

Waterville Public Library
STATEMENTS OF SUPPORT, REVENUE, EXPENSES AND CHANGES IN FUND BALANCE
OPERATING, FIDUCIARY AND CONSTRUCTION FUNDS
 (Modified Accrual Basis - Unaudited)

Line No.		(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)		(J)		(K)	(L)	(M)
		FY 07-08		FY 08-09		FY 09-10		FY 10-11		Actual	Estimated	Forecast	Amended	Variance	% Budget									
		Actual	%	Actual	%	Actual	%	Actual	%	5 Mo.	7 Mos.	12 Mos.				Budget	Fav (UnF)	5/12=42%						
OPERATING FUND																								
SUPPORT:																								
1	Property taxes	131,598	73 %	134,098	72 %	137,987	76 %	144,748	-	144,748	79 %	144,748	-	100 %										
Grants-																								
Governments:																								
2	Oneida County	13,839	8	15,621	8	15,927	9	7,467	5,600	13,067	7	14,127	(1,060)	53										
3	NYS LLSA	1,851	1	1,789	1	1,587	1	-	1,500	1,500	1	1,500	-	-										
4	NYS Legislative	2,000	1	1,000	1	-	-	-	-	-	-	-	-	Not budgeted										
5	Federal (E-Rate)	2,259	1	1,706	1	1,665	1	-	1,797	1,797	1	1,797	-	-										
6	Other private	2,950	2	2,600	1	2,500	1	1,000	-	1,000	1	2,000	(1,000)	50										
7	MYLS	-	-	-	-	200	0	240	-	240	0	240	-	100										
8	Lally Landscape Fund	-	-	5,700	3	5,000	3	4,707	-	4,707	3	4,707	-	100										
9	Friends of the Library	800	0	2,000	1	917	1	800	900	1,700	1	1,400	300	57										
10	Donations	1,727	1	2,552	1	888	0	1,528	140	1,668	1	1,735	(67)	88										
REVENUE:																								
11	Income from investments	3,254	2	1,075	1	625	0	247	500	747	0	674	73	37										
12	Fines & other fees	4,006	2	4,863	3	5,251	3	2,262	2,800	5,062	3	4,986	76	45										
13	Disposition of assets	105	0	69	0	119	0	-	250	250	0	429	(179)	-										
14	Total support & revenue	179,280	99	177,822	96	172,666	96	162,999	13,237	176,236	97	178,343	(2,107)	91										

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	FY 07-08		FY 08-09		FY 09-10		FY 10-11		Actual		Estimated		Forecast		Amended		Variance		% Budget		Budget		Fav (UnF)		5/12=42%						
	Actual	%	Actual	%	Actual	%	Actual	%	30-Nov-10	30-Jun-11	7 Mos.	30-Jun-11	12 Mos.	30-Jun-11	%	Budget		Budget		%			Budget		%						
OPERATING FUND, cont.																															
EXPENSES:																															
Payroll and related-																															
15																															
	Salary, director	23,792	13	24,792	13	24,792	14	10,330	14,462	24,792	14	26,668	1,876	39																	
Salaries & wages:																															
16	Library	53,084	29	53,934	29	55,010	30	23,438	31,500	54,938	30	54,668	(270)	43																	
17	Cleaning	5,508	3	5,359	3	3,449	2	1,396	1,750	3,146	2	3,118	(28)	45																	
18	Accounting	1,900	1	1,277	1	917	1	379	525	904	0	975	71	39																	
19	Temporary help	126	0	120	0	281	0	200	-	200	0	200	-	100																	
Employee benefits:																															
20	Medical insurance	5,976	3	10,206	6	11,329	6	4,895	6,853	11,748	6	11,757	9	42																	
21	Payroll taxes	6,889	4	7,397	4	7,402	4	2,963	4,021	6,984	4	7,180	196	41																	
22	Disability insurance	-	-	731	0	667	0	-	700	700	0	700	-	-																	
23	Workers comp insurance	706	0	625	0	613	0	(21)	500	479	0	479	-	(4)																	
24	Payroll processing (MY)	168	0	200	0	192	0	89	90	179	0	197	18	45																	
25	Total payroll & related	98,149	54	104,641	56	104,652	58	43,669	60,401	104,070	57	105,942	1,872	41																	
Collection and technical services-																															
26	Books	22,737	13	17,698	10	19,832	11	7,614	12,386	20,000	11	20,000	-	38																	
27	Periodicals	2,649	1	2,976	2	2,068	1	2,739	-	2,739	2	2,500	(239)	110																	
28	Audio-video	2,915	2	2,987	2	4,426	2	2,829	1,750	4,579	3	4,167	(412)	68																	
29	Other materials	445	0	582	0	710	0	300	-	300	0	500	200	60																	
30	Binding & processing (MY)	2,184	1	1,913	1	2,296	1	1,001	1,434	2,435	1	2,404	(31)	42																	
31	Supplies, library	2,118	1	1,481	1	2,216	1	862	700	1,562	1	1,913	351	45																	
32	Total collection & technical services	33,048	18	27,637	15	31,548	17	15,345	16,270	31,615	17	31,484	(131)	49																	
Programs-																															
33	Supplies & equipment	3,459	2	2,172	1	1,337	1	1,210	280	1,490	1	1,240	(250)	98																	
34	Advertising	737	0	570	0	171	0	28	172	200	0	200	-	14																	
35	Fees & licenses	1,430	1	1,172	1	2,180	1	2,427	-	2,427	1	2,153	(274)	113																	
36	Total programs	5,626	3	3,914	2	3,688	2	3,665	452	4,117	2	3,593	(524)	102																	
Information Technology-																															
37	Maintenance, network & equipment (MY)	3,634	2	1,200	1	1,200	1	1,000	-	1,000	1	1,000	-	100																	
38	Network access (MY)	1,600	1	3,350	2	3,350	2	1,600	-	1,600	1	1,600	-	100																	
39	Software	200	0	384	0	448	0	119	150	269	0	319	50	37																	
40	Circulation (MY)	1,955	1	1,936	1	1,962	1	909	1,400	2,309	1	2,341	32	39																	
41	Telephone	2,777	2	2,944	2	2,925	2	1,180	1,470	2,650	1	2,644	(6)	45																	
42	Total information technology	10,166	6	9,814	5	9,885	5	4,808	3,020	7,828	4	7,904	76	61																	

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	FY 07-08		FY 08-09		FY 09-10		FY 10-11		Actual		Estimated		Forecast		Amended		Variance		% Budget		Budget		Fav (UnF)		5/12=42%				
	Actual	%	Actual	%	Actual	%	Actual	%	30-Nov-10	30-Jun-11	7 Mos.	30-Jun-11	12 Mos.	30-Jun-11	%	Budget													
<i>OPERATING FUND, cont.</i>																													
Facilities Operation & Maintenance-																													
Repairs and maintenance:																													
43																													
	Building, including reserve	349	0	226	0	-	-	250	-	250	0	-	250	0	-	-	250	0	-	-	-	(250)	-	Not budgeted					
44	Parking lot	-	-	-	-	-	-	-	1,800	1,800	1	1,600	1	1,600							(200)	-							
45	Landscape	3,702	2	6,715	4	5,565	3	4,015	1,985	6,000	3	6,000	3	6,000							-	67							
46	HVAC system	1,820	1	2,185	1	1,031	1	1,823	700	2,523	1	2,123	1	2,123							(400)	86							
47	Security equipment	202	0	400	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not budgeted						
48	Furniture & equipment	165	0	450	0	185	0	219	100	319	0	300	0	300							(19)	73							
49	Supplies, building maintenance	1,039	1	217	0	1,057	1	386	814	1,200	1	1,200	1	1,200							-	32							
50	Inspection fees	267	0	715	0	265	0	150	125	275	0	275	0	275								55							
51	Rent, Deansboro branch	600	0	600	0	600	0	150	-	150	0	150	0	150							-	100							
Utilities:																													
52	Gas	4,434	2	5,060	3	4,460	2	1,094	3,906	5,000	3	5,000	3	5,000							-	22							
53	Electricity	9,781	5	10,364	6	7,306	4	2,478	2,522	5,000	3	5,000	3	5,000							-	50							
54	Trash removal	100	0	100	0	100	0	63	63	126	0	124	0	124							(2)	51							
55	Water & sewer	539	0	527	0	522	0	261	261	522	0	523	0	523							1	50							
Other supplies & services:																													
56	Snow removal	4,300	2	3,199	2	3,053	2	-	4,000	4,000	2	3,600	2	3,600							(400)	-							
57	Floor mats	1,095	1	752	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not budgeted						
58	Supplies, janitorial	753	0	666	0	852	0	269	350	619	0	848	0	848							229	32							
59	Miscellaneous	34	0	200	0	-	-	-	1,000	1,000	1	-	1	-	-	-	-	-	-	-	(1,000)	Not budgeted							
60	Total facilities O&M	29,180	16	32,376	17	24,996	14	11,158	17,626	28,784	16	26,743	16	26,743							(2,041)	42							

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	FY 07-08		FY 08-09		FY 09-10		FY 09-10		FY 09-10		FY 09-10		FY 10-11		FY 10-11		FY 10-11		FY 10-11		Amended	Variance	% Budget
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimated	Forecast	5 Mo.	7 Mos.	12 Mos.	%	Budget	Fav (UnF)	5/12=42%		
<i>OPERATING FUND, cont.</i>																							
61																							Not budgeted
	Administrative-																						
61	Equipment, office	-	-	172	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Staff development	88	0	1,010	1	1,246	1	435	-	435	0	685	250	64									
63	Board	35	0	100	0	56	0	60	-	60	0	100	40	60									
64	Postage	231	0	290	0	320	0	180	175	355	0	336	(19)	54									
65	Travel	247	0	717	0	707	0	362	210	572	0	600	28	60									
66	Business meals	-	-	-	-	203	0	232	-	232	0	227	(5)	102									
67	Dues	209	0	313	0	125	0	125	-	125	0	125	-	100									
68	Insurance	3,871	2	4,199	2	3,039	2	4,259	-	4,259	2	4,142	(117)	103									
69	Other	220	0	71	0	38	0	46	54	100	0	100	-	46									
70	Total administrative	4,901	3	6,872	4	5,734	3	5,699	439	6,138	3	6,315	177	90									
71	TOTAL OPERATING EXPENDITURES	181,070	100	185,254	100	180,503	100	84,344	98,208	182,552	100	181,981	(571)	46									
72	NET BEFORE CAPITAL EXPENDITURES (Memo)	(1,790)	(1)	(7,432)	(4)	(7,837)	(4)	78,655	(84,971)	(6,316)	(3)	(3,638)	(2,678)	(2,162)									
73	Capital Expenditures-																						
73	Furniture, fixtures & equipment	9,240	5	609	0	300	0	409	-	409	0	297	(112)	138									
74	Land & building improvements	-	-	3,309	2	4,394	2	297	-	297	0	5,000	4,703	6									
75	Computers & related equipment	-	-	2,432	1	1,166	1	970	761	1,731	1	1,731	-	56									
76	Total capital expenditures	9,240	5	6,350	3	5,860	3	1,676	761	2,437	1	7,028	4,591	24									
77	TOTAL EXPENDITURES	190,310	100 %	191,604	100 %	186,363	100 %	86,020	98,969	184,989	101 %	189,009	4,020	46 %									
78	NET	(11,030)	(6)	(13,782)	(7)	(13,697)	(8)	76,979	(85,732)	(8,753)	(5)	(10,666)	1,913	(722)									
79	FUND BALANCE:																						
79	Beginning	71,325		60,295		46,513		32,484	109,463	32,484		32,484	-										
80	Ending	60,295		46,513		32,484		109,463	23,731	23,731		21,818	1,913										

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		FY 07-08		FY 08-09		FY 09-10		FY 10-11				Amended Budget	Variance Fav (UnF)	% Budget 5/12=42%
		Actual	%	Actual	%	Actual	%	Actual 5 Mo. 30-Nov-10	Estimated 7 Mos. 30-Jun-11	Forecast 12 Mos. 30-Jun-11	%			
<u>FIDUCIARY FUND</u>														
REVENUE:														
81	Income from investments	3,543		2,938		2,180		-	1,350	1,350		1,350	-	-
EXPENSES:														
82	Grant to WPL	-		5,700		5,000		4,707	-	4,707		4,707	-	100
83	NET	3,543		(2,762)		(2,820)		(4,707)	1,350	(3,357)		(3,357)	-	140
FUND BALANCE:														
84	Beginning	106,746		110,289		107,527		104,707	100,000	104,707		104,707	-	-
85	Ending	110,289		107,527		104,707		100,000	101,350	101,350		101,350	-	99
<u>CONSTRUCTION FUND</u>														
REVENUE:														
Grants-														
86	NYSERDA					54,947		23,549	-	23,549		23,549	-	100
87	NYSED					70,534		7,837	19,476	27,313		27,313	-	29
88	Barton							22,500	-	22,500		22,500	-	100
89						125,481		53,886	19,476	73,362		73,362	-	73
90	Income from investments													
91	Total revenue					125,481		53,886	19,476	73,362		73,362	-	73
EXPENSES:														
92	PV system					107,166		49,639		49,639		49,639	-	100
93	Observatory							1,899	40,077	41,976		41,976	-	5
94	Total expenditures					107,166		51,538	40,077	91,615		91,615	-	56
95	NET					18,315		2,348	(20,601)	(18,253)		(18,253)	-	(13)
FUND BALANCE:														
96	Beginning							18,315	20,663	18,315		18,315	-	-
97	Ending					18,315		20,663	62	62		62	-	33,327
<u>COMBINED FUNDS (Memo)</u>														
98	NET, Combined	(7,487)		(16,544)		1,466		74,620	(104,983)	(30,363)		(32,276)	1,913	
99	FUND BALANCE, Combined	170,584		154,040		155,506		230,126	125,143	125,143		123,230	1,913	