

**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 May 31, 2026

41.7%

prepared June 18, 2026

Note: Conditional formatting in the % of YTD, % of Actual, and 2026 / 2025 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 Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2025 May YTD	2026 / 2025 Actual
REVENUES															
General property taxes	2,197,992	9,100,583	(6,902,591)	4.15%	46,012,012	49,153,737	(3,141,725)	94%	87%	52,910,374	52,910,374	-	100.00%	48,770,649	94%
Specific ownership taxes	181,473	140,000	41,473	10.80%	933,212	700,000	233,212	133%	56%	1,680,000	1,680,000	-	100.00%	980,598	95%
Earnings on investments	400,803	237,500	163,303	14.06%	1,723,085	1,187,500	535,585	145%	60%	2,850,000	2,850,000	-	100.00%	2,280,852	76%
Fines and fees	3,965	2,084	1,881	15.86%	22,181	10,417	11,764	213%	89%	25,000	25,000	-	100.00%	17,921	124%
Grant revenue	-	28,221	(28,221)	0.00%	18,099	141,105	(123,006)	13%	5%	338,653	338,653	-	100.00%	5,789	313%
Other income	922	666	256	11.53%	5,931	3,333	2,598	178%	74%	8,000	8,000	-	100.00%	7,554	79%
Total revenues	2,785,155	9,509,054	(6,723,899)	4.82%	48,714,520	51,196,092	(2,481,572)	95%	84%	57,812,027	57,812,027	-	100.00%	52,063,363	94%
EXPENDITURES															
Salaries and wages	1,099,115	1,325,564	226,449	6.91%	5,440,623	6,627,816	1,187,193	82%	34%	15,906,758	15,906,758	-	100.00%	5,271,872	103%
Employee benefits	336,277	490,457	154,180	5.71%	1,745,078	2,452,286	707,208	71%	30%	5,885,499	5,885,499	-	100.00%	1,632,762	107%
Workers' compensation	-	-	-	0.00%	95,025	115,000	19,975	83%	83%	115,000	115,000	-	100.00%	60,810	156%
Bank service charges	36	130	94	2.31%	453	650	197	70%	29%	1,560	1,560	-	100.00%	353	128%
Minor equipment/furniture <\$5k	7,288	15,260	7,972	3.98%	57,712	76,301	18,589	76%	32%	183,123	183,123	-	100.00%	21,520	268%
Janitorial supplies	1,927	10,000	8,073	1.61%	25,791	50,000	24,209	52%	21%	120,000	120,000	-	100.00%	22,246	116%
Operating supplies	19,108	25,647	6,539	6.21%	78,397	128,233	49,836	61%	25%	307,759	307,759	-	100.00%	137,132	57%
Bib processing supplies	16,677	20,339	3,662	6.83%	66,078	101,695	35,617	65%	27%	244,069	244,069	-	100.00%	38,213	173%
Postage	3,166	3,328	162	7.93%	10,195	16,638	6,443	61%	26%	39,931	39,931	-	100.00%	8,492	120%
Printing	475	3,084	2,609	1.28%	6,483	15,417	8,934	42%	18%	37,000	37,000	-	100.00%	10,252	63%
Memberships	12,434	5,018	(7,416)	20.65%	36,595	25,086	(11,509)	146%	61%	60,206	60,206	-	100.00%	19,914	204%
Public relations	13,211	9,902	(3,309)	11.12%	67,583	49,507	(18,076)	137%	57%	118,816	118,816	-	100.00%	37,559	180%
Programs	41,040	19,560	(21,480)	17.48%	133,366	97,802	(35,564)	136%	57%	234,725	234,725	-	100.00%	79,955	167%
Electric	39,047	29,625	(9,422)	10.98%	156,212	148,125	(8,087)	105%	44%	355,500	355,500	-	100.00%	119,764	130%
Water and sewer	8,306	9,667	1,361	7.16%	24,101	48,333	24,232	50%	21%	116,000	116,000	-	100.00%	23,474	103%
Natural gas	6,114	10,791	4,677	4.72%	40,934	53,958	13,024	76%	32%	129,500	129,500	-	100.00%	56,622	72%
Phones	40,401	50,000	9,599	6.73%	211,035	250,000	38,965	84%	35%	600,000	600,000	-	100.00%	218,663	97%
Disposal services	8,400	9,461	1,061	7.40%	41,639	47,309	5,670	88%	37%	113,543	113,543	-	100.00%	36,549	114%
Professional contracts	125,658	225,361	99,703	4.65%	679,322	1,126,804	447,482	60%	25%	2,704,330	2,704,330	-	100.00%	845,218	80%
Gas, motor oil, lubricants	440	1,666	1,226	2.20%	1,443	8,333	6,890	17%	7%	20,000	20,000	-	100.00%	2,658	54%
Repair and maintenance - building	49,701	75,000	25,299	5.52%	285,515	375,000	89,485	76%	32%	900,000	900,000	-	100.00%	206,278	138%
Repair and maintenance - vehicles	28,341	4,766	(23,575)	49.55%	40,438	23,833	(16,605)	170%	71%	57,200	57,200	-	100.00%	11,839	342%
Repair and maintenance - office equip	20,237	33,064	12,827	5.10%	117,345	165,321	47,976	71%	30%	396,770	396,770	-	100.00%	82,505	142%
Repair and maintenance - computer	46,853	89,924	43,071	4.34%	313,366	449,621	136,255	70%	29%	1,079,090	1,079,090	-	100.00%	365,440	86%
Repair and maintenance - on-line computer	11,583	35,345	23,762	2.73%	298,461	176,722	(121,739)	169%	70%	424,132	424,132	-	100.00%	279,876	107%
Repair and maintenance - other equipment	12,246	10,709	(1,537)	9.53%	16,924	53,542	36,618	32%	13%	128,500	128,500	-	100.00%	24,138	70%
Tuition reimbursement	10,797	2,084	(8,713)	43.19%	10,797	10,417	(380)	104%	43%	25,000	25,000	-	100.00%	16,880	64%
Travel & mileage	7,150	7,530	380	7.91%	17,069	37,650	20,581	45%	19%	90,360	90,360	-	100.00%	13,811	124%
In-house training	-	7,916	7,916	0.00%	10,608	39,583	28,975	27%	11%	95,000	95,000	-	100.00%	83,589	13%
Meetings	-	1,240	1,240	0.00%	2,441	6,196	3,755	39%	16%	14,870	14,870	-	100.00%	1,618	151%
Out-of-house training & conferences	3,235	8,834	5,599	3.05%	24,931	44,167	19,236	56%	24%	106,000	106,000	-	100.00%	15,439	161%
Treasurer's fee	31,854	160,915	129,061	3.40%	687,643	869,125	181,482	79%	74%	935,550	935,550	-	100.00%	729,296	94%
Books	39,501	46,166	6,665	7.13%	171,783	230,833	59,050	74%	31%	554,000	554,000	-	100.00%	192,716	89%
Newspapers/Periodicals	232	4,666	4,434	0.41%	3,392	23,333	19,941	15%	6%	56,000	56,000	-	100.00%	39,663	9%
Ebooks	-	14,166	14,166	0.00%	46,562	70,833	24,271	66%	27%	170,000	170,000	-	100.00%	45,354	103%
Compact discs	2,984	3,500	516	7.10%	10,833	17,500	6,667	62%	26%	42,000	42,000	-	100.00%	6,807	159%
Software	3,193	66,687	63,494	0.40%	231,092	333,435	102,343	69%	29%	800,244	800,244	-	100.00%	248,673	93%
DVD/BluRay	5,605	6,500	895	7.19%	26,090	32,500	6,410	80%	33%	78,000	78,000	-	100.00%	15,011	174%
Other expense	314	21,629	21,315	0.12%	31,866	108,146	76,280	29%	12%	259,550	259,550	-	100.00%	1,602	1989%
Electronic resources	36,337	62,500	26,163	4.84%	453,114	312,500	(140,614)	145%	60%	750,000	750,000	-	100.00%	414,753	109%
Platform Fees	600	1,113	513	0.00%	11,600	5,563	(6,037)	209%	87%	13,350	13,350	-	0.00%	12,405	94%
Insurance	-	-	-	0.00%	228,691	240,000	11,309	95%	95%	240,000	240,000	-	100.00%	198,316	115%
Equipment Rentals	-	666	666	0.00%	3,343	3,333	(10)	100%	42%	8,000	8,000	-	100.00%	6,547	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	42,477	0%
Total operating expenditures	2,089,883	2,929,780	839,897	6.05%	11,961,969	15,068,446	3,106,477	79%	35%	34,516,935	34,516,935	-	100.00%	11,697,061	102%
Capital outlay															
Equipment/furniture >\$5k	-	36,159	36,159	0.00%	-	180,792	180,792	0%	0%	433,900	433,900	-	100.00%	-	#DIV/0!
New computers & other technology	22,245	40,250	18,005	4.61%	236,710	201,250	(35,460)	118%	49%	483,000	483,000	-	100.00%	134,228	176%
Capital improvements	2,038,401	1,374,916	(663,485)	12.35%	6,222,900	6,874,583	651,683	91%	38%	16,499,000	16,499,000	-	100.00%	4,434,707	140%
Opening Day Collection	16,708	33,750	17,042	4.13%	16,931	168,750	151,819	10%	4%	405,000	405,000	-	100.00%	-	#DIV/0!
Total capital outlay	2,077,354	1,485,075	(592,279)	11.66%	6,476,541	7,425,375	948,834	87%	36%	17,820,900	17,820,900	-	100.00%	4,568,935	142%

