

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 June 30, 2026
50.0%
prepared July 15, 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 YTD Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2025 June YTD	2026 / 2025 Actual
REVENUES															
General property taxes	5,363,056	3,174,622	2,188,434	10.14%	51,375,068	52,328,359	(953,291)	98%	97%	52,000,000	52,910,374	(910,374)	98.28%	53,609,778	96%
Specific ownership taxes	194,826	140,000	54,826	11.60%	1,128,038	840,000	288,038	134%	67%	1,680,000	1,680,000	-	100.00%	1,185,465	95%
Earnings on investments	372,192	237,500	134,692	13.06%	2,095,277	1,425,000	670,277	147%	74%	2,850,000	2,850,000	-	100.00%	2,828,477	74%
Fines and fees	5,978	2,083	3,895	23.91%	28,159	12,500	15,659	225%	113%	30,000	25,000	5,000	120.00%	21,563	131%
Grant revenue	78,653	28,221	50,432	23.23%	96,752	169,326	(72,574)	57%	29%	338,653	338,653	-	100.00%	5,091	1900%
Other income	4,992	667	4,325	62.40%	10,923	4,000	6,923	273%	137%	11,000	8,000	3,000	137.50%	8,736	125%
Total revenues	6,019,697	3,583,093	2,436,604	10.41%	54,734,217	54,779,185	(44,968)	100%	95%	56,909,653	57,812,027	(902,374)	98.44%	57,659,110	95%
EXPENDITURES															
Salaries and wages	1,117,502	1,325,563	208,061	7.03%	6,558,125	7,953,379	1,395,254	82%	41%	15,906,758	15,906,758	-	100.00%	6,282,950	104%
Employee benefits	343,082	490,461	147,379	5.83%	2,088,160	2,942,747	854,587	71%	35%	5,600,000	5,885,499	285,499	95.15%	1,949,651	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	250	130	(120)	16.03%	703	780	77	90%	45%	1,560	1,560	-	100.00%	431	163%
Minor equipment/furniture <\$5k	12,765	15,260	2,495	6.97%	70,477	91,561	21,084	77%	38%	183,123	183,123	-	100.00%	37,963	186%
Janitorial supplies	9,094	10,000	906	7.58%	34,885	60,000	25,115	58%	29%	120,000	120,000	-	100.00%	25,278	138%
Operating supplies	20,661	25,646	4,985	6.71%	99,058	153,879	54,821	64%	32%	307,759	307,759	-	100.00%	147,876	67%
Bib processing supplies	15,192	20,339	5,147	6.22%	81,270	122,034	40,764	67%	33%	244,069	244,069	-	100.00%	49,936	163%
Postage	1,630	3,327	1,697	4.08%	11,825	19,965	8,140	59%	30%	39,931	39,931	-	100.00%	11,561	102%
Printing	6,639	3,083	(3,556)	17.94%	13,122	18,500	5,378	71%	35%	37,000	37,000	-	100.00%	10,608	124%
Memberships	10,821	5,017	(5,804)	17.97%	47,416	30,103	(17,313)	158%	79%	60,206	60,206	-	100.00%	25,514	186%
Public relations	9,675	9,901	226	8.14%	77,258	59,408	(17,850)	130%	65%	118,816	118,816	-	100.00%	51,334	151%
Programs	13,739	19,560	5,821	5.85%	147,105	117,362	(29,743)	125%	63%	234,725	234,725	-	100.00%	92,362	159%
Electric	23,198	29,625	6,427	6.53%	179,410	177,750	(1,660)	101%	50%	355,500	355,500	-	100.00%	164,770	109%
Water and sewer	15,423	9,667	(5,756)	13.30%	39,524	58,000	18,476	68%	34%	116,000	116,000	-	100.00%	32,653	121%
Natural gas	2,356	10,792	8,436	1.82%	43,290	64,750	21,460	67%	33%	129,500	129,500	-	100.00%	59,437	73%
Phones	40,889	50,000	9,111	6.81%	251,924	300,000	48,076	84%	42%	600,000	600,000	-	100.00%	263,664	96%
Disposal services	2,334	9,462	7,128	2.06%	43,973	56,771	12,798	77%	39%	113,543	113,543	-	100.00%	43,167	102%
Professional contracts	209,196	225,361	16,165	7.74%	888,518	1,352,165	463,647	66%	33%	2,704,330	2,704,330	-	100.00%	990,504	90%
Gas, motor oil, lubricants	478	1,667	1,189	2.39%	1,921	10,000	8,079	19%	10%	20,000	20,000	-	100.00%	3,212	60%
Repair and maintenance - building	46,665	75,000	28,335	5.19%	332,180	450,000	117,820	74%	37%	900,000	900,000	-	100.00%	249,433	133%
Repair and maintenance - vehicles	(20,013)	4,767	24,780	-34.99%	20,425	28,600	8,175	71%	36%	57,200	57,200	-	100.00%	12,264	167%
Repair and maintenance - office equip	27,142	33,064	5,922	6.84%	144,487	198,385	53,898	73%	36%	396,770	396,770	-	100.00%	102,653	141%
Repair and maintenance - computer	250,665	89,924	(160,741)	23.23%	564,031	539,545	(24,486)	105%	52%	1,079,090	1,079,090	-	100.00%	371,196	152%
Repair and maintenance - on-line computer	-	35,344	35,344	0.00%	298,461	212,066	(86,395)	141%	70%	424,132	424,132	-	100.00%	290,514	103%
Repair and maintenance - other equipment	-	10,708	10,708	0.00%	16,924	64,250	47,326	26%	13%	128,500	128,500	-	100.00%	45,738	37%
Tuition reimbursement	-	2,083	2,083	0.00%	10,797	12,500	1,703	86%	43%	25,000	25,000	-	100.00%	18,503	58%
Travel & mileage	2,371	7,530	5,159	2.62%	19,440	45,180	25,740	43%	22%	90,360	90,360	-	100.00%	17,172	113%
In-house training	5,102	7,917	2,815	5.37%	15,710	47,500	31,790	33%	17%	95,000	95,000	-	100.00%	83,721	19%
Meetings	640	1,239	599	4.30%	3,081	7,435	4,354	41%	21%	14,870	14,870	-	100.00%	1,863	165%
Out-of-house training & conferences	7,578	8,833	1,255	7.15%	32,509	53,000	20,491	61%	31%	106,000	106,000	-	100.00%	19,292	169%
Treasurer's fee	79,682	56,133	(23,549)	8.52%	767,325	925,258	157,933	83%	82%	935,550	935,550	-	100.00%	800,253	96%
Books	49,742	46,167	(3,575)	8.98%	221,525	277,000	55,475	80%	40%	554,000	554,000	-	100.00%	260,323	85%
Newspapers/Periodicals	201	4,667	4,466	0.36%	3,593	28,000	24,407	13%	6%	56,000	56,000	-	100.00%	40,069	9%
Ebooks	26,730	14,167	(12,563)	15.72%	73,292	85,000	11,708	86%	43%	170,000	170,000	-	100.00%	45,354	162%
Compact discs	11,148	3,500	(7,648)	26.54%	21,981	21,000	(981)	105%	52%	42,000	42,000	-	100.00%	9,420	233%
Software	71,998	66,687	(5,311)	9.00%	303,090	400,122	97,032	76%	38%	800,244	800,244	-	100.00%	346,715	87%
DVD/BluRay	3,930	6,500	2,570	5.04%	30,020	39,000	8,980	77%	38%	78,000	78,000	-	100.00%	21,819	138%
Other expense	2,423	21,629	19,206	0.93%	34,289	129,775	95,486	26%	13%	259,550	259,550	-	100.00%	2,829	1212%
Electronic resources	133,268	62,500	(70,768)	17.77%	586,382	375,000	(211,382)	156%	78%	750,000	750,000	-	100.00%	458,322	128%
Platform Fees	-	1,112	1,112	0.00%	11,600	6,675	(4,925)	174%	87%	13,350	13,350	-	0.00%	12,405	94%
Insurance	11,329	-	(11,329)	4.72%	240,020	240,000	(20)	100%	100%	250,000	240,000	(10,000)	104.17%	198,316	121%
Equipment Rentals	5,482	667	(4,815)	68.53%	8,825	4,000	(4,825)	221%	110%	9,000	8,000	(1,000)	112.50%	6,547	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	56,009	0%
Total operating expenditures	2,571,007	2,824,999	253,992	7.45%	14,532,976	17,893,445	3,360,469	81%	42%	34,242,436	34,516,935	274,499	99.20%	13,774,411	106%
Capital outlay															
Equipment/furniture >\$5k	-	36,158	36,158	0.00%	-	216,950	216,950	0%	0%	433,900	433,900	-	100.00%	-	#DIV/0!
New computers & other technology	37,650	40,250	2,600	7.80%	274,360	241,500	(32,860)	114%	57%	483,000	483,000	-	100.00%	170,255	161%
Capital improvements	1,966,220	1,374,917	(591,303)	11.92%	8,189,120	8,249,500	60,380	99%	50%	16,499,000	16,499,000	-	100.00%	6,706,004	122%
Opening Day Collection	11,476	33,750	22,274	2.83%	28,407	202,500	174,093	14%	7%	405,000	405,000	-	100.00%	-	#DIV/0!

Total capital outlay	2,015,346	1,485,075	(530,271)	11.31%	8,491,887	8,910,450	418,563	95%	48%	17,820,900	17,820,900	-	100.00%	6,876,259	123%
Transfers out															
Debt service lease 2006 & 2010	-	-	-				-			-	-	-		-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	1,426,084	747,533	(678,551)	11.45%	12,258,884	12,321,837	62,953	99%	98%	12,458,884	12,458,884	-	100.00%	11,584,717	106%
Total tax distribution to member libraries	1,426,084	747,533	(678,551)	11.45%	12,258,884	12,321,837	62,953	99%	98%	12,458,884	12,458,884	-	100.00%	11,584,717	
Total expenditures	6,012,437	5,057,607	(954,830)	9.28%	35,283,747	39,125,732	3,841,985	90%	54%	64,522,220	64,796,719	274,499	99.58%	32,235,387	109%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	7,260	(1,474,514)	1,481,774		19,450,470	15,653,453	3,797,017			(7,612,567)	(6,984,692)	(627,875)		25,423,723	
FUND BALANCE															
Beginning Fund Balance	141,936,259				122,493,049					122,493,049	117,367,640	5,125,409		118,823,316	
Ending Fund Balance	141,943,519				141,943,519					114,880,482	110,382,948	4,497,534		144,247,039	