% #1
Friends of the Library Donations	\$30,073.05	\$30,073.05	\$0.00	\$26,793.05	\$3,280.00	89.09%
Friends of the W Wat Library Donations	\$2,500.00	\$3,500.00	\$1,000.00	\$3,500.00	\$0.00	100.00% #2
Other Grants	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	100.00%
Endowment Funds	\$10,000.00	\$8,592.74	(\$1,407.26)	\$8,592.74	\$0.00	100.00% #5
VITA Grant	\$23,015.66	\$23,015.66	\$0.00	\$15.66	\$23,000.00	0.07%
Cash overage / shortage	\$0.00	\$0.00	\$0.00	\$40.24	(\$40.24)	0.00%
TOTAL REVENUE	\$978,825.63	\$982,718.37	\$ 3,892.74	\$791,509.81	\$191,208.56	80.54%
EXPENDITURES						
Personnel:						
Salaries	\$636,297.32	\$640,497.32	\$4,200.00	\$507,851.62	\$132,645.70	79.29% #4
Unemployment Insurance	\$292.00	\$292.00	\$0.00	\$209.44	\$82.56	71.73%
FICA	\$47,258.00	\$47,258.00	\$0.00	\$37,589.06	\$9,668.94	79.54%
Group Insurance	\$92,950.00	\$92,950.00	\$0.00	\$77,916.30	\$15,033.70	83.83%
Retirement	\$83,930.00	\$83,930.00	\$0.00	\$66,151.58	\$17,778.42	78.82%
Dental Insurance	\$3,300.00	\$3,300.00	\$0.00	\$1,141.20	\$2,158.80	34.58%
Worker's Comp Insurance	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	100.00%
Total Benefits	\$228,730.00	\$228,730.00	\$0.00	\$184,007.58	\$44,722.42	80.45%
Recruiting Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Personnel:	\$865,027.32	\$869,227.32	\$ 4,200.00	\$691,859.20	\$177,368.12	79.59%
Operations:						
Mileage	\$1,355.00	\$1,355.00	\$0.00	\$832.10	\$522.90	61.41%
Conference/Workshops	\$650.00	\$650.00	\$0.00	\$525.00	\$125.00	80.77%
Conference/Workshops/W Watauga	\$150.00	\$150.00	\$0.00	\$150.00	\$0.00	100.00%
Total Conferences/Workshops	\$800.00	\$800.00	\$0.00	\$675.00	\$125.00	84.38%
Contracted Services	\$6,127.50	\$6,127.50	\$0.00	\$5,102.04	\$1,025.46	83.26%
Watauga Building Reno	\$4,788.74	\$4,788.74	\$0.00	\$4,451.93	\$336.81	92.97%
ILS Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Insurance	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$0.00	100.00%
Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Software/Hardware maint	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Dues & Memberships	\$500.00	\$500.00	\$0.00	\$461.99	\$38.01	92.40%
Bank Fees	\$1,000.00	\$1,000.00	\$0.00	\$693.95	\$306.05	69.40%
General supplies	\$1,360.00	\$1,360.00	\$0.00	\$943.88	\$416.12	69.40%
Miscellaneous	\$1,378.05	\$1,478.05	\$100.00	\$1,003.35	\$474.70	67.88% #1
Total Miscellaneous	\$4,238.05	\$4,338.05	\$100.00	\$3,103.17	\$1,234.88	71.53%
Furn/Equipment	\$9,370.75	\$7,963.49	(\$1,407.26)	\$4,047.60	\$3,915.89	50.83% #5
Furn/Equipment-W Watauga	\$1,000.00	\$1,000.00	\$0.00	\$110.41	\$889.59	11.04%
Total Furniture / Equipment Purchase	\$10,370.75	\$8,963.49	(\$1,407.26)	\$4,158.01	\$4,805.48	46.39%
Vehicle Maint/Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Operational Expenses:	\$33,180.04	\$31,872.78	\$ (1,307.26)	\$23,822.25	\$8,050.53	74.74%
Materials:						
Large Print Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Adult Books	\$13,735.49	\$13,735.49	\$0.00	\$9,553.92	\$4,181.57	69.56%
Youth Books	\$10,030.00	\$10,030.00	\$0.00	\$8,529.06	\$1,500.94	85.04%
Western Watauga Books	\$1,500.00	\$1,500.00	\$0.00	\$955.16	\$544.84	63.68%
Spanish Materials	\$1,000.00	\$1,000.00	\$0.00	\$377.94	\$622.06	37.79%
Total Print Books	\$26,265.49	\$26,265.49	\$0.00	\$19,416.08	\$6,849.41	73.92%
Electronic Materials	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
Electronic Materials/W Watauga	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Electronic Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Electronic Materials	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%

Periodicals	\$3,000.00	\$3,000.00	\$0.00	\$2,982.62	\$17.38	99.42%
Adult AV	\$1,500.00	\$1,500.00	\$0.00	\$616.02	\$883.98	41.07%
Youth AV	\$1,500.00	\$1,500.00	\$0.00	\$1,269.25	\$230.75	84.62%
W Watauga AV	\$500.00	\$250.00	(\$250.00)	\$0.00	\$250.00	0.00% #3
Total AV	\$3,500.00	\$3,250.00	(\$250.00)	\$1,885.27	\$1,364.73	58.01%
Total Materials:	\$35,765.49	\$35,515.49	(\$250.00)	\$24,283.97	\$11,231.52	68.38%

Programming:

Professional Services-Adult	\$2,462.00	\$2,462.00	\$0.00	\$1,500.00	\$962.00	60.93%
Professional Services-Youth	\$3,000.00	\$3,000.00	\$0.00	\$645.88	\$2,354.12	21.53%
Professional Services-W Watauga	\$2,300.00	\$3,300.00	\$1,000.00	\$1,255.75	\$2,044.25	38.05% #2
Total Program Services	\$7,762.00	\$8,762.00	\$1,000.00	\$3,401.63	\$5,360.37	38.82%
Adult Supplies	\$2,507.76	\$2,507.76	\$0.00	\$1,824.19	\$683.57	72.74%
Youth Supplies	\$3,000.00	\$3,000.00	\$0.00	\$2,318.73	\$681.27	77.29%
W Watauga Supplies	\$1,575.34	\$1,825.34	\$250.00	\$1,365.30	\$460.04	74.80% #3
Total Program Supplies	\$7,083.10	\$7,333.10	\$250.00	\$5,508.22	\$1,824.88	75.11%
Reading & Rolling Expenses	\$498.02	\$498.02	\$0.00	\$98.55	\$399.47	19.79%
VITA Program Supplies	\$23,615.66	\$23,615.66	\$0.00	\$3,751.95	\$19,863.71	15.89%
Total Special Funded Programs	\$24,113.68	\$24,113.68	\$0.00	\$3,850.50	\$20,263.18	15.97%
License Fees	\$950.00	\$950.00	\$0.00	\$950.00	\$0.00	100.00%
Total Programming Expenses:	\$39,908.78	\$41,158.78	\$ 1,250.00	\$13,710.35	\$27,448.43	33.31%

LSTA GRANT MATCH	\$4,944.00	\$4,944.00	\$0	\$4,944.00	\$0.00	100.00%
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Contingency	\$0.00	\$0.00	\$0	\$0.00	\$0.00	0.00%
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TOTAL EXPENDITURES	\$978,825.63	\$982,718.37	\$ 3,892.74	\$758,619.77	\$224,098.60	77.20%
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Budget Adjustments for Board Approval:

Restricted donations:

#4 - Watauga County Historical Society for Digital Wat salaries	\$4,200.00
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Unrestricted donations:

#1 - donation received apploed to Misc expense	\$100.00
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FOL:

#2 - WW FOL donation for Professional Services	\$1,000.00
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Other Grants:

VITA Grant:

Budget Transfers:

#3 - transfer funds from WW AV to WW Supplies	\$250.00
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Endowment:

#5 - reverse unspent Endowment allocation for 2025-2026	(\$1,407.26)
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Note:	Prior Balance	monthly earnings	new Balance
NCCMT - Watauga Building Fund	\$44,277.25	\$129.29	\$44,406.54