

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 03/15/2001

AGENDA ITEM NUMBER: G.2.d. Budget & Finance Committee
Preliminary operating budget
financials for the month ending
12/31/2000

BACKGROUND:

The attached reports provide a summary of revenues and expenditures in the Library Operating Budget for the year as of December 31, 2000. Overall, the Library operated within its budget and expectations for the period.

Sufficient funds are available to meet the \$2,270,309 "use of fund balance" designated or re-appropriated into the 2001 budget [\$400,000 in the adopted budget; \$1,862,432 in Resolution 2000-61 to re-appropriate remaining Educational Technology Initiative, major capital repair and unencumbered library materials funds; and \$7,877 unencumbered balance in a county legislative item for the Denio Memorial Library].

Items of note include:

- ✓ This report is a preliminary year-end report. Year-end closing activities are still under way, with final adjustments and reports not expected until approximately late March.
- ✓ A separate "1999 Encumbrances" column shows the amount of 1999 encumbrances (the remaining value of outstanding purchase orders and contracts at the 1999 year-end) which are available to cover 2000 expenditures for these contractually obligated items.
- ✓ Contracting library contracts provide for the return of unencumbered funds at the end of the budget year. An estimated amount is included in the system budget under the "Refunds - Contract Libraries" revenue line. Actual returns for 2000 total \$405,264, which is \$305,264 above budget. However, the refund for contracting library retirement revenue account was \$177,678 below budget as the retirement expenses being reimbursed were also well below budget. Additional savings were realized as a

result of overall mild cooling season and savings from turnover.

Combining the "Refunds - Contract Libraries" and the "Refunds - Contract Library Retirement" accounts yields a total of \$464,455 that is \$127,586 above the \$336,869 combined budget.

- ✓ Overtime expense is above budget as a result of several factors, including: coverage to keep the Central Library open on Election Day; maintaining coverage and assisting the public during the snow emergency; additional overtime shifts in the maintenance department to address building controls capital project installation activities in areas containing asbestos (all work performed after hours and air sampled for asbestos); and network support activities requiring after hours work to avoid disruption of library systems during regular open hours. Salary savings from vacancies offset some of this cost. Costs associated with the snow emergency will be submitted for Federal Emergency Management Agency reimbursement.

ACTION REQUIRED:

None - Informational Report

Buffalo and Erie County Public Library 2000 Operating Budget Year to Date Revenue Summary

Preliminary Results For the Period Ending December 31, 2000
100.0% of Budget Year

SFG Account	1998 Actuals	1999 Actuals	2000 Budget	Year to Date Revenues	% of Budget
Library Operating Fund:					
302 Library Real Property Tax	\$ 23,866,460	\$ 24,953,953	\$ 26,393,455	\$ 26,393,455	100.0%
326 Interest (Library Reserve)	16,634	22,455	25,000	47,420	189.7%
359 Non-Sufficient Funds - Check Fees	30	15	15	30	200.0%
456 Fines, Lost Books	207,598	221,832	200,000	224,040	112.0%
457 Refunds, Contract Libraries	407,919	426,821	100,000	405,264	405.3%
492 Real Property Rental - Auditorium	2,702	4,358	3,500	4,960	141.7%
496 Commissions	5,106	5,051	5,500	5,056	91.9%
504 Copiers	79,454	59,815	80,000	52,515	65.6%
505 Minor Sale - Other	8,718	23,650	8,137	24,647	302.9%
509 Vendor Refunds of Prior Year Exp	4,434	81,016	1,000	86,894	8689.4%
518 Miscellaneous Receipts	10	1,688	-	269	
527 Refunds, Contract Library Retirement	118,481	57,841	236,869	59,191	25.0%
549 Refund, Inter-Library Loan Shpng Exp Recovery via Collections	-	-	110,000	-	0.0%
622 NYS Aid, including Incentive Aid	1,849,499	1,849,499	1,849,499	1,849,499	100.0%
623 NYS Aid (LLSA) to Member Libraries ¹ Federal/State Aid (Snow Emergency)	291,573	291,573	291,573	291,573	100.0%
State Legislature Member Aid	20,000	27,000	3,500	3,500	100.0%
685-1510 Interfund Transfer: E C Holding Center	82,100	111,725	116,294	116,295	100.0%
685-2208 Interfund Transfer: DPW Capital Funds	-	-	-	-	
685-6600 Interfund Transfer: Correctional Facility	88,965	104,553	106,743	106,743	100.0%
686-3200 Interfund Subsidy	-	-	-	-	
Legislative Approp Education Tech Initiati	-	-	1,000,000	1,000,000	100.0%
Legislative Approp.-Akron	2,500	1,500	-	-	
Legislative Approp.-Amherst	12,000	8,000	-	-	
Legislative Approp.-Blasdell	2,500	-	-	-	
Legislative Approp.-Clarence	7,000	211,200	-	-	
Legislative Approp.-Grand Island	-	-	2,000	2,000	100.0%
Legislative Approp.-Cheektowaga Library	10,000	-	4,000	4,000	100.0%
Legislative App.-Crane, Fairfield, Niagara	6,000	6,000	6,000	6,000	100.0%
Legislative App.-Fairfield, Kensington, Nort	5,800	-	-	-	
Legislative Approp.-Lackawanna & Lakeshore	2,500	5,000	2,200	2,200	100.0%
Legislative Approp.-NCollins99, Collins 00	-	12,500	5,000	5,000	100.0%
Legislative Approp.-City Tonawanda Lib	-	-	5,000	5,000	100.0%
Legislative Approp.-Twn Tonawanda Lib	6,558	8,000	28,900	28,900	100.0%
698-0105 Use of Fund Balance	-	-	-	-	
Library Board Contingency Reserve	-	-	-	-	
Unrestricted	(91,487)	(657,244)	1,424,829	-	0.0%
Total Operating Revenues	\$ 27,013,054	\$ 27,838,689	\$ 32,009,014	\$ 30,726,519	96.0%

Notes:

2000 Budget as adopted by the Library Board on December 16, 1999, and amended on 02/17, 04/13, 5/18, 6/15, 7/20, 9/21, 10/19, 11/16 and 12/14/2000.

¹ Aid to Contract Libraries, \$189,855; aid to City Branches, \$101,718

Buffalo and Erie County Public Library 2000 Operating Budget Year to Date Expenditure Summary

Preliminary Results For the Period Ending December 31, 2000

100.0% of Budget Year

SFG Account	1998 Actuals	1999 Actuals	1999 Encumbrances	2000 Budget	Available Budget	Year to Date Expenditures	% of Budget
Library Operating Fund:							
800 Personal Services (Incl. Reduction Acct.)	\$ 9,939,111	\$ 10,342,854	\$ -	\$ 10,999,187	\$ 10,999,187	\$ 10,698,653.00	97.3%
801 Overtime	111,213	165,098	-	137,549	137,549	164,251.00	119.4%
805 Fringe Benefits	2,224,086	2,203,410	-	2,485,853	2,485,853	2,362,923.00	95.1%
810 Office & Stationery Supplies	74,303	68,038	477	81,320	81,797	60,845.00	74.4%
811 Clothing, Dry Goods, Protective Eqp	-	1,490	1,490	1,550	3,040	1,490.00	49.0%
813 Auto, Truck, Heavy Equip Supplies	2,632	2,578	393	3,500	3,893	2,500.00	64.2%
814 Medical & Health-Related Supplies	84	127	-	150	150	147.00	98.0%
816 Maintenance Supplies	39,484	38,934	774	40,650	41,424	33,864.00	81.7%
817 Street, Road & Highway Supplies	2,711	4,202	-	4,600	4,600	2,682.00	58.3%
820 Utility Charges / 880 Interfund Utility	813,201	865,877	-	913,329	913,329	836,375.00	91.6%
821 Dues & Fees Charges	95,780	117,135	49,279	73,392	122,671	74,932.00	61.1%
822 Rental Charges	58,051	64,833	5,741	58,870	64,611	52,924.00	81.9%
823 Repairs & Maintenance Charges	423,556	457,909	99,191	988,117	1,087,308	494,746.00	45.5%
824 Travel & Mileage Expenses	4,851	4,512	-	5,000	5,000	3,704.00	74.1%
825 Out of Area Travel	34,793	24,097	-	33,825	33,825	29,474.00	87.1%
826 Other Expenses or Charges	324,767	354,002	89,151	307,225	396,376	239,871.00	60.5%
830 Contract Agencies (Libraries)	7,810,250	8,040,516	-	8,362,223	8,362,223	8,362,223.00	100.0%
880 Interfund Expense (DISS/Road)	270,438	257,662	0	256,622	256,622	209,478.00	81.6%
886 Interfund Transfers (Debt Service)	949,027	1,056,845	0	1,119,614	1,119,614	1,093,160.00	97.6%
886 Interfund Transfers (Library Grants)	-	-	-	-	-	-	-
930 Motor Vehicle Equipment	49,008	30,499	-	212,000	212,000	-	0.0%
931 Buildings & Grounds Equipment	11,696	8,722	2,592	44,330	46,922	31,776.00	67.7%
932 Furniture, Fixtures & Office Equip	7,029	25,821	3,665	116,766	120,431	35,085.00	29.1%
933 Lab & Technical Equipment	40,351	30,812	2,693	1,089,566	1,092,259	111,405.00	10.2%
938 Library Materials	3,726,632	3,672,716	165,758	4,673,776	4,839,534	4,018,068.00	83.0%
	\$ 27,013,054	\$ 27,838,689	\$ 421,204	\$ 32,009,014	\$ 32,430,218	\$ 28,920,576.00	89.2%

Notes:

1998 Actuals = 1998 SFG Expended (\$27,278,178) less 1997 outstanding encumbrances (\$558,442) plus 1998 Outstanding Encumbrances (\$293,318) equaling \$27,013,054.

1999 Actuals = 1999 SFG Expended (\$27,710,703) less 1998 outstanding encumbrances (\$293,318) plus 1999 Outstanding Encumbrances (\$421,204) equaling \$27,838,689.

1999 Encumbrances reflect final year-end figures.

2000 Budget as adopted by the Library Board on December 16, 1999, and amended on 02/17, 04/13, 5/18, 6/15, 7/20, 9/21, 10/19, 11/16 and 12/14/2000.

Buffalo and Erie County Public Library 2000 Operating Budget

Year to Date Operating Fund Expenditures

Preliminary Results For the Period Ending December 31, 2000

100.0% of Budget Year

SFG Account	1998	1999	1999		2000	Available	Year to Date	% of
	Actuals	Actuals	Encumbrances		Budget	Budget	Expenditures	Budget
800 Personal Services	\$ 9,939,111	\$ 10,342,854	\$ -		\$ 11,111,932	\$ 11,111,932	\$ 10,698,653	96.3%
801 Overtime	111,213	165,098	-		137,549	137,549	164,251	119.4%
802 Reduction from Personal Svcs. Acct.	0	-	-		(112,745)	(112,745)	-	0.0%
805 Fringe Benefits								
100 Employer FICA	583,149	655,547	-		647,637	647,637	661,851	102.2%
101 Employer FICA - Medicare	138,994	155,763	-		154,365	154,365	155,945	101.0%
102 Employee Health Insurance	681,450	772,698	-		854,551	854,551	837,034	98.0%
103 Dental Plan	72,855	70,138	-		72,857	72,857	84,444	115.9%
104 Worker's Compensation	(3,459)	42,849	-		60,000	60,000	42,305	70.5%
105 Unemployment Insurance	(2,119)	2,751	-		30,000	30,000	(1,567)	-5.2%
106 Hospital & Medical - Retire	159,907	171,824	-		230,630	230,630	210,679	91.3%
107&108 Health Insurance Waiver	53,606	52,027	-		53,606	53,606	54,205	101.1%
109 Retirement	484,020	333,638	-		381,404	381,404	316,535	83.0%
110 Flex Benefit Spending	803	1,055	-		803	803	1,042	
Net Accruals	54,880	(54,880)	-		-	-	450	
Subtotal Fringe Benefits	\$ 2,224,086	\$ 2,203,410	\$ -		\$ 2,485,853	\$ 2,485,853	\$ 2,362,923	95.1%
810 Office & Stationery Supplies	74,303	68,038	477		81,320	81,797	60,845	74.4%
811 Clothing, Dry Goods, Protective Equip	0	1,490	1,490		1,550	3,040	1,490	49.0%
813 Auto, Truck, Heavy Equip Supplies	2,632	2,578	393		3,500	3,893	2,500	64.2%
814 Medical & Health-Related Supplies	84	127	-		150	150	147	98.0%
816 Maintenance Supplies	39,484	38,934	774		40,650	41,424	33,864	81.7%
817 Street, Road & Highway Sppl (salt & paint)	2,711	4,202	-		4,600	4,600	2,682	58.3%
820 Utility Charges/880 Interfund Utility Chgs								
880 2211-0100 Fuel Oil (#6)	1,090	7,358	-		10,000	10,000	-	0.0%
880 2211-0101 Natural Gas (Interfund)	93,760	175,300	-		194,092	194,092	249,286	128.4%
880 2211-0102 Electricity (Interfund)	707,516	668,009	-		687,034	687,034	571,524	83.2%
820 103 Water	5,682	8,620	-		12,492	12,492	9,822	78.6%
820 104 Sewer	5,153	6,590	-		9,711	9,711	5,510	56.7%
820 745 Telephone			-		-	-	233	
Subtotal Utility Charges	\$ 813,201	\$ 865,877	\$ -		\$ 913,329	\$ 913,329	\$ 836,375	91.6%
821 Dues & Fees	0	10,721	-					
100 Membership & Dues	8,229	11,571	-		7,315	7,315	6,065	82.9%
102 Physicians Fees (Asbestos)	480	765	-		1,000	1,000	700	70.0%
110 Legal Fees	42,441	67,411	29,279		61,827	91,106	44,382	48.7%
112 Audit & Accounting Fees	30	30	-		-	-	30	
114 Advertising & News Service	1,127	6,067	-		2,000	2,000	1,916	95.8%
117 Consultant Fees	42,507	20,000	20,000		-	20,000	20,000	
120 Other Fees	966	570	-		1,250	1,250	1,839	147.1%
Subtotal Dues & Fees	\$ 95,780	\$ 117,135	\$ 49,279		\$ 73,392	\$ 122,671	\$ 74,932	61.1%
822 Rental Charges	0	-	-					
100 Buildings & Grounds	4,800	4,800	-		4,800	4,800	4,800	100.0%
101 Equipment	53,251	60,033	5,741		54,070	59,811	48,124	80.5%
Subtotal Rental Charges	\$ 58,051	\$ 64,833	\$ 5,741		\$ 58,870	\$ 64,611	\$ 52,924	81.9%
823 Repairs & Maintenance Charges	0	-	-					
105 Other Supplies & Materials	133,415	138,451	14,536		226,875	241,411	125,068	51.8%
107 Equipment Contracts	269,489	291,638	84,655		438,166	522,821	342,389	65.5%
109 Repair/Maint - Purchased	20,652	27,820	-		23,076	23,076	27,289	118.3%
Central Library Bldg Repairs	0	-	-		300,000	300,000	-	0.0%
Subtotal Repair/Maint. Charges	\$ 423,556	\$ 457,909	\$ 99,191		\$ 988,117	\$ 1,087,308	\$ 494,746	45.5%
824 Travel & Mileage Expenses	4,851	4,512	-		5,000	5,000	3,704	74.1%
825 Out of Area Travel	34,793	24,097	-		33,825	33,825	29,474	87.1%

Buffalo and Erie County Public Library 2000 Operating Budget

Year to Date Operating Fund Expenditures

Preliminary Results For the Period Ending December 31, 2000

100.0% of Budget Year

SFG Account	1998 Actuals	1999 Actuals	1999 Encumbrances	2000 Budget	Available Budget	Year to Date Expenditures	% of Budget
826 Other Expenses or Charges	0	41	-			25	
100 Postage	52,525	63,143	-	67,795	67,795	43,994	64.9%
101 Freight & UPS	955	2,087	-	1,000	1,000	3,101	310.1%
102 Printing, Microfilming	23,576	23,597	20	32,000	32,020	26,346	82.3%
104 Graphics, Photo, Display	10,160	12,126	1,452	13,200	14,652	11,743	80.1%
105 Training & Seminars	5,730	969	-	24,300	24,300	1,930	7.9%
107 Security Services (armored car)	1,390	1,450	51	1,450	1,501	1,419	94.5%
108 Data Processing Svcs	172,197	172,519	78,190	92,500	170,690	85,524	50.1%
113 Other Supplies & Materials	4,532	4,956	-	1,320	1,320	1,216	92.1%
114 Other Purchased Services	54	120	136	100	236	19	8.1%
117 Janitorial Services	1,305	1,476	108	1,460	1,568	1,378	87.9%
119 Maintenance Svc (Dumpster)	2,791	4,000	2,341	3,100	5,441	3,115	57.3%
121 Book Binding & Care Svcs	49,552	67,518	6,853	69,000	75,853	60,061	79.2%
Subtotal Other Expenses	\$ 324,767	\$ 354,002	\$ 89,151	\$ 307,225	\$ 396,376	\$ 239,871	60.5%
830 Contract Agencies (Libraries)							
154 Denio Memorial - Akron	62,420	79,386	-	72,259	72,259	72,259	100.0%
155 Ewell Free - Alden	60,830	62,511	-	69,210	69,210	69,210	100.0%
156 Amherst Public	1,462,515	1,503,749	-	1,562,308	1,562,308	1,562,308	100.0%
157 Angola Public	63,254	61,856	-	64,016	64,016	64,016	100.0%
158 Aurora Town Public	299,845	302,858	-	315,264	315,264	315,264	100.0%
159 Boston Free	65,942	66,955	-	71,073	71,073	71,073	100.0%
160 Cheektowaga Public	1,113,922	1,115,260	-	1,166,362	1,166,362	1,166,362	100.0%
161 Clarence Public	238,134	244,863	-	296,624	296,624	296,624	100.0%
162 Collins Public	59,820	62,699	-	88,127	88,127	88,127	100.0%
163 Concord Public	72,899	81,501	-	87,203	87,203	87,203	100.0%
164 Eden Public	67,299	73,972	-	76,840	76,840	76,840	100.0%
165 Elma Public	205,614	210,770	-	212,144	212,144	212,144	100.0%
166 Gowanda Free	35,331	37,572	-	28,925	28,925	28,925	100.0%
167 Grand Island Memorial	255,603	261,634	-	271,540	271,540	271,540	100.0%
168 Hamburg Public	679,377	694,913	-	715,829	715,829	715,829	100.0%
169 Lackawanna Public	217,274	220,175	-	226,824	226,824	226,824	100.0%
170 Lancaster Public	504,885	523,361	-	543,055	543,055	543,055	100.0%
171 Marilla Free	61,944	61,033	-	62,461	62,461	62,461	100.0%
172 North Collins Memorial	45,121	61,795	-	60,689	60,689	60,689	100.0%
173 Orchard Park Public	356,314	354,796	-	359,738	359,738	359,738	100.0%
174 Tonawanda Public City	238,621	260,466	-	255,327	255,327	255,327	100.0%
175 Tonawanda Town	1,321,042	1,357,017	-	1,397,440	1,397,440	1,397,440	100.0%
176 West Seneca Public	322,244	341,374	-	358,965	358,965	358,965	100.0%
Subtotal Contract Libraries	\$ 7,810,250	\$ 8,040,516	\$ -	\$ 8,362,223	\$ 8,362,223	\$ 8,362,223	100.0%
880 Interfund Expenses							
2230 DPW-Highway(Vehicle Fuel,etc.)	6,093	5,235	-	8,312	8,312	2,130	25.6%
5100 Dept of Information Sys Sppt	264,345	252,427	-	248,310	248,310	207,348	83.5%
4208 Library Grants/Capital	0	-	-	-	-	-	
Subtotal Interfund Expenses	\$ 270,438	\$ 257,662	\$ -	\$ 256,622	\$ 256,622	\$ 209,478	81.6%
886 Interfund Transfers							
3300 Debt Service	949,027	1,056,845	-	1,119,614	1,119,614	1,093,160	97.6%
930 Motor Vehicle Equipment	49,008	30,499	-	212,000	212,000	-	
931 Buildings & Grounds Equipment	11,696	8,722	2,592	44,330	46,922	31,776	67.7%
932 Furniture, Fixtures & Office Equip	7,029	25,821	3,665	116,766	120,431	35,085	29.1%
933 Lab & Technical Equipment	40,351	30,812	2,693	1,089,566	1,092,259	111,405	10.2%
938 Library Materials	3,726,632	3,672,716	165,758	4,673,776	4,839,534	4,018,068	83.0%
Total Operating Expenditures	\$ 27,013,054	\$ 27,838,689	\$ 421,204	\$ 32,009,014	\$ 32,430,218	\$ 28,920,576	89.2%

NOTES:

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Buffalo and Erie County Public Library

Treasurer's Report of Year to Date Donations

Preliminary Results For the Period Ending December 31, 2000

1999 Ending Balance		\$16,040.02
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<u>2000 Activity and Balances</u>		
Restricted Donations		\$6,614.84
(Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library)		
Unrestricted Donations		
Pending Board Action	\$933,221.51	
Board Directed to Direct Library Programs	\$0.00	
Board Directed to Library Foundation	\$1,235.00	
Total Unrestricted Donations		\$934,456.51
Interest Income		\$39,879.80
Less Disbursements		
Direct For Library Programs	(\$2,775.00)	
To Library Foundation	(\$1,235.00)	
Total Disbursements		(\$4,010.00)
Balance, 2000 Activity		\$976,941.15
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Cumulative Balance		\$992,981.17

Notes:

- * May activity included the receipt of a generous donation of \$933,781.51 from the estate of Robert J. Krieger.
- * Disbursements "Direct for Library Programs" shown per Resolution 2000-11, combining United Way funds donated directly to the B&ECPL (\$2,775) with United Way donations received by the Library Foundation to expand access to Ethnic Newswatch from CD Rom at only the North Jefferson Library, to Internet based access for all B&ECPL Libraries located within the City of Buffalo.
- * Disbursements "To Library Foundation" shown per Resolution 2000-36, directing \$1,235 in proceeds from thirteen donations received between March 1999 and April 2000 to the Library Foundation. \$1,185 of this total was received in 1999 and is reflected in the 1999 ending balance.