

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 4/22/99

AGENDA ITEM NUMBER: E 2b.           Budget & Finance Committee  
operating budget final  
financials for the month  
ending 12/31/1998

BACKGROUND:

The attached reports provide a summary of revenues and expenditures in the Library Operating Budget for the year as of December 31, 1998. Overall, the Library operated safely within its budget and expectations for the period. Sufficient funds are available to meet the \$785,046 "use of fund balance" target included in the 1999 Adopted Budget.

**Items of note include:**

- ✓ This report is a final year-end report. Year-end closing activities are complete, subject to final audit adjustments. Should any final audit adjustments be necessary, an updated report will be provided.
- ✓ Revenue changes from last month's preliminary report include: Legislative appropriations for various libraries, totaling \$54,858, have been credited to the Library Fund and are included in this report and \$4,023 in additional "minor sale" revenues have been credited from Encore Additions operations.
- ✓ Expenditure changes from last month's report total \$10,150 and reflect the net of final Department of Information Support Services billings and closing adjustments to the library materials account.

ACTION REQUIRED:

None - Informational Report

# Buffalo and Erie County Public Library 1998 Operating Budget Year to Date Revenue Summary

Final - For the Period Ending December 31, 1998  
100.0% of Budget Year

SFG Account	1996 Actuals	1997 Budget	1998 Budget *	Year to Date Revenues	% of Budget
<b>Library Operating Fund:</b>					
302 Library Real Property Tax	\$ 22,028,963	\$ 23,018,144	\$ 23,866,460	\$ 23,866,460	100.0%
326 Interest (Library Reserve)	18,550	23,515	15,500	16,634	107.3%
359 Non-Sufficient Funds - Check Fees	15	30	15	30	200.0%
456 Fines, Lost Books	197,374	198,507	207,763	207,598	99.9%
457 Refunds, Contract Libraries	138,396	100,000	100,000	407,919	407.9%
492 Real Property Rental - Auditorium	2,325	1,850	3,500	2,702	77.2%
496 Commissions	2,326	6,512	5,505	5,106	92.8%
504 Copiers	94,196	92,777	99,602	79,454	79.8%
505 Minor Sale - Other	11,514	11,783	7,647	8,718	114.0%
509 Vendor Refunds of Prior Year Exp	618	590	992	4,434	447.0%
518 Miscellaneous Receipts	35	5,496	-	10	
527 Refunds, Contract Library Retirement	172,041	193,668	243,224	118,481	48.7%
622 NYS Aid, including Incentive Aid	1,710,789	1,738,528	1,849,497	1,849,499	100.0%
623 NYS Aid (LLSA) to Member Libraries <sup>1</sup>	269,708	274,078	291,573	291,573	100.0%
Federal Aid (Patent Office Fellowship)	-	-	-		
State Legislature Member Aid			20,000	20,000	100.0%
685-1510 Interfund Transfer: E C Holding Cente	77,232	80,229	82,100	82,100	100.0%
685-2208 Interfund Transfer: DPW Capital Funds		-	-	-	
685-6600 Interfund Transfer: Correctional Facilit	75,187	79,076	88,965	88,965	100.0%
686-3200 Interfund Subsidy	-	-	-	-	
Legislative Approp.(5/9/96) for retiremnt	95,532	-	-	-	
Legislative Approp.-Akron			2,500	2,500	100.0%
Legislative Approp.-Amherst			12,000	12,000	100.0%
Legislative Approp.-Blasdell			2,500	2,500	100.0%
Legislative Approp.-Clarence	6,000	-	7,000	7,000	100.0%
Legislative Approp.-Aurora Library	20,000	-	-	-	
Legislative Approp.-Cheektowaga Library			10,000	10,000	100.0%
Legislative App.-Crane,Fairfield,Niagara		6,000	6,000	6,000	100.0%
Legislative App.-Fairfield,Kensington,North Jefferson			5,800	5,800	100.0%
Legislative Approp.-Lackawanna			2,500	2,500	100.0%
Legislative Approp.-Twn Tonawanda Lib		15,016	6,558	6,558	100.0%
698-0105 Use of Fund Balance		-	-	-	
Library Board Contingency Reserve	95,532	-	-	-	
Unrestricted	(449,767)	697,717	1,309,859	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 24,566,566</b>	<b>\$ 26,543,516</b>	<b>\$ 28,247,060</b>	<b>\$ 27,104,541</b>	<b>96.0%</b>

\* 1998 Board Adopted Budget as amended by the Library Board on 2/19, 3/19, 5/28, 6/25, 7/23, 9/17, 10/15 and 11/19/98.

54,858

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

## Buffalo and Erie County Public Library 1998 Operating Budget Year to Date Expenditure Summary

Final - For the Period Ending December 31, 1998

100.0% of Budget Year

SFG Account	1996 Actuals	1997 Budget	1997 Encumbrances	1998 Budget *	Available Budget	Year to Date Expenditures	% of Budget
<b>Library Operating Fund:</b>							
800 Personal Services	\$ 9,239,110	\$ 9,970,412	\$ -	\$ 10,298,552	\$ 10,298,552	\$ 9,939,111.00	96.5%
801 Overtime	98,900	98,808	-	109,638	109,638	111,213.00	101.4%
805 Fringe Benefits	2,237,881	2,531,453	-	2,728,012	2,728,012	2,224,086.00	81.5%
810 Office & Stationery Supplies	65,875	105,410	10,934	76,735	87,669	72,813.00	83.1%
811 Clothing, Dry Goods, Protective Eqp	1,054	1,615	984	1,250	2,234	984.00	44.0%
813 Auto, Truck, Heavy Equip Supplies	3,009	3,500	-	3,500	3,500	2,529.00	72.3%
814 Medical & Health-Related Supplies	220	300	-	300	300	84.00	28.0%
816 Maintenance Supplies	37,426	46,374	3,178	39,700	42,878	42,662.00	99.5%
817 Street, Road & Highway Supplies	3,522	4,350	-	3,657	3,657	2,711.00	74.1%
820 Utility Charges	800,018	863,569	-	820,910	820,910	813,201.00	99.1%
821 Dues & Fees Charges	53,800	187,287	80,220	137,311	217,531	173,645.00	79.8%
822 Rental Charges	56,882	58,587	237	58,736	58,973	57,471.00	97.5%
823 Repairs & Maintenance Charges	481,578	491,726	128,551	451,428	579,979	463,771.00	80.0%
824 Travel & Mileage Expenses	5,426	6,100	-	5,600	5,600	4,851.00	86.6%
825 Out of Area Travel	27,981	42,750	-	35,000	35,000	34,793.00	99.4%
826 Other Expenses or Charges	374,851	426,470	8,471	399,508	407,979	327,263.00	80.2%
830 Contract Agencies (Libraries)	6,963,353	7,345,412	-	7,810,250	7,810,250	7,810,250.00	100.0%
880 Interfund Expense (DISS/Road)	313,123	335,209	0	328,026	328,026	270,438.00	82.4%
886 Interfund Transfers (Debt Service)	615,280	567,128	0	949,027	949,027	949,027.00	100.0%
886 Interfund Transfers (Library Grants)	-	-	-	-	-	-	
930 Motor Vehicle Equipment	-	-	-	78,973	78,973	49,008.00	62.1%
931 Buildings & Grounds Equipment	7,359	8,546	-	18,953	18,953	5,508.00	29.1%
932 Furniture, Fixtures & Office Equip	8,322	28,229	-	63,063	63,063	3,442.00	5.5%
933 Lab & Technical Equipment	89,459	67,803	12,348	63,764	76,112	50,341.00	66.1%
938 Library Materials	3,082,137	3,352,478	313,519	3,765,167	4,078,686	3,868,976.00	94.9%
<b>Total Operating Expenditures</b>	<b>\$ 24,566,566</b>	<b>\$ 26,543,516</b>	<b>\$ 558,442</b>	<b>\$ 28,247,060</b>	<b>\$ 28,805,502</b>	<b>\$ 27,278,178.00</b>	<b>94.7%</b>

\* 1998 Board Adopted Budget as amended by the Library Board on 2/19, 3/19, 5/28, 6/25, 7/23, 9/17, 10/15 and 11/19/98.

# Buffalo and Erie County Public Library 1998 Operating Budget

## Year to Date Operating Fund Expenditures

Final - For the Period Ending December 31, 1998

100.0% of Budget Year

SFG Account	1996 Actuals	1997 Budget	1997 ** Encumbrances	1998 Budget *	Available Budget	Year to Date Expenditures	% of Budget
800 Personal Services	\$ 9,239,110	\$ 9,970,412		\$ 10,298,552	\$ 10,298,552	\$ 9,939,111	96.5%
801 Overtime	98,900	98,808		109,638	109,638	111,213	101.4%
805 Fringe Benefits							
100 Employer FICA	562,635	623,939		647,958	647,958	583,149	90.0%
101 Employer FICA - Medicare	133,420	146,356		151,984	151,984	138,994	91.5%
102 Employee Health Insurance	617,456	688,152		695,389	695,389	681,450	98.0%
103 Dental Plan	50,945	63,660		55,754	55,754	72,855	130.7%
104 Worker's Compensation	11,261	76,526		19,588	19,588	(3,459)	-17.7%
105 Unemployment Insurance	14,433	27,690		23,712	23,712	(2,119)	-8.9%
106 Hospital & Medical - Retire	142,575	185,274		228,870	228,870	159,907	69.9%
107&108 Health Insurance Waiver	54,176	53,158		57,594	57,594	53,606	93.1%
109 Retirement	631,465	666,698		847,164	847,164	484,020	57.1%
110 Flex Benefit Spending	311	-		-	-	803	
Net Accruals	19,204	-		-	-	54,880	
<b>Subtotal Fringe Benefits</b>	<b>\$ 2,237,881</b>	<b>\$ 2,531,453</b>	<b>\$ -</b>	<b>\$ 2,728,012</b>	<b>\$ 2,728,012</b>	<b>\$ 2,224,086</b>	<b>81.5%</b>
810 Office & Stationery Supplies	65,875	105,410	10,934	76,735	87,669	72,813	83.1%
811 Clothing, Dry Goods, Protective Equip	1,054	1,615	984	1,250	2,234	984	44.0%
813 Auto, Truck, Heavy Equip Supplies	3,009	3,500		3,500	3,500	2,529	72.3%
814 Medical & Health-Related Supplies	220	300		300	300	84	28.0%
816 Maintenance Supplies	37,426	46,374	3,178	39,700	42,878	42,662	99.5%
817 Street, Road & Highway Supplies	3,522	4,350		3,657	3,657	2,711	74.1%
820 Utility Charges							
100 Fuel Oil (#6)	-	-		8,020	8,020	1,090	13.6%
101 Natural Gas	110,640	138,897		97,283	97,283	93,760	96.4%
102 Electricity	675,260	708,530		702,127	702,127	707,516	100.8%
103/104 Water/Sewer	14,118	16,142		13,480	13,480	10,835	80.4%
<b>Subtotal Utility Charges</b>	<b>\$ 800,018</b>	<b>\$ 863,569</b>	<b>\$ -</b>	<b>\$ 820,910</b>	<b>\$ 820,910</b>	<b>\$ 813,201</b>	<b>99.1%</b>
821 Dues & Fees	1,648					-	
100 Membership & Dues	4,470	5,087		9,054	9,054	8,229	90.9%
102 Physicians Fees (Asbestos)	1,747	1,000		1,000	1,000	480	48.0%
110 Legal Fees	31,700	30,000		82,000	82,000	40,086	48.9%
112 Audit & Accounting Fees	30	100		-	-	30	
114 Advertising & News Service	3,317	-		1,000	1,000	1,127	112.7%
117 Consultant Fees	10,603	150,000	80,220	42,507	122,727	122,727	100.0%
120 Other Fees	285	1,100		1,750	1,750	966	55.2%
<b>Subtotal Dues &amp; Fees</b>	<b>\$ 53,800</b>	<b>\$ 187,287</b>	<b>\$ 80,220</b>	<b>\$ 137,311</b>	<b>\$ 217,531</b>	<b>\$ 173,645</b>	<b>79.8%</b>
822 Rental Charges	800						
100 Buildings & Grounds	4,000	5,400		5,400	5,400	4,800	88.9%
101 Equipment	52,082	53,187	237	53,336	53,573	52,671	98.3%
<b>Subtotal Rental Charges</b>	<b>\$ 56,882</b>	<b>\$ 58,587</b>	<b>\$ 237</b>	<b>\$ 58,736</b>	<b>\$ 58,973</b>	<b>\$ 57,471</b>	<b>97.5%</b>
823 Repairs & Maintenance Charges	21,356					-	
105 Other Supplies & Materials	140,622	158,810	3,104	147,350	150,454	129,729	86.2%
107 Equipment Contracts	292,768	301,916	121,447	281,622	403,069	309,390	76.8%
109 Repair/Maint - Purchased	26,832	31,000	4,000	22,456	26,456	24,652	93.2%
<b>Subtotal Repair/Maint. Charges</b>	<b>\$ 481,578</b>	<b>\$ 491,726</b>	<b>\$ 128,551</b>	<b>\$ 451,428</b>	<b>\$ 579,979</b>	<b>\$ 463,771</b>	<b>80.0%</b>
824 Travel & Mileage Expenses	5,426	6,100		5,600	5,600	4,851	86.6%
825 Out of Area Travel	27,981	42,750		35,000	35,000	34,793	99.4%

# Buffalo and Erie County Public Library 1998 Operating Budget

## Year to Date Operating Fund Expenditures

Final - For the Period Ending December 31, 1998

100.0% of Budget Year

SFG Account	1996	1997	1997 **	1998	Available	Year to Date	% of
	Actuals	Budget	Encumbrances	Budget *	Budget	Expenditures	Budget
826 Other Expenses or Charges						-	
100 Postage	48,550	68,650		72,285	72,285	52,525	72.7%
101 Freight & UPS	846	950		1,000	1,000	955	95.5%
102 Printing, Microfilming	36,560	46,700	20	38,500	38,520	23,346	60.6%
104 Graphics, Photo, Display	8,732	15,600	1,283	18,000	19,283	10,443	54.2%
105 Training & Seminars	11,465	22,800		21,300	21,300	5,730	26.9%
107 Security Services	1,410	1,450	60	1,450	1,510	1,430	94.7%
108 Data Processing Svcs	178,504	186,900	2,143	174,290	176,433	173,368	98.3%
113 Other Supplies & Materials	1,306	1,320		2,940	2,940	4,532	154.1%
114 Other Purchased Services	14,938	-	109	50	159	144	90.6%
117 Janitorial Services	919	1,000	95	1,200	1,295	1,380	106.6%
119 Maintenance Svc (Dumpster)	4,100	4,100	1,309	4,100	5,409	2,876	53.2%
121 Book Binding & Care Svcs	67,521	77,000	3,452	64,393	67,845	50,534	74.5%
<b>Subtotal Other Expenses</b>	<b>\$ 374,851</b>	<b>\$ 426,470</b>	<b>\$ 8,471</b>	<b>\$ 399,508</b>	<b>\$ 407,979</b>	<b>\$ 327,263</b>	<b>80.2%</b>
830 Contract Agencies (Libraries)							
154 Denio Memorial - Akron	57,830	58,833		62,420	62,420	62,420	100.0%
155 Ewell Free - Alden	59,919	61,930		60,830	60,830	60,830	100.0%
156 Amherst Public	1,279,947	1,329,860		1,462,515	1,462,515	1,462,515	100.0%
157 Angola Public	56,486	57,574		63,254	63,254	63,254	100.0%
158 Aurora Town Public	276,187	279,009		299,845	299,845	299,845	100.0%
159 Boston Free	53,986	62,040		65,942	65,942	65,942	100.0%
160 Cheektowaga Public	916,249	1,038,836		1,113,922	1,113,922	1,113,922	100.0%
161 Clarence Public	232,939	225,813		238,134	238,134	238,134	100.0%
162 Collins Public	50,336	53,494		59,820	59,820	59,820	100.0%
163 Concord Public	62,856	69,226		72,899	72,899	72,899	100.0%
164 Eden Public	60,244	65,315		67,299	67,299	67,299	100.0%
165 Elma Public	193,447	193,708		205,614	205,614	205,614	100.0%
166 Gowanda Free	37,908	34,283		35,331	35,331	35,331	100.0%
167 Grand Island Memorial	225,440	238,625		255,603	255,603	255,603	100.0%
168 Hamburg Public	612,477	648,941		679,377	679,377	679,377	100.0%
169 Lackawanna Public	206,195	211,086		217,274	217,274	217,274	100.0%
170 Lancaster Public	462,876	485,888		504,885	504,885	504,885	100.0%
171 Marilla Free	54,506	56,613		61,944	61,944	61,944	100.0%
172 North Collins Memorial	38,272	41,032		45,121	45,121	45,121	100.0%
173 Orchard Park Public	308,897	331,560		356,314	356,314	356,314	100.0%
174 Tonawanda Public City	222,355	232,654		238,621	238,621	238,621	100.0%
175 Tonawanda Town	1,201,657	1,262,886		1,321,042	1,321,042	1,321,042	100.0%
176 West Seneca Public	292,344	306,206		322,244	322,244	322,244	100.0%
<b>Subtotal Contract Libraries</b>	<b>\$ 6,963,353</b>	<b>\$ 7,345,412</b>	<b>\$ -</b>	<b>\$ 7,810,250</b>	<b>\$ 7,810,250</b>	<b>\$ 7,810,250</b>	<b>100.0%</b>
880 Interfund Expenses							
2230 DPW-Highway(Vehicle Fuel,etc.)	7,606	6,200		8,070	8,070	6,093	75.5%
5100 Dept of Information Sys Sppt	305,517	329,009		319,956	319,956	264,345	82.6%
4208 Library Grants/Capital	-	-		-	-	-	-
<b>Subtotal Interfund Expenses</b>	<b>\$ 313,123</b>	<b>\$ 335,209</b>	<b>\$ -</b>	<b>\$ 328,026</b>	<b>\$ 328,026</b>	<b>\$ 270,438</b>	<b>82.4%</b>
886 Interfund Transfers							
3300 Debt Service	615,280	567,128		949,027	949,027	949,027	100.0%
930 Motor Vehicle Equipment	-	-		78,973	78,973	49,008	62.1%
931 Buildings & Grounds Equipment	7,359	8,546		18,953	18,953	5,508	29.1%
932 Furniture, Fixtures & Office Equip	8,322	28,229		63,063	63,063	3,442	5.5%
933 Lab & Technical Equipment	89,459	67,803	12,348	63,764	76,112	50,341	66.1%
938 Library Materials	3,082,137	3,352,478	313,519	3,765,167	4,078,686	3,868,976	94.9%
<b>Total Operating Expenditures</b>	<b>\$ 24,566,566</b>	<b>\$ 26,543,516</b>	<b>\$ 558,442</b>	<b>\$ 28,247,060</b>	<b>\$ 28,805,502</b>	<b>\$ 27,278,178</b>	<b>94.7%</b>

\* 1998 Board Adopted Budget as amended by the Library Board on 2/19, 3/19, 5/28, 6/25, 7/23, 9/17, 10/15 and 11/19/98.

\*\* 1997 encumbered reflects final year-end figures.

**Buffalo and Erie County Public Library**  
**Treasurer's Report of**  
**Year to Date Donations**  
**Final - For the Period Ending December 31, 1998**

Restricted Donations		<b>\$6,207.57</b>
(Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library)		
Unrestricted Donations		
Pending Board Action	\$900.00	
Board Directed to Direct Library Programs	\$0.00	
Board Directed to Library Foundation	\$500.00	
	<b>Total Unrestricted Donations</b>	<b>\$1,400.00</b>
Interest Income		<b>\$227.22</b>
Less Disbursements		
Direct For Library Programs	\$0.00	
To Library Foundation	(\$500.00)	
	<b>Total Disbursements</b>	<b>(\$500.00)</b>
Balance		<b>\$7,334.79</b>

**Notes:**

The \$900 "Pending Board Action" as of December 31, 1998 was authorized for transfer to the Library Foundation by Board Resolution 99-5, adopted on February 18, 1999.