



BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

Corrections to County Adopted 2005 GREEN Level Budget

Impact of County GREEN BUDGET Cuts

BETTER THAN SEEING RED, \$3.1 MILLION (11%) CUT STILL REDUCES LIBRARY SERVICES COUNTY-WIDE

- ↓ **Reduces up to 120 open hours** from combined **Buffalo branch** library weekly schedules (equal to 3 branches), 17 FTE jobs not funded
- ↓ **Reduces open hours** for branches of the **Amherst, Cheektowaga, Hamburg, Lancaster and Town of Tonawanda Libraries**, up to 31.3 FTE jobs not funded
- ↓ **Reduced Central Library, Mobile Library, and system support** services, 34 FTE jobs not funded
- ↓ **No Sunday service** at the **Dudley, Crane, Hamburg, Julia B. Reinstein and Kenmore Libraries**
- ↓ **Reduce open hours** to state minimum standard at the **Alden, Angola, Aurora/West Falls, Elma, Grand Island, Lackawanna, North Collins, City of Tonawanda and West Seneca Libraries**, up to 3.4 FTE jobs not funded
- ↓ **Reduced support** and other operating budgets at the **Boston, Clarence, Collins, Concord, Eden, Lackawanna, North Collins, City of Tonawanda and West Seneca Libraries**, up to 4.5 FTE jobs not funded
- ↓ **Economic development efforts hindered**: both job seekers and efforts to attract new employers
- ↓ **An estimated total loss of 83.9 FTE** (68 full-time and 15.9 Full-time equivalent in part time work hours)
- ↓ **Above cuts include \$500,000** in additional reductions to offset additional employee and retiree medical insurance costs based upon higher revised estimates provided by the Erie County personnel department in November 2004.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

Estimated Available Budget After County GREEN BUDGET Reductions

	LIBRARY REQUESTED BUDGET	ERIE COUNTY GREEN LEVEL		Impact of Proposed GASB Rule	REVISED BUDGET FOR LIBRARY OPERATIONS
		Increase (Reduction)	2005 County Adopted Budget		
LIBRARY REAL PROPERTY TAX	\$24,197,118	(\$2,525,285)	\$21,671,833	\$0	\$21,671,833
INTERFUND- REV SUBSIDY (County Aid)	\$974,715	(\$974,715)	\$0	\$0	\$0
TOTAL COUNTY SHARE:	\$25,171,833	(\$3,500,000)	\$21,671,833	\$0	\$21,671,833
STATE AID - OPERATING BUDGET	\$2,099,228	\$0	\$2,099,228	\$0	\$2,099,228
2004 RETIREMENT ONE TIME SAVINGS	\$0	\$1,690,858	\$1,690,858	(\$1,310,477)	\$380,381
REVENUES FROM LIBRARY OPERATIONS AND UNDESIGNATED FUND BALANCE	\$1,883,062	\$16,831	\$1,899,893	\$19,808	\$1,919,701
TOTAL OPERATING REVENUE:	\$29,154,123	(\$1,792,311)	\$27,361,812	(\$1,290,669)	\$26,071,143
		-6%			
TOTAL REDUCTIONS INCLUDING GASB* IMPACT			(\$3,082,980)	-11%	

Notes:

The "GREEN BUDGET'S" proposed county share reduction will result in service reductions throughout the library system, particularly reduced operating hours at many libraries. Unlike the devastating "RED BUDGET", the "GREEN BUDGET" will NOT eliminate most library generated revenue, such as fines, fees and rentals, and all libraries should still qualify for most state library aid (maintenance of effort waivers would need to be filed and approved by New York State to prevent reductions in 2006).

The County GREEN BUDGET reduction is from the library's budget request. The Library's request included a 4.0% increase to address contractually obligated wage and benefit costs increases for existing personnel. **HOWEVER, since the Library's request was submitted estimates for health insurance costs have increased by approximately \$500,000, REQUIRING ADDITIONAL CUTS IN THIS REVISED BUDGET TO OFFSET THE ADDED HEALTH COSTS.**

State Law Governing Employer Payments to the State Retirement System was changed in 2004. The payment that was due on December 15th was shifted to a February, 2005 due date for this and future year payments. The payment itself is to cover estimated obligations for the period April 1, 2004 - March 31, 2005. The County's "GREEN BUDGET" assumes \$1.7 million would be available for use in 2005.

However, the Governmental Accounting Standards Board (GASB)* has issued a proposed "Technical Bulletin" (No. 2004-a) which states a preference to charge the portion representing April 1, 2004 through December 31, 2004 back to the 2004 budget. This would represent approximately 3/4ths of the 2004 budget for regular retirement charges, leaving a balance of approximately \$380,381 available for use in 2005. The Library's GREEN BUDGET analysis assumes this 3/4ths payment WILL be charged to 2004 and not available to help in 2005. The \$1.3 million additional shortfall has been offset by additional cuts in the Library's analysis.

Buffalo and Erie County Public Library

Addressing County 2005 Estimated Budget Reductions

GUIDING PRINCIPLES FOR DETERMINING REDUCTIONS

PRESERVE ALL 23 LIBRARIES' CHARTERS

CONTINUE TO MEET STATE STANDARDS

AVOID CLOSING LIBRARIES

INDICATIONS FOR 2005 and 2006

State facing minimum \$5 billion 2005 general budget shortfall

Sound basic education lawsuit decision requires phase-in of \$5.6 Billion annual increase for NYC schools & \$9.2 Billion for construction

Questionable Erie County 2005 budget assumptions (revenue and expense) - potentially multiple tens of millions

IMPLICATIONS FOR 2006

Another ugly budget. Further County budget cuts would force multiple library closings. Constant monitoring and continued advocacy at the county and state levels needed!

Buffalo & Erie County Public Library

2005 Budget Impact - Green with Reduced Retirement Savings & Increased Health Ins. Cost 2005 Annualized Dollars

DESCRIPTION	Per Item	Cumulative	
Provide Sunday Service only at Central Library (City of Buffalo), Audubon Library (North) and Orchard Park Library (South) [Service at the Dudley, Crane, Hamburg, Julia B. Reinstein and Kenmore Libraries would be discontinued].	\$73,738	\$73,738	Reduction calculations result from eliminating Sunday service at the Dudley, Crane, Hamburg and Kenmore Libraries. Eliminates approx. 1.7 FTE in part-time and Overtime hours. Final allocation of reductions to be determined by the individual contracting library's board of trustees and the B&ECPL Board of Trustees
Work hour and/or other operating expense reductions: Boston, Clarence, Collins, Concord, Eden, Lackawanna, Marilla, Newstead, Orchard Park, and West Seneca libraries.	\$186,748	\$260,486	Reduction calculations detailed on attached spreadsheet. Eliminates approx. 4.5 FTE (3 full-time and 1.5 FTE in part-time jobs). Final allocation of reductions to be determined by the individual contracting library's board of trustees.
Reduce hours of service for libraries with fewer than two full-time outlets to the New York State minimum standard. IMPACTS the Alden, Angola, Aurora, Elma, Grand Island, Lackawanna, North Collins, City of Tonawanda and West Seneca libraries. Open hours of service per week reduced by up to:	\$121,558	\$382,044	Reduction calculations result from part-time and regular part-time work hour reductions (impacting contract library allocations) and reduced utility usage (impacting the systems utility accounts). Eliminates approx. 3.4 FTE in part-time jobs. Final allocation of reductions to be determined by the individual contracting library's board of trustees
10 hours per week.			
Reduce branch operations for libraries with multiple branches OR equivalent. Applicable only to multi-branch libraries with two or more full-time outlets. Amherst, Cheektowaga, Hamburg Lancaster and Town of Tonawanda:	\$1,262,153	\$1,644,197	Reduction calculations result from eliminating full and part-time staffing positions and lowered utility expense. Salary/wage/and non-medical benefit savings impact contract library allocations while reduced medical benefits and utility usage impacts the system fringe and utility accounts. Eliminates up 31.3 FTE (22 full-time and 9.3 FTE in part-time jobs). Final allocation of reductions to be determined by the individual contracting library's board of trustees.
Reduce 15 Buffalo Branches Combined Regular Open Hours Per Week From 566 hours to 446 hours (120 hour reduction).	\$751,434	\$2,395,631	Reduction calculations result from eliminating full and part-time positions and lowered utility expense. A total of 17 positions will not be funded: 11 full-time positions eliminated and an average of 6 full-time positions held vacant throughout the year. Further reallocation of open hours will be necessary to shift sufficient staff to operate the new Frank E. Merriweather Library scheduled to open in Fall 2005.
Eliminate Mobile Library Services; Reconfigure/Reduce Central Library Administration, Public Services, Outreach Vehicle and System Support Services.	\$1,823,988	\$4,219,619	Eliminate mobile library operations; Reduce outreach vehicle operations; Reduce Central Library's Grosvenor and Children's Room hours to 10am-6pm (12N-8pm on Thursday); Eliminate Saturday E-Branch service; Eliminate Central Library Public Computer Training; Reconfigure and reduce System support services and Administration (includes eliminating 2 senior administration positions). A total of approximately 26 positions will not be funded: 14 full-time positions eliminated and an average of 12 full-time positions held vacant throughout the year.
Total Reductions	\$4,219,619		
Total NEW Reductions	\$3,619,619		
Continuing Reduction (Reductions From Personal Svs. Account)	\$600,000		
			A total of 83.9 FTE positions will not be funded: 50 full-time positions eliminated; 15.9 FTE in part-time positions eliminated and an average of 18 full-time positions held vacant throughout the year.

SUMMARY OF SUNDAY HOUR COSTS

2005 Estimated Costs by Library

Library	Salaries & Wages	Fringes	Total Labor	Electric	Ngas	Total Utilities	Grand Total	Comments
Crane	\$12,190	\$2,261	\$14,451	\$779	\$431	\$1,210	\$15,661	
Dudley	\$12,190	\$2,261	\$14,451	\$571	\$290	\$861	\$15,312	
Hamburg	11,007	1,249	\$12,256	\$926	\$480	\$1,406	\$13,662	Would need to coordinate non-overlapping hours with BLA & LSH to Maintain State Standard Minimum 55 hours (without Sunday HAM falls to 49 hrs.)
Julia B. Reinstein	\$11,129	\$1,817	\$12,946	\$1,483	\$655	\$2,138	\$15,084	Would need to coordinate non-overlapping hours with three other branches to Maintain State Standard Minimum 55 hours (without Sunday JBR falls to 52 hrs.)
Kenmore	10,182	1,424	\$11,606	\$2,107	\$306	\$2,413	\$14,019	
Total Reductions	\$56,698	\$9,012	\$65,710	\$5,866	\$2,162	\$8,028	\$73,738	

SUMMARY OF OTHER REDUCTIONS

2005 Estimated Costs by Library

Library	Salaries & Wages	Fringes (% Based)	Health Ins (System Bgt)	Total Labor	Electric	Water	Supplies & Materials	Equipment Contracts	Other Expense	Total Other Op Accts	Contract Lib Fund Bal/Prior State Aid	Grand Total	Comments
Boston				-			\$400			\$400		\$400	Reduce Repair & Maintenance
Clarence	\$26,044	4,255		30,299		\$300			\$4,000	\$4,300	\$10,000	\$44,599	Eliminate 1 Full-time position and PT Clerk work hours; water \$300; and Other expense - Janitorial Svcs \$4,000 (partially offset by State Member Aid)
Collins	\$2,144	164		2,308					\$450	\$450		\$2,758	Reduce Part-time hours; Other Exp \$250; mileage reimb by \$200
Concord	\$5,320	407		5,727	\$100	\$300	\$500	\$100		\$1,000		\$6,727	Reduce Part-time hours; Electric, Water, Supplies, Equipment and Other Exp by amounts listed
Eden	\$3,217	246		3,463			\$300	\$200		\$500		\$3,963	Reduce Part-time hours; Supplies and Equipment by amounts listed
Lackawanna	13,815	2,141	7,595	23,551						\$0		\$23,551	Eliminate RPT Cleaner workhours, reassign duties to FT Caretaker position
Marilla				-					\$2,000	\$2,000	\$10,000	\$12,000	Use of fund balance (State Member Aid previously received)
Newstead		-		-					\$13,500	\$13,500		\$13,500	Use of fund balance (State Member Aid) to offset expense
Orchard Park	35,600	5,518		41,118						\$0	\$0	\$41,118	Eliminate 1 Full-time position and reduce PT hours
West Seneca	33,015	5,117		38,132						\$0		\$38,132	Eliminate 1 Full-time position and reduce PT hours
Total Reductions	\$119,155	\$17,848	\$7,595	\$144,598	\$100	\$600	\$1,200	\$300	\$19,950	\$22,150	\$20,000	\$186,748	

SUMMARY OF SAVINGS FROM REDUCING HOURS ABOVE STATE MINIMUM STANDARDS

Applicable to City/Town/Free Assn Libraries with Fewer Than Two Full-time Outlets and Open Hours Above State Minimum Standards

2005 Estimated Savings, Principally in Part-time and RPT Workhours, if Open Hours are Reduced to the State Minimum, or up to **10** Hours per Week

Single Branch Libraries	Current Max Winter Hrs/Week (excl Sun)	State Minimum Standard	Amount Above Standard	Amount of Reduction	Revised Winter Hrs/Wk	Reduction as a % of Current Max	Eligible Part-time Wage Base	Total Electric Utility	Total NGas Utility	Reduction % x Wages	Fringes Impact	Total Labor	Electric	Natural Gas	Total Utilities	Grand Total
Alden	30	25	5	5	25	16.7%	\$59,083	\$4,467	4,646	\$9,847	\$1,526	\$11,373	\$499	\$194	\$693	\$12,066
Angola <i>Reduction limited to 5 hours to offset geographic isolation and complete loss of mobile library service.</i>	35	25	10	5	30	14.3%	\$63,333	\$3,498	1,678	\$9,048	\$1,402	\$10,450	\$345	\$65	\$410	\$10,860
Aurora/W. Falls <i>Excludes West Falls Labor/utilities from base as it is already only open 10-12 hours.</i>	45	35	10	10	35	22.2%	\$118,296	\$12,294	5,232	\$26,288	\$5,195	\$31,483	\$1,930	\$301	\$2,231	\$33,714
Elma	47	35	12	10	37	21.3%	\$44,276	\$6,628	3,898	\$9,420	\$1,460	\$10,880	\$995	\$232	\$1,227	\$12,107
Grand Island	49	40	9	9	40	18.4%	\$51,788	\$21,988	6,628	\$9,512	\$1,474	\$10,986	\$2,806	\$354	\$3,160	\$14,146
Lackawanna	44	40	4	4	40	9.1%	\$37,591	\$8,208	8,567	\$3,417	\$530	\$3,947	\$525	\$205	\$730	\$4,677
North Collins	30	25	5	5	25	16.7%	\$51,602	\$7,541	2,596	\$8,600	\$1,333	\$9,933	\$877	\$123	\$1,000	\$10,933
City of Tonawanda	46.5	40	6.5	6.5	40	14.0%	\$38,307	\$12,591	7,762	\$5,355	\$830	\$6,185	\$1,254	\$291	\$1,545	\$7,730
West Seneca	57	55	2	2	55	3.5%	\$122,611	\$0	4,684	\$4,302	\$667	\$4,969	\$0	\$44	\$44	\$5,013
Misc. Utility Savings													\$8,600	\$1,712	\$10,312	\$10,312
Savings If All Reductions Implemented										\$85,789	\$14,417	\$100,206	\$17,831	\$3,521	\$21,352	\$121,558

Important Notes

Additional telephone, water and sewer charges will be saved, but the amount would be relatively minor and problematic to estimate. Percentage reductions would be applicable to part-time hours/fringes and utilities only.

SUMMARY OF REDUCING BRANCH OPERATIONS COST SAVINGS

Applicable Only to Multi-Branch Library Systems With Two or More Full-time Outlets
2005 Estimated Savings for Staff Reductions as Listed Below OR Equivalent

Library	Salaries & Wages	Fringes	Health Ins. (System Budget)	Total Labor	Electric	Ngas	Total Utilities	Grand Total	Comments	Eliminate	Vacant	Total FTE	
										Full Time	FTE/P T		Full Time
Amherst	\$241,803	44,338	\$21,422	\$307,563	\$6,446	\$2,924	\$9,370	\$316,933	Calculations based upon reducing the combined costs of operating the Williamsville & Eggertsville Branches by the approximate FTE indicated to the right. Actual reductions, including open hours cuts, to be determined by Amherst Library Board	6	3.0	-	9.0
Cheektowaga	\$190,997	46,431	\$29,509	\$266,937	\$7,090	\$3,801	\$10,891	\$277,828	Calculations based upon reducing the combined costs of operating the North and South Cheektowaga Branches by the approximate FTE indicated to the right. Actual reductions, including open hours cuts, to be determined by Cheektowaga Library Board	5	1.4	-	6.4
Hamburg	\$137,471	\$23,921	\$16,537	\$177,929	\$3,716	\$3,060	\$6,776	\$184,705	Calculations based upon reducing the combined costs of operating the Blasdell and Lake Shore Branches by the approximate FTE indicated to the right. Actual reductions, including open hours cuts, to be determined by Hamburg Library Board	3	1.4	-	4.4
Lancaster	\$104,656	\$22,065	\$9,737	\$136,458	\$4,056	\$3,058	\$7,114	\$143,572	Calculations based upon reducing expenses equal to 3/4s of Depew Branch costs spread between the Depew and Lancaster Libraries. Hours would need to be overlapping to ensure Lancaster libraries combined meet the 55 hour per week state minimum standard. Actual reductions, including open hours cuts, to be determined by Lancaster Library Board	2	1.3	-	3.3
Town of Tonawanda	\$242,256	\$63,312	\$25,332	\$330,900	\$5,808	\$2,407	\$8,215	\$339,115	Calculations based upon reducing the combined costs of operating Greenhaven and Kenilworth Branches by the approximate FTE indicated to the right. Actual reductions, including open hours cuts, to be determined by Tonawanda Library Board	6	2.2	-	8.2
Subtotal Contract Libraries	\$917,183	\$200,067	\$102,537	\$1,219,787	\$27,116	\$15,250	\$42,366	\$1,262,153	Combined for the Contracting Libraries	22	9.3	-	31.3
Buffalo Branches (Reduce from a combined 566 hours to 446 hours per week, a 120 hour per week reduction)	\$543,345	\$103,416	\$62,934	\$709,695	\$25,038	\$16,701	\$41,739	\$751,434	Calculations based upon average of branches, actual open hour reductions will be spread amongst outlets to reduce impact on any individual branch. The approximate number of positions indicated is shown at the right. Specific hours to be determined by B&ECPL Board	11	-	6	17.0
Total Reductions	\$1,460,528	\$303,483	\$165,471	\$1,929,482	\$52,154	\$31,951	\$84,105	\$2,013,587	GRAND TOTALS	33	9.3	6.0	48.3

New York State Minimum Open Hours Standard

(7) is open the following scheduled hours:

Population	Minimum Weekly Hours Open
Up to 500	12
500-2,499	20
2,500-4,999	25
5,000-14,999	35
15,000-24,999	40
25,000-99,999	55
100,000 and above	60

Table 1: Total Population Change for New York Local Government Areas, 1990 to 2000

Census 2000: Public Law 94-171 Data



Geographic Area	Total Population		Population Change	
	April 1, 1990r	April 1, 2,000	Number	Percent
New York State	17,990,778	18,976,457	985,679	5.5
New York City	7,322,564	8,008,278	685,714	9.4
Erie County	968,584	950,265	-18,319	-1.9
Depew village	17,673	16,629	-1,044	-5.9
Williamsville village	5,583	5,573	-10	-0.2
Alden town	10,372	10,470	98	0.9
Alden village	2,457	2,666	209	8.5
Amherst town	111,711	116,510	4,799	4.3
Aurora town	13,433	13,996	563	4.2
East Aurora village	6,647	6,673	26	0.4
Boston town	7,445	7,897	452	6.1
Brant town	2,119	1,906	-213	-10.1
Farnham village	427	322	-105	-24.6
Buffalo city	328,175	292,648	-35,527	-10.8
Cattaraugus Reserv	1,789	2,001	212	11.9
Cheektowaga town	99,314	94,019	-5,295	-5.3
Sloan village	3,830	3,775	-55	-1.4
Clarence town	20,041	26,123	6,082	30.3
Colden town	2,899	3,323	424	14.6
Collins town	6,020	8,307	2,287	38.0
Gowanda village (t	885	856	-29	-3.3
Concord town	8,387	8,526	139	1.7
Springville village	4,310	4,252	-58	-1.3
Eden town	7,416	8,076	660	8.9
Elma town	10,355	11,304	949	9.2
Evans town	17,478	17,594	116	0.7
Angola village	2,231	2,266	35	1.6
Grand Island town	17,561	18,621	1,060	6.0
Hamburg town	53,735	56,259	2,524	4.7
Blasdell village	2,900	2,718	-182	-6.3
Hamburg village	10,442	10,116	-326	-3.1

New York State Minimum Open Hours Standard

(7) is open the following scheduled hours:

Population	Minimum Weekly Hours Open
Up to 500	12
500-2,499	20
2,500-4,999	25
5,000-14,999	35
15,000-24,999	40
25,000-99,999	55
100,000 and above	60

Table 1: Total Population Change for New York Local Government Areas, 1990 to 2000

Census 2000: Public Law 94-171 Data



Geographic Area	Total Population		Population Change	
	April 1, 1990r	April 1, 2,000	Number	Percent
Holland town	3,572	3,603	31	0.9
Lackawanna city	20,585	19,064	-1,521	-7.4
Lancaster town	32,181	39,019	6,838	21.2
Lancaster village	11,940	11,188	-752	-6.3
Marilla town	5,250	5,709	459	8.7
Newstead town	7,440	8,404	964	13.0
Akron village	2,998	3,085	87	2.9
North Collins town	3,502	3,376	-126	-3.6
North Collins villag	1,335	1,079	-256	-19.2
Orchard Park town	24,632	27,637	3,005	12.2
Orchard Park villaç	3,280	3,294	14	0.4
Sardinia town	2,667	2,692	25	0.9
Tonawanda city	17,284	16,136	-1,148	-6.6
Tonawanda Reserv.	10	10	0	0.0
Tonawanda town	82,464	78,155	-4,309	-5.2
Kenmore village	17,180	16,426	-754	-4.4
Wales town	2,917	2,960	43	1.5
West Seneca town	47,830	45,920	-1,910	-4.0

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

APPROPRIATION DETAIL

Account Name	S F G Accounts				SAP Accounts			2005	2005 Executive	Adjustments To	2005
	History		FY 2004	FY 2004	SAP	Fund	SAP	Department	RED	Green Plus Added	RESTORED
	FY 2002	FY 2003	County	Library Brd 12/18/2003				Request	BUDGET	Health Exp. & Less Retirement Savings (GASB)	BUDGET
	Actual	Actual	Adop Bdg	Adop Budget							
Revenue											
LIBRARY REAL PROPERTY TAX	22,969,980	23,067,481	24,197,118	24,197,118	820	420	400020	24,197,118	4,946,949	16,724,884	21,671,833
FUND BALANCE			550,000	550,000	820	420	402190	550,000	550,000	380,381	930,381
STATE AID-FR LIB INCL INCENT AID	1,848,499	1,848,499	1,814,995	1,814,995	820	420	408140	1,815,006		1,815,006	1,815,006
STATE AID-TO MEMBER LIBRARIES	290,073	290,073	284,206	284,206	820	420	408150	284,222		284,222	284,222
STATE AID-SPECIAL MEMBER ITEMS	65,518	39,000	0	0						0	0
FEDERAL AID OTHER	22,059	0	0	0						0	0
LIBRARY CHARGES-FINES	280,171	378,927	400,000	400,000	820	420	419000	420,000	420,000	0	420,000
REFUNDS FROM CONTRACT LIBRARIES	276,704	350,206	290,280	308,552	820	420	419010	385,795		422,434	422,434
ILL SHIPPING REIMB - WNYLRC	3,254	4,731	2,100	2,100	820	420	419020	2,100	2,100	0	2,100
RENT RL PROP-AUDITORIUM	4,745	4,970	5,000	5,000	820	420	420510	5,000	5,000	0	5,000
COMMISSIONS-TEL BOOTH / VEND	4,784	4,035	4,000	4,000	820	420	420530	12,500	6,250	6,250	12,500
OTHER DEPT INCOME-COPIES	49,427	52,957	54,650	54,650	820	420	422000	50,000	50,000	0	50,000
REFUND OF PRIOR YEAR EXPENSES	103,029	174,179	10,000	10,000	820	420	423000	10,000	10,000	0	10,000
INTEREST & EARNINGS REGULAR	23,273	16,913	25,000	25,000	820	420	445030	25,000	12,500	12,500	25,000
PREMIUM ON OBLIGATIONS		7,048	0	0	820	420	445070	0	0	0	0
MISCELLANEOUS RECEIPTS	40,192	265	0	0	820	420	466000	0	0	0	0
NSF CHECK FEES	0	40	15	15	820	420	466010	15	15	0	15
MINOR SALE OTHER	19,162	20,096	23,000	23,000	820	420	466020	23,000	23,000	0	23,000
MINOR SALE BOOK BAGS	1,174	1,084	750	750	820	420	466030	1,000	1,000	0	1,000
MINOR SALE PRINTING	14,955	16,399	16,900	16,900	820	420	466040	18,000	18,000	0	18,000
REFUND CONTRACT LIB. RETIREMENT	100,312	298,925	521,069	502,797	820	420	466170	380,652	38,065	342,587	380,652
GEN OBLIGATION BOND PROCEEDS		829,926	0	0	820	420	475000	0	0	0	0
INTERFUND- REV SUBSIDY (County Aid)	39,700	223,821	0	0	820	420	486000	974,715	0	0	0
INTERFUND-HOLDING CENTER	126,914	136,091	131,666	131,666	These three accounts are now budgeted as credits in expense					0	0
INTERFUND-CORRECTIONAL FACILITY	116,471	137,349	141,616	141,616						0	0
INTERFUND-COURT STORAGE			9,075	9,075						0	0
SUBTOTAL OPERATING REVENUE	26,400,396	27,903,015	28,481,440	28,481,440				29,154,123	6,082,879	19,988,264	26,071,143

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

APPROPRIATION DETAIL

Account Name	S F G Accounts				SAP Accounts			2005	2005 Executive	Adjustments To	2005
	History		FY 2004	FY 2004	SAP	Fund	SAP	Department	RED	Green Plus Added	RESTORED
	FY 2002	FY 2003	County	Library Brd 12/18/2003				Request	BUDGET	Health Exp. & Less Retirement Savings (GASB)	BUDGET
Actual	Actual	Adop Bdgt	Adop Budget	Fund	Center	Account	Request	BUDGET	Savings (GASB)	BUDGET	

Appropriations

PERSONAL SERVICES (Full-Time)	12,989,952	12,836,793	14,089,701	13,917,936	820	420	500000	12,382,101	12,361,010	0	12,361,010
PART-TIME WAGES			0	0	820	420	500010	2,457,739	2,508,025	0	2,508,025
REGULAR PART-TIME WAGES			0	0	820	420	500020	296,682	296,684	0	296,684
SEASONAL EMPLOYEE WAGES			0	0	820	420	500030	151,841	151,425	0	151,425
SHIFT DIFFERENTIAL					820	420	500300	18,300	0	18,300	18,300
HOLIDAY WORKED					820	420	500330	14,600	0	14,600	14,600
OTHER EMPLOYEE PAYMENTS					820	420	500350	50,000	0	50,000	50,000
OVERTIME	160,447	166,759	0	171,765	820	420	501000	157,165	0	157,165	157,165
FRINGE BENEFITS	3,195,297	4,715,463	4,369,127	4,822,626	820	420	502000	5,566,108	1,856,671	3,318,548	5,175,219
REDUCTIONS FRM PRSNL SVS ACCT	0	0	(600,000)	(600,000)	820	420	504990	(600,000)	(12,492,839)	9,965,795	(2,527,044)
CONTRACTURAL SALARY RESERVES			0	0	820	420	504992	152,089	72,395	79,694	152,089
OFFICE SUPPLIES	98,612	84,886	92,785	92,785	820	420	505000	116,450	55,430	61,020	116,450
CLOTHING SUPPLIES	1,628	1,529	1,550	1,550	820	420	505200	2,325	1,107	1,218	2,325
AUTO SUPPLIES	522	3,499	5,500	5,500	820	420	505600	3,950	1,880	2,070	3,950
MEDICAL SUPPLIES	116	237	200	200	820	420	505800	2,950	1,404	1,546	2,950
REPAIRS & MAINTENANCE	629,217	562,918	712,795	712,795	820	420	506200	120,475	57,346	63,129	120,475
MAINTENANCE SUPPLIES	44,100	39,457	43,400	43,400						0	0
HIGHWAY SUPPLIES	2,084	4,268	4,800	4,800	820	420	506400	3,350	1,595	1,755	3,350
LOCAL MILEAGE REIMBURSEMENT	4,116	4,812	3,600	3,600	820	420	510000	4,500	2,142	2,358	4,500
OUT OF AREA TRAVEL	28,016	16,970	34,525	34,525	820	420	510100	34,525	16,434	18,091	34,525
TRAINING & EDUCATION			0	0	820	420	510200	44,453	21,160	23,293	44,453
UTILITY CHARGES (Water/Sewer/Cellphone/Data Lines and Internet Access which moved to this acct in SAP) See Enterprise Utility for Electric, NGas & Fuel Oil	128,253	99,134	119,108	119,108	820	420	515000	155,148	40,000	115,148	155,148

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

APPROPRIATION DETAIL

Account Name	S F G Accounts				SAP Accounts			2005 Department Request	2005 Executive RED BUDGET	Adjustments To Green Plus Added Health Exp. & Less Retirement Savings (GASB)	2005 RESTORED BUDGET
	History		FY 2004 County	FY 2004 Library Brd 12/18/2003	SAP Fund	Fund Center	SAP Account				
	FY 2002 Actual	FY 2003 Actual	Adop Bdgt	Adop Budget							
AMHERST PUBLIC	1,613,094	1,641,599	1,662,076	1,550,437	820	420	516010	1,512,365	0	1,226,224	1,226,224
ANGOLA PUBLIC	63,863	62,457	63,506	63,506	820	420	516010	64,640	0	54,190	54,190
AURORA TOWN PUBLIC 1	4,000	11,500	0	0	820	420	516010	0	0	0	0
BOSTON FREE	74,361	78,004	73,483	67,761	820	420	516010	62,654	0	62,254	62,254
CHEEKTOWAGA PUBLIC	1,171,830	1,172,805	1,218,137	1,123,045	820	420	516010	1,120,865	0	870,491	870,491
CLARENCE PUBLIC	358,193	369,202	370,230	350,638	820	420	516010	339,086	0	294,487	294,487
COLLINS PUBLIC 1	41,495	0	0	0	820	420	516010	0	0	0	0
CONCORD PUBLIC	95,503	95,907	100,141	100,141	820	420	516010	99,399	0	92,672	92,672
EDEN PUBLIC	74,791	71,925	72,957	70,719	820	420	516010	72,086	0	68,123	68,123
ELMA PUBLIC	227,946	244,752	247,508	240,782	820	420	516010	224,239	0	213,359	213,359
GOWANDA FREE	0	0	0	0				0	0	0	0
EWELL FREE-ALDEN	69,684	81,234	69,776	64,054	820	420	516010	66,469	0	55,096	55,096
GRAND ISLAND MEMORIAL 1	284,030	286,776	0	0	820	420	516010	0	0	0	0
HAMBURG PUBLIC	747,668	774,919	782,925	731,131	820	420	516010	712,697	0	539,049	539,049
LACKAWANNA PUBLIC	231,237	238,943	253,743	240,847	820	420	516010	236,284	0	216,381	216,381
LANCASTER PUBLIC 1	0	10,000	0	0	820	420	516010	0	0	0	0
MARILLA FREE 1	33,875	15,984	2,445	2,445	820	420	516010	3,225	0	0	0
NEWSTEAD PUBLIC - AKRON 1	92,158	48,989	0	0	820	420	516010	0	0	0	0
NORTH COLLINS PUBLIC	61,678	61,847	57,165	57,165	820	420	516010	57,991	0	48,058	48,058
ORCHARD PARK PUBLIC	391,542	405,065	402,879	397,197	820	420	516010	383,923	0	342,805	342,805
TONAWANDA PUBLIC CITY 1	0	0	0	0	820	420	516010	0	0	0	0
TONAWANDA PUBLIC TOWN 1	1,415,860	1,315,852	1,474,818	1,357,640	820	420	516010	0	0	0	0
WEST SENECA PUBLIC	390,104	396,307	398,289	379,071	820	420	516010	353,214	0	310,113	310,113

Notes: 1) The Aurora, Lancaster and City of Tonawanda Libraries have participated in Centralized Human Resources Program since mid-2001, the Collins and Marilla libraries since mid-2002, the Newstead and Grand Island Libraries joined during 2003, and the Town of Tonawanda Library joined during 2004. These expenses are budgeted in the system personnel accounts rather than in the contract line.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

APPROPRIATION DETAIL

Account Name	S F G Accounts				SAP Accounts			2005 Department Request	2005 Executive RED BUDGET	Adjustments To Green Plus Added Health Exp. & Less Retirement Savings (GASB)	2005 RESTORED BUDGET
	History		FY 2004	FY 2004	SAP Fund	Fund Center	SAP Account				
	FY 2002 Actual	FY 2003 Actual	County Adop Bdgt	Library Brd 12/18/2003 Adop Budget							
PROF SERV CONTRACT & FEES			0	0	820	420	516020	776,110	369,428	406,682	776,110
DUES & FEES	82,089	78,129	77,232	77,232						0	0
MAINTENANCE CONTRACTS			0	0	820	420	516030	140,546	66,900	73,646	140,546
OTHER EXPENSES	353,500	409,597	418,345	418,345	820	420	530000	148,200	70,543	77,657	148,200
RENTAL CHARGES	40,413	35,921	38,356	38,356	820	420	545000	41,316	41,316	0	41,316
INSURANCE PREMIUMS								20,000	20,000	0	20,000
BUILDING IMPROVEMENTS			0	0	820	420	561250	0	0	0	0
LAB & TECH EQUIP	21,175	257,590	0	0	820	420	561410	3,780	0	3,780	3,780
FURNITURE, FIXTURES & OFFICE EQUIPMENT	143,922	(6,196)	25,000	25,000	820	420	561420	0	0	0	0
BUILDINGS & GROUNDS EQUIPMENT	13,098	0	0	0	820	420	561430	0	0	0	0
MOTOR VEHICLE EQUIPMENT	0	0	0	0	820	420	561440	0	0	0	0
LIBRARY BOOKS & MEDIA	(23,445)	(3,183)	200,000	200,000	820	420	561450	200,000	0	200,000	200,000
INTERFUND-ROAD	0	0	0	0				0	0	0	0
INTERFUND-UTILITY ENTERPRISE FUND for Electric, NGas & Fuel Oil (Most Contract Libraries are included in the Electric and Ngas Pools)	1,198,125	1,153,627	1,409,097	1,409,097	820	420	575000	1,454,529	500,000	841,044	1,341,044
INTERFUND-LIBRARY GRANTS										0	0
INTERDEPT-LIBRARY SERVICES (To Corrections Center, Holding Facility and Buildings & Grounds (Court Storage)			0	0	820	420	942000	(290,209)	(290,209)	0	(290,209)
INTERFUND-DEBT SERVICE	0	0	0	0	820	420	917200		235,492	0	235,492
INTERDEPT-DISS	155,408	151,594	186,241	186,241	820	420	980000	215,963	117,540	98,423	215,963
SUBTOTAL OPERATING EXPENDITURES	26,709,558	27,997,871	28,481,440	28,481,440				29,154,123	6,082,879	19,988,264	26,071,143