



**EXPENSE:**

- ✓ **Salaries and wage expense running under budget.** Retirements and other turnover contribute to the under-budget condition with year-to-date salary and wage expense consuming 86.8% of the budget. The Library anticipated an aggressive turnover management process this year, budgeting an offsetting credit of \$440,000 in the "Reduction From Personal Services" account. Factoring in the credit budget, net labor costs are running at 89.5% of budget with 91.5% of the year completed.
- ✓ **Fringe Benefits - Health insurance costs continue to perform better than budget.** Continuing a trend from last year, the County's experienced rated single provider system, in which the Library participates, has experienced lower than expected costs. The increasingly popular prescription by mail service which incentivizes employees to utilize this contract and generics where possible remains a factor in lowering these costs. Year-to-date results also include a correction to the allocation of prior period costs between the active employee plan and the retiree medical plan. These savings more than offset above budget conditions in the retirement and unemployment insurance accounts.
- ✓ **Contractual payments to member libraries** include \$220,015 in library system grant match funding that combined with local municipal contributions to leverage \$443,606 in New York State Library Construction Grant proceeds for improvements at those libraries. This process was also utilized for projects to benefit the Central Library and Buffalo's Dudley library, utilizing \$198,460 in library system grant match funding that combined with local municipal contributions to leverage \$237,759 in New York State Library Construction Grant proceeds for improvements at those libraries. The Central and Dudley funds are budgeted in the Library Grants cost center. Exhibit 1 at the end of the attached budget monitoring report details the projects funded.
- ✓ **Utility cost mitigated by lower recessionary demand moderating rates.** Year-to-date charges for natural gas, at \$187,455, consumed 57.9% of the annual budget. As a significant portion of electricity supply is generated by natural gas, electric supply cost has also moderated (year-to-date electric expense came in at 65.3%). The library participates in Erie County's aggregated utility purchasing pool which also saves cost compared to traditional retail pricing. This report includes all utility charges for service with an "end read date" through November (including those that had not yet been paid in SAP in November).
- ✓ **Library books and media** are ordered using the library's automated acquisition module and through vendor electronic interfaces. These systems are not tied into SAP so activity at the encumbrance and goods receipt stages is not included in SAP reports. As of the end of November \$617,552 in items encumbered in the Library System had not yet been paid in SAP. Adding this to the SAP expended total would place library materials expenditures at \$3,534,444 or 85.0% of budget.
- ✓ **Interfund billings for services provided to the Correctional Facility, Holding Center, and utility expense of the Court storage area:** are now billed on a quarterly basis with the last billing made in September.

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2009 OPERATING BUDGET**  
Revenue Detail as of 11/30/2009  
**91.5% of Budget Year**

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue November	YTD Revenue	To Be Realized	% of Budget Collected
<b>REVENUE FROM LIBRARY OPERATIONS</b>								
419000	Library Charges - Fines	\$379,330	\$0	\$379,330	\$27,281	\$331,971	\$47,359	87.5%
422000	Copies	21,385	0	21,385	1,750	\$24,129	(2,744)	112.8%
466040	Printing	26,898	0	26,898	2,852	\$31,334	(4,436)	116.5%
466030	Book Bags	1,000	0	1,000	199	\$3,135	(2,135)	313.5%
466020	Minor Sale - Other	38,000	0	38,000	820	\$29,249	8,751	77.0%
419020	InterLibrary Loan Shipping	2,100	0	2,100		\$0	2,100	0.0%
420510	Rent - Real Prop - Auditorium	7,000	0	7,000	225	\$6,150	850	87.9%
420530	Comm - Tel Booth Food Svs	18,368	0	18,368	1,931	\$20,974	(2,606)	114.2%
<b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>		<b>\$494,081</b>	<b>\$0</b>	<b>\$494,081</b>	<b>\$35,058</b>	<b>\$446,942</b>	<b>\$47,139</b>	<b>90.5%</b>
<b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>								
400020	Library Real Prop Tax	\$22,171,833	\$0	\$22,171,833		\$22,171,833	\$0	100.0%
408140	NYS Aid-Lib Incl Incent	1,769,160	0	1,769,160		\$1,657,258	111,902	93.7%
408150	NYS Aid to Member Libraries	254,674	0	254,674		\$243,667	11,007	95.7%
408160	State Aid - Special		0	0		\$0	0	0.0%
486000	Interfund - Subsidy	0	0	0		\$0	0	0.0%
<b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b>		<b>\$24,195,667</b>	<b>\$0</b>	<b>\$24,195,667</b>	<b>\$0</b>	<b>\$24,072,758</b>	<b>\$122,909</b>	<b>99.5%</b>
<b>OTHER REVENUE</b>								
419010	Refunds - Cont Library	\$564,595	\$0	\$564,595		\$0	\$564,595	0.0%
423000	Refund P/Y Expenses	10,000	0	\$10,000		\$34,348	(\$24,348)	343.5%
466170	Refund Contract Lib Retire	0	0	0		\$681	(681)	0.0%
466070	Refund P/Y Expenses			0		\$0	0	0.0%
445030	Int & Earn - Gen Inv	90,000	0	90,000	1,925	\$20,350	69,650	22.6%
466000	Misc Receipts		0	0		\$529	(529)	0.0%
466010	NSF Check Fees	15	0	15		\$55	(40)	366.7%
467000	Misc Depart Income	3,500	0	3,500	80	\$4,773	(1,273)	136.4%
499100	Accrued Invest Interest			0		\$0	0	0.0%
<b>TOTAL OTHER REVENUE</b>		<b>\$668,110</b>	<b>\$0</b>	<b>\$668,110</b>	<b>\$2,005</b>	<b>\$60,736</b>	<b>\$607,374</b>	<b>9.1%</b>
<b>USE OF FUND BALANCE</b>								
402190	Appropriated Fund Balance	\$1,344,583	\$491,540	\$1,836,123		\$0	\$1,836,123	0.0%
<b>TOTAL USE OF FUND BALANCE</b>		<b>\$1,344,583</b>	<b>\$491,540</b>	<b>\$1,836,123</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,836,123</b>	<b>0.0%</b>
<b>GRAND TOTAL OPERATING REVENUE</b>		<b>\$26,702,441</b>	<b>\$491,540</b>	<b>\$27,193,981</b>	<b>\$37,063</b>	<b>\$24,580,434</b>	<b>\$2,613,545</b>	<b>90.4%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2009 OPERATING BUDGET**  
 Expenditure Detail as of 11/30/2009  
**91.5% of Budget Year**

SAP Account Number	Account Description	2008			Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2009 Adopted Budget	2009 Budget Adjustments/ Revisions	2008 Encumbered & PY Capital Project Balances							
<b><u>OPERATING EXPENDITURES</u></b>											
<b>PERSONAL SERVICES</b>											
<b>Regular Salaries &amp; Wages</b>											
500000	Full Time - Salaries	\$9,960,442	(\$12,610)	\$9,947,832	\$747,618	\$8,684,295		\$8,684,295	\$1,263,537	87.3%	
500010	Part Time - Wages	3,596,329	\$12,610	3,608,939	289,624	\$3,120,691		3,120,691	488,248	86.5%	
500020	Regular PT - Wages	750,417	\$0	750,417	76,705	\$722,860		722,860	27,557	96.3%	
500030	Seasonal Emp. Wages	67,121	\$0	67,121	4,673	\$72,955		72,955	(5,834)	108.7%	
500300	Shift Differential	17,500	\$0	17,500	1,357	\$16,038		16,038	1,462	91.6%	
500330	Holiday Worked	18,000	\$0	18,000	2,951	\$15,287		15,287	2,713	84.9%	
500350	Other Employee Payments	30,000	\$0	30,000	560	\$24,077		24,077	5,923	80.3%	
	<b>Salaries &amp; Wages</b>	<b>\$14,439,809</b>	<b>\$0</b>	<b>\$14,439,809</b>	<b>\$1,123,488</b>	<b>\$12,656,203</b>	<b>\$0</b>	<b>\$12,656,203</b>	<b>\$1,783,606</b>	<b>87.6%</b>	
501000	<b>OVERTIME SALARIES &amp; WAGES</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$325,000</b>	<b>\$16,957</b>	<b>\$163,529</b>		<b>\$163,529</b>	<b>\$161,471</b>	<b>50.3%</b>	
	<b>TOTAL, PERSONAL SERVICES</b>	<b>\$14,764,809</b>	<b>\$0</b>	<b>\$14,764,809</b>	<b>\$1,140,445</b>	<b>\$12,819,732</b>	<b>\$0</b>	<b>\$12,819,732</b>	<b>\$1,945,077</b>	<b>86.8%</b>	
504990	REDUCTION FROM PERSONAL SERVICES	(\$440,000)	\$0	(\$440,000)		\$0		\$0	(\$440,000)	0.0%	
504992	Contractual Salary Reserves	\$0	\$0	\$0		\$0		\$0	\$0	0.0%	
	<b>NET PERSONAL SERVICES</b>	<b>\$14,324,809</b>		<b>\$14,324,809</b>		<b>\$12,819,732</b>		<b>\$12,819,732</b>	<b>\$1,505,077</b>	<b>89.5%</b>	
<b>FRINGE BENEFITS</b>											
502000	Fringe Benefits		\$0	\$0		\$0		\$0	\$0	0.0%	
502010	Employer FICA - REGULAR	\$902,361	\$0	902,361	70,598	\$794,098		794,098	108,263	88.0%	
502020	Employer FICA - MEDICARE	\$211,036	\$0	211,036	16,511	\$185,717		185,717	25,319	88.0%	
502030	Employee Health Insurance	\$2,085,349	\$0	2,085,349	171,133	\$1,682,371		1,682,371	402,978	80.7%	
502040	Dental Plan	\$120,260	\$0	120,260	9,302	\$83,738		83,738	36,522	69.6%	
502050	Workers Compensation	\$124,226	\$0	124,226	2,488	\$38,757		38,757	85,469	31.2%	
502060	Unemployment Insurance	\$13,153	\$0	13,153	330	\$14,695		14,695	(1,542)	111.7%	
502070	Hospital & Medical - Retirees	\$1,138,494	\$0	1,138,494	7,629	\$468,757		468,757	669,737	41.2%	
502090	Health Insurance Waiver (Incl: 117)	\$42,000	\$0	42,000	3,967	\$42,487		42,487	(487)	101.2%	
502100	Retirement	\$995,757	\$0	995,757	76,468	\$1,032,111		1,032,111	(36,354)	103.7%	
502110	Flex Benefit Spending	\$2,000	\$0	2,000		\$0		0	2,000	0.0%	
	<b>TOTAL, FRINGE BENEFITS</b>	<b>\$5,634,636</b>	<b>\$0</b>	<b>\$5,634,636</b>	<b>\$358,425</b>	<b>\$4,342,732</b>	<b>\$0</b>	<b>\$4,342,732</b>	<b>\$1,291,904</b>	<b>77.1%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2009 OPERATING BUDGET**  
 Expenditure Detail as of 11/30/2009  
**91.5% of Budget Year**

SAP Account Number	Account Description	2008			Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2009 Adopted Budget	Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions							
505000	Office Supplies	144,350	5,188	0	149,538	6,361	\$60,923	20,126	81,049	68,489	40.7%
505200	Clothing Supplies	3,350		0	3,350		\$0	2,560	2,560	790	0.0%
505600	Auto Truck & Heavy Equip Supplies	7,300		10,000	17,300	1,931	\$13,316	1,054	14,370	2,930	77.0%
505800	Medical & Health Supplies	2,400		0	2,400	344	\$397		397	2,004	16.5%
506200	Maintenance & Repair	91,400	7,819	0	99,219	10,831	\$73,147	12,201	85,348	13,870	73.7%
506400	Highway Supplies (Rock Salt)	8,000		0	8,000		\$5,863	1,338	7,201	799	73.3%
510000	Local Mileage Reimbursement	6,600		0	6,600	523	\$4,461		4,461	2,139	67.6%
510100	Out of Area Travel	34,525		0	34,525	3,175	\$23,787		23,787	10,738	68.9%
510200	Training and Education	35,675		0	35,675	1,874	\$17,626	525	18,151	17,524	49.4%
515000	Total Utility Charges	156,360		0	156,360	3,462	107,983	0	107,983	48,377	69.1%
<b>CONTRACTUAL PAYMENTS</b>											
516010	Newstead Public - Akron	\$0		0	0		\$0		0	0	0.0%
	Ewell Free - Alden	\$0		0	0		\$0		0	0	0.0%
	Amherst Public	\$0		61,280	61,280		\$55,152	6,128	61,280	0	90.0%
	Angola Public	\$0		0	0		\$0		0	0	0.0%
	Aurora Public	\$0		0	0		\$0		0	0	0.0%
	Boston Free	\$0		5,690	5,690		\$5,121	569	5,690	0	90.0%
	Cheektowaga Public	\$0		107,417	107,417		\$96,675	10,742	107,417	0	90.0%
	Clarence Public	\$0		1,242	1,242		\$1,118	124	1,242	0	90.0%
	Collins Public	\$0		0	0		\$0		0	0	0.0%
	Concord Public	\$0		0	0		\$0		0	0	0.0%
	Eden Library	\$0		0	0		\$0		0	0	0.0%
	Elma Public	\$0		7,500	7,500		\$6,750	750	7,500	0	90.0%
	Grand Island Memorial	\$0		19,998	19,998		\$17,998	2,000	19,998	0	90.0%
	Hamburg Public	\$0		0	0		\$0		0	0	0.0%
	Lackawanna Public	\$0		0	0		\$0		0	0	0.0%
	Lancaster Public	\$0		0	0		\$0		0	0	0.0%
	Marilla Free	\$946		0	946		\$946		946	0	100.0%
	North Collins Public	\$0		0	0		\$0		0	0	0.0%
	Orchard Park Public	\$0		0	0		\$0		0	0	0.0%
	City of Tonawanda Public	\$0		16,888	16,888		\$15,199	1,689	16,888	0	90.0%
	Town of Tonawanda Public	\$0		0	0		\$0		0	0	0.0%
	West Seneca Public	\$0		0	0		\$0		0	0	0.0%
	<b>Total Cnt Pmts-NP Pur Svs</b>	<b>\$946</b>	<b>\$0</b>	<b>\$220,015</b>	<b>\$220,961</b>	<b>\$0</b>	<b>\$198,959</b>	<b>\$22,002</b>	<b>\$220,961</b>	<b>\$0</b>	<b>90.0%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2009 OPERATING BUDGET**  
 Expenditure Detail as of 11/30/2009  
**91.5% of Budget Year**

SAP Account Number	Account Description	2008			Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
		2009 Adopted Budget	2008 Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions							
516020	Professional Services Contracts & Fees	691,985	154,509	30,000	876,494	18,057	\$573,128	275,661	848,789	27,705	65.4%
516030	Maintenance Contracts	151,678	12,459	0	164,137	26,790	\$110,693	21,616	132,309	31,829	67.4%
530000	Other Expenses	189,054	4,662	26,915	220,631	2,396	\$114,656	20,731	135,387	85,244	52.0%
545000	Rental Charges	1,719		0	1,719	62	\$1,458	84	1,542	178	84.8%
555050	Insurance Premiums	45,000		0	45,000		\$18,043		18,043	26,957	40.1%
559000	County Share Grants			0	0		\$0		0	0	0.0%
561250	Acq: Building Improvements			0	0		\$0		0	0	0.0%
561410	Lab & Technical Equipment	139,181	9,244	159,610	308,035	23,436	\$267,580	25,135	292,715	15,320	86.9%
561420	Office Equip, Furn & Fixtures		96,865	45,000	141,865	352	\$131,530	4,997	136,526	5,338	92.7%
561430	Building, Grounds and Heavy Equip			0	0		\$0		0	0	0.0%
561450	Library Books and Media	3,759,182	399,076	0	4,158,258	316,289	\$2,916,892	27,381	2,944,273	1,213,986	70.1%
570000	Interfund Trans - Subs						\$0		0	0	0.0%
570040	Interfund Subsidy Debt Svc (2002 Erly Retir	0		0	0		\$0		0	0	0.0%
575040	Interfund Exp - Utilities										
	Fuel Oil	0		0	0		\$15,964		15,964	(15,964)	0.0%
	Natural Gas	323,971		0	323,971	12,969	187,455		187,455	136,516	57.9%
	Electricity	1,034,303		0	1,034,303	44,519	\$674,994		674,994	359,309	65.3%
	Total Interfund Exp - Utilites	1,358,274	0	0	1,358,274	57,487	878,412	0	878,412	479,862	64.7%
942000	Interfund - Holding Center	(117,229)		0	(117,229)		(\$87,922)		(87,922)	(29,307)	75.0%
	Interfund - Correctional Facility	(174,119)			(174,119)		(\$130,589)		(130,589)	(43,530)	75.0%
	Interfund - Court Storage	(8,598)			(8,598)		(\$6,449)		(6,449)	(2,150)	75.0%
	Total ID Library Services	(\$299,946)	\$0	\$0	(\$299,946)	\$0	(\$224,960)	\$0	(\$224,960)	(\$74,987)	75.0%
980000	Interdepart Services DISS	215,963		0	215,963	14,088	\$166,835		166,835	49,128	77.3%
	System Operating Grand Totals	\$26,702,441	\$689,821	\$491,540	\$27,883,802	\$1,986,330	\$22,623,192	\$435,409	\$23,058,601	\$4,825,202	81.1%

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY  
 2009 OPERATING BUDGET  
 Expenditure Detail as of 11/30/2009  
 91.5% of Budget Year

SAP Account Number	Account Description	2009 Adopted Budget	2008 Encumbered & PY Capital Project Balances	2009 Budget Adjustments/ Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Total Expenditures & Encumbrances	Remaining Balance	YTD % Expend
<b><u>ERIE COUNTY CAPITAL FUNDING FOR LIBRARY</u></b>											
	Library Debt Service	1,481,391			1,481,391	81,130	\$1,433,175		1,433,175	48,216	96.7%
490	General Obligation Bond Proceeds										
561250	Building Improvements		36,795		36,795		\$0		0	36,795	0.0%
	Total General Obligations	\$0	\$36,795	\$0	\$36,795	\$0	\$0	\$0	\$0	\$36,795	0.0%
	Total Erie County Capital for Library	\$1,481,391	\$36,795	\$0	\$1,518,186	\$81,130	\$1,433,175	\$0	\$1,433,175	\$85,011	94.4%
	Grand Total Operating and Erie County Capital	\$28,183,832	\$726,616	\$491,540	\$29,401,989	\$2,067,460	\$24,056,367	\$435,409	\$24,491,776	\$4,910,213	81.8%

**Buffalo and Erie County Public Library  
Treasurer's Report of  
Year to Date Donations  
Results for the Period Ending November 30, 2009**

2008 Ending Balance **\$716,504.49**

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2009 Activity and Balances

Restricted Donations **\$78,298.12**

(Donations received with specific instructions restricting them to the Buffalo & Erie County Public Library direct uses)

Unrestricted Donations

Pending Board Action	\$69,884.75
Board Directed to Direct Library Programs	\$0.00
Board Directed to Library Foundation	\$0.00

**Total Unrestricted Donations** **\$69,884.75**

Interest Income **\$5,214.57**

Less Disbursements

Direct For Library Programs	(\$189,774.46)
To Library Foundation	\$0.00

**Total Disbursements** **(\$189,774.46)**

Balance, 2009 Activity **(\$36,377.02)**

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Cumulative Balance Library Trust **\$680,127.47**

	Beg Balance	Net Deposits (Withdrawals)	Interest	Ending Balance
Encore Editions Proceeds				
Invested Per Resolution 2006-19	\$73,285.41	\$13,912.37	\$477.29	<b>\$87,675.07</b>

Combined Balance Trust and Invested Encore Proceeds: **\$767,802.54**

**Notes:**

**Year-To-Date Disbursements include:** \$172.24 for library material purchases per donor instructions as authorized by Resolution 2001-54; \$1,586.14 for Purchases for the Riverside and Niagara Libraries per Res 2005-28 and 2006-42; \$78,511.70 for purchases up to \$10,000 per activity as authorized by Resolution 2009-3; \$67,124.79 use of Gates hardware/software grant proceeds per Res 2006-10; \$12,919.13 for 2008 annual campaign mailer; and \$29,460.46 for 2009 fundraiser expense.