

EXPENSE:

- ✓ **Salaries and wage expense running under budget.** Retirements and other turnover contribute to the under-budget condition with year-to-date salary and wage expense consuming 79.1% 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 are running at 81.5% of budget with 83.3% of the year completed.
- ✓ **Fringe Benefits - 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. Year-to-date results also include a correction to the allocation of prior period costs between the active employee plan and the retiree medical plan. These savings more than offset above budget conditions in the retirement and unemployment insurance 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. Exhibit 1 at the end of the attached budget monitoring report details the projects funded.
- ✓ **Utility cost mitigated by lower recessionary demand moderating rates.** Year-to-date charges for natural gas, at \$174,486, consumed 53.9% of the annual budget. As a significant portion of electricity supply is generated by natural gas, electric supply cost has also moderated (year-to-date electric expense came in at 61.0%). 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 October (including those that had not yet been paid in SAP in October).
- ✓ **Library books and media** are ordered using the library's automated acquisition module and through vendor electronic interfaces. These systems are not tied into SAP so activity at the encumbrance and goods receipt stages is not included in SAP reports. As of the end of October \$695,493 in items encumbered in the Library System had not yet been paid in SAP. Adding this to the SAP expended total would place library materials expenditures at \$3,296,096 or 79.3% of budget.
- ✓ **Interfund billings for services provided to the Correctional Facility, Holding Center, and utility expense of the Court storage area:** are now billed on a quarterly basis with the last billing made in September.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
Revenue Detail as of 10/31/2009
83.3% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue October	YTD Revenue	To Be Realized	Budget Collected
REVENUE FROM LIBRARY OPERATIONS								
419000	Library Charges - Fines	\$379,330	\$0	\$379,330	\$30,144	\$304,690	\$74,640	80.3%
422000	Copies	21,385	0	21,385	3,767	\$22,379	(994)	104.6%
466040	Printing	26,898	0	26,898	3,228	\$28,482	(1,584)	105.9%
466030	Book Bags	1,000	0	1,000	236	\$2,936	(1,936)	293.6%
466020	Minor Sale - Other	38,000	0	38,000	1,053	\$28,429	9,571	74.8%
419020	InterLibrary Loan Shipping	2,100	0	2,100		\$0	2,100	0.0%
420510	Rent - Real Prop - Auditorium	7,000	0	7,000	1,100	\$5,925	1,075	84.6%
420530	Comm - Tel Booth Food Svs	18,368	0	18,368	334	\$19,043	(675)	103.7%
TOTAL REVENUE FROM LIBRARY OPERATIONS		\$494,081	\$0	\$494,081	\$39,862	\$411,884	\$82,197	83.4%
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	172,191	\$1,657,258	111,902	93.7%
408150	NYS Aid to Member Libraries	254,674	0	254,674	243,667	\$243,667	11,007	95.7%
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	\$415,858	\$24,072,758	\$122,909	99.5%
OTHER REVENUE								
419010	Refunds - Cont Library	\$564,595	\$0	\$564,595		\$0	\$564,595	0.0%
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	2,040	\$18,424	71,576	20.5%
466000	Misc Receipts		0	0	55	\$529	(529)	0.0%
466010	NSF Check Fees	15	0	15		\$55	(40)	366.7%
467000	Misc Depart Income	3,500	0	3,500	90	\$4,693	(1,193)	134.1%
499100	Accrued Invest Interest			0		\$0	0	0.0%
TOTAL OTHER REVENUE		\$668,110	\$0	\$668,110	\$2,185	\$58,730	\$609,380	8.8%
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	\$457,905	\$24,543,370	\$2,650,609	90.3%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
 Expenditure Detail as of 10/31/2009
83.3% of Budget Year

SAP Account Number	Account Description	2008			Adjusted Budget	October Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2009 Adopted Budget	2009 Budget Adjustments/ Revisions	2008 Encumbered & PY Capital Project Balances							
<u>OPERATING EXPENDITURES</u>											
PERSONAL SERVICES											
Regular Salaries & Wages											
500000	Full Time - Salaries	\$9,960,442	(\$12,610)	\$9,947,832	\$814,989	\$7,936,677		\$7,936,677	\$2,011,155	79.8%	
500010	Part Time - Wages	3,596,329	\$12,610	3,608,939	314,329	\$2,831,067		2,831,067	777,872	78.4%	
500020	Regular PT - Wages	750,417	\$0	750,417	77,153	\$646,155		646,155	104,262	86.1%	
500030	Seasonal Emp. Wages	67,121	\$0	67,121	9,274	\$68,282		68,282	(1,161)	101.7%	
500300	Shift Differential	17,500	\$0	17,500	1,940	\$14,682		14,682	2,818	83.9%	
500330	Holiday Worked	18,000	\$0	18,000	1,328	\$12,336		12,336	5,664	68.5%	
500350	Other Employee Payments	30,000	\$0	30,000	6,040	\$23,517		23,517	6,483	78.4%	
	Salaries & Wages	\$14,439,809	\$0	\$0	\$14,439,809	\$1,225,054	\$11,532,715	\$0	\$11,532,715	\$2,907,094	79.9%
501000	OVERTIME SALARIES & WAGES	\$325,000	\$0	\$0	\$325,000	\$24,202	\$146,572	\$146,572	\$178,428	45.1%	
	TOTAL, PERSONAL SERVICES	\$14,764,809	\$0	\$0	\$14,764,809	\$1,249,256	\$11,679,287	\$0	\$11,679,287	\$3,085,522	79.1%
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		\$11,679,287	\$11,679,287	\$2,645,522	81.5%	
FRINGE BENEFITS											
502000	Fringe Benefits		\$0	\$0		\$0		\$0	\$0	0.0%	
502010	Employer FICA - REGULAR	\$902,361	\$0	902,361	77,255	\$723,500		723,500	178,861	80.2%	
502020	Employer FICA - MEDICARE	\$211,036	\$0	211,036	18,068	\$169,206		169,206	41,830	80.2%	
502030	Employee Health Insurance	\$2,085,349	\$0	2,085,349	124,120	\$1,511,238		1,511,238	574,111	72.5%	
502040	Dental Plan	\$120,260	\$0	120,260	9,074	\$74,437		74,437	45,823	61.9%	
502050	Workers Compensation	\$124,226	\$0	124,226	2,239	\$36,269		36,269	87,957	29.2%	
502060	Unemployment Insurance	\$13,153	\$0	13,153	(204)	\$14,365		14,365	(1,212)	109.2%	
502070	Hospital & Medical - Retirees	\$1,138,494	\$0	1,138,494	33,680	\$461,128		461,128	677,366	40.5%	
502090	Health Insurance Waiver (Incl: 117)	\$42,000	\$0	42,000	4,067	\$38,520		38,520	3,480	91.7%	
502100	Retirement	\$995,757	\$0	995,757	114,670	\$955,643		955,643	40,114	96.0%	
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	\$382,971	\$3,984,307	\$0	\$3,984,307	\$1,650,329	70.7%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
Expenditure Detail as of 10/31/2009
83.3% of Budget Year

SAP Account Number	Account Description	2008			Adjusted Budget	October 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	9,400	\$54,562	21,391	75,954	73,584	36.5%
505200	Clothing Supplies	3,350		0	3,350		\$0		0	3,350	0.0%
505600	Auto Truck & Heavy Equip Supplies	7,300		10,000	17,300	1,724	\$11,385	738	12,123	5,177	65.8%
505800	Medical & Health Supplies	2,400		0	2,400		\$52	344	397	2,004	2.2%
506200	Maintenance & Repair	91,400	7,819	0	99,219	7,107	\$62,316	20,981	83,298	15,921	62.8%
506400	Highway Supplies (Rock Salt)	8,000		0	8,000	1,058	\$5,863	497	6,361	1,639	73.3%
510000	Local Mileage Reimbursement	6,600		0	6,600	623	\$3,937		3,937	2,663	59.7%
510100	Out of Area Travel	34,525		0	34,525	2,972	\$20,611		20,611	13,914	59.7%
510200	Training and Education	35,675		0	35,675	2,295	\$15,752	135	15,887	19,788	44.2%
515000	Total Utility Charges	156,360		0	156,360	23,155	104,521	0	104,521	51,839	66.8%
CONTRACTUAL PAYMENTS											
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		61,280	61,280		\$55,152	6,128	61,280	0	90.0%
	Angola Public	\$0		0	0		\$0		0	0	0.0%
	Aurora Public	\$0		0	0		\$0		0	0	0.0%
	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		\$1,118	124	1,242	0	90.0%
	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		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%
	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		16,888	16,888		\$15,199	1,689	16,888	0	90.0%
	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	\$220,015	\$220,961	\$0	\$198,959	\$22,002	\$220,961	\$0	90.0%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
 Expenditure Detail as of 10/31/2009
83.3% of Budget Year

SAP Account Number	Account Description	2009 Adopted Budget	2008		2009 Budget Adjustments/ Revisions	Adjusted Budget	October Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
			Encumbered & PY Capital Balances	Project								
516020	Professional Services Contracts & Fees	691,985	154,509		30,000	876,494	34,200	\$555,072	315,506	870,578	5,916	63.3%
516030	Maintenance Contracts	151,678	12,459		0	164,137	6,910	\$83,903	19,378	103,281	60,857	51.1%
530000	Other Expenses	189,054	4,662		26,915	220,631	11,643	\$112,259	15,807	128,066	92,564	50.9%
545000	Rental Charges	1,719			0	1,719	315	\$1,396	146	1,542	178	81.2%
555050	Insurance Premiums	45,000			0	45,000	610	\$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		159,610	308,035	8,471	\$244,144	17,281	261,425	46,610	79.3%
561420	Office Equip, Furn & Fixtures		96,865		45,000	141,865	9,830	\$131,177	4,652	135,830	6,035	92.5%
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	153,368	\$2,600,603	38	2,600,640	1,557,618	62.5%
570000	Interfund Trans - Subs							\$0		0	0	0.0%
570040	Interfund Subsidy Debt Svc (2002 Eryl Retir	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	10,630	174,486		174,486	149,485	53.9%
	Electricity	1,034,303			0	1,034,303	59,326	\$630,475		630,475	403,828	61.0%
	Total Interfund Exp - Utilites	1,358,274	0		0	1,358,274	69,956	820,925	0	820,925	537,349	60.4%
942000	Interfund - Holding Center	(117,229)			0	(117,229)		(\$87,922)		(87,922)	(29,307)	75.0%
	Interfund - Correctional Facility	(174,119)				(174,119)		(\$130,589)		(130,589)	(43,530)	75.0%
	Interfund - Court Storage	(8,598)				(8,598)		(\$6,449)		(6,449)	(2,150)	75.0%
	Total ID Library Services	(\$299,946)	\$0		\$0	(\$299,946)	\$0	(\$224,960)	\$0	(\$224,960)	(\$74,987)	75.0%
980000	Interdepart Services DISS	215,963			0	215,963	15,438	\$152,747		152,747	63,216	70.7%
	System Operating Grand Totals	\$26,702,441	\$689,821		\$491,540	\$27,883,802	\$1,991,300	\$20,636,862	\$438,896	\$21,075,759	\$6,808,044	74.0%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2009 OPERATING BUDGET
 Expenditure Detail as of 10/31/2009
83.3% of Budget Year

SAP Account Number	Account Description	2009 Adopted Budget	2008 Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions	Adjusted Budget	October Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
<u>ERIE COUNTY CAPITAL FUNDING FOR LIBRARY</u>											
	Library Debt Service	1,481,391			1,481,391	257,297	\$1,352,045		1,352,045	129,346	91.3%
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	\$257,297	\$1,352,045	\$0	\$1,352,045	\$166,141	89.1%
	Grand Total Operating and Erie County Capital	\$28,183,832	\$726,616	\$491,540	\$29,401,989	\$2,248,597	\$21,988,907	\$438,896	\$22,427,803	\$6,974,185	74.8%

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

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

2009 Activity and Balances

Restricted Donations **\$76,652.12**

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

Unrestricted Donations

Pending Board Action	\$57,121.75
Board Directed to Direct Library Programs	\$0.00
Board Directed to Library Foundation	\$0.00

Total Unrestricted Donations **\$57,121.75**

Interest Income **\$4,824.66**

Less Disbursements

Direct For Library Programs	(\$153,485.31)
To Library Foundation	\$0.00

Total Disbursements **(\$153,485.31)**

Balance, 2009 Activity **(\$14,886.78)**

Cumulative Balance Library Trust **\$701,617.71**

	Beg Balance	Net Deposits (Withdrawals)	Interest	Ending Balance
Encore Editions Proceeds				
Invested Per Resolution 2006-19	\$73,285.41	\$8,242.37	\$435.96	\$81,963.74

Combined Balance Trust and Invested Encore Proceeds: **\$783,581.45**

Notes:

Year-To-Date Disbursements include: **\$172.24** for library material purchases per donor instructions as authorized by Resolution 2001-54; **\$693.18** for Purchases for the Riverside and Niagara Libraries per Res 2005-28 and 2006-42; **\$73,192.30** for purchases up to \$10,000 per activity as authorized by Resolution 2009-3; **\$37,048.00** 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.