

**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 April 30, 2024
33.3%
prepared May 16, 2024**

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.

	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 April YTD	2024 / 2023 Actual
REVENUES															
General property taxes	51,403,348	43,432,193	7,971,155	74.56%	60,903,595	52,187,572	8,716,023	117%	88%	68,939,989	68,939,989	-	100.00%	42,562,315	143%
Specific ownership taxes	198,907	120,000	78,907	13.81%	809,360	480,000	329,360	169%	56%	1,440,000	1,440,000	-	100.00%	719,896	112%
Earnings on investments	353,440	8,333	345,107	353.44%	1,453,920	33,333	1,420,587	4362%	1454%	1,400,000	100,000	1,300,000	1400.00%	1,010,641	144%
Fines and fees	3,753	2,083	1,670	15.01%	13,747	8,333	5,414	165%	55%	26,000	25,000	1,000	104.00%	10,984	125%
Grant revenue	-	-	-	0.00%	77,801	77,801	-	100%	100%	77,801	77,801	-	100.00%	90,061	86%
Other income	1,214	667	547	15.18%	5,724	2,667	3,057	215%	72%	8,000	8,000	-	100.00%	6,208	92%
Total revenues	51,960,662	43,563,276	8,397,386	73.61%	63,264,147	52,789,706	10,474,441	120%	90%	71,891,790	70,590,790	1,301,000	101.84%	44,400,105	142%
EXPENDITURES															
Salaries and wages	860,223	1,070,047	209,824	6.70%	3,276,584	4,280,186	1,003,602	77%	26%	12,840,558	12,840,558	-	100.00%	2,981,980	110%
Employee benefits	115,798	178,908	63,110	5.39%	475,447	715,642	240,195	66%	22%	2,146,938	2,146,938	-	100.00%	435,322	109%
Medical (Health, Dental, Vision) Insurance	274,998	227,706	(47,292)	10.06%	594,540	910,825	316,285	65%	22%	2,732,476	2,732,476	-	100.00%	581,151	102%
Workers' compensation	397	-	(397)	0.45%	51,018	88,000	36,982	58%	58%	88,000	88,000	-	100.00%	61,129	83%
Bank service charges	58	165	107	2.93%	313	660	347	47%	16%	1,980	1,980	-	100.00%	346	90%
Minor equipment/furniture <\$5k	3,682	7,085	3,403	4.33%	18,636	28,340	9,704	66%	22%	85,020	85,020	-	100.00%	10,957	170%
Janitorial supplies	7,453	10,833	3,380	5.73%	17,407	43,333	25,926	40%	13%	130,000	130,000	-	100.00%	28,188	62%
Operating supplies	17,001	18,656	1,655	7.59%	56,652	74,625	17,973	76%	25%	223,875	223,875	-	100.00%	53,569	106%
Bib processing supplies	12,135	19,898	7,763	5.08%	34,746	79,590	44,844	44%	15%	238,769	238,769	-	100.00%	33,307	104%
Postage	3,264	3,058	(206)	8.87%	9,830	12,317	2,487	80%	27%	36,782	36,782	-	100.00%	10,007	98%
Printing	1,951	2,000	49	8.13%	2,325	8,000	5,675	29%	10%	24,000	24,000	-	100.00%	1,953	119%
Memberships	551	3,625	3,074	1.27%	10,700	14,500	3,800	74%	25%	43,499	43,499	-	100.00%	12,630	85%
Public relations	13,141	7,217	(5,924)	15.17%	24,999	28,868	3,869	87%	29%	86,605	86,605	-	100.00%	20,711	121%
Programs	13,938	7,192	(6,746)	16.15%	37,263	28,767	(8,496)	130%	43%	86,300	86,300	-	100.00%	24,167	154%
Electric	21,887	31,042	9,155	5.88%	39,722	124,167	84,445	32%	11%	372,500	372,500	-	100.00%	65,004	61%
Water and sewer	3,770	8,650	4,880	3.63%	9,662	34,600	24,938	28%	9%	103,800	103,800	-	100.00%	9,044	107%
Natural gas	9,888	13,042	3,154	6.32%	36,494	52,167	15,673	70%	23%	156,500	156,500	-	100.00%	63,768	57%
Phones	31,520	33,130	1,610	7.93%	37,198	132,517	95,319	28%	9%	397,550	397,550	-	100.00%	116,610	32%
Disposal services	7,886	7,933	47	8.28%	29,123	31,733	2,610	92%	31%	95,200	95,200	-	100.00%	22,904	127%
Professional contracts	153,091	161,388	8,297	7.90%	547,794	645,552	97,758	85%	28%	1,936,655	1,936,655	-	100.00%	494,731	111%
Gas, motor oil, lubricants	845	2,000	1,155	3.52%	3,150	8,000	4,850	39%	13%	24,000	24,000	-	100.00%	3,012	105%
Repair and maintenance - building	62,983	41,667	(21,316)	12.60%	161,952	166,667	4,715	97%	32%	500,000	500,000	-	100.00%	150,039	108%
Repair and maintenance - vehicles	3,434	2,892	(542)	9.90%	6,031	11,567	5,536	52%	17%	34,700	34,700	-	100.00%	3,930	153%
Repair and maintenance - office equip	19,573	18,033	(1,540)	9.04%	70,332	72,133	1,801	98%	33%	216,400	216,400	-	100.00%	54,249	130%
Repair and maintenance - computer	167	29,246	29,079	0.05%	227,130	116,983	(110,147)	194%	65%	350,950	350,950	-	100.00%	106,878	213%
Repair and maintenance - on-line computer	-	27,273	27,273	0.00%	231,309	109,089	(122,220)	212%	71%	327,266	327,266	-	100.00%	244,206	95%
Repair and maintenance - other equipment	-	11,458	11,458	0.00%	2,831	45,833	43,002	6%	2%	137,500	137,500	-	100.00%	830	341%
Tuition reimbursement	-	2,083	2,083	0.00%	1,543	8,333	6,790	19%	6%	25,000	25,000	-	100.00%	1,896	81%
Travel & mileage	939	4,944	4,005	1.58%	5,595	19,775	14,180	28%	9%	59,326	59,326	-	100.00%	4,937	113%
In-house training	278	3,300	3,022	0.70%	5,394	13,200	7,806	41%	14%	39,600	39,600	-	100.00%	14,232	38%
Meetings	368	1,091	723	2.81%	990	4,388	3,398	23%	8%	13,115	13,115	-	100.00%	2,233	44%
Out-of-house training & conferences	5,226	5,183	(43)	8.40%	15,611	20,733	5,122	75%	25%	62,200	62,200	-	100.00%	16,301	96%
Treasurer's fee	769,687	701,663	(68,024)	69.11%	912,188	843,108	(69,080)	108%	82%	1,113,750	1,113,750	-	100.00%	636,265	143%
Books	49,343	46,000	(3,343)	8.94%	144,655	184,000	39,345	79%	26%	552,000	552,000	-	100.00%	126,480	114%
Newspapers/Periodicals	513	4,625	4,112	0.92%	22,102	18,500	(3,602)	119%	40%	55,500	55,500	-	100.00%	2,515	879%
Ebooks	21,163	12,917	(8,246)	13.65%	58,660	51,667	(6,993)	114%	38%	155,000	155,000	-	100.00%	23,551	249%
Compact discs	3,362	3,542	180	7.91%	9,137	14,167	5,030	64%	21%	42,500	42,500	-	100.00%	7,356	124%
Software	29,825	51,211	21,386	4.85%	247,039	204,845	(42,194)	121%	40%	614,535	614,535	-	100.00%	224,439	110%
DVD/BluRay	5,805	9,583	3,778	5.05%	14,170	38,333	24,163	37%	12%	115,000	115,000	-	100.00%	10,264	138%
Other expense	-	771	771	0.00%	-	3,083	3,083	0%	0%	9,248	9,248	-	100.00%	160	0%
Electronic resources	96,878	47,833	(49,045)	16.88%	335,624	191,333	(144,291)	175%	58%	574,000	574,000	-	100.00%	196,327	171%
Platform Fees	-	1,325	1,325	0.00%	11,000	5,300	(5,700)	208%	69%	15,900	15,900	-	0.00%	11,000	100%
Insurance	-	-	-	0.00%	171,720	200,000	28,280	86%	86%	200,000	200,000	-	100.00%	163,023	105%
Equipment Rentals	-	167	167	0.00%	-	667	667	0%	0%	2,000	2,000	-	100.00%	-	#DIV/0!
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	2,623,021	2,840,382	217,361	9.69%	7,968,616	9,686,093	1,717,477	82%	29%	27,066,497	27,066,497	-	100.00%	7,031,601	113%
Capital outlay															
Equipment/furniture >\$5k	-	5,833	5,833	0.00%	37,400	23,333	(14,067)	160%	53%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	10,445	21,250	10,805	4.10%	84,875	85,000	125	100%	33%	255,000	255,000	-	100.00%	98,988	86%
Capital improvements	502,865	1,469,126	966,261	2.85%	1,174,538	5,876,503	4,701,965	20%	7%	17,629,510	17,629,510	-	100.00%	3,927,982	30%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!

Opening Day Collection	-	2,917	2,917	0.00%		11,667	11,667	0%	0%	35,000	35,000	-	100.00%	30,039	0%
Total capital outlay	513,310	1,499,126	985,816	2.85%	1,296,813	5,996,503	4,699,690	22%	7%	17,989,510	17,989,510	-	100.00%	4,057,009	32%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	11,610,430	9,157,972	(2,452,458)	79.87%	12,996,383	11,004,102	(1,992,281)	118%	89%	14,292,641	14,536,465	243,824	98.32%	9,649,174	135%
Total tax distribution to member libraries	11,610,430	9,157,972	(2,452,458)	79.87%	12,996,383	11,004,102	(1,992,281)	118%	89%	14,292,641	14,536,465	243,824	98.32%	9,649,174	
Total expenditures	14,746,761	13,497,480	(1,249,281)	24.75%	22,261,812	26,686,698	4,424,886	83%	37%	59,348,648	59,592,472	243,824	99.59%	20,737,784	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	37,213,901	30,065,796	7,148,105		41,002,335	26,103,008	14,899,327			12,543,142	10,998,318	1,544,824		23,662,321	
FUND BALANCE															
Beginning Fund Balance	85,704,531				81,916,097					81,916,097	84,370,437			64,612,292	
Ending Fund Balance	122,918,432				122,918,432					94,459,239	95,368,755			88,274,613	