

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 4/16/98

AGENDA ITEM NUMBER: 4 b3.      Budget & Finance Committee  
Final Operating Budget  
Financials for the Month  
Ending December 31, 1997

**BACKGROUND:**

The attached reports provide summary of revenues and expenditures in the Library Operating Budget for the year as of December 31, 1997. Overall, the Library operated safely within its budget and expectations for the period. Sufficient funds are available to meet the "use of fund balance" target included in the 1998 Adopted Budget.

**Items of note include:**

- ✓ 1997 Budget figures represent the budget as amended by the Board of Trustees. The Budget amendments approved by the board on April 17<sup>th</sup>, June 19<sup>th</sup>, October 16<sup>th</sup>, November 20<sup>th</sup> and December 18<sup>th</sup> are incorporated into this report.
- ✓ A total of \$558,504 in encumbered contracts and purchase orders were outstanding as of 1997 year-end. This balance includes: outstanding library material orders, \$313,581; ongoing equipment maintenance contracts, \$121,448; strategic planing contract, \$80,220; and the balance spread amongst various operating accounts. Encumbrance totals by account are shown on the attached financials.
- ✓ Final closing figures are consistent with estimates provided to the board in February.

**ACTION REQUIRED:**

None - Informational Report

# Buffalo and Erie County Public Library 1997 Operating Budget Year to Date Revenue Summary

FINAL- For the Period Ending December 31, 1997  
100.0% of Budget Year

SFG Account	1995 Actuals	1996 Budget	1997 Budget *	Year to Date Revenues	% of Budget
<b>Library Operating Fund:</b>					
302 Library Real Property Tax	\$ 20,285,255	\$ 22,028,963	\$ 23,018,144	\$ 23,018,144	100.0%
326 Interest (Library Reserve)	29,394	21,000	23,515	14,141	60.1%
359 Non-Sufficient Funds - Check Fees	30	15	30	-	0.0%
456 Fines, Lost Books	190,347	196,917	198,507	197,623	99.6%
457 Refunds, Contract Libraries	121,086	100,000	100,000	215,478	215.5%
492 Real Property Rental - Auditorium	2,115	3,805	1,850	4,660	251.9%
496 Commissions	6,964	2,558	6,512	6,920	106.3%
504 Copiers	98,866	101,187	92,777	90,579	97.6%
505 Minor Sale - Other	3,871	11,037	11,783	7,821	66.4%
509 Vendor Refunds of Prior Year Exp	3,985		590	992	168.1%
518 Miscellaneous Receipts	-	-	5,496	6,106	
527 Refunds, Contract Library Retirement	-	195,771	193,668	96,161	49.7%
622 NYS Aid, including Incentive Aid	1,520,188	1,520,186	1,544,838	1,544,841	100.0%
623 NYS Aid (LLSA) to Member Libraries <sup>1</sup>	269,708	269,708	274,078	274,078	100.0%
622 NYS Aid (LSSA) to System Headqtrs	190,601	190,601	193,690	193,690	100.0%
Federal Aid (Patent Office Fellowship)	26,761	-	-		
685-1510 Interfund Transfer: E C Holding Center	77,573	77,232	80,229	80,229	100.0%
685-2208 Interfund Transfer: DPW Capital Funds				5,353	
685-6600 Interfund Transfer: NYS Corr Facility	71,724	75,187	79,076	79,076	100.0%
686-3200 Interfund Subsidy	5,000	-	-	-	
Legislative Approp.(5/9/96) for retiremnt	-	95,532	-	-	
Legislative Approp.-Clarence Programs	-	6,000	-	-	
Legislative Approp.-Aurora Library	-	20,000	-	-	
Legislative App.-Crane,Fairfield,Niagara			6,000	6,000	100.0%
Legislative Approp.-Twn Tonawanda Lib			15,016	15,016	100.0%
698-0105 Use of (Contribution to) Fund Balance			-	-	
Library Board Contingency Reserve		95,532	-	-	
Unrestricted	268,369	29,691	697,717	(776,028)	-111.2%
<b>Total Operating Revenues</b>	<b>\$ 23,171,837</b>	<b>\$ 25,040,922</b>	<b>\$ 26,543,516</b>	<b>\$ 25,080,881</b>	<b>94.5%</b>

\* 1997 Board Adopted Budget, including budget amendments approved by the board on 4/17, 6/19, 10/16, 11/20 and 12/18.

<sup>1</sup> Aid to Contract Libraries, \$178,463; aid to City Branches, \$95,615

## Buffalo and Erie County Public Library 1997 Operating Budget Year to Date Expenditure Summary

FINAL- For the Period Ending December 31, 1997

100.0% of Budget Year

SFG Account	1995 Actuals	1996 Budget	1996		1997 Budget *	Year to Date Expenditures	% of Budget	1997	
			Outstanding Encumbrances					Outstanding Encumbrances	
<b>Library Operating Fund:</b>									
800 Personal Services	\$ 9,215,211	\$ 9,558,325	\$ -	\$ -	\$ 9,970,412	\$ 9,452,310	94.8%	\$ -	
801 Overtime	91,893	98,900	-	-	98,808	95,947	97.1%	-	
805 Fringe Benefits	2,029,067	2,418,029	-	-	2,531,453	2,122,908	83.9%	-	
810 Office & Stationery Supplies	57,622	67,025	975		105,410	62,075	58.9%	10,934	
811 Clothing, Dry Goods, Protective Equip	1,668	1,615	-		1,615	552	34.2%	984	
813 Auto, Truck, Heavy Equip Supplies	2,593	3,588	334		3,500	4,651	132.9%	-	
814 Medical & Health-Related Supplies	82	220	-		300	284	94.7%	-	
816 Maintenance Supplies	28,883	36,527	-		46,374	37,249	80.3%	3,178	
817 Street, Road & Highway Supplies	3,440	3,550	-		4,350	4,336	99.7%	-	
820 Utility Charges	785,943	827,080	-		863,569	764,043	88.5%	-	
821 Dues & Fees Charges	57,576	135,367	1,040		187,287	77,049	41.1%	80,220	
822 Rental Charges	9,232	57,942	-		58,587	57,878	98.8%	237	
823 Repairs & Maintenance Charges	393,300	446,144	90,634		491,726	422,184	85.9%	128,551	
824 Travel & Mileage Expenses	6,767	5,900	-		6,100	4,742	77.7%	-	
825 Out of Area Travel	32,860	38,000	901		42,750	38,496	90.0%	-	
826 Other Expenses or Charges	359,069	377,299	8,028		426,470	371,894	87.2%	8,471	
830 Contract Agencies (Libraries)	6,412,952	6,963,353	-		7,345,412	7,330,397	99.8%	-	
880 Interfund Expense (DISS/Road)	350,646	288,826	0		335,209	290,623	86.7%	0	
886 Interfund Transfers (Debt Service)	429,007	615,280	0		567,128	567,128	100.0%	0	
886 Interfund Transfers (Library Grants)	189,020	-	-		-	-		-	
930 Motor Vehicle Equipment	-	-	-		-	-		-	
931 Buildings & Grounds Equipment	12,665	5,681	-		8,546	7,942	92.9%	-	
932 Furniture, Fixtures & Office Equip	76,310	6,000	-		28,229	1,741	6.2%	-	
933 Lab & Technical Equipment	63,360	103,755	-		67,803	45,263	66.8%	12,348	
938 Library Materials	2,562,671	2,982,516	345,121		3,352,478	3,321,189	99.1%	313,581	
<b>Total Operating Expenditures</b>	<b>\$ 23,171,837</b>	<b>\$ 25,040,922</b>	<b>\$ 447,033</b>		<b>\$ 26,543,516</b>	<b>\$ 25,080,881</b>	<b>94.5%</b>	<b>\$ 558,504</b>	

\* 1997 Board Adopted Budget, including budget amendments approved by the board on 4/17, 6/19, 10/16, 11/20 and 12/18.

# Buffalo and Erie County Public Library 1997 Operating Budget

## Year to Date Operating Fund Expenditures

FINAL- For the Period Ending December 31, 1997

100.0% of Budget Year

SFG Account	1995 Actuals	1996 Budget	1996 Encumbrances	1997 Budget *	Year to Date Expenditures	% of Budget	1997 Encumbrances
800 Personal Services	9,215,211	9,558,325		9,970,412	\$ 9,452,310	94.8%	
801 Overtime	91,893	98,900		98,808	95,947	97.1%	
805 Fringe Benefits							
100 Employer FICA		598,231		623,939	596,949	95.7%	
101 Employer FICA - Medicare		140,326		146,356	141,574	96.7%	
102 Employee Health Insurance		731,149		688,152	659,240	95.8%	
103 Dental Plan		66,549		63,660	55,055	86.5%	
104 Worker's Compensation		31,542		76,526	37,928	49.6%	
105 Unemployment Insurance		36,442		27,690	(47)	-0.2%	
106 Hospital & Medical - Retire		154,544		185,274	162,389	87.6%	
107&108 Health Insurance Waiver		38,808		53,158	61,928	116.5%	
109 Retirement		620,438		666,698	448,634	67.3%	
110 Flex Benefit Spending				-	308		
Net Accruals				-	(41,050)		
<b>Subtotal Fringe Benefits</b>	<b>\$ 2,029,067</b>	<b>\$ 2,418,029</b>	<b>\$ -</b>	<b>\$ 2,531,453</b>	<b>\$ 2,122,908</b>	<b>83.9%</b>	<b>\$ -</b>
810 Office & Stationery Supplies	57,622	67,025	975	105,410	62,075	58.9%	10,934
811 Clothing, Dry Goods, Protective Equip	1,668	1,615		1,615	552	34.2%	984
813 Auto, Truck, Heavy Equip Supplies	2,593	3,588	334	3,500	4,651	132.9%	
814 Medical & Health-Related Supplies	82	220		300	284	94.7%	
816 Maintenance Supplies	28,883	36,527		46,374	37,249	80.3%	3,178
817 Street, Road & Highway Supplies	3,440	3,550		4,350	4,336	99.7%	
820 Utility Charges							
100 Fuel Oil (#6)		-		-	9,470		
101 Natural Gas		95,036		138,897	83,851	60.4%	
102 Electricity		711,649		708,530	658,564	92.9%	
103/104 Water/Sewer		20,395		16,142	12,158	75.3%	
<b>Subtotal Utility Charges</b>	<b>\$ 785,943</b>	<b>\$ 827,080</b>	<b>\$ -</b>	<b>\$ 863,569</b>	<b>\$ 764,043</b>	<b>88.5%</b>	<b>\$ -</b>
821 Dues & Fees			1,040				
100 Membership & Dues		4,017		5,087	7,789	153.1%	
102 Physicians Fees (Asbestos)		1,000		1,000	1,375	137.5%	
110 Legal Fees		30,000		30,000	41,360	137.9%	
112 Audit & Accounting Fees				100	30	30.0%	
114 Advertising & News Service				-	2,823		
117 Consultant Fees		100,000		150,000	22,517		80,220
120 Other Fees		350		1,100	1,155	105.0%	
<b>Subtotal Dues &amp; Fees</b>	<b>\$ 57,576</b>	<b>\$ 135,367</b>	<b>\$ 1,040</b>	<b>\$ 187,287</b>	<b>\$ 77,049</b>	<b>41.1%</b>	<b>\$ 80,220</b>
822 Rental Charges							
100 Buildings & Grounds		4,800		5,400	4,800	88.9%	
101 Equipment		53,142		53,187	53,078	99.8%	237
<b>Subtotal Rental Charges</b>	<b>\$ 9,232</b>	<b>\$ 57,942</b>	<b>\$ -</b>	<b>\$ 58,587</b>	<b>\$ 57,878</b>	<b>98.8%</b>	<b>\$ 237</b>
823 Repairs & Maintenance Charges			90,634				
105 Other Supplies & Materials		141,889		158,810	145,512	91.6%	3,104
107 Equipment Contracts		284,255		301,916	248,124	82.2%	121,447
109 Repair/Maint - Purchased		20,000		31,000	28,548	92.1%	4,000
<b>Subtotal Repair/Maint. Charges</b>	<b>\$ 393,300</b>	<b>\$ 446,144</b>	<b>\$ 90,634</b>	<b>\$ 491,726</b>	<b>\$ 422,184</b>	<b>85.9%</b>	<b>\$ 128,551</b>
824 Travel & Mileage Expenses	6,767	5,900		6,100	4,742	77.7%	
825 Out of Area Travel	32,860	38,000	901	42,750	38,496	90.0%	

# Buffalo and Erie County Public Library 1997 Operating Budget

## Year to Date Operating Fund Expenditures

FINAL- For the Period Ending December 31, 1997

100.0% of Budget Year

SFG Account	1995 Actuals	1996 Budget	1996 Encumbrances	1997 Budget *	Year to Date Expenditures	% of Budget	1997 Encumbrances
826 Other Expenses or Charges			8,028				
100 Postage		49,824		68,650	67,532	98.4%	
101 Freight & UPS		950		950	737	77.6%	
102 Printing, Microfilming		42,100		46,700	22,084	47.3%	
104 Graphics, Photo, Display		9,975		15,600	8,712	55.8%	1,283
105 Training & Seminars		11,000		22,800	12,378	54.3%	
107 Security Services		1,400		1,450	1,390	95.9%	60
108 Data Processing Svcs		186,500		186,900	184,277	98.6%	2,143
113 Other Supplies & Materials		1,200		1,320	1,371	103.9%	
114 Other Purchased Services		-		-	1,011		109
117 Janitorial Services		1,000		1,000	1,505	150.5%	95
119 Maintenance Svc (Dumpster)		4,100		4,100	2,790	68.0%	1,309
121 Book Binding & Care Svcs		69,250		77,000	68,107	88.5%	3,452
<b>Subtotal Other Expenses</b>	<b>\$ 359,069</b>	<b>\$ 377,299</b>	<b>\$ 8,028</b>	<b>\$ 426,470</b>	<b>\$ 371,894</b>	<b>87.2%</b>	<b>\$ 8,471</b>
830 Contract Agencies (Libraries)							
154 Denio Memorial - Akron	56,716	57,830		58,833	58,833	100.0%	
155 Ewell Free - Alden	55,516	59,919		61,930	61,930	100.0%	
156 Amherst Public	1,195,213	1,279,947		1,329,860	1,329,860	100.0%	
157 Angola Public	50,470	56,486		57,574	57,574	100.0%	
158 Aurora Town Public	239,994	276,187		279,009	279,009	100.0%	
159 Boston Free	49,227	53,986		62,040	62,040	100.0%	
160 Cheektowaga Public	782,289	916,249		1,038,836	1,038,837	100.0%	
161 Clarence Public	212,701	232,939		225,813	225,813	100.0%	
162 Collins Public	39,584	50,336		53,494	53,494	100.0%	
163 Concord Public	53,085	62,856		69,226	69,226	100.0%	
164 Eden Public	56,447	60,244		65,315	65,315	100.0%	
165 Elma Public	177,843	193,447		193,708	193,708	100.0%	
166 Gowanda Free	32,913	37,908		34,283	34,283	100.0%	
167 Grand Island Memorial	215,933	225,440		238,625	238,625	100.0%	
168 Hamburg Public	572,969	612,477		648,941	648,941	100.0%	
169 Lackawanna Public	189,822	206,195		211,086	211,086	100.0%	
170 Lancaster Public	435,205	462,876		485,888	485,888	100.0%	
171 Marilla Free	50,536	54,506		56,613	56,613	100.0%	
172 North Collins Memorial	33,803	38,272		41,032	41,032	100.0%	
173 Orchard Park Public	286,338	308,897		331,560	331,560	100.0%	
174 Tonawanda Public City	204,203	222,355		232,654	232,654	100.0%	
175 Tonawanda Town	1,133,716	1,201,657		1,262,886	1,247,870	98.8%	
176 West Seneca Public	288,429	292,344		306,206	306,206	100.0%	
<b>Subtotal Contract Libraries</b>	<b>\$ 6,412,952</b>	<b>\$ 6,963,353</b>	<b>\$ -</b>	<b>\$ 7,345,412</b>	<b>\$ 7,330,397</b>	<b>99.8%</b>	<b>\$ -</b>
880 Interfund Expenses							
2230 DPW-Highway(Vehicle Fuel,etc.)	6,348	7,606		6,200	7,607	122.7%	
5100 Dept of Information Sys Sppt	344,298	281,220		329,009	283,016	86.0%	
4208 Library Grants/Capital	189,020	-		-	-		
<b>Subtotal Interfund Expenses</b>	<b>\$ 539,666</b>	<b>\$ 288,826</b>	<b>\$ -</b>	<b>\$ 335,209</b>	<b>\$ 290,623</b>	<b>86.7%</b>	<b>\$ -</b>
886 Interfund Transfers							
3300 Debt Service	429,007	615,280		567,128	567,128	100.0%	
930 Motor Vehicle Equipment	-	-		-	-		
931 Buildings & Grounds Equipment	12,665	5,681		8,546	7,942	92.9%	
932 Furniture, Fixtures & Office Equip	76,310	6,000		28,229	1,741	6.2%	
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938 Library Materials	2,562,671	2,982,516	345,121	3,352,478	3,321,189	99.1%	313,581
<b>Total Operating Expenditures</b>	<b>\$ 23,171,837</b>	<b>\$ 25,040,922</b>	<b>\$ 447,033</b>	<b>\$ 26,543,516</b>	<b>\$ 25,080,881</b>	<b>94.5%</b>	<b>\$ 558,504</b>

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