

**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, 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.

33.3%
prepared May 13, 2025

prepared May 13, 2025	Current Month				Year To Date					Year End				Prior Year	
			Variance	% of			Variance	% of	% of	Projected		Variance	% of	2024	
	Actual	Budget	Favorable (Unfavorable)	Annual Budget	Actual	Budget	Favorable (Unfavorable)	YTD Budget	Annual Budget	Revenues/ Expenditures	Annual Budget	Favorable (Unfavorable)	Annual Budget	April YTD	2025 / 2024 Actual
REVENUES															
General property taxes	37,601,187	34,075,502	3,525,685	69.52%	45,377,256	40,944,690	4,432,566	111%	84%	54,088,098	54,088,098	-	100.00%	60,903,595	75%
Specific ownership taxes	197,602	120,000	77,602	13.72%	778,332	480,000	298,332	162%	54%	1,440,000	1,440,000	-	100.00%	809,360	96%
Earnings on investments	493,958	100,000	393,958	41.16%	1,872,828	400,000	1,472,828	468%	156%	2,000,000	1,200,000	800,000	166.67%	1,453,920	129%
Fines and fees	4,083	2,083	2,000	16.33%	14,039	8,333	5,706	168%	56%	25,000	25,000	-	100.00%	13,747	102%
Grant revenue	5,476	-	5,476	6.85%	5,789	79,941	(74,152)	7%	7%	79,941	79,941	-	100.00%	77,801	7%
Other income	759	667	92	9.49%	6,742	2,667	4,075	253%	84%	8,000	8,000	-	100.00%	5,724	118%
Total revenues	38,303,065	34,298,252	4,004,813	67.39%	48,054,986	41,915,631	6,139,355	115%	85%	57,641,039	56,841,039	800,000	101.41%	63,264,147	76%
EXPENDITURES															
Salaries and wages	997,351	1,244,060	246,709	6.68%	3,782,561	4,976,242	1,193,681	76%	25%	14,500,000	14,928,727	428,727	97.13%	3,276,584	115%
Employee benefits	136,356	207,909	71,553	5.47%	564,372	831,650	267,278	68%	23%	2,250,000	2,494,960	244,960	90.18%	475,447	119%
Medical (Health, Dental, Vision) Insurance	164,271	264,617	100,346	5.17%	686,314	1,058,468	372,154	65%	22%	3,000,000	3,175,409	175,409	94.48%	594,540	115%
Workers' compensation	1,342	-	(1,342)	1.41%	60,810	95,000	34,190	64%	64%	95,000	95,000	-	100.00%	51,018	119%
Bank service charges	101	165	64	5.10%	353	660	307	53%	18%	1,980	1,980	-	100.00%	313	113%
Minor equipment/furniture <\$5k	11,314	7,779	(3,535)	8.64%	18,882	68,713	49,831	27%	14%	130,938	130,938	-	100.00%	18,636	101%
Janitorial supplies	7,466	7,500	34	8.30%	20,267	30,000	9,733	68%	23%	90,000	90,000	-	100.00%	17,407	116%
Operating supplies	11,952	20,591	8,639	4.84%	124,389	82,366	(42,023)	151%	50%	247,099	247,099	-	100.00%	56,652	220%
Bib processing supplies	5,378	20,339	14,961	2.20%	27,688	81,356	53,668	34%	11%	244,069	244,069	-	100.00%	34,746	80%
Postage	1,616	3,173	1,557	4.24%	8,171	12,707	4,536	64%	21%	38,093	38,093	-	100.00%	9,830	83%
Printing	2,421	1,208	(1,213)	16.70%	7,485	4,833	(2,652)	155%	52%	14,500	14,500	-	100.00%	2,325	322%
Memberships	533	3,997	3,464	1.11%	14,520	15,988	1,468	91%	30%	47,966	47,966	-	100.00%	10,700	136%
Public relations	5,298	8,103	2,805	5.45%	22,829	32,410	9,581	70%	23%	97,229	97,229	-	100.00%	24,999	91%
Programs	8,626	17,025	8,399	4.22%	64,387	68,100	3,713	95%	32%	204,300	204,300	-	100.00%	37,263	173%
Electric	23,850	30,583	6,733	6.50%	111,118	122,333	11,215	91%	30%	367,000	367,000	-	100.00%	39,722	280%
Water and sewer	5,908	8,583	2,675	5.74%	17,823	34,333	16,510	52%	17%	103,000	103,000	-	100.00%	9,662	184%
Natural gas	9,018	12,500	3,482	6.01%	52,658	50,000	(2,658)	105%	35%	150,000	150,000	-	100.00%	36,494	144%
Phones	44,130	41,051	(3,079)	8.96%	174,215	164,203	(10,012)	106%	35%	492,609	492,609	-	100.00%	37,198	468%
Disposal services	6,956	8,170	1,214	7.09%	29,796	32,681	2,885	91%	30%	98,043	98,043	-	100.00%	29,123	102%
Professional contracts	157,904	188,125	30,221	6.99%	705,334	752,500	47,166	94%	31%	2,257,500	2,257,500	-	100.00%	547,794	129%
Gas, motor oil, lubricants	478	2,250	1,772	1.77%	2,119	9,000	6,881	24%	8%	27,000	27,000	-	100.00%	3,150	67%
Repair and maintenance - building	38,994	54,167	15,173	6.00%	130,596	216,667	86,071	60%	20%	650,000	650,000	-	100.00%	161,952	81%
Repair and maintenance - vehicles	8,184	2,867	(5,317)	23.79%	11,328	11,467	139	99%	33%	34,400	34,400	-	100.00%	6,031	188%
Repair and maintenance - office equip	11,367	24,898	13,531	3.80%	57,848	99,590	41,742	58%	19%	298,770	298,770	-	100.00%	70,332	82%
Repair and maintenance - computer	136,741	38,555	(98,186)	29.56%	348,995	154,220	(194,775)	226%	75%	462,660	462,660	-	100.00%	227,130	154%
Repair and maintenance - on-line computer	-	31,630	31,630	0.00%	279,876	126,519	(153,357)	221%	74%	379,556	379,556	-	100.00%	231,309	121%
Repair and maintenance - other equipment	-	11,938	11,938	0.00%	22,668	59,754	37,086	38%	15%	155,263	155,263	-	100.00%	2,831	801%
Tuition reimbursement	-	2,083	2,083	0.00%	3,246	8,333	5,087	39%	13%	25,000	25,000	-	100.00%	1,543	210%
Travel & mileage	2,612	6,115	3,503	3.56%	7,533	24,460	16,927	31%	10%	73,379	73,379	-	100.00%	5,595	135%
In-house training	12,755	4,417	(8,338)	24.07%	82,300	17,667	(64,633)	466%	155%	95,000	53,000	(42,000)	179.25%	5,394	1526%
Meetings	541	983	442	4.59%	978	3,930	2,952	25%	8%	11,790	11,790	-	100.00%	990	99%
Out-of-house training & conferences	7,315	7,642	327	7.98%	13,193	30,567	17,374	43%	14%	80,000	91,700	11,700	87.24%	15,611	85%
Treasurer's fee	562,834	561,330	(1,504)	63.17%	679,448	674,487	(4,961)	101%	76%	891,000	891,000	-	100.00%	912,188	74%
Books	50,633	46,167	(4,466)	9.14%	133,637	184,667	51,030	72%	24%	554,000	554,000	-	100.00%	144,655	92%
Newspapers/Periodicals	656	4,625	3,969	1.18%	39,663	18,500	(21,163)	214%	71%	55,500	55,500	-	100.00%	22,102	179%
Ebooks	-	13,750	13,750	0.00%	25,936	55,000	29,064	47%	16%	165,000	165,000	-	100.00%	58,660	44%
Compact discs	782	3,917	3,135	1.66%	5,653	15,667	10,014	36%	12%	47,000	47,000	-	100.00%	9,137	62%
Software	16,811	57,332	40,521	2.44%	186,369	229,330	42,961	81%	27%	687,991	687,991	-	100.00%	247,039	75%
DVD/BluRay	3,664	7,500	3,836	4.07%	12,490	30,000	17,510	42%	14%	90,000	90,000	-	100.00%	14,170	88%
Other expense	15	11,221	11,206	0.01%	1,593	44,883	43,290	4%	1%	134,650	134,650	-	100.00%	-	#DIV/O!
Electronic resources	60,502	52,500	(8,002)	9.60%	322,623	210,000	(112,623)	154%	51%	630,000	630,000	-	100.00%	335,624	96%
Platform Fees	-	1,105	1,105	0.00%	260	4,417	4,157	6%	2%	13,250	13,250	-	0.00%	11,000	2%
Insurance	-	-	-	0.00%	198,317	225,000	26,683	88%	88%	215,000	225,000	10,000	95.56%	171,720	115%
Equipment Rentals	1,361	1,167	(194)	9.72%	6,548	4,667	(1,881)	140%	47%	14,000	14,000	-	100.00%	-	#DIV/O!
Lease/rental expense	19,169	-	(19,169)	#DIV/O!	28,945	-	(28,945)	#DIV/O!	#DIV/O!	85,000	-	(85,000)	-	-	#DIV/O!
Total operating expenditures	2,537,205	3,043,637	506,432	8.17%	9,096,134	10,973,335	1,877,201	83%	29%	30,304,535	31,048,331	743,796	97.60%	7,968,616	114%
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	5,320	176,829	171,509	0.25%	118,886	707,315	588,429	17%	6%	2,121,944	2,121,944	-	100.00%	84,875	140%
Capital improvements	1,365,989	2,338,917	972,928	4.87%	3,553,950	9,355,667	5,801,717	38%	13%	27,000,000	28,067,000	1,067,000	96.20%	1,174,538	303%
Construction Graphics	-	-	-	#DIV/O!	-	-	-	#DIV/O!	#DIV/O!	-	-	-	#DIV/O!	-	-
Opening Day Collection	-	-	-	0.00%	-	-	-	#DIV/O!	0%	510,000	510,000	-	100.00%	-	#DIV/O!
Total capital outlay	1,371,309	2,515,746	1,144,437	4.47%	3,672,836	10,070,482	6,397,646	36%	12%	29,639,444	30,706,444	1,067,000	96.53%	1,296,813	283%
Transfers out															

Debt service lease 2006 & 2010

Total transfers out

Tax distribution

Tax distribution to member libraries

Total tax distribution to member libraries

Total expenditures

EXCESS (DEFICIENCY) OF REVENUE

OVER (UNDER) EXPENDITURES

FUND BALANCE

Beginning Fund Balance

Ending Fund Balance

-	-	-		-	-	-	-	-	-	-	-	-	-
-	-	-		-	-	-	-	-	-	-	-	-	-
8,206,924	7,397,283	(809,641)	69.90%	9,887,406	8,888,480	(998,926)	111%	84%	11,741,717	11,741,717	-	100.00%	12,996,383
8,206,924	7,397,283	(809,641)	69.90%	9,887,406	8,888,480	(998,926)	111%	84%	11,741,717	11,741,717	-	100.00%	12,996,383
12,115,438	12,956,666	841,228	16.48%	22,656,376	29,932,297	7,275,921	76%	31%	71,685,696	73,496,492	1,810,796	97.54%	22,261,812
26,187,627	21,341,586	4,846,041		25,398,610	11,983,334	13,415,276			(14,044,657)	(16,655,453)	2,610,796		41,002,335
118,034,299				118,823,316					118,823,316	105,543,925			81,916,097
144,221,926				144,221,926					104,778,659	88,888,472			122,918,432