

Poudre River Public Library District
General Fund
Budget vs. Actual
January 2014

Revenue	2013		2014				
	January	Y-T-D	January	Y-T-D	Adopted Annual Budget	Budget Difference	% of Budget
1 Property taxes	\$ (661)	\$ (661)	\$ -	\$ -	\$ 7,122,500	\$ (7,122,500)	0%
2 Specific ownership taxes	39,071	39,071	41,772	41,772	475,000	(433,228)	9%
3 Property tax interest	(131)	(131)	-	-	-	-	
4 Investment earnings	(866)	(866)	16,478	16,478	50,000	(33,522)	33%
5 Copier charges	1,129	1,129	1,379	1,379	20,000	(18,621)	7%
6 Fines	8,758	8,758	14,315	14,315	180,000	(165,685)	8%
7 Donations	368	368	1,244	1,244	151,450	(150,206)	1%
8 Miscellaneous	1,950	1,950	2,260	2,260	-	2,260	
9 Total Operating Revenue	49,618	49,618	77,448	77,448	7,998,950	(7,921,502)	1%
10 Intergovernmental	62,000	62,000	62,000	62,000	744,000	(682,000)	8%
11 Total Revenue	111,618	111,618	139,448	139,448	8,742,950	(8,603,502)	2%
Expenditures							
12 Library Administration	75,392	75,392	68,383	68,383	1,316,240	1,247,857	5%
13 Collection Services	38,472	38,472	36,642	36,642	685,530	648,888	5%
14 Systems Administration	63,384	63,384	17,611	17,611	634,415	616,804	3%
15 Facilities	9,719	9,719	11,045	11,045	377,260	366,215	3%
16 Combined Expenses	10,745	10,745	14,082	14,082	185,825	171,743	8%
17 Answer Center	8,584	8,584	7,238	7,238	156,010	148,772	5%
18 Outreach Services	9,335	9,335	8,892	8,892	235,400	226,508	4%
19 Interlibrary Loan	-	-	13,083	13,083	161,760	148,677	8%
20 Old Town Operations	10,781	10,781	4,752	4,752	196,000	191,248	2%
21 Old Town Public Service	41,299	41,299	38,213	38,213	782,040	743,827	5%
22 Old Town Circulation	20,981	20,981	15,262	15,262	456,100	440,838	3%
23 Collection Development	63,658	63,658	55,375	55,375	982,400	927,025	6%
24 Programming	2,133	2,133	2,755	2,755	123,200	120,445	2%
25 Harmony Operations	5,639	5,639	6,716	6,716	116,080	109,364	6%
26 Harmony Public Service	28,749	28,749	24,952	24,952	506,320	481,368	5%
27 Harmony Circulation	22,791	22,791	25,645	25,645	349,870	324,225	7%
28 Council Tree Operations	13,759	13,759	13,778	13,778	256,500	242,722	5%
29 Council Tree Public Service	16,124	16,124	14,653	14,653	308,445	293,792	5%
30 Council Tree Circulation	21,695	21,695	19,960	19,960	412,785	392,825	5%
31 Total operating costs	463,240	463,240	399,037	399,037	8,242,180	7,843,143	5%
32 Capital Outlay	-	-	-	-	50,000	50,000	0%
33 Transfer to Capital Projects Fund	-	-	-	-	252,050	252,050	0%
34 Contingency	-	-	-	-	37,500	37,500	0%
35 Total Expenditures	463,240	463,240	399,037	399,037	8,581,730	8,182,693	5%
36 Net Revenue over Expenditures	\$ (351,622)	(351,622)	\$ (259,589)	(259,589)	161,220	(420,809)	
37 Beginning Fund Balance		4,576,500		4,829,850	4,629,250	200,600	
38 Current Fund Balance		\$ 4,224,878		\$ 4,570,261	\$ 4,790,470	\$ (220,209)	
Breakdown of fund balance							
				<u>12-31-13</u>			
Emergency Reserve				242,200		Based on budgeted revenue	
Reserved for Funding Restrictions				847,050		Increase from unspent BOB money	
Reserved for Donations				65,900		Used for Collection Development	
Designated for working capital/operations				1,748,600		Based on budgeted revenue	
Unreserved				1,926,100		Increase from revenue over exp.	
				<u>\$ 4,829,850</u>			

Poudre River Public Library District
Capital Projects Fund
Budget vs Actual
January, 2014

<u>Revenue</u>	2014				Budget
	<u>January</u>	<u>Y-T-D</u>	<u>Project to Date</u>	<u>Adopted Budget</u>	<u>Difference</u>
1 Investment earnings	\$ 1,617	\$ 1,617		\$ -	\$ 1,617
2 Donations	-	-		25,000	(25,000)
3 Intergovernmental	-	-		-	-
4 Transfer From General Fund	-	-		252,050	(252,050)
5 Total Revenue	<u>1,617</u>	<u>1,617</u>		<u>277,050</u>	<u>(275,433)</u>
<u>Expenditures</u>					
6 Old Town Remodel/Expansion Project	-	-	68,347	125,000	56,653
7 Library Park Diagonal/Stage Improvements	5,481	5,481	411,810	562,650	150,840
8 Webster House Acquisition	-	-	-	460,000	460,000
9 Total Expenditures	<u>5,481</u>	<u>5,481</u>	<u>480,157</u>	<u>1,147,650</u>	<u>667,493</u>
10 Net Revenue over Expenditures	<u>(3,864)</u>	<u>(3,864)</u>			
11 Beginning Fund Balance		<u>404,755</u>			
12 Current Fund Balance		<u>\$ 400,891</u>			