

EXPENSE:

- ✓ **Salaries and wage expense ran under budget.** Retirements and other turnover contribute to the under-budget condition with salary and wage expense consuming 96.5% of the budget. The Library anticipated an aggressive turnover management process this year, budgeting an offsetting credit of \$440,000 in the "Reduction From Personal Services" account. Factoring in the credit budget, net labor costs ran at 99.5% of budget.
- ✓ **Fringe Benefits - Health insurance costs performed better than budget.** Continuing a trend from last year, the County's experienced rated single provider system, in which the Library participates, has experienced lower than expected costs. The increasingly popular prescription by mail service which incentivizes employees to utilize this contract and generics where possible remains a factor in lowering these costs. Year-to-date results also include a correction to the allocation of prior year costs between the active employee plan and the retiree medical plan that lowered net charges to the retiree plan and increased charges to the active employee plan. Finally a Library requested change in the method of spreading the cost of retiree medical insurance cost that more equitably addresses the Library's relatively higher portion of part-time employment vs. the county average resulted additional savings to the retiree medical insurance line. The net result is a charge for retiree health expense that ended the year \$623,877 below budget and \$332,719 below costs charged in 2008. These savings more than offset above budget conditions in the unemployment and health insurance waiver accounts.
- ✓ **Contractual payments to member libraries** include \$220,015 in Library System grant match funding that combined with local municipal contributions to leverage \$443,606 in New York State Library Construction Grant proceeds for improvements at those libraries. This process was also utilized for projects to benefit the Central Library and Buffalo's Dudley Library, utilizing \$198,460 in Library System grant match funding that combined with local municipal contributions to leverage \$237,759 in New York State Library Construction Grant proceeds for improvements at those libraries. The Central and Dudley funds are budgeted in the Library Grants cost center.
- ✓ **Utility cost mitigated by lower recessionary demand moderating rates.** Charges for natural gas ended the year at \$219,744, consuming only 67.8% of the budget. As a significant portion of electricity supply is generated by natural gas, electric supply cost also moderated, ending the year at \$733,489 (70.9% of budget). The Library participates in Erie County's aggregated utility purchasing pool which also saves cost compared to traditional retail pricing. This report includes all utility charges for service with an "end read date" through December (including those that had not yet been paid in SAP in December).

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
Revenue Detail as of 12/31/2009 - Preliminary - Pre-Audit

100.0% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue December	YTD Revenue	To Be Realized	Budget Collected
REVENUE FROM LIBRARY OPERATIONS								
419000	Library Charges - Fines	\$379,330	\$0	\$379,330	\$31,876	\$363,847	\$15,483	95.9%
422000	Copies	21,385	0	21,385	2,070	\$26,199	(4,814)	122.5%
466040	Printing	26,898	0	26,898	3,553	\$34,887	(7,989)	129.7%
466030	Book Bags	1,000	0	1,000	203	\$3,338	(2,338)	333.8%
466020	Minor Sale - Other	38,000	0	38,000	1,086	\$30,335	7,665	79.8%
419020	InterLibrary Loan Shipping	2,100	0	2,100		\$0	2,100	0.0%
420510	Rent - Real Prop - Auditorium	7,000	0	7,000	775	\$6,925	75	98.9%
420530	Comm - Tel Booth Food Svs	18,368	0	18,368	3,451	\$24,425	(6,057)	133.0%
TOTAL REVENUE FROM LIBRARY OPERATIONS		\$494,081	\$0	\$494,081	\$43,014	\$489,956	\$4,125	99.2%
REVENUE FROM STATE & COUNTY GOVT.								
400020	Library Real Prop Tax	\$22,171,833	\$0	\$22,171,833		\$22,171,833	\$0	100.0%
408140	NYS Aid-Lib Incl Incent	1,769,160	0	1,769,160	131,500	\$1,788,758	(19,598)	101.1%
408150	NYS Aid to Member Libraries	254,674	0	254,674	9,567	\$253,234	1,440	99.4%
408160	State Aid - Special		0	0		\$0	0	0.0%
486000	Interfund - Subsidy	0	0	0		\$0	0	0.0%
TOTAL REVENUE FROM STATE & COUNTY GOVT.		\$24,195,667	\$0	\$24,195,667	\$141,067	\$24,213,825	(\$18,158)	100.1%
OTHER REVENUE								
419010	Refunds - Cont Library	\$564,595	\$0	\$564,595	\$571,294	\$571,294	(\$6,699)	101.2%
423000	Refund P/Y Expenses	10,000	0	\$10,000		\$34,348	(\$24,348)	343.5%
466170	Refund Contract Lib Retire	0	0	0		\$681	(681)	0.0%
466070	Refund P/Y Expenses			0		\$0	0	0.0%
445030	Int & Earn - Gen Inv	90,000	0	90,000	1,901	\$22,251	67,749	24.7%
466000	Misc Receipts		0	0	18	\$547	(547)	0.0%
466010	NSF Check Fees	15	0	15		\$55	(40)	366.7%
467000	Misc Depart Income	3,500	0	3,500	119	\$4,892	(1,392)	139.8%
499100	Accrued Invest Interest			0		\$0	0	0.0%
TOTAL OTHER REVENUE		\$668,110	\$0	\$668,110	\$573,333	\$634,068	\$34,042	94.9%
USE OF FUND BALANCE								
402190	Appropriated Fund Balance	\$1,344,583	\$491,540	\$1,836,123		\$0	\$1,836,123	0.0%
TOTAL USE OF FUND BALANCE		\$1,344,583	\$491,540	\$1,836,123	\$0	\$0	\$1,836,123	0.0%
GRAND TOTAL OPERATING REVENUE		\$26,702,441	\$491,540	\$27,193,981	\$757,414	\$25,337,848	\$1,856,132	93.2%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
 Expenditure Detail as of 12/31/2009 - Preliminary - Pre-Audit
100.0% of Budget Year

SAP Account Number	Account Description	2008		2009 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total		YTD % Expend
		2009 Adopted Budget	Encumbered & PY Capital Project Balances							Total Expenditures & Encumbrances	Remaining Balance	
<u>OPERATING EXPENDITURES</u>												
PERSONAL SERVICES												
Regular Salaries & Wages												
500000	Full Time - Salaries	\$9,960,442		(\$12,610)	\$9,947,832	\$957,850	\$9,642,144			\$9,642,144	\$305,688	96.9%
500010	Part Time - Wages	3,596,329		\$12,610	3,608,939	334,460	\$3,455,151			3,455,151	153,788	95.7%
500020	Regular PT - Wages	750,417		\$0	750,417	99,278	\$822,138			822,138	(71,721)	109.6%
500030	Seasonal Emp. Wages	67,121		\$0	67,121	7,017	\$79,973			79,973	(12,852)	119.1%
500300	Shift Differential	17,500		\$0	17,500	1,729	\$17,767			17,767	(267)	101.5%
500330	Holiday Worked	18,000		\$0	18,000	2,355	\$17,642			17,642	358	98.0%
500350	Other Employee Payments	30,000		\$0	30,000	5,840	\$29,917			29,917	83	99.7%
	Salaries & Wages	\$14,439,809	\$0	\$0	\$14,439,809	\$1,408,530	\$14,064,732	\$0		\$14,064,732	\$375,077	97.4%
501000	OVERTIME SALARIES & WAGES	\$325,000		\$0	\$325,000	\$18,515	\$182,044			\$182,044	\$142,956	56.0%
	TOTAL, PERSONAL SERVICES	\$14,764,809	\$0	\$0	\$14,764,809	\$1,427,045	\$14,246,776	\$0		\$14,246,776	\$518,033	96.5%
504990	REDUCTION FROM PERSONAL SERVICES	(\$440,000)		\$0	(\$440,000)		\$0			\$0	(\$440,000)	0.0%
504992	Contractual Salary Reserves	\$0		\$0	\$0		\$0			\$0	\$0	0.0%
	NET PERSONAL SERVICES	\$14,324,809			\$14,324,809		\$14,246,776			\$14,246,776	\$78,033	99.5%
FRINGE BENEFITS												
502000	Fringe Benefits			\$0	\$0		\$0			\$0	\$0	0.0%
502010	Employer FICA - REGULAR	\$902,361		\$0	902,361	88,403	\$882,501			882,501	19,860	97.8%
502020	Employer FICA - MEDICARE	\$211,036		\$0	211,036	20,676	\$206,393			206,393	4,643	97.8%
502030	Employee Health Insurance	\$2,085,349		\$0	2,085,349	291,510	\$1,973,881			1,973,881	111,468	94.7%
502040	Dental Plan	\$120,260		\$0	120,260	3,706	\$87,444			87,444	32,816	72.7%
502050	Workers Compensation	\$124,226		\$0	124,226	(5,530)	\$33,227			33,227	90,999	26.7%
502060	Unemployment Insurance	\$13,153		\$0	13,153	3,667	\$18,361			18,361	(5,208)	139.6%
502070	Hospital & Medical - Retirees	\$1,138,494		\$0	1,138,494	45,859	\$514,617			514,617	623,877	45.2%
502090	Health Insurance Waiver (Incl: 117)	\$42,000		\$0	42,000	3,967	\$46,454			46,454	(4,454)	110.6%
502100	Retirement	\$995,757		\$0	995,757	(65,350)	\$966,761			966,761	28,996	97.1%
502110	Flex Benefit Spending	\$2,000		\$0	2,000		\$0			0	2,000	0.0%
	TOTAL, FRINGE BENEFITS	\$5,634,636	\$0	\$0	\$5,634,636	\$386,906	\$4,729,638	\$0		\$4,729,638	\$904,998	83.9%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
 Expenditure Detail as of 12/31/2009 - Preliminary - Pre-Audit
100.0% of Budget Year

SAP Account Number	Account Description	2008			Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2009 Adopted Budget	Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions								
505000	Office Supplies	144,350	5,188	0	149,538	4,286	\$65,209	6,492		71,700	77,837	43.6%
505200	Clothing Supplies	3,350		0	3,350		\$0	2,280		2,280	1,070	0.0%
505600	Auto Truck & Heavy Equip Supplies	7,300		10,000	17,300	1,276	\$14,592			14,592	2,708	84.3%
505800	Medical & Health Supplies	2,400		0	2,400		\$397			397	2,004	16.5%
506200	Maintenance & Repair	91,400	7,819	0	99,219	15,174	\$88,322	858		89,180	10,039	89.0%
506400	Highway Supplies (Rock Salt)	8,000		0	8,000	669	\$6,532			6,532	1,468	81.7%
510000	Local Mileage Reimbursement	6,600		0	6,600	787	\$5,248			5,248	1,352	79.5%
510100	Out of Area Travel	34,525		0	34,525	1,855	\$25,642			25,642	8,883	74.3%
510200	Training and Education	35,675		0	35,675	1,924	\$19,550			19,550	16,125	54.8%
515000	Utility Charges (Telecom/water/sewer)											
	Water/Sewer	31,614		0	31,614	3,749	\$30,293			30,293	1,321	95.8%
	Telephone & Internet Service	124,746		0	124,746	7,165	\$88,604			88,604	36,142	71.0%
515000	Total Utility Charges	156,360		0	156,360	10,914	118,897	0		118,897	37,463	76.0%
516010	CONTRACTUAL PAYMENTS											
	Amherst Public	\$0		61,280	61,280		\$55,152	6,128		61,280	0	90.0%
	Boston Free	\$0		5,690	5,690		\$5,121	569		5,690	0	90.0%
	Cheektowaga Public	\$0		107,417	107,417		\$96,675	10,742		107,417	0	90.0%
	Clarence Public	\$0		1,242	1,242	124	\$1,242	0		1,242	0	100.0%
	Elma Public	\$0		7,500	7,500		\$6,750	750		7,500	0	90.0%
	Grand Island Memorial	\$0		19,998	19,998		\$17,998	2,000		19,998	0	90.0%
	Marilla Free	\$946		0	946		\$946			946	0	100.0%
	City of Tonawanda Public	\$0		16,888	16,888		\$15,199	1,689		16,888	0	90.0%
	Total Cnt Pmts-NP Pur Svs	\$946	\$0	\$220,015	\$220,961	\$124	\$199,083	\$21,878		\$220,961	\$0	90.1%

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		2009 Adopted Budget	Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions								
516020	Professional Services Contracts & Fees	691,985	154,509	30,000	876,494	39,171	\$612,299	218,812		831,111	45,383	69.9%
516030	Maintenance Contracts	151,678	12,459	0	164,137	(6,005)	\$104,688	9,470	3,333	117,491	46,646	63.8%
530000	Other Expenses	189,054	4,662	26,915	220,631	13,454	\$128,110	17,152		145,263	75,368	58.1%
545000	Rental Charges	1,719		0	1,719	62	\$1,520	22		1,542	178	88.4%
555050	Insurance Premiums	45,000		0	45,000	0	\$18,043			18,043	26,957	40.1%
559000	County Share Grants			0	0		\$0			0	0	0.0%
561250	Acq: Building Improvements			0	0		\$0			0	0	0.0%
561410	Lab & Technical Equipment	139,181	9,244	163,307	311,732	(70,360)	\$197,221	20,647	36,954	254,822	56,910	63.3%
561420	Office Equip, Furn & Fixtures		96,865	45,000	141,865	4,998	\$136,527	333		136,860	5,004	96.2%
561430	Building, Grounds and Heavy Equip			0	0		\$0			0	0	0.0%
561450	Library Books and Media	3,759,182	399,076	(3,697)	4,154,561	451,815	\$3,368,707	0	170,506	3,539,213	615,348	81.1%
570000	Interfund Trans - Subs						\$0			0	0	0.0%
570040	Interfund Subsidy Debt Svc (2002 Erly Retire)	0		0	0		\$0			0	0	0.0%
575040	Interfund Exp - Utilities											
	Fuel Oil	0		0	0		\$15,964			15,964	(15,964)	0.0%
	Natural Gas	323,971		0	323,971	32,289	219,744			219,744	104,227	67.8%
	Electricity	1,034,303		0	1,034,303	58,496	\$733,489			733,489	300,814	70.9%
	Total Interfund Exp - Utilites	1,358,274	0	0	1,358,274	90,785	969,197	0		969,197	389,077	71.4%
942000	Interfund - Holding Center	(117,229)		0	(117,229)	(29,307)	(\$117,229)			(117,229)	0	100.0%
	Interfund - Correctional Facility	(174,119)			(174,119)	(43,530)	(\$174,119)			(174,119)	0	100.0%
	Interfund - Court Storage	(8,598)			(8,598)	(2,150)	(\$8,598)			(8,598)	0	100.0%
	Total ID Library Services	(\$299,946)	\$0	\$0	(\$299,946)	(\$74,987)	(\$299,946)	\$0		(\$299,946)	\$0	100.0%
980000	Interdepart Services DISS	215,963		0	215,963	26,212	\$193,047			193,047	22,916	89.4%
	System Operating Grand Totals	\$26,702,441	\$689,821	\$491,540	\$27,883,802	\$2,326,106	\$24,949,299	\$297,945	\$210,793	\$25,458,036	\$2,425,766	89.5%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
 Expenditure Detail as of 12/31/2009 - Preliminary - Pre-Audit
100.0% of Budget Year

SAP Account Number	Account Description	2009 Adopted Budget	2008 Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
ERIE COUNTY CAPITAL FUNDING FOR LIBRARY												
	Library Debt Service	1,481,391			1,481,391	48,216	\$1,481,391			1,481,391	0	100.0%
490	General Obligation Bond Proceeds											
561250	Building Improvements		36,795		36,795		\$0			0	36,795	0.0%
	Total General Obligations	\$0	\$36,795	\$0	\$36,795	\$0	\$0	\$0		\$0	\$36,795	0.0%
	Total Erie County Capital for Library	\$1,481,391	\$36,795	\$0	\$1,518,186	\$48,216	\$1,481,391	\$0		\$1,481,391	\$36,795	97.6%
	Grand Total Operating and Erie County Capital	\$28,183,832	\$726,616	\$491,540	\$29,401,989	\$2,374,323	\$26,430,690	\$297,945	\$210,793	\$26,939,427	\$2,462,561	89.9%

**Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending December 31, 2009**

2008 Ending Balance **\$716,504.49**

2009 Activity and Balances

Restricted Donations **\$98,915.69**

(Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library direct uses)

Unrestricted Donations

Pending Board Action	\$70,393.19
Board Directed to Direct Library Programs	\$0.00
Board Directed to Library Foundation	\$0.00

Total Unrestricted Donations **\$70,393.19**

Interest Income **\$5,595.62**

Less Disbursements

Direct For Library Programs	(\$190,617.53)
To Library Foundation	\$0.00

Total Disbursements **(\$190,617.53)**

Balance, 2009 Activity **(\$15,713.03)**

Cumulative Balance Library Trust **\$700,791.46**

	Beg Balance	Net Deposits (Withdrawals)	Interest	Ending Balance
Encore Editions Proceeds				
Invested Per Resolution 2006-19	\$73,285.41	\$13,763.51	\$521.36	\$87,570.28

Combined Balance Trust and Invested Encore Proceeds: **\$788,361.74**

Notes:

Year-To-Date Disbursements include: \$172.24 for library material purchases per donor instructions as authorized by Resolution 2001-54; \$1,586.14 for Purchases for the Riverside and Niagara Libraries per Res 2005-28 and 2006-42; \$79,354.77 for purchases up to \$10,000 per activity as authorized by Resolution 2009-3; \$67,124.79 use of Gates hardware/software grant proceeds per Res 2006-10; \$12,919.13 for 2008 annual campaign mailer; and \$29,460.46 for 2009 fundraiser expense.