

**HIGH PLAINS LIBRARY DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AND PROJECTED ENDING FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
For the Period Ended September 30, 2024
75.0%**

Note: Conditional formatting in the % of YTD, % of Actual, and 2024 / 2023 Actual columns is on a red to green scale for revenues and green to red scale for expenditures. Green is favorable variance. Red is an unfavorable variance.

prepared October 11, 2024

	Current Month				Year To Date					Year End				Prior Year	
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Actual	Budget	Variance Favorable (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2023	2024 / 2023
														September YTD	Actual
REVENUES															
General property taxes	35,970	68,940	(32,970)	0.05%	69,778,115	68,871,049	907,066	101%	101%	69,800,000	68,939,989	860,011	101.25%	52,131,357	134%
Specific ownership taxes	219,686	120,000	99,686	15.26%	1,882,490	1,080,000	802,490	174%	131%	1,900,000	1,440,000	460,000	131.94%	1,723,583	109%
Earnings on investments	568,621	8,333	560,288	568.62%	4,257,816	75,000	4,182,816	5677%	4258%	4,300,000	100,000	4,200,000	4300.00%	2,929,505	145%
Fines and fees	3,246	2,083	1,163	12.98%	30,668	18,750	11,918	164%	123%	32,000	25,000	7,000	128.00%	27,387	112%
Grant revenue	28,186	-	28,186	36.23%	126,301	77,801	48,500	162%	162%	126,000	77,801	48,199	161.95%	203,112	62%
Other income	1,057	667	390	13.21%	950,278	6,000	944,278	15838%	11878%	950,000	8,000	942,000	11875.00%	13,100	7254%
Total revenues	856,766	200,023	656,743	1.21%	77,025,668	70,128,600	6,897,068	110%	109%	77,108,000	70,590,790	6,517,210	109.23%	57,028,044	135%
EXPENDITURES															
Salaries and wages	936,848	1,070,048	133,200	7.30%	8,129,634	9,630,420	1,500,786	84%	63%	12,000,000	12,840,558	840,558	93.45%	7,446,028	109%
Employee benefits	124,525	178,912	54,387	5.80%	1,124,873	1,610,202	485,329	70%	52%	1,700,000	2,146,938	446,938	79.18%	1,023,255	110%
Medical (Health, Dental, Vision) Insurance	300,285	227,707	(72,578)	10.99%	1,386,828	2,049,357	662,529	68%	51%	2,000,000	2,732,476	732,476	73.19%	1,273,532	109%
Workers' compensation	-	-	-	0.00%	51,027	88,000	36,973	58%	58%	75,000	88,000	13,000	85.23%	61,779	83%
Bank service charges	77	165	88	3.89%	612	1,485	873	41%	31%	1,200	1,980	780	60.61%	740	83%
Minor equipment/furniture <\$5k	5,169	7,085	1,916	6.08%	51,129	63,765	12,636	80%	60%	85,020	85,020	-	100.00%	30,180	169%
Janitorial supplies	3,635	10,833	7,198	2.80%	42,190	97,500	55,310	43%	32%	130,000	130,000	-	100.00%	56,671	74%
Operating supplies	14,508	18,656	4,148	6.48%	152,285	167,906	15,621	91%	68%	223,875	223,875	-	100.00%	154,424	99%
Bib processing supplies	12,275	19,898	7,623	5.14%	99,098	179,077	79,979	55%	42%	238,769	238,769	-	100.00%	92,858	107%
Postage	3,077	3,059	(18)	8.37%	24,151	27,608	3,457	87%	66%	36,782	36,782	-	100.00%	22,956	105%
Printing	1,483	2,000	517	6.18%	7,609	18,000	10,391	42%	32%	24,000	24,000	-	100.00%	11,062	69%
Memberships	1,351	3,625	2,274	3.11%	19,330	32,624	13,294	59%	44%	43,499	43,499	-	100.00%	15,644	124%
Public relations	4,327	7,217	2,890	5.00%	64,967	64,954	(13)	100%	75%	86,605	86,605	-	100.00%	57,506	113%
Programs	8,049	7,192	(857)	9.33%	82,067	64,725	(17,342)	127%	95%	95,000	86,300	(8,700)	110.08%	65,396	125%
Electric	10,240	31,042	20,802	2.75%	171,768	279,375	107,607	61%	46%	325,000	372,500	47,500	87.25%	217,012	79%
Water and sewer	13,221	8,650	(4,571)	12.74%	50,906	77,850	26,944	65%	49%	90,000	103,800	13,800	86.71%	28,251	180%
Natural gas	1,342	13,042	11,700	0.88%	49,872	117,375	67,503	42%	32%	150,000	156,500	6,500	95.85%	81,326	61%
Phones	39,062	33,129	(5,933)	9.83%	237,501	298,162	60,661	80%	60%	397,550	397,550	-	100.00%	168,346	141%
Disposal services	5,289	7,933	2,644	5.56%	65,300	71,400	6,100	91%	69%	95,200	95,200	-	100.00%	56,503	116%
Professional contracts	142,095	161,388	19,293	7.34%	1,301,103	1,452,491	151,388	90%	67%	1,936,655	1,936,655	-	100.00%	1,232,091	106%
Gas, motor oil, lubricants	916	2,000	1,084	3.82%	6,000	18,000	11,321	37%	28%	20,000	24,000	4,000	83.33%	7,436	90%
Repair and maintenance - building	38,500	41,667	3,167	7.70%	370,826	375,000	4,174	99%	74%	500,000	500,000	-	100.00%	330,961	112%
Repair and maintenance - vehicles	4,618	2,892	(1,726)	13.31%	20,720	26,025	5,305	80%	60%	34,700	34,700	-	100.00%	9,957	208%
Repair and maintenance - office equip	22,653	18,033	(4,620)	10.47%	179,607	162,300	(17,307)	111%	83%	216,400	216,400	-	100.00%	139,815	128%
Repair and maintenance - computer	(26,311)	29,245	55,556	-7.50%	381,274	263,212	(118,062)	145%	109%	500,000	350,950	(149,050)	142.47%	420,531	91%
Repair and maintenance - on-line computer	16,376	27,272	10,896	5.00%	277,740	245,449	(32,291)	113%	85%	327,266	327,266	-	100.00%	261,202	106%
Repair and maintenance - other equipment	805	11,458	10,653	0.59%	3,796	103,125	99,329	4%	3%	137,500	137,500	-	100.00%	1,410	269%
Tuition reimbursement	-	2,083	2,083	0.00%	12,238	18,750	6,512	65%	49%	25,000	25,000	-	100.00%	15,362	80%
Travel & mileage	2,369	4,944	2,575	3.99%	20,234	44,494	24,260	45%	34%	50,000	59,326	9,326	84.28%	19,235	105%
In-house training	310	3,300	2,990	0.78%	9,589	29,700	20,111	32%	24%	39,600	39,600	-	100.00%	19,114	50%
Meetings	516	1,090	574	3.93%	4,824	9,842	5,018	49%	37%	13,115	13,115	-	100.00%	6,055	80%
Out-of-house training & conferences	2,236	5,183	2,947	3.59%	41,200	46,650	5,450	88%	66%	62,200	62,200	-	100.00%	30,707	134%
Treasurer's fee	520	1,114	594	0.05%	1,037,721	1,112,636	74,915	93%	93%	1,100,000	1,113,750	13,750	98.77%	773,021	134%
Books	40,228	46,000	5,772	7.29%	420,417	414,000	(6,417)	102%	76%	552,000	552,000	-	100.00%	372,866	113%
Newspapers/Periodicals	46	4,625	4,579	0.08%	37,202	41,625	4,423	89%	67%	55,500	55,500	-	100.00%	20,752	179%
Ebooks	15,670	12,917	(2,753)	10.11%	130,648	116,250	(14,398)	112%	84%	175,000	155,000	(20,000)	112.90%	82,905	158%
Compact discs	1,478	3,542	2,064	3.48%	19,417	31,875	12,458	61%	46%	40,000	42,500	2,500	94.12%	24,841	78%
Software	62,565	51,211	(11,354)	10.18%	436,624	460,901	24,277	95%	71%	614,535	614,535	-	100.00%	338,698	129%
DVD/BluRay	4,021	9,583	5,562	3.50%	40,307	86,250	45,943	47%	35%	115,000	115,000	-	100.00%	35,861	112%
Other expense	10	771	761	0.11%	4,090	6,936	2,846	59%	44%	9,248	9,248	-	100.00%	778	526%
Electronic resources	31,484	47,833	16,349	5.49%	494,296	430,500	(63,796)	115%	86%	574,000	574,000	-	100.00%	320,335	154%
Platform Fees	-	1,325	1,325	0.00%	11,484	11,925	441	96%	72%	15,900	15,900	-	0.00%	11,737	98%
Insurance	(10)	-	10	-0.01%	171,106	200,000	28,894	86%	86%	190,000	200,000	10,000	95.00%	170,972	100%
Equipment Rentals	-	167	167	0.00%	-	1,500	1,500	0%	0%	2,000	2,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,845,858	2,139,836	293,978	6.82%	17,244,289	20,649,221	3,404,932	84%	64%	25,103,119	27,066,497	1,963,378	92.75%	15,510,111	
Capital outlay															
Equipment/furniture >\$5k	2,995	5,833	2,838	4.28%	40,395	52,500	12,105	77%	58%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	16,827	21,250	4,423	6.60%	155,665	191,250	35,585	81%	61%	255,000	255,000	-	100.00%	67,249	231%
Capital improvements	177,962	1,469,125	1,291,163	1.01%	3,461,260	13,222,132	9,760,872	26%	20%	10,000,000	17,629,510	7,629,510	56.72%	6,206,719	56%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Opening Day Collection	416	2,917	2,501	1.19%	15,625	26,250	10,625	60%	45%	35,000	35,000	-	100.00%	52,521	
Total capital outlay	198,200	1,499,125	1,300,925	1.10%	3,672,945	13,492,132	9,819,187	27%	20%	10,360,000	17,989,510	7,629,510	57.59%	6,326,489	58%

Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-												
Tax distribution															
Tax distribution to member libraries	-	-	-	0.00%	14,292,641	14,536,465	243,824	98%	98%	14,292,641	14,536,465	243,824	98.32%	11,513,233	124%
Total tax distribution to member libraries	-	-	-	0.00%	14,292,641	14,536,465	243,824	98%	98%	14,292,641	14,536,465	243,824	98.32%	11,513,233	
Total expenditures	<u>2,044,058</u>	<u>3,638,961</u>	<u>1,594,903</u>	<u>3.43%</u>	<u>35,209,875</u>	<u>48,677,818</u>	<u>13,467,943</u>	<u>72%</u>	<u>59%</u>	<u>49,755,760</u>	<u>59,592,472</u>	<u>9,836,712</u>	<u>83.49%</u>	<u>33,349,833</u>	<u>106%</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,187,292)	(3,438,938)	2,251,646		41,815,793	21,450,782	20,365,011			27,352,240	10,998,318	16,353,922		23,678,211	
FUND BALANCE															
Beginning Fund Balance	124,919,182				81,916,097					81,916,097	84,370,437			64,612,292	
Ending Fund Balance	123,731,890				123,731,890					109,268,337	95,368,755			88,290,503	