

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 6/18/2009

AGENDA ITEM NUMBER: F.2.c. Budget & Finance Committee  
Preliminary Financials for the Month Ending  
**04/30/2009**

**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 April 30, 2009 month-end close. Overall, the Library operated within its budget for the period.

**Items of note include:**

**REVENUE:**

- ✓ **Property Tax for Library Proceeds Booked.** Despite the delay in issuing county property tax bills, the full Library Tax allocation has been booked to the Library Fund.
- ✓ **Interest earnings below budget,** due to the significant drop in interest rates resulting from Federal Reserve actions to address recessionary impacts.

**EXPENSE:**

- ✓ **Health Insurance Costs Continue to Perform 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. March results also included a correction to the allocation of prior period costs between the active employee plan and the retiree medical plan.
- ✓ **Natural gas utility cost mitigated by lower recessionary demand moderating rates.** Year-to-date charges, at 47.8% of the annual budget compares favorably with 2008 where January-April expense consumed 64.0% of total 2008 natural gas expense. As a significant portion of electricity supply is generated by natural gas, electric supply cost has also moderated. The library participates in Erie County's aggregated utility purchasing pool which also saves cost compared to traditional retail pricing.

**ACTION REQUIRED:** None - Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY  
2009 OPERATING BUDGET**

Revenue Detail as of 4/30/2009

**32.9% of Budget Year**

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue April	YTD Revenue	To Be Realized	Budget Collect
<b>REVENUE FROM LIBRARY OPERATIONS</b>								
419000	Library Charges - Fines	\$379,330	\$0	\$379,330	\$29,956	\$124,228	\$255,102	32.7%
422000	Copies	21,385	0	21,385	1,703	\$7,852	13,533	36.7%
466040	Printing	26,898	0	26,898	2,747	\$10,931	15,967	40.6%
466030	Book Bags	1,000	0	1,000	350	\$1,090	(90)	109.0%
466020	Minor Sale - Other	38,000	0	38,000	911	\$13,414	24,586	35.3%
419020	InterLibrary Loan Shipping	2,100	0	2,100		\$0	2,100	0.0%
420510	Rent - Real Prop - Auditorium	7,000	0	7,000	750	\$1,900	5,100	27.1%
420530	Comm - Tel Booth Food Svs	18,368	0	18,368	1,788	\$6,319	12,049	34.4%
<b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>		<b>\$494,081</b>	<b>\$0</b>	<b>\$494,081</b>	<b>\$38,205</b>	<b>\$165,734</b>	<b>\$328,347</b>	<b>33.5%</b>
<b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>								
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		\$0	1,769,160	0.0%
408150	NYS Aid to Member Libraries	254,674	0	254,674		\$0	254,674	0.0%
408160	State Aid - Special		0	0		\$0	0	0.0%
486000	Interfund - Subsidy	0	0	0		\$0	0	0.0%
<b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b>		<b>\$24,195,667</b>	<b>\$0</b>	<b>\$24,195,667</b>	<b>\$0</b>	<b>\$22,171,833</b>	<b>\$2,023,834</b>	<b>91.6%</b>
<b>OTHER REVENUE</b>								
419010	Refunds - Cont Library	\$564,595	\$0	\$564,595		\$0	\$564,595	0.0%
423000	Refund P/Y Expenses	10,000	0	\$10,000	\$11,770	\$25,029	(\$15,029)	250.3%
466170	Refund Contract Lib Retire	0	0	0		\$0	0	0.0%
466070	Refund P/Y Expenses			0		\$0	0	0.0%
445030	Int & Earn - Gen Inv	90,000	0	90,000	1,387	\$7,663	82,337	8.5%
466000	Misc Receipts		0	0		\$109	(109)	0.0%
466010	NSF Check Fees	15	0	15		\$55	(40)	366.7%
467000	Misc Depart Income	3,500	0	3,500	1,515	\$1,874	1,626	53.5%
499100	Accrued Invest Interest			0		\$0	0	0.0%
<b>TOTAL OTHER REVENUE</b>		<b>\$668,110</b>	<b>\$0</b>	<b>\$668,110</b>	<b>\$14,673</b>	<b>\$34,730</b>	<b>\$633,380</b>	<b>5.2%</b>
<b>USE OF FUND BALANCE</b>								
402190	Appropriated Fund Balance	\$1,344,583	\$173,525	\$1,518,108		\$0	\$1,518,108	0.0%
<b>TOTAL USE OF FUND BALANCE</b>		<b>\$1,344,583</b>	<b>\$173,525</b>	<b>\$1,518,108</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,518,108</b>	<b>0.0%</b>
<b>GRAND TOTAL OPERATING REVENUE</b>		<b>\$26,702,441</b>	<b>\$173,525</b>	<b>\$26,875,966</b>	<b>\$52,877</b>	<b>\$22,372,295</b>	<b>\$4,503,669</b>	<b>83.2%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2009 OPERATING BUDGET**

Expenditure Detail as of 4/30/2009

**32.9% of Budget Year**

SAP Account Number	Account Description	2009 Adopted Budget	2008		Adjusted Budget	April Expended	Year-to-Date Expended	Total Expended Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
			Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions							
<b><u>OPERATING EXPENDITURES</u></b>											
<b>PERSONAL SERVICES</b>											
<b>Regular Salaries &amp; Wages</b>											
500000	Full Time - Salaries	\$9,960,442		\$0	\$9,960,442	\$801,406	\$3,164,981	\$3,164,981	\$6,795,461		31.8%
500010	Part Time - Wages	3,596,329		\$0	3,596,329	273,998	\$1,077,230	1,077,230	2,519,099		30.0%
500020	Regular PT - Wages	750,417		\$0	750,417	60,186	\$235,750	235,750	514,667		31.4%
500030	Seasonal Emp. Wages	67,121		\$0	67,121	4,635	\$19,264	19,264	47,857		28.7%
500300	Shift Differential	17,500		\$0	17,500	1,417	\$5,631	5,631	11,869		32.2%
500330	Holiday Worked	18,000		\$0	18,000	1,686	\$6,828	6,828	11,172		37.9%
500350	Other Employee Payments	30,000		\$0	30,000	560	\$7,280	7,280	22,720		24.3%
	<b>Salaries &amp; Wages</b>	<b>\$14,439,809</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,439,809</b>	<b>\$1,143,889</b>	<b>\$4,516,964</b>	<b>\$0</b>	<b>\$4,516,964</b>	<b>\$9,922,845</b>	<b>31.3%</b>
501000	<b>OVERTIME SALARIES &amp; WAGES</b>	<b>\$325,000</b>		<b>\$0</b>	<b>\$325,000</b>	<b>\$20,408</b>	<b>\$79,561</b>	<b>\$79,561</b>	<b>\$245,439</b>		<b>24.5%</b>
	<b>TOTAL, PERSONAL SERVICES</b>	<b>\$14,764,809</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,764,809</b>	<b>\$1,164,297</b>	<b>\$4,596,525</b>	<b>\$0</b>	<b>\$4,596,525</b>	<b>\$10,168,284</b>	<b>31.1%</b>
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%
	<b>NET PERSONAL SERVICES</b>	<b>\$14,324,809</b>			<b>\$14,324,809</b>		<b>\$4,596,525</b>		<b>\$4,596,525</b>	<b>\$9,728,284</b>	<b>32.1%</b>
<b>FRINGE BENEFITS</b>											
502000	Fringe Benefits			\$0	\$0		\$0	\$0	\$0		0.0%
502010	Employer FICA - REGULAR	\$902,361		\$0	902,361	72,097	\$285,080	285,080	617,281		31.6%
502020	Employer FICA - MEDICARE	\$211,036		\$0	211,036	16,862	\$66,672	66,672	144,364		31.6%
502030	Employee Health Insurance	\$2,085,349		\$0	2,085,349	208,086	\$539,485	539,485	1,545,864		25.9%
502040	Dental Plan	\$120,260		\$0	120,260	8,923	\$36,166	36,166	84,094		30.1%
502050	Workers Compensation	\$124,226		\$0	124,226	8,506	\$13,843	13,843	110,383		11.1%
502060	Unemployment Insurance	\$13,153		\$0	13,153	3,604	\$7,292	7,292	5,861		55.4%
502070	Hospital & Medical - Retirees	\$1,138,494		\$0	1,138,494	118,008	\$171,701	171,701	966,793		15.1%
502090	Health Insurance Waiver (Incl: 117)	\$42,000		\$0	42,000	3,767	\$14,868	14,868	27,132		35.4%
502100	Retirement	\$995,757		\$0	995,757	75,538	\$425,330	425,330	570,427		42.7%
502110	Flex Benefit Spending	\$2,000		\$0	2,000		\$0	0	2,000		0.0%
	<b>TOTAL, FRINGE BENEFITS</b>	<b>\$5,634,636</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,634,636</b>	<b>\$515,393</b>	<b>\$1,560,437</b>	<b>\$0</b>	<b>\$1,560,437</b>	<b>\$4,074,199</b>	<b>27.7%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2009 OPERATING BUDGET**

Expenditure Detail as of 4/30/2009

**32.9% of Budget Year**

SAP Account Number	Account Description	2008			Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	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	1,267	\$25,664	6,925	32,589	116,949	17.2%
505200	Clothing Supplies	3,350		0	3,350		\$0		0	3,350	0.0%
505600	Auto Truck & Heavy Equip Supplies	7,300		0	7,300	1,581	\$3,279	378	3,657	3,643	44.9%
505800	Medical & Health Supplies	2,400		0	2,400	52	\$52		52	2,348	2.2%
506200	Maintenance & Repair	91,400	7,819	0	99,219	4,564	\$23,389	19,306	42,695	56,524	23.6%
506400	Highway Supplies (Rock Salt)	8,000		0	8,000		\$4,805	497	5,303	2,697	60.1%
510000	Local Mileage Reimbursement	6,600		0	6,600	604	\$1,158		1,158	5,442	17.5%
510100	Out of Area Travel	34,525		0	34,525	6,263	\$7,671		7,671	26,854	22.2%
510200	Training and Education	35,675		0	35,675	1,095	\$8,024	20	8,044	27,631	22.5%
515000	Total Utility Charges	156,360		0	156,360	18,265	50,891	0	50,891	105,469	32.5%
<b>CONTRACTUAL PAYMENTS</b>											
516010	Newstead Public - Akron	\$0		0	0		\$0		0	0	0.0%
	Ewell Free - Alden	\$0		0	0		\$0		0	0	0.0%
	Amherst Public	\$0		0	0		\$0		0	0	0.0%
	Angola Public	\$0		0	0		\$0		0	0	0.0%
	Aurora Public	\$0		0	0		\$0		0	0	0.0%
	Boston Free	\$0		0	0		\$0		0	0	0.0%
	Cheektowaga Public	\$0		0	0		\$0		0	0	0.0%
	Clarence Public	\$0		0	0		\$0		0	0	0.0%
	Collins Public	\$0		0	0		\$0		0	0	0.0%
	Concord Public	\$0		0	0		\$0		0	0	0.0%
	Eden Library	\$0		0	0		\$0		0	0	0.0%
	Elma Public	\$0		0	0		\$0		0	0	0.0%
	Grand Island Memorial	\$0		0	0		\$0		0	0	0.0%
	Hamburg Public	\$0		0	0		\$0		0	0	0.0%
	Lackawanna Public	\$0		0	0		\$0		0	0	0.0%
	Lancaster Public	\$0		0	0		\$0		0	0	0.0%
	Marilla Free	\$946		0	946		\$946		946	0	100.0%
	North Collins Public	\$0		0	0		\$0		0	0	0.0%
	Orchard Park Public	\$0		0	0		\$0		0	0	0.0%
	City of Tonawanda Public	\$0		0	0		\$0		0	0	0.0%
	Town of Tonawanda Public	\$0		0	0		\$0		0	0	0.0%
	West Seneca Public	\$0		0	0		\$0		0	0	0.0%
	Total Cnt Pmts-NP Pur Svs	\$946	\$0	\$0	\$946	\$0	\$946	\$0	\$946	\$0	100.0%

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2009 OPERATING BUDGET**  
 Expenditure Detail as of 4/30/2009  
**32.9% of Budget Year**

SAP Account Number	Account Description	2009 Adopted Budget	2008		2009 Budget Adjustments/ Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb. Encumbrances	Remaining Balance	YTD % Expend
			Encumbered & PY Capital Project Balances	2009 Budget							
516020	Professional Services Contracts & Fees	691,985	154,509	5,000	851,494	75,934	\$205,634	416,063	621,697	229,797	24.1%
516030	Maintenance Contracts	151,678	12,459	0	164,137	7,757	\$44,868	46,176	91,043	73,094	27.3%
530000	Other Expenses	189,054	4,662	24,415	218,131	6,592	\$32,322	32,321	64,643	153,488	14.8%
545000	Rental Charges	1,719		0	1,719	65	\$642	900	1,542	177	37.3%
555050	Insurance Premiums	45,000		0	45,000		\$15,414		15,414	29,586	34.3%
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	99,110	247,535	70,642	\$83,280	2,630	85,910	161,625	33.6%
561420	Office Equip, Furn & Fixtures		96,865	45,000	141,865	2,500	\$94,012	5,950	99,963	41,902	66.3%
561430	Building, Grounds and Heavy Equip			0	0		\$0		0	0	0.0%
561450	Library Books and Media	3,759,182	399,076	0	4,158,258	319,633	\$1,287,873	1,388	1,289,261	2,868,997	31.0%
570000	Interfund Trans - Subs						\$0		0	0	0.0%
570040	Interfund Subsidy Debt Svc (2002 Erly Reti)	0		0	0		\$0		0	0	0.0%
575040	Interfund Exp - Utilities										
	Fuel Oil	0		0	0		\$0		0	0	0.0%
	Natural Gas	323,971		0	323,971	14,875	154,751		154,751	169,220	47.8%
	Electricity	1,034,303		0	1,034,303	52,900	\$240,746		240,746	793,557	23.3%
	<b>Total Interfund Exp - Utilites</b>	<b>1,358,274</b>	<b>0</b>	<b>0</b>	<b>1,358,274</b>	<b>67,775</b>	<b>395,497</b>	<b>0</b>	<b>395,497</b>	<b>962,777</b>	<b>29.1%</b>
942000	Interfund - Holding Center	(117,229)		0	(117,229)		(\$29,307)		(29,307)	(87,922)	25.0%
	Interfund - Correctional Facility	(174,119)			(174,119)		(\$43,530)		(43,530)	(130,589)	25.0%
	Interfund - Court Storage	(8,598)			(8,598)		(\$2,150)		(2,150)	(6,449)	25.0%
	<b>Total ID Library Services</b>	<b>(\$299,946)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$299,946)</b>	<b>\$0</b>	<b>(\$74,987)</b>	<b>\$0</b>	<b>(\$74,987)</b>	<b>(\$224,960)</b>	<b>25.0%</b>
980000	Interdepart Services DISS	215,963		0	215,963	12,023	\$49,569		49,569	166,394	23.0%
	<b>System Operating Grand Totals</b>	<b>\$26,702,441</b>	<b>\$689,821</b>	<b>\$173,525</b>	<b>\$27,565,787</b>	<b>\$2,276,300</b>	<b>\$8,416,967</b>	<b>\$532,554</b>	<b>\$8,949,521</b>	<b>\$18,616,266</b>	<b>30.5%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2009 OPERATING BUDGET**  
 Expenditure Detail as of 4/30/2009  
**32.9% of Budget Year**

SAP Account Number	Account Description	2009 Adopted Budget	2008 Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
<b><u>ERIE COUNTY CAPITAL FUNDING FOR LIBRARY</u></b>											
	Library Debt Service	1,481,391			1,481,391	487,771	\$776,758		776,758	704,633	52.4%
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	\$487,771	\$776,758	\$0	\$776,758	\$741,428	51.2%
	Grand Total Operating and Erie County Capital	\$28,183,832	\$726,616	\$173,525	\$29,083,974	\$2,764,071	\$9,193,725	\$532,554	\$9,726,279	\$19,357,694	31.6%

**Buffalo and Erie County Public Library  
Treasurer's Report of  
Year to Date Donations  
Results for the Period Ending April 30, 2009**

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

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2009 Activity and Balances

Restricted Donations **\$47,870.39**

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

Unrestricted Donations

Pending Board Action	\$40,409.75
Board Directed to Direct Library Programs	\$0.00
Board Directed to Library Foundation	\$0.00

**Total Unrestricted Donations** **\$40,409.75**

Interest Income **\$2,088.41**

Less Disbursements

Direct For Library Programs	(\$29,785.28)
To Library Foundation	\$0.00

**Total Disbursements** **(\$29,785.28)**

Balance, 2009 Activity **\$60,583.27**

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Cumulative Balance Library Trust **\$777,087.76**

	Beg Balance	Net Deposits (Withdrawals)	Interest	Ending Balance
Encore Editions Proceeds				
Invested Per Resolution 2006-19	\$73,285.41	\$7,320.00	\$182.89	<b>\$80,788.30</b>

Combined Balance Trust and Invested Encore Proceeds: **\$857,876.06**

**Notes:**

**Year-To-Date Disbursements include:** **\$128.46** for library material purchases per donor instructions as authorized by Resolution 2001-54; **\$339.34** for Purchases for the Riverside and Niagara Libraries per Res 2005-28 and 2006-42; **\$15,912.35** for purchases up to \$10,000 per activity as authorized by Resolution 2009-3; **\$486.00** use of Gates hardware/software grant proceeds per Res 2006-10; and **\$12,919.13** for 2008 annual campaign mailer expense.