Laramie County Library

Financial Statement for Period 2 — Percent YTD 16.67%

Ending August 31, 2025

		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
INCOME						
	TAXES					
400-000	1% OPTIONAL SALES	0.00	250,000.00	1,040,717.00	(790,717.00)	24.02%
402-000	AUTO LICENSE FEES	68,287.30	135,984.48	720,000.00	(584,015.52)	18.89%
404-000	MILLAGE	111,879.32	295,787.18	5,200,000.00	(4,904,212.82)	5.69%
406-000	MISCELLANEOUS TAXES	0.00	6,794.74	6,500.00	294.74	104.53%
409-000	SPECIFIC PURPOSE TAX	17,334.55	32,687.55	137,584.62	(104,897.07)	23.76%
	TOTAL TAXES	**197,501.17**	**721,253.95**	**7,104,801.62**	**(6,383,547.67)**	
	FINES & FEES					
412-000	FINES & FEES	6,213.46	12,410.33	35,000.00	(22,589.67)	35.46%
	TOTAL FINES & FEES	**6,213.46**	**12,410.33**	**35,000.00**	**(22,589.67)**	
	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	0.00	0.00	0.00	
432-008	GRANT - COUNTY ARPA - PLANNING	37,671.40	37,671.40	215,948.98	(178,277.58)	17.44%
432-009	GRANT - WSL ARPA OPEN +	61,437.37	61,437.37	0.00	61,437.37	
433-000	GRANT FROM FND (BSR)	1,943.05	3,583.57	25,000.00	(21,416.43)	14.33%
	TOTAL GRANTS	**101,051.82**	**102,692.34**	**255,948.98**	**(153,256.64)**	

		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
	SUMMER READING					
454-000	SUMMER READING SALES/DONATIONS	75.00	310.00	1,500.00	(1,190.00)	20.67%
	TOTAL SUMMER READING	**75.00**	**310.00**	**1,500.00**	**(1,190.00)**	
	MISCELLANEOUS					
430-000	INSURANCE SETTLEMENTS	0.00	0.00	0.00	0.00	
433-001	STAFF MERCHANDISE	0.00	0.00	0.00	0.00	
434-000	INTEREST ON FUNDS	30,104.38	60,911.19	200,000.00	(139,088.81)	30.46%
435-000	E-RTAE	0.00	0.00	0.00	0.00	
440-000	SALE OF PROPERTY	752.01	955.88	2,500.00	(1,544.12)	38.24%
442-000	MISCELLANEOUS INCOME	0.00	14,907.05	2,000.00	12,907.05	745.35%
444-000	CONTRACT WITH FOUNDATION	7,891.93	7,891.93	133,350.00	(125,458.07)	5.92%
445-000	FND DONATIONS	112,783.95	112,783.95	0.00	112,783.95	
447-000	LEGISLATIVE ENDOWMENT INTEREST	0.00	0.00	93,947.33	(93,947.33)	0.00%
	TOTAL MISCELLANEOUS	**151,532.27**	**197,450.00**	**431,797.33**	**(234,347.33)**	
	CAFÉ INCOME					
470-000	FOOD SALES	6,212.34	13,065.72	80,000.00	(66,934.28)	16.33%
471-000	KIDS FOOD SALES	1,077.48	2,157.72	11,000.00	(8,842.28)	19.62%
472-000	HOT DRINK SALES	3,142.69	6,395.51	45,000.00	(38,604.49)	14.21%
473-000	COLD DRINK SALES	2,375.45	5,699.34	23,000.00	(17,300.66)	24.78%
474-000	MERCHANDISE SALES	217.60	593.78	5,000.00	(4,406.22)	11.88%
475-000	SALES TAX COLLECTED	774.14	1,668.99	10,000.00	(8,331.01)	16.69%
476-000	CAFE MISCELLANEOUS INCOME	0.00	0.00	1,500.00	(1,500.00)	0.00%
	TOTAL CAFÉ INCOME	**13,799.70**	**29,581.06**	**175,500.00**	**(145,918.94)**	
TOTAL INCOME		**470,173.42**	**1,063,697.68**	**8,004,547.93**	**(6,940,850.25)**	

		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
EXPENSES						
	PERSONNEL					
505-000	LIBRARY STAFF	370,942.34	674,138.41	4,691,904.60	(4,017,766.19)	14.37%
511-000	CONTRACT PERSONNEL	28,651.70	48,519.76	275,000.00	(226,480.24)	17.64%
512-000	CONSULTANTS	1,000.00	2,430.50	53,500.00	(51,069.50)	4.54%
514-000	FOUNDATION STAFF	6,900.00	13,566.67	133,350.00	(119,783.33)	10.17%
515-000	FICA	28,865.55	52,384.67	341,843.17	(289,458.50)	15.32%
516-000	WYOMING RETIREMENT	61,741.70	115,224.78	758,426.91	(643,202.13)	15.19%
517-000	UNEMPLOYMENT BENEFITS	3,377.00	3,377.00	15,000.00	(11,623.00)	22.51%
710-000	INSURANCE - HEALTH	53,337.38	106,684.48	688,017.96	(581,333.48)	15.51%
715-000	INSURANCE - DENTAL	2,630.44	5,295.93	35,200.00	(29,904.07)	15.05%
718-000	WORKERS' COMPENSATION	0.00	0.00	19,682.51	(19,682.51)	0.00%
	TOTAL PERSONNEL	**557,446.11**	**1,021,622.20**	**7,011,925.15**	**(5,990,302.95)**	
	ADMINISTRATION					
519-000	CONFERENCE/CONT. ED.	5,439.13	5,474.13	65,000.00	(59,525.87)	8.42%
521-000	PROFESSIONAL MBSHIPS	1,642.38	1,679.88	4,500.00	(2,820.12)	37.33%
538-000	PLANNING AND DEVELOPMENT	0.00	0.00	0.00	0.00	
700-000	INSURANCE-PLANT, LIABLTY	80,542.47	80,542.47	100,000.00	(19,457.53)	80.54%
705-000	INSURANCE DEDUCTIBLE LOSS	0.00	0.00	10,000.00	(10,000.00)	0.00%
730-000	SECURITY BONDS	100.00	100.00	1,000.00	(900.00)	10.00%
803-000	BOARD/VOLUNTEER/STAFF ACTIVITIES	159.44	289.79	5,000.00	(4,710.21)	0.00%
815-000	REFUNDS ON LOST MATERIALS	136.49	166.49	2,000.00	(1,833.51)	8.32%
820-000	COLLECTION FEES	473.80	1,575.90	7,000.00	(5,424.10)	22.51%
830-000	PRIOR YEAR CARRYOVER	703.49	52,729.20	45,000.00	7,729.20	117.18%
840-000	MERCHANT FEES	2,378.79	5,542.50	29,000.00	(23,457.50)	19.11%
	TOTAL ADMINISTRATION	**91,575.99**	**148,100.36**	**268,500.00**	**(120,399.64)**	
	SUPPLIES & EQUIPMENT					
525-000	OFFICE SUPPLIES	421.03	8,169.13	68,000.00	(59,830.87)	12.01%
529-000	EQUIPMENT LEASES - CENTRAL	1,557.75	2,876.25	60,788.00	(57,911.75)	4.73%
530-000	NETWORK	19,184.86	25,418.92	160,215.00	(134,796.08)	15.87%
825-000	SOFTWARE INTERNAL	9,320.48	17,111.54	228,388.56	(211,277.02)	7.49%
	TOTAL SUPPLIES & EQUIPMENT	**30,484.12**	**53,575.84**	**517,391.56**	**(463,815.72)**	

		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
	COMMUNICATIONS					
531-000	POSTAGE	0.00	2,661.76	33,000.00	(30,338.24)	8.07%
532-000	TELECOMMUNICATIONS	3,272.19	6,468.41	40,000.00	(33,531.59)	16.17%
534-000	ADVERTISING - CENTRAL	150.00	150.00	10,000.00	(9,850.00)	1.50%
536-000	PRINTING AND PUBLICITY	2,068.74	4,830.13	60,000.00	(55,169.87)	8.05%
	TOTAL COMMUNICATIONS	**5,490.93**	**14,110.30**	**143,000.00**	**(128,889.70)**	
	LIBRARY MATERIALS					
543-000	ELECTRONIC RESOURCES	4,200.00	5,200.00	30,200.00	(25,000.00)	17.22%
547-000	ELECTRONIC MATERIALS	15,000.00	27,599.95	175,000.00	(147,400.05)	15.77%
550-000	LIBRARY MATERIALS	21,286.05	29,179.37	260,000.00	(230,820.63)	11.22%
570-000	PERIODICALS - CENTRAL	124.94	3,856.72	18,000.00	(14,143.28)	21.43%
575-000	BINDING	0.00	0.00	2,500.00	(2,500.00)	0.00%
742-000	OCLC SERVICES	0.00	0.00	30,430.19	(30,430.19)	0.00%
745-000	WYLD SYSTEM - CENTRAL	0.00	0.00	30,049.14	(30,049.14)	0.00%
	TOTAL LIBRARY MATERIALS	**40,610.99**	**65,836.04**	**546,179.33**	**(480,343.29)**	
	PROGRAMS					
505-014	FIRST INITIATIVES STAFF	9,438.28	17,742.99	108,000.00	(90,257.01)	16.43%
580-014	FIRST INITIATIVES OTHER	328.61	1,051.77	32,000.00	(30,948.23)	3.29%
582-400	LIBRARIES BUILD BUSINESS OTHER	0.00	0.00	6,000.00	(6,000.00)	0.00%
582-017	LBB NAVIGATOR PILOT PROGRAM	0.00	0.00	1,000.00	(1,000.00)	0.00%
	TOTAL PROGRAMS	**9,766.89**	**18,794.76**	**147,000.00**	**(128,205.24)**	

		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
	UTILITIES					
610-000	ELECTRICITY	13,162.63	24,335.59	170,512.00	(146,176.41)	14.27%
620-000	NATURAL GAS	1,921.24	4,012.59	60,000.00	(55,987.41)	6.69%
630-000	WATER - CENTRAL	3,698.12	7,551.08	38,000.00	(30,448.92)	19.87%
	TOTAL UTILITIES	**18,781.99**	**35,899.26**	**268,512.00**	**(232,612.74)**	
	OPERATION & MAINTENACE OF FACILITIES					
650-000	REPAIR FACILITIES	73.50	73.50	83,000.00	(82,926.50)	0.09%
652-000	MAINTENANCE SUPPLIES	6,762.45	10,397.85	62,000.00	(51,602.15)	16.77%
657-000	ROOF REPAIRS	0.00	0.00	50,000.00	(50,000.00)	0.00%
658-000	REPAIR & REPLACE-EQUIP	2,190.12	3,262.45	42,000.00	(38,737.55)	7.77%
748-000	FACILITIES SERV CONTRACT	6,709.59	18,128.04	162,770.00	(144,641.96)	11.14%
749-000	EQUIPMENT SERV CONTRACT	0.00	0.00	37,860.00	(37,860.00)	0.00%
780-000	EQUIPMENT/FURNISHINGS	0.00	0.00	10,000.00	(10,000.00)	0.00%
	TOTAL O&M OF FACILITIES	**15,735.66**	**31,861.84**	**447,630.00**	**(415,768.16)**	
	OPERATION & MAINTENANCE OF VEHICLES					
660-000	REPAIR - VEHICLES	389.88	389.88	15,000.00	(14,610.12)	2.60%
665-000	GASOLINE, OIL, PROPANE, ETC	441.94	926.69	8,000.00	(7,073.31)	11.58%
667-000	BOOKMOBILE	0.00	0.00	239,000.00	(239,000.00)	0.00%
	TOTAL O&M OF VEHICLES	**831.82**	**1,316.57**	**262,000.00**	**(260,683.43)**	
	PROJECTS					
787-000	LIBRARY BUILDINGS	0.00	0.00	175,000.00	(175,000.00)	0.00%
790-000	SALARY SURVEY	0.00	0.00	0.00	0.00	0.00%
	TOTAL PROJECTS	**0.00**	**0.00**	**175,000.00**	**(175,000.00)**	

		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
	CAFÉ COST OF GOODS					
640-000	FOOD PRODUCTS	4,453.03	10,006.18	52,800.00	(42,793.82)	18.95%
642-000	DRINK PRODUCTS	5,637.78	7,703.82	44,000.00	(36,296.18)	17.51%
645-000	MERCHANDISE	0.00	0.00	4,000.00	(4,000.00)	0.00%
648-000	CUSTOMER SUPPLIES	2,015.82	3,160.35	20,000.00	(16,839.65)	15.80%
	TOTAL CAFÉ COST OF GOODS	**12,106.63**	**20,870.35**	**120,800.00**	**(99,929.65)**	
	CAFÉ OPERATIONS					
523-020	LICENSES/PERMITS	0.00	100.00	500.00	(400.00)	20.00%
525-020	CAFE SUPPLIES	110.76	595.42	5,500.00	(4,904.58)	10.83%
534-020	MARKETING - CAFE	0.00	0.00	0.00	0.00	0.00%
658-020	CAFE REPAIR & REPLACE EQUIPMENT	0.00	0.00	5,500.00	(5,500.00)	0.00%
780-020	CAFE EQUIPMENT/FURNISHING	0.00	0.00	7,000.00	(7,000.00)	0.00%
845-020	CAFE SALES TAX EXPENSE	840.78	1,681.56	12,000.00	(10,318.44)	14.01%
	TOTAL CAFÉ OPERATIONS	**951.54**	**2,376.98**	**30,500.00**	**(28,123.02)**	
	GRANTS					
800-000	GRANTS	0.00	0.00	15,000.00	(15,000.00)	0.00%
800-008	GRANT - COUNTY ARPA - PLANNING	0.00	15,076.13	0.00	15,076.13	
800-009	GRANT - WSL ARPA OPEN +	32,968.74	37,050.74	0.00	37,050.74	
	TOTAL GRANTS	**32,968.74**	**52,126.87**	**15,000.00**	**37,126.87**	
TOTAL EXPENSES		**816,751.41**	**1,466,491.37**	**9,953,438.04**	**(8,486,946.67)**	
INCOME OVER EXPENSES		**(346,577.99)**	**(402,793.69)**	**(1,948,890.11)**	**1,546,096.42**	

CASH ON HAND & RESERVES

		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
INCOME						
	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	1,607,474.73	1,607,474.73	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**	**2,607,474.73**	**2,607,474.73**	**0.00**	
	RESERVE INCOME					
480-000	RESERVE - BOOKMOBILE/VEHICLES	0.00	0.00	239,000.00	(239,000.00)	0.00%
481-000	RESERVE - FACILITY REPAIR	0.00	0.00	100,000.00	(100,000.00)	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	0.00	0.00	
490-000	RESERVE - O&M	0.00	0.00	0.00	0.00	
	TOTAL RESERVE INCOME	**0.00**	**0.00**	**479,000.00**	**(479,000.00)**	
TOTAL CASH ON HAND & RESERVE INCOME		**0.00**	**2,607,474.73**	**3,086,474.73**	**(479,000.00)**	

EXPENSE		Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
	CASH CARROYOVER					
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	725.45	1,450.63	82,550.77	(81,100.14)	1.76%
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	3,320.47	6,902.15	55,033.85	(48,131.70)	12.54%
	TOTAL RESERVE EXPENSE	**4,045.92**	**8,352.78**	**137,584.62**	**(129,231.84)**	
TOTAL CASH CARRYOVER & RESERVE EXPENSE		**4,045.92**	**8,352.78**	**1,137,584.62**	**(1,129,231.84)**	
INCOME OVER EXPENSES WITH RESERVES		**(350,623.91)**	**2,196,328.26**	**0.00**	**2,196,328.26**	