

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 6/12/2014

AGENDA ITEM NUMBER: E.2.b.

Budget & Finance Committee  
Financials for the Month Ending **3/31/2014**

**BACKGROUND:**

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of March 31, 2014 month-end close (the Library uses Erie County's SAP financial system and the County does not issue January and February month end close reports). The report also details monthly activity for January, February and March. Overall, with 24.7% of the budget year elapsed, year-to-date Library revenues, at 86.6% collected, were well within budget and year-to date expenditures, at 25.6%, were slightly above due to the impact of the area's winter season that was more prolonged and severe than the year before. Items of note include:

**REVENUE:**

- ✓ **Property Tax for Library Proceeds Booked.** The full \$22,588,324 Library Tax allocation was booked to the Library Fund in January.
- ✓ **Initial New York State Library Aid payments normally occur in June-July.** Library aid payments are normally released by the State beginning two to three months after the State's budget is adopted. The initial payment represents approximately 90% of the total for the year. The Library's 2014 budget assumed state library aid at 2013's funding level. The enacted NY State 2014-15 budget actually increased library aid by 1.2% which will result in operating revenue increase of approximately \$23,000 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 year to date amount is principally contract library reimbursement of that portion of their 2013 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 2013 year-end accruals.
- ✓ **Refunds - Contract Library** revenue represents a return of fine revenue collected by contracting member libraries in excess of local expenses of those libraries. The revenue is transmitted as part of the year-end closing process.

**EXPENSE :**

- ✓ **Salaries and wage expense running under budget.** Turnover contributed to the under-budget condition with year-to-date salary and wage expense consuming 23.6% of the budget.
- ✓ **Fringe Benefit expense also running under budget at 22.9% overall.**  
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 at 27.3%, the latter subject to significant swings due to changes in usage by retirees.
- ✓ **Highway Supplies (rock salt) shows at 67.1%**  
This relatively small account (\$14,000 revised annual budget) was impacted by the extended winter.
- ✓ **Training and Education shows at 41.3%**  
Reflects timing of training opportunities.
- ✓ **Telephone and Internet Service charges show at 40.6% pending receipt of e-Rate reimbursements.** The federal e-Rate program covers 61% of this expense category, increasing to 62% on July 1<sup>st</sup>. While our Internet Access provider directly discounts this amount from our bill, our phone and data lines contractor, Time Warner Cable Business Class, processes e-Rate discounts on a reimbursement basis. Factoring in anticipated reimbursements, these charges are expected remain within budget.
- ✓ **Long cold winter had a major impact on utility expense, both in usage and higher natural gas and electric rates compared to the milder winter of 2013.**  
Natural gas charges of \$127,152, at 66.9% of the 2014 annual budget were 59.8% higher than the \$79,587 paid in January - March 2013. Electricity charges of \$220,193, at 30.0% of the 2014 annual budget were 60.1% above the \$137,508 paid in January - March 2013. This season's more extreme cold impacted both usage and rates paid for natural gas and electricity (as natural gas is used for both heating and electrical generation). **Combined, interfund utility charges were \$130,250 (60.0%) above those paid for the same months in 2013.** Expenses began to moderate in April, where monthly expense was 20.9% above April 2013. The Library participates in Erie County's aggregated utility purchasing pool which saves costs compared to retail pricing. Staff will continue to closely monitor this situation.

ACTION REQUIRED: None - Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2013 OPERATING BUDGET**  
Revenue Detail as of 3/31/2014  
**24.7% of Budget Year**

| SAP Account Number                                 | Account Description           | Adopted Budget      | Adjustments | Adjusted Budget     | Revenue January   | Revenue February | Revenue March | YTD Revenue         | To Be Realized     | % of Budget Collected |
|--|-------------------------------|---------------------|-------------|---------------------|-------------------|------------------|---------------|---------------------|--------------------|-----------------------|
| <b>REVENUE FROM LIBRARY OPERATIONS</b>             |                               |                     |             |                     |                   |                  |               |                     |                    |                       |
| 419000   | Library Charges - Fines       | \$325,277           | \$0         | \$325,277           | 27,173            | 29,774           | 32,791        | \$89,738            | \$235,539          | 27.6%                 |
| 422000   | Copies                        | 25,137              | 0           | 25,137              | 1,655             | 1,870            | 1,747         | \$5,272             | 19,865             | 21.0%                 |
| 466040   | Printing                      | 42,406              | 0           | 42,406              | 3,579             | 3,844            | 4,608         | \$12,030            | 30,376             | 28.4%                 |
| 466030   | Book Bags                     | 1,500               | 0           | 1,500               | 71                | 101              | 126           | \$298               | 1,202              | 19.9%                 |
| 466020   | Minor Sale - Other            | 8,972               | 0           | 8,972               | 526               | 671              | 720           | \$1,917             | 7,055              | 21.4%                 |
| 420510   | Rent - Real Prop - Auditorium | 16,000              | 0           | 16,000              | 942               | 878              | 1,612         | \$3,431             | 12,569             | 21.4%                 |
| 420530   | Comm - Tel Booth Food Svs     | 20,640              | 0           | 20,640              |                   |                  | 1,006         | \$1,006             | 19,634             | 4.9%                  |
| <b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>       |                               | <b>\$439,932</b>    | <b>\$0</b>  | <b>\$439,932</b>    | <b>33,945</b>     | <b>37,137</b>    | <b>42,610</b> | <b>\$113,692</b>    | <b>\$326,240</b>   | <b>25.8%</b>          |
| <b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>       |                               |                     |             |                     |                   |                  |               |                     |                    |                       |
| 400020   | Library Real Prop Tax         | \$22,588,324        | \$0         | \$22,588,324        | 22,588,324        |                  |               | \$22,588,324        | \$0                | 100.0%                |
| 408140   | NYS Aid-Lib Incl Incent       | 1,741,427           | 0           | 1,741,427           |                   |                  |               | \$0                 | 1,741,427          | 0.0%                  |
| 408150   | NYS Aid to Member Libraries   | 255,065             | 0           | 255,065             |                   |                  |               | \$0                 | 255,065            | 0.0%                  |
| 408160   | State Aid - Special           |                     | 0           | 0                   |                   |                  |               | \$0                 | 0                  | 0.0%                  |
| <b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b> |                               | <b>\$24,584,816</b> | <b>\$0</b>  | <b>\$24,584,816</b> | <b>22,588,324</b> | <b>0</b>         | <b>0</b>      | <b>\$22,588,324</b> | <b>\$1,996,492</b> | <b>91.9%</b>          |
| <b>OTHER REVENUE</b>                               |                               |                     |             |                     |                   |                  |               |                     |                    |                       |
| 419010   | Refunds - Cont Library        | \$398,231           | \$0         | \$398,231           |                   |                  |               | \$0                 | \$398,231          | 0.0%                  |
| 423000   | Refund P/Y Expenses           | 10,000              | 0           | \$10,000            | 107               | 6,125            | 18,458        | \$24,690            | (\$14,690)         | 246.9%                |
| 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          | 15,000              | 0           | 15,000              | 499               | 423              | 455           | \$1,377             | 13,623             | 9.2%                  |
| 466000   | Misc Receipts                 | 0                   | 0           | 0                   | 201               | 2,125            | 160           | \$2,486             | (2,486)            | 0.0%                  |
| 466010   | NSF Check Fees                | 15                  | 0           | 15                  |                   |                  |               | \$0                 | 15                 | 0.0%                  |
| 467000   | Misc Depart Income            | 4,000               | 0           | 4,000               | 71                | 180              | 234           | \$485               | 3,515              | 12.1%                 |
| 479100   | Other Contributions           | 100,000             | 0           | 100,000             |                   |                  |               | \$0                 | 100,000            | 0.0%                  |
| <b>TOTAL OTHER REVENUE</b>                         |                               | <b>\$527,246</b>    | <b>\$0</b>  | <b>\$527,246</b>    | <b>878</b>        | <b>8,853</b>     | <b>19,308</b> | <b>\$29,038</b>     | <b>\$498,208</b>   | <b>5.5%</b>           |
| <b>USE OF FUND BALANCE</b>                         |                               |                     |             |                     |                   |                  |               |                     |                    |                       |
| 402190   | Appropriated Fund Balance     | \$702,555           | \$0         | \$702,555           |                   |                  |               | \$0                 | \$702,555          | 0.0%                  |
| <b>TOTAL USE OF FUND BALANCE</b>                   |                               | <b>\$702,555</b>    | <b>\$0</b>  | <b>\$702,555</b>    | <b>0</b>          | <b>0</b>         | <b>0</b>      | <b>\$0</b>          | <b>\$702,555</b>   | <b>0.0%</b>           |
| <b>GRAND TOTAL OPERATING REVENUE</b>               |                               | <b>\$26,254,549</b> | <b>\$0</b>  | <b>\$26,254,549</b> | <b>22,623,147</b> | <b>45,990</b>    | <b>61,917</b> | <b>\$22,731,054</b> | <b>\$3,523,495</b> | <b>86.6%</b>          |

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2014 OPERATING BUDGET**

Expenditure Detail as of 3/31/2014

24.7% of Budget Year

% Current Budget

| SAP Acct. Nbr.                       | Account Description                  | 2014 Adopted Budget | 2013 Encumbered & PY Capital Balances | 2014 Budget Adjustments/Revisions | Adjusted Budget     | January Expended   | February Expended | March Expended     | Year-to-Date Expended | Encumb.    | Funds Reservations | Total Expenditures & Encumbrances | Remaining Balance   | YTD Expend   | YTD /& Encumb |
|--------------------------------------|--------------------------------------|---------------------|---------------------------------------|-----------------------------------|---------------------|--------------------|-------------------|--------------------|-----------------------|------------|--------------------|-----------------------------------|---------------------|--------------|---------------|
| <b><u>OPERATING EXPENDITURES</u></b> |                                      |                     |                                       |                                   |                     |                    |                   |                    |                       |            |                    |                                   |                     |              |               |
| <b>PERSONAL SERVICES</b>             |                                      |                     |                                       |                                   |                     |                    |                   |                    |                       |            |                    |                                   |                     |              |               |
| <b>Regular Salaries &amp; Wages</b>  |                                      |                     |                                       |                                   |                     |                    |                   |                    |                       |            |                    |                                   |                     |              |               |
| 500000                               | Full Time - Salaries                 | \$8,289,406         |                                       | \$0                               | \$8,289,406         | \$716,027          | \$636,127         | \$658,359          | \$2,010,512           |            |                    | \$2,010,512                       | \$6,278,894         | 24.3%        | 24.3%         |
| 500010                               | Part Time - Wages                    | 3,860,140           |                                       | \$0                               | 3,860,140           | 285,137            | 259,173           | 289,459            | 833,769               |            |                    | 833,769                           | \$3,026,371         | 21.6%        | 21.6%         |
| 500020                               | Regular PT - Wages                   | 1,010,405           |                                       | \$0                               | 1,010,405           | 94,292             | 74,407            | 84,714             | 253,413               |            |                    | 253,413                           | \$756,992           | 25.1%        | 25.1%         |
| 500300                               | Shift Differential                   | 15,000              |                                       | \$0                               | 15,000              | 1,384              | 1,416             | 1,355              | 4,155                 |            |                    | 4,155                             | \$10,845            | 27.7%        | 27.7%         |
| 500330                               | Holiday Worked                       | 15,000              |                                       | \$0                               | 15,000              | 3,015              | 1,963             |                    | 4,979                 |            |                    | 4,979                             | \$10,021            | 33.2%        | 33.2%         |
| 500350                               | Other Employee Payments              | 50,000              |                                       | \$0                               | 50,000              | 2,430              | 3,300             | 200                | 5,930                 |            |                    | 5,930                             | \$44,070            | 11.9%        | 11.9%         |
|                                      | <b>Salaries &amp; Wages</b>          | <b>\$13,239,951</b> | <b>\$0</b>                            | <b>\$0</b>                        | <b>\$13,239,951</b> | <b>\$1,102,285</b> | <b>\$976,387</b>  | <b>\$1,034,086</b> | <b>\$3,112,758</b>    | <b>\$0</b> |                    | <b>\$3,112,758</b>                | <b>\$10,127,193</b> | <b>23.5%</b> | <b>23.5%</b>  |
| 501000                               | <b>OVERTIME SALARIES &amp; WAGES</b> | <b>\$191,000</b>    |                                       | <b>\$0</b>                        | <b>\$191,000</b>    | <b>\$19,370</b>    | <b>\$19,483</b>   | <b>\$21,232</b>    | <b>\$60,085</b>       |            |                    | <b>60,085</b>                     | <b>\$130,915</b>    | <b>31.5%</b> | <b>31.5%</b>  |
|                                      | <b>TOTAL, PERSONAL SERVICES</b>      | <b>\$13,430,951</b> | <b>\$0</b>                            | <b>\$0</b>                        | <b>\$13,430,951</b> | <b>\$1,121,655</b> | <b>\$995,870</b>  | <b>\$1,055,318</b> | <b>\$3,172,843</b>    | <b>\$0</b> |                    | <b>\$3,172,843</b>                | <b>\$10,258,108</b> | <b>23.6%</b> | <b>23.6%</b>  |
| <b>FRINGE BENEFITS</b>               |                                      |                     |                                       |                                   |                     |                    |                   |                    |                       |            |                    |                                   |                     |              |               |
| 502010                               | Employer FICA - REGULAR              | \$832,722           |                                       | \$0                               | 832,722             | 69,463             | 61,514            | 65,001             | 195,978               |            |                    | 195,978                           | \$636,744           | 23.5%        | 23.5%         |
| 502020                               | Employer FICA - MEDICARE             | \$194,723           |                                       | \$0                               | 194,723             | 16,247             | 14,386            | 15,200             | 45,834                |            |                    | 45,834                            | \$148,889           | 23.5%        | 23.5%         |
| 502030                               | Employee Health Insurance            | \$2,477,309         |                                       | \$0                               | 2,477,309           | 219,396            | 218,378           | 66,249             | 504,023               |            |                    | 504,023                           | \$1,973,286         | 20.3%        | 20.3%         |
| 502040                               | Dental Plan                          | \$114,796           |                                       | \$0                               | 114,796             | 9,257              | 9,341             | (446)              | 18,152                |            |                    | 18,152                            | \$96,644            | 15.8%        | 15.8%         |
| 502050                               | Workers Compensation                 | \$73,878            |                                       | \$0                               | 73,878              | 2,954              | 1,818             | 1,915              | 6,687                 |            |                    | 6,687                             | \$67,191            | 9.1%         | 9.1%          |
| 502060                               | Unemployment Insurance               | \$33,606            |                                       | \$0                               | 33,606              | 228                | 1,631             | 792                | 2,651                 |            |                    | 2,651                             | \$30,955            | 7.9%         | 7.9%          |
| 502070                               | Hospital & Medical - Retirees        | \$765,677           |                                       | \$0                               | 765,677             | 88,687             | 59,404            | 60,954             | 209,044               |            |                    | 209,044                           | \$556,633           | 27.3%        | 27.3%         |
| 502090                               | Health Insurance Waiver (Incl: 117)  | \$33,204            |                                       | \$0                               | 33,204              | 2,501              | 2,501             | 2,568              | 7,570                 |            |                    | 7,570                             | \$25,634            | 22.8%        | 22.8%         |
| 502100                               | Retirement                           | \$2,246,402         |                                       | \$0                               | 2,246,402           | 239,170            | 160,879           | 160,138            | 560,186               |            |                    | 560,186                           | \$1,686,216         | 24.9%        | 24.9%         |
| 502110                               | Flex Benefit Spending                | \$2,000             |                                       | \$0                               | 2,000               |                    |                   |                    | 0                     |            |                    | 0                                 | \$2,000             | 0.0%         | 0.0%          |
|                                      | <b>TOTAL, FRINGE BENEFITS</b>        | <b>\$6,774,317</b>  | <b>\$0</b>                            | <b>\$0</b>                        | <b>\$6,774,317</b>  | <b>\$647,903</b>   | <b>\$529,851</b>  | <b>\$372,372</b>   | <b>1,550,126</b>      | <b>\$0</b> |                    | <b>\$1,550,126</b>                | <b>\$5,224,191</b>  | <b>22.9%</b> | <b>22.9%</b>  |

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2014 OPERATING BUDGET**  
Expenditure Detail as of 3/31/2014  
24.7% of Budget Year

| SAP Acct.<br>Nbr. | Account Description                   | 2014 Adopted<br>Budget | 2013<br>Encumbered<br>& PY Capital<br>Project<br>Balances | 2014<br>Budget<br>Adjustme<br>nts/<br>Revisions | Adjusted<br>Budget | January<br>Expended | February<br>Expended | March<br>Expended | Year-to-<br>Date<br>Expended | Encumb.         | Funds<br>Reser-<br>vations | Total<br>Expenditure<br>& Encumb-<br>rances | Remaining<br>Balance | <u>% Current Budget</u> |                     |
|-------------------|---------------------------------------|------------------------|---|---|--------------------|---------------------|----------------------|-------------------|------------------------------|-----------------|----------------------------|---|----------------------|-------------------------|---------------------|
|                   |                                       |                        |   |   |                    |                     |                      |                   |                              |                 |                            |   |                      | YTD<br>Expended         | YTD<br>/&<br>Encumb |
| 505000            | Office Supplies                       | 104,400                |   | 0   | 104,400            | 2,612               | 9,509                | 16,838            | 28,960                       | 17,306          |                            | 46,265                                      | \$58,135             | 27.7%                   | 44.3%               |
| 505200            | Clothing Supplies                     | 3,350                  | 318   | 0   | 3,668              | 185                 |                      |                   | 185                          | 318             |                            | 503   | \$3,165              | 5.0%                    | 13.7%               |
| 505600            | Auto Truck & Heavy Equip Supplies     | 8,650                  |   | 0   | 8,650              | 121                 | 1,168                | 1,171             | 2,460                        |                 |                            | 2,460                                       | \$6,190              | 28.4%                   | 28.4%               |
| 505800            | Medical & Health Supplies             | 1,250                  |   | 0   | 1,250              |                     |                      | 98                | 98                           |                 |                            | 98  | \$1,152              | 7.9%                    | 7.9%                |
| 506200            | Maintenance & Repair                  | 88,950                 | 1,541   | 0   | 90,491             | 7,911               | 5,628                | 10,688            | 24,226                       | 33,875          |                            | 58,102                                      | \$32,390             | 26.8%                   | 64.2%               |
| 506400            | Highway Supplies (Rock Salt)          | 11,500                 |   | 2,500   | 14,000             | 5,708               | 3,111                | 582               | 9,401                        | 2,186           |                            | 11,586                                      | \$2,414              | 67.1%                   | 82.8%               |
| 510000            | Local Mileage Reimbursement           | 14,200                 |   | 0   | 14,200             | 826                 | 1,295                | 1,222             | 3,343                        |                 |                            | 3,343                                       | \$10,857             | 23.5%                   | 23.5%               |
| 510100            | Out of Area Travel                    | 15,000                 |   | 0   | 15,000             |                     | 338                  | 961               | 1,299                        |                 |                            | 1,299                                       | \$13,701             | 8.7%                    | 8.7%                |
| 510200            | Training and Education                | 58,590                 |   | 0   | 58,590             | 15,671              | 4,964                | 3,553             | 24,188                       | 239             |                            | 24,426                                      | \$34,164             | 41.3%                   | 41.7%               |
| 515000            | Utility Charges (Telecom/water/sewer) |                        |   |   |                    |                     |                      |                   |                              |                 |                            |   |                      |                         |                     |
|                   | Water/Sewer                           | 35,962                 |   | 0   | 35,962             | 1,404               | 1,800                | 2,150             | 5,354                        |                 |                            | 5,354                                       | \$30,608             | 14.9%                   | 14.9%               |
|                   | Telephone & Internet Service          | 233,314                |   |   | 233,314            | 79,788              | 2,813                | 12,199            | 94,800                       |                 |                            | 94,800                                      | \$138,514            | 40.6%                   | 40.6%               |
| 515000            | <b>Total Utility Charges</b>          | <b>269,276</b>         |   | <b>0</b>  | <b>269,276</b>     | <b>81,192</b>       | <b>4,613</b>         | <b>14,349</b>     | <b>100,154</b>               | <b>0</b>        |                            | <b>100,154</b>                              | <b>169,122</b>       | <b>37.2%</b>            | <b>37.2%</b>        |
| 516010            | CONTRACTUAL PAYMENTS                  |                        |   |   |                    |                     |                      |                   |                              |                 |                            |   |                      |                         |                     |
|                   | Ewell Free - Alden                    | \$882                  |   | 0   | 882                | 882                 |                      |                   | 882                          |                 |                            | 882   | \$0                  | 100.0%                  | 100.0%              |
|                   | Lackawanna Public                     | \$15,000               |   | 0   | 15,000             |                     | 3,750                |                   | 3,750                        | 11,250          |                            | 15,000                                      | \$0                  | 25.0%                   | 100.0%              |
|                   | <b>Total Cnt Pmts-NP Pur Svs</b>      | <b>\$15,882</b>        | <b>\$0</b>  | <b>\$0</b>                                      | <b>\$15,882</b>    | <b>\$882</b>        | <b>\$3,750</b>       | <b>\$0</b>        | <b>4,632</b>                 | <b>\$11,250</b> |                            | <b>\$15,882</b>                             | <b>\$0</b>           | <b>29.2%</b>            | <b>100.0%</b>       |

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2014 OPERATING BUDGET**  
 Expenditure Detail as of 3/31/2014  
 24.7% of Budget Year

| SAP Acct.<br>Nbr. | Account Description                    | 2014 Adopted<br>Budget | 2013<br>Encumbered<br>& PY Capital<br>Project<br>Balances | 2014<br>Budget<br>Adjustme<br>nts/<br>Revisions | Adjusted<br>Budget  | January<br>Expended | February<br>Expended | March<br>Expended  | Year-to-<br>Date<br>Expended | Encumb.          | Funds<br>Reser-<br>vations | Total<br>Expenditure<br>s & Encumb-<br>rances | Remaining<br>Balance | <u>% Current Budget</u> |                      |
|-------------------|--|------------------------|---|---|---------------------|---------------------|----------------------|--------------------|------------------------------|------------------|----------------------------|---|----------------------|-------------------------|----------------------|
|                   |  |                        |   |   |                     |                     |                      |                    |                              |                  |                            |   |                      | YTD<br>Expended         | YTD<br>/ &<br>Encumb |
| 516020            | Professional Services Contracts & Fees | 1,029,788              | 106,857   | 0   | 1,136,645           | 94,252              | 26,390               | 268,828            | 389,470                      | 533,632          |                            | 923,102                                       | \$213,543            | 34.3%                   | 81.2%                |
| 516030            | Maintenance Contracts                  | 105,180                | 1,333   | 0   | 106,513             | 6,414               | 5,318                | 5,997              | 17,729                       | 43,617           |                            | 61,346  | \$45,166             | 16.6%                   | 57.6%                |
| 530000            | Other Expenses                         | 171,160                | 10,158  | (2,500)   | 178,818             | 3,020               | 6,939                | 18,189             | 28,149                       | 25,360           | 7,415                      | 60,924  | \$117,894            | 15.7%                   | 34.1%                |
| 545000            | Rental Charges                         | 4,769                  |   | 0   | 4,769               | 524                 | 194                  | 457                | 1,174                        | 3,438            |                            | 4,612   | \$157                | 24.6%                   | 96.7%                |
| 555030            | Litigation Settlement                  | 0                      |   | 5,000   | 5,000               |                     |                      |                    | 0                            |                  |                            | 0   | \$5,000              | 0.0%                    | 0.0%                 |
| 555050            | Insurance Premiums                     | 55,000                 |   | (5,000)   | 50,000              |                     | 25,991               | 22,103             | 48,094                       |                  |                            | 48,094  | \$1,906              | 96.2%                   | 96.2%                |
| 561410            | Lab & Technical Equipment              | 70,145                 | 54,070  | 0   | 124,215             | 7,290               | 18,359               | 14,735             | 40,384                       | 50,004           | 2,220                      | 92,607  | \$31,608             | 32.5%                   | 74.6%                |
| 561430            | Building, Grounds and Heavy Equip      |                        | 8,772   | 0   | 8,772               |                     | 2,450                |                    | 2,450                        |                  | 6,322                      | 8,772   | \$0                  | 27.9%                   | 100.0%               |
| 561450            | Library Books and Media                | 3,009,000              | 204,035   | 0   | 3,213,035           | 122,089             | 483,714              | 395,782            | 1,001,585                    |                  | 204,035                    | 1,205,620                                     | \$2,007,415          | 31.2%                   | 37.5%                |
| 575040            | Interfund Exp - Utilities              |                        |   |   |                     |                     |                      |                    |                              |                  |                            |   |                      |                         |                      |
|                   | Fuel Oil                               | 5,000                  |   | 0   | 5,000               |                     |                      |                    | 0                            |                  |                            | 0   | \$5,000              | 0.0%                    | 0.0%                 |
|                   | Natural Gas                            | 190,096                |   | 0   | 190,096             | 44,729              | 46,046               | 36,377             | 127,152                      |                  |                            | 127,152                                       | \$62,944             | 66.9%                   | 66.9%                |
|                   | Electricity                            | 733,910                |   | 0   | 733,910             | 62,894              | 78,416               | 78,883             | 220,193                      |                  |                            | 220,193                                       | \$513,717            | 30.0%                   | 30.0%                |
|                   | <b>Total Interfund Exp - Utilites</b>  | <b>929,006</b>         | <b>0</b>  | <b>0</b>  | <b>929,006</b>      | <b>107,623</b>      | <b>124,462</b>       | <b>115,260</b>     | <b>347,345</b>               | <b>0</b>         |                            | <b>347,345</b>                                | <b>581,661</b>       | <b>37.4%</b>            | <b>37.4%</b>         |
| 942000            | Interfund - Holding Center             | (93,478)               |   | 0   | (93,478)            |                     |                      | (23,370)           | (23,370)                     |                  |                            | (23,370)                                      | (\$70,109)           | 25.0%                   | 25.0%                |
|                   | Interfund - Correctional Facility      | (101,253)              |   |   | (101,253)           |                     |                      | (25,313)           | (25,313)                     |                  |                            | (25,313)                                      | (\$75,940)           | 25.0%                   | 25.0%                |
|                   | Interfund - Court Storage              | (8,598)                |   |   | (8,598)             |                     |                      | (2,150)            | (2,150)                      |                  |                            | (2,150)                                       | (\$6,449)            | 25.0%                   | 25.0%                |
|                   | <b>Total ID Library Services</b>       | <b>(\$203,329)</b>     | <b>\$0</b>  | <b>\$0</b>                                      | <b>(\$203,329)</b>  | <b>\$0</b>          | <b>\$0</b>           | <b>(\$50,832)</b>  | <b>(50,832)</b>              | <b>\$0</b>       |                            | <b>(\$50,832)</b>                             | <b>(\$152,497)</b>   | <b>25.0%</b>            | <b>25.0%</b>         |
| 910600            | Intefund Expense - Purchasing Services | \$28,221               |   | 0   | 28,221              |                     |                      | \$6,813            | 6,813                        |                  |                            | 6,813   | \$21,408             | 24.1%                   | 24.1%                |
| 910700            | Interfund Expnese - Fleet Services     | \$48,116               |   | 0   | 48,116              | \$2,900             | \$3,082              | \$3,052            | 9,034                        |                  |                            | 9,034   | \$39,082             | 18.8%                   | 18.8%                |
| 980000            | Interdepart Services DISS              | 211,177                |   | 0   | 211,177             | 17,598              | 17,598               | 17,598             | 52,794                       |                  |                            | 52,794  | \$158,383            | 25.0%                   | 25.0%                |
|                   | <b>System Operating Grand Totals</b>   | <b>\$26,254,549</b>    | <b>\$387,084</b>  | <b>\$0</b>                                      | <b>\$26,641,633</b> | <b>\$2,246,375</b>  | <b>\$2,274,594</b>   | <b>\$2,295,134</b> | <b>\$6,816,104</b>           | <b>\$721,225</b> | <b>\$219,991</b>           | <b>\$7,757,320</b>                            | <b>\$18,884,313</b>  | <b>25.6%</b>            | <b>29.1%</b>         |

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2014 OPERATING BUDGET**

Expenditure Detail as of 3/31/2014

24.7% of Budget Year

% Current Budget

| SAP Acct. Nbr.  | Account Description                                  | 2014 Adopted Budget | 2013 Encumbered & PY Capital Balances | 2014 Budget Adjustments/Revisions | Adjusted Budget     | January Expended   | February Expended  | March Expended     | Year-to-Date Expended | Encumb.          | Funds Reservations | Total Expenditure s & Encumbrances | Remaining Balance   | YTD Expend   | YTD /& Encumb |
|---|--|---------------------|---------------------------------------|-----------------------------------|---------------------|--------------------|--------------------|--------------------|-----------------------|------------------|--------------------|------------------------------------|---------------------|--------------|---------------|
| <b><u>ERIE COUNTY CAPITAL FUNDING FOR LIBRARY</u></b> |  |                     |                                       |                                   |                     |                    |                    |                    |                       |                  |                    |                                    |                     |              |               |
|   | Library Debt Service                                 | 1,089,311           |                                       |                                   | 1,089,311           | 153,194            | 0                  | 141,771            | 294,964               |                  |                    | 294,964                            | \$794,347           | 27.1%        | 27.1%         |
| 490   | General Obligation Bond Proceeds                     |                     |                                       |                                   |                     |                    |                    |                    |                       |                  |                    |                                    |                     |              |               |
| 561250  | Building Improvements                                |                     | 26,699                                |                                   | 26,699              |                    |                    |                    | 0                     |                  |                    | 0                                  | \$26,699            | 0.0%         | 0.0%          |
|   | <b>Total General Obligations</b>                     | <b>\$0</b>          | <b>\$26,699</b>                       | <b>\$0</b>                        | <b>\$26,699</b>     | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>0</b>              | <b>\$0</b>       |                    | <b>\$0</b>                         | <b>\$26,699</b>     | <b>0.0%</b>  | <b>0.0%</b>   |
|   | <b>Total Erie County Capital for Library</b>         | <b>\$1,089,311</b>  | <b>\$26,699</b>                       | <b>\$0</b>                        | <b>\$1,116,010</b>  | <b>\$153,194</b>   | <b>\$0</b>         | <b>\$141,771</b>   | <b>294,964</b>        | <b>\$0</b>       |                    | <b>\$294,964</b>                   | <b>\$821,046</b>    | <b>26.4%</b> | <b>26.4%</b>  |
|   | <b>Grand Total Operating and Erie County Capital</b> | <b>\$27,343,860</b> | <b>\$413,783</b>                      | <b>\$0</b>                        | <b>\$27,757,643</b> | <b>\$2,399,569</b> | <b>\$2,274,594</b> | <b>\$2,436,905</b> | <b>\$7,111,068</b>    | <b>\$721,225</b> | <b>\$219,991</b>   | <b>\$8,052,284</b>                 | <b>\$19,705,359</b> | <b>25.6%</b> | <b>29.0%</b>  |

**Buffalo and Erie County Public Library**  
**Treasurer's Report of**  
**Year to Date Donations**  
**Results for the Period Ending March 31, 2014**

|  |               |                       |
|--|---------------|-----------------------|
| Main Trust   |               | \$903,824.48          |
| Encore Editions Proceeds (Invested per resolution 2006-19)   |               | \$91,900.52           |
| 2013 Ending Balance  |               | <b>\$995,725.00</b>   |
| <hr/>  |               |                       |
| <u>2014 Activity and Balances</u>  |               |                       |
| Restricted Donations   |               | <b>\$87,811.58</b>    |
| (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   | \$57,835.00   |                       |
| Board Directed to Direct Library Programs  | \$0.00        |                       |
| Board Directed to Library Foundation   | \$0.00        |                       |
| <b>Total Unrestricted Donations</b>  |               | <b>\$57,835.00</b>    |
| Interest Income  |               | <b>\$388.07</b>       |
| Less Disbursements   |               |                       |
| Direct For Library Programs/Services/Support   | (\$47,866.07) |                       |
| To Library Foundation  | \$0.00        |                       |
| <b>Total Disbursements</b>   |               | <b>(\$47,866.07)</b>  |
| Balance, 2014 Activity   |               | <b>\$98,168.58</b>    |
| <hr/>  |               |                       |
| Cumulative Balance Library Trust   |               | <b>\$1,093,893.58</b> |
| <b>Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:</b>   |               |                       |
| Library material purchases (direct from trust)   |               | (\$27.68)             |
| To Library Operating Fund to support Library material purchases  |               | \$0.00                |
| Programming support  |               | (\$9,784.74)          |
| Equipment, furnishings & supplies  |               | (\$1,007.00)          |
| Exhibit/display preparation and support/Rare Book Room   |               | (\$2,620.44)          |
| Preservation/Conservation (Audubon Birds)  |               | (\$27,930.00)         |
| Construction Grant Match   |               | \$0.00                |
| Raiser's Edge Software and Related Fundraising Expense   |               | (\$6,356.21)          |
| Fundraiser Event Expense   |               | \$0.00                |
| Other  |               | (\$140.00)            |
| <b>Total</b>   |               | <b>(\$47,866.07)</b>  |