



June 23, 2014

Honorable Members
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Re: Comments on Audit Report - Buffalo & Erie County Public Library (B&ECPL)

Dear Honorable Members:

On June 23, 2014, the Office of the Erie County Comptroller issued an audit report: *AUDIT OF THE BUFFALO & ERIE COUNTY PUBLIC LIBRARY FOR THE PERIOD JANUARY 1, 2011 THROUGH DECEMBER 31, 2013*. The Library appreciates the perspective that an audit can provide and cooperated by answering questions and providing extensive information during the audit process. The Library was provided the opportunity to review the draft report and provide feedback which was summarized in Appendix III of the audit report.

It is important to note that summarizing 15 pages plus exhibits into one page does not fully convey the substance of the Library's response. Further, statements made in the press release associated with the audit were not included in the audit itself and are directly contradicted in the Library's comments on the draft report. This is particularly true in terms of the Library's motivation for exploring a special legislative district option. Further, the Library clearly demonstrated it met the requirements for "real" demonstrated savings associated with the Erie County Fiscal Stability Authority Incentive grants allowing the Library to implement RFID technology. The Library's comments were provided to audit staff in writing at the exit conference. Those addressing the issues remaining in the report are attached for your information. To aid in your use of the information provided, the title of each report section is stated, followed by the Library's comments.

Background

Library Comment: The background statement provides useful information for the reader. The statement in the first sentence of the third paragraph: *In 2013, the adopted County budget provided \$25,698,045 for the Library* could be misinterpreted to imply that the County provided that \$25,698,045 in funding to the Library, when the actual amount provided by the County was \$22,172,457. In 2013, the adopted County budget provided \$22,172,457 in County funding for the Library, making up the largest share of the Library's \$25,698,045 operating budget.

AUDIT FINDINGS

1. Failure to Procure Professional Services through Request for Proposal (RFP)

Library Comment - Regarding the Audit Recommendation: The Library agrees with the basic recommendation that for future negotiations for professional services the Library should request services through an RFP process (and/or document a sole source determination if applicable).

The Library has a long history of utilizing the services of the Erie County Division of Purchase for bidding pursuant to General Municipal Law §103. The Library also has a long history of utilizing an RFP process to obtain services where competitive solutions are known to be available.

In the case of Communications Services, research performed by then Library Director Quinn-Carey, showed a level of experience and expertise that staff did not believe was available locally. This included the firm's selection by the New York State Library to perform similar work by providing training on this topic. The latter was confirmed via a 5/27/2014 e-mail from Carol Ann Desch, Coordinator of Statewide Library Services, Division of Library Development, New York State Library, which stated:

Dear Ms. Jakubowski:

The New York State Library purchased workshop and expert consultation services from Communications Services for the Public Library District Education Initiative Project for a period of two years, April 1, 2008 through March 31, 2010.

The principal and CEO of Communications Services, Libby Post, was engaged to conduct up to eight education workshops and up to twenty library board education consultations over the two year period in support of advancing Board of Regents policy encouraging the voluntary creation of local public library districts. Regents policy states that public library districts provide better accountability, improved public service and greater community funding support than other types of public libraries.

Working with State Education Department staff, Ms. Post provided customized education workshops and consultations, offering comprehensive information to local communities about the various legal types of public and association libraries in New York State and the alternative options and procedures for creating public library districts.

The State Library solicited bids for this work. Selection criteria included, among others:

General knowledge of public library funding and governance as well as the laws and regulations affecting public libraries in NYS; specific knowledge of and experience with the process for creating public library districts; demonstrated experience working with public library boards of trustees and community leaders and conducting educational workshops.

Communications Services demonstrated extensive experience working as a trainer/speaker with New York's public libraries and library systems.

Sincerely yours,

Carol Ann Desch

The e-mail was provided to Audit staff. Having said that, we agree that utilizing an RFP process and/or documenting a sole source determination (if applicable) could help clarify needs and proposed solutions and we will utilize those options going forward.

Library Comment - Regarding NY UNCON LAWS §6226 and its implications (report page 5, paragraph 7): lists §6626 as a basis to draw multiple conclusions. The Library agrees that §6626 applies, but disagrees in part with the interpretation offered.

Specifically, the statement:

Pursuant to NY UNCON LAWS §6226 as provided by the Library at the outset of this audit, "All purchases made from appropriations by the board of supervisors or other governing body of any county, of supplies and services rendered by contract for said library, shall be made under procedure provided by law for the making of purchases by the said county."

was used in the report to lead to the following conclusion, as quoted from the report, page *ž paragraph 6 :

The Library did not follow the New York State Law NY UNCON LAWS §6226 requiring them to follow Erie County Policies and Procedures surrounding purchases of services. The Library should have either consulted Purchase to determine if Communication Services was a sole source provider of the services in question or advertise through a RFP.

Library legal counsel notes that the same proposition was advanced by the County of Erie as a central argument in Buffalo and Erie County Public Library vs. County of Erie, 171 AD 2d; aff'd 577NYS 2d 993 (1992), with regard to NY UNCON LAWS §6215 and was unanimously rejected by the Appellate Division, 4th Dept and by the New York Court of Appeals.

In that case, the County argued that §6215 made Erie County Administrative Code provisions pertaining to budget and fiscal controls applicable to the Library, based upon the language in §6215 that the Library's use and expenditure of its appropriation from the County "shall in all respects be subject to and governed by the provisions of the budget or fiscal laws applicable to said county." The courts rejected the County's interpretation of that language and stated "In our view, the provision merely requires the Library, as a public corporation, to abide by the same budget and fiscal restraints that are applicable to all counties in the same position as County of Erie." (Id., p.995).

NY UNCON LAWS §6226 similarly states that purchases by the Library “shall be made under the procedure provided by law for the making of purchases by the said county.” Under the law established by this case, the Library is therefore required, in its purchasing, “to abide by the same ...{purchasing} restraints that are applicable to all counties in the same position as County of Erie.”, not to abide by the Erie County Administrative Code. In fact, the courts state in conclusion: “...to the extent consistent with the foregoing declarations, the Library is not subject to the Erie County Administrative Code.” (Id, p. 995).

Therefore, the Library believes the interpretation stated in the draft audit is in part correct and in part incorrect. We believe the correct interpretation of §6226 is that Library purchases must be made as required by General Municipal Law §103 and 104(b), not as required by the Erie County Administrative Code.

That would mean the Library could continue to utilize Erie County’s Policies and Procedures surrounding purchasing of goods and services OR, pursuant to an action of its governing body the Board of Trustees of the Buffalo & Erie County Public Library, the Library could establish its own policies and procedures implementing the requirements of General Municipal Law §103 and 104(b). The Library will promptly consider how best to implement its obligation under these provisions of state law.

The Library requested the Comptroller’s office seek legal clarification on this issue and offered the Library’s legal counsel as a resource in that process. The Comptroller’s office did not contact the Library or its legal counsel regarding that clarification.

AUDIT OBSERVATIONS

1. Questionable Consulting Costs

Library Comment: The Library disagrees with the portrayal of these costs as questionable.

The complexity of B&ECPL’s governance, which includes 23 independently chartered public entities and thus 23 independent boards of trustees comprised of more than 130 trustees (all volunteers) many of whom have indicated they are not “tech savvy,” necessitated the need for onsite presence of consultants. Getting to know the consultants and hearing and learning from them in person was an important aspect of developing good working relationships and increasing communication in and amongst the like groups. Having the consultants onsite provided opportunity for trustees to meet with and ask questions on a 1:1 basis as well as in familiar group settings.

During the timeframe of the Audit, the Library did not have access to reliable technology that provided alternatives to travel for the consultants – other than teleconferencing, which was used periodically. Technology has become more and more reliable. We welcome the opportunities to utilize the advancement of technology in the future.

The B&ECPL System Central Library is in the process of permanently acquiring state-of-the-art videoconferencing equipment that was purchased by the Cheektowaga Public Library as part of a recent federal BTOP Grant program administered through the New York State Library's Division of Library Development (DLD). The equipment is intended to be used by the general public or staff for training that involves digital literacy and workforce development as well as used with programming, distance learning or community events. Once the requirements of the Grant are fulfilled, the Library will use this equipment for purposes as recommended.

Additionally, regarding the recommendation that the Library consider using technology alternatives to travel in the interest of decreasing the overall cost (U X]hreport page 19), the Library is already taking advantage of several cost saving technology alternatives and is regularly monitoring emerging technologies to facilitate communication while minimizing the amount of travel time required for onsite meetings.

The Library's primary method of communication is e-mail and a newly constructed (2013) Intranet provides a one-stop portal for staff exchange of information, policies and procedures.

Following are examples of other recent technological initiatives that minimize travel and maximize communication opportunities:

- **Audio Recording System Monthly Manager-Director Meetings** (implemented September 2013). System meetings held at the Central Library are audio recorded and archived on the Intranet, along with supporting PowerPoint presentations and copies of the hand-outs/flyers, and are available online to any staff member in-library or remotely.
- **Big Blue Button Web Conferencing** (implemented October 2013). The Library's IT Administrator customized the free open-source Big Blue Button software for use by staff. Examples for use of this software include live or recorded webinars, group or one-on-one staff/public training, remote meetings, and author talks.
- **Audio Recording Quarterly All-Staff Forums** (implemented April 1, 2014). The sessions are hosted by one or two Library Administrators who provide System updates and answers to any attendee questions. They are audio recorded and archived on the Intranet, available to all staff in-library or remotely.

In terms of the individual items raised:

- a) **The report on page 7, paragraph 4** identified: *\$94 for miscellaneous snack items, "gift shop" expenses, movies, and other miscellaneous charges.*

Library Comment: The Library has obtained the contractor's written certification that "the items labeled "gift shop" on reimbursable billing submissions....only included food and non-alcoholic beverages for personal consumption." Additionally the one "movie"

charge brought to the Library's attention by the draft report and totaling \$5.43, was apparently inadvertently billed to and paid by the Library. Subsequent to becoming aware of this item through the audit, the amount has been reimbursed to the Library.

- b) **The report on page 7, paragraph 5**, states: *The services for web design and marketing that were obtained in addition to the monthly retainer for consulting and totaled \$9,677, despite two full-time employees being on staff for over \$114,000 in salary plus fringe benefits. While the Library staff would have needed assistance from Communications Services to perform these tasks, we believe that the services provided by Communication Services should have been specifically included in the contract as part of the monthly retainer.*

Library Comment: The Library appreciates the perspective provided by this section. We also note that that the workload of the Library's Assistant Deputy Director and Web Page Master were such that taking on additional Library District work would have resulted in major delays of priority and day-to-day projects. The Web Page Master was working on two time sensitive initiatives. One involved building and completing migration of the Library System's public website to a new platform (Drupal)- (www.BuffaloLib.org). The second involved building and then transitioning the Library's Staff Intranet from one platform to another. If either the public or staff website were to be down (unavailable), it would have significantly impacted B&ECPL services including; patrons' inability to access their accounts, the system catalog, database materials and other online resources. From a staff perspective, the Intranet serves as the daily "go to" for employees throughout the System as it supplies forms, statistical data, updates on policies and procedures, notifications, etc.

The Assistant Deputy Director of Development and Communications oversees a staff of six. Responsibilities include but are not limited to writing and disseminating internal and external communication pieces - press releases, press announcements, web copy, social media postings, responses to patron comments promotion and marketing of library programs, special events, various System initiatives, etc. This department is responsible for partnership development, community connections, friend raising and fundraising events, activities and campaigns including but not limited to; Bucks for Books, a Year-end Appeal, and Best Sellers. Grant research and grant writing, is also done and executed through this department, as well as system-wide print shop services, graphics including directional signage, posters, promotional (event) materials and in-house thematic artwork. Many of the duties are time sensitive and require attention to detail - all of which contributed to the need to engage a consultant.

c) **The report on page 7, paragraph #6** states:

Three logos were designed with Communication Services at a cost of \$1,500, \$187.50 and \$750 for a total of \$2,437.50. If these services could not be performed by current Library staff employees, alternatives such as 99designs.com and fuelmybrand.com should have been explored, to see if better pricing options were available.

Library Comment: The Library appreciates the suggestion to explore alternative .com businesses. It should be noted that in each case, Communication Services was familiar with the distinctive brand the Library intended to portray to the public.

AUDIT OBSERVATIONS

2. Increase in Staffing Costs Despite Staff Reduction

Library Comment: This section discusses the two Erie County Fiscal Stability Authority Incentive grants awarded to the library in 2009 and 2010 to help fund the Library's Radio Frequency Identification (RFID) project. The discussion states that:

Throughout the course of our audit we noted that the Library did comply with their application to the ECFA and eliminated the jobs designated therein. Despite the grant spending to reduce staffing costs, and reduction in workforce size, for a myriad of reasons the costs of staffing increased of the period under review by a total of \$1,094,536, a staffing increased of 6.2%.

The Library appreciates the recognition of our compliance with the position saving commitments of our grants.

Regarding the second point of staffing costs increasing \$1,094,536 (6.2%) over the audit period, we believe it is important to 1) distinguish between the component most within the Library's control, salaries and wages, and the component in which the Library has the least control, contractually obligated fringe benefits; and 2) compare costs at the end of the audit period (2013) with the Library's personnel costs of the 2009 base year used for calculating RFID grant savings. Pointing out these factual distinctions are NOT "smoke and mirrors" as was implied in the press release.

As the attached *Exhibit 1 – Personnel Costs* shows, of the \$1,094,536 (6.2%) increase, 2013 salary and wage costs were up \$154,736 (1.3%) while fringe benefit costs were up \$939,800 (17.5%). Fringe benefit costs made up 86% of the period cost increase. [see Exhibit 1, pages 1, 2 and 3 respectively].

Broadening the time frame to 2009 through 2013 is even more revealing. Over that period, staffing reductions resulted in 2013's salary and wage costs decreasing over \$1.7 million (12.2%) vs. 2009, while contractually obligated benefit costs increased over \$1.5 million (33.5%) [see Exhibit 1, page 1].

REVIEW OF EXPENSES

Personnel – Audit report page 20

Library Comment: As was the case in the previous section, broadening the comparison period to include the 2009 base year and separating more controllable salaries and wages from less controllable fringe benefit costs adds important perspective.

Exhibit 1, page 2 provides line item detail for salary and wage expense from 2009 -2013. It shows 2013's total is \$1,739,440 (12.2%) LESS than 2009.

Exhibit 1, page 3 provides line item detail for fringe benefit expense from 2009 -2013. It shows 2013's total is \$1,585,135 (33.5%) MORE than 2009. This schedule dramatically illustrates the impact of rate increases in key contractually obligated fringe benefit accounts.

Note that 2013 costs for *FICA-Regular* (the employer share for social security) and *FICA - Medicare* were between 12.4% and 12.5% LESS than the 2009 cost. This parallels the 12.2% decrease in salaries and wages over the same period as the rates for *FICA-Regular* and *FICA-Medicare* were unchanged over the period at 6.2% and 1.45% of payroll respectively.

Rates for contractually obligated *Employee Health Insurance, Hospital & Medical - Retirees and NYS Retirement*, on the other hand, increased substantially between 2009 and 2013. This resulted in 2013 cost increases over 2009 as follows:

Employee Health Insurance	\$301,347 / 15.3%;
Hospital & Medical - Retirees	\$428,278 / 83.2%; and
NYS Retirement	\$998,716 / 103.3%.

Had the Library not implemented staffing reductions, the increases would have been dramatically higher. The remaining pages of Exhibit one provides rate detail for Health Insurance and NYS Retirement to illustrate this point.

Exhibit 1, page 4 provides the annual cost for active employee single and family health insurance - core plan using the annual rate sheets provided by the Erie County Personnel Department. Single coverage cost increased 33% from \$4,578 in 2009 to \$6,095 in 2013. Family coverage cost also increased 33% from \$12,910 in 2009 to \$17,187 in 2013. Staffing reductions implemented by the Library to address budget challenges lowered the Library's dollar cost increase to less than half of that amount, specifically 15%, from \$1,973,881 in 2009 to \$2,275,227 in 2013. Had the Library maintained 2009 staffing levels/patterns, 2013 estimated health insurance costs would have been \$2,617,815, which is \$352,587 HIGHER than 2013 actual costs.

Exhibit 1, page 5 shows NY State Retirement System employer contribution rates, by retirement Tier, for the classifications covering Library employees. Rates are charged as a percent of salary/wage and cover the NYS retirement system fiscal year which runs from April 1st to the following March 31st. Annual retirement system bills are due the February 1st prior to the March 31st end of the retirement fiscal year. As both the County and Library operate on a January 1st to December 31st fiscal year, roughly 3/4ths of the bill due February 1st applies to the prior calendar year County/Library fiscal period. For example, roughly 3/4ths of the costs in

the NYS retirement bill that was due on February 1st 2014 applied to the County/Library's 2013 fiscal year.

NY State Retirement System rates as a percent of salary/wage, increased dramatically over the period:

Tier	Feb. 1, 2010 Bill Rate	Feb. 1, 2014 Bill Rate	Increase
Tier 1	9.2	28.5	19.3 - 210%
Tier 2	8.1	26.0	17.9 - 221%
Tiers 3&4	6.9	20.8	13.9 - 201%
Tier 5	N/A*	16.7	
Tier 6	N/A*	11.3	

* Tier 5 began in the April 1, 2010 - March 31, 2011 Year
and Tier 6 began in the April 1, 2012 - March 31, 2013 Year

While Tier 1-4 rates increased between 201% and 221%, staffing reductions implemented by the Library to address budget challenges lowered the Library's dollar cost increase to about half that amount, 103%, from \$966,761 in 2009 to \$1,965,477 in 2013. Had the Library maintained 2009 staffing levels/patterns, 2013 estimated retirement costs would have been at least \$2,914,293, which is \$948,816 HIGHER than 2013 actual costs.

REVIEW OF EXPENSES

Personnel – Audit report page 20

Library Comment: The first paragraph of this page included a statement that: *Between 2012 and 2013 there was a sudden spike on personnel costs of \$805,101 equating to a 4.3% increase between those two years.*

Exhibit 1, page 1 shows salaries and wages increased \$444,360 (3.7%) from \$12,062,976 in 2012 to \$12,507,336 in 2013, it further shows fringe benefit costs increased \$360,741 (6.1%) from \$5,954,032 in 2012 to \$6,314,773 in 2013. In addition to the fringe benefit issues discussed above, the 2013 increase includes costs for contractually obligated COLAs to AFSCME members and step increases for others, plus the impact of \$300,000 in service restoration funding provided by Erie County, which allowed the Library to restore 39 weekly open hours in 2013.

REVIEW OF EXPENSES

“Other” Expenses – Audit report page 21

Library Comment: The “Other” Expenses section narrative in page 21 notes that:
The numbers below were taken from SAP and show all Library expenditures over the period of our audit. The charts and graphs below depict “other” expenses which include all expenses not pertaining to personnel costs for the Library.

A footnote below the table listing other expenses by line further notes that:

Percentage calculations on most grants do not represent an accurate representation of increased or decreased expenses due to the availability of carryover appropriations from prior years.

The table listing these expenses lumps together grants, which the report notes do not represent an accurate representation of increased or decreased expenses, with both recurring and non recurring expenditures in the Library operating fund. This combination severely limits the usefulness of any comparisons.

For example, in 2013, non recurring expenditures included:

- 516010 Contract Payments – Non Professional Svcs: most of the expense, \$116,000, represented NYS Bullet Aid Sponsored by State Senators to support technology improvements and programming in Member Libraries. NY State forwarded the proceeds to B&ECPL as the library system, requiring the funds be passed through to the member libraries;
- 561410 Lab and Tech Equipment: \$331,500 for replacing obsolete computer equipment funded by Board approved use of committed fund balance;
- 561440 Motor Vehicles: \$60,336 in use of unassigned fund balance approved by the Board to replace 1 shipping and 1 maintenance vehicle; and
- 559000 County Share – Grants: \$663,609 in use of committed fund balance to provide grant matching funds which leveraged \$959,190 in NY State Library Construction Grant proceeds for multiple libraries.

A more meaningful comparison can be achieved by separately grouping recurring other operating expense from grant and non-recurring other expense. Recurring expenditures are those which sustain day-to-day Library operations. Again these are statements of material FACT, not “smoke and mirrors” as stated in the press release. Exhibit 2, also attached, provides these groupings:

Type	2011	2013	Change
Recurring Operating	\$6,256,223	\$5,544,668	(\$711,555) / -11.4%
<u>Non-recurring / Grants</u>	<u>\$1,316,917</u>	<u>\$2,249,729</u>	<u>\$932,812</u> / +70.8%
Total Other Expenses	\$7,573,140	\$7,794,397	\$221,257 / +2.9%

The largest decreases in recurring expenses between 2011 and 2013 occurred on the Library Materials Account, which went down \$502,339 (14.3%) followed by Professional Service Contracts and Fees, which went down \$334,393 (27.6%). These reductions helped to offset the cost of contractually obligated fringe benefit costs which increased by \$939,800 over the same period [Exhibit 1, page 2].

In late 2011, the Library undertook a review and restructuring of its collection development process and procedures in order to maximize efficiency in the selection and purchasing of print, non-print and electronic materials. A Centralized Collection Development Team was formed and assigned collection development responsibilities for the System, streamlining the materials selection process and materials handling, as

well as reducing staff time allocation required for collection development at the branch and contract libraries – many of whom were laid-off or had hours reduced as a result of the decrease operating funds in 2011. Library materials are purchased in a cost effective and efficient manner; however in 2012, while the adopted budget totaled \$3,058,000 only \$2,897,627 of the materials budget was spent during this reorganization period. In 2013, the Collection Development Team worked with individual libraries to identify materials not purchased during the reorganization period which reflected communities' requests and needs. Expenditures in 2013 increased accordingly to \$3,016,647. The Centralized Collection Development Team continues to hone their skills to meet the needs of the residents of Erie County, while working within the allocated materials budget.

REVIEW OF EXPENSES

Combined Expenses – Audit report page 24

Library Comment: Because the Combined Expenses presented on page 24 presents Personnel Expenses by lumping together salary/wage and contractually obligated fringe benefits and presents "Other" Expenses by combining recurring, non-recurring and grant expenditures it does not present a picture of how the Library managed the recurring operating expenses most within its control.

Exhibit 3, attached, restates combined expenses, separating Salary and Wages; Contractually Obligated Fringe Benefit Expense; Recurring "Other" Operating Expense; and Non-recurring "Other" Operating and Grants. The restated comparison shows that while the overall total increased 5.2% as stated in the draft report, the day-to-day expenditures most controllable by the Library, Salary/Wage increased by 1.3% and recurring "other" operating expense decreased by 11.4%.

Additionally the narrative on page 24 stated that:

Between 2012 and 2013 however the expenses increase sharply by \$1,737,984 which is a 7% increase over 2012, and an increase of \$1,315,795 or 5.2% over 2011.

The restated expenses show that Contractually Obligated Fringe Benefit Expense and Non-Recurring "Other" operating and Grants combined made up \$1,025,595 of the \$1.7 million "sharp" increase. Of the balance, \$300,000 resulted from service restoration funding provided by Erie County that allowed the Library to restore 39 weekly open hours in 2013. Contractually obligated COLAs for AFSCME members and step increases for others were factors contributing to the balance of the increase, just over \$412,000 (1.7%), which we believe is a reasonable increase for this expenditure category.

REVIEW OF EXPENSES

Cost Comparison to Similar Library Systems – Audit report page 27

Library Comment: The Library appreciates the perspective provided by this section. We also note that the referenced comparison data, derived from the Public Library Data Service (PLDS) 2012 report (2011 FY data) for reporting libraries serving populations between 800,000 and 1 million and attached as Exhibit 4, also shows that out of the 20 major comparison library systems, B&ECPL:

- Had the fifth largest service area – 1,045 square miles;
- Had an average branch size that is well below the median, 16th out of 20, (further total square footage for all outlets, excluding the Central Library, at 333,062 sq. ft. is just above the median (9th of 20) and just 3% larger than the group average of 321,522 sq. ft.); and
- Featured a cost per yearly open hour that was nearly the lowest, 19th out of 20.

REVIEW OF EXPENSES

Library District Initiative – Audit report page 28

Library Comment: The Buffalo & Erie County Public Library System Board of Trustees and the 22 Boards of Trustees from the contracting libraries began the current assessment of the Library System's governance and financial structures in 2010 after experiencing two major budget reductions in recent years: \$7 million in 2005 which resulted in the permanent closure of 15 library facilities, elimination of mobile library services and cuts in public open hours throughout the System; and \$1.6 million provided by the Erie County Legislature in 2008 to restore open hours and other library services that was cut out of the 2009 Library budget. As of the end of the audit period, 2013, County funding for the Library had increased a total of \$624.00 (0.003%) vs. 2009 [see attached Exhibit 5, page 2], while contractually obligated fringe benefit costs in 2013 were \$1,585,135 (33.5%) higher than they were in 2009 [Exhibit 1 page 1 or 3]. Over the same timeframe, the Consumer Price Index (CPI-U) increased 14% [Exhibit 5 page 2]. The tenuous and unpredictable nature of the County's financial situation from year to year raised concerns about the long-term viability of the institution and its ability to provide quality library services to the community.

While the assessment was in its initial stages, the then County Executive's Proposed 2011 budget was released containing a third major budget cut of \$4 million. The Erie County Legislature's much appreciated support for the County's libraries resulted in a \$3 million appropriation in December 2010 that allowed the Library to stave off the worst of what would have been devastating reductions in services to the community. Still, the net \$1 million budget cut vs. the county funding provided for 2010 operations, combined with the cost pressures of

rising health care and retirement system charges resulted in a 6% reduction in total weekly open hours, staff layoffs and cuts in various budget lines.

The complexity of B&ECPL's governance and financial structure hindered the Library's ability to address the impact of funding reductions:

- 23 independently chartered public entities governed by 23 independent boards of trustees (over 130 trustees, all volunteers);
- 23 distinct Civil Service appointing authorities impact hiring, resource sharing and seniority. For example, because libraries are split into 23 distinct hiring entities highly experienced staff who, for no other reason than accepting a promotional opportunity in a different entity, lost their seniority earned prior to accepting the promotion, were amongst the first to be laid off when budgets were cut. This same system makes sharing staff between entities impractical;
- 3 Civil Service commissions (Erie County, City of Lackawanna and the City of Tonawanda) also impact hiring, resource sharing and seniority; and
- 24 different building owners: Erie County owns the Central Library; the City of Buffalo owns 7 branch libraries and leases 1 branch; 19 municipalities located outside Buffalo own 25 library facilities; and 3 facilities are owned by member associations.

It was in this context and during that time that the Buffalo & Erie County Public Library Board of Trustees determined, after study, and approval from the majority of Contracting Library Boards of Trustees, to further **explore the option of creating a Special Library District which would provide Erie County voters the opportunity to determine their Library System's future.**

Given the complexity of the B&ECPL's structure, exploring any proposed change required extensive research. To address this complexity, the Library, following recommendations from the New York State Department of Education - Division of Library Development, engaged experts with extensive experience dealing with New York state libraries on these issues, resulting in the selection of Whiteman Osterman & Hanna, LLP and Communications Services, both firms based in the Albany area. The Library, nor the NYSDOE Division of Library Development, was aware of any local firms with the extensive library related experience needed.

B&ECPL's complexity and the many internal constituencies involved also led to the need to take sufficient time to ensure concerns were researched and addressed contributing to the \$422,777 expended for these experts services during the three-year audit period. Aided by Whiteman, Osterman & Hanna, LLP and Communication Services, the Library provided a multitude of opportunities for the internal constituencies to participate in the Library District Initiative. This process included a plethora of presentations, educational workshops, seminars, meetings, the development of a unique District oriented website, question and answer sessions,

various forms of communication, individualized responses, research and development of 22 detailed memoranda of understanding documents, and draft legislation.

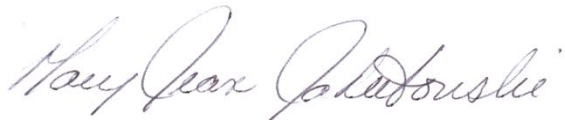
To place the Library's expenditures associated with the Library District Initiative in context, the share of the operating budget over the audit period was 0.67% in 2011; 0.60% in 2012 and 0.50% in 2013.

Just as important, funding for these services fell well within each year's budgeted use of fund balance, a non recurring resource. Utilizing non-recurring resources to help fund the non-recurring expense related to assessing the future governance and funding stability options of the B&ECPL made sense and DID NOT require diverting recurring revenues from the provision of recurring library services.

I hope you find this information useful. Please contact me at 858-7180 or jakubowskim@buffalolib.org, if you have any questions or need further information.

Thank you for your consideration in this matter.

Sincerely,



Mary Jean Jakubowski
Library Director

Attachment: Exhibits 1-6

cc: B&ECPL Board of Trustees
Stefan I. Mychajliw, Erie County Comptroller
Robert W. Keating, Erie County Director of Budget and Management
Kenneth Stone, B&ECPL Deputy Director - CFO

Buffalo & Erie County Public Library Operating Budget* Personnel Cost Trends 2009-2013

Salaries & Wages DOWN; Contractually Obligated Fringe Benefit Costs UP

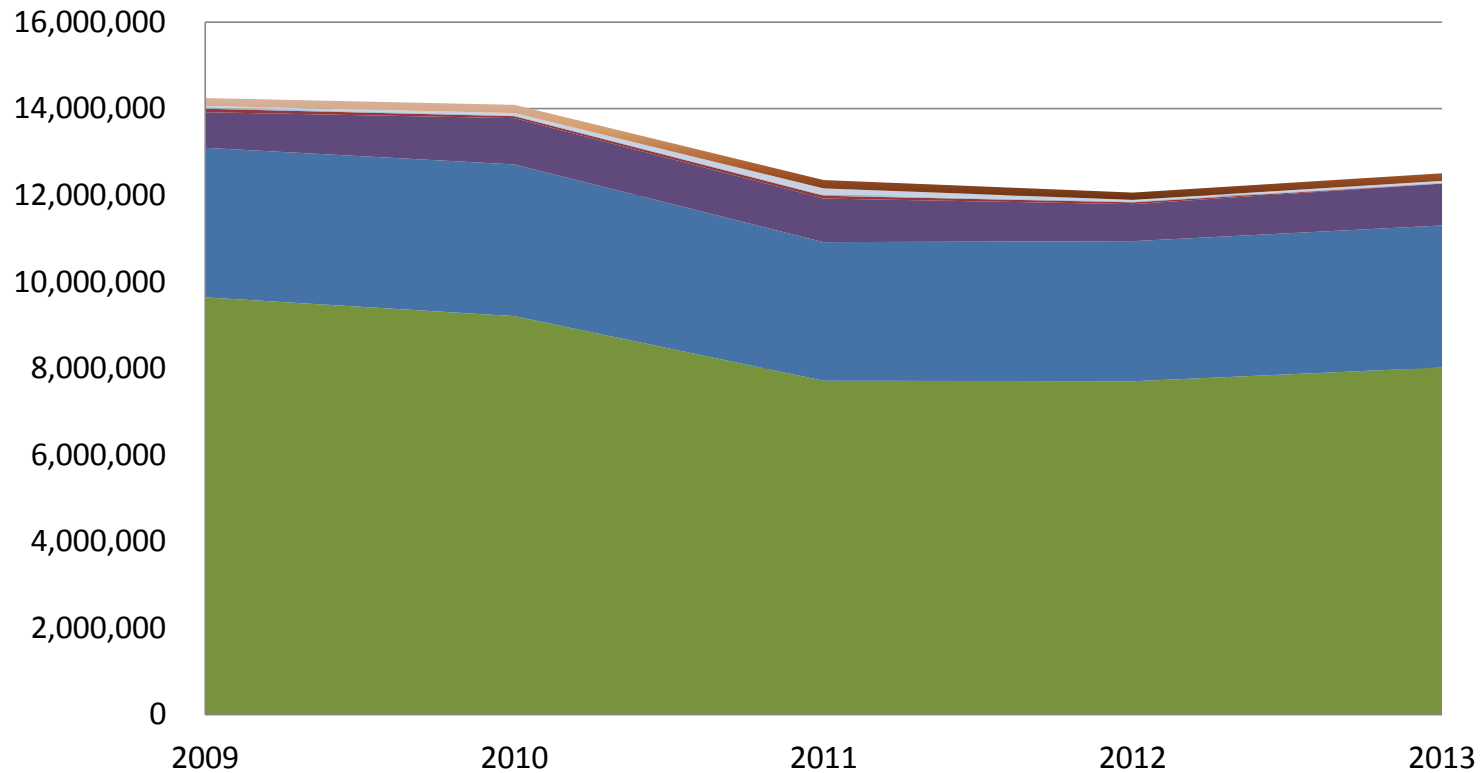


	2009	2010	2011	2012	2013	Change Since 2009	
Salaries & Wages	\$14,246,776	\$14,089,854	\$12,352,600	\$12,062,976	\$12,507,336	(1,739,440)	-12.2%
Fringes	\$4,729,638	\$5,435,589	\$5,374,973	\$5,954,032	\$6,314,773	1,585,135	33.5%
Total Personnel	\$18,976,415	\$19,525,443	\$17,727,573	\$18,017,008	\$18,822,109	(154,305)	-0.8%

Change Since 2011:	1,094,536	6.2%
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* Excludes grant funded positions; 2013 includes impacts of \$300,000 in service restoration funding provided by Erie County.

Buffalo & Erie County Public Library Operating Budget* Salary and Wage Trends 2009-2013



■ Full-Time
 ■ Part Time
 ■ Regular Part Time
 ■ Seasonal
 ■ Shift Differential
 ■ Holiday Worked
 ■ Other Payments
 ■ Overtime

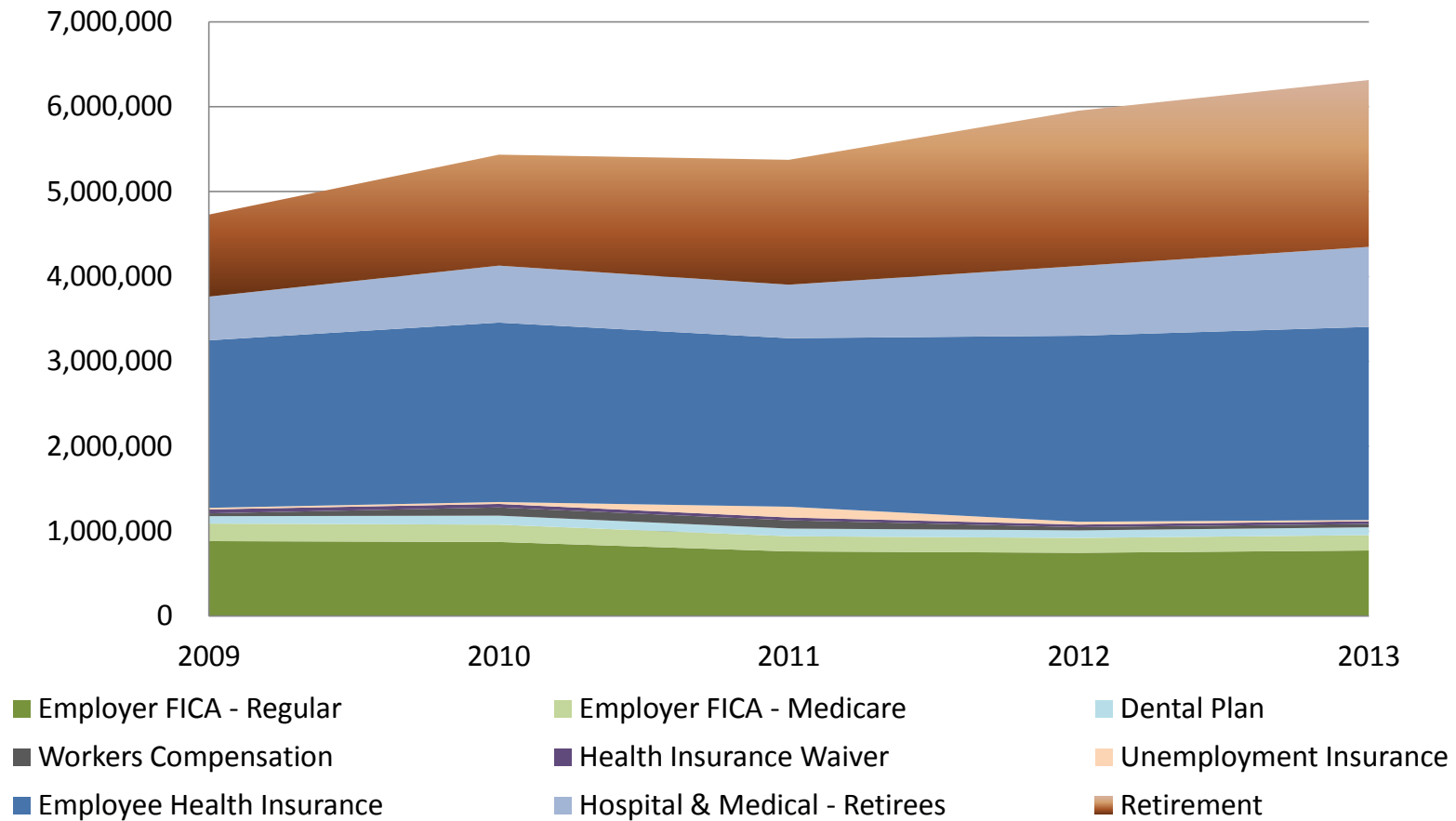
	2009	2010	2011	2012	2013	Change Since 2009	
Full-Time	9,642,144	9,208,125	7,715,539	7,703,173	8,021,670	(1,620,474)	-16.8%
Part Time	3,455,151	3,504,311	3,201,940	3,237,113	3,281,212	(173,939)	-5.0%
Regular Part Time	822,138	1,069,837	1,007,900	855,063	966,777	144,639	17.6%
Seasonal	79,973	45,176	63,978	41,506	3,174	(76,799)	-96.0%
Shift Differential	17,767	15,089	15,345	15,515	15,328	(2,439)	-13.7%
Holiday Worked	17,642	14,473	11,103	14,288	14,456	(3,187)	-18.1%
Other Payments	29,917	42,922	143,575	26,948	29,749	(167)	-0.6%
Overtime	182,044	189,919	193,220	169,370	174,970	(7,073)	-3.9%
Total Salaries & Wages *	\$14,246,776	\$14,089,854	\$12,352,600	\$12,062,976	\$12,507,336	(\$1,739,440)	-12.2%

Change Since 2011:	\$154,736	1.3%
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* Excludes grant funded positions; 2013 includes impacts of \$300,000 in service restoration funding provided by Erie County.

Buffalo & Erie County Public Library

Operating Budget* Contractually Obligated Fringe Benefit Trends 2009-2013

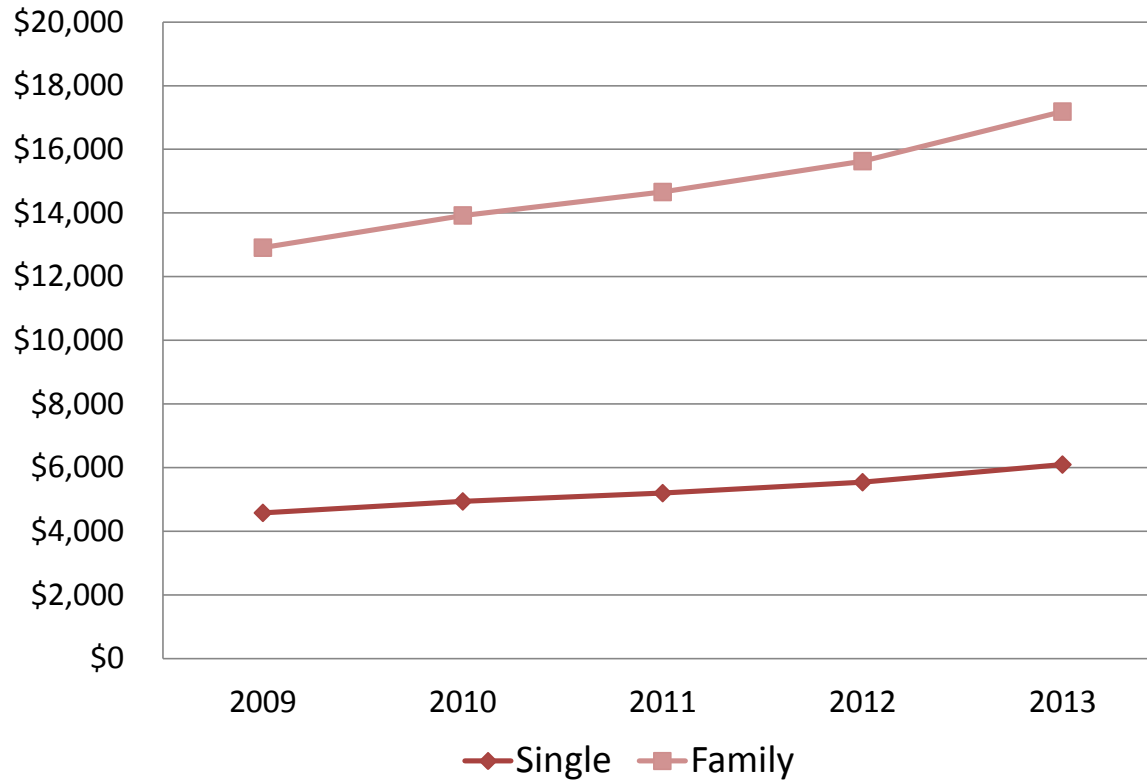


	2009	2010	2011	2012	2013	Change Since 2009	
Employer FICA - Regular	882,501	872,468	761,586	744,812	772,405	(110,097)	-12.5%
Employer FICA - Medicare	206,393	204,071	178,441	174,961	180,718	(25,675)	-12.4%
Employee Health Insurance	1,973,881	2,114,155	1,985,500	2,192,149	2,275,227	301,347	15.3%
Dental Plan	87,444	105,989	90,139	89,660	91,848	4,404	5.0%
Workers Compensation	33,227	96,958	98,091	37,743	39,638	6,410	19.3%
Unemployment Insurance	18,361	22,348	126,622	33,284	14,752	(3,609)	-19.7%
Hospital & Medical - Retirees	514,617	670,955	630,293	821,228	942,895	428,278	83.2%
Health Insurance Waiver	46,454	41,140	32,688	30,109	31,814	(14,640)	-31.5%
Retirement	966,761	1,307,504	1,471,613	1,830,086	1,965,477	998,716	103.3%
Total Fringes	\$4,729,638	\$5,435,589	\$5,374,973	\$5,954,032	\$6,314,773	\$1,585,135	33.5%
						Change Since 2011:	\$939,800 17.5%

* Excludes grant funded positions; 2013 includes impacts of \$300,000 in service restoration funding provided by Erie County.

Buffalo & Erie County Public Library Contractually Obligated Cost Increases

Annual Cost - Active Employee Single/Family Health Insurance - Core Plan

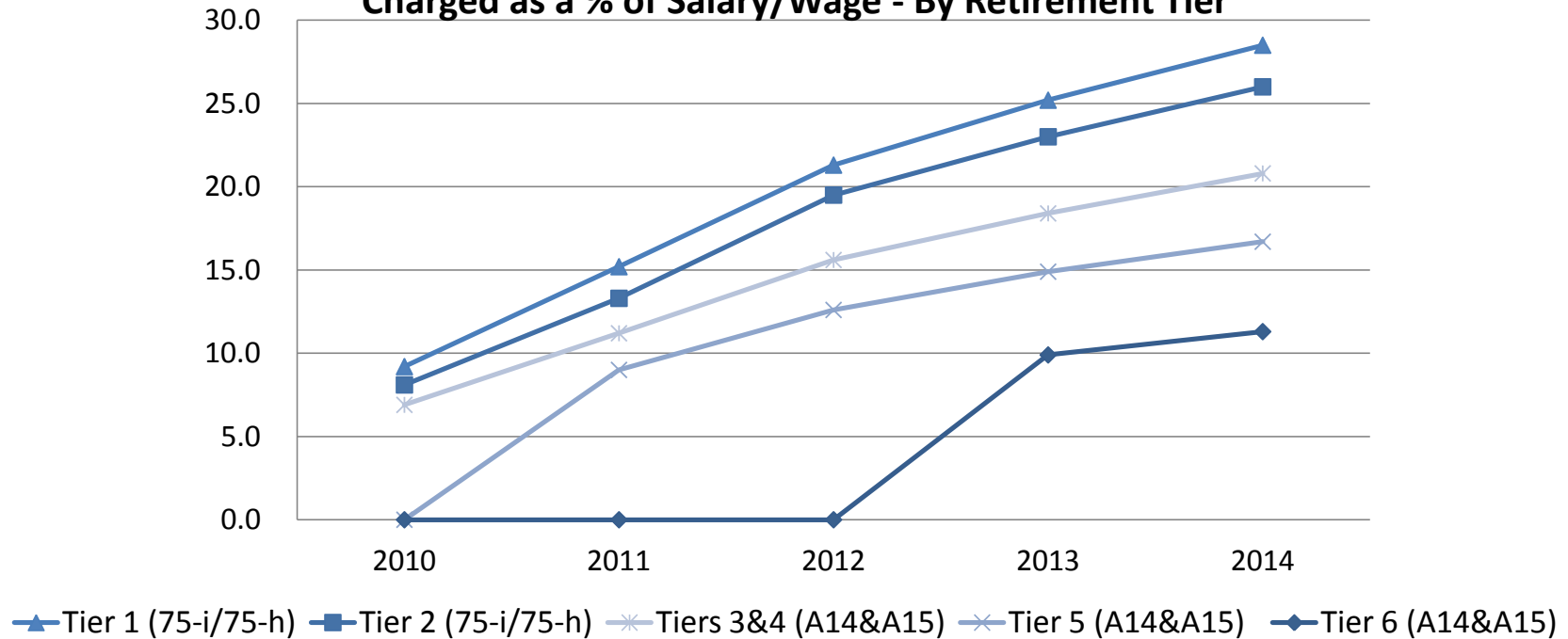


	2009	2010	2011	2012	2013	Change From 2009	
Single	\$4,578	\$4,937	\$5,198	\$5,541	\$6,095	\$1,517	33%
Family	\$12,910	\$13,923	\$14,659	\$15,630	\$17,187	\$4,277	33%
Library Expense	\$1,973,881	\$2,114,155	\$1,985,500	\$2,192,149	\$2,275,227	\$301,347	15%
Est. Health Insurance expense if 2009 staffing levels had been maintained:					\$2,627,815	\$653,934	33%
Change, 2013 vs 2009 levels:					(\$352,587)		

Source: Annual Rate Sheets Provided by Erie County Personnel Department, Library Operating fund - SAP query.

Buffalo & Erie County Public Library Contractually Obligated Cost Increases

NY State Retirement Employer Contribution Rates - Charged as a % of Salary/Wage - By Retirement Tier



<u>Bill due February 1:</u>	2010	2011	2012	2013	2014	Change Since 2010	
Tier 1 (75-i/75-h)	9.2	15.2	21.3	25.2	28.5	19.3	210%
Tier 2 (75-i/75-h)	8.1	13.3	19.5	23.0	26.0	17.9	221%
Tiers 3&4 (A14&A15)	6.9	11.2	15.6	18.4	20.8	13.9	201%
Tier 5 (A14&A15)	N/A	9.0	12.6	14.9	16.7		
Tier 6 (A14&A15)	N/A	N/A	N/A	9.9	11.3		

Budget Year:	2009	2010	2011	2012	2013	Change Since 2009	
Library Expense	\$966,761	\$1,307,504	\$1,471,613	\$1,830,086	\$1,965,477	\$998,716	103%
Est. retirement expense if 2009 staffing levels had been maintained:					\$2,914,293	\$1,947,532	201%
						Change, 2013 vs 2009 levels: (\$948,816)	

Note: The annual retirement bill due on February 1 of each year covers the retirement year beginning April 1st of the prior year through March 31 of the bill year. Hence, roughly 3/4ths of the cost of a bill applies to the prior calendar year. For example roughly 3/4ths of the Feb 1, 2014 bill covers calendar year 2013.

Sources: SAP query and NYS Comptroller's website: <http://www.osc.state.ny.us/retire/employers/index.php>

Buffalo & Erie County Public Library

LIBRARY OTHER EXPENSES - GROUPED BY RECURRING OPERATING AND BY NON-RECURRING/GRANTS

		2011	2012	2013	Change 2013 vs. 2011		Library Notes/Clarification
					Dollars	%	
RECURRING OPERATING							
505000	Office Supplies	\$77,746	\$78,118	\$99,882	\$22,136	28.5%	Increase principally due to the cost of color toners for upgraded printers in public areas. Revenue from printing charges increased \$18,085 or 20.3% over same time period.
505200	Clothing Supplies	\$128	\$2,890	\$2,799	\$2,671	2086.7%	Order for uniforms for Security officers not processed in 2011 but were in 2012 and 2013.
505600	Auto Travel & Heavy Equipment	\$6,374	\$7,708	\$8,645	\$2,271	35.6%	
505800	Medical & Health Supplies	\$115	\$68	\$159	\$44	38.3%	
506200	Maintenance & Repair	\$77,873	\$91,750	\$90,798	\$12,925	16.6%	
506400	Highway Supplies	\$7,758	\$5,392	\$9,463	\$1,705	22.0%	
510000	Local Mileage Reimbursement	\$9,796	\$14,368	\$15,401	\$5,605	57.2%	Beginning in 2012 Children's programming team began providing program services throughout the System, increasing total miles traveled within Erie County.
510100	Out Of Area Travel	\$11,462	\$14,327	\$12,388	\$926	8.1%	
510200	Training And Education	\$20,165	\$39,474	\$41,541	\$21,376	106.0%	In 2011, a number of training classes were put on hold due to budget cuts. Courses began again in 2012.
515000	Utility Charges	\$202,702	\$248,021	\$242,678	\$39,976	19.7%	
516010	Contract Payments-Non Professional Svcs. - Recurring Portion	\$2,439	\$2,569	\$3,565	\$1,126	46.2%	This is a the recurring portion of this account, it excludes NYS Bullet Aid pass thru to Member Libraries (see note in the non recurring section below).
516020	Professional Service Contracts and Fees	\$1,209,853	\$919,462	\$875,460	(\$334,393)	-27.6%	
516030	Maintenance Contracts	\$73,168	\$67,257	\$93,043	\$19,875	27.2%	
530000	Other Expenses	\$158,450	\$118,600	\$128,494	(\$29,956)	-18.9%	
545000	Rental Charges	\$1,376	\$4,457	\$4,279	\$2,903	211.0%	Beginning in 2012, Library paid directly for rental of 2 Xerox copy machines. Previously included in DISS charges.
555050	Insurance Premiums	\$24,568	\$46,752	\$50,366	\$25,798	105.0%	Issue with timing of payment of Rare Book Room Insurance policy.
561450	Library Books & Media	\$3,519,006	\$2,897,627	\$3,016,647	(\$502,359)	-14.3%	Budget and timing related - see notes in response.
575040	Interfund Expense - Utility Fund	\$916,575	\$724,041	\$837,545	(\$79,030)	-8.6%	Electric and Natural Gas utility expense purchased though Erie County Utility Pool.
901600	ID Purchasing Services	\$31,275	\$34,954	\$26,466	(\$4,809)	-15.4%	These are charges the library pays Erie County for Purchasing services, rates are controlled by Erie County.
910700	ID Fleet Services	\$36,155	\$40,465	\$41,189	\$5,034	13.9%	These are charges the library pays Erie County for Fleet services (including vehicle fuel costs), rates are controlled by Erie County.
942000	ID Library Services	(\$299,946)	(\$299,946)	(\$282,829)	\$17,117	-5.7%	This account principally recovers the cost of library provided services at the Erie County Holding Center and Correctional Facility. B&ECPL staff operate the libraries in both facilities, with the costs fully reimbursed from the Sheriff's budget.
980000	ID DISS Services	\$169,185	\$218,287	\$226,689	\$57,504	34.0%	These are charges the library pays Erie County for DISS services, rates are controlled by Erie County.
SUBTOTAL RECURRING OPERATING		\$6,256,223	\$5,276,641	\$5,544,668	(\$711,555)	-11.4%	

Buffalo & Erie County Public Library

LIBRARY OTHER EXPENSES - GROUPED BY RECURRING OPERATING AND BY NON-RECURRING/GRANTS

		2011	2012	2013	Change 2013 vs. 2011		Library Notes/Clarification
					Dollars	%	
NON- RECURRING AND GRANTS							
516010	Contract Payments-Non Professional Svcs. - Non-recurring Portion	\$0	\$175,000	\$116,000	\$116,000	N/A	2012: NYS Bullet Aid pass thru to Member Libraries: \$175,000 (Res. 2012-42). 2013: NYS Bullet Aid pass thru to Member Libraries: \$116,000 (Res. 2013-24). Funding was used to enhance technology equipment and programming.
561250	Building Improvements	\$0	\$0	\$0	\$0	N/A	
561410	Lab & Tech Equipment	\$83,753	\$236,594	\$331,500	\$247,747	295.8%	Beginning in 2012, Library Board authorized use of committed fund balance for replacement of obsolete hardware. Res. 2012-12, 2012-22, 2013-15
561430	Building Grounds & Heavy Equipment	\$0	\$0	\$1,228	\$1,228	N/A	
561440	Motor Vehicles	\$0	\$0	\$60,336	\$60,336	N/A	1 shipping and 1 maintenance vehicle replaced in 2013.
561420	Office Furniture & Fixtures	\$14,948	\$0		(\$14,948)	-100.0%	No purchases of Furniture and fixtures made in 2012 or 2013. 2011 purchases of drop boxes for various locations.
559000	County share - Grants	\$235,504	\$0	\$663,609	\$428,105	181.8%	One time use of Committed fund balance, authorized by the Board, to serve as grant matching funds for NY State Library Construction Grants for multiple libraries: 2011 , Res. 2009-7, Dudley and Central Libraries and Res 2009-11, Riverside Library; 2013 , Res. 2010-11 RFID in Member Libraries, East Aurora, Elma, Orchard Park, West Seneca, Reinstein Memorial, City of Tonawanda, Kenmore, and Kenilworth as well as Res. 2013-25, Central Library, Res. 2013-28 Dudley, and Res. 2013-40 Central Library. These matching funds leveraged \$1,220,861 in NY State Construction Grants (\$261,171 - 2011 and \$959,190 - 2013).
000000	ECFSA Grant	\$440,358	\$476,622	\$459,946	\$19,588	4.4%	RFID Incentive Grants.
000000	Central Library Book Aid Grant	\$56,909	\$57,169	\$59,973	\$3,064	5.4%	
000000	Central Library Development Aid Grant(1)	\$239,198	\$244,345	\$254,429	\$15,231	N/A	
000000	Continuity of Service Grant(1)	\$18,094	\$28,061	\$30,572	\$12,478	N/A	
000000	Coordinated Outreach Grant(1)	\$149,639	\$214,176	\$149,754	\$115	N/A	
000000	County Correctional Facilities Grant(1)	\$9,570	\$9,383	\$7,696	(\$1,874)	N/A	
000000	NYS Library Automation Aid Grant(1)	\$31,489	\$103,799	\$66,730	\$35,241	N/A	
000000	State Correctional Facilities Grant(1)	\$37,455	\$39,726	\$47,956	\$10,501	N/A	
SUBTOTAL NON- RECURRING AND GRANTS		\$1,316,917	\$1,584,875	\$2,249,729	\$932,812	70.8%	
Total Expenses (rounded to nearest dollar)		\$7,573,140	\$6,861,516	\$7,794,397	\$221,257	2.9%	

Total Expenses Per Report \$7,573,139 \$6,861,515 \$7,794,398
 Difference - likely rounding \$1 \$1 (\$1)

(1) Percentage calculations on most grants do not represent an accurate representation of increased or decreased expenses due to the availability of carryover appropriations from prior years.

Buffalo & Erie County Public Library

LIBRARY COMBINED EXPENSES - RESTATED

	2011	2012	2013	Change 2013 vs. 2011	
				Dollars	%
Expenditure Category					
Salary and Wages Expense	\$12,352,600	\$12,062,976	\$12,507,336	\$154,736	1.3%
Contractually Obligated Fringe Benefit Expense	\$5,374,973	\$5,954,032	\$6,314,773	\$939,800	17.5%
Recurring "Other" Operating	\$6,256,223	\$5,276,641	\$5,544,668	(\$711,555)	-11.4%
Non-recurring "Other" Operating and Grants	\$1,316,917	\$1,584,875	\$2,249,729	\$932,812	70.8%
Combined Total Expenses (rounded to nearest dollar)	\$25,300,713	\$24,878,524	\$26,616,506	\$1,315,793	5.2%

Buffalo and Erie County Public Library Peer Institution Comparison Data 2012 PLDS Survey Summary

Compared to library systems serving similar sized populations the B&ECPL is a Bargain!

Provides Service at Low Cost

Operating expenditures are in the lowest third (Rank: 15 out of 20)

Expenditures per capita are in the lower half (Rank: 14 out of 20)

Average cost per open hour is the second lowest of the group (Rank: 19 out of 20)

Covers a Larger Service Area With Smaller Branches

B&ECPL's service area, 1,045 square miles, is near the top of the group (Rank: 5 out of 20)

While the number of branches, 36, is second (Rank: 2 out of 20)

The branch average size in square ft., 9,252, is in the lowest quarter (Rank: 16 out of 20)

Funding and Facility Size Constraints Impact Ability to Provide Services

Circulation is in the lower half (Rank: 13 out of 20)

Visits are also in the lower half (Rank: 14 out of 20)

Source: Public Library Data Service 2012 Report (2011 Data);
Reporting libraries serving populations between 800,000 and 1 million.

Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of Legal Service Area	Library Name	City	State/Province	Ending Date of Latest Completed Fiscal Year	Square Miles Served	Public Service Hours Per Week	Total Service Hours Per Year	Total Operating Expenditures	Cost per Yearly Open Hour	Expenditures per Capita	Rank
Sorted By Operating Expenditures											
812,820	San Francisco Public Library	San Francisco	CA	06/30/2011	48	1,104	57,884	\$81,423,656	\$1,407	\$100.17	1
802,374	Cincinnati and Hamilton County, the P.L. Of	Cincinnati	OH	12/31/2011	414	2,065	107,380	\$54,445,488	\$507	\$67.86	2
846,761	Columbus Metropolitan Library	Columbus	OH	12/31/2011	343	1,442	74,026	\$53,327,163	\$720	\$62.98	3
812,201	Edmonton Public Library	Edmonton	AB	12/31/2011	270	1,062	51,648	\$46,013,056	\$891	\$56.65	4
840,821	Palm Beach County Library System (FL)	West Palm Beach	FL	09/30/2011	2,023	910	48,342	\$41,925,302	\$867	\$49.86	5
927,118	Ottawa Public Library	Ottawa	ON	12/31/2011	1,080	1,602	80,113	\$40,773,882	\$509	\$43.98	6
864,263	Jacksonville Public Library	Jacksonville	FL	09/30/2011	841	1,135	59,020	\$39,658,059	\$672	\$45.89	7
877,389	Indianapolis-Marion County Public Library	Indianapolis	IN	12/31/2011	380	1,021	52,837	\$35,718,850	\$676	\$40.71	8
859,148	Saint Louis County Library District	St. Louis	MO	12/31/2011	460	1,420	72,340	\$34,140,684	\$472	\$39.74	9
958,789	San Jose Public Library	San Jose	CA	06/30/2011	180	779	39,822	\$33,348,655	\$837	\$34.78	10
800,724	Salt Lake County Library System	Salt Lake City	UT	12/31/2011	701	1,160	56,320	\$32,688,953	\$580	\$40.82	11
957,920	Pima County Public Library	Tucson	AZ	06/30/2011	9,240	1,409	67,634	\$31,396,381	\$464	\$32.78	12
948,883	Atlanta-Fulton Public Library System	Atlanta	GA	12/31/2011	542	1,587	81,959	\$29,035,352	\$354	\$30.60	13
977,522	Montgomery County Dept. of Public Libraries	Rockville	MD	06/30/2011	500	1,032	49,160	\$27,486,873	\$559	\$28.12	14
919,040	Buffalo & Erie County Public Library	Buffalo	NY	12/31/2011	1,045	1,558	79,553	\$26,356,642	\$331	\$28.68	15
938,020	Charlotte Mecklenburg Library	Charlotte	NC	06/30/2011	526	722	41,830	\$26,087,885	\$624	\$27.81	16
805,321	Gwinnett County Public Library	Lawrenceville	GA	06/30/2011	437	795	48,375	\$20,216,342	\$418	\$25.10	17
820,852	Prince George's County Memorial Lib. Sys.	Hyattsville	MD	06/30/2011	488	820	42,654	\$19,656,735	\$461	\$23.95	18
814,322	Memphis/Shelby County Pub. Lib. & Info. Ctr.	Memphis	TN	06/30/2011	705	942	48,984	\$16,490,667	\$337	\$20.25	19
846,883	Kern County Library	Bakersfield	CA	06/30/2011	8,141	525	26,619	\$8,203,359	\$308	\$9.69	20

Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of Legal Service Area	Library Name	City	State/Province	Ending Date of Latest Completed Fiscal Year	Square Miles Served	Public Service Hours Per Week	Total Service Hours Per Year	Total Operating Expenditures	Cost per Yearly Open Hour	Expenditures per Capita	Rank
Sorted By Expenditures per Capita											
812,820	San Francisco Public Library	San Francisco	CA	06/30/2011	48	1,104	57,884	\$81,423,656	\$1,407	\$100.17	1
802,374	Cincinnati and Hamilton County, the P.L. Of	Cincinnati	OH	12/31/2011	414	2,065	107,380	\$54,445,488	\$507	\$67.86	2
846,761	Columbus Metropolitan Library	Columbus	OH	12/31/2011	343	1,442	74,026	\$53,327,163	\$720	\$62.98	3
812,201	Edmonton Public Library	Edmonton	AB	12/31/2011	270	1,062	51,648	\$46,013,056	\$891	\$56.65	4
840,821	Palm Beach County Library System (FL)	West Palm Beach	FL	09/30/2011	2,023	910	48,342	\$41,925,302	\$867	\$49.86	5
864,263	Jacksonville Public Library	Jacksonville	FL	09/30/2011	841	1,135	59,020	\$39,658,059	\$672	\$45.89	6
927,118	Ottawa Public Library	Ottawa	ON	12/31/2011	1,080	1,602	80,113	\$40,773,882	\$509	\$43.98	7
800,724	Salt Lake County Library System	Salt Lake City	UT	12/31/2011	701	1,160	56,320	\$32,688,953	\$580	\$40.82	8
877,389	Indianapolis-Marion County Public Library	Indianapolis	IN	12/31/2011	380	1,021	52,837	\$35,718,850	\$676	\$40.71	9
859,148	Saint Louis County Library District	St. Louis	MO	12/31/2011	460	1,420	72,340	\$34,140,684	\$472	\$39.74	10
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Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of Legal Service Area	Library Name	City	State/Province	Ending Date of Latest Completed Fiscal Year	Square Miles Served	Public Service Hours Per Week	Total Service Hours Per Year	Total Operating Expenditures	Cost per Yearly Open Hour	Expenditures per Capita	Rank
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Sorted By Cost Per Open Hour

812,820	San Francisco Public Library	San Francisco	CA	06/30/2011	48	1,104	57,884	\$81,423,656	\$1,407	\$100.17	1
812,201	Edmonton Public Library	Edmonton	AB	12/31/2011	270	1,062	51,648	\$46,013,056	\$891	\$56.65	2
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802,374	Cincinnati and Hamilton County, the P.L. Of	Cincinnati	OH	12/31/2011	414	2,065	107,380	\$54,445,488	\$507	\$67.86	12
859,148	Saint Louis County Library District	St. Louis	MO	12/31/2011	460	1,420	72,340	\$34,140,684	\$472	\$39.74	13
957,920	Pima County Public Library	Tucson	AZ	06/30/2011	9,240	1,409	67,634	\$31,396,381	\$464	\$32.78	14
820,852	Prince George's County Memorial Lib. Sys.	Hyattsville	MD	06/30/2011	488	820	42,654	\$19,656,735	\$461	\$23.95	15
805,321	Gwinnett County Public Library	Lawrenceville	GA	06/30/2011	437	795	48,375	\$20,216,342	\$418	\$25.10	16
948,883	Atlanta-Fulton Public Library System	Atlanta	GA	12/31/2011	542	1,587	81,959	\$29,035,352	\$354	\$30.60	17
814,322	Memphis/Shelby County Pub. Lib. & Info. Ctr.	Memphis	TN	06/30/2011	705	942	48,984	\$16,490,667	\$337	\$20.25	18
919,040	Buffalo & Erie County Public Library	Buffalo	NY	12/31/2011	1,045	1,558	79,553	\$26,356,642	\$331	\$28.68	19
846,883	Kern County Library	Bakersfield	CA	06/30/2011	8,141	525	26,619	\$8,203,359	\$308	\$9.69	20

Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of legal service area	Library Name	Square Miles Served	Central Library?	Central Library Sq. Ft.	# of Branches	Branches Sq. Ft.	Average Branch Size	Operating Expenditures	Expenditures per Capita	Rank
Sorted By Total Square Miles Served										
957,920	Pima County Public Library	9,240	Y	100,000	25	211,150	8,446	\$31,396,381	\$32.78	1
846,883	Kern County Library	8,141	Y	128,165	24	150,083	6,253	\$8,203,359	\$9.69	2
840,821	Palm Beach County Library System (FL)	2,023	Y	46,480	15	292,370	19,491	\$41,925,302	\$49.86	3
927,118	Ottawa Public Library	1,080	Y	90,418	32	314,678	9,834	\$40,773,882	\$43.98	4
919,040	Buffalo & Erie County Public Library	1,045	Y	403,000	36	333,062	9,252	\$26,356,642	\$28.68	5
864,263	Jacksonville Public Library	841	Y	323,110	20	503,004	25,150	\$39,658,059	\$45.89	6
814,322	Memphis/Shelby County Pub. Lib. & Info. Ctr.	705	Y	330,000	18	232,893	12,939	\$16,490,667	\$20.25	7
800,724	Salt Lake County Library System	701	N	0	19	378,752	19,934	\$32,688,953	\$40.82	8
948,883	Atlanta-Fulton Public Library System	542	Y	265,155	32	371,270	11,602	\$29,035,352	\$30.60	9
938,020	Charlotte Mecklenburg Library	526	Y	151,057	19	538,834	28,360	\$26,087,885	\$27.81	10
977,522	Montgomery County Dept. of Public Libraries	500	N	0	21	429,045	20,431	\$27,486,873	\$28.12	11
820,852	Prince George's County Memorial Lib. Sys.	488	N	0	18	399,305	22,184	\$19,656,735	\$23.95	12
859,148	Saint Louis County Library District	460	Y	121,000	19	328,488	17,289	\$34,140,684	\$39.74	13
805,321	Gwinnett County Public Library	437	N	0	15	239,200	15,947	\$20,216,342	\$25.10	14
802,374	Cincinnati and Hamilton County, the P.L. Of	414	Y	542,527	40	365,026	9,126	\$54,445,488	\$67.86	15
877,389	Indianapolis-Marion County Public Library	380	Y	476,000	22	265,900	12,086	\$35,718,850	\$40.71	16
846,761	Columbus Metropolitan Library	343	Y	255,400	20	298,235	14,912	\$53,327,163	\$62.98	17
812,201	Edmonton Public Library	270	Y	212,011	17	192,421	11,319	\$46,013,056	\$56.65	18
958,789	San Jose Public Library	180	Y	475,000	18	376,884	20,938	\$33,348,655	\$34.78	19
812,820	San Francisco Public Library	48	Y	376,000	27	209,843	7,772	\$81,423,656	\$100.17	20

Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of legal service area	Library Name	Square Miles Served	Central Library?	Central Library Sq. Ft.	# of Branches	Branches Sq. Ft.	Average Branch Size	Operating Expenditures	Expenditures per Capita	Rank
Sorted By Number of Branches										
802,374	Cincinnati and Hamilton County, the P.L. Of	414	Y	542,527	40	365,026	9,126	\$54,445,488	\$67.86	1
919,040	Buffalo & Erie County Public Library	1,045	Y	403,000	36	333,062	9,252	\$26,356,642	\$28.68	2
927,118	Ottawa Public Library	1,080	Y	90,418	32	314,678	9,834	\$40,773,882	\$43.98	3
948,883	Atlanta-Fulton Public Library System	542	Y	265,155	32	371,270	11,602	\$29,035,352	\$30.60	4
812,820	San Francisco Public Library	48	Y	376,000	27	209,843	7,772	\$81,423,656	\$100.17	5
957,920	Pima County Public Library	9,240	Y	100,000	25	211,150	8,446	\$31,396,381	\$32.78	6
846,883	Kern County Library	8,141	Y	128,165	24	150,083	6,253	\$8,203,359	\$9.69	7
877,389	Indianapolis-Marion County Public Library	380	Y	476,000	22	265,900	12,086	\$35,718,850	\$40.71	8
977,522	Montgomery County Dept. of Public Libraries	500	N	0	21	429,045	20,431	\$27,486,873	\$28.12	9
846,761	Columbus Metropolitan Library	343	Y	255,400	20	298,235	14,912	\$53,327,163	\$62.98	10
864,263	Jacksonville Public Library	841	Y	323,110	20	503,004	25,150	\$39,658,059	\$45.89	11
859,148	Saint Louis County Library District	460	Y	121,000	19	328,488	17,289	\$34,140,684	\$39.74	12
800,724	Salt Lake County Library System	701	N	0	19	378,752	19,934	\$32,688,953	\$40.82	13
938,020	Charlotte Mecklenburg Library	526	Y	151,057	19	538,834	28,360	\$26,087,885	\$27.81	1
958,789	San Jose Public Library	180	Y	475,000	18	376,884	20,938	\$33,348,655	\$34.78	2
820,852	Prince George's County Memorial Lib. Sys.	488	N	0	18	399,305	22,184	\$19,656,735	\$23.95	3
814,322	Memphis/Shelby County Pub. Lib. & Info. Ctr.	705	Y	330,000	18	232,893	12,939	\$16,490,667	\$20.25	4
812,201	Edmonton Public Library	270	Y	212,011	17	192,421	11,319	\$46,013,056	\$56.65	5
840,821	Palm Beach County Library System (FL)	2,023	Y	46,480	15	292,370	19,491	\$41,925,302	\$49.86	6
805,321	Gwinnett County Public Library	437	N	0	15	239,200	15,947	\$20,216,342	\$25.10	7

Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of legal service area	Library Name	Square Miles Served	Central Library?	Central Library Sq. Ft.	# of Branches	Branches Sq. Ft.	Average Branch Size	Operating Expenditures	Expenditures per Capita	Rank
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Sorted By Average Branch Size

938,020	Charlotte Mecklenburg Library	526	Y	151,057	19	538,834	28,360	\$26,087,885	\$27.81	1
864,263	Jacksonville Public Library	841	Y	323,110	20	503,004	25,150	\$39,658,059	\$45.89	2
820,852	Prince George's County Memorial Lib. Sys.	488	N	0	18	399,305	22,184	\$19,656,735	\$23.95	3
958,789	San Jose Public Library	180	Y	475,000	18	376,884	20,938	\$33,348,655	\$34.78	4
977,522	Montgomery County Dept. of Public Libraries	500	N	0	21	429,045	20,431	\$27,486,873	\$28.12	5
800,724	Salt Lake County Library System	701	N	0	19	378,752	19,934	\$32,688,953	\$40.82	6
840,821	Palm Beach County Library System (FL)	2,023	Y	46,480	15	292,370	19,491	\$41,925,302	\$49.86	7
859,148	Saint Louis County Library District	460	Y	121,000	19	328,488	17,289	\$34,140,684	\$39.74	8
805,321	Gwinnett County Public Library	437	N	0	15	239,200	15,947	\$20,216,342	\$25.10	9
846,761	Columbus Metropolitan Library	343	Y	255,400	20	298,235	14,912	\$53,327,163	\$62.98	10
814,322	Memphis/Shelby County Pub. Lib. & Info. Ctr.	705	Y	330,000	18	232,893	12,939	\$16,490,667	\$20.25	11
877,389	Indianapolis-Marion County Public Library	380	Y	476,000	22	265,900	12,086	\$35,718,850	\$40.71	12
948,883	Atlanta-Fulton Public Library System	542	Y	265,155	32	371,270	11,602	\$29,035,352	\$30.60	13
812,201	Edmonton Public Library	270	Y	212,011	17	192,421	11,319	\$46,013,056	\$56.65	14
927,118	Ottawa Public Library	1,080	Y	90,418	32	314,678	9,834	\$40,773,882	\$43.98	15
919,040	Buffalo & Erie County Public Library	1,045	Y	403,000	36	333,062	9,252	\$26,356,642	\$28.68	16
802,374	Cincinnati and Hamilton County, the P.L. Of	414	Y	542,527	40	365,026	9,126	\$54,445,488	\$67.86	17
957,920	Pima County Public Library	9,240	Y	100,000	25	211,150	8,446	\$31,396,381	\$32.78	18
812,820	San Francisco Public Library	48	Y	376,000	27	209,843	7,772	\$81,423,656	\$100.17	19
846,883	Kern County Library	8,141	Y	128,165	24	150,083	6,253	\$8,203,359	\$9.69	20

Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of legal service area	Library Name	Square Miles Served	Central Library Sq. Ft.	# of Branches	Average Branch Size	Operating Expenditures	Total Annual Circulation	Total Annual Library Visits	Expenditures per Capita	Rank
Sorted By Circulation										
802,374	Cincinnati and Hamilton County, the P.L. Of	414	542,527	40	9,126	\$54,445,488	17,600,307	8,049,981	\$67.86	1
800,724	Salt Lake County Library System	701	0	19	19,934	\$32,688,953	16,126,662	4,639,639	\$40.82	2
846,761	Columbus Metropolitan Library	343	255,400	20	14,912	\$53,327,163	14,797,213	7,304,073	\$62.98	3
877,389	Indianapolis-Marion County Public Library	380	476,000	22	12,086	\$35,718,850	14,638,562	3,956,277	\$40.71	4
958,789	San Jose Public Library	180	475,000	18	20,938	\$33,348,655	13,560,762	6,780,193	\$34.78	5
812,201	Edmonton Public Library	270	212,011	17	11,319	\$46,013,056	13,271,768	5,303,482	\$56.65	6
859,148	Saint Louis County Library District	460	121,000	19	17,289	\$34,140,684	12,701,919	5,752,996	\$39.74	7
927,118	Ottawa Public Library	1,080	90,418	32	9,834	\$40,773,882	10,894,780	5,275,850	\$43.98	8
812,820	San Francisco Public Library	48	376,000	27	7,772	\$81,423,656	10,707,477	7,042,971	\$100.17	9
977,522	Montgomery County Dept. of Public Libraries	500	0	21	20,431	\$27,486,873	10,137,952	5,795,818	\$28.12	10
864,263	Jacksonville Public Library	841	323,110	20	25,150	\$39,658,059	8,747,754	4,762,949	\$45.89	11
840,821	Palm Beach County Library System (FL)	2,023	46,480	15	19,491	\$41,925,302	8,586,926	Not Listed	\$49.86	12
919,040	Buffalo & Erie County Public Library	1,045	403,000	36	9,252	\$26,356,642	8,154,384	3,657,908	\$28.68	13
805,321	Gwinnett County Public Library	437	0	15	15,947	\$20,216,342	7,667,758	3,462,301	\$25.10	14
957,920	Pima County Public Library	9,240	100,000	25	8,446	\$31,396,381	5,808,471	5,616,204	\$32.78	15
938,020	Charlotte Mecklenburg Library	526	151,057	19	28,360	\$26,087,885	5,557,824	3,399,520	\$27.81	16
820,852	Prince George's County Memorial Lib. Sys.	488	0	18	22,184	\$19,656,735	4,387,205	3,042,749	\$23.95	17
948,883	Atlanta-Fulton Public Library System	542	265,155	32	11,602	\$29,035,352	3,828,763	3,704,394	\$30.60	18
814,322	Memphis/Shelby County Pub. Lib. & Info. Ctr.	705	330,000	18	12,939	\$16,490,667	1,726,939	2,929,960	\$20.25	19
846,883	Kern County Library	8,141	128,165	24	6,253	\$8,203,359	1,554,073	928,011	\$9.69	20

Buffalo and Erie County Public Library
Peer Institution Comparison Data 2012 PLDS Survey

Population of legal service area	Library Name	Square Miles Served	Central Library Sq. Ft.	# of Branches	Average Branch Size	Operating Expenditures	Total Annual Circulation	Total Annual Library Visits	Expenditures per Capita	Rank
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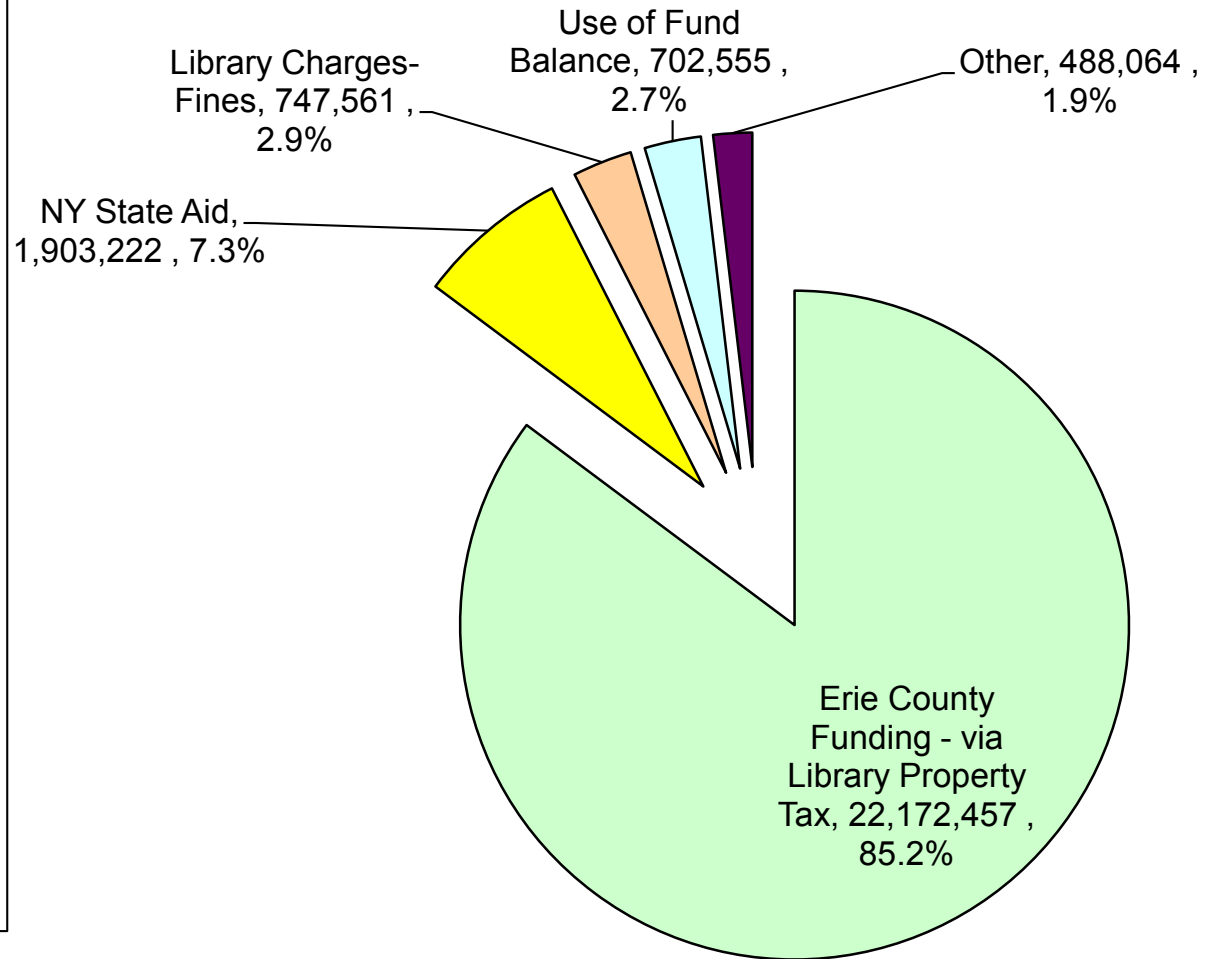
Sorted By Annual Number of Visits

802,374	Cincinnati and Hamilton County, the P.L. Of	414	542,527	40	9,126	\$54,445,488	17,600,307	8,049,981	\$67.86	1
846,761	Columbus Metropolitan Library	343	255,400	20	14,912	\$53,327,163	14,797,213	7,304,073	\$62.98	2
812,820	San Francisco Public Library	48	376,000	27	7,772	\$81,423,656	10,707,477	7,042,971	\$100.17	3
958,789	San Jose Public Library	180	475,000	18	20,938	\$33,348,655	13,560,762	6,780,193	\$34.78	4
977,522	Montgomery County Dept. of Public Libraries	500	0	21	20,431	\$27,486,873	10,137,952	5,795,818	\$28.12	5
859,148	Saint Louis County Library District	460	121,000	19	17,289	\$34,140,684	12,701,919	5,752,996	\$39.74	6
957,920	Pima County Public Library	9,240	100,000	25	8,446	\$31,396,381	5,808,471	5,616,204	\$32.78	7
812,201	Edmonton Public Library	270	212,011	17	11,319	\$46,013,056	13,271,768	5,303,482	\$56.65	8
927,118	Ottawa Public Library	1,080	90,418	32	9,834	\$40,773,882	10,894,780	5,275,850	\$43.98	9
864,263	Jacksonville Public Library	841	323,110	20	25,150	\$39,658,059	8,747,754	4,762,949	\$45.89	10
800,724	Salt Lake County Library System	701	0	19	19,934	\$32,688,953	16,126,662	4,639,639	\$40.82	11
877,389	Indianapolis-Marion County Public Library	380	476,000	22	12,086	\$35,718,850	14,638,562	3,956,277	\$40.71	12
948,883	Atlanta-Fulton Public Library System	542	265,155	32	11,602	\$29,035,352	3,828,763	3,704,394	\$30.60	13
919,040	Buffalo & Erie County Public Library	1,045	403,000	36	9,252	\$26,356,642	8,154,384	3,657,908	\$28.68	14
805,321	Gwinnett County Public Library	437	0	15	15,947	\$20,216,342	7,667,758	3,462,301	\$25.10	15
938,020	Charlotte Mecklenburg Library	526	151,057	19	28,360	\$26,087,885	5,557,824	3,399,520	\$27.81	16
820,852	Prince George's County Memorial Lib. Sys.	488	0	18	22,184	\$19,656,735	4,387,205	3,042,749	\$23.95	17
814,322	Memphis/Shelby County Pub. Lib. & Info. Ctr.	705	330,000	18	12,939	\$16,490,667	1,726,939	2,929,960	\$20.25	18
846,883	Kern County Library	8,141	128,165	24	6,253	\$8,203,359	1,554,073	928,011	\$9.69	19
840,821	Palm Beach County Library System (FL)	2,023	46,480	15	19,491	\$41,925,302	8,586,926	Not Listed	\$49.86	20

ERIE COUNTY LIBRARY FUNDING HISTORY

2013 Buffalo and Erie County Public Library Operating Budget Funding

Erie County provided 85.2% of 2013 Library adopted budget operating funds.



B&ECPL 2013 TOTAL OPERATING REVENUE IN COUNTY SAP FINANCIAL SYSTEM	\$25,698,045
Adjustment for suburban library net directly collected revenue	323,898
B&ECPL 2013 BUDGET TOTAL SYSTEM NET OPERATING REVENUE	\$26,021,943

ERIE COUNTY LIBRARY FUNDING HISTORY

B&ECPL County Funding Detail by Year

Year	Library Tax Levy	County Capital for Library Materials	Other County Revenue	Total County Funding for Library	Change from Prior Yr		Full-time Staff	Comments
					Dollars	Percent		
2009	22,171,833			\$22,171,833	(1,600,000)	-6.7%	238	\$1.6 million supplement not continued in 2009 budget
2010	22,171,833			\$22,171,833	0	0.0%	224	\$750,000 supplement (in addition to property tax levy) budgeted but not provided.
2011	18,171,833		3,000,000	\$21,171,833	(1,000,000)	-4.5%	179	Erie County reduces Library Tax Levy by \$4 million to \$18.2 million; recurring budget gap of \$6-7 million. One time allocation of \$3 million from Erie County 2010 surplus (adopted by the legislature on 12/23/2010), budgeting Library fund balance use, open hour reductions and 47 out the door layoffs filled the gap.
2012	19,872,457		2,000,000	\$21,872,457	\$700,624	3.3%	185	Library Tax partially restored to \$19.9 million. County also provided \$2 million interfund revenue subsidy. No change in open hours from 2011. Additional funding needed to restore open-hours and services to 2010 levels was est. at \$3.6 million.
2013	22,172,457			\$22,172,457	\$300,000	1.4%	185	\$300,000 in County funding for service restorations provided, funding 39 restored weekly open hours.
Change 2004-2013	(\$2,024,661) -8.4%			(\$6,524,661) -22.7%			(215) -54%	Inflation per the Consumer Price Index - All Urban Consumers (CPI-U) increased 24% from Jan 2004 - Jan 2013. Had it followed inflation, 2013 County funding for the Library would have been \$35.7 million, \$13.5 million higher than it was in 2013.
Change 2009-2013	\$624 0.003%			\$624 0.003%			(53) -22%	Inflation per the Consumer Price Index - All Urban Consumers (CPI-U) increased 14% from Jan 2009 - Jan 2013. Had it followed inflation, 2013 County funding for the Library would have been \$25.2 million, \$3.0 million higher than it was in 2013.

Notes: Full-time staff count in Operating Budget only as part-time and grant positions counts were not clearly reported in historical budget documents.

ERIE COUNTY LIBRARY FUNDING HISTORY

B&ECPL County Funding Detail by Year

Year	Library Tax Levy	County Capital for Library Materials	Other County Revenue	Total County Funding for Library	Change from Prior Yr		Full-time Staff	Comments
					Dollars	Percent		
1975			7,699,628	\$7,699,628			576	
1980			10,272,535	\$10,272,535			474	1976-77 Erie County Budget Crisis: layoffs & service reductions; Watson Branch closes
1985			12,763,728	\$12,763,728			398	1984-85 Erie Co. Budget Crisis: layoffs/service reductions
1990			16,200,968	\$16,200,968			409	
1993	19,685,512			\$19,685,512				Post Lawsuit and first budget after 1992 passage of Initial Library Protection Act. FIRST LIBRARY TAX LEVY
1994	19,976,984			\$19,976,984	291,472	1.5%		
1995	20,285,225			\$20,285,225	308,241	1.5%	398	
1996	22,028,963			\$22,028,963	1,743,738	8.6%		
1997	23,018,144			\$23,018,144	989,181	4.5%		
1998	23,866,460			\$23,866,460	848,316	3.7%		
1999	24,953,953			\$24,953,953	1,087,493	4.6%		1999 System-wide graphical Internet access roll out began
2000	26,393,455			\$26,393,455	1,439,502	5.8%	398	
2001	22,969,980	4,717,516		\$27,687,496	1,294,041	4.9%		Library Materials Budget shifted to County Capital Budget
2002	22,969,980	4,906,217		\$27,876,197	188,701	0.7%		
2003	23,067,481	5,000,000		\$28,067,481	191,284	0.7%		
2004	24,197,118	4,500,000		\$28,697,118	629,637	2.2%	400	
2005	21,671,833			\$21,671,833	(7,025,285)	-24.5%	336	Red/Green Budget Cuts; Library Tax Levy reduced \$2.5 million AND County failed to deliver 2005's budgeted \$5 million capital funds for books. Layoffs & service reductions - 15 libraries and 4 mobile units closed; library open hours in 12 communities reduced below NY State minimum standards.
2006	21,671,833			\$21,671,833	0	0.0%	218	Library Materials budget reincorporated into reduced general budget; Library Protection Act Made Permanent 12/2006.
2007	22,171,833			\$22,171,833	500,000	2.3%	230	\$500,000 added back to Library Tax Levy to fund service restorations including raising open hours in 12 communities back up to state minimum standards.
2008	22,171,833		1,600,000	\$23,771,833	1,600,000	7.2%	247	\$1.6 million supplement (budgeted as interfund revenue subsidy) provided to fund service restorations system-wide.