

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 3/20/2014

AGENDA ITEM NUMBER: E.2.d.

Budget & Finance Committee
Financials for the Month Ending **12/31/2013**
(Preliminary, Pre-audit)

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of December 31, 2013 preliminary year-end close. The report also details monthly activity for December. Overall, the Library operated within its budget for the period. Items of note include:

REVENUE:

- ✓ **Revenue from Minor Sale and Book Bags both ended the year near 67% of budget**, (total amount budgeted for these lines are \$10,223 and \$2,000 respectively). Above budget revenue from library fines and printing charges offsets the underperformance of these accounts.
- ✓ **Commission - Tel Booth and Food Svcs ended the year at 48.2%** of budget reflecting the reduced number and use of payphone on Library property and a lag in receipt of Café commission revenue (total amount budgeted for this line is \$22,440). Above budget revenue from library fines and printing charges offsets the underperformance of this accounts as well.
- ✓ **State Aid Special** reflects reflect "bullet aid" allocations sponsored by Senators Gallivan, Grisanti, and Ranzenhofer.
- ✓ **Refunds - Contract Library** revenue represents a return of fine revenue collected by contracting member libraries in excess of local expenses of those libraries. Above budget fine and fee revenue at Contracting Libraries contributed to this account ending the year almost \$86,000 above budget.
- ✓ **Refunds - P/Y Expenses** revenue represents reimbursable expenses occurring in the prior year for which reimbursements were received in the current year. The account ended the year just over \$78,000 above budget. This is principally contract library reimbursement of that portion of their 2012 salary and benefits covered by locally collected fine and fee revenue (payroll and benefits for all libraries' personnel is processed through the Library system, utilizing Erie County's SAP financial system). The amounts were credited after the cut-off for 2012 year-end accruals.

EXPENSE:

- ✓ **Salaries and wages ended the year under budget, saving \$456,983.** Turnover, particularly in the part-time ranks, contributed to the under-budget condition with year-to-date salary and wage expense consuming 96.5% of the budget. Turnover management and position reassessment upon vacancies continue.
- ✓ **Fringe Benefit expense also ran below budget – as a whole ending the year at 96.6%, saving \$223,377.**
The impact of vacancies on percent driven benefits (payroll taxes, unemployment insurance, retirement and workers compensation) was partially offset by retiree health insurance expense being 128.0% above budget, the latter subject to significant swings due to changes in usage by retirees.
- ✓ **Local Mileage Reimbursement ended the year at 106.25%.**
This relatively small account (\$14,500 revised annual budget) is impacted by staff movements between branch libraries to provide programs and cover shifts.
- ✓ **Professional Services Contracts & Fees ended the year under budget, a savings of \$204,550.**
Lower than anticipated: automation system support costs, charges against prior year encumbrances, tort related legal costs and hardware support expense contributed to the savings.
- ✓ **Library Materials expenditures ended the year under budget, a savings of \$146,789.**
A portion of this is a cost savings from converting the legal collections at the Erie County Holding Center and Correctional Facility libraries from hardcover to digital subscriptions. This change saved just over \$17,000 in 2013. Since costs to provide library services to these facilities are fully reimbursed by the County, there is an offsetting \$17,000 reduction in inter-fund charges from the Library to the County Sheriff.
- ✓ **Unlike recent years, natural gas and electric utility costs did not provide material savings (only \$10,298 vs. the 2013 budget) reflecting higher natural gas prices and more volatile temperatures.**
Natural gas charges of \$162,450, at 97.1% of the 2013 annual budget were 29.0% higher than the \$125,953 paid in 2012. Electricity charges of \$675,095, at 99.9% of the 2013 annual budget were 10.4% above the \$611,414 paid in 2012. This season's more extreme cold will impact both natural gas and electricity costs in 2014 as natural gas is used for both heating and electrical generation. The Library participates in Erie County's aggregated utility purchasing pool which saves costs compared to retail pricing.

ACTION REQUIRED: None – Informational Report

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2013 OPERATING BUDGET
Revenue Detail as of 12/31/2013 - 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 | % of Budget Collected |
|--|-------------------------------|---------------------|------------------|---------------------|------------------|---------------------|--------------------|-----------------------|
| REVENUE FROM LIBRARY OPERATIONS | | | | | | | | |
| 419000 | Library Charges - Fines | \$303,219 | \$0 | \$303,219 | \$27,170 | \$339,989 | (\$36,770) | 112.1% |
| 422000 | Copies | 22,040 | 0 | 22,040 | 1,911 | \$22,249 | (209) | 100.9% |
| 466040 | Printing | 40,999 | 0 | 40,999 | 3,472 | \$43,039 | (2,040) | 105.0% |
| 466030 | Book Bags | 2,000 | 0 | 2,000 | 133 | \$1,331 | 669 | 66.6% |
| 466020 | Minor Sale - Other | 10,223 | 0 | 10,223 | 677 | \$6,872 | 3,351 | 67.2% |
| 420510 | Rent - Real Prop - Auditorium | 16,000 | 0 | 16,000 | 624 | \$16,517 | (517) | 103.2% |
| 420530 | Comm - Tel Booth Food Svs | 22,440 | 0 | 22,440 | (6,300) | \$10,809 | 11,631 | 48.2% |
| TOTAL REVENUE FROM LIBRARY OPERATIONS | | \$416,921 | \$0 | \$416,921 | \$27,686 | \$440,806 | (\$23,885) | 105.7% |
| REVENUE FROM STATE & COUNTY GOVT. | | | | | | | | |
| 400020 | Library Real Prop Tax | \$22,172,457 | \$0 | \$22,172,457 | | \$22,172,457 | \$0 | 100.0% |
| 408140 | NYS Aid-Lib Incl Incent | 1,660,083 | 81,344 | 1,741,427 | 17,986 | \$1,741,511 | (84) | 100.0% |
| 408150 | NYS Aid to Member Libraries | 243,139 | 11,926 | 255,065 | 25,507 | \$255,065 | 0 | 100.0% |
| 408160 | State Aid - Special | | 128,000 | 128,000 | 6,000 | \$128,000 | 0 | 100.0% |
| 409010 | State Aid - Other | | | | | \$0 | 0 | 0.0% |
| 486000 | Interfund - Subsidy | 0 | 0 | 0 | | \$0 | 0 | 0.0% |
| TOTAL REVENUE FROM STATE & COUNTY GOVT. | | \$24,075,679 | \$221,270 | \$24,296,949 | \$49,493 | \$24,297,033 | (\$84) | 100.0% |
| OTHER REVENUE | | | | | | | | |
| 419010 | Refunds - Cont Library | \$365,791 | \$0 | \$365,791 | \$451,720 | \$451,720 | (\$85,929) | 123.5% |
| 423000 | Refund P/Y Expenses | 10,000 | 0 | \$10,000 | | \$88,323 | (\$78,323) | 883.2% |
| 466170 | Refund Contract Lib Retire | 0 | 0 | 0 | | \$897 | (897) | 0.0% |
| 466070 | Refund P/Y Expenses | | | 0 | | \$0 | 0 | 0.0% |
| 445030 | Int & Earn - Gen Inv | 15,000 | 0 | 15,000 | 677 | \$11,324 | 3,676 | 75.5% |
| 466000 | Misc Receipts | 100,000 | 0 | 100,000 | 805 | \$107,127 | (7,127) | 107.1% |
| 466010 | NSF Check Fees | 15 | 0 | 15 | | \$0 | 15 | 0.0% |
| 467000 | Misc Depart Income | 4,000 | 0 | 4,000 | 61 | \$3,294 | 706 | 82.4% |
| 499100 | Accrued Invest Interest | | | 0 | | \$0 | 0 | 0.0% |
| TOTAL OTHER REVENUE | | \$494,806 | \$0 | \$494,806 | \$453,263 | \$662,685 | (\$167,879) | 133.9% |
| USE OF FUND BALANCE | | | | | | | | |
| 402190 | Appropriated Fund Balance | \$710,639 | \$664,754 | \$1,375,393 | | \$0 | \$1,375,393 | 0.0% |
| TOTAL USE OF FUND BALANCE | | \$710,639 | \$664,754 | \$1,375,393 | \$0 | \$0 | \$1,375,393 | 0.0% |
| GRAND TOTAL OPERATING REVENUE | | \$25,698,045 | \$886,024 | \$26,584,069 | \$530,442 | \$25,400,523 | \$1,183,545 | 95.5% |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2013 OPERATING BUDGET
 Expenditure Detail as of 12/31/2013 - Preliminary (Pre-Audit)

| SAP Acct. Nbr. | Account Description | 100.0% of Budget Year | | | | | | | % Current Budget | | | |
|-------------------------------------|-------------------------------------|---------------------------|---|---|---------------------|----------------------|--------------------------|------------|----------------------------|--|----------------------|---------------|
| | | 2013 Adopted Budget | 2012 Encumbered & PY Capital Project Balances | 2013 Budget Adjustmen ts/ Revisions | Adjusted Budget | December Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumb- rances | Remaining Balance | YTD Expend |
| OPERATING EXPENDITURES | | | | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | | | | |
| Regular Salaries & Wages | | | | | | | | | | | | |
| 500000 | Full Time - Salaries | \$8,135,401 | | \$0 | \$8,135,401 | \$683,441 | \$8,021,669 | | \$8,021,669 | \$113,732 | 98.6% | 98.6% |
| 500010 | Part Time - Wages | 3,987,221 | | (\$275,000) | 3,712,221 | 250,706 | \$3,281,212 | | 3,281,212 | \$431,009 | 88.4% | 88.4% |
| 500020 | Regular PT - Wages | 840,011 | | \$0 | 840,011 | 72,381 | \$966,777 | | 966,777 | (\$126,766) | 115.1% | 115.1% |
| 500030 | Seasonal Emp. Wages | 81,686 | | (\$75,000) | 6,686 | | \$3,174 | | 3,174 | \$3,512 | 47.5% | 47.5% |
| 500300 | Shift Differential | 15,000 | | \$0 | 15,000 | 2,035 | \$15,328 | | 15,328 | (\$328) | 102.2% | 102.2% |
| 500330 | Holiday Worked | 15,000 | | \$0 | 15,000 | 3,120 | \$14,456 | | 14,456 | \$544 | 96.4% | 96.4% |
| 500350 | Other Employee Payments | 50,000 | | \$0 | 50,000 | 1,915 | \$29,749 | | 29,749 | \$20,251 | 59.5% | 59.5% |
| | Salaries & Wages | \$13,124,319 | \$0 | (\$350,000) | \$12,774,319 | \$1,013,597 | \$12,332,366 | \$0 | \$12,332,366 | \$441,953 | 96.5% | 96.5% |
| 501000 | OVERTIME SALARIES & WAGES | \$190,000 | | \$0 | \$190,000 | \$22,430 | \$174,970 | | 174,970 | \$15,030 | 92.1% | 92.1% |
| | TOTAL, PERSONAL SERVICES | \$13,314,319 | \$0 | (\$350,000) | \$12,964,319 | \$1,036,027 | \$12,507,336 | \$0 | \$12,507,336 | \$456,983 | 96.5% | 96.5% |
| 504990 | REDUCTION FROM PERSONAL SERVICES | \$0 | | \$0 | \$0 | | \$0 | | \$0 | \$0 | 0.0% | 0.0% |
| 504992 | Contractual Salary Reserves | \$0 | | \$0 | \$0 | | \$0 | | \$0 | \$0 | 0.0% | 0.0% |
| | NET PERSONAL SERVICES | \$13,314,319 | | | \$12,964,319 | | \$12,507,336 | | \$12,507,336 | \$456,983 | 96.5% | 96.5% |
| FRINGE BENEFITS | | | | | | | | | | | | |
| 502000 | Fringe Benefits | (\$26,926) | | \$0 | (\$26,926) | | \$0 | | 0 | (\$26,926) | 0.0% | 0.0% |
| 502010 | Employer FICA - REGULAR | \$835,687 | | \$0 | 835,687 | 63,321 | \$772,405 | | 772,405 | \$63,282 | 92.4% | 92.4% |
| 502020 | Employer FICA - MEDICARE | \$193,032 | | \$0 | 193,032 | 14,861 | \$180,717 | | 180,717 | \$12,315 | 93.6% | 93.6% |
| 502030 | Employee Health Insurance | \$2,363,535 | | \$0 | 2,363,535 | 231,585 | \$2,275,227 | | 2,275,227 | \$88,308 | 96.3% | 96.3% |
| 502040 | Dental Plan | \$113,814 | | \$0 | 113,814 | 12,026 | \$91,848 | | 91,848 | \$21,966 | 80.7% | 80.7% |
| 502050 | Workers Compensation | \$79,900 | | \$0 | 79,900 | 2,024 | \$39,638 | | 39,638 | \$40,262 | 49.6% | 49.6% |
| 502060 | Unemployment Insurance | \$46,335 | | \$0 | 46,335 | 956 | \$14,752 | | 14,752 | \$31,583 | 31.8% | 31.8% |
| 502070 | Hospital & Medical - Retirees | \$736,789 | | \$0 | 736,789 | 136,012 | \$942,895 | | 942,895 | (\$206,106) | 128.0% | 128.0% |
| 502090 | Health Insurance Waiver (Incl: 117) | \$30,804 | | \$0 | 30,804 | 2,768 | \$31,814 | | 31,814 | (\$1,010) | 103.3% | 103.3% |
| 502100 | Retirement | \$2,163,180 | | \$0 | 2,163,180 | 29,215 | \$1,965,477 | | 1,965,477 | \$197,703 | 90.9% | 90.9% |
| 502110 | Flex Benefit Spending | \$2,000 | | \$0 | 2,000 | | \$0 | | 0 | \$2,000 | 0.0% | 0.0% |
| | TOTAL, FRINGE BENEFITS | \$6,538,150 | \$0 | \$0 | \$6,538,150 | \$492,768 | \$6,314,773 | \$0 | \$6,314,773 | \$223,377 | 96.6% | 96.6% |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2013 OPERATING BUDGET
 Expenditure Detail as of 12/31/2013 - Preliminary (Pre-Audit)

| SAP Acct. Nbr. | Account Description | 100.0% of Budget Year | | | | | | | % Current Budget | | | |
|----------------|---------------------------------------|-----------------------|---------------------------------------|-----------------------------------|------------------|-------------------|-----------------------|------------|--------------------|-----------------------------------|-------------------|---------------|
| | | 2013 Adopted Budget | 2012 Encumbered & PY Capital Balances | 2013 Budget Adjustments/Revisions | Adjusted Budget | December Expended | Year-to-Date Expended | Encumb. | Funds Reservations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend |
| 505000 | Office Supplies | 102,070 | | 2,000 | 104,070 | 7,426 | \$99,882 | | 99,882 | \$4,188 | 96.0% | 96.0% |
| 505200 | Clothing Supplies | 3,350 | 1,783 | 0 | 5,133 | 1,266 | \$2,799 | 318 | 3,117 | \$2,015 | 54.5% | 60.7% |
| 505600 | Auto Truck & Heavy Equip Supplies | 5,650 | | 3,500 | 9,150 | 815 | \$8,645 | | 8,645 | \$505 | 94.5% | 94.5% |
| 505800 | Medical & Health Supplies | 1,300 | | 0 | 1,300 | | \$159 | | 159 | \$1,141 | 12.2% | 12.2% |
| 506200 | Maintenance & Repair | 89,200 | 816 | 8,500 | 98,516 | 11,051 | \$90,798 | 1,541 | 92,340 | \$6,176 | 92.2% | 93.7% |
| 506400 | Highway Supplies (Rock Salt) | 11,500 | | 0 | 11,500 | 4,459 | \$9,462 | | 9,462 | \$2,038 | 82.3% | 82.3% |
| 510000 | Local Mileage Reimbursement | 12,500 | | 2,000 | 14,500 | 1,559 | \$15,401 | | 15,401 | (\$901) | 106.2% | 106.2% |
| 510100 | Out of Area Travel | 15,000 | | (1,000) | 14,000 | 585 | \$12,388 | | 12,388 | \$1,612 | 88.5% | 88.5% |
| 510200 | Training and Education | 50,690 | 25 | 0 | 50,715 | 942 | \$41,541 | | 41,541 | \$9,174 | 81.9% | 81.9% |
| 515000 | Utility Charges (Telecom/water/sewer) | | | | | | | | | | | |
| | Water/Sewer | 34,375 | | 0 | 34,375 | 4,021 | \$33,197 | | 33,197 | \$1,178 | 96.6% | 96.6% |
| | Telephone & Internet Service | 223,457 | | | 223,457 | 1,692 | \$209,480 | | 209,480 | \$13,977 | 93.7% | 93.7% |
| 515000 | Total Utility Charges | 257,832 | | 0 | 257,832 | 5,713 | 242,678 | 0 | 242,678 | 15,154 | 94.1% | 94.1% |
| 516010 | CONTRACTUAL PAYMENTS | | | | | | | | | | | |
| | Newstead Public - Akron | \$0 | | 9,000 | 9,000 | | \$9,000 | | 9,000 | \$0 | 100.0% | 100.0% |
| | Ewell Free - Alden | \$1,666 | | 3,000 | 4,666 | | \$4,666 | | 4,666 | \$0 | 100.0% | 100.0% |
| | Amherst Public | \$0 | | 36,000 | 36,000 | | \$36,000 | | 36,000 | \$0 | 100.0% | 100.0% |
| | Angola Public | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Aurora Public | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Boston Free | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Cheektowaga Public | \$0 | | 0 | 0 | | \$0 | | 0 | \$0 | 100.0% | 100.0% |
| | Clarence Public | \$0 | | 9,000 | 9,000 | | \$9,000 | | 9,000 | \$0 | 100.0% | 100.0% |
| | Collins Public | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Concord Public | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Eden Library | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Elma Public | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Grand Island Memorial | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Hamburg Public | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Lackawanna Public | \$0 | | 950 | 950 | | \$950 | | 950 | \$0 | 100.0% | 100.0% |
| | Lancaster Public | \$0 | | 6,000 | 6,000 | | \$6,000 | | 6,000 | \$0 | 100.0% | 100.0% |
| | Marilla Free | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | North Collins Public | \$949 | | 3,000 | 3,949 | | \$3,949 | | 3,949 | \$0 | 100.0% | 100.0% |
| | Orchard Park Public | \$0 | | 4,000 | 4,000 | | \$4,000 | | 4,000 | \$0 | 100.0% | 100.0% |
| | City of Tonawanda Public | \$0 | | 3,000 | 3,000 | | \$3,000 | | 3,000 | \$0 | 100.0% | 100.0% |
| | Town of Tonawanda Public | \$0 | | 7,000 | 7,000 | | \$7,000 | | 7,000 | \$0 | 100.0% | 100.0% |
| | West Seneca Public | \$0 | | 6,000 | 6,000 | | \$6,000 | | 6,000 | \$0 | 100.0% | 100.0% |
| | Total Cnt Pmts-NP Pur Svs | \$2,615 | \$0 | \$116,950 | \$119,565 | \$0 | \$119,565 | \$0 | \$119,565 | \$0 | 100.0% | 100.0% |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2013 OPERATING BUDGET
Expenditure Detail as of 12/31/2013 - Preliminary (Pre-Audit)

| SAP Acct. Nbr. | Account Description | 100.0% of Budget Year | | | | | | | % Current Budget | | | | |
|----------------|---|-----------------------|---|-----------------------------------|---------------------|--------------------|-----------------------|------------------|--------------------|-----------------------------------|--------------------|--------------|-------------------|
| | | 2013 Adopted Budget | 2012 Encumbered & PY Capital Project Balances | 2013 Budget Adjustments/Revisions | Adjusted Budget | December Expended | Year-to-Date Expended | Encumb. | Funds Reservations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend | YTD Expend/Encumb |
| 516020 | Professional Services Contracts & Fees | 1,015,689 | 171,179 | 0 | 1,186,868 | 50,214 | \$875,460 | 106,857 | | 982,318 | \$204,550 | 73.8% | 82.8% |
| 516030 | Maintenance Contracts | 97,780 | 9,962 | 0 | 107,742 | 2,327 | \$93,043 | 1,333 | | 94,375 | \$13,366 | 86.4% | 87.6% |
| 530000 | Other Expenses | 178,950 | 5,783 | (2,682) | 182,051 | 17,250 | \$128,494 | 2,744 | 7,415 | 138,653 | \$43,398 | 70.6% | 76.2% |
| 545000 | Rental Charges | 4,369 | | 400 | 4,769 | 129 | \$4,279 | | | 4,279 | \$490 | 89.7% | 89.7% |
| 555050 | Insurance Premiums | 50,000 | 15,353 | 0 | 65,353 | 250 | \$50,366 | | | 50,366 | \$14,987 | 77.1% | 77.1% |
| 559000 | County Share Grants | | | | 669,324 | | | | | 663,609 | \$5,715 | 99.1% | 99.1% |
| 561250 | Acq: Building Improvements | 0 | 12,950 | 0 | 12,950 | | \$0 | | | 0 | \$12,950 | 0.0% | 0.0% |
| 561410 | Lab & Technical Equipment | 50,268 | 43,002 | 301,187 | 394,457 | (13,728) | \$331,500 | 40,190 | 13,879 | 385,569 | \$8,887 | 84.0% | 97.7% |
| 561420 | Office Equip, Furn & Fixtures | | | 0 | 0 | | \$0 | | | 0 | \$0 | 0.0% | 0.0% |
| 561430 | Building, Grounds and Heavy Equip | | | 10,000 | 10,000 | | \$1,228 | 2,450 | 6,322 | 10,000 | \$0 | 12.3% | 100.0% |
| 561440 | Motor Vehicles | | | 60,336 | 60,336 | | \$60,336 | | | 60,336 | \$0 | 100.0% | 100.0% |
| 561450 | Library Books and Media | 3,058,000 | 243,963 | 65,509 | 3,367,472 | 362,280 | \$3,016,648 | | 204,035 | 3,220,683 | \$146,789 | 89.6% | 95.6% |
| 575000 | Interfund Trans (RFID Efficiency Grant) | 0 | | | 0 | | \$0 | | | 0 | \$0 | 0.0% | 0.0% |
| 570040 | Interfund Subsidy Debt Svc | 0 | | 0 | 0 | | \$0 | | | 0 | \$0 | 0.0% | 0.0% |
| 575040 | Interfund Exp - Utilities | | | | | | | | | | | | |
| | Fuel Oil | 5,000 | | 0 | 5,000 | | \$0 | | | 0 | \$5,000 | 0.0% | 0.0% |
| | Natural Gas | 167,281 | | 0 | 167,281 | 30,440 | 162,450 | | | 162,450 | \$4,831 | 97.1% | 97.1% |
| | Electricity | 675,562 | | 0 | 675,562 | 66,038 | \$675,095 | | | 675,095 | \$467 | 99.9% | 99.9% |
| | Total Interfund Exp - Utilites | 847,843 | 0 | 0 | 847,843 | 96,478 | 837,545 | 0 | | 837,545 | 10,298 | 98.8% | 98.8% |
| 942000 | Interfund - Holding Center | (117,229) | | 0 | (117,229) | (3,288) | (\$110,748) | | | (110,748) | (\$6,481) | 94.5% | 94.5% |
| | Interfund - Correctional Facility | (174,119) | | | (174,119) | (3,874) | (\$163,483) | | | (163,483) | (\$10,636) | 93.9% | 93.9% |
| | Interfund - Court Storage | (8,598) | | | (8,598) | (717) | (\$8,598) | | | (8,598) | \$0 | 100.0% | 100.0% |
| | Total ID Library Services | (\$299,946) | \$0 | \$0 | (\$299,946) | (\$7,879) | (\$282,829) | \$0 | | (\$282,829) | (\$17,117) | 94.3% | 94.3% |
| 910600 | Intefund Expense - Purchasing Services | \$36,592 | | 0 | 36,592 | \$477 | \$26,466 | | | 26,466 | \$10,126 | 72.3% | 72.3% |
| 910700 | Interfund Expnese - Fleet Services | \$40,360 | | 0 | 40,360 | \$9,394 | \$41,188 | | | 41,188 | (\$828) | 102.1% | 102.1% |
| 980000 | Interdepart Services DISS | 213,964 | | 0 | 213,964 | 30,555 | \$226,689 | | | 226,689 | (\$12,725) | 105.9% | 105.9% |
| | System Operating Grand Totals | \$25,698,045 | \$504,814 | \$886,024 | \$27,088,883 | \$2,110,361 | \$25,539,449 | \$155,433 | \$231,651 | \$25,926,533 | \$1,162,350 | 94.3% | 95.7% |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2013 OPERATING BUDGET
 Expenditure Detail as of 12/31/2013 - Preliminary (Pre-Audit)

| SAP Acct. Nbr. | Account Description | 100.0% of Budget Year | | | | | | | <u>% Current Budget</u> | | | |
|---|--|---------------------------|---|---|---------------------|----------------------|--------------------------|------------------|----------------------------|--|----------------------|---------------|
| | | 2013 Adopted Budget | 2012 Encumbered & PY Capital Project Balances | 2013 Budget Adjustmen ts/ Revisions | Adjusted Budget | December Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumb- rances | Remaining Balance | YTD Expend |
| <u>ERIE COUNTY CAPITAL FUNDING FOR LIBRARY</u> | | | | | | | | | | | | |
| | Library Debt Service | 1,302,760 | | | 1,302,760 | 32,729 | \$1,169,685 | | | 1,169,685 | \$133,075 | 89.8% |
| 490 | General Obligation Bond Proceeds | | | | | | | | | | | |
| 561250 | Building Improvements | | 33,234 | | 33,234 | | \$6,535 | | | 6,535 | \$26,699 | 19.7% |
| | Total General Obligations | \$0 | \$33,234 | \$0 | \$33,234 | \$0 | \$6,535 | \$0 | | \$6,535 | \$26,699 | 19.7% |
| | Total Erie County Capital for Library | \$1,302,760 | \$33,234 | \$0 | \$1,335,994 | \$32,729 | \$1,176,220 | \$0 | | \$1,176,220 | \$159,774 | 88.0% |
| | Grand Total Operating and Erie County Capital | \$27,000,805 | \$538,048 | \$886,024 | \$28,424,877 | \$2,143,089 | \$26,715,670 | \$155,433 | \$231,651 | \$27,102,753 | \$1,322,124 | 94.0% |

**Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending December 31, 2013**

| | |
|--|---------------------|
| Main Trust | \$879,078.38 |
| Encore Editions Proceeds (Invested per resolution 2006-19) | \$104,204.51 |
| 2012 Ending Balance | \$983,282.89 |

2013 Activity and Balances

| | | |
|--|----------------|-----------------------|
| Restricted Donations | | \$216,573.14 |
| (Donations received with instructions restricting them to the Buffalo & Erie County Public Library direct uses and fundraising for identified program use) | | |
| Unrestricted Donations | | |
| Pending Board Action | \$58,945.35 | |
| Board Directed to Direct Library Programs | \$0.00 | |
| Board Directed to Library Foundation | \$0.00 | |
| Total Unrestricted Donations | | \$58,945.35 |
| Interest Income | | \$2,798.88 |
| Less Disbursements | | |
| Direct For Library Programs/Services/Support | (\$265,875.26) | |
| To Library Foundation | \$0.00 | |
| Total Disbursements | | (\$265,875.26) |
| Balance, 2013 Activity | | \$12,442.11 |

Cumulative Balance Library Trust **\$995,725.00**

Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:

| | |
|---|-----------------------|
| Library material purchases (direct from trust) | (\$1,411.88) |
| To Library Operating Fund to support Library material purchases | (\$100,000.00) |
| Programming support | (\$68,806.75) |
| Equipment, furnishings & supplies | (\$34,517.94) |
| Exhibit/display preparation and support | (\$3,370.00) |
| Construction Grant Match | (\$38,206.00) |
| Raiser's Edge Software and Related Fundraising Expense | (\$6,202.34) |
| Fundraiser Event Expense | (\$12,864.85) |
| Other | (\$495.50) |
| Total | (\$265,875.26) |