

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)
		FY 09-10		FY 10-11		FY 11-12						
		Actual	%	Actual	%	Actual 3 Mo. 30-Sep-11	Estimated 9 Mos. 30-Jun-12	Forecast 12 Mos. 30-Jun-12	%	Budget	Variance Fav (UnF)	% Budget 3/12=25%
<b><u>OPERATING FUND</u></b>												
	SUPPORT:											
1	Property taxes	137,987	76 %	144,748	81 %	-	147,643	147,643	84 %	147,643	-	- %
	Grants-											
	Governments:											
2	Oneida County	15,927	9	13,297	7	2,836	5,752	8,588	5	8,400	188	34
3	NYS LLSA	1,587	1	1,513	1	1,289	129	1,418	1	750	668	172
4	NYS Legislative	-	-	-	-	-	-	-	-	-	-	Not budgeted
5	Federal (E-Rate)	1,665	1	1,546	1	-	1,542	1,542	1	1,542	-	-
6	Other private	2,500	1	1,000	1	-	1,000	1,000	1	1,000	-	-
7	MYLS	200	0	240	0	140	-	140	0	-	140	Not budgeted
8	Lally Landscape Fund	5,000	3	4,707	3	6,000	-	6,000	3	1,350	4,650	444
9	Friends of the Library	917	1	1,000	1	366	-	366	0	300	66	122
10	Donations	888	0	1,762	1	4,488	450	4,938	3	1,000	3,938	449
	REVENUE:											
11	Income from investments	625	0	761	0	133	467	600	0	600	-	22
12	Fines & other fees	5,251	3	5,487	3	1,424	3,776	5,200	3	5,200	-	27
13	Book sales	119	0	1,650	1	430	450	880	1	480	400	90
14	<b>Total support &amp; revenue</b>	<b>172,666</b>	<b>96</b>	<b>177,711</b>	<b>100</b>	<b>17,106</b>	<b>160,759</b>	<b>177,865</b>	<b>101</b>	<b>168,265</b>	<b>9,600</b>	<b>10</b>

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Line No.		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		FY 11-12										
		FY 09-10		FY 10-11		Actual	Estimated	Forecast			Variance	% Budget
	Actual	%	Actual	%	30-Sep-11	30-Jun-12	12 Mos. 30-Jun-12	%	Budget	Fav (UnF)	3/12=25%	
<b><u>OPERATING FUND, cont.</u></b>												
EXPENSES:												
15	Payroll and related-											
	Salary, director	24,792	14	24,792	14	6,198	18,593	24,791	14	24,791	-	25
	Salaries & wages:											
16	Library	55,010	30	53,610	30	11,564	38,436	50,000	28	50,000	-	23
17	Cleaning	3,449	2	3,515	2	884	2,716	3,600	2	3,600	-	25
18	Accounting	917	1	860	0	382	618	1,000	1	1,000	-	38
19	Temporary help	281	0	200	0	-	200	200	0	200	-	-
	Employee benefits:											
20	Medical insurance	11,329	6	11,782	7	3,039	9,332	12,371	7	12,371	-	25
21	Payroll taxes	7,402	4	7,204	4	1,688	5,355	7,043	4	6,909	(134)	24
22	Disability insurance	667	0	427	0	-	700	700	0	700	-	-
23	Workers comp insurance	613	0	600	0	-	500	500	0	500	-	-
24	Payroll processing (MY)	192	0	337	0	-	300	300	0	300	-	-
25	<b>Total payroll &amp; related</b>	<b>104,652</b>	<b>58</b>	<b>103,327</b>	<b>58</b>	<b>23,755</b>	<b>76,750</b>	<b>100,505</b>	<b>57</b>	<b>100,371</b>	<b>(134)</b>	<b>24</b>
	Collection and technical services-											
26	Books	19,832	11	16,324	9	5,311	10,689	16,000	9	16,000	-	33
27	Periodicals	2,068	1	3,370	2	28	2,472	2,500	1	2,500	-	1
28	Audio-video	4,426	2	5,317	3	1,218	2,382	3,600	2	3,600	-	34
29	Other materials	710	0	470	0	-	500	500	0	500	-	-
30	Binding & processing (MY)	2,296	1	2,230	1	558	1,628	2,186	1	2,186	-	26
31	Supplies, library	2,216	1	2,031	1	392	1,500	1,892	1	2,000	108	20
32	<b>Total collection &amp; technical services</b>	<b>31,548</b>	<b>17</b>	<b>29,742</b>	<b>17</b>	<b>7,507</b>	<b>19,171</b>	<b>26,678</b>	<b>15</b>	<b>26,786</b>	<b>108</b>	<b>28</b>
	Programs-											
33	Supplies & equipment	1,337	1	1,860	1	688	512	1,200	1	1,200	-	57
34	Advertising	171	0	127	0	-	200	200	0	200	-	-
35	Fees & licenses	2,180	1	2,632	1	1,056	1,344	2,400	1	2,400	-	44
36	<b>Total programs</b>	<b>3,688</b>	<b>2</b>	<b>4,619</b>	<b>3</b>	<b>1,744</b>	<b>2,056</b>	<b>3,800</b>	<b>2</b>	<b>3,800</b>	<b>-</b>	<b>46</b>
	Information Technology-											
37	Maintenance, network & equipment (MY)	1,200	1	1,000	1	1,000	-	1,000	1	1,000	-	100
38	Network access (MY)	3,350	2	1,600	1	1,600	-	1,600	1	1,600	-	100
39	Software	448	0	917	1	-	400	400	0	400	-	-
40	Circulation (MY)	1,962	1	2,461	1	758	2,100	2,858	2	2,400	(458)	32
41	Telephone	2,925	2	2,695	2	638	1,962	2,600	1	2,600	-	25
42	<b>Total information technology</b>	<b>9,885</b>	<b>5</b>	<b>8,673</b>	<b>5</b>	<b>3,996</b>	<b>4,462</b>	<b>8,458</b>	<b>5</b>	<b>8,000</b>	<b>(458)</b>	<b>50</b>

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 (Modified Accrual Basis - Unaudited)

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	FY 11-12		(I)	(J)	(K)			
							Actual	Estimated				Forecast	Variance	% Budget
							3 Mo.	9 Mos.				12 Mos.		
Actual	%	Actual	%	30-Sep-11	30-Jun-12	30-Jun-12	%	Budget	Fav (UnF)	3/12=25%				
<b><u>OPERATING FUND, cont.</u></b>														
Facilities Operation & Maintenance-														
Repairs and maintenance:														
43			388	0	200	1,200	1,400	1	1,715	315	12			
44			-	-	1,285		1,285	1	1,285	-	100			
45	5,565	3	4,890	3	3,048	4,352	7,400	4	5,000	(2,400)	61			
46	1,031	1	1,955	1	-	1,200	1,200	1	2,200	1,000	-			
47			-	-	-	-	-	-	-	-	Not budgeted			
48	185	0	203	0	-	300	300	0	300	-	-			
49	1,057	1	631	0	219	581	800	0	800	-	27			
50	265	0	1,265	1	-	1,100	1,100	1	1,100	-	-			
51	600	0	150	0	-	-	-	-	-	-	Not budgeted			
Utilities:														
52	4,460	2	4,867	3	277	4,723	5,000	3	5,000	-	6			
53	7,306	4	5,724	3	1,238	4,762	6,000	3	6,000	-	21			
54	100	0	125	0	31	94	125	0	125	-	25			
55	522	0	522	0	131	419	550	0	550	-	24			
Other supplies & services:														
56	3,053	2	4,330	2	-	5,000	5,000	3	5,000	-	-			
57			-	-	-	-	-	-	-	-	Not budgeted			
58	852	0	764	0	8	892	900	1	900	-	1			
59			-	-	-	-	-	-	-	-	Not budgeted			
60	24,996	14	25,814	15	6,437	24,623	31,060	18	29,975	(1,085)	21			

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Line No.		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		FY 11-12										
		FY 09-10		FY 10-11		Actual	Estimated	Forecast			Variance	% Budget
		Actual	%	Actual	%	3 Mo. 30-Sep-11	9 Mos. 30-Jun-12	12 Mos. 30-Jun-12	%	Budget	Fav (UnF)	3/12=25%
<b><u>OPERATING FUND, cont.</u></b>												
61	Administrative- Equipment, office	-	-	-	-	-	200	200	0	200	-	-
62	Staff development	1,246	1	651	0	-	-	-	-	-	-	Not budgeted
63	Board	56	0	85	0	49	51	100	0	100	-	49
64	Postage	320	0	271	0	56	344	400	0	400	-	14
65	Travel	707	0	614	0	168	232	400	0	400	-	42
66	Business meals	203	0	275	0	-	50	50	0	50	-	-
67	Dues	125	0	125	0	125	-	125	0	125	-	100
68	Insurance	3,039	2	3,599	2	3,909	-	3,909	2	4,200	291	93
69	Other	38	0	19	0	16	84	100	0	100	-	16
70	<b>Total administrative</b>	<b>5,734</b>	<b>3</b>	<b>5,639</b>	<b>3</b>	<b>4,323</b>	<b>961</b>	<b>5,284</b>	<b>3</b>	<b>5,575</b>	<b>291</b>	<b>78</b>
71	<b>TOTAL OPERATING EXPENDITURES</b>	<b>180,503</b>	<b>100</b>	<b>177,814</b>	<b>100</b>	<b>47,762</b>	<b>128,023</b>	<b>175,785</b>	<b>100</b>	<b>174,507</b>	<b>(1,278)</b>	<b>27</b>
72	<b>NET BEFORE CAPITAL EXPENDITURES (Memo)</b>	<b>(7,837)</b>	<b>(4)</b>	<b>(103)</b>	<b>(0)</b>	<b>(30,656)</b>	<b>32,736</b>	<b>2,080</b>	<b>1</b>	<b>(6,242)</b>	<b>8,322</b>	<b>491</b>
<b>Capital Expenditures-</b>												
73	Furniture, fixtures & equipment	300	0	443	0	250	(250)	-	-	-	-	Not budgeted
74	Land & building improvements	4,394	2	297	0	-	-	-	-	5,000	5,000	-
75	Computers & related equipment	1,166	1	1,101	1	269	700	969	1	-	(969)	Not budgeted
76	<b>Total Capital Expenditures</b>	<b>5,860</b>	<b>3</b>	<b>1,841</b>	<b>1</b>	<b>519</b>	<b>450</b>	<b>969</b>	<b>1</b>	<b>5,000</b>	<b>4,031</b>	<b>10</b>
77	<b>TOTAL EXPENDITURES</b>	<b>186,363</b>	<b>103 %</b>	<b>179,655</b>	<b>101</b>	<b>48,281</b>	<b>128,473</b>	<b>176,754</b>	<b>101 %</b>	<b>179,507</b>	<b>2,753</b>	<b>27 %</b>
78	<b>NET</b>	<b>(13,697)</b>	<b>(8)</b>	<b>(1,944)</b>	<b>(1)</b>	<b>(31,175)</b>	<b>32,286</b>	<b>1,111</b>	<b>1</b>	<b>(11,242)</b>	<b>12,353</b>	<b>277</b>
<b>FUND BALANCE:</b>												
79	Beginning	46,513		32,484		30,540	(635)	30,540		30,540	-	
80	Ending	<u>32,484</u>		<u>30,540</u>		<u>(635)</u>	<u>31,651</u>	<u>31,651</u>		<u>19,298</u>	<u>12,353</u>	

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Line No.		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
		FY 09-10		FY 10-11		FY 11-12						Variance Fav (UnF)	% Budget 3/12=25%
		Actual	%	Actual	%	Actual 30-Sep-11	Estimated 9 Mos. 30-Jun-12	Forecast 12 Mos. 30-Jun-12	%	Budget			
<b><u>SPECIAL REVENUE FUND</u></b>													
REVENUE:													
81	Grant, Lally bequest			200,000		-	-	-			-	Not budgeted	
82	Income from investments			1,774		929	3,616	4,545		1,350	3,195	69	
83		2,180		201,774		929	3,616	4,545		1,350	3,195	69	
EXPENSES:													
84	Grant to Capital Project (Gardens)						50,000	50,000					
85	Grant to WPL	5,000		4,707		6,000	-	6,000		1,350	(4,650)	444	
		5,000		4,707		6,000	50,000	56,000		1,350	54,650	444	
86	<b>NET</b>	<b>(2,820)</b>		<b>197,067</b>		<b>(5,071)</b>	<b>(46,384)</b>	<b>(51,455)</b>		<b>-</b>	<b>(51,455)</b>	Not budgeted	
FUND BALANCE:													
87	Beginning	107,527		104,707		301,774	296,703	301,774		301,774	-		
88	Ending	104,707		301,774		296,703	250,319	250,319		301,774	(51,455)		
<b><u>CAPITAL PROJECTS FUND</u></b>													
REVENUE:													
Grants-													
89	NYSERDA	54,947		23,549		-	-	-			-		
90	NYSED	70,534		7,837		-	19,476	19,476		19,476	-		
91	Lally						50,000	50,000			50,000		
92	WCSD Foundation					500	-	500			500		
93	Barton			22,500		-	-	-			-		
94		125,481		53,886		500	69,476	69,976		19,476	50,500		
95	Income from investments	-		-		-	-	-		-	-		
96	<b>Total revenue</b>	<b>125,481</b>		<b>53,886</b>		<b>500</b>	<b>69,476</b>	<b>69,976</b>		<b>19,476</b>	<b>50,500</b>		
EXPENDITURES:													
97	PV system	107,166		49,639		-	-	-			-		
98	Gardens			-		3,026	47,474	50,500			(50,500)		
99	Observatory			2,034		(264)	40,268	40,004		39,942	(62)		
100	<b>Total expenditures</b>	<b>107,166</b>		<b>51,673</b>		<b>2,762</b>	<b>87,742</b>	<b>90,504</b>		<b>39,942</b>	<b>(50,562)</b>		
101	<b>NET</b>	<b>18,315</b>		<b>2,213</b>		<b>(2,262)</b>	<b>(18,266)</b>	<b>(20,528)</b>		<b>(20,466)</b>	<b>(62)</b>		
FUND BALANCE:													
102	Beginning	-		18,315		20,528	18,266	20,528		20,528			
103	Ending	18,315		20,528		18,266	-	-		62	(62)		
<b><u>COMBINED FUNDS (Memo)</u></b>													
103	<b>NET, Combined</b>	<b>1,466</b>		<b>197,336</b>		<b>(38,508)</b>	<b>(32,364)</b>	<b>(70,872)</b>		<b>(31,708)</b>	<b>(39,164)</b>		
104	<b>FUND BALANCE, Combined</b>	<b>155,506</b>		<b>352,842</b>		<b>314,334</b>	<b>281,970</b>	<b>281,970</b>		<b>321,134</b>	<b>(39,164)</b>		

(L)	(M)	(N)	(O)	(P)	(Q)
5.0%		4.5%		4.0%	
FY 12-13		FY 13-14		FY 14-15	
Proposed		Proposed		Proposed	
Budget	%	Budget	%	Budget	%
155,025	86	162,001	89	168,481	91
2,915	2	-	-	-	-
750	0	750	0	750	0
-	-	-	-	-	-
1,542	1	1,542	1	1,542	1
1,000	1	1,000	1	1,000	1
-	-	-	-	-	-
6,000	3	6,000	3	6,000	3
300	0	300	0	300	0
1,000	1	1,000	1	1,000	1
600	0	600	0	600	0
5,200	3	5,200	3	5,200	3
500	0	500	0	500	0
<b>174,832</b>	<b>97</b>	<b>178,893</b>	<b>98</b>	<b>185,373</b>	<b>100</b>
-	-	-	-	-	-

(L)	(M)	(N)	(O)	(P)	(Q)
5.0%		4.5%		4.0%	
FY 12-13		FY 13-14		FY 14-15	
Proposed		Proposed		Proposed	
Budget	%	Budget	%	Budget	%
-		-		-	
-		-		-	
-		-		-	
-		-		-	
28,000	16	28,000	15	28,000	15
-		-		-	
52,000	29	54,000	30	56,000	30
3,600	2	3,600	2	3,600	2
1,000	1	1,000	1	1,000	1
200	0	200	0	200	0
12,990	7	13,639	7	14,321	8
7,505	4	7,682	4	7,860	4
700	0	700	0	700	0
500	0	500	0	500	0
300	0	300	0	300	0
<b>106,795</b>	<b>59</b>	<b>109,621</b>	<b>60</b>	<b>112,481</b>	<b>61</b>
16,000	9	16,000	9	16,000	9
2,500	1	2,500	1	2,500	1
3,600	2	3,600	2	3,600	2
500	0	500	0	500	0
2,186	1	2,186	1	2,186	1
2,000	1	2,000	1	2,000	1
<b>26,786</b>	<b>15</b>	<b>26,786</b>	<b>15</b>	<b>26,786</b>	<b>14</b>
1,200	1	1,200	1	1,200	1
200	0	200	0	200	0
2,400	1	2,400	1	2,400	1
<b>3,800</b>	<b>2</b>	<b>3,800</b>	<b>2</b>	<b>3,800</b>	<b>2</b>
1,000	1	1,000	1	1,000	1
850	0	850	0	850	0
900	1	900	0	900	0
2,900	2	3,100	2	3,300	2
2,600	1	2,600	1	2,600	1
<b>8,250</b>	<b>5</b>	<b>8,450</b>	<b>5</b>	<b>8,650</b>	<b>5</b>

(L)	(M)	(N)	(O)	(P)	(Q)
5.0%		4.5%		4.0%	
FY 12-13		FY 13-14		FY 14-15	
Proposed		Proposed		Proposed	
Budget	%	Budget	%	Budget	%
2,000	1	2,000	1	2,000	1
-	-	-	-	-	-
6,000	3	6,000	3	6,000	3
1,200	1	1,200	1	1,200	1
-	-	-	-	-	-
300	0	300	0	300	0
800	0	800	0	800	0
1,100	1	1,100	1	1,100	1
-	-	-	-	-	-
5,000	3	5,000	3	5,000	3
5,500	3	5,500	3	5,500	3
125	0	125	0	125	0
550	0	550	0	550	0
5,000	3	5,000	3	5,000	3
-	-	-	-	-	-
900	1	900	0	900	0
-	-	-	-	-	-
28,475	16	28,475	16	28,475	15

(L)	(M)	(N)	(O)	(P)	(Q)
5.0%		4.5%		4.0%	
FY 12-13		FY 13-14		FY 14-15	
Proposed		Proposed		Proposed	
Budget	%	Budget	%	Budget	%
200	0	200	0	200	0
-	-	-	-	-	-
100	0	100	0	100	0
400	0	400	0	400	0
400	0	400	0	400	0
50	0	50	0	50	0
125	0	125	0	125	0
4,200	2	4,200	2	4,200	2
100	0	100	0	100	0
<b>5,575</b>	<b>3</b>	<b>5,575</b>	<b>3</b>	<b>5,575</b>	<b>3</b>
<b>179,680</b>	<b>100</b>	<b>182,707</b>	<b>100</b>	<b>185,767</b>	<b>100</b>
<b>(4,848)</b>	<b>(3)</b>	<b>(3,814)</b>	<b>(2)</b>	<b>(393)</b>	<b>(0)</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>179,680</b>	<b>100</b>	<b>182,707</b>	<b>100</b>	<b>185,767</b>	<b>100</b>
<b>(4,848)</b>	<b>(3)</b>	<b>(3,814)</b>	<b>(2)</b>	<b>(393)</b>	<b>(0)</b>
31,651		26,803		22,989	
<b>26,803</b>		<b>22,989</b>		<b>22,596</b>	

(L)	(M)	(N)	(O)	(P)	(Q)
5.0%		4.5%		4.0%	
FY 12-13		FY 13-14		FY 14-15	
Proposed		Proposed		Proposed	
Budget	%	Budget	%	Budget	%
4,500		4,500		4,500	
4,500		4,500		4,500	
6,000		6,000		6,000	
(1,500)		(1,500)		(1,500)	
250,319		248,819		247,319	
248,819		247,319		245,819	
-		-		-	
-		-		-	
-		-		-	
-		-		-	
-		-		-	
(6,348)		(5,314)		(1,893)	
275,622		270,308		268,415	