

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 04/22/2004

AGENDA ITEM NUMBER: E.1.c. Budget & Finance Committee
Financials for the Month Ending
12/31/2003 – Final, Pending Audit
Completion

BACKGROUND:

The attached reports provide a summary of revenues and expenditures in the Library's Operating and Erie County Capital for Library Budgets for the year as of December 31, 2003. Overall, the Library operated within its budget and expectations for the period. The financial information is from the final year-end run from the County's SFG financial system. Year-end outside audit activities are under-way, with final audited results anticipated in late spring/early summer.

Items of note include:

- ✓ A separate "2002 Encumbrances" column shows the amount of 2002 encumbrances (the remaining value of outstanding purchase orders and contracts at the 2002 year-end), which are available to cover 2003 expenditures for these contractually obligated items.
- ✓ Unemployment and Workers' Compensation Insurance costs are charged on an "estimated" basis using countywide percentages. The library's operations generate a lower than average risk of injury and experiences minimal unemployment claims, hence adjustments are usually substantial credits. Full reconciliation to actual occurred this month.
- ✓ Vendor Refunds of Prior Year Expense revenues are above budget, reflecting E-rate reimbursements for services received in prior fiscal periods.
- ✓ Bond Proceeds revenue represent the Library's share of the County issued General Obligation bonds to finance the 2002 Early Retirement Incentive Program cost at a 3.41% rate vs. the 8% rate that would be charged by the State Comptroller. The state's bill for this expense was paid in a lump sum and charged to the Library's retirement expense budget. The bonds will be paid off over a five-year period. The Board in December approved Resolution 2003-61, incorporating this into the 2003 budget.

ACTION REQUIRED:

None – Informational Report

Buffalo and Erie County Public Library 2003 Operating and EC Capital Budget

Year to Date Revenue Summary

Pre-Audit Final Results For the Period Ending December 31, 2003
100.0% of Budget Year

| SFG Account | 2001 Actuals | 2002 Actuals | 2003 Budget | Year to Date Revenues | % of Budget |
|--|----------------------|----------------------|----------------------|--------------------------|----------------|
| Library Operating Fund: | | | | | |
| 302 Library Real Property Tax | \$ 22,969,980 | \$ 22,969,980 | \$ 23,067,481 | \$ 23,067,481 | 100.0% |
| 326 Interest (Library Reserve) | 36,285 | 23,273 | 35,000 | 16,914 | 48.3% |
| 336 Premium on Obligations | | | | 7,048 | |
| 359 Non-Sufficient Funds - Check Fees | 15 | - | 15 | 40 | 266.7% |
| 456 Fines, Lost Books | 244,116 | 280,171 | 451,135 | 378,927 | 84.0% |
| 457 Refunds, Contract Libraries | 155,934 | 276,704 | 158,382 | 350,206 | 221.1% |
| 492 Real Property Rental - Auditorium | 6,155 | 4,745 | 6,000 | 4,970 | 82.8% |
| 496 Commissions | 4,470 | 4,784 | 4,500 | 4,035 | 89.7% |
| 504 Copiers | 41,663 | 49,427 | 54,650 | 52,957 | 96.9% |
| 505 Minor Sale - Other | 10,853 | 19,162 | 23,000 | 20,096 | 87.4% |
| Minor Sale - Book Bags | 799 | 1,174 | 750 | 1,084 | 144.5% |
| Minor Sale - Printing | 16,718 | 14,955 | 16,900 | 16,399 | 97.0% |
| 509 Vendor Refunds of Prior Year Exp | 44,949 | 103,029 | 10,000 | 174,179 | 1741.8% |
| 518 Miscellaneous Receipts | 1,860 | 40,192 | - | 265 | |
| 527 Refunds, Contract Library Retirement | 72,750 | 100,312 | 280,088 | 298,925 | 106.7% |
| 549 Misc Dpt&Inter-Library Loan Shpng Ex | 2,580 | 3,254 | 2,100 | 4,731 | 225.3% |
| 622 NYS Aid, including Incentive Aid | 1,911,012 | 1,848,499 | 1,848,499 | 1,848,499 | 100.0% |
| 623 NYS Aid (LLSA) to Member Libraries | 299,928 | 290,073 | 290,073 | 290,073 | 100.0% |
| Federal/State Aid (Snow Emergency) | 16,742 | (441) | - | - | |
| Federal Congressional Member Aid | - | 22,500 | - | - | |
| State Legislature Member Aid | - | 65,518 | 39,000 | 39,000 | 100.0% |
| 685-1510 Interfund Transfer: E C Holding Center | 121,080 | 126,914 | 136,091 | 136,091 | 100.0% |
| 685-2208 Interfund Transfer: DPW Capital Funds | - | - | - | - | |
| 685-6600 Interfund Transfer: Correctional Facility | 112,151 | 116,471 | 137,349 | 137,349 | 100.0% |
| 686-3200 Interfund Subsidy | - | - | 196,311 | 196,311 | 100.0% |
| Legislative Approp Summer Cyber Camp | 100,000 | - | - | - | |
| Legislative Approp.-Newstead (Akron) | 3,500 | 1,200 | 1,010 | 1,010 | |
| Legislative Approp.-Amherst | 31,150 | 4,000 | - | - | |
| Legislative Approp.-Angola | 1,000 | - | - | - | |
| Legislative Approp.-Aurora | - | 1,000 | - | - | |
| Legislative Approp.-Clarence | 3,500 | - | - | - | |
| Legislative Approp.-Grand Island | - | - | - | - | |
| Legislative Approp.-Hamburg | 5,000 | 2,000 | - | - | |
| Legislative Approp.-Cheektowaga Library | - | - | - | - | |
| Legislative App.-Crane,Fairfield,Niagara | 6,000 | - | 11,000 | 11,000 | |
| Legis. App.-Niagara, N. Park, NWest, Rside | - | 20,000 | 2,500 | 2,500 | |
| Legislative Approp.-Lackna, Bla & Lkshore | 2,500 | 2,000 | 6,000 | 6,000 | 100.0% |
| Legislative Approp.-Lancaster | 10,000 | - | 2,000 | 2,000 | |
| Legislative Approp.-NCollins02,Collins 0C | 5,000 | 4,000 | 5,000 | 5,000 | |
| Legislative Approp. Orchard Park | - | 2,500 | - | - | |
| Legislative Approp.-City Tonawanda Lib | 3,000 | - | - | - | |
| Legislative Approp.-Twn Tonawanda Lib | 40,000 | - | - | - | |
| Legislative Approp.-West Falls Lib | 3,500 | 3,000 | - | - | |
| Legislative Approp.-West Seneca Lib | 3,500 | - | - | - | |
| 691 Gen Obligation Bond Proceeds (ERI) | - | - | 829,926 | 829,926 | |
| 698-0105 Use of Fund Balance | - | - | - | - | |
| Library Board Contingency Reserve | - | - | - | - | |
| Designated for Library Improvements | - | - | 258,372 | - | |
| Unrestricted | 873,917 | 309,162 | 1,411,469 | - | 0.0% |
| Total Operating Revenues | \$ 27,161,607 | \$ 26,709,558 | \$ 29,284,601 | \$ 27,903,015 | 95.3% |
| Erie County Capital Funding for Library | 4,332,131 | 5,950,839 | 7,473,007 | 5,946,340 | 79.6% |
| Total Operating & EC Capital | \$ 31,493,738 | \$ 32,660,397 | \$ 36,757,608 | \$ 33,849,355 | 92.1% |

Notes:

2003 Budget adopted by the Library Board on Dec.19, 2002, and amended on 12/19/2002, 2/20, 3/20/, 4/24, 6/19, 8/21, 10/16, 11/20 & 12/18/2003.
Please also see notes at end of Expenditure Detail section.

Buffalo and Erie County Public Library 2003 Operating and EC Capital Budget Year to Date Expenditure Summary

Pre-Audit Final Results For the Period Ending December 31, 2003

100.0% of Budget Year

| SFG Account | 2001 Actuals | 2002 Actuals | 2002 Encumbrances | 2003 Budget | Available Budget | Year to Date Expenditures | % of Budget |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|----------------|
| Library Operating Fund: | | | | | | | |
| 800 Personal Services (Incl. Reduction Acct.) | \$ 11,952,834 | \$ 12,989,952 | \$ - | \$ 12,995,191 | \$ 12,995,191 | \$ 12,836,793 | 98.8% |
| 801 Overtime | 178,247 | 160,447 | - | 171,765 | 171,765 | 166,756 | 97.1% |
| 805 Fringe Benefits | 2,686,315 | 3,195,297 | - | 5,019,367 | 5,019,367 | 4,715,463 | 93.9% |
| 810 Office & Stationery Supplies | 147,793 | 98,612 | 16,252 | 106,453 | 122,705 | 100,501 | 81.9% |
| 811 Clothing, Dry Goods, Protective Eqp | 1,251 | 1,628 | 1,628 | 1,550 | 3,178 | 3,124 | 98.3% |
| 813 Auto, Truck, Heavy Equip Supplies | 2,485 | 522 | - | 3,500 | 3,500 | 3,499 | 100.0% |
| 814 Medical & Health-Related Supplies | 218 | 116 | - | 250 | 250 | 237 | 94.7% |
| 816 Maintenance Supplies | 42,696 | 44,100 | 106 | 46,300 | 46,406 | 39,563 | 85.3% |
| 817 Street, Road & Highway Supplies | 4,090 | 2,084 | - | 4,500 | 4,500 | 4,268 | 94.9% |
| 820 Utility Charges / 880 Interfund Utility | 1,217,923 | 1,326,378 | - | 1,363,615 | 1,363,615 | 1,252,761 | 91.9% |
| 821 Dues & Fees Charges | 26,377 | 82,089 | 4,000 | 79,625 | 83,625 | 70,325 | 84.1% |
| 822 Rental Charges | 50,785 | 40,413 | - | 35,931 | 35,931 | 35,888 | 99.9% |
| 823 Repairs & Maintenance Charges | 460,298 | 629,217 | 110,200 | 854,472 | 964,672 | 503,102 | 52.2% |
| 824 Travel & Mileage Expenses | 4,640 | 4,116 | - | 4,600 | 4,600 | 4,811 | 104.6% |
| 825 Out of Area Travel | 30,079 | 28,016 | - | 34,525 | 34,525 | 16,970 | 49.2% |
| 826 Other Expenses or Charges | 262,583 | 353,500 | 4,279 | 460,502 | 464,781 | 351,885 | 75.7% |
| 830 Contract Agencies (Libraries) | 7,846,830 | 7,442,912 | - | 7,418,068 | 7,418,068 | 7,384,067 | 99.5% |
| 880 Interfund Expense (DISS/Road) | 183,494 | 155,408 | - | 127,616 | 127,616 | 151,593 | 118.8% |
| 886 Interfund Transfers (Debt Service) | 1,147,519 | - | - | - | - | - | |
| 886 Interfund Transfers (Library Grants) | - | - | - | - | - | - | |
| 930 Motor Vehicle Equipment | 20,335 | - | - | - | - | - | |
| 931 Buildings & Grounds Equipment | 8,897 | 13,098 | - | 10,000 | 10,000 | - | |
| 932 Furniture, Fixtures & Office Equip | 117,389 | 143,922 | 6,790 | 594 | 7,384 | 594 | 8.0% |
| 933 Lab & Technical Equipment | 220,924 | 21,175 | 2,184 | 258,597 | 260,781 | 60,902 | 23.4% |
| 938 Library Materials | 547,605 | (23,445) | - | 248,380 | 248,380 | (3,183) | -1.3% |
| 975 Building Construction Expense | - | - | - | 39,200 | 39,200 | - | 0.0% |
| | \$ 27,161,607 | \$ 26,709,558 | \$ 145,438 | \$ 29,284,601 | \$ 29,430,039 | 27,699,921 | 94.1% |
| Erie County Capital Funding for Library | 4,332,131 | 5,950,839 | 41,454 | 7,473,007 | 7,514,461 | 5,946,340 | 79.1% |
| Total Operating & EC Capital | \$ 31,493,738 | \$ 32,660,397 | \$ 186,893 | \$ 36,757,608 | \$ 36,944,500 | \$ 33,646,261 | 91.1% |

Notes:

2003 Budget adopted by the Library Board on Dec.19, 2002, and amended on 12/19/2002, 2/20, 3/20/, 4/24, 6/19, 8/21, 10/16, 11/20 & 12/18/2003.
Please also see notes at end of Expenditure Detail section.

Buffalo and Erie County Public Library 2003 Operating and EC Capital Budget

Year to Date Expenditure Detail

Pre-Audit Final Results For the Period Ending December 31, 2003

100.0% of Budget Year

| SFG Account | 2001 Actuals | 2002 Actuals | 2002 Encumbrances | 2003 Budget | Available Budget | Year to Date Expenditures | % of Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|----------------|
| 800 Personal Services | \$ 11,952,834 | \$ 12,989,952 | \$ - | \$ 13,625,533 | \$ 13,625,533 | \$ 12,836,793 | 94.2% |
| 801 Overtime | 178,247 | 160,447 | - | 171,765 | 171,765 | 166,756 | 97.1% |
| 802 Reduction from Personal Svcs. Acct. | - | - | - | (630,342) | (630,342) | - | 0.0% |
| Subtotal Personal Services & Overtime | \$ 12,131,081 | \$ 13,150,399 | \$ - | \$ 13,166,956 | \$ 13,166,956 | \$ 13,003,548 | 98.8% |
| 805 Fringe Benefits | - | - | - | 8,482 | 8,482 | - | n/a |
| 100 Employer FICA | 740,514 | 782,344 | - | 780,429 | 780,429 | 816,358 | 104.6% |
| 101 Employer FICA - Medicare | 173,494 | 184,024 | - | 182,523 | 182,523 | 191,507 | 104.9% |
| 102 Employee Health Insurance | 1,069,883 | 1,299,134 | - | 1,413,696 | 1,413,696 | 1,424,971 | 100.8% |
| 103 Dental Plan | 96,435 | 106,879 | - | 127,556 | 127,556 | 104,202 | 81.7% |
| 104 Worker's Compensation | 18,526 | 50,761 | - | 71,173 | 71,173 | 33,787 | 47.5% |
| 105 Unemployment Insurance | 3,332 | 7,923 | - | 3,471 | 3,471 | 11,463 | 330.3% |
| 106 Hospital & Medical - Retire | 245,297 | 306,764 | - | 318,511 | 318,511 | 370,123 | 116.2% |
| 107&108 Health Insurance Waiver | 53,700 | 49,911 | - | 49,196 | 49,196 | 47,571 | 96.7% |
| 109 Retirement | 279,920 | 378,718 | - | 2,062,812 | 2,062,812 | 1,736,330 | 84.2% |
| 110 Flex Benefit Spending | 1,309 | 1,532 | - | 1,518 | 1,518 | 1,427 | 94.0% |
| Net Accruals/Coded @higher lvl | 3,905 | 27,306 | - | - | - | (22,275) | |
| Subtotal Fringe Benefits | \$ 2,686,315 | \$ 3,195,297 | \$ - | \$ 5,019,367 | \$ 5,019,367 | \$ 4,715,463 | 93.9% |
| 810 Office & Stationery Supplies | 147,793 | 98,612 | 16,252 | 106,453 | 122,705 | 100,501 | 81.9% |
| 811 Clothing, Dry Goods, Protective Equip | 1,251 | 1,628 | 1,628 | 1,550 | 3,178 | 3,124 | 98.3% |
| 813 Auto, Truck, Heavy Equip Supplies | 2,485 | 522 | - | 3,500 | 3,500 | 3,499 | 100.0% |
| 814 Medical & Health-Related Supplies | 218 | 116 | - | 250 | 250 | 237 | 94.7% |
| 816 Maintenance Supplies | 42,696 | 44,100 | 106 | 46,300 | 46,406 | 39,563 | 85.3% |
| 817 Street, Road & Highway Sppl (salt & paint) | 4,090 | 2,084 | - | 4,500 | 4,500 | 4,268 | 94.9% |
| 820 Utility Charges/880 Interfund Utility Chgs | | | | | | - | |
| 880 2211-0100 Fuel Oil (#6) | 19,879 | 3,341 | - | 30,000 | 30,000 | 5,810 | 19.4% |
| 880 2211-0101 Natural Gas (Interfund) | 261,728 | 208,306 | - | 293,135 | 293,135 | 289,268 | 98.7% |
| 880 2211-0102 Electricity (Interfund) | 915,082 | 986,478 | - | 922,584 | 922,584 | 858,548 | 93.1% |
| 820 103 Water | 11,565 | 11,412 | - | 12,083 | 12,083 | 11,869 | 98.2% |
| 820 104 Sewer | 8,450 | 7,376 | - | 8,866 | 8,866 | 5,954 | 67.2% |
| 820 745 Telephone | 1,219 | 109,465 | - | 96,947 | 96,947 | 81,311 | 83.9% |
| Subtotal Utility Charges | \$ 1,217,923 | \$ 1,326,378 | \$ - | \$ 1,363,615 | \$ 1,363,615 | \$ 1,252,761 | 91.9% |
| 821 Dues & Fees | - | - | - | - | - | 5,074 | |
| 100 Membership & Dues | 6,065 | 12,857 | - | 7,365 | 7,365 | 6,393 | 86.8% |
| 102 Physicians Fees (Asbestos) | 645 | 580 | - | 1,000 | 1,000 | 1,075 | 107.5% |
| 110 Legal Fees | 16,039 | 33,636 | - | 32,000 | 32,000 | 40,389 | 126.2% |
| 112 Audit & Accounting Fees | 90 | 60 | - | - | - | (12) | |
| 114 Advertising & News Service | 2,527 | 4,749 | - | 2,000 | 2,000 | 313 | 15.6% |
| 117 Consultant Fees | - | 26,785 | 4,000 | 35,630 | 39,630 | 14,522 | 36.6% |
| 120 Other Fees | 1,011 | 3,422 | - | 1,630 | 1,630 | 2,572 | 157.8% |
| Subtotal Dues & Fees | \$ 26,377 | \$ 82,089 | \$ 4,000 | \$ 79,625 | \$ 83,625 | \$ 70,325 | 84.1% |
| 822 Rental Charges | - | - | - | - | - | - | |
| 100 Buildings & Grounds | 4,800 | 7,164 | - | 9,528 | 9,528 | 9,528 | 100.0% |
| 101 Equipment | 45,985 | 33,249 | - | 26,403 | 26,403 | 26,360 | 99.8% |
| Subtotal Rental Charges | \$ 50,785 | \$ 40,413 | \$ - | \$ 35,931 | \$ 35,931 | \$ 35,888 | 99.9% |
| 823 Repairs & Maintenance Charges | - | - | - | - | - | - | |
| 105 Other Supplies & Materials | 117,573 | 102,901 | 8,425 | 128,205 | 136,630 | 131,377 | 96.2% |
| 107 Equipment Contracts | 290,202 | 401,219 | 66,963 | 408,038 | 475,001 | 304,153 | 64.0% |
| 109 Repair/Maint - Purchased | 52,523 | (3,286) | - | 68,530 | 68,530 | 23,404 | 34.2% |
| 110 Utility Performance Contracts | - | 23,686 | 11,843 | 54,397 | 66,240 | 26,409 | 39.9% |
| 110 Central Library Bldg Repairs | - | 104,698 | 22,970 | 195,302 | 218,272 | 17,760 | 8.1% |
| Subtotal Repair/Maint. Charges | \$ 460,298 | \$ 629,217 | \$ 110,200 | \$ 854,472 | \$ 964,672 | \$ 503,102 | 52.2% |
| 824 Travel & Mileage Expenses | 4,640 | 4,116 | - | 4,600 | 4,600 | 4,811 | 104.6% |
| 825 Out of Area Travel | 30,079 | 28,016 | - | 34,525 | 34,525 | 16,970 | 49.2% |
| 826 Other Expenses or Charges | 5,502 | - | - | - | - | 12 | n/a |
| 100 Postage | 40,076 | 41,807 | - | 62,796 | 62,796 | 67,821 | 108.0% |
| 101 Freight & UPS | 3,913 | 3,962 | - | 4,000 | 4,000 | 3,566 | 89.2% |
| 102 Printing, Microfilming | 41,931 | 33,612 | 1,950 | 42,000 | 43,950 | 36,088 | 82.1% |
| 104 Graphics, Photo, Display | 10,372 | 9,842 | - | 17,200 | 17,200 | 10,296 | 59.9% |
| 105 Training & Seminars | 7,235 | 7,556 | - | 30,610 | 30,610 | 3,142 | 10.3% |

Buffalo and Erie County Public Library 2003 Operating and EC Capital Budget

Year to Date Expenditure Detail

Pre-Audit Final Results For the Period Ending December 31, 2003

100.0% of Budget Year

| SFG Account | 2001 Actuals | 2002 Actuals | 2002 Encumbrances | 2003 Budget | Available Budget | Year to Date Expenditures | % of Budget |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|----------------|
| 107 Security Services (armored car) | 1,435 | 1,278 | - | 1,450 | 1,450 | 1,440 | 99.3% |
| 108 Data Processing Svcs | 97,914 | 179,643 | - | 203,175 | 203,175 | 151,654 | 74.6% |
| 113 Other Supplies & Materials | 4,849 | 7,240 | - | 7,500 | 7,500 | 3,170 | 42.3% |
| 114 Other Purchased Services | (28) | 100 | 99 | 100 | 199 | - | 0.0% |
| 117 Janitorial Services | 1,293 | 1,388 | - | 1,533 | 1,533 | 1,205 | 78.6% |
| 119 Maintenance Svc (Dumpster) | 3,607 | 2,727 | - | 3,360 | 3,360 | 2,384 | 71.0% |
| 121 Book Binding & Care Svcs | 44,484 | 64,345 | 2,230 | 86,778 | 89,008 | 71,107 | 79.9% |
| Subtotal Other Expenses | \$ 262,583 | \$ 353,500 | \$ 4,279 | \$ 460,502 | \$ 464,781 | \$ 351,885 | 75.7% |
| 830 Contract Agencies (Libraries) | | | | | | | |
| 154 Newstead Public (Akron) | 137,760 | 92,158 | - | 48,989 | 48,989 | 48,989 | 100.0% |
| 155 Ewell Free - Alden | 74,765 | 69,684 | - | 81,234 | 81,234 | 81,234 | 100.0% |
| 156 Amherst Public | 1,589,104 | 1,613,094 | - | 1,641,599 | 1,641,599 | 1,641,599 | 100.0% |
| 157 Angola Public | 66,228 | 63,863 | - | 62,457 | 62,457 | 62,457 | 100.0% |
| 158 Aurora Town Public | 121,570 | 4,000 | - | 11,500 | 11,500 | 11,500 | n/a |
| 159 Boston Free | 75,143 | 74,361 | - | 78,004 | 78,004 | 78,004 | 100.0% |
| 160 Cheektowaga Public | 1,143,075 | 1,171,830 | - | 1,172,805 | 1,172,805 | 1,172,805 | 100.0% |
| 161 Clarence Public | 314,692 | 358,193 | - | 369,202 | 369,202 | 369,202 | 100.0% |
| 162 Collins Public | 98,279 | 41,495 | - | - | - | - | n/a |
| 163 Concord Public | 89,282 | 95,503 | - | 95,908 | 95,908 | 95,907 | 100.0% |
| 164 Eden Public | 73,390 | 74,791 | - | 71,925 | 71,925 | 71,925 | 100.0% |
| 165 Elma Public | 219,644 | 227,946 | - | 269,752 | 269,752 | 244,752 | 90.7% |
| 167 Grand Island Memorial | 271,218 | 284,030 | - | 286,776 | 286,776 | 286,776 | 100.0% |
| 168 Hamburg Public | 755,871 | 747,668 | - | 774,919 | 774,919 | 774,919 | 100.0% |
| 169 Lackawanna Public | 228,934 | 231,237 | - | 238,943 | 238,943 | 238,943 | 100.0% |
| 170 Lancaster Public | 192,790 | - | - | 19,000 | 19,000 | 10,000 | 52.6% |
| 171 Marilla Free | 69,817 | 33,875 | - | 15,984 | 15,984 | 15,984 | 100.0% |
| 172 North Collins Public | 60,638 | 61,678 | - | 71,847 | 71,847 | 61,847 | 86.1% |
| 173 Orchard Park Public | 344,068 | 391,542 | - | 395,065 | 395,065 | 405,065 | 102.5% |
| 174 Tonawanda Public City | 120,860 | - | - | - | - | - | |
| 175 Tonawanda Town | 1,425,216 | 1,415,860 | - | 1,315,852 | 1,315,852 | 1,315,852 | 100.0% |
| 176 West Seneca Public | 374,486 | 390,104 | - | 396,307 | 396,307 | 396,307 | 100.0% |
| Subtotal Contract Libraries | \$ 7,846,830 | \$ 7,442,912 | \$ - | \$ 7,418,068 | \$ 7,418,068 | \$ 7,384,067 | 99.5% |
| 880 Interfund Expenses | | | | | | | |
| 2230 DPW-Highway(Vehicle Fuel,etc.) | - | - | - | - | - | - | |
| 5100 Dept of Information Sys Sppt | 183,494 | 155,408 | - | 127,616 | 127,616 | 151,593 | 118.8% |
| 4208 Library Grants/Capital | - | - | - | - | - | - | |
| Subtotal Interfund Expenses | \$ 183,494 | \$ 155,408 | \$ - | \$ 127,616 | \$ 127,616 | \$ 151,593 | 118.8% |
| 886 Interfund Transfers | | | | | | | |
| 3300 Debt Service | 1,147,519 | - | - | - | - | - | |
| 930 Motor Vehicle Equipment | 20,335 | - | - | - | - | - | |
| 931 Buildings & Grounds Equipment | 8,897 | 13,098 | - | 10,000 | 10,000 | - | n/a |
| 932 Furniture, Fixtures & Office Equip | 117,389 | 143,922 | 6,790 | 594 | 7,384 | 594 | 8.0% |
| 933 Lab & Technical Equipment | 220,924 | 21,175 | 2,184 | 258,597 | 260,781 | 60,902 | 23.4% |
| 938 Library Materials | 547,605 | (23,445) | - | 248,380 | 248,380 | (3,183) | -1.3% |
| 975 Building Construction Expense | - | - | - | 39,200 | 39,200 | - | 0.0% |
| Total Operating Expenditures | \$ 27,161,607 | \$ 26,709,558 | \$ 145,438 | \$ 29,284,601 | \$ 29,430,039 | \$ 27,699,921 | 94.1% |

Buffalo and Erie County Public Library 2003 Operating and EC Capital Budget

Year to Date Expenditure Detail

Pre-Audit Final Results For the Period Ending December 31, 2003

100.0% of Budget Year

| SFG Account | 2001 Actuals | 2002 Actuals | 2002 Encumbrances | 2003 Budget | Available Budget | Year to Date Expenditures | % of Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|----------------|
| Erie County Capital Funding for the B&ECPL | | | | | | | |
| 886 Interfund Transfers - Debt Service | - | 738,800 | - | 980,326 | 980,326 | 728,032 | 74.3% |
| 930 Motor Vehicle Equipment | - | - | - | 40,000 | 40,000 | 34,634 | 86.6% |
| 931 Building and Grounds Equipment | | | | | | | |
| 2001 Capital Project Allocation (Balance) | | | | | | - | |
| 2002 Capital Project Allocation (Balance) | - | 6,095 | - | 43,905 | 43,905 | 7,425 | 16.9% |
| 2003 Capital Project Allocation | - | - | - | - | - | - | n/a |
| Subtotal Buldg and Grounds Equipment | \$ - | \$ 6,095 | \$ - | \$ 43,905 | \$ 43,905 | \$ 7,425 | 16.9% |
| 932 Furniture, Fixtures & Office Equip | | | | | | | |
| 2001 Capital Project Allocation (Balance) | 225,283 | 53,434 | 41,454 | 19,901 | 61,355 | 61,356 | 100.0% |
| 2002 Capital Project Allocation (Balance) | - | - | - | 248,042 | 248,042 | 18,944 | 7.6% |
| 2003 Capital Project Allocation | - | - | - | 100,000 | 100,000 | - | 0.0% |
| Subtotal Furniture, Fixtures & Office Equip. | \$ 225,283 | \$ 53,434 | \$ 41,454 | \$ 367,943 | \$ 409,397 | \$ 80,300 | 19.6% |
| 933 Lab & Technical Equipment | | | | | | | |
| 2001 Capital Project Allocation (Balance) | 99,929 | 206,849 | - | 68,223 | 68,223 | 65,906 | 96.6% |
| 2002 Capital Project Allocation (Balance) | - | 25,637 | - | 175,821 | 175,821 | 98,176 | 55.8% |
| 2003 Capital Project Allocation | - | - | - | 100,000 | 100,000 | - | 0.0% |
| Subtotal Lab & Tech Equipment | \$ 99,929 | \$ 232,486 | \$ - | \$ 344,044 | \$ 344,044 | \$ 164,081 | 47.7% |
| 938 Library Materials | | | | | | | |
| 2001 Capital Project Allocation (Balance) | 4,006,919 | 710,360 | - | 237 | 237 | 237 | 100.0% |
| 2002 Capital Project Allocation (Balance) | - | 4,209,664 | - | 696,553 | 696,553 | 696,553 | 100.0% |
| 2003 Capital Project Allocation (Tobacco) | - | - | - | 3,700,000 | 3,700,000 | 3,157,582 | 85.3% |
| 2003 Capital Project Allocation (Bonds) | - | - | - | 1,300,000 | 1,300,000 | 1,077,495 | 82.9% |
| Subtotal Library Materials | \$ 4,006,919 | \$ 4,920,025 | \$ - | \$ 5,696,790 | \$ 5,696,790 | \$ 4,931,867 | 86.6% |
| Total EC Capital for Library | \$ 4,332,131 | \$ 5,950,839 | \$ 41,454 | \$ 7,473,007 | \$ 7,514,461 | \$ 5,946,340 | 79.1% |
| Total Operating & EC Capital | \$ 31,493,738 | \$ 32,660,397 | \$ 186,893 | \$ 36,757,608 | \$ 36,944,500 | \$ 33,646,261 | 91.1% |

NOTES:

2001 Actuals = 2001 SFG Expended (\$31,646,085) less 2000 Outstanding Encumbrances (\$579,277) plus 2001 Outstanding Encumb. (\$238,359 GF+\$188,571 EC Cap) = \$31,493,738.

2002 Actuals - Operating = 2002 SFG Expended (\$26,802,478) less 2001 Outstanding Encumbrances (\$238,359) plus 2002 Outstanding Encumb. (\$145,438) = \$26,709,558.

2002 Actuals - EC Cap = 2002 SFG Expended (\$6,097,955) less 2001 Outstanding Encumbrances (\$188,570) plus 2002 Outstanding Encumb. (\$44,454) = \$5,950,839.

2002 Encumbrances reflect final year-end figures, subject to audit.

2003 Budget adopted by the Library Board on Dec.19, 2002, and amended on 12/19/2002, 2/20, 3/20/, 4/24, 6/19, 8/21, 10/16, 11/20 & 12/18/2003.

2003 EC Capital Budget includes open (unencumbered) balances remaining from 2001 and 2002 Projects

Buffalo and Erie County Public Library

Treasurer's Report of Year to Date Donations

Pre-Audit Final Results For the Period Ending December 31, 2003

| | | |
|--|----------------|-----------------------|
| 2002 Ending Balance | | \$1,079,413.53 |
| <hr/> | | |
| <u>2003 Activity and Balances</u> | | |
| Restricted Donations | | \$27,212.22 |
| (Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library) | | |
| Unrestricted Donations | | |
| Pending Board Action | \$496.00 | |
| Board Directed to Direct Library Programs | \$0.00 | |
| Board Directed to Library Foundation | \$0.00 | |
| Total Unrestricted Donations | | \$496.00 |
| Interest Income | | \$16,309.82 |
| Less Disbursements | | |
| Direct For Library Programs | (\$145,777.31) | |
| To Library Foundation | \$0.00 | |
| Total Disbursements | | (\$145,777.31) |
| Balance, 2003 Activity | | (\$101,759.27) |
| <hr/> | | |
| Cumulative Balance | | \$977,654.26 |
| <hr/> | | |

Notes:

Interest income includes Krieger bequest investment interest for the year which totaled \$15,577.93.

Year-To-Date Disbursements include: \$133,344 to Habiterra for Architectural fees for design and development of Central Library Renovations per Resolution Resolution 2002-69 Nov 21, 2002 approving A&E services and Resolution 2003-09 Feb 20,2003 authorizing a contract with Habiterra for full project design; \$7,210 to Lignitech, Ltd: Millwork/prototype desk and rear counter area, \$1,419 to Home Depot for plywood and \$1,242 to Henrietta Building Supplies for drywall for renovation phase 1a per Resolution 2002-51, Central Library Renovation Project; and \$2,563 to reimburse the Encore account for the Riverside Library which was used to purchase books per designated donations in memory of Helen Nill.