



reimburses the system budget through the "Refunds - Contract Library Retirement" revenue line. Since the retirement billing to the contracting libraries was just one-quarter of budget, this revenue item is also reduced.

- ✓ 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 1999 total \$426,821, which is \$326,821 above budget. Contracting library retirement expenses being below budget provided \$171,974 of the above budget revenue. Additional savings were realized as a result of lower than anticipated electricity expense season and savings from turnover.

Combining the "Refunds - Contract Libraries" and the "Refunds - Contract Library Retirement" accounts yields a total of \$484,662 that is \$154,847 above the \$329,815 combined budget.

- ✓ Copier revenue has declined for the third year (to \$59,815 in 1999 down from \$79,454 in 1998 and \$90,579 in 1997). A faster than anticipated decline in reliance on printed reference materials, in favor of information on on-line databases and the Internet is one factor. A shift to direct printing from Internet workstations is another factor. The current fee of 20 cents per page is relatively high for this type of use and is also a likely contributing factor. Staff will re-evaluate the fee structure.
- ✓ Overtime expense ended the year \$46,895 above budget as a result of several factors, including: vacancies in the Security Department resulting in the need to utilize overtime to maintain coverage; 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 more than covered the differential.

**ACTION REQUIRED:**

None - Informational Report

# Buffalo and Erie County Public Library 1999 Operating Budget Year to Date Revenue Summary

Final Results For the Period Ending December 31, 1999  
100.0% of Budget Year

SFG Account	1997 Actuals	1998 Actuals	1999 Budget *	Year to Date Revenues	% of Budget
<b>Library Operating Fund:</b>					
302 Library Real Property Tax	\$ 23,018,144	\$ 23,866,460	\$ 24,953,953	\$ 24,953,953	100.0%
326 Interest (Library Reserve)	14,141	16,634	16,700	22,455	134.5%
359 Non-Sufficient Funds - Check Fees	-	30	15	15	100.0%
456 Fines, Lost Books	197,623	207,598	200,000	221,832	110.9%
457 Refunds, Contract Libraries	215,478	407,919	100,000	426,821	426.8%
492 Real Property Rental - Auditorium	4,660	2,702	3,500	4,358	124.5%
496 Commissions	6,920	5,106	5,500	5,051	91.8%
504 Copiers	90,579	79,454	95,000	59,815	63.0%
505 Minor Sale - Other	7,821	8,718	7,900	23,650	299.4%
509 Vendor Refunds of Prior Year Exp	992	4,434	1,000	81,017	8101.7%
518 Miscellaneous Receipts	6,106	10	-	1,688	
527 Refunds, Contract Library Retirement	96,161	118,481	229,815	57,841	25.2%
Recovery via Collections	-	-	107,000	-	0.0%
622 NYS Aid, including Incentive Aid	1,738,531	1,849,499	1,849,499	1,849,499	100.0%
623 NYS Aid (LLSA) to Member Libraries <sup>1</sup>	274,078	291,573	291,573	291,573	100.0%
Federal/State Aid (Snow Emergency)	-	-	888	888	100.0%
State Legislature Member Aid		20,000	-	27,000	
685-1510 Interfund Transfer: E C Holding Center	80,229	82,100	111,725	111,725	100.0%
685-2208 Interfund Transfer: DPW Capital Funds	5,353	-	-	-	
685-6600 Interfund Transfer: Correctional Facility	79,076	88,965	104,553	104,553	100.0%
686-3200 Interfund Subsidy	-	-	-	-	
Legislative Approp		-	-	-	
Legislative Approp.-Akron		2,500	1,500	1,500	100.0%
Legislative Approp.-Amherst		12,000	8,000	8,000	100.0%
Legislative Approp.-Blasdell		2,500	-	-	
Legislative Approp.-Clarence		7,000	211,200	211,200	100.0%
Legislative Approp.-Aurora Library		-	-	-	
Legislative Approp.-Cheektowaga Library		10,000	-	-	
Legislative App.-Crane,Fairfield,Niagara	6,000	6,000	6,000	6,000	100.0%
Legislative App.-Fairfield,Kensington,North Jefferson		5,800	-	-	
Legislative Approp.-Lackawanna & Lakeshore		2,500	5,000	5,000	100.0%
Legislative Approp.-North Collins Library		-	12,500	12,500	100.0%
Legislative Approp.-Twn Tonawanda Lib	15,016	6,558	8,000	8,000	100.0%
698-0105 Use of Fund Balance		-	-	-	
Library Board Contingency Reserve	-	-	-	-	
Unrestricted	(664,560)	(91,487)	1,255,876	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 25,192,349</b>	<b>\$ 27,013,054</b>	<b>\$ 29,586,697</b>	<b>\$ 28,495,933</b>	<b>96.3%</b>

1999 Board Adopted Budget as adopted by the Library Board on December 17, 1998, and amended on 5/20, 6/17, 7/15 8/19 9/16 & 10/21/1999

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

## Buffalo and Erie County Public Library 1999 Operating Budget Year to Date Expenditure Summary

Final Results For the Period Ending December 31, 1999

100.0% of Budget Year

SFG Account	1997 Actuals	1998 Actuals	1998 Encumbrances	1999 Budget *	Available Budget	Year to Date Expenditures	% of Budget
<b>Library Operating Fund:</b>							
800 Personal Services	\$ 9,452,310	\$ 9,939,111	\$ -	\$ 10,754,946	\$ 10,754,946	\$ 10,342,854.00	96.2%
801 Overtime	95,947	111,213	-	118,203	118,203	165,098.00	139.7%
805 Fringe Benefits	2,122,907	2,224,086	-	2,740,330	2,740,330	2,203,410.00	80.4%
810 Office & Stationery Supplies	72,034	74,303	12,424	89,567	101,991	79,986.00	78.4%
811 Clothing, Dry Goods, Protective Eqp	1,535	-	-	1,550	1,550	-	0.0%
813 Auto, Truck, Heavy Equip Supplies	4,317	2,632	103	3,978	4,081	2,288.00	56.1%
814 Medical & Health-Related Supplies	284	84	-	150	150	127.00	84.7%
816 Maintenance Supplies	40,428	39,484	-	45,700	45,700	38,160.00	83.5%
817 Street, Road & Highway Supplies	4,336	2,711	-	4,800	4,800	4,204.00	87.6%
820 Utility Charges	764,041	813,201	-	972,409	972,409	865,876.00	89.0%
821 Dues & Fees Charges	156,230	95,780	2,355	119,548	121,903	70,211.00	57.6%
822 Rental Charges	58,114	58,051	817	60,241	61,058	59,909.00	98.1%
823 Repairs & Maintenance Charges	460,100	423,556	88,336	493,844	582,180	447,052.00	76.8%
824 Travel & Mileage Expenses	4,743	4,851	-	5,000	5,000	4,512.00	90.2%
825 Out of Area Travel	37,595	34,793	-	37,000	37,000	24,097.00	65.1%
826 Other Expenses or Charges	372,340	324,767	5,975	396,451	402,426	270,826.00	67.3%
830 Contract Agencies (Libraries)	7,330,396	7,810,250	-	8,040,516	8,040,516	8,040,516.00	100.0%
880 Interfund Expense (DISS/Road)	290,623	270,438	0	305,568	305,568	257,662.00	84.3%
886 Interfund Transfers (Debt Service)	567,128	949,027	0	1,056,845	1,056,845	1,056,845.00	100.0%
886 Interfund Transfers (Library Grants)	-	-	-	-	-	-	
930 Motor Vehicle Equipment	-	49,008	-	31,715	31,715	30,499.00	96.2%
931 Buildings & Grounds Equipment	7,942	11,696	6,188	38,052	44,240	12,318.00	27.8%
932 Furniture, Fixtures & Office Equip	1,740	7,029	3,587	86,688	90,275	25,743.00	28.5%
933 Lab & Technical Equipment	57,610	40,351	2,358	81,620	83,978	30,477.00	36.3%
938 Library Materials	3,289,649	3,726,632	171,175	4,101,976	4,273,151	3,678,133.00	86.1%
<b>Total Operating Expenditures</b>	<b>\$ 25,192,349</b>	<b>\$ 27,013,054</b>	<b>\$ 293,318</b>	<b>\$ 29,586,697</b>	<b>\$ 29,880,015</b>	<b>\$ 27,710,803.00</b>	<b>92.7%</b>

**Notes:**

1997 Actuals = 1997 SFG Expended (\$25,080,881) less 1996 outstanding encumbrances (\$447,033) plus 1997 Outstanding Encumbrances (\$558,504) equaling \$25,192,349.

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

1998 Encumbrances reflect final year-end figures.

1999 Board Adopted Budget as adopted by the Library Board on December 17, 1998, and amended on 5/20, 6/17, 7/15 8/19 9/16 & 10/21/1999

# Buffalo and Erie County Public Library 1999 Operating Budget

## Year to Date Operating Fund Expenditures

Final Results For the Period Ending December 31, 1999

100.0% of Budget Year

SFG Account	1997 Actuals	1998 Actuals	1998 Encumbrances	1999 Budget	Available Budget	Year to Date Expenditures	% of Budget
800 Personal Services	\$ 9,452,310	\$ 9,939,111		\$ 10,754,946	\$ 10,754,946	\$ 10,342,854	96.2%
801 Overtime	95,947	111,213		118,203	118,203	165,098	139.7%
805 Fringe Benefits							
100 Employer FICA	596,949	583,149		673,906	673,906	655,541	97.3%
101 Employer FICA - Medicare	141,574	138,994		157,607	157,607	155,763	98.8%
102 Employee Health Insurance	659,239	681,450		773,045	773,045	772,698	100.0%
103 Dental Plan	55,055	72,855		75,104	75,104	70,138	93.4%
104 Worker's Compensation	37,928	(3,459)		55,938	55,938	42,849	76.6%
105 Unemployment Insurance	(47)	(2,119)		25,317	25,317	2,751	10.9%
106 Hospital & Medical - Retire	162,389	159,907		233,693	233,693	171,824	73.5%
107&108 Health Insurance Waiver	61,928	53,606		54,738	54,738	52,027	95.0%
109 Retirement	448,634	484,020		690,982	690,982	333,638	48.3%
110 Flex Benefit Spending	308	803		-	-	1,055	
Net Accruals	(41,050)	54,880		-	-	(54,874)	
<b>Subtotal Fringe Benefits</b>	<b>\$ 2,122,907</b>	<b>\$ 2,224,086</b>	<b>\$ -</b>	<b>\$ 2,740,330</b>	<b>\$ 2,740,330</b>	<b>\$ 2,203,410</b>	<b>80.4%</b>
810 Office & Stationery Supplies	72,034	74,303	12,424	89,567	101,991	79,986	78.4%
811 Clothing, Dry Goods, Protective Equip	1,535	-		1,550	1,550	-	0.0%
813 Auto, Truck, Heavy Equip Supplies	4,317	2,632	103	3,978	4,081	2,288	56.1%
814 Medical & Health-Related Supplies	284	84		150	150	127	84.7%
816 Maintenance Supplies	40,428	39,484		45,700	45,700	38,160	83.5%
817 Street, Road & Highway Supplies	4,336	2,711		4,800	4,800	4,204	87.6%
820 Utility Charges							
100 Fuel Oil (#6)	9,470	1,090		10,000	10,000	7,358	73.6%
101 Natural Gas	83,851	93,760		240,237	240,237	175,300	73.0%
102 Electricity	658,562	707,516		710,151	710,151	668,009	94.1%
103/104 Water/Sewer	12,158	10,835		12,021	12,021	15,209	126.5%
<b>Subtotal Utility Charges</b>	<b>\$ 764,041</b>	<b>\$ 813,201</b>	<b>\$ -</b>	<b>\$ 972,409</b>	<b>\$ 972,409</b>	<b>\$ 865,876</b>	<b>89.0%</b>
821 Dues & Fees	(1,040)	-				10,721	
100 Membership & Dues	7,789	8,229		9,054	9,054	11,571	127.8%
102 Physicians Fees (Asbestos)	1,375	480		1,000	1,000	765	76.5%
110 Legal Fees	41,360	42,441	2,355	82,232	84,587	40,487	47.9%
112 Audit & Accounting Fees	30	30		-	-	30	
114 Advertising & News Service	2,823	1,127		4,512	4,512	6,067	134.5%
117 Consultant Fees	102,738	42,507		20,000	20,000	-	
120 Other Fees	1,155	966		2,750	2,750	570	20.7%
<b>Subtotal Dues &amp; Fees</b>	<b>\$ 156,230</b>	<b>\$ 95,780</b>	<b>\$ 2,355</b>	<b>\$ 119,548</b>	<b>\$ 121,903</b>	<b>\$ 70,211</b>	<b>57.6%</b>
822 Rental Charges	-	-					
100 Buildings & Grounds	4,800	4,800		5,000	5,000	4,800	96.0%
101 Equipment	53,314	53,251	817	55,241	56,058	55,109	98.3%
<b>Subtotal Rental Charges</b>	<b>\$ 58,114</b>	<b>\$ 58,051</b>	<b>\$ 817</b>	<b>\$ 60,241</b>	<b>\$ 61,058</b>	<b>\$ 59,909</b>	<b>98.1%</b>
823 Repairs & Maintenance Charges	(90,634)	-					
105 Other Supplies & Materials	148,616	133,415	6,790	153,550	160,340	130,705	81.5%
107 Equipment Contracts	369,570	269,489	81,546	317,838	399,384	288,527	72.2%
109 Repair/Maint - Purchased	32,548	20,652		22,456	22,456	27,820	123.9%
<b>Subtotal Repair/Maint. Charges</b>	<b>\$ 460,100</b>	<b>\$ 423,556</b>	<b>\$ 88,336</b>	<b>\$ 493,844</b>	<b>\$ 582,180</b>	<b>\$ 447,052</b>	<b>76.8%</b>
824 Travel & Mileage Expenses	4,743	4,851		5,000	5,000	4,512	90.2%
825 Out of Area Travel	37,595	34,793		37,000	37,000	24,097	65.1%

# Buffalo and Erie County Public Library 1999 Operating Budget

## Year to Date Operating Fund Expenditures

Final Results For the Period Ending December 31, 1999

100.0% of Budget Year

SFG Account	1997 Actuals	1998 Actuals	1998 Encumbrances	1999 Budget	Available Budget	Year to Date Expenditures	% of Budget
826 Other Expenses or Charges	(8,028)	-				41	
100 Postage	67,532	52,525		70,016	70,016	63,143	90.2%
101 Freight & UPS	737	955		800	800	2,087	260.9%
102 Printing, Microfilming	22,104	23,576	250	35,500	35,750	23,827	66.6%
104 Graphics, Photo, Display	9,995	10,160	1,000	14,200	15,200	11,674	76.8%
105 Training & Seminars	12,378	5,730		24,300	24,300	969	4.0%
107 Security Services	1,450	1,390	20	1,450	1,470	1,419	96.5%
108 Data Processing Svcs	186,422	172,197	972	174,565	175,537	95,301	54.3%
113 Other Supplies & Materials	1,371	4,532		1,300	1,300	4,956	381.2%
114 Other Purchased Services	1,120	54	19	120	139	3	2.2%
117 Janitorial Services	1,600	1,305	20	1,200	1,220	1,388	113.8%
119 Maintenance Svc (Dumpster)	4,099	2,791	1,224	4,000	5,224	2,883	55.2%
121 Book Binding & Care Svcs	71,560	49,552	2,470	69,000	71,470	63,135	88.3%
<b>Subtotal Other Expenses</b>	<b>\$ 372,340</b>	<b>\$ 324,767</b>	<b>\$ 5,975</b>	<b>\$ 396,451</b>	<b>\$ 402,426</b>	<b>\$ 270,826</b>	<b>67.3%</b>
830 Contract Agencies (Libraries)							
154 Denio Memorial - Akron	58,833	62,420		79,386	79,386	79,386	100.0%
155 Ewell Free - Alden	61,930	60,830		62,511	62,511	62,511	100.0%
156 Amherst Public	1,329,860	1,462,515		1,503,749	1,503,749	1,503,749	100.0%
157 Angola Public	57,574	63,254		61,856	61,856	61,856	100.0%
158 Aurora Town Public	279,009	299,845		302,858	302,858	302,858	100.0%
159 Boston Free	62,040	65,942		66,955	66,955	66,955	100.0%
160 Cheektowaga Public	1,038,836	1,113,922		1,115,260	1,115,260	1,115,260	100.0%
161 Clarence Public	225,813	238,134		244,863	244,863	244,863	100.0%
162 Collins Public	53,494	59,820		62,699	62,699	62,699	100.0%
163 Concord Public	69,226	72,899		81,501	81,501	81,501	100.0%
164 Eden Public	65,315	67,299		73,972	73,972	73,972	100.0%
165 Elma Public	193,708	205,614		210,770	210,770	210,770	100.0%
166 Gowanda Free	34,283	35,331		37,572	37,572	37,572	100.0%
167 Grand Island Memorial	238,625	255,603		261,634	261,634	261,634	100.0%
168 Hamburg Public	648,941	679,377		694,913	694,913	694,913	100.0%
169 Lackawanna Public	211,086	217,274		220,175	220,175	220,175	100.0%
170 Lancaster Public	485,888	504,885		523,361	523,361	523,361	100.0%
171 Marilla Free	56,613	61,944		61,033	61,033	61,033	100.0%
172 North Collins Memorial	41,032	45,121		61,795	61,795	61,795	100.0%
173 Orchard Park Public	331,560	356,314		354,796	354,796	354,796	100.0%
174 Tonawanda Public City	232,654	238,621		260,466	260,466	260,466	100.0%
175 Tonawanda Town	1,247,870	1,321,042		1,357,017	1,357,017	1,357,017	100.0%
176 West Seneca Public	306,206	322,244		341,374	341,374	341,374	100.0%
<b>Subtotal Contract Libraries</b>	<b>\$ 7,330,396</b>	<b>\$ 7,810,250</b>	<b>\$ -</b>	<b>\$ 8,040,516</b>	<b>\$ 8,040,516</b>	<b>\$ 8,040,516</b>	<b>100.0%</b>
880 Interfund Expenses							
2230 DPW-Highway(Vehicle Fuel,etc.)	7,608	6,093		8,070	8,070	5,235	64.9%
5100 Dept of Information Sys Sppt	283,015	264,345		297,498	297,498	252,427	84.8%
4208 Library Grants/Capital	-	-		-	-	-	
<b>Subtotal Interfund Expenses</b>	<b>\$ 290,623</b>	<b>\$ 270,438</b>	<b>\$ -</b>	<b>\$ 305,568</b>	<b>\$ 305,568</b>	<b>\$ 257,662</b>	<b>84.3%</b>
886 Interfund Transfers							
3300 Debt Service	567,128	949,027		1,056,845	1,056,845	1,056,845	100.0%
930 Motor Vehicle Equipment	-	49,008		31,715	31,715	30,499	
931 Buildings & Grounds Equipment	7,942	11,696	6,188	38,052	44,240	12,318	27.8%
932 Furniture, Fixtures & Office Equip	1,740	7,029	3,587	86,688	90,275	25,743	28.5%
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938 Library Materials	3,289,649	3,726,632	171,175	4,101,976	4,273,151	3,678,133	86.1%
<b>Total Operating Expenditures</b>	<b>\$ 25,192,349</b>	<b>\$ 27,013,054</b>	<b>\$ 293,318</b>	<b>\$ 29,586,697</b>	<b>\$ 29,880,015</b>	<b>\$ 27,710,803</b>	<b>92.7%</b>

**NOTES:**

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1998 Encumbrances reflect final year-end figures.

1999 Board Adopted Budget as adopted by the Library Board on December 17, 1998, and amended on 5/20, 6/17, 7/15 8/19 9/16 & 10/21/1999

# Buffalo and Erie County Public Library

## Treasurer's Report of Year to Date Donations

**Final Results For the Period Ending December 31, 1999**

1998 Ending Balance	<b>\$7,334.79</b>
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### 1999 Activity and Balances

Restricted Donations	<b>\$7,764.23</b>
(Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library)	

Unrestricted Donations	
Pending Board Action	\$285.00
Board Directed to Direct Library Programs	\$0.00
Board Directed to Library Foundation	\$1,000.00
<b>Total Unrestricted Donations</b>	<b>\$1,285.00</b>

Interest Income	<b>\$656.00</b>
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Less Disbursements	
Direct For Library Programs	\$0.00
To Library Foundation	(\$1,000.00)
<b>Total Disbursements</b>	<b>(\$1,000.00)</b>

Balance, 1999 Activity	<b>\$8,705.23</b>
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Cumulative Balance	<b><u>\$16,040.02</u></b>
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**Notes:**

\$900 in donations "Pending Board Action" as of December 31, 1998 were authorized for transfer to the Library Foundation by Board Resolution 99-5, adopted on February 18, 1999. Subsequently, \$1,285 in additional donations have been received, \$100 being a match for a previous donation was also forwarded per Board resolution 99-5 and \$1,185 in new donations pending Board action.