

## Poudre River Public Library District - Financial Report Highlights - Sep 2019 and Q3 2019

### General Fund Revenue

<b>Property Taxes</b>	YTD property tax revenue is 102% of budget and 99.9% of the annual budget.
<b>Specific Ownership Taxes</b>	Specific ownership taxes are just slightly (\$2k) over the YTD budget.
<b>Investment Earnings</b>	YTD we are 431% of budget with a small gain in September.
<b>Copier Charges &amp; Fines</b>	We are over budget YTD in copier charges, but fines continue to lag at \$20k under YTD budget.
<b>Donations &amp; Miscellaneous</b>	We are at YTD budget in donations and significantly over the annual budget in Miscellaneous.

### General Fund Expenditures

<b>Library Administration</b>	YTD is \$18k over budget, partially due to Bamboo HR, Group 4 and salary expense that were not budgeted.
<b>Total Expenditures</b>	YTD total expenditures are 92% of budget, and all business units are at or under budget except for Admin.
<b>Net Revenue over Exp.</b>	YTD, we have budget "savings" of \$896M due to increased revenue and decreased expenses versus budget. Our YTD ending fund balance is \$6,992,913.

### Capital Projects Fund

<b>Expenditures</b>	We spent an additional \$5k of the \$40k committed fund balance for architecture services at Old Town.
<b>Ending Fund Balance</b>	The ending fund balance in the Capital Projects Fund is \$4,199,638.

### Statement of Net Position and Governmental Funds Balance Sheet

This statement shows our overall net position as of 9/30/19. Please note that I have included the City's recording of property taxes receivable and the corresponding deferred revenue for consistency. Our total fund balance, excluding YTD net change in fund balance, is \$26,094,681.

### General Fund Budget vs. Actual Detail

This report shows both revenue and expenditures for the General Fund in detail and a comparison against the annual budget for each object. There are a few accounts that are over where they should be for this point in the year, such as water and long-term disability, that I think were simply underbudgeted. The biggest purchase for Software Maintenance and Support was made earlier in the year, so that account should end up close to budget. For Dues & Subscriptions and Advertising, their variances are due to the Communications budget (we budgeted their funds in Other Prof. & Tech Services, but they are spent out of the correct accounts such as Advertising for tracking purposes. This will be alleviated with the 2020 Budget.

### General Fund Expenditures Summarized by Department

This statement shows our YTD expenditures summarized by the three main categories of Personnel, Contractual and Commodity and filtered by department. YTD and annual budget variances are shown. Admin has overspent their annual budget in Office Supplies. Outreach has almost spent their annual budget in supplies. Programming is overspent in Commodity but underspent in Contractual as we discussed at the end of Q2.

## Poudre River Public Library District - General Fund Budget vs. Actual

2018

	September	YTD Actual
<b>Revenue</b>		
Property taxes	47,921	9,476,576
Specific ownership taxes	83,641	648,996
Property tax interest	1,674	4,058
Investment earnings	8,335	(766)
Copier charges	1,421	19,934
Extended use fees	5,714	84,239
Donations	2,776	55,843
Miscellaneous	521	4,160
<b>Total Operating Revenue</b>	<b>152,003</b>	<b>10,293,040</b>
Intergovernmental - Grants	32,063	48,284
<b>Total Revenue</b>	<b>184,066</b>	<b>10,341,324</b>

2019

	September	YTD Actual	YTD Budget	YTD % of Budget	YTD Budget Variance \$	Adopted Annual Budget
	64,491	9,534,862	9,349,494	102%	185,368	9,540,300
	78,922	576,356	574,543	100%	1,814	800,000
	2,361	7,685	-	#DIV/0!	7,685	-
	3,122	161,767	37,505	431%	124,262	50,000
	1,668	21,785	14,948	146%	6,837	20,000
	8,208	69,972	89,810	78%	(19,838)	120,000
	21,509	89,703	86,952	103%	2,751	141,000
	1,015	14,536	8,211	177%	6,325	9,600
	<b>181,295</b>	<b>10,476,667</b>	<b>10,161,462</b>	<b>103%</b>	<b>315,205</b>	<b>10,680,900</b>
	5,356	55,436	78,700	70%	(23,264)	78,700
	<b>186,651</b>	<b>10,532,103</b>	<b>10,240,162</b>	<b>103%</b>	<b>291,941</b>	<b>10,759,600</b>

**Expenditures**

Library Administration	125,788	1,269,761
Collection Services	54,189	586,739
Systems Administration	55,079	548,237
Facilities	31,011	273,709
Combined Expenses	15,351	140,234
Answer Center	15,849	145,168
Outreach Services	30,363	260,830
Interlibrary Loan	9,868	108,719
Old Town Operations	12,908	163,099
Old Town Public Service	82,032	540,841
Old Town Circulation	34,268	356,356
Collection Development	110,352	1,111,612
Programming	21,683	110,787
Harmony Operations	8,834	84,856
Harmony Public Service	48,246	455,734
Harmony Circulation	32,357	314,866
Council Tree Operations	21,223	198,777
Council Tree Public Service	5,866	272,196
Council Tree Circulation	31,274	303,020
<b>Total Operating Costs</b>	<b>746,541</b>	<b>7,245,541</b>
Capital Outlay	-	42,277
Transfer to Cap. Projects Fund	-	250,000
<b>Total Expenditures</b>	<b>746,541</b>	<b>7,537,818</b>

	106,453	1,265,042	1,247,489	101%	(17,553)	1,798,375
	76,034	600,100	657,293	91%	57,193	894,045
	57,507	545,166	565,152	96%	19,986	717,190
	21,997	272,239	310,252	88%	38,013	431,695
	14,798	136,093	178,279	76%	42,186	258,750
	14,956	146,686	154,034	95%	7,349	212,540
	25,091	261,741	285,059	92%	23,319	395,365
	9,627	109,095	123,919	88%	14,824	199,505
	25,375	164,807	190,187	87%	25,380	261,065
	56,348	552,224	604,490	91%	52,266	824,295
	34,322	357,115	414,964	86%	57,849	560,475
	94,186	965,321	1,075,151	90%	109,830	1,351,950
	20,303	110,831	110,882	100%	51	154,900
	9,385	83,529	95,777	87%	12,248	131,405
	48,607	452,048	470,729	96%	18,681	642,355
	31,589	303,039	341,338	89%	38,299	455,280
	14,719	191,986	209,130	92%	17,144	273,425
	31,781	301,219	317,056	95%	15,838	444,475
	30,846	302,558	343,821	88%	41,263	494,880
	<b>723,924</b>	<b>7,120,838</b>	<b>7,695,003</b>	<b>93%</b>	<b>574,165</b>	<b>10,501,970</b>
	-	19,220	49,376	39%	30,156	50,000
	-	250,000	250,000	100%	-	250,000
	<b>723,924</b>	<b>7,390,058</b>	<b>7,994,380</b>	<b>92%</b>	<b>604,322</b>	<b>10,801,970</b>

**Net Revenue over Exp.**

(562,475)    2,803,506

(537,273)

3,142,045

2,245,783

140%

896,262

(42,370)

Beginning Fund Balance

3,850,868

**Current Fund Balance**

**6,992,913**

**Poudre River Public Library District - Capital Projects Fund Budget vs. Actual**

	<b>September 2019</b>	<b>2019 YTD Actual</b>	<b>Project to Date</b>	<b>Adopted Budget</b>	<b>Budget Variance \$</b>
<b>Revenue</b>					
Investment earnings	2,798	100,077	-	-	100,077
Library Trust donations	-	10,100	-	-	10,100
Intergovernmental	-	-	-	-	-
Miscellaneous	-	23,393			
Transfer from General Fund	-	250,000	-	250,000	-
<b>Total Revenue</b>	<b>2,798</b>	<b>383,571</b>	<b>-</b>	<b>250,000</b>	<b>110,177</b>

<b>Expenditures</b>					
Library Trust expenditures	-	-	10,236	10,100	(136)
Committed Fund Balance expenditures	4,992	7,492	7,492	-	(7,492)
Capital Replacement Plan - 2018	-	197,811	204,171	275,000	70,829
Capital Replacement Plan - 2019	7,685	37,743	30,058	125,000	94,942
<b>Total Expenditures</b>	<b>12,677</b>	<b>243,046</b>	<b>251,957</b>	<b>410,100</b>	<b>158,143</b>

<b>Net Revenue over Exp.</b>	<b>(9,878)</b>	<b>140,524</b>
Beginning Fund Balance		4,059,114
<b>Current Fund Balance</b>		<b>4,199,638</b>

**Poudre River Public Library District - Preliminary Statement of Net Position and Governmental Funds  
Balance Sheet as of Sep 30, 2019**

	General Fund	Capital Projects Fund	Total	Adjustments	Statement of Net Position
<b>Assets</b>					
Cash and cash equivalents	7,068,022	4,179,317	11,247,339	-	11,247,339
Interest receivable	16,105	15,279	31,384	-	31,384
Property taxes receivable	9,653,048		9,653,048	-	9,653,048
Accounts receivable	-		-	-	-
Investments	9,024	5,043	14,067	-	14,067
Land			-	2,256,000	2,256,000
Construction in Progress			-	4,150	4,150
Other capital assets, net of depreciation			-	16,181,377	16,181,377
<b>Total Assets</b>	<b>16,746,199</b>	<b>4,199,639</b>	<b>20,945,838</b>	<b>18,441,527</b>	<b>39,387,365</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
Accounts payable	35,518	-	35,518	-	35,518
Wages payable	-	-	-	-	-
Accrued compensated absences	-	-	-	249,336	249,336
Sales tax payable	(95)	-	(95)	-	(95)
Unearned revenue	64,815	-	64,815	-	64,815
<b>Total Liabilities</b>	<b>100,238</b>	<b>-</b>	<b>100,238</b>	<b>249,336</b>	<b>349,574</b>
Deferred Inflows of Resources					
Property taxes	9,653,048	-	9,653,048	-	9,653,048
Fund balances					
Restricted fund balance	309,720	-	309,720	-	309,720
Committed fund balance	2,188,712	4,051,622	6,240,334	-	6,240,334
Unassigned fund balance	1,352,436	-	1,352,436	18,192,191	19,544,627
<b>Total fund balance</b>	<b>3,850,868</b>	<b>4,051,622</b>	<b>7,902,490</b>	<b>18,192,191</b>	<b>26,094,681</b>
Net Change in fund balance	3,142,045	148,017	3,290,062	-	3,290,062
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>16,746,199</b>	<b>4,199,639</b>	<b>20,945,838</b>	<b>18,441,527</b>	<b>39,387,365</b>
<b>Net Position</b>					
Investment in Capital Assets					18,441,527
Restricted for Emergencies					306,000
Restricted Donation					3,720
Unrestricted					10,633,496
<b>Total Net Position</b>					<b>29,384,743</b>

**Poudre River Public Library District - General Fund Budget vs. Actual Detail - YTD Sep 30, 2019**

	YTD Actual	Annual Budget	% of Annual Budget	Annual Budget Variance \$
<b>General Revenue</b>				
Property taxes	9,534,862	9,540,300	100%	(5,438)
Specific ownership taxes	576,356	800,000	72%	(223,644)
Property tax interest	7,685	-	#DIV/0!	7,685
Investment earnings	161,767	50,000	324%	111,767
Miscellaneous	14,536	9,600	151%	4,936
<b>Total General Revenue</b>	<b>10,295,207</b>	<b>10,399,900</b>	<b>99%</b>	<b>(104,693)</b>
<b>Program Revenue</b>				
Copier charges	21,785	20,000	109%	1,785
Extended use fees	69,972	120,000	58%	(50,028)
Donations	89,703	141,000	64%	(51,297)
Intergovernmental - Grants	55,436	78,700	70%	(23,264)
<b>Total Program Revenue</b>	<b>236,896</b>	<b>359,700</b>	<b>66%</b>	<b>(122,804)</b>
<b>Total Revenue</b>	<b>10,532,103</b>	<b>10,759,600</b>	<b>98%</b>	<b>(227,497)</b>

**Expenditures - Personnel**

Salaries-Regular	2,771,396	3,917,430	71%	1,146,034
Salaries-Hourly	574,145	1,032,405	56%	458,260
Salaries-Overtime	60,963	93,695	65%	32,732
Termination Pay	24,039	-	#DIV/0!	(24,039)
Health Insurance	628,299	894,790	70%	266,491
Dental Insurance	33,259	52,020	64%	18,761
Retirement Contributions	185,247	269,665	69%	84,418
SS & Medicare	247,193	399,375	62%	152,182
Workers Compensation	6	7,200	0%	7,194
Life Insurance	4,182	13,460	31%	9,278
Long-Term Disability	15,283	17,180	89%	1,897
Unemployment	9,699	-	#DIV/0!	(9,699)
Other Personnel Costs	-	15,000	0%	15,000
<b>Total Personnel Expenditures</b>	<b>4,553,710</b>	<b>6,712,220</b>	<b>68%</b>	<b>2,158,510</b>

**Expenditures - Contractual**

Banking Services	8,061	10,350	78%	2,289
Audit Services	4,050	7,500	54%	3,450
Collections Services	11,690	30,000	39%	18,310
Consulting Services	13,715	46,750	29%	33,035
Legal Services	19,860	45,000	44%	25,140
Security Services	69,483	117,000	59%	47,517
Artists, Musicians & Speakers	28,546	61,800	46%	33,254
Education & Training	3,702	5,000	74%	1,298
Disposal of HAZMAT	-	-	#DIV/0!	-

**Poudre River Public Library District - General Fund Budget vs. Actual Detail - YTD Sep 30, 2019**

	YTD Actual	Annual Budget	% of Annual Budget	Annual Budget Variance \$
Contractual Labor	-	1,500	0%	1,500
Governmental Services	-	-	#DIV/0!	-
Contract Pmt to Gvt/Other	474,403	591,700	80%	117,297
Other Prof & Tech Services (includes Comm budget)	83,344	164,950	51%	81,606
Water	5,323	5,300	100%	(23)
Wastewater Services	1,927	3,080	63%	1,153
Storm Drainage Services	2,783	3,100	90%	317
Natural Gas	14,938	40,100	37%	25,162
Electricity	29,566	61,500	48%	31,934
Solid Waste Services	886	4,000	22%	3,114
Recycling Services	866	3,170	27%	2,304
Janitorial Services	76,826	155,350	49%	78,524
Vehicle Repair Services	-	-	#DIV/0!	-
Hardware Maint & Support	9,500	-	#DIV/0!	(9,500)
Software Maint & Support	119,954	129,000	93%	9,046
Maintenance Contracts	24,687	45,000	55%	20,313
Other Repair & Maint Serv	44,215	50,000	88%	5,785
Office Rental	41,563	51,920	80%	10,357
Fleet Services Equip	-	-	#DIV/0!	-
Copier Rental Services	31,597	51,650	61%	20,053
Other Rental Services	14,450	29,400	49%	14,950
Other Property Services	46,988	56,380	83%	9,392
Workers Comp Premiums	8,035	15,000	54%	6,965
Liability Ins Premium	1,751	35,000	5%	33,249
Property Ins Premium	-	21,500	0%	21,500
Telephone Services	29,946	41,200	73%	11,254
Cell Phone Services	7,700	-	#DIV/0!	(7,700)
Employee Travel	-	-	#DIV/0!	-
Mileage	8,847	16,300	54%	7,453
Conference and Travel	44,891	65,000	69%	20,109
Other Employee Travel	-	-	#DIV/0!	-
Copy & Reproduction Serv	1,102	7,750	14%	6,648
Interview Applicant Trav	-	-	#DIV/0!	-
Postage & Freight Service	52,805	114,000	46%	61,195
Dues & Subscription Service	54,624	17,250	317%	(37,374)
On-Line Database Subscriptions	185,574	310,350	60%	124,776
Advertising Services	10,221	250	4088%	(9,971)
Other Purchased Services	-	9,500	0%	9,500
<b>Total Expenditures - Contractual</b>	<b>1,588,421</b>	<b>2,423,600</b>	<b>66%</b>	<b>835,179</b>
<b>Expenditures - Commodity</b>				
Office Supplies	26,378	29,200	90%	2,822
Office Equipment	-	-	#DIV/0!	-

**Poudre River Public Library District - General Fund Budget vs. Actual Detail - YTD Sep 30, 2019**

	YTD Actual	Annual Budget	% of Annual Budget	Annual Budget Variance \$
Furniture	-	-	#DIV/0!	-
Computer Hardware	5,094	10,000	51%	4,906
Computer Software	1,312	5,000	26%	3,688
Meals - Business, Non Travel	1,422	4,500	32%	3,078
Food & Related Supplies	5,184	7,100	73%	1,916
Food & Related for Programs	69,423	50,300	138%	(19,123)
Books & Periodicals	299,440	459,100	65%	159,660
Non-Print Media	90,815	116,800	78%	25,985
Electronic Media	427,546	575,200	74%	147,654
Other Supplies	52,026	108,950	48%	56,924
Computer Hardware	-	-	#DIV/0!	-
NSF write-offs	68	-	#DIV/0!	(68)
Other Contingency	-	-	#DIV/0!	-
<b>Total Expenditures - Commodity</b>	<b>978,708</b>	<b>1,366,150</b>	<b>72%</b>	<b>387,442</b>
<b>Total Operating Costs</b>	<b>7,120,838</b>	<b>10,501,970</b>	<b>68%</b>	<b>3,381,132</b>
Capital Outlay	19,220	50,000	38%	30,780
Transfer to Capital Projects Fund	250,000	250,000	100%	-
<b>Total Expenditures</b>	<b>7,390,058</b>	<b>10,801,970</b>	<b>68%</b>	<b>3,411,912</b>

**Poudre River Public Library District - General Fund Expenditures Summarized by Dept - YTD Sep 30, 2019**

	YTD Actual	YTD Budget	% of YTD Budget	YTD Budget Variance \$	Annual Budget	% of Annual Budget	Annual Budget Variance \$
<b>Expenditures</b>							
Administration - Personnel	666,096	666,284	100%	188	915,225	73%	249,129
Administration - Contractual	589,793	574,008	103%	(15,785)	874,250	67%	284,457
Administration - Commodity	9,152	7,197	127%	(1,955)	8,900	103%	(252)
<b>Total Administration</b>	<b>1,265,042</b>	<b>1,247,489</b>	<b>101%</b>	<b>(17,553)</b>	<b>1,798,375</b>	<b>70%</b>	<b>533,333</b>
Collection Services - Personnel	462,004	476,759	97%	14,755	657,045	70%	195,041
Collection Services - Contractual	130,651	115,508	113%	(15,143)	205,000	64%	74,349
Collection Services - Commodity	7,446	65,025	11%	57,579	32,000	23%	24,554
<b>Total Collection Services</b>	<b>600,100</b>	<b>657,292</b>	<b>91%</b>	<b>57,192</b>	<b>894,045</b>	<b>67%</b>	<b>293,945</b>
Systems Administration - Personnel	354,116	362,490	98%	8,374	497,990	71%	143,874
Systems Administration - Contractual	182,105	187,928	97%	5,823	200,200	91%	18,095
Systems Administration - Commodity	8,945	14,734	61%	5,789	19,000	47%	10,055
<b>Total Systems Administration</b>	<b>545,166</b>	<b>565,152</b>	<b>96%</b>	<b>19,986</b>	<b>717,190</b>	<b>76%</b>	<b>172,024</b>
Facilities - Personnel	106,155	109,910	97%	3,755	152,145	70%	45,990
Facilities - Contractual	157,649	193,154	82%	35,505	269,550	58%	111,901
Facilities - Commodity	8,435	7,188	117%	(1,247)	10,000	84%	1,565
<b>Total Facilities</b>	<b>272,239</b>	<b>310,252</b>	<b>88%</b>	<b>38,013</b>	<b>431,695</b>	<b>63%</b>	<b>159,456</b>
Combined - Personnel	10,154	45,338	22%	35,184	49,200	21%	39,046
Combined - Contractual	105,933	125,457	84%	19,524	176,350	60%	70,417
Combined - Commodity	20,006	7,484	267%	(12,522)	33,200	60%	13,194
<b>Total Combined</b>	<b>136,093</b>	<b>178,279</b>	<b>76%</b>	<b>42,186</b>	<b>258,750</b>	<b>53%</b>	<b>122,657</b>
Answer Center - Personnel	146,540	152,159	96%	5,619	210,040	70%	63,500
Answer Center - Contractual	41	-	#DIV/0!	(41)	-	#DIV/0!	(41)
Answer Center - Commodity	106	1,875	6%	1,770	2,500	4%	2,395
<b>Total Answer Center</b>	<b>146,686</b>	<b>154,034</b>	<b>95%</b>	<b>7,348</b>	<b>212,540</b>	<b>69%</b>	<b>65,854</b>
Outreach Services - Personnel	247,444	268,231	92%	20,787	374,665	66%	127,221
Outreach Services - Contractual	3,710	8,495	44%	4,785	9,750	38%	6,040
Outreach Services - Commodity	10,586	8,333	127%	(2,253)	10,950	97%	364
<b>Total Outreach Services</b>	<b>261,741</b>	<b>285,059</b>	<b>92%</b>	<b>23,318</b>	<b>395,365</b>	<b>66%</b>	<b>133,624</b>
Interlibrary Loan - Personnel	91,400	108,061	85%	16,661	146,855	62%	55,455
Interlibrary Loan - Contractual	17,656	15,374	115%	(2,282)	52,150	34%	34,494
Interlibrary Loan - Commodity	39	483	8%	444	500	8%	461
<b>Total Interlibrary Loan</b>	<b>109,095</b>	<b>123,918</b>	<b>88%</b>	<b>14,823</b>	<b>199,505</b>	<b>55%</b>	<b>90,410</b>
Old Town Operations - Personnel	74,746	77,560	96%	2,814	106,565	70%	31,819
Old Town Operations - Contractual	80,692	103,811	78%	23,119	142,000	57%	61,308



**Poudre River Public Library District - General Fund Expenditures Summarized by Dept - YTD Sep 30, 2019**

	YTD Actual	YTD Budget	% of YTD Budget	YTD Budget Variance \$	Annual Budget	% of Annual Budget	Annual Budget Variance \$
Old Town Operations - Commodity	9,369	8,816	106%	(553)	12,500	75%	3,131
<b>Total Old Town Operations</b>	<b>164,807</b>	<b>190,187</b>	<b>87%</b>	<b>25,380</b>	<b>261,065</b>	<b>63%</b>	<b>96,258</b>
Old Town Public Service - Personnel	549,809	598,098	92%	48,289	816,145	67%	266,336
Old Town Public Service - Contractual	899	3,888	23%	2,989	5,150	17%	4,251
Old Town Public Service - Commodity	1,516	2,504	61%	988	3,000	51%	1,484
<b>Total Old Town Public Service</b>	<b>552,224</b>	<b>604,490</b>	<b>91%</b>	<b>52,266</b>	<b>824,295</b>	<b>67%</b>	<b>272,071</b>
Old Town Circulation - Personnel	331,276	384,228	86%	52,952	526,975	63%	195,699
Old Town Circulation - Contractual	22,600	29,061	78%	6,461	25,000	90%	2,400
Old Town Circulation - Commodity	3,239	1,676	193%	(1,563)	8,500	38%	5,261
<b>Total Old Town Circulation</b>	<b>357,115</b>	<b>414,965</b>	<b>86%</b>	<b>57,850</b>	<b>560,475</b>	<b>64%</b>	<b>203,360</b>
Collection Development - Personnel	-	-	#DIV/0!	-	-	#DIV/0!	-
Collection Development - Contractual	145,926	177,756	82%	31,830	198,850	73%	52,924
Collection Development - Commodity	819,395	897,395	91%	78,000	1,153,100	71%	333,705
<b>Total Collection Development</b>	<b>965,321</b>	<b>1,075,151</b>	<b>90%</b>	<b>109,830</b>	<b>1,351,950</b>	<b>71%</b>	<b>386,629</b>
Programming - Personnel	9,923	18,600	53%	8,677	31,200	32%	21,277
Programming - Contractual	32,556	55,528	59%	22,972	73,400	44%	40,844
Programming - Commodity	68,353	36,754	186%	(31,599)	50,300	136%	(18,053)
<b>Total Programming</b>	<b>110,831</b>	<b>110,882</b>	<b>100%</b>	<b>51</b>	<b>154,900</b>	<b>72%</b>	<b>44,069</b>
Harmony Operations - Personnel	69,454	75,268	92%	5,814	103,555	67%	34,101
Harmony Operations - Contractual	7,740	11,631	67%	3,891	15,750	49%	8,010
Harmony Operations - Commodity	6,335	8,878	71%	2,543	12,100	52%	5,765
<b>Total Harmony Operations</b>	<b>83,529</b>	<b>95,777</b>	<b>87%</b>	<b>12,248</b>	<b>131,405</b>	<b>64%</b>	<b>47,876</b>
Harmony Public Service - Personnel	450,994	469,516	96%	18,522	640,605	70%	189,611
Harmony Public Service - Contractual	487	847	57%	360	1,250	39%	763
Harmony Public Service - Commodity	566	367	154%	(199)	500	113%	(66)
<b>Total Harmony Public Service</b>	<b>452,048</b>	<b>470,730</b>	<b>96%</b>	<b>18,682</b>	<b>642,355</b>	<b>70%</b>	<b>190,307</b>
Harmony Circulation - Personnel	303,039	341,337	89%	38,298	455,030	67%	151,991
Harmony Circulation - Contractual	-	-	#DIV/0!	-	-	#DIV/0!	-
Harmony Circulation - Commodity	-	-	#DIV/0!	-	250	0%	250
<b>Total Harmony Circulation</b>	<b>303,039</b>	<b>341,337</b>	<b>89%</b>	<b>38,298</b>	<b>455,280</b>	<b>67%</b>	<b>152,241</b>
Council Tree Operations - Personnel	77,679	80,517	96%	2,838	110,625	70%	32,946
Council Tree Operations - Contractual	109,427	121,750	90%	12,323	154,700	71%	45,273
Council Tree Operations - Commodity	4,881	6,863	71%	1,982	8,100	60%	3,219
<b>Total Council Tree Operations</b>	<b>191,986</b>	<b>209,130</b>	<b>92%</b>	<b>17,144</b>	<b>273,425</b>	<b>70%</b>	<b>81,439</b>

**Poudre River Public Library District - General Fund Expenditures Summarized by Dept - YTD Sep 30, 2019**

	YTD Actual	YTD Budget	% of YTD Budget	YTD Budget Variance \$	Annual Budget	% of Annual Budget	Annual Budget Variance \$
Council Tree Public Service - Personnel	300,399	316,751	95%	16,352	443,725	68%	143,326
Council Tree Public Service - Contractual	480	-	#DIV/0!	(480)	250	192%	(230)
Council Tree Public Service - Commodity	339	306	111%	(33)	500	68%	161
<b>Total Council Tree Public Service</b>	<b>301,219</b>	<b>317,057</b>	<b>95%</b>	<b>15,838</b>	<b>444,475</b>	<b>68%</b>	<b>143,256</b>
Council Tree Circulation - Personnel	302,483	343,798	88%	41,315	474,630	64%	172,147
Council Tree Circulation - Contractual	75	-	#DIV/0!	(75)	20,000	0%	19,925
Council Tree Circulation - Commodity	-	23	0%	23	250	0%	250
<b>Total Council Tree Circulation</b>	<b>302,558</b>	<b>343,821</b>	<b>88%</b>	<b>41,263</b>	<b>494,880</b>	<b>61%</b>	<b>192,322</b>
Total Personnel	4,553,710	4,894,905	93%	341,195	6,712,220	68%	2,158,510
Total Contractual	1,588,421	1,724,196	92%	135,775	2,423,600	66%	835,179
Total Commodity	978,708	1,075,901	91%	97,193	1,366,150	72%	387,442
<b>Total Expenditures</b>	<b>7,120,838</b>	<b>7,695,002</b>	<b>93%</b>	<b>574,164</b>	<b>10,501,970</b>	<b>68%</b>	<b>3,381,132</b>

\*\*These numbers exclude Capital Outlay and Transfers to the Capital Projects Fund