

BOARD OF TRUSTEES
BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: April 21, 2005

AGENDA ITEM NUMBER: E.2.c.

RESOLUTION: 2005-21
2005 Budget Transfers

BACKGROUND:

On December 16, 2004, the Board adopted Resolution 2004-49, the 2005 Budget for the Buffalo and Erie County Public Library. The budget resulted from a heavily amended version of the County Executive's RED BUDGET that was adopted by the County Legislature on December 8, 2005. That budget contained a property tax for library purposes of \$21,671,833. This was a \$2,525,285 (10%) reduction from the \$24,197,118 in the 2004 budget. Additionally, the need to offset increased retirement and health insurance expense as well as a \$600,000 "salary savings credit" resulted in the need to reduce base 2005 expenses a total of \$4.2 million.

Given the fluid state of affairs at the time, the most practical way to achieve these results were: (1) For System and Buffalo cost centers, change the "salary savings credit" from -\$600,000 to -\$2,527,044; and (2) For Contracting Libraries, include a budget reduction target that reduced their total System allocation, allowing each contracting library board the time to identify the specific changes needed to meet the target (consisting of reductions and, in some cases, application of State or County legislature member aid revenues).

The changes resulted in the loss of 64 full-time positions from 2004 to a total of 336 positions System-wide. This is 240 fewer full-time personnel than were budgeted for the Library System in 1975! Fewer staff resulted in service reductions throughout the System.

The attached resolution implements the budget transfers needed to offset the -\$2,527,044 salary savings credit and amends contracting library 2005 budget estimates to reflect the changes approved by their library boards to meet the budget target. Contracting libraries remain on an extended 2004 contract as the status of the Library's 2005 materials budget has yet to be finalized by Erie County. The resolution includes detailed attachments.

ACTION REQUIRED:

Motion to approve Resolution 2005-21.

PROPOSED RESOLUTION 2005-21

WHEREAS, on December 16, 2004, the Board of Trustees of the Buffalo and Erie County Public Library adopted Resolution 2004-49, the 2005 Budget for the Buffalo and Erie County Public Library, and

WHEREAS, given the fluid state of affairs at the time, the following techniques were utilized to allow time to implement budget reductions in a more orderly way: (1) For System and Buffalo cost centers, change the "salary savings credit" from -\$600,000 in the requested 2005 budget to -\$2,527,044; and (2) For Contracting Libraries, include a budget reduction target that reduced their total System allocation, allowing each contracting library board the time to identify the specific changes needed to meet the target, and

WHEREAS, that process resulted in the need to amend the 2005 System budget and the estimated 2005 budget levels for contracting libraries, and

WHEREAS, contracting libraries remain on an extended 2004 contract as the status of the Library's 2005 materials budget has yet to be finalized by Erie County, now therefore be it

RESOLVED that the Board of Trustees of the Buffalo and Erie County Public Library approves the following transfers in the System budget:

Library Operating Fund

FROM:

Salaries & Wages **(\$2,527,044)**

TO:

Reduction from Personal Services **\$2,527,044**, and be it further

RESOLVED that the Board of Trustees of the Buffalo and Erie County Public Library approves amending estimated contracting library 2005 revenues and expenditures as summarized in Attachment C, and be it further

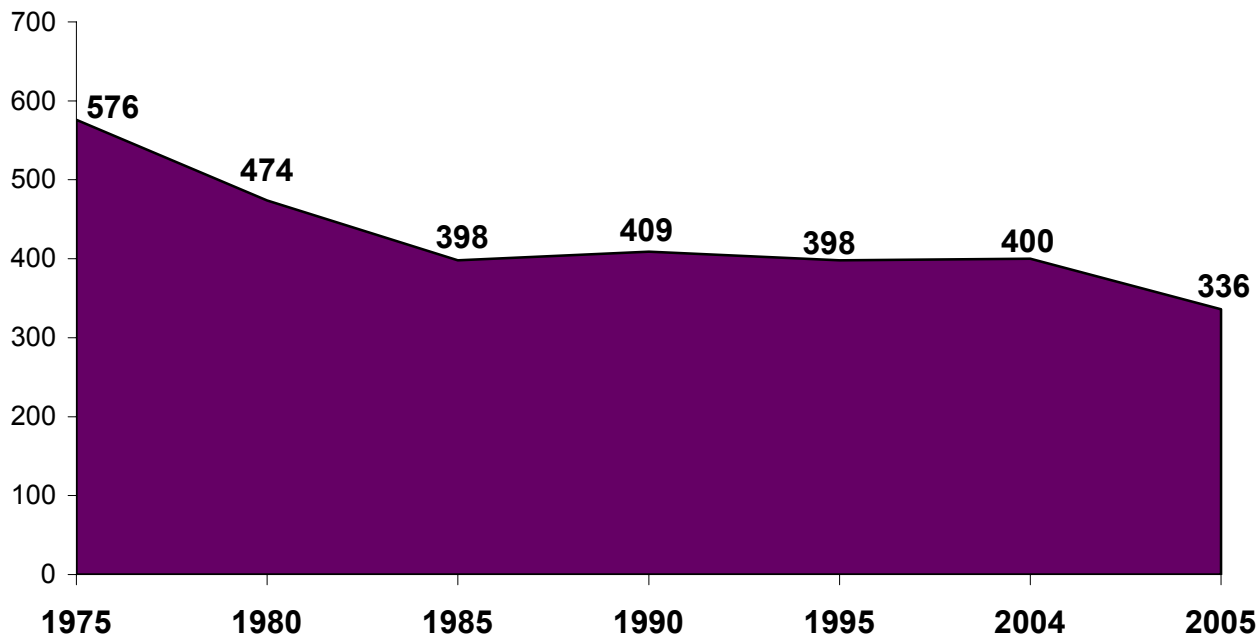
RESOLVED, that the 2004 contract extensions for contracting libraries will remain in place until such time as the funding status of Erie County's capital budget for library materials becomes known and any necessary adjustments to address the resulting level of funding can be identified.

Buffalo and Erie County Public Library

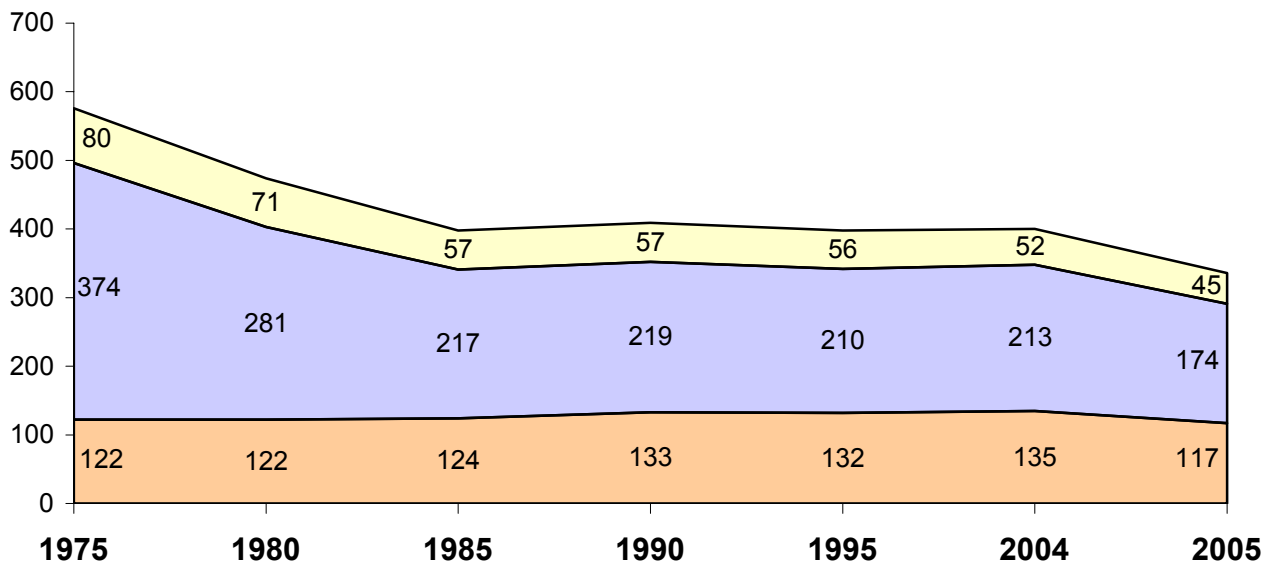
Resolution 2005-21
Budget Transfers Resulting From 2005 Budget Reductions
April 21, 2005

ATTACHMENT A POSITION SUMMARIES

**B&ECPL Full-Time Position History
Total Operating**



**B&ECPL Full-Time Position History
Breakout by Area**



Suburban Libraries
 System Services & Central Library
 Buffalo Branches

**Buffalo & Erie County Public Library
System Staffing,
2005 Adjusted Budget:
Change from 2004**

**COMBINED Admin,
System Services,
Central Library +
Extension Services**

**Contract Library
TOTALS**

SYSTEM TOTALS

Library General Operating Funds

FULL TIME

Professional (Librarians, Administrators,
Accountants, etc.)
Clerical (Clerk, Page, etc.)
Laborer (Guard, Maintenance, Caretaker,
Cleaner, etc.)
Subtotal Full time

(18) (9) (27)
(12) (7) (19)
(16) (2) (18)
(46) (18) (64)

PART TIME

(In Full-time Equivalent (FTE):1 FTE =
2,080 Hrs)

Professional (Librarians, Administrators,
Accountants, etc.)
Clerical (Clerk, Page, etc.)
Laborer (Guard, Maintenance, Caretaker,
Cleaner, etc.)
Subtotal Part Time (work-hours)
Subtotal Part Time
(in Full Time Equivalent - FTE)
TOTAL FULL & PART TIME (FTE)

6,552 (7,652) (1,100)
(9,959) (34,009) (43,968)
(863) (7,601) (8,464)
(4,270) (49,262) (53,532)
(2.05) (23.68) (25.74)
(48.05) (41.68) (89.74)

Grant Funded

Grant Full-Time
Grant PT Workhours
Grant PT FTE
GRANT FULL & PART TIME (FTE)

(1) 0 (1)
10,088 0 10,088
4.85 0.00 4.85
3.85 0.00 3.85

COMBINED FULL/PART TIME (FTE)

(44.20) (41.68) (85.89)

**Buffalo & Erie County Public Library
System Staffing -
2005 Adjusted Budget**

System Administration	Library System Services (Includes E-Branch)	Central Library Public Services	Extension Services Totals (Buffalo Branches, Institutions & Outreach)	Contract Suburban Library TOTALS	SYSTEM TOTALS
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**Library General Operating Funds
FULL TIME**

Professional (Librarians, Administrators, Accountants, etc.)	4	22	34	24	55	139
Clerical (Clerk, Page, etc.)	2	53	14	23	47	139
Laborer (Guard, Maintenance, Caretaker, Cleaner, etc.)	0	10	24	9	15	58
Subtotal Full time	6	85	72	56	117	336

PART TIME

(In Full-time Equivalent (FTE): 1 FTE = 2,080 Hrs)

Professional (Librarians, Administrators, Accountants, etc.)	0	2,032	5,866	3,033	24,457	35,388
Clerical (Clerk, Page, etc.)	1,300	57,296	61,343	34,029	139,369	293,337
Laborer (Guard, Maintenance, Caretaker, Cleaner, etc.)	0	3,848	20,790	21,997	13,791	60,426
Subtotal Part Time (work-hours)	1,300	63,176	87,999	59,059	177,617	389,151
Subtotal Part Time (in Full Time Equivalent - FTE)	0.63	30.37	42.31	28.39	85.39	187.09
TOTAL FULL & PART TIME (FTE)	6.63	115.37	114.31	84.39	202.39	523.09
Grant Funded						
Grant Full-Time	0	2	5	4	0	11
Grant PT Workhours	0	3,440	10,149	6,803	0	20,392
Grant PT FTE	0.00	1.65	4.88	3.27	0.00	9.80
GRANT FULL & PART TIME (FTE)	0.00	3.65	9.88	7.27	0.00	20.80
COMBINED FULL/PART TIME (FTE)	6.63	119.03	124.19	91.66	202.39	543.90
	1%	22%	23%	17%	37%	100%

Buffalo and Erie County Public Library

Resolution 2005-21
Budget Transfers Resulting From 2005 Budget Reductions
April 21, 2005

ATTACHMENT B OPEN HOUR REDUCTIONS

BUFFALO & ERIE COUNTY PUBLIC LIBRARY

IMPACT OF 2005 PROPOSED BUDGET REDUCTION IN HOURS OF SERVICE

SYSTEM SUMMARY

Library System	Number of Outlets	Cumulative Number of Open Hours		Change vs 2004		NYS Chartered Population	Ratio - 2005 Open Hours Per 1,000 Pop.
		Winter 2004	Winter 2005	Hours	Percent		
B&ECPL Central Library	1 - General Building	63.0	63.0	0.00	0%	950,265	0.07
B&ECPL Central Library	Childrens Room	63.0	54.0	(9.00)	-14%		
B&ECPL Central Library	Grosvenor Room	63.0	54.0	(9.00)	-14%		
B&ECPL Buffalo Branches	15	574.0	446.0	(128.00)	-22%	292,648	1.52
CONTRACTING LIBRARIES							
Ewell Free Library (Alden)	1	30.0	30.0	0.00	0%	10,470	2.87
Town of Amherst	4	214.0	168.0	(46.00)	-21%	116,510	1.44
Angola Public	1	35.0	30.0	(5.00)	-14%	2,266	13.24
Town of Aurora	2	57.0	51.0	(6.00)	-11%	13,996	3.64
Boston Free	1	35.0	35.0	0.00	0%	7,897	4.43
Town of Cheektowaga	4	178.0	125.0	(53.00)	-30%	94,019	1.33
Town of Clarence	1	55.0	55.0	0.00	0%	26,123	2.11
Town of Collins	1	35.0	35.0	0.00	0%	8,307	4.21
Town of Concord	1	35.0	35.0	0.00	0%	8,526	4.11
Town of Eden	1	35.0	35.0	0.00	0%	8,076	4.33
Town of Elma	1	47.0	43.0	(4.00)	-9%	11,304	3.80
Town of Grand Island	1	49.0	40.0	(9.00)	-18%	18,621	2.15
Town of Hamburg	3	132.0	99.0	(33.00)	-25%	56,259	1.76
City of Lackawanna	1	44.0	44.0	0.00	0%	19,064	2.31
Town of Lancaster	2	95.0	59.0	(36.00)	-38%	39,019	1.51
Marilla Free Library	1	35.0	35.0	0.00	0%	5,709	6.13
Town of Newstead	1	35.0	35.0	0.00	0%	8,404	4.16
Town of North Collins	1	30.0	25.0	(5.00)	-17%	3,376	7.41
Town of Orchard Park	1	56.0	56.0	0.00	0%	27,637	2.03
City of Tonawanda	1	46.5	40.0	(6.50)	-14%	16,136	2.48
Town of Tonawanda	5	212.0	150.0	(62.00)	-29%	78,155	1.92
Town of West Seneca	1	57.0	55.0	(2.00)	-4%	45,920	1.20

Notes: 1) The Central Library, Ewell Free Library (Alden), Boston Free Library, Clarence Library, Collins Library, Concord Library, Eden Library, Marilla Free Library, Newstead Library and the Orchard Park Library hour reductions were limited as further reductions would cause them to fail to meet New York State Minimum Standards for Required Open Hours. 2) The number and timing of open hours for contracting libraries is determined by each contracting library's board of trustees.

Buffalo and Erie County Public Library

Resolution 2005-21
Budget Transfers Resulting From 2005 Budget Reductions
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ATTACHMENT C CONTRACTING LIBRARY REVISED BUDGET SUMMARY

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2005 BUDGET REQUEST
Contracting Library Totals By Library and Account**

AC SAC DESCRIPTION	Grand Total 2005	Akron (Town of Newstead)	Alden (Ewell Free)	Amherst	Angola	Aurora Town	Boston Free	Cheektowaga	Clarence	Collins	Concord	Eden
800 PERSONAL SERVICES												
100 SALARIES & WAGES, FULL TIME	3,037,222		-	849,616	-		-	750,053	243,642		-	-
101 WAGES, REGULAR PART-TIME	238,002		49,488	18,193	28,531		32,136	-	-		41,951	28,153
103 WAGES, PART TIME	959,482		9,595	367,064	27,645		22,374	54,662	57,982		45,994	39,117
TOTAL SALARIES & WAGES	4,234,706		59,083	1,234,873	56,176		54,510	804,715	301,624		87,945	67,270
805 FRINGE BENEFITS												
100 EMPLOYER FICA	325,857		4,612	94,806	4,389		4,170	61,837	23,258		6,820	5,146
102 EMPLOYEE HEALTH INSURANCE	26,161		1,200	4,404	1,200		-	3,600	2,400		1,200	-
103 DENTAL PLAN	36,077		772	9,680	-		772	9,490	2,315		-	772
109 RETIREMENT	337,974		4,203	85,492	2,454		3,959	85,471	21,332		5,786	2,392
XXX DISABILITY	750		250	-	-		500	-	-		-	-
TOTAL FRINGE BENEFITS	726,819		11,037	194,382	8,043		9,401	160,398	49,305		13,806	8,310
PERSONAL & FRINGE REDUCTIONS	-		-	-	-		-	-	-		-	-
820 UTILITY CHARGES												
101 NATURAL GAS	-	-	-	-	-	-	-	-	-	-	-	-
102 ELECTRICITY	13,700	5,800	-	-	-	-	-	-	-	-	100	-
103 WATER	10,879	200	340	2,925	190	335	100	1,660	600	125	800	220
104 SEWER	1,681	-	-	-	-	400	370	-	396	-	-	-
105 TELEPHONE - REGULAR	-	-	-	-	-	-	-	-	-	-	-	-
- OTHER	5,191	-	-	475	-	-	-	2,535	-	-	-	-
106 TELEPHONE - LONG DISTANCE	-	-	-	-	-	-	-	-	-	-	-	-
TELEPHONE SUB-TOTAL	5,191	-	-	475	-	-	-	2,535	-	-	-	-
TOTAL UTILITY CHARGES	31,451	6,000	340	3,400	190	735	470	4,195	996	125	900	220
821 DUES & FEES												
100 MEMBERSHIP & DUES	1,460	20	-	20	-	20	-	125	-	95	-	20
112 AUDITING & ACCOUNTING FEES	9,049	420	427	2,340	350	-	425	1,400	700	-	-	-
TOTAL DUES & FEES	10,509	440	427	2,360	350	20	425	1,525	700	95	-	20
822 RENTAL CHARGES												
101 EQUIPMENT	4,420	-	-	-	1,100	-	-	-	-	-	-	-
102 OTHER	1,914	-	-	-	-	69	-	1,727	-	68	-	-
TOTAL RENTAL CHARGES	6,334	-	-	-	1,100	69	-	1,727	-	68	-	-
823 REPAIRS & MAINTENANCE CHARGES												
105 OTHER SUPPLIES & MATERIALS	38,365	260	-	4,500	350	1,800	650	1,800	3,700	-	1,500	1,350
- OTHER SUP & MTLs - CONTRACT	21,877	384	-	9,705	150	900	1,100	-	-	1,550	2,200	755
107 EQUIPMENT	13,816	160	-	4,100	-	500	80	250	350	-	500	400
- EQUIPMENT CONTRACTS	17,151	-	-	12,424	-	1,210	250	275	-	400	300	145
TOTAL REPAIRS & MAINTENANCE	91,209	804	-	30,729	500	4,410	2,080	2,325	4,050	1,950	4,500	2,650
XXX INSURANCE CHARGES												
100 FIRE (BUILDING ONLY)	6,825	-	2,725	-	-	-	2,000	-	-	-	-	-
101 FIDELITY (TREASURER'S BOND)	2,178	115	75	186	-	300	100	-	-	150	-	-
102 AUTO LIABILITY	910	-	850	60	-	-	-	-	-	-	-	-
TOTAL INSURANCE CHARGES	9,913	115	3,650	246	-	300	2,100	-	-	150	-	-

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2005 BUDGET REQUEST
Contracting Library Totals By Library and Account**

AC SAC DESCRIPTION	Grand Total 2005	Akron (Town of Newstead)	Alden (Ewell Free)	Amherst	Angola	Aurora Town	Boston Free	Cheektowaga	Clarence	Collins	Concord	Eden
824 TRAVEL & MILEAGE EXPENSES												
100 LOCAL	17,990	400	190	6,400	300	850	250	1,900	650	575	450	350
101 LONG DISTANCE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRAVEL & MILEAGE EXPENSES	17,990	400	190	6,400	300	850	250	1,900	650	575	450	350
826 OTHER EXPENSES & CHARGES												
100 POSTAGE	8,092	380	150	1,667	150	150	160	800	375	175	370	100
102 PRINTING, MICROFILMING, COPY	2,040	-	-	600	120	-	-	-	-	-	-	950
104 GRAPHIC, PHOTO & DISPLAY	380	-	-	-	-	-	-	-	-	-	100	-
105 TRAINING & SEMINARS, EXHIBITS	-	-	-	-	-	-	-	-	-	-	-	-
114 OTHER PURCHASED SVCS	-	-	-	-	-	-	-	-	-	-	-	-
- REFUSE PICKUP	2,586	136	165	-	-	320	470	-	-	-	250	-
- BANK SERVICES	2,135	30	10	360	-	100	25	-	125	70	-	250
117 JANITORIAL SERVICES	12,430	1,400	-	-	50	330	-	-	2,360	-	-	-
TOTAL OTHER EXPENSES & CHARGES	27,663	1,946	325	2,627	320	900	655	800	2,860	245	720	1,300
880 INTERFUND TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
293 CONTINGENCY												
000 MISCELLANEOUS	18,220	-	693	-	346	-	-	-	-	-	-	-
100 SALARIES & WAGES	54,566	-	136	14,023	103	-	102	10,308	3,963	-	1,005	111
101 EMPLOYER FICA	7,499	-	21	2,174	16	-	16	1,598	614	-	156	17
TOTAL CONTINGENCY	80,285	-	850	16,197	465	-	118	11,906	4,577	-	1,161	128
TOTAL OPERATING EXPENSES	5,236,879	9,705	75,902	1,491,214	67,444	7,284	70,009	989,491	364,762	3,208	109,482	80,248
REVENUE SOURCES												
COUNTY SHARE	4,258,189	0	53,596	1,190,106	52,690	0	59,806	841,345	286,389	0	90,029	65,619
STATE AID (Pass through System)	193,501	2,605	1,500	36,118	1,500	4,339	2,448	29,146	8,098	2,575	2,643	2,504
STATE AID (Member Aid)	78,775	10,000	0	20,000	0	0	0	0	10,000	0	0	0
STATE AID (CHR Libs Return to System)	(58,388)	(2,605)				(4,339)				(2,575)		
SUB-TOTAL: SYSTEM APPROPRIATION	4,472,077	10,000	55,096	1,246,224	54,190	-	62,254	870,491	304,487	-	92,672	68,123
DIRECT LOCAL INCOME:												
FINES, LOST BOOKS, ETC	939,997	10,500	8,500	237,000	9,700	47,000	7,500	105,000	50,000	7,400	15,800	11,600
COPY MACHINES	19,825	1,375	-	-	400	1,900	125	7,400	-	850	700	275
PRINT COST RECOVERY	29,680	750	240	5,850	275	1,100	100	5,300	1,100	375	310	250
INTEREST INCOME	6,560	10	-	2,100	-	-	30	1,300	175	-	-	-
USE OF FUND BALANCE	38,791	3,500	12,066	-	-	-	-	-	-	-	-	-
OTHER INCOME	29,497	-	-	40	2,879	10,578	-	-	9,000	-	-	-
TOTAL DIRECT INCOME	1,064,350	16,135	20,806	244,990	13,254	60,578	7,755	119,000	60,275	8,625	16,810	12,125
TOTAL REVENUE SOURCES	5,536,427	26,135	75,902	1,491,214	67,444	60,578	70,009	989,491	364,762	8,625	109,482	80,248
LOCAL REV RETURNED to SYSTEM by CHRs	(299,548)	(16,430)				(53,294)				(5,417)		
BALANCE OF REV NET OF CHR LIB RETURNS	5,236,879	9,705				7,284				3,208		

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2005 BUDGET REQUEST
Contracting Library Totals By Library and Account**

AC SAC DESCRIPTION	Elma Public	Grand Island Memorial	Hamburg	Lackawanna	Lancaster	Marilla Free	North Collins	Orchard Park	Tonawanda City	Tonawanda Town	West Seneca	Grand Total 2005
800 PERSONAL SERVICES												
100 SALARIES & WAGES, FULL TIME	160,643		406,013	167,484			-	243,955			215,816	3,037,222
101 WAGES, REGULAR PART-TIME	-		15,526	1,134			22,890	-			-	238,002
103 WAGES, PART TIME	37,010		79,907	23,776			20,876	89,426			84,054	959,482
TOTAL SALARIES & WAGES	197,653		501,446	192,394			43,766	333,381			299,870	4,234,706
805 FRINGE BENEFITS												
100 EMPLOYER FICA	15,304		38,637	14,810			3,440	25,688			22,940	325,857
102 EMPLOYEE HEALTH INSURANCE	2,400		4,957	1,200			1,200	2,400			-	26,161
103 DENTAL PLAN	1,017		7,191	772			-	1,017			2,279	36,077
109 RETIREMENT	14,150		39,700	15,675			2,327	35,584			19,449	337,974
XXX DISABILITY	-		-	-			-	-			-	750
TOTAL FRINGE BENEFITS	32,871		90,485	32,457			6,967	64,689			44,668	726,819
PERSONAL & FRINGE REDUCTIONS	-		-	-			-	-			-	-
820 UTILITY CHARGES												
101 NATURAL GAS	-	-	-	-	-	-	-	-	-	-	-	-
102 ELECTRICITY	-	-	-	-	-	-	-	-	-	-	7,800	13,700
103 WATER	115	130	689	225	650	350	200	325	-	700	-	10,879
104 SEWER	-	250	-	-	-	-	265	-	-	-	-	1,681
105 TELEPHONE - REGULAR	-	-	-	-	-	-	-	-	-	-	-	-
- OTHER	-	195	386	-	-	-	-	-	-	1,600	-	5,191
106 TELEPHONE - LONG DISTANCE	-	-	-	-	-	-	-	-	-	-	-	-
TELEPHONE SUB-TOTAL	-	195	386	-	-	-	-	-	-	1,600	-	5,191
TOTAL UTILITY CHARGES	115	575	1,075	225	650	350	465	325	-	2,300	7,800	31,451
821 DUES & FEES												
100 MEMBERSHIP & DUES	80	80	165	120	145	20	20	95	195	120	120	1,460
112 AUDITING & ACCOUNTING FEES	600	-	1,050	500	-	-	-	140	-	-	697	9,049
TOTAL DUES & FEES	680	80	1,215	620	145	20	20	235	195	120	817	10,509
822 RENTAL CHARGES												
101 EQUIPMENT	-	-	-	-	-	250	50	20	-	3,000	-	4,420
102 OTHER	-	-	-	-	-	50	-	-	-	-	-	1,914
TOTAL RENTAL CHARGES	-	-	-	-	-	300	50	20	-	3,000	-	6,334
823 REPAIRS & MAINTENANCE CHARGES												
105 OTHER SUPPLIES & MATERIALS	1,500	100	6,225	4,600	1,500	2,200	500	4,030	1,450	-	350	38,365
- OTHER SUP & MTLs - CONTRACT	410	440	533	-	1,100	-	-	1,400	550	-	700	21,877
107 EQUIPMENT	200	100	3,346	300	120	310	650	1,400	650	-	400	13,816
- EQUIPMENT CONTRACTS	12	550	400	200	-	255	-	720	10	-	-	17,151
TOTAL REPAIRS & MAINTENANCE	2,122	1,190	10,504	5,100	2,720	2,765	1,150	7,550	2,660	-	1,450	91,209
XXX INSURANCE CHARGES												
100 FIRE (BUILDING ONLY)	-	-	-	-	-	2,100	-	-	-	-	-	6,825
101 FIDELITY (TREASURER'S BOND)	195	100	242	-	-	100	100	250	-	150	115	2,178
102 AUTO LIABILITY	-	-	-	-	-	-	-	-	-	-	-	910
TOTAL INSURANCE CHARGES	195	100	242	-	-	2,200	100	250	-	150	115	9,913

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2005 BUDGET REQUEST
Contracting Library Totals By Library and Account**

AC	SAC	DESCRIPTION	Elma Public	Grand Island Memorial	Hamburg	Lackawanna	Lancaster	Marilla Free	North Collins	Orchard Park	Tonawanda City	Tonawanda Town	West Seneca	Grand Total 2005
824		TRAVEL & MILEAGE EXPENSES												
		100 LOCAL	300	450	1,150	200	1,000	175	700	750	400	-	550	17,990
		101 LONG DISTANCE	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL TRAVEL & MILEAGE EXPENSES	300	450	1,150	200	1,000	175	700	750	400	-	550	17,990
826		OTHER EXPENSES & CHARGES												
		100 POSTAGE	330	240	785	270	390	150	175	500	200	325	250	8,092
		102 PRINTING, MICROFILMING, COPY	30	-	140	-	-	-	-	200	-	-	-	2,040
		104 GRAPHIC, PHOTO & DISPLAY	-	-	180	-	-	-	100	-	-	-	-	380
		105 TRAINING & SEMINARS, EXHIBITS	-	-	-	-	-	-	-	-	-	-	-	-
		114 OTHER PURCHASED SVCS	-	-	-	-	-	-	-	-	-	-	-	-
		- REFUSE PICKUP	280	-	290	-	-	-	-	675	-	-	-	2,586
		- BANK SERVICES	-	40	500	50	265	50	20	20	20	100	100	2,135
		117 JANITORIAL SERVICES	10	-	700	-	4,400	900	580	-	-	1,700	-	12,430
		TOTAL OTHER EXPENSES & CHARGES	650	280	2,595	320	5,055	1,100	875	1,395	220	2,125	350	27,663
880		INTERFUND TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
293		CONTINGENCY												
		000 MISCELLANEOUS	752	-	6,634	730	1,750	3,500	-	-	3,815	-	-	18,220
		100 SALARIES & WAGES	2,525	-	5,362	2,801	-	-	-	4,117	6,185	-	3,825	54,566
		101 EMPLOYER FICA	391	-	831	434	-	-	-	638	-	-	593	7,499
		TOTAL CONTINGENCY	3,668	-	12,827	3,965	1,750	3,500	-	4,755	10,000	-	4,418	80,285
		TOTAL OPERATING EXPENSES	238,254	2,675	621,539	235,281	11,320	10,410	54,093	413,350	13,475	7,695	360,038	5,236,879
		REVENUE SOURCES												
		COUNTY SHARE	209,855	0	521,609	210,471	0	0	46,558	334,238	0	0	295,878	4,258,189
		STATE AID (Pass through System)	3,504	5,773	17,440	5,910	12,096	1,770	1,500	8,567	5,002	24,228	14,235	193,501
		STATE AID (Member Aid)	0	0	5,850	2,925	0	0	0	0	10,000	20,000	0	78,775
		STATE AID (CHR Libs Return to System)		(5,773)			(12,096)	(1,770)			(5,002)	(24,228)		(58,388)
		SUB-TOTAL: SYSTEM APPROPRIATION	213,359	-	544,899	219,306	-	-	48,058	342,805	10,000	20,000	310,113	4,472,077
		DIRECT LOCAL INCOME:												
		FINES, LOST BOOKS, ETC	20,500	29,100	73,000	13,500	43,100	5,000	5,400	58,000	19,197	115,000	48,200	939,997
		COPY MACHINES	-	-	-	-	-	500	400	-	-	5,900	-	19,825
		PRINT COST RECOVERY	345	1,000	2,900	825	1,600	135	210	2,065	900	2,400	1,650	29,680
		INTEREST INCOME	550	100	740	175	110	50	25	480	40	600	75	6,560
		USE OF FUND BALANCE	-	-	-	1,475	1,750	10,000	-	10,000	-	-	-	38,791
		OTHER INCOME	3,500	-	-	-	-	3,500	-	-	-	-	-	29,497
		TOTAL DIRECT INCOME	24,895	30,200	76,640	15,975	46,560	19,185	6,035	70,545	20,137	123,900	49,925	1,064,350
		TOTAL REVENUE SOURCES	238,254	30,200	621,539	235,281	46,560	19,185	54,093	413,350	30,137	143,900	360,038	5,536,427
		LOCAL REV RETURNED to SYSTEM by CHRs		(27,525)			(35,240)	(8,775)			(16,662)	(136,205)		(\$299,548)
		BALANCE OF REV NET OF CHR LIB RETURNS		2,675			11,320	10,410			13,475	7,695		5,236,879

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

BUDGET: TOTALS FOR CENTRALIZED HUMAN RESOURCES CONTRACTING LIBRARIES PERSONNEL COSTS BY ACCOUNT

ACC SAC DESCRIPTION	Grand Total 2005	Akron	Aurora Town	Collins	Grand Island	Lancaster	Marilla	Tonawanda City	Town of Tonawanda	Cross Check Total
800 PERSONAL SERVICES										
100 SALARIES & WAGES, FULL TIME	1,696,652	-	149,335	-	185,938	295,099	-	191,223	875,057	1,696,652
101 WAGES, REGULAR PART-TIME	82,533	23,657	-	37,794	-	-	21,082	-	-	82,533
103 WAGES, PART TIME	425,946	48,363	148,573	37,355	42,522	39,480	31,853	38,172	39,628	425,946
TOTAL SALARIES & WAGES	2,205,131	72,020	297,908	75,149	228,460	334,579	52,935	229,395	914,685	2,205,131
805 FRINGE BENEFITS										
100 EMPLOYER FICA	169,337	5,510	22,882	5,749	17,569	25,595	4,050	17,549	70,433	169,337
102 EMPLOYEE HEALTH INSURANCE	8,400	-	1,200	-	1,200	-	-	-	6,000	8,400
103 DENTAL PLAN	23,291	772	1,789	-	3,087	2,770	772	2,806	11,295	23,291
109 RETIREMENT	216,218	4,075	20,862	4,413	19,424	31,089	4,394	20,243	111,718	216,218
XXX RETIREE HEALTH	42,558	1,390	5,750	1,450	4,409	6,457	1,022	4,427	17,653	42,558
TOTAL FRINGE BENEFITS	459,804	11,747	52,483	11,612	45,689	65,911	10,238	45,025	217,099	459,804
TOTAL PERSONAL SERVICES PAID DIRECTLY BY SYSTEM	2,664,935	83,767	350,391	86,761	274,149	400,490	63,173	274,420	1,131,784	2,664,935