

BOARD OF TRUSTEES
BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
DATE: December 21, 2006

AGENDA ITEM NUMBER: E.2.b.

RESOLUTION: 2006-65
Adoption of 2007 Budget

BACKGROUND:

The 2007 Budget before you represents encouraging progress in the restructured Library's recovery from the unprecedented austerities imposed by Erie County's fiscal crisis of 2005-2006.

This resolution and attached budget schedules produce a 2007 base budget generally consistent with the four-year plan submitted in August 2005 and within the County support funding limit indicated by the County Executive. Thanks to the welcome support of the Erie County Legislature, \$500,000 of the Library's restoration request was funded in the recently adopted Erie County budget. These much appreciated restorations ensure that all communities will meet New York State minimum open hour standards and assist in rebuilding services at libraries remaining open. Service restorations supported by the \$500,000 amount are detailed in the attached "Erie County Legislature Funded Service Restorations" document as well as the attached operating and grants budget schedules.

Incorporating the Legislature's restoration, the Library Tax would rise to \$22,171,833, up 2.3% from 2006's \$21,671,833. *Even with this restoration, the Library Tax Levy will still be less than that provided in 1997!* Combined County support for library operations and materials remains well under pre-crisis levels (\$6.5 million and 23% below 2004's support). With the exception of the restorations, the County Executive and Legislature made no changes to the remaining items in the Library's budget request as submitted pursuant to Board Resolution 2006-44.

Pursuant to the Library's four-year plan, the library materials budget, which was reduced to \$1.99 million in the 2006 originally adopted budget to accommodate anticipated one-time downsizing expenses, is rebuilt to \$3.9 million in the 2007 budget.

ACTION REQUIRED:

Motion to approve Resolution 2006-65.

RESOLUTION 2006-65

WHEREAS, the Library and its patrons have suffered through 2005-2006 budget reductions resulting from the loss of \$7 million (24%) in County support for operations and library materials versus the amount provided in 2004, and

WHEREAS, this reduction forced painful actions that resulted in the closing of 15 libraries and reduced hours of service and staffing throughout the rest of the System, and

WHEREAS, after exploring every opportunity to streamline, innovate, and fundraise, as of fall 2006 at least three libraries were not open enough hours per week to meet New York State minimum standards, and

WHEREAS, the County funding reduction caused the Library System itself to fail New York State local funding maintenance of effort requirements for the year ending 2005, and

WHEREAS, while Library staff is working with State officials on the process of requesting a temporary waiver to avoid a 25% reduction in New York State Library System Aid, such a waiver may be granted only once every five years, and any further County funding reductions could have dire consequences, and

WHEREAS, to proactively address the situation, the Library's 2007 budget request contained groupings of service restoration proposals, starting with the most urgently needed to prevent future library closings and progressing through a series of service restorations that would allow a restructured and downsized Buffalo & Erie County Public Library System to successfully meet continued high public demand for service at a cost that would still be less than the taxpayers provided before the County's fiscal crisis, and

WHEREAS, in a welcome gesture of support for public libraries, the Erie County Legislature funded \$500,000 of the Library's restoration request in the recently adopted Erie County 2007 budget, and

WHEREAS, this much appreciated restoration ensures that all communities will meet New York State minimum open hour standards, and assists in rebuilding services at libraries remaining open, now therefore be it

RESOLVED, that the Board of Trustees of the Buffalo & Erie County Public Library adopts the *2007 Budget*, utilizing the following sources to provide library services in 2007:

\$22,171,833 – Property Tax for Library Purposes
\$ 2,154,567 – New York State Aid – Operating Budget
\$ 540,050 – Use of Fund Balance
\$ 1,116,795 – Library Fines, Fees and Other Revenue
\$25,983,245 – Total Operating Budget

\$ 721,995 – Library Grants Budget

\$26,705,240 – Combined Operating and Grants Budget, and be it further

RESOLVED, that the budget documents and schedules be promptly posted on the Library's website and all needed forms and accounting entries to implement this budget and its allocation of the \$500,000 County Legislature funded service restorations be promptly completed and transmitted.

Resolution 2006-65

Adopted by unanimous vote

of the Buffalo and Erie County Public Library Board of Trustees

December 21, 2006

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY 2007 BUDGET

Erie County Legislature Funded Service Restorations

Erie County's fiscal crisis cost the Library System \$7 million in total County support that...

- forced the closing of 15 libraries;
- reduced hours of service at almost every remaining location – some libraries are open only 18 hours per week;
- cost more than 225 full and part-time Library employees their jobs, forcing some hard-working, talented young people with little seniority to leave the area and seek work elsewhere;
- took bookmobiles off the road for the first time since 1947; and
- decreased book, subscription and media purchases to a mere trickle.

With fewer staff to carry the load, too few new titles to satisfy the demand of library users and drastically reduced financial support from our primary funding source, there is no wiggle room left. Despite the Library's ongoing efforts to downsize, streamline and innovate, without some funding restorations, even more public libraries in Erie County might close.

To proactively address this need, the Library developed groupings of service restoration proposals for consideration by Erie County. Starting from the most urgently needed to prevent future library closures, the proposals provided a progressive series of service restorations that will allow the downsized Buffalo and Erie County Public Library System to successfully meet continued high public demand for service at cost of \$2.3 million.

The Erie County Legislature indicated its concern during their 2006 mid-year budget review. They acted to help address this need, while recognizing the County's limited fiscal capacity, by restoring \$500,000 to the County allocation to the Library. ***THESE MUCH APPRECIATED RESTORATIONS WILL ENSURE THAT ALL COMMUNITIES WILL MEET STATE MINIMUM OPEN HOUR STANDARDS AND ASSIST IN REBUILDING SERVICES AT ALL LIBRARIES REMAINING OPEN. EVEN WITH THIS RESTORATION, THE LIBRARY TAX LEVY WILL STILL BE LESS THAN THAT PROVIDED IN 1997!*** Service restorations supported by the \$500,000 restoration are detailed on the following pages.

		Funded Cost	Cumulative Funded Cost
URGENT:	Restorations to Meet New York State Minimum Standards	\$252,947	\$252,947
ESSENTIAL:	Restorations to Allow Libraries Remaining Open to Provide More Effective Service	\$247,053	\$500,000
BASIC:	Restorations to Further Strengthen Existing Libraries in Higher Population Centers, Particularly Those Serving Patrons From Closed Libraries	\$0	\$0
TARGETED:	Restorations to Address Specific Problem Areas or System-wide Programming/Service Opportunities	\$0	\$0

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY 2007 BUDGET

Erie County Legislature Funded Service Restorations

Grand Total Restorations: \$500,000

Library	Total \$	Open Hours				Comments
		NYS Minimum Standard	Base Budget System Funded (red= below Min Standard)	System Restoration Request	System Funded Hours with Restoration	
URGENT: Restorations to Meet New York State Minimum Standards	\$252,947					
Newstead (Akron)	\$11,627	35	28	7	35	Restores System funding to provide state minimum standard 35 open hours/week.
Alden	\$15,098	25	18	7	25	Restores System funding to provide state minimum standard 25 open hours/week.
Angola	\$15,299	20	18	7	25	While chartered to serve only the village; the Angola Library, along with the Eden, Collins, North Collins, and Lake Shore Libraries, serve residents of the Town of Evans (outside the village) and Town of Brandt which do not have their own libraries . Restore funding would raise open hours to 25 hours/week.
Boston	\$15,864	35	20	15	35	Restores System funding to provide state minimum standard 35 open hours/week.
Collins	\$28,053	35	20	15	35	Restores System funding to provide state minimum standard 35 open hours/week.
Concord	\$23,531	35	25	10	35	Restores System funding to provide state minimum standard 35 open hours/week.
Eden	\$27,184	35	25	10	35	Restore to 35 hrs/week to maintain state minimum standards.
Elma	\$36,235	35	28	7	35	Restore to 35 hrs/week to maintain state minimum standards.
Lackawanna	\$3,700	40	32	8	40	Restructuring opportunity lowered net cost. Support for open hours, programming, & repairs.
Marilla	\$28,806	35	20	15	35	Restore to 35 hrs/week to maintain state minimum standards.
North Collins	\$14,751	25	18	7	25	Restore to 25 hrs/week to maintain state minimum standards.
Tonawanda City	\$32,799	40	34	6	40	Restore and reconfigure staffing to fund open hours at state minimum 40 hrs/wk.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY 2007 BUDGET

Erie County Legislature Funded Service Restorations

Grand Total Restorations: \$500,000

Library	Total \$	Open Hours				Comments
		NYS Minimum Standard	Base Budget System Funded (red= below Min Standard)	System Restoration Request	System Funded Hours with Restoration	
ESSENTIAL:						
Restorations to Allow Libraries Remaining Open to Provide More Effective Service		\$247,053				
Amherst Libraries	\$14,621	60	135	8	143	Restore Wednesday afternoon service at Eggertsville-Snyder (1pm-5pm - 4 hrs).
Aurora	\$2,727	35	35	1	36	Restore 1 evening or weekend open hour per week.
Buffalo Branch Libraries	\$65,213	60	248	12	260	Restore 6 open hours per week at the North Park and East Clinton Libraries (from 18 to 24 open hours per week); provide additional Library Associate workhours at the Merriweather Library, whose circulation and computer use statistics are between two and three times the levels experienced in the North Jefferson Branch it replaced.
Central Library	\$36,952	60	63	0	63	Restore part-time Children's Room Librarian hours (2 at 812 hours) to restructure/create system-wide childrens and young adult programming.
Cheektowaga	\$14,706	55	92	4	96	Provide 4 hours evening service Thursdays at J. B. Reinstein Library.
Clarence	\$5,181	55	55	0	55	Restore 6 RPT Clerk Typist work hours per week for 48 weeks per year to improve desk coverage at this busy library.
Hamburg	\$28,877	55	76	7	83	Restore 7 open hours/week at the Lake Shore library (increase of 7 hours/week - from 21 to 28 hrs/wk).
Lackawanna	\$3,000					Additional operating/programming support.
Lancaster	\$4,224	55	55	0	55	Restore funding for 9 Sr. Page hours per week for 48 weeks to conduct more programming to help offset impact from closed Depew Branch Library.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY 2007 BUDGET

Erie County Legislature Funded Service Restorations

Grand Total Restorations: \$500,000

Library	Total \$	Open Hours				Comments
		NYS Minimum Standard	Base Budget System Funded (red= below Min Standard)	System Restoration Request	System Funded Hours with Restoration	
Library System Services	\$46,233					Restore 1 Book Processor to help support demand from rebuilding the Library Materials budget.
Orchard Park	\$7,266	55	56	0	56	Restore 8 Sr. Page hours and 8 page hours per week for 50 weeks to help meet customer service needs during State Mandated minimum 55 hour/week open hours.
Tonawanda Town	\$5,297	55	95	0	95	Restore 8 part-time clerk hours per week for 52 weeks per year to allow librarians to perform more programs.
West Seneca	\$12,756	55	55	0	55	Provide 16 part-time Library Associate work hours per week for 48 weeks per year to allow librarians to perform more programs and improved reference support.

ESSENTIAL:

Restorations to Allow Libraries Remaining Open to Provide More Effective Service (continued)



BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Adopted Budget

Operating and Grants - FORM 4 - Per SAP Structure

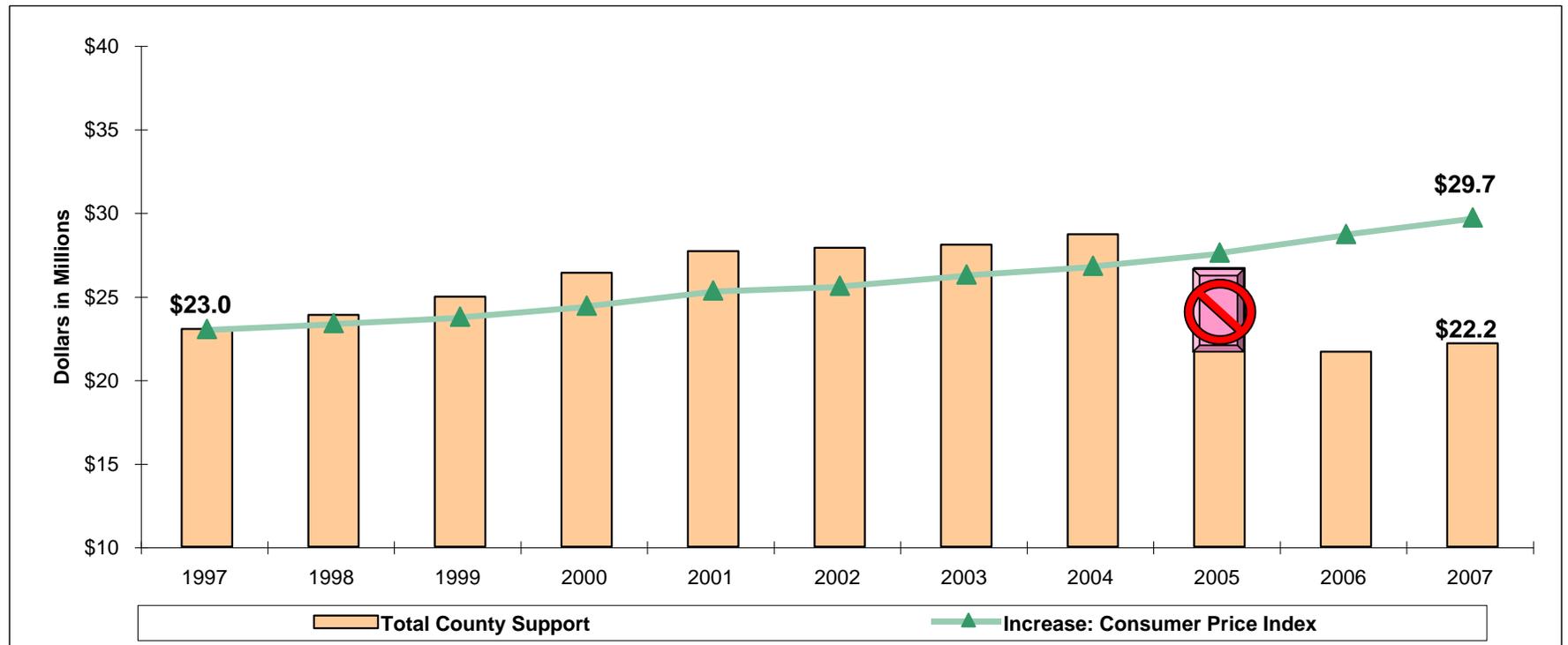
Library Board of Trustees Resolution 2006 - 65 Adopted by Unanimous Vote on December 21, 2006

Revenue and expense in the attached "Form-4" schedules are reported per the structure of the County's SAP financial system. Unlike the *Four-Year Financial Plan submitted last year*, in this format, expenses for contracting libraries not participating in the Centralized Human Resources Program are not shown in the various categories of expense. Rather, they are shown net of expenses supported by directly collected revenue, in the contract services account (SAP 516010).

Important note: Contract Library allocations shown in SAP account 516010 do not include costs for: library materials, technology support (on-line catalog, circulation system & high speed -T-1- Internet access), active employee and retiree health insurance, dental insurance, unemployment insurance, workers compensation insurance, most operating supplies, materials shipment, as well as natural gas utility and for all but Newstead, Concord, & West Seneca, electric utility expense. These expenses are included in the system budget. Further, contracting libraries directly collect revenue including fine, fee, photocopy and printer recovery charges that, while not reflected in the SAP financial system, do offset costs of operation and reduce the amount required to be transmitted to each contracting library through SAP account 516010.

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B&ECPL OPERATING AND LIBRARY MATERIAL BUDGETS 1997 - 2007



	1997 Adopted	1998 Adopted	1999 Adopted	2000 Adopted	2001 Adopted	2002 Adopted	2003 Adopted	2004 Adopted	2005 Adopted	2006 Adopted	2007 Adopted
Erie County Capital For Library Material	-	-	-	-	4,717,516	4,906,217	5,000,000	4,500,000	5,000,000	-	-
Property Tax for Library Purposes	23,018,144	23,866,460	24,953,953	26,393,455	22,969,980	22,969,980	23,067,481	24,197,118	21,671,833	21,671,833	22,171,833
Total County Support	23,018,144	23,866,460	24,953,953	26,393,455	27,687,496	27,876,197	28,067,481	28,697,118	26,671,833	21,671,833	22,171,833



County funding for Library Materials included in Erie County's 2005 Adopted Budget was not provided to the Library. As this allocation was within the COUNTY Capital Budget, NOT the Library Fund, the allocation was not covered by the Library Protection Act. This resulted in an additional \$5 million gap in 2005 on top of the \$2.5 million reduction in the Library Tax that was part of the County's Adopted 2005 Budget.

Change in County Support From 2006 to 2007: 500,000 2.3%

Change in County Support From 2004 to 2007: (6,525,285) -22.7%

New York State Aid	1,980,495	1,980,495	2,141,072	2,141,072	2,139,572	2,099,201	2,099,201	2,099,201	2,099,228	2,138,572	2,154,567
Use of Fund Balance	413,983	710,763	785,046	419,112	400,000	445,414	550,000	550,000	930,381	550,000	540,050
Fees, Fines, Other Revenue	788,537	854,813	982,708	993,058	985,329	1,047,757	1,546,127	1,635,121	1,369,701	942,724	1,116,795
Total Other Revenue	3,183,015	3,546,071	3,908,826	3,553,242	3,524,901	3,592,372	4,195,328	4,284,322	4,399,310	3,631,296	3,811,412
COMBINED OPERATING AND LIBRARY MATERIAL SUPPORT	26,201,159	27,412,531	28,862,779	29,946,697	31,212,397	31,468,569	32,262,809	32,981,440	31,071,143	25,303,129	25,983,245

Form 4

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Budget Adoption Per Resolution 2006-65

Fund 820 Fund Center 420

Account Name

Appropriations

SAP Account	FY 2004 Actual	FY 2005 Actual	2006 Library Brd 12/15/2005 Adpt Bdgt	Changes as of 7/20/2006		2007 Erie County Budget		Library Board Budget				Notes		
				2006 Amendments & Transfers	2006 Adjusted Budget	Library 2007 Budget Request	2007 County Adopted	Allocate Restored Funds	Library Board Budget for Adoption	Change from 2006 Board Adopted				
										Dollars	Percent			
PERSONAL SERVICES (2003 all, 2004 and later Full-Time)	500000	11,997,649.72	9,751,097.52	7,388,916	(178,559)	7,210,357	7,730,865	7,730,865	76,913	7,807,778	418,862	5.7%	\$1,048,989 of the combined increase for these accounts reflect expense transferred from SAP Contract Account 516010 for the six libraries that joined CHR in 2006. See detailed note below.	
PART-TIME WAGES	500010	1,757,972.98	1,858,268.23	1,768,916	169,484	1,938,400	2,104,910	2,104,910	118,128	2,223,038	454,122	25.7%		
REGULAR PART-TIME WAGES	500020	186,717.53	309,049.78	461,843	342,842	804,685	807,045	807,045	88,959	896,004	434,161	94.0%		
SEASONAL EMPLOYEE WAGES	500030	137,520.87	104,363.11	37,771	0	37,771	62,514	62,514		62,514	24,743	65.5%		
SHIFT DIFFERENTIAL	500300	12,083.92	15,533.70	15,684	0	15,684	15,500	15,500		15,500	(184)	-1.2%		
HOLIDAY WORKED	500330	14,283.17	21,131.20	23,682	0	23,682	24,000	24,000		24,000	318	1.3%		
OTHER EMPLOYEE PAYMENTS	500350	67,281.10	(1,647.12)	12,330	0	12,330	20,000	20,000		20,000	7,670	62.2%		
OVERTIME	501000	183,994.38	115,690.57	132,044	0	132,044	118,250	118,250		118,250	(13,794)	-10.4%		
FRINGE BENEFITS: Include employer costs for Retirement, Medical & Dental Insurance, Retiree Health Insurance, Unemployment Ins. and Workers Compensation Expense for all libraries (including suburban contracting libraries) and FICA (Social Security/Medicare for employees of the Central Library, System Support, Buffalo Branch, and contracting libraries participating in the Centralized Human Resources Program)	502000	4,451,707.34	5,970,712.04	6,420,600	(442,494)	5,978,106	5,126,013	5,126,013	104,393	5,230,406	(1,190,194)	-18.5%		Decrease principally due to unemployment charges returning to normal levels and a modest easing of retirement rates. See Fringe Benefit Detail below.
REDUCTIONS FRM PRSNL SVS ACCT	504990	0.00	0.00	425,000	(87,552)	337,448	0	0		0	(425,000)	-100.0%		
CONTRACTUAL SALARY RESERVES	504992	0.00	0.00	0	0	0	245,266	245,266		245,266	245,266	n/a		
RESTORATION REQUEST (See Service Restoration Request)							2,316,860	500,000	(500,000)	0	0	n/a		
OFFICE SUPPLIES	505000	80,710.70	48,039.20	88,550	0	88,550	85,375	85,375		85,375	(3,175)	-3.6%		
CLOTHING SUPPLIES	505200	1,761.89	64.50	2,325	0	2,325	3,100	3,100		3,100	775	33.3%		
AUTO SUPPLIES	505600	5,222.37	4,341.92	3,950	0	3,950	5,630	5,630		5,630	1,680	42.5%		
MEDICAL SUPPLIES	505800	2,129.71	578.60	2,950	0	2,950	2,250	2,250		2,250	(700)	-23.7%		
REPAIRS & MAINTENANCE	506200	302,340.15	75,385.13	119,675	4,063	123,738	128,050	128,050		128,050	8,375	7.0%		
MAINTENANCE SUPPLIES		0.00	0.00	0	0	0	0	0		0	0	n/a		
HIGHWAY SUPPLIES	506400	3,360.18	3,267.74	3,000	0	3,000	3,500	3,500		3,500	500	16.7%		
LOCAL MILEAGE REIMBURSEMENT	510000	2,882.18	3,890.18	3,500	0	3,500	6,600	6,600		6,600	3,100	88.6%		
OUT OF AREA TRAVEL	510100	21,382.60	8,862.01	34,525	0	34,525	34,525	34,525		34,525	0	0.0%		
TRAINING & EDUCATION	510200	14,017.55	15,681.00	25,318	0	25,318	25,250	25,250		25,250	(68)	-0.3%		
UTILITY CHARGES (Water/Sewer/Cell phone/Data Lines and Internet Access which moved to this acct in SAP) See Enterprise Utility for Electric, NGas & Fuel Oil	515000	141,733.32	133,682.14	119,578	(1,531)	118,047	120,751	120,751		120,751	1,173	1.0%		

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Budget Adoption Per Resolution 2006-65

Fund 820 Fund Center 420
Account Name

Appropriations (Cont.)

SAP Account	FY 2004 Actual	FY 2005 Actual	2006	Changes as of 7/20/2006		2007 Erie County Budget		Library Board Budget				Notes	
			Library Brd 12/15/2005 Adpt Bdgt	2006 Amendments & Transfers	2006 Adjusted Budget	Library 2007 Budget Request	2007 County Adopted	Allocate Restored Funds	Library Board Budget for Adoption	Change from 2006 Board Adopted			
										Dollars	Percent		
AMHERST PUBLIC 2	516010	1,509,720.00	1,159,243.00	1,117,186	0	1,117,186	1,139,684	1,139,684	12,653	1,152,337	35,151	3.1%	Contract Lib Direct Restore Share
ANGOLA PUBLIC 2	516010	63,506.00	50,534.00	44,512	0	44,512	44,296	44,296	13,118	57,414	12,902	29.0%	Contract Lib Direct Restore Share
AURORA TOWN PUBLIC 1,2	516010	0.00	8,000.00	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2001
BOSTON FREE 2	516010	61,334.00	58,041.00	46,467	0	46,467	45,991	45,991	15,398	61,389	14,922	32.1%	Contract Lib Direct Restore Share
CHEEKTOWAGA PUBLIC 2	516010	1,093,361.00	820,884.25	589,222	13,048	602,270	597,234	597,234	12,647	609,881	20,659	3.5%	Contract Lib Direct Restore Share
CLARENCE PUBLIC 2	516010	332,635.00	281,874.25	244,597	(183,448)	61,149	0	0	0	0	(244,597)	-100.0%	Joined CHR in 2006
COLLINS PUBLIC 1,2	516010	0.00	0.00	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2002
CONCORD PUBLIC 2	516010	100,141.00	86,858.00	74,934	0	74,934	73,127	73,127	22,096	95,223	20,289	27.1%	Contract Lib Direct Restore Share
EDEN PUBLIC 2	516010	71,282.00	63,006.25	57,250	(43,629)	13,621	0	0	0	0	(57,250)	-100.0%	Joined CHR in 2006
ELMA PUBLIC 2	516010	251,883.00	200,347.25	143,279	(114,759)	28,520	0	0	0	0	(143,279)	-100.0%	Joined CHR in 2006
EWELL FREE-ALDEN 2	516010	64,054.00	50,360.00	47,816	0	47,816	48,201	48,201	12,990	61,191	13,375	28.0%	Contract Lib Direct Restore Share
GRAND ISLAND MEMORIAL 1,2	516010	0.00	0.00	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2003
HAMBURG PUBLIC 2	516010	711,638.00	508,724.75	321,807	14,944	336,751	0	0	0	0	(321,807)	-100.0%	Joined CHR in 2006
LACKAWANNA PUBLIC 2	516010	237,288.00	205,795.75	179,671	8,003	187,674	195,611	195,611	5,994	201,605	21,934	12.2%	Contract Lib Direct Restore Share
LANCASTER PUBLIC 1,2	516010	29,000.00	0.00	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2001
MARILLA FREE 1,2	516010	2,445.00	0.00	1,770	0	1,770	322	322	0	322	(1,448)	-81.8%	Joined CHR in 2002
NEWSTEAD PUBLIC - AKRON 1,2	516010	0.00	10,000.00	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2003
NORTH COLLINS PUBLIC 2	516010	57,165.00	44,855.00	43,493	(36,051)	7,442	0	0	0	0	(43,493)	-100.0%	Joined CHR in 2006
ORCHARD PARK PUBLIC 1,2	516010	373,217.00	257,103.75	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2005
TONAWANDA PUBLIC CITY 1,2	516010	0.00	10,000.00	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2001
TONAWANDA TOWN PUBLIC 1,2	516010	299,833.75	20,000.00	0	0	0	0	0	0	0	0	n/a	Joined CHR in 2004
WEST SENECA PUBLIC 2	516010	356,730.00	292,022.75	226,027	4,549	230,576	0	0	0	0	(226,027)	-100.0%	Joined CHR in 2006

Important Notes: 1) The Aurora, Lancaster and City of Tonawanda Libraries have participated in Centralized Human Resources (CHR) Program since mid-2001; the Collins and Marilla libraries since mid-2002; the Newstead and Grand Island Libraries joined during 2003; the Town of Tonawanda Library joined during 2004; the Orchard Park Library joined in Fall 2005; the Eden, Elma and North Collins Libraries joined in March 2006; the Clarence Library joined in April 2006; the Hamburg Library joined in August 2006; and the West Seneca Library joined in September 2006. These expenses are budgeted in the system personnel accounts rather than in the contract line. Under CHR the B&ECPL and Erie County provide payroll and benefit administration services, which are paid directly out of the system budget using the County's SAP financial system. Contracting libraries not participating in CHR, maintain their own salary/wage budgets supported by directly collected revenue and the contract allocation shown in SAP account 516010.

2) Contract Library allocations shown in SAP account 516010 **do not include** costs for: library materials, technology support (on-line catalog, circulation system & high speed -T-1- Internet access), active employee and retiree health insurance, dental insurance, unemployment insurance, workers compensation insurance, most operating supplies, materials shipment, as well as natural gas utility and for all but Newstead, Concord, & West Seneca, electric utility expense. These expenses are included in the system budget. Further, contracting libraries directly collect revenue including fine, fee, photocopy and printer recovery charges that, while not reflected in the SAP financial system, do offset costs of operation and reduce the amount required to be transmitted to each contracting library through SAP account 516010.

Form 4

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Budget Adoption Per Resolution 2006-65

Fund 820 Fund Center 420 Account Name	SAP Account	FY 2004 Actual	FY 2005 Actual	2006	Changes as of 7/20/2006		2007 Erie County Budget		Library Board Budget			Notes	
				Library Brd 12/15/2005 Adpt Bdgt	2006 Amendments & Transfers	2006 Adjusted Budget	Library 2007 Budget Request	2007 County Adopted	Allocate Restored Funds	Library Board Budget for Adoption	Change from 2006 Board Adopted		
											Dollars		Percent
Appropriations (Cont.)													
PROF SERV CONTRACT & FEES	516020	392,101.48	582,172.89	715,679	56,501	772,180	779,787	779,787		779,787	64,108	9.0%	
DUES & FEES		0.00	0.00	0	0	0	0	0		0	0	n/a	
MAINTENANCE CONTRACTS	516030	268,950.89	96,717.04	138,882	0	138,882	134,455	134,455		134,455	(4,427)	-3.2%	
OTHER EXPENSES	530000	141,549.99	61,047.32	566,476	(64,793)	501,683	118,488	118,488		118,488	(447,988)	-79.1%	Amount set aside for 2006 one-time transition expense allocated back to library material budget in 2007.
RENTAL CHARGES	545000	38,321.18	36,836.38	1,734	0	1,734	1,879	1,879		1,879	145	8.4%	
INSURANCE PREMIUMS	555050	0.00	26.00	20,000	0	20,000	45,000	45,000		45,000	25,000	125.0%	
BUILDING IMPROVEMENTS	561250	0.00	0.00	0	0	0	0	0		0	0	n/a	
LAB & TECH EQUIP (includes software updates)	561410	21,817.52	165,857.43	103,780	55,214	158,994	141,563	141,563		141,563	37,783	36.4%	Increase principally for memory upgrades needed to operate next update of library automation system.
FURNITURE, FIXTURES & OFFICE EQUIPMENT	561420	120.75	0.00	0	0	0	0	0		0	0	n/a	
BUILDINGS & GROUNDS EQUIPMENT	561430	3,603.17	0.00	0	0	0	0	0		0	0	n/a	
MOTOR VEHICLE EQUIPMENT	561440	0.00	0.00	0	0	0	0	0		0	0	n/a	
LIBRARY BOOKS & MEDIA (operating fund expense only) Note: From 2001 through 2004 the County provided most funding for library material through the county capital budget. No new capital funding was provided after 2004. Library material purchases in 2004 included \$4,030,470 capital fund funding and the remaining balance of \$1,234,902 supported library material purchases in 2005.	561450	451,161.05	656,704.94	1,994,504	1,078,982	3,073,486	3,925,000	3,925,000		3,925,000	1,930,496	96.8%	Per 4 yr plan, funds allocated to unemployment and transition expense in 2006 reallocated to library materials budget.
INTERFUND-ROAD/TRANS-SUBS	570000	26,842.92	0.00	0	0	0	0	0		0	0	n/a	
INTERFUND-DEBT SERVICE	570040	0.00	235,492.00	235,492	0	235,492	235,492	223,042		223,042	(12,450)	-5.3%	
INTERFUND-UTILITY ENTERPRISE FUND for Electric, NGas & Fuel Oil (Most Contract Libraries are included in the Electric and Ngas Pools)	575000	1,298,863.37	1,326,423.07	1,381,371	0	1,381,371	1,372,285	1,372,285	25,828	1,398,113	16,742	1.2%	See Interfund Utilities Detail below.
INTERFUND-LIBRARY GRANTS		0.00	0.00	0	0	0	0	0		0	0	n/a	
INTERDEPT-LIBRARY SERVICES (To Corrections Center, Holding Facility and Buildings & Grounds (Court Storage)	942000	(282,357.00)	(290,209.00)	(298,940)	0	(298,940)	(297,194)	(297,194)		(297,194)	1,746	-0.6%	
INTERDEPT-DISS	980000	167,937.59	195,226.89	215,963	0	215,963	215,963	215,963		215,963	0	0.0%	
TOTAL OPERATING EXPENDITURES		27,528,897.32	25,631,936.41	25,303,129	594,814	25,897,943	27,803,438	25,974,128	9,117	25,983,245	680,116	2.7%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Budget Adoption Per Resolution 2006-65

Fund 820 Fund Center 420 Account Name	SAP Account	FY 2004 Actual	FY 2005 Actual	2006	Changes as of 7/20/2006		2007 Erie County Budget		Library Board Budget				Notes
				Library Brd 12/15/2005 Adpt Bdgt	2006 Amendments & Transfers	2006 Adjusted Budget	Library 2007 Budget Request	2007 County Adopted	Allocate Restored Funds	Library Board Budget for Adoption	Change from 2006 Board Adopted		
											Dollars	Percent	
Fringe Benefit Detail													
Fringe Benefits	502000	(7,015.69)	8,915.21	0	0	0	0	0	0	0	0		
Employer FICA - REGULAR	502010	883,741.02	755,104.31	636,504	14,959	651,463	691,408	691,408	17,610	709,018	72,514	11.4%	
Employer FICA - MEDICARE	502020	207,207.70	176,900.18	148,860	4,051	152,911	161,831	161,831	4,118	165,949	17,089	11.5%	
Employee Health Insurance	502030	1,762,582.38	1,965,688.24	1,730,864	17,817	1,748,681	1,859,176	1,859,176	21,932	1,881,108	150,244	8.7%	Rate increase
Dental Plan	502040	120,928.28	148,301.02	120,197	1,619	121,816	119,980	119,980	1,538	121,518	1,321	1.1%	
Workers Compensation	502050	29,951.70	123,856.50	30,371	0	30,371	117,188	117,188	2,981	120,169	89,798	295.7%	
Unemployment Insurance	502060	10,511.37	281,326.40	1,230,277	(500,000)	730,277	27,902	27,902	708	28,610	(1,201,667)	-97.7%	Return to normal levels
Hospital & Medical - Retirees	502070	478,455.82	837,541.09	793,590	(4,070)	789,520	905,225	905,225	15,148	920,373	126,783	16.0%	Rate increase and new retirees
Health Insurance Waiver (Incl: 117)	502080	13,659.52	35,616.50	41,514	3,000	44,514	32,400	32,400	0	32,400	(9,114)	-22.0%	
Health Insurance Waiver - Single	502090	15,277.80	0.00	0	0	0	0	0	0	0	0	n/a	
Retirement	502100	935,055.01	1,637,462.59	1,686,669	20,130	1,706,799	1,208,903	1,208,903	40,358	1,249,261	(437,408)	-25.9%	Modest rate and base reduction
Flex Benefit Spending	502110	1,351.96	0.00	1,754	0	1,754	2,000	2,000	0	2,000	246	14.0%	
Total Fringe Benefit Detail:		4,451,706.87	5,970,712.04	6,420,600	(442,494)	5,978,106	5,126,013	5,126,013	104,393	5,230,406	(1,190,194)	-18.5%	
Interfund Utilities Detail													
Fuel Oil			0	30,000	0	30,000	35,000	35,000	0	35,000	5,000	16.7%	
Natural Gas			362,551	295,134	0	295,134	341,547	341,547	6,459	348,006	52,872	17.9%	
Electricity			963,872	1,056,237	0	1,056,237	995,738	995,738	19,369	1,015,107	(41,130)	-3.9%	
Total Interfund Utilities Detail:		1,298,863	1,326,423	1,381,371	0	1,381,371	1,372,285	1,372,285	25,828	1,398,113	16,742	1.2%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Grants Budget, Resolution 2006-65

Grant Name	2004 Board Adopted Budget	2005 Board Adopted Budget	2006 Board Adopted Budget	2007 Budget
Central Library Development Aid				
NEW YORK STATE AID	304,085	304,085	304,085	309,947
Total Revenue:	304,085	304,085	304,085	309,947
FULL-TIME SALARIES	207,802	211,569	171,819	128,552
PART-TIME WAGES	34,842	28,023	62,366	86,073
SEASONAL WAGES	0	0	0	15,340
FRINGE BENEFITS	61,441	61,492	69,900	79,982
CONTRACTURAL SALARY RESERVE	0	3,001	0	
Total Expense:	304,085	304,085	304,085	309,947
Central Library Book Aid				
NEW YORK STATE AID	71,500	71,500	71,500	71,500
Total Revenue:	71,500	71,500	71,500	71,500
LIBRARY BOOKS & MEDIA	71,500	71,500	71,500	71,500
Total Expense:	71,500	71,500	71,500	71,500
Continuity of Service				
NEW YORK STATE AID	50,000	50,000	50,000	50,000
Total Revenue:	50,000	50,000	50,000	50,000
PART-TIME WAGES	43,606	43,021	43,075	31,096
FRINGE BENEFITS	6,394	6,542	6,925	18,904
CONTRACTURAL SALARY RESERVE	0	437	0	
Total Expense:	50,000	50,000	50,000	50,000
Coordinated Outreach				
NEW YORK STATE AID	166,534	166,535	166,535	168,916
Total Revenue:	166,534	166,535	166,535	168,916
FULL-TIME SALARIES	127,683	129,446	124,126	116,253
PART-TIME WAGES	0	0	0	4,652
FRINGE BENEFITS	35,851	35,563	42,409	48,011
CONTRACTURAL SALARY RESERVE	0	1,526	0	0
Total Expense:	163,534	166,535	166,535	168,916

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Grants Budget, Resolution 2006-65

Grant Name	2004 Board Adopted Budget	2005 Board Adopted Budget	2006 Board Adopted Budget	2007 Budget
Library Automation Aid				
NEW YORK STATE AID	76,500	76,500	76,500	76,500
Total Revenue:	76,500	76,500	76,500	76,500
FULL-TIME SALARIES	33,887	40,296	44,127	29,199
PART-TIME WAGES				30,789
REGULAR PT WAGES	27,355	27,347	27,347	
FRINGE BENEFITS	15,258	8,051	5,026	16,512
CONTRACTURAL SALARY RESERVE	0	806	0	
Total Expense:	76,500	76,500	76,500	76,500
Regional Bibliographic Database				
NEW YORK STATE AID	20,000	0	0	0
Total Revenue:	20,000	0	0	0
OTHER EXPENSES	20,000	0	0	0
Total Expense:	20,000	0	0	0
Expanded Rare Book Room Access				
OTHER LOCAL SOURCE REVENUE	50,000	0	0	0
Total Revenue:	50,000	0	0	0
FULL-TIME SALARIES	40,296			
FRINGE BENEFITS	9,704			
Total Expense:	50,000	0	0	0

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2007 Grants Budget, Resolution 2006-65

Grant Name	2004 Board Adopted Budget	2005 Board Adopted Budget	2006 Board Adopted Budget	2007 Budget
State Correctional Facilities				
NEW YORK STATE AID	39,942	39,942	39,942	36,621
Total Revenue:	39,942	39,942	39,942	36,621
PERSONAL SERVICES				
PART-TIME WAGES	17,929	18,207	18,491	13,268
FRINGE BENEFITS	2,042	1,764	2,396	3,386
TRAINING AND EDUCATION	0	0	1,200	
PROF SERVICES & FEES	1,200	1,200	0	1,200
LIBRARY BOOKS & MEDIA	18,771	18,771	17,855	18,767
Total Expense:	39,942	39,942	39,942	36,621
County Correctional Facilities				
NEW YORK STATE AID	8,511	8,511	8,511	8,511
Total Revenue:	8,511	8,511	8,511	8,511
PERSONAL SERVICES				
PART-TIME WAGES	4,768	4,768	4,719	5,198
FRINGE BENEFITS	539	568	617	1,329
OFFICE SUPPLIES	321	321	321	321
OTHER EXPENSES	1,243	1,214	1,214	
LIBRARY BOOKS & MEDIA	1,640	1,640	1,640	1,663
Total Expense:	8,511	8,511	8,511	8,511
TOTAL LIBRARY GRANTS				
NEW YORK STATE AID	737,072	717,073	717,073	721,995
OTHER LOCAL SOURCE REVENUE	50,000	0	0	0
Grand Total Grants:	787,072	717,073	717,073	721,995