



Financial Statement for Period 3
Ending September 30, 2024

Percent YTD 25.00%

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
INCOME					
TAXES					
400-000 1% OPTIONAL SALES	156,694.45	716,169.61	1,040,717.00	(324,547.39)	68.82%
402-000 AUTO LICENSE FEES	69,688.52	132,160.05	720,000.00	(587,839.95)	18.36%
404-000 MILLAGE	0.00	154,176.54	5,200,000.00	(5,045,823.46)	2.96%
406-000 MISCELLANEOUS TAXES	0.00	6,576.91	5,400.00	1,176.91	121.79%
409-000 SPECIFIC PURPOSE TAX	13,464.16	48,722.38	183,446.15	(134,723.77)	26.56%
TOTAL TAXES	239,847.13	1,057,805.49	7,149,563.15	(6,091,757.66)	
FINES & FEES					
412-000 FINES & FEES	1,100.13	6,684.91	50,000.00	(43,315.09)	13.37%
TOTAL FINES & FEES	1,100.13	6,684.91	50,000.00	(43,315.09)	
GRANTS					
432-000 GRANTS	0.00	0.00	15,000.00	(15,000.00)	0.00%
432-004 GRANT - LBB NAVIGATOR PILOT PROGRAM	0.00	14,721.23	0.00	14,721.23	
432-008 GRANT - COUNTY ARPA	0.00	0.00	200,000.00	(200,000.00)	0.00%
433-000 GRANT FROM FND (BSR)	2,552.68	7,203.59	26,000.00	(18,796.41)	27.71%
TOTAL GRANTS	2,552.68	21,924.82	241,000.00	(219,075.18)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
SUMMER READING					
454-000 SUMMER READING SALES/DONATIONS	0.00	779.00	1,500.00	(721.00)	51.93%
TOTAL SUMMER READING	0.00	779.00	1,500.00	(721.00)	
MISCELLANEOUS					
430-000 INSURANCE SETTLEMENTS	0.00	0.00	235,812.32	(235,812.32)	0.00%
434-000 INTEREST ON FUNDS	832.57	69,074.37	250,000.00	(180,925.63)	27.63%
440-000 SALE OF PROPERTY	714.49	1,052.69	1,500.00	(447.31)	70.18%
444-000 CONTRACT WITH FOUNDATION	7,891.93	7,891.93	110,000.00	(102,108.07)	7.17%
447-000 LEGISLATIVE ENDOWMENT INTEREST	95,200.93	95,200.93	95,200.93	0.00	100.00%
TOTAL MISCELLANEOUS	104,639.92	177,072.07	692,513.25	(515,441.18)	
CAFÉ INCOME					
470-000 FOOD SALES	8,657.45	23,900.09	85,000.00	(61,099.91)	28.12%
471-000 KIDS FOOD SALES	965.63	2,801.28	11,000.00	(8,198.72)	25.47%
472-000 HOT DRINK SALES	4,101.13	11,318.78	45,000.00	(33,681.22)	25.15%
473-000 COLD DRINK SALES	2,349.77	8,160.36	23,000.00	(14,839.64)	35.48%
474-000 MERCHANDISE SALES	145.04	946.74	5,000.00	(4,053.26)	18.93%
475-000 SALES TAX COLLECTED	936.25	1,925.06	10,000.00	(8,074.94)	19.25%
476-000 CAFE MISCELLANEOUS INCOME	0.00	7.82	1,500.00	(1,492.18)	0.52%
TOTAL CAFÉ INCOME	17,155.27	49,060.13	180,500.00	(131,439.87)	
TOTAL INCOME	365,295.13	1,313,326.42	8,315,076.40	(7,001,749.98)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
EXPENSES					
PERSONNEL					
505-000 LIBRARY STAFF	293,505.64	886,260.09	4,468,538.18	(3,582,278.09)	19.83%
511-000 CONTRACT PERSONNEL	16,598.58	51,563.50	255,000.00	(203,436.50)	20.22%
512-000 CONSULTANTS	1,000.00	21,049.00	280,000.00	(258,951.00)	7.52%
514-000 FOUNDATION STAFF	6,969.70	16,256.53	133,350.00	(117,093.47)	12.19%
515-000 FICA	22,786.98	70,043.31	341,843.17	(271,799.86)	20.49%
516-000 WYOMING RETIREMENT	51,055.07	152,306.05	758,426.91	(606,120.86)	20.08%
517-000 UNEMPLOYMENT BENEFITS	0.00	0.00	15,000.00	(15,000.00)	0.00%
710-000 INSURANCE - HEALTH	53,565.33	160,966.48	655,255.20	(494,288.72)	24.57%
715-000 INSURANCE - DENTAL	2,489.21	7,326.56	32,000.00	(24,673.44)	22.90%
718-000 WORKERS' COMPENSATION	1,697.92	4,397.82	18,745.25	(14,347.43)	23.46%
TOTAL PERSONNEL	449,668.43	1,370,169.34	6,958,158.71	(5,587,989.37)	
ADMINISTRATION					
519-000 CONFERENCE/CONT. ED.	4,741.00	12,718.14	65,000.00	(52,281.86)	19.57%
521-000 PROFESSIONAL MEMBERSHIPS	300.00	547.00	4,500.00	(3,953.00)	12.16%
538-000 PLANNING AND DEVELOPMENT	0.00	0.00	20,000.00	(20,000.00)	0.00%
700-000 INSURANCE-PLANT, LIABILITY	0.00	82,532.29	100,000.00	(17,467.71)	82.53%
705-000 INSURANCE DEDUCTIBLE LOSS	0.00	0.00	10,000.00	(10,000.00)	0.00%
730-000 SECURITY BONDS	0.00	0.00	1,000.00	(1,000.00)	0.00%
803-000 BOARD/VOLUNTEER/STAFF ACTIVITIES	(635.71)	1,240.47	0.00	1,240.47	0.00%
815-000 REFUNDS ON LOST MATERIALS	5.94	75.92	2,000.00	(1,924.08)	3.80%
820-000 COLLECTION FEES	587.10	1,297.80	7,000.00	(5,702.20)	18.54%
830-000 PRIOR YEAR CARRYOVER	80.36	269,305.85	270,878.91	(1,573.06)	99.42%
840-000 MERCHANT FEES	2,536.77	8,030.22	27,000.00	(18,969.78)	29.74%
TOTAL ADMINISTRATION	7,615.46	375,747.69	507,378.91	(131,631.22)	
SUPPLIES & EQUIPMENT					
525-000 OFFICE SUPPLIES	5,310.31	18,118.41	58,000.00	(39,881.59)	31.24%
529-000 EQUIPMENT LEASES - CENTRAL	1,336.21	4,311.38	55,788.00	(51,476.62)	7.73%
530-000 NETWORK	1,877.23	9,837.30	109,456.00	(99,618.70)	8.99%
825-000 SOFTWARE INTERNAL	7,145.19	15,491.88	192,434.00	(176,942.12)	8.05%
TOTAL SUPPLIES & EQUIPMENT	15,668.94	47,758.97	415,678.00	(367,919.03)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
COMMUNICATIONS					
531-000 POSTAGE	5,999.30	7,670.21	30,000.00	(22,329.79)	25.57%
532-000 TELECOMMUNICATIONS	3,208.13	9,570.85	35,000.00	(25,429.15)	27.35%
534-000 ADVERTISING - CENTRAL	(1,714.44)	2,392.76	20,000.00	(17,607.24)	11.96%
536-000 PRINTING AND PUBLICITY	2,421.72	6,924.42	43,000.00	(36,075.58)	16.10%
TOTAL COMMUNICATIONS	9,914.71	26,558.24	128,000.00	(101,441.76)	
LIBRARY MATERIALS					
543-000 ELECTRONIC RESOURCES	309.85	1,309.85	27,700.00	(26,390.15)	4.73%
547-000 ELECTRONIC MATERIALS	50,000.00	50,000.00	110,000.00	(60,000.00)	45.45%
550-000 LIBRARY MATERIALS	17,490.28	41,794.18	325,000.00	(283,205.82)	12.86%
570-000 PERIODICALS - CENTRAL	386.95	5,546.47	15,000.00	(9,453.53)	36.98%
575-000 BINDING	0.00	0.00	2,000.00	(2,000.00)	0.00%
742-000 OCLC SERVICES	0.00	0.00	27,016.52	(27,016.52)	0.00%
745-000 WYLD SYSTEM - CENTRAL	0.00	0.00	30,350.00	(30,350.00)	0.00%
TOTAL LIBRARY MATERIALS	68,187.08	98,650.50	537,066.52	(438,416.02)	
PROGRAMS					
580-000 CHILDREN	(2,300.00)	14.98	0.00	14.98	
505-014 FIRST INITIATIVES STAFF	7,943.93	23,807.71	100,000.00	(76,192.29)	23.81%
580-014 FIRST INITIATIVES OTHER	874.89	2,319.50	40,000.00	(37,680.50)	5.80%
581-000 YOUNG ADULT- CENTRAL	0.00	0.00	0.00	0.00	
582-000 ADULT - CENTRAL	(1,518.45)	12.00	0.00	12.00	
582-004 L2B PROGRAMING	0.00	0.00	0.00	0.00	
582-100 EXHIBITS	(252.46)	0.00	0.00	0.00	
505-017 LBB NAVIGATOR PILOT PROGRAM STAFF	0.00	0.00	0.00	0.00	
582-400 LIBRARIES BUILD BUSINESS OTHER	0.00	1,111.91	0.00	1,111.91	
582-017 LBB NAVIGATOR PILOT PROGRAM	350.00	350.00	0.00	350.00	
TOTAL PROGRAMS	5,097.91	27,616.10	140,000.00	(112,383.90)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
SUMMER READING					
583-000 PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	
584-000 PERFORMERS/PRESENTERS	0.00	0.00	0.00	0.00	
585-000 PROMOTIONAL ITEMS	0.00	0.00	0.00	0.00	
586-000 PRIZES	0.00	0.00	0.00	0.00	
588-000 COMPLETION PRIZES	0.00	0.00	0.00	0.00	
589-000 SRC - PRIOR YR CARRYOVER	(10,968.30)	(779.45)	0.00	(779.45)	
TOTAL SUMMER READING	(10,968.30)	(779.45)	0.00	(779.45)	
UTILITIES					
610-000 ELECTRICITY	13,825.93	35,603.18	175,000.00	(139,396.82)	20.34%
620-000 NATURAL GAS	3,916.34	9,594.91	64,000.00	(54,405.09)	14.99%
630-000 WATER - CENTRAL	4,258.91	12,503.31	35,000.00	(22,496.69)	35.72%
TOTAL UTILITIES	22,001.18	57,701.40	274,000.00	(216,298.60)	
OPERATION & MAINTENANCE OF FACILITIES					
650-000 REPAIR FACILITIES	509.55	10,159.58	122,500.00	(112,340.42)	8.29%
652-000 MAINTENANCE SUPPLIES	5,413.08	11,434.05	55,000.00	(43,565.95)	20.79%
657-000 ROOF REPAIRS	2,651.02	2,651.02	268,343.00	(265,691.98)	0.99%
658-000 REPAIR & REPLACE-EQUIP	2,728.02	6,581.11	22,000.00	(15,418.89)	29.91%
748-000 FACILITIES SERV CONTRACT	31,705.25	51,375.20	136,170.00	(84,794.80)	37.73%
749-000 EQUIPMENT SERV CONTRACT	0.00	20,405.00	28,000.00	(7,595.00)	72.88%
780-000 EQUIPMENT/FURNISHINGS	0.00	2,299.99	18,000.00	(15,700.01)	12.78%
TOTAL O&M OF FACILITIES	43,006.92	104,905.95	650,013.00	(545,107.05)	
OPERATION & MAINTENANCE OF VEHICLES					
660-000 REPAIR - VEHICLES	3,332.46	3,881.48	15,000.00	(11,118.52)	25.88%
665-000 GASOLINE, OIL, PROPANE, ETC	571.72	1,677.33	8,000.00	(6,322.67)	20.97%
TOTAL O&M OF VEHICLES	3,904.18	5,558.81	23,000.00	(17,441.19)	
PROJECTS					
787-000 CENTRAL LIBRARY	0.00	0.00	0.00	0.00	0.00%
790-000 SALARY SURVEY	0.00	0.00	0.00	0.00	0.00%
TOTAL PROJECTS	0.00	0.00	0.00	0.00	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
CAFÉ COST OF GOODS					
640-000 FOOD PRODUCTS	3,936.59	14,676.01	52,800.00	(38,123.99)	27.80%
642-000 DRINK PRODUCTS	3,861.57	11,691.52	39,000.00	(27,308.48)	29.98%
645-000 MERCHANDISE	133.95	497.13	4,000.00	(3,502.87)	12.43%
648-000 CUSTOMER SUPPLIES	1,600.07	5,479.44	20,000.00	(14,520.56)	27.40%
TOTAL CAFÉ COST OF GOODS	9,532.18	32,344.10	115,800.00	(83,455.90)	
CAFÉ OPERATIONS					
523-020 LICENSES/PERMITS	0.00	100.00	500.00	(400.00)	20.00%
525-020 CAFE SUPPLIES	61.12	542.73	5,500.00	(4,957.27)	9.87%
534-020 MARKETING - CAFE	0.00	0.00	0.00	0.00	0.00%
658-020 CAFE REPAIR & REPLACE EQUIPMENT	0.00	377.10	5,500.00	(5,122.90)	6.86%
780-020 CAFE EQUIPMENT/FURNISHING	338.84	1,192.89	2,000.00	(807.11)	59.64%
845-020 CAFE SALES TAX EXPENSE	968.30	1,847.71	12,000.00	(10,152.29)	15.40%
TOTAL CAFÉ OPERATIONS	1,368.26	4,060.43	25,500.00	(21,439.57)	
GRANTS					
800-000 GRANTS	0.00	0.00	15,000.00	(15,000.00)	0.00%
TOTAL GRANTS	0.00	0.00	15,000.00	(15,000.00)	
TOTAL EXPENSES	624,996.95	2,150,292.08	9,789,595.14	(7,639,303.06)	
INCOME OVER EXPENSES	(259,701.82)	(836,965.66)	(1,474,518.74)	637,553.08	

CASH ON HAND & RESERVES

INCOME

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
CASH CARRYOVER					
450-000 PLANNED CASH CARRYOVER	0.00	1,000,000.00	1,000,000.00	0.00	100.00%
460-000 INCOME OVER EXPENSES	0.00	1,456,475.69	1,456,475.69	0.00	100.00%
463-000 INCOME OVER EXP. - FIRST STEPS	0.00	0.00	0.00	0.00	
464-000 INCOME OVER EXP. - LBB	0.00	0.00	0.00	0.00	
464-017 INCOME OVE REXP.- LBB NAVIGATOR PP	0.00	0.00	0.00	0.00	
TOTAL CASH CARRYOVER	0.00	2,456,475.69	2,456,475.69	0.00	
RESERVE INCOME					
480-000 RESERVE - BOOKMOBILE/VEHICLES	0.00	0.00	0.00	0.00	
481-000 RESERVE - FACILITY REPAIR	0.00	0.00	0.00	0.00	
482-000 RESERVE - EQUIPMENT/FURNISHINGS	0.00	0.00	0.00	0.00	
483-000 RESERVE - FIRST STEPS	0.00	0.00	140,000.00	(140,000.00)	0.00%
484-000 RESERVE - PLANNING/FACILITIES	0.00	0.00	0.00	0.00	
485-000 RESERVE - EMERGENCY	0.00	0.00	161,033.38	(161,033.38)	0.00%
490-000 RESERVE - O&M	0.00	0.00	0.00	0.00	
TOTAL RESERVE INCOME	0.00	0.00	301,033.38	(301,033.38)	
TOTAL CASH ON HAND & RESERVE INCOME	0.00	2,456,475.69	2,757,509.07	(301,033.38)	

EXPENSE	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
CASH CARRYOVER					
850-000 PLANNED CASH CARRYOVER	0.00	0.00	1,000,000.00	(1,000,000.00)	0.00%
TOTAL CASH CARRYOVER	0.00	0.00	1,000,000.00	(1,000,000.00)	
RESERVE EXPENSE					
880-000 BOOKMOBILE/VEHICLES	9,623.84	37,153.30	175,359.00	(138,205.70)	21.19%
881-000 BUILDING REPAIR/CARPET	0.00	0.00	0.00	0.00	
882-000 EQUIPMENT	0.00	0.00	0.00	0.00	
883-000 FIRST STEPS INITIATIVE	0.00	0.00	0.00	0.00	
883-400 LIBRARIES BUILD BUSINESS	0.00	0.00	0.00	0.00	
883-404 LBB NAVIGATOR PILOT PROGRAM	0.00	0.00	0.00	0.00	
884-000 PLANNING/FACILITIES	0.00	0.00	0.00	0.00	
885-000 EMERGENCY	0.00	0.00	0.00	0.00	
890-000 RESERVE O&M	3,840.32	21,006.19	107,631.33	(86,625.14)	19.52%
TOTAL RESERVE EXPENSE	13,464.16	58,159.49	282,990.33	(224,830.84)	
TOTAL CASH CARRYOVER & RESERVE EXPENSE	13,464.16	58,159.49	1,282,990.33	(1,224,830.84)	
INCOME OVER EXPENSES WITH RESERVES	(273,165.98)	1,561,350.54	0.00	1,561,350.54	