

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 March 31, 2025
25.0%
prepared April 16, 2025

Note: Conditional formatting in the % of YTD, % of Actual, and 2025 / 2024 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.

	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	2024 March YTD	2025 / 2024 Actual
REVENUES															
General property taxes	2,287,823	2,163,524	124,299	4.23%	7,776,069	6,869,188	906,881	113%	14%	54,088,098	54,088,098	-	100.00%	9,500,247	82%
Specific ownership taxes	195,582	120,000	75,582	13.58%	580,730	360,000	220,730	161%	40%	1,440,000	1,440,000	-	100.00%	610,453	95%
Earnings on investments	450,859	100,000	350,859	37.57%	1,378,870	300,000	1,078,870	460%	115%	1,200,000	1,200,000	-	100.00%	1,100,480	125%
Fines and fees	3,483	2,083	1,400	13.93%	9,956	6,250	3,706	159%	40%	25,000	25,000	-	100.00%	9,994	100%
Grant revenue	313	-	313	0.39%	313	79,941	(79,628)	0%	0%	79,941	79,941	-	100.00%	77,801	0%
Other income	1,192	667	525	14.90%	5,983	2,000	3,983	299%	75%	8,000	8,000	-	100.00%	4,510	133%
Total revenues	2,939,252	2,386,274	552,978	5.17%	9,751,921	7,617,379	2,134,542	128%	17%	56,841,039	56,841,039	-	100.00%	11,303,485	86%
EXPENDITURES															
Salaries and wages	988,065	1,244,061	255,996	6.62%	2,785,210	3,732,182	946,972	75%	19%	14,928,727	14,928,727	-	100.00%	2,416,361	115%
Employee benefits	130,849	207,912	77,063	5.24%	428,016	623,741	195,725	69%	17%	2,400,000	2,494,960	94,960	96.19%	359,649	119%
Medical (Health, Dental, Vision) Insurance	168,812	264,617	95,805	5.32%	522,043	793,851	271,808	66%	16%	3,100,000	3,175,409	75,409	97.63%	319,542	163%
Workers' compensation	(3,372)	-	3,372	-3.55%	59,468	95,000	35,532	63%	63%	95,000	95,000	-	100.00%	50,621	117%
Bank service charges	77	165	88	3.89%	252	495	243	51%	13%	1,980	1,980	-	100.00%	255	99%
Minor equipment/furniture <\$5k	3,385	7,778	4,393	2.59%	7,568	60,934	53,366	12%	6%	130,938	130,938	-	100.00%	14,954	51%
Janitorial supplies	2,387	7,500	5,113	2.65%	12,801	22,500	9,699	57%	14%	90,000	90,000	-	100.00%	9,954	129%
Operating supplies	18,547	20,592	2,045	7.51%	112,437	61,775	(50,662)	182%	46%	247,099	247,099	-	100.00%	39,651	284%
Bib processing supplies	10,123	20,339	10,216	4.15%	22,310	61,017	38,707	37%	9%	244,069	244,069	-	100.00%	22,611	99%
Postage	1,673	3,173	1,500	4.39%	6,555	9,534	2,979	69%	17%	38,093	38,093	-	100.00%	6,566	100%
Printing	4,452	1,208	(3,244)	30.70%	5,064	3,625	(1,439)	140%	35%	14,500	14,500	-	100.00%	374	1354%
Memberships	1,174	3,997	2,823	2.45%	13,987	11,991	(1,996)	117%	29%	47,966	47,966	-	100.00%	10,149	138%
Public relations	4,020	8,102	4,082	4.13%	17,531	24,307	6,776	72%	18%	97,229	97,229	-	100.00%	11,858	148%
Programs	20,644	17,025	(3,619)	10.10%	55,761	51,075	(4,686)	109%	27%	204,300	204,300	-	100.00%	23,325	239%
Electric	26,786	30,583	3,797	7.30%	87,268	91,750	4,482	95%	24%	367,000	367,000	-	100.00%	17,835	489%
Water and sewer	4,040	8,583	4,543	3.92%	11,915	25,750	13,835	46%	12%	103,000	103,000	-	100.00%	5,892	202%
Natural gas	12,472	12,500	28	8.31%	43,640	37,500	(6,140)	116%	29%	150,000	150,000	-	100.00%	26,606	164%
Phones	42,794	41,050	(1,744)	8.69%	130,085	123,152	(6,933)	106%	26%	492,609	492,609	-	100.00%	5,678	2291%
Disposal services	12,631	8,171	(4,460)	12.88%	22,840	24,511	1,671	93%	23%	98,043	98,043	-	100.00%	21,237	108%
Professional contracts	170,183	188,125	17,942	7.54%	547,430	564,375	16,945	97%	24%	2,257,500	2,257,500	-	100.00%	394,703	139%
Gas, motor oil, lubricants	1,016	2,250	1,234	3.76%	1,641	6,750	5,109	24%	6%	27,000	27,000	-	100.00%	2,305	71%
Repair and maintenance - building	57,710	54,167	(3,543)	8.88%	91,602	162,500	70,898	56%	14%	650,000	650,000	-	100.00%	98,969	93%
Repair and maintenance - vehicles	727	2,867	2,140	2.11%	3,144	8,600	5,456	37%	9%	34,400	34,400	-	100.00%	2,597	121%
Repair and maintenance - office equip	18,309	24,897	6,588	6.13%	46,481	74,692	28,211	62%	16%	298,770	298,770	-	100.00%	50,759	92%
Repair and maintenance - computer	29,752	38,555	8,803	6.43%	212,254	115,665	(96,589)	184%	46%	462,660	462,660	-	100.00%	226,963	94%
Repair and maintenance - on-line computer	139,494	31,630	(107,864)	36.75%	279,876	94,889	(184,987)	295%	74%	379,556	379,556	-	100.00%	231,309	121%
Repair and maintenance - other equipment	(240)	11,939	12,179	-0.15%	22,668	47,816	25,148	47%	15%	155,263	155,263	-	100.00%	2,831	801%
Tuition reimbursement	-	2,083	2,083	0.00%	3,246	6,250	3,004	52%	13%	25,000	25,000	-	100.00%	1,543	210%
Travel & mileage	1,178	6,115	4,937	1.61%	4,921	18,345	13,424	27%	7%	73,379	73,379	-	100.00%	4,656	106%
In-house training	33,398	4,417	(28,981)	63.02%	69,545	13,250	(56,295)	525%	131%	90,000	53,000	(37,000)	169.81%	5,116	1359%
Meetings	177	982	805	1.50%	437	2,947	2,510	15%	4%	11,790	11,790	-	100.00%	622	70%
Out-of-house training & conferences	(3,837)	7,642	11,479	-4.18%	5,878	22,925	17,047	26%	6%	91,700	91,700	-	100.00%	10,385	57%
Treasurer's fee	34,313	35,640	1,327	3.85%	116,614	113,157	(3,457)	103%	13%	891,000	891,000	-	100.00%	142,501	82%
Books	35,625	46,167	10,542	6.43%	83,004	138,500	55,496	60%	15%	554,000	554,000	-	100.00%	95,312	87%
Newspapers/Periodicals	1,890	4,625	2,735	3.41%	39,007	13,875	(25,132)	281%	70%	55,500	55,500	-	100.00%	21,589	181%
Ebooks	-	13,750	13,750	0.00%	25,936	41,250	15,314	63%	16%	165,000	165,000	-	100.00%	37,497	69%
Compact discs	2,655	3,917	1,262	5.65%	4,871	11,750	6,879	41%	10%	47,000	47,000	-	100.00%	5,775	84%
Software	11,735	57,333	45,598	1.71%	169,558	171,998	2,440	99%	25%	687,991	687,991	-	100.00%	217,214	78%
DVD/BluRay	3,731	7,500	3,769	4.15%	8,826	22,500	13,674	39%	10%	90,000	90,000	-	100.00%	8,365	106%
Other expense	-	11,220	11,220	0.00%	1,578	33,662	32,084	5%	1%	134,650	134,650	-	100.00%	-	#DIV/0!
Electronic resources	21,564	52,500	30,936	3.42%	262,121	157,500	(104,621)	166%	42%	630,000	630,000	-	100.00%	238,746	110%
Platform Fees	-	1,104	1,104	0.00%	260	3,312	3,052	8%	2%	13,250	13,250	-	0.00%	11,000	2%
Insurance	-	-	-	0.00%	198,317	225,000	26,683	88%	88%	225,000	225,000	-	100.00%	171,720	115%
Equipment Rentals	4,069	1,167	(2,902)	29.06%	5,187	3,500	(1,687)	148%	37%	14,000	14,000	-	100.00%	-	0%
Lease/rental expense	9,776	-	(9,776)	#DIV/0!	9,776	-	(9,776)	#DIV/0!	#DIV/0!	85,000	-	(85,000)	-	-	#DIV/0!
Total operating expenditures	2,022,784	2,517,948	495,164	6.51%	6,558,929	7,929,698	1,370,769	83%	21%	30,999,962	31,048,331	48,369	99.84%	5,345,595	123%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	0.00%	-	7,500	7,500	0%	0%	7,500	7,500	-	100.00%	37,400	0%
New computers & other technology	22,962	176,829	153,867	1.08%	113,566	530,486	416,920	21%	5%	2,121,944	2,121,944	-	100.00%	74,430	153%
Capital improvements	1,518,502	2,338,917	820,415	5.41%	2,187,961	7,016,750	4,828,789	31%	8%	28,067,000	28,067,000	-	100.00%	671,673	326%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	-	-
Opening Day Collection	-	-	-	0.00%	-	-	-	#DIV/0!	0%	510,000	510,000	-	-	-	#DIV/0!

Total capital outlay	1,541,464	2,515,746	974,282	5.02%	2,301,527	7,554,736	5,253,209	30%	7%	30,706,444	30,706,444	-	100.00%	783,503	294%
Transfers out															
Debt service lease 2006 & 2010	-	-	-				-			-	-	-			
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	499,321	469,667	(29,654)	4.25%	1,680,482	1,491,197	(189,285)	113%	14%	11,741,717	11,741,717	-	100.00%	1,385,953	121%
Total tax distribution to member libraries	499,321	469,667	(29,654)	4.25%	1,680,482	1,491,197	(189,285)	113%	14%	11,741,717	11,741,717	-	100.00%	1,385,953	121%
Total expenditures	4,063,569	5,503,361	1,439,792	5.53%	10,540,938	16,975,631	6,434,693	62%	14%	73,448,123	73,496,492	48,369	99.93%	7,515,051	140%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,124,317)	(3,117,087)	1,992,770		(789,017)	(9,358,252)	8,569,235			(16,607,084)	(16,655,453)	48,369		3,788,434	
FUND BALANCE															
Beginning Fund Balance	119,158,616				118,823,316					118,823,316	105,543,925			81,916,097	
Ending Fund Balance	118,034,299				118,034,299					102,216,232	88,888,472			85,704,531	