

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 3/16/2006

AGENDA ITEM NUMBER: E.2.d. Budget & Finance Committee
Preliminary Financials for the Month Ending
12/31/2005 Updated as of 3/9/2006

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 December 31, 2005 preliminary month-end close. These results are preliminary and subject to revision as the year-end process and audit proceeds. Despite what is likely the most challenging fiscal situation in the library's history the Library, overall, operated within its budget for the period. Changes from memo provided for the 2/16/2005 meeting are highlighted in yellow.

Items of note include:

- ✓ **Erie County Capital Budget's \$5 million commitment for library materials was never fulfilled.** The Board's passage of Resolution 2005-33, directing fourth quarter operating budget reductions to transfer \$1 million to the library materials budget, has allowed limited ordering of new books and other library materials to occur in the last half of the year.
- ✓ **The system achieved the personnel reduction targets**, with net SAP based personnel services (salaries and wages) ending the year at \$12,173,488. While this is nominally \$32,237 and 0.27% above budget, the actual cost is below budget as the Orchard Park Public Library joined the Centralized Human Resources (CHR) program in the Fall and the last quarter's contract payment did not need to be disbursed. Factoring in this \$60,656 un-disbursed payment reduced the net SAP based personnel services to \$28,419 and 0.23% below budget.
- ✓ **Health Insurance for active employees and retiree health insurance expenditures were particularly impacted by the library's downsizing.** The need to partially offset the \$5 million loss of library materials essentially resulted in downsizing that would have occurred in early 2006 (to address 2006's \$7 million reduction in county support vs 2004) being advanced well into 2005 (starting early in the year for personnel who would normally had been processing new book purchases).

The budget turmoil/uncertainty contributed to an increased number of retirements in late 2004 continuing into 2005 and hence retirees drawing on the retiree health benefit. This combined with higher than anticipated rate increase for the retiree group, resulted in 2005 expenses for retiree medical of \$738,786 ~~742,095~~, well above the 2005 budget of \$437,110. Additionally, \$98,755 in charges for service in 2004 that were not allocated by the county in time for the 2004 year end closing were booked to 2005 increasing the total charge to \$837,541 ~~840,672~~. This contributed to active employee health insurance expenses being \$223,061 under budget.

- ✓ **Unemployment and Workers' Compensation Insurance costs** are charged on an "estimated" basis using countywide percentages. The library's normal operations generate a lower than average risk of injury and experiences minimal unemployment claims, hence adjustments are usually substantial credits. **However, the restructuring/downsizing required to address the \$5 million loss of 2005 County support for library materials contributed to expenses in both**

accounts being well above prior year norms. Staff had previously estimated that the layoffs experienced to date created an unemployment insurance exposure in excess of \$300,000. Providing notice well in advance and intense efforts to assist employees find alternate employment helped to mitigate the final 2005 expense which came in at \$281,326 (compared to only \$10,511 charged in 2004). Workers' Compensation expenses, ending the year at \$123,857, also were significantly higher than 2004's \$29,952.

- ✓ **Taken as a whole, the fringe benefit accounts ended the year under budget** by \$99,857 ~~95,918~~ and 1.65% ~~1.58%~~.
- ✓ **Hurricanes Katrina and Rita's upward pressure on energy prices** had abated a bit, however the recent prolonged bout of well below average temperatures in December reversed this trend. Steps initiated at the beginning of the heating season to further reduce energy use helped to limit Natural Gas expense system-wide to \$362,552 which was \$52,789 above budget. However, this was offset by fuel oil and electricity expenditures being under budget a collective \$67,409 ~~60,228~~.
- ✓ A total of \$656,705 in redirected operating funds were expended for library materials in 2005. This leaves \$555,485 remaining to cover orders "in the pipeline" and set aside approximately \$250,000 for a major system-wide periodicals order due early in 2006 (the order, paid in early February ended up being \$243,695, more than \$100,000 below the \$354,301 paid in February 2005) allowing more of the limited 2006 materials budget to be applied to book purchases. Barring any major changes in as year-end closing continues, this amount will be brought forward with a recommendation for re-appropriation into the 2006 library materials budget at a board meeting in the near future.

ACTION REQUIRED: None – Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2005 OPERATING BUDGET**

Revenue Detail as of 12/31/2005

100.0% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue November	Revenue December	YTD Revenue	To Be Realized	% of Budget Collected
REVENUE FROM LIBRARY OPERATIONS									
419000	Library Charges - Fines	\$420,000	(\$34,937)	\$385,063	\$26,961	\$24,542	\$348,287	\$36,776	90.45%
422000	Copies	50,000	0	50,000	2,740	2,864	\$36,630	13,370	73.26%
466040	Printing	18,000	0	18,000	1,439	1,208	\$18,764	(764)	104.24%
466030	Book Bags	1,000	0	1,000	77	109	\$1,208	(208)	120.80%
466020	Minor Sale - Other	23,000	12,190	35,190	486	424	\$28,533	6,657	81.08%
419020	InterLibrary Loan Shipping	2,100	0	2,100	1,642	496	\$2,138	(38)	101.81%
420510	Rent - Real Prop - Auditorium	5,000	0	5,000	50	488	\$3,463	1,537	69.26%
420530	Comm - Tel Booth Food Svs	12,500	0	12,500	1,162	1,171	\$11,438	1,062	91.50%
TOTAL REVENUE FROM LIBRARY OPERATIONS		\$531,600	(\$22,747)	\$508,853	\$34,557	\$31,302	\$450,461	\$58,392	88.52%
REVENUE FROM STATE & COUNTY GOVT.									
400020	Library Real Prop Tax	\$21,671,833	\$0	\$21,671,833			\$21,671,833	\$0	100.00%
408140	NYS Aid-Lib Incl Incent	1,815,006	33,491	1,848,497		20,506	\$1,848,498	(1)	100.00%
408150	NYS Aid to Member Libraries	284,222	5,851	290,073		29,008	\$290,074	(1)	100.00%
408160	State Aid - Special		8,000	8,000			\$8,000	0	100.00%
486000	Interfund - Subsidy		0	0			\$0	0	0.00%
TOTAL REVENUE FROM STATE & COUNTY GOVT.		\$23,771,061	\$47,342	\$23,818,403	\$0	\$49,514	\$23,818,405	(\$2)	100.00%
OTHER REVENUE									
419010	Refunds - Cont Library	\$422,434	(\$1,701)	\$420,733		\$371,676	\$371,750	\$48,983	88.36%
423000	Refund P/Y Expenses	10,000	9,697	\$19,697	\$11,644	\$3,229	\$58,608	(\$38,911)	297.55%
466170	Refund Contract Lib Retire	380,652	0	380,652		315,623	\$315,623	65,029	82.92%
466070	Refund P/Y Expenses			0			\$4,440	(4,440)	0.00%
445030	Int & Earn - Gen Inv	25,000	0	25,000	34,753	4,513	\$41,651	(16,651)	166.60%
466000	Misc Receipts		4,063	4,063		2	\$463	3,600	11.40%
466010	NSF Check Fees	15	0	15			\$127	(112)	846.67%
467000	Misc Depart Income		9,000	9,000	11,630	289	\$15,416	(6,416)	171.29%
499100	Accrued Invest Interest			0		21	\$21	(21)	0.00%
TOTAL OTHER REVENUE		\$838,101	\$21,059	\$859,160	\$58,027	\$695,352	\$808,099	\$51,061	94.06%
USE OF FUND BALANCE									
402190	Appropriated Fund Balance	\$930,381	\$658,910	\$1,589,291			\$0	\$1,589,291	0.00%
TOTAL USE OF FUND BALANCE		\$930,381	\$658,910	\$1,589,291	\$0	\$0	\$0	\$1,589,291	0.00%
GRAND TOTAL OPERATING REVENUE		\$26,071,143	\$704,564	\$26,775,707	\$92,584	\$776,168	\$25,076,962	\$1,698,742	93.66%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2005 OPERATING BUDGET

Expenditure Detail as of 12/31/2005

100.0% of Budget Year

SAP Account Number	Account Description	2005 Adopted Budget	2004	2005 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Proposed Accrual Adjustment	Year-to-Date Expended	Encumb. Encumbrances	Total Expenditures & Remaining Balance	YTD % Expend	
			2004 Encumbered & PY Capital Project Balances									
OPERATING EXPENDITURES												
PERSONAL SERVICES												
Regular Salaries & Wages												
500000	Full Time - Salaries	\$12,361,010		(\$2,242,680)	\$10,118,330	\$899,604		\$9,751,098		\$9,751,098	\$367,232	96.37%
500010	Part Time - Wages	2,508,025		(390,000)	2,118,025	147,050		\$1,858,268		1,858,268	259,757	87.74%
500020	Regular PT - Wages	296,684		50,000	346,684	35,016		\$309,050		309,050	37,634	89.14%
500030	Seasonal Emp. Wages	151,425		40,000	191,425	5,787		\$104,363		104,363	87,062	54.52%
500300	Shift Differential	18,300			18,300	1,839		\$15,534		15,534	2,766	84.88%
500330	Holiday Worked	14,600			14,600	2,324		\$21,131		21,131	(6,531)	144.73%
500350	Other Employee Payments	50,000			50,000	7,430		(\$1,647)		(1,647)	51,647	-3.29%
	Salaries & Wages	\$15,400,044	\$0	(\$2,542,680)	\$12,857,364	\$1,099,049	\$0	\$12,057,797	\$0	\$12,057,797	\$799,567	93.78%
501000	OVERTIME SALARIES & WAGES	\$157,165			\$157,165	\$14,648		\$115,691		\$115,691	\$41,474	73.61%
	TOTAL, PERSONAL SERVICES	\$15,557,209	\$0	(\$2,542,680)	\$13,014,529	\$1,113,697	\$0	\$12,173,488	\$0	\$12,173,488	\$841,041	93.54%
504990	REDUCTION FROM PERSONAL SERVICES	(\$2,527,044)		\$1,501,677	(\$1,025,367)			\$0		\$0	(\$1,025,367)	0.00%
504992	Contractual Salary Reserves	\$152,089			\$152,089			\$0		\$0	\$152,089	
	NET PERSONAL SERVICES	\$13,182,254			\$12,141,251			\$12,173,488		\$12,173,488	(\$32,237)	100.27%
FRINGE BENEFITS												
502000	Fringe Benefits			(\$13,628)	(\$13,628)	\$359		\$8,915		\$8,915	(\$22,543)	-65.42%
502010	Employer FICA - REGULAR	\$831,883		0	831,883	67,140		\$755,104		755,104	76,779	90.77%
502020	Employer FICA - MEDICARE	\$200,782		0	200,782	15,962		\$176,900		176,900	23,882	88.11%
502030	Employee Health Insurance	\$2,188,749		0	2,188,749	262,191		\$1,965,688		1,965,688	223,061	89.81%
502040	Dental Plan	\$138,591		0	138,591	31,387		\$148,301		148,301	(9,710)	107.01%
502050	Workers Compensation	\$35,457		0	35,457	13,422		\$123,857		123,857	(88,400)	349.31%
502060	Unemployment Insurance	\$20,455		328,842	349,297	225,983		\$281,326		281,326	67,971	80.54%
502070	Hospital & Medical - Retirees	\$437,110		0	437,110	650,961		\$837,541		837,541	(400,431)	191.61%
502080	Health Insurance Waiver (Incl: 117)	\$50,808		0	50,808			\$0		0	50,808	0.00%
502090	Health Insurance Waiver - Single			0		2,350		\$35,617		35,617	(35,617)	0.00%
502100	Retirement	\$1,269,409		\$580,135	1,849,544	578,895		\$1,637,462		1,637,462	212,082	88.53%
502110	Flex Benefit Spending	\$1,975		0	1,975			\$0		0	1,975	0.00%
	TOTAL, FRINGE BENEFITS	\$5,175,219	\$0	\$895,349	\$6,070,568	\$1,848,649	\$0	\$5,970,711	\$0	\$5,970,711	\$99,857	98.36%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2005 OPERATING BUDGET

Expenditure Detail as of 12/31/2005

100.0% of Budget Year

SAP Account Number	Account Description	2004			Adjusted Budget	December Expended	Proposed Accrual Adjustment	Year-to-Date Expended	Encumb. Encumbrances	Total Expenditures & Remaining Balance	YTD % Expend	
		2005 Adopted Budget	Encumbered & PY Capital Project Balances	2005 Budget Adjustments/ Revisions								
505000	Office Supplies	116,450		0	116,450	1,524		\$48,039	48,039	68,411	41.25%	
505200	Clothing Supplies	2,325	65	0	2,390			\$65	65	2,326	2.70%	
505600	Auto Truck & Heavy Equip Supplies	3,950		1,500	5,450	364		\$4,342	4,342	1,108	79.67%	
505800	Medical & Health Supplies	2,950		0	2,950			\$579	579	2,371	19.61%	
506200	Maintenance & Repair	120,475	63,161	2,563	186,199	5,269		\$75,385	43,503	118,888	67,311	40.49%
506400	Highway Supplies	3,350		0	3,350	1,063		\$3,268	3,268	82	97.56%	
510000	Local Mileage Reimbursement	4,500		0	4,500	719		\$3,890	3,890	610	86.45%	
510100	Out of Area Travel	34,525		0	34,525	306		\$8,862	8,862	25,663	25.67%	
510200	Training and Education	44,453		0	44,453	1,580		\$15,681	15,681	28,772	35.28%	
515000	Utility Charges (Telecom/water/sewer)	155,148		0	155,148	11,545		\$133,682	133,682	21,466	86.16%	
CONTRACTUAL PAYMENTS												
516010	Newstead Public - Akron	\$0		10,000	10,000			\$10,000	10,000	0	100.00%	
	Ewell Free - Alden	\$55,096		(4,736)	50,360			\$50,360	0	50,360	0	100.00%
	Amherst Public	\$1,226,224		(66,981)	1,159,243			\$1,159,243	0	1,159,243	0	100.00%
	Angola Public	\$54,190		(3,656)	50,534			\$50,534	0	50,534	0	100.00%
	Aurora Public	\$0		8,000	8,000			\$8,000	8,000	0	100.00%	
	Boston Free	\$62,254		(4,213)	58,041			\$58,041	0	58,041	0	100.00%
	Cheektowaga Public	\$870,491		(49,607)	820,884			\$820,884	(0)	820,884	0	100.00%
	Clarence Public	\$294,487		(12,613)	281,874			\$281,874	(0)	281,874	0	100.00%
	Collins Public	\$0		0	0			\$0	0	0	0.00%	
	Concord Public	\$92,672		(5,814)	86,858			\$86,858	0	86,858	0	100.00%
	Eden Library	\$68,123		(5,117)	63,006			\$63,006	(0)	63,006	0	100.00%
	Elma Public	\$213,359		(13,012)	200,347			\$200,347	(0)	200,347	0	100.00%
	Grand Island Memorial	\$0		0	0			\$0	0	0	0.00%	
	Hamburg Public	\$539,049		(30,324)	508,725			\$508,725	0	508,725	0	100.00%
	Lackawanna Public	\$216,381		(10,585)	205,796			\$205,796	0	205,796	0	100.00%
	Lancaster Public	\$0		0	0			\$0	0	0	0.00%	
	Marilla Free	\$0		0	0			\$0	0	0	0.00%	
	North Collins Public	\$48,058		(3,203)	44,855			\$44,855	0	44,855	0	100.00%
	Orchard Park Public	\$342,805		(25,045)	317,760			\$257,104	0	257,104	60,656	80.91%
	City of Tonawanda Public	\$0		10,000	10,000			\$10,000	10,000	0	100.00%	
	Town of Tonawanda Public	\$0		20,000	20,000			\$20,000	20,000	0	100.00%	
	West Seneca Public	\$310,113		(18,090)	292,023			\$292,023	0	292,023	0	100.00%
	Total Cnt Pmts-NP Pur Svs	\$4,393,302	\$0	(\$204,996)	\$4,188,306	\$0	\$0	\$4,127,650	(\$0)	\$4,127,650	\$60,656	98.55%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2005 OPERATING BUDGET

Expenditure Detail as of 12/31/2005

100.0% of Budget Year

SAP Account Number	Account Description	2005 Adopted Budget	2004	2005 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Proposed Accrual Adjustment	Year-to-Date Expended	Encumb. Encumbrances	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
			Encumbered & PY Capital Project Balances									
516020	Professional Services Contracts & Fees	776,110	71,477	29,264	876,851	34,697		\$582,173	103,059	685,232	191,619	66.39%
516030	Maintenance Contracts	140,546	61,275	0	201,821	5,264		\$96,717	73,131	169,848	31,973	47.92%
530000	Other Expenses	148,200	148	0	148,348	7,205		\$61,052	28	61,080	87,268	41.15%
545000	Rental Charges	41,316		0	41,316	3,466		\$36,825		36,825	4,491	89.13%
555050	Insurance Premiums	20,000		0	20,000			\$26		26	19,974	0.13%
561250	Acq: Building Improvements			0	0			\$0		0	0	0.00%
561410	Lab & Technical Equipment	3,780	198,872	9,697	212,349			\$165,857	41,316	207,173	5,176	78.11%
561420	Office Furniture & Fixtures			0	0			(\$0)		(0)	0	0.00%
561430	Building, Grounds and Heavy Equip			0	0			\$0		0	0	0.00%
561450	Library Books and Media	200,000		1,012,190	1,212,190	300,741		\$656,705		656,705	555,485	54.18%
570000	Interfund Trans - Subs							\$0		0	0	0.00%
570040	Interfund Subsidy Debt Svc (2002 Erly Retir	235,492			235,492	221,487		\$235,492		235,492	0	100.00%
575040	Interfund Exp - Utilities											
	Fuel Oil	30,000		0	30,000			\$0		0	30,000	0.00%
	Electric	1,001,281		0	1,001,281	6,274	167,720	\$963,872		963,872	37,409	96.26%
	Natural Gas	309,763		0	309,763	55,866		\$362,550		362,550	(52,787)	117.04%
	Total Interfund Exp - Utilites	1,341,044	0	0	1,341,044	62,140	167,720	1,326,423	0	1,326,423	14,621	98.91%
942000	Interfund - Holding Center	(122,312)			(122,312)	(61,156)		(\$122,312)		(122,312)	0	100.00%
	Interfund - Correctional Facility	(159,858)			(159,858)	(79,929)		(\$159,858)		(159,858)	0	100.00%
	Interfund - Court Storage	(8,039)			(8,039)	(8,039)		(\$8,039)		(8,039)	0	100.00%
	Total ID Library Services	(\$290,209)	\$0	\$0	(\$290,209)	(\$149,124)	\$0	(\$290,209)	\$0	(\$290,209)	\$0	100.00%
980000	Interdepart Services DISS	215,963			215,963	17,597		\$195,214		195,214	20,749	90.39%
	System Operating Grand Totals	\$26,071,143	\$394,998	\$704,564	\$27,170,705	\$3,488,188	\$167,720	\$25,631,917	\$261,036	\$25,892,953	\$1,277,752	94.34%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2005 OPERATING BUDGET

Expenditure Detail as of 12/31/2005

100.0% of Budget Year

SAP Account Number	Account Description	2005 Adopted Budget	2004 Encumbered & PY Capital Project Balances	2005 Budget Adjustments/Revisions	Adjusted Budget	December Expended	Proposed Accrual Adjustment	Year-to-Date Expended	Encumb. Encumbrances	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
ERIE COUNTY CAPITAL FUNDING FOR LIBRARY												
	Library Debt Service	1,268,600			1,268,600		(5,715)	\$1,213,538		1,213,538	55,062	95.66%
441	Proceeds from Tobacco Fund											
506200	Maintenance & Repair Supplies				\$0			\$0		0	0	0.00%
561410	Lab & Technical Equipment											
	2001 Funds (D.09101)				\$0			\$0		0	0	
	2002 Funds (D.09102)				\$0			\$0		0	0	
	2003 Funds (D.09103)		9,306		\$9,306			\$6,141		6,141	3,165	
	2004 Funds (D.09104)		8,064		\$8,064			\$0		0	8,064	
	Total Lab & Technical Equipment	0	17,370	0	17,370	0		\$6,141	0	6,141	11,229	35.35%
561420	Office Furniture & Fixtures											
	2002 Funds (D.09052)		211,447		\$211,447	11,153		\$200,726		200,726	10,721	
	2003 Funds (D.09053)		100,000		\$100,000	\$97,812		\$99,985		99,985	15	
	2004 Funds (D.09054)		50,000		\$50,000	\$22,103		\$30,010		30,010	19,990	
	Total Office Furniture & Fixtures	0	361,447	0	361,447	131,068		330,721	0	330,721	30,726	91.50%
561430	Bldg Grounds & Hvy Equip											
	2002 Funds (D.09052)				\$0			\$0		0	0	
	2002 Funds (D.09102)		20,438		\$20,438			\$255		255	20,183	
	Total Bldg Grounds & Hvy Equipment	0	20,438	0	20,438	0		\$255	\$0	255	20,183	1.25%
561440	Motor Vehicles											
	2003 Funds (D.09003)				\$0			\$0		0	0	
	2004 Funds (D.09004)		7,332		\$7,332			\$0		0	7,332	
	Total Motor Vehicles	0	7,332	0	7,332	0		\$0	\$0	0	7,332	0.00%
561450	Library Books & Media-2003 (F.00005)		1		\$1			\$0		0	1	0.00%
	Total Tobacco Projects	\$0	\$406,588	\$0	\$406,588	\$131,068		\$337,117	\$0	\$337,117	\$69,471	82.91%
490	General Obligation Bond Proceeds											
516020	Pro Ser Cnt and Fees (OPAC)		82,026		82,026	\$135		\$81,001	1,160	82,161	(135)	98.75%
561250	Building Improvements		640		640			\$0		0	640	0.00%
561410	Lab & Technical Equipment (OPAC)		18,225		18,225			\$18,225		18,225	0	100.00%
561450	Library Books and Media 2003				0			\$0		0	0	0.00%
561450	Library Books and Media 2004		1,234,451		\$1,234,451			\$1,234,902		1,234,902	(451)	100.04%
	Total General Obligations	\$0	\$1,335,342	\$0	\$1,335,342	\$135		\$1,334,129	\$1,160	\$1,335,289	\$54	99.91%
	Total Erie County Capital for Library	\$1,268,600	\$1,741,931	\$0	\$3,010,531	\$125,488		\$2,884,783	\$1,160	\$2,885,943	\$124,587	95.82%
	Grand Total Operating and Erie County Capital	\$27,339,743	\$2,136,929	\$704,564	\$30,181,236	\$3,613,676		\$28,516,700	\$262,197	\$28,778,897	\$1,402,339	94.48%

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending December 31, 2005

2004 Ending Balance	\$872,975.30
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2005 Activity and Balances

Restricted Donations	\$39,344.31
(Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library)	

Unrestricted Donations	
Pending Board Action	\$2,248.75
Board Directed to Direct Library Programs	\$0.00
Board Directed to Library Foundation	\$0.00
Total Unrestricted Donations	\$2,248.75

Interest Income	\$24,056.35
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Less Disbursements	
Direct For Library Programs	(\$257,880.64)
To Library Foundation	\$0.00
Total Disbursements	(\$257,880.64)

Balance, 2005 Activity	(\$192,231.23)
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Cumulative Balance	\$680,744.07
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Notes:

Year-To-Date Disbursements include: \$51,969.40 to Habitterra for Architectural and engineering fees and reimbursables associated with the Central Library Renovation Project per Resolution Resolution 2002-69 Nov 21, 2002 approving A&E services and Resolution 2003-09 Feb 20, 2003 authorizing a contract with Habitterra for full project design; \$170,390.42 for furnishings, equipment and misc. expenses associated with the Central Library Renovation Project per Resolution 2002-51; final payment of \$21,400 for tutor.com (service discontinued due to lack of funds); \$1,275 for Children's programs per Resolution 2004-47; \$3,313.61 for library material purchases per donor instructions as authorized by Resolution 2001-54; \$7,512.00 from United Way proceeds to fund online access to resume preparation program Resume Maker per Res 2005-57; and \$2,020.21 to purchase a podium for the Merriweather Auditorium per Members of Color Helping All (MOCHA) and African American Police Association (AAPA) donation, February 2004.