

Waterville Public Library
STATEMENTS OF SUPPORT, REVENUE, EXPENSES AND CHANGES IN FUND BALANCE
OPERATING, SPECIAL REVENUE AND CAPITAL PROJECT FUNDS
FISCAL YEARS ENDING JUNE 30 (UNAUDITED)

Line No.		(A)	(B)	(C)	D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		4.0%		3.5%		2.0%		3.0%					3.1%	
		FY 16-17		FY 17-18		FY 18-19		FY 19-20					FY 20-21	
	Actual	%	Actual	%	Actual	%	Actual	%	Budget	Variance Ovr (Und)	Actual/Budget	Adopted Budget	%	
<u>OPERATING FUND</u>														
SUPPORT:														
1	Property taxes	192,024	91	198,745	96	202,720	96	208,802	97	208,802	-	100 %	215,191	95
Grants-														
Governments:														
2	Oneida County	7,461	4	3,731	2	7,461	4	3,731	2	7,461	(3,731)	50	8,000	4
3	NYS LLSA	1,712	1	1,713	1	1,730	1	1,731	1	1,730	1	100	1,730	1
4	NYS Legislative	1,000	0	5,000	2	1,000	0	-	-	1,000	(1,000)	-	1,000	0
5	Federal (E-Rate)	687	0	241	0	14	0	-	-	-	-	Not budgeted	-	-
8	Private foundations (Tower, et al.)	7,000	3	2,500	1	2,500	1	2,300	1	2,500	(200)	92	2,500	1
9	MYLS	-	-	-	-	275	0	-	-	250	(250)	-	250	0
10	Special Revenue Fund (Lally)	7,000	3	7,000	3	7,000	3	46,386	21	7,000	39,386	663	12,000	5
11	Donations	2,816	1	2,715	1	8,195	4	4,666	2	2,500	2,166	187	3,000	1
REVENUE:														
12	Income from investments	382	0	-	-	-	-	-	-	-	-	Not budgeted	-	-
13	Late & other fees	3,694	2	3,047	1	3,110	1	1,701	1	3,000	(1,299)	57	2,400	1
14	Sale of materials, donated & deaccessioned	1,154	1	309	0	669	0	537	0	600	(63)	90	1,200	1
15	Total support & revenue	232,430	110	225,001	109	234,675	111	269,853	125	234,843	35,010	115	247,271	109

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		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21				
	Actual	%	Actual	%	Actual	%	Actual	%	Budget	Variance Ovr (Und)	Actual/Budget	Adopted Budget	%	
<u>OPERATING FUND, cont.</u>														
EXPENSES:														
Payroll and related-														
16	Salary, director	40,000	19	42,000	20	46,260	22	50,738	23	50,738	(0)	100	28,862	13
Salaries & wages:														
17	Library	60,988	29	69,107	33	69,353	33	77,809	36	74,500	(3,309)	104	77,119	34
18	Cleaning	2,298	1	3,222	2	3,518	2	3,185	1	3,090	(95)	103	3,090	1
19	Accounting	1,503	1	1,927	1	2,042	1	2,550	1	3,000	450	85	23,000	10
Employee benefits:														
20	Medical insurance	8,928	4	9,395	5	5,245	2	2,449	1	2,100	(349)	117	480	0
21	Payroll taxes	8,812	4	9,569	5	9,770	5	10,772	5	10,589	(183)	102	10,595	5
22	Disability insurance	460	0	393	0	-	-	-	-	-	-	Not budgeted	-	-
23	Workers comp insurance	1,138	1	1,171	1	953	0	1,325	1	1,000	(325)	133	1,000	0
24	Payroll processing (MY)	321	0	319	0	287	0	368	0	400	32	92	400	0
25	Total payroll & related	124,448	59	137,103	66	137,427	65	149,196	69	145,417	(3,779)	103	144,546	64
Collection and technical services-														
26	Books	15,992	8	14,266	7	13,393	6	14,146	7	16,000	1,854	88	16,000	7
27	Periodicals	2,689	1	2,614	1	2,784	1	3,198	1	2,400	(798)	133	2,400	1
28	Audio-video	3,941	2	3,778	2	3,026	1	2,388	1	4,200	1,812	57	4,200	2
29	Electronic materials	1,285	1	1,946	1	2,165	1	1,883	1	3,000	1,117	63	3,000	1
30	Shelf preparation (MY)	359	0	434	0	348	0	240	0	500	261	48	500	0
31	Supplies, library	1,516	1	1,728	1	3,273	2	1,515	1	2,400	885	63	2,400	1
32	Total collection & technical serv	25,782	12	24,766	12	24,988	12	23,369	11	28,500	5,131	82	28,500	13
Programs-														
33	Supplies & equipment	4,242	2	4,342	2	3,499	2	2,679	1	4,200	1,521	64	4,200	2
34	Advertising	188	0	144	0	254	0	90	0	250	160	36	250	0
35	Fees & licenses	2,372	1	3,743	2	2,983	1	2,660	1	4,000	1,340	67	4,000	2
36	Total programs	6,802	3	8,229	4	6,736	3	5,429	3	8,450	3,021	64	8,450	4
Information Technology-														
37	Maintenance, network & equipment (MY)	-	-	-	-	-	-	-	-	-	-	Not budgeted	-	-
38	Network access (MY)	-	-	-	-	-	-	-	-	-	-	Not budgeted	-	-
39	Support (MY)	5,001		5,637		5,448		5,373	2	5,800	427	93	5,800	3
40	Software	931	0	1,159	1	1,284	1	857	0	900	43	95	600	0
41	Telecom	2,878	1	2,847	1	3,094	1	2,085	1	1,680	(405)	124	1,800	1
42	Total information technology	8,810	4	9,643	5	9,826	5	8,315	4	8,380	65	99	8,200	4

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Line No.	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	(I)	(J)	(K)	(L)		(M)
	4.0%				3.5%				2.0%				3.0%						3.1%		
	FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21												
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Budget	Variance Ovr (Und)	Actual/Budget	Budget	Adopted Budget	%					
<u>OPERATING FUND, cont.</u>																					
Facilities Operation & Maintenance-																					
Repairs and maintenance:																					
43	Building	2,160	1	1,170	1	3,514	2	150	0	2,515	2,365	6	4,000	2							
44	Parking lot-walks	13,000	6	-	-	-	-	1,485	1	1,485	-	100	-	-							
45	Landscape	8,395	4	5,921	3	10,238	5	11,342	5	7,500	(3,842)	151	8,500	4							
46	HVAC system	657	0	2,522	1	3,059	1	574	0	1,200	626	48	1,200	1							
47	Furniture & equipment	270	0	1,122	1	782	0	669	0	720	51	93	600	0							
48	Supplies, building maintenance	180	0	446	0	542	0	695	0	1,000	305	69	1,000	0							
49	Inspection fees	815	0	575	0	870	0	810	0	900	90	90	900	0							
Utilities:																					
50	Gas	3,830	2	2,500	1	3,424	2	2,503	1	3,000	497	83	4,000	2							
51	Electricity	6,378	3	3,222	2	2,604	1	2,372	1	3,600	1,228	66	3,600	2							
52	Trash removal	125	0	175	0	175	0	175	0	300	125	58	300	0							
53	Water & sewer	583	0	591	0	597	0	590	0	720	130	82	720	0							
54	212 White Street							511	0	-	(511)	Not budgeted	-	-							
Other supplies & services:																					
55	Alarm service			-	-	-	-	650	0	600	(50)	108	600	0							
56	Snow removal	2,825	1	3,977	2	2,393	1	2,565	1	4,000	1,435	64	5,000	2							
57	Supplies, janitorial	823	0	463	0	1,057	0	783	0	1,200	417	65	1,000	0							
58	Total facilities O&M	40,041	19	22,684	11	29,255	14	25,876	12	28,740	2,864	90	31,420	14							
Administrative-																					
59	Equipment, office	-	-	-	-	-	-	-	-	200	200	-	200	0							
60	Staff development	565	0	340	0	-	-	267	0	600	333	44	600	0							
61	Board	79	0	-	-	123	0	-	-	100	100	-	100	0							
62	Postage	227	0	161	0	219	0	194	0	300	106	65	300	0							
63	Travel	445	0	287	0	221	0	46	0	500	454	9	500	0							
64	Business meals	375	0	167	0	50	0	-	-	200	200	-	100	0							
65	Dues	256	0	360	0	100	0	120	0	100	(20)	120	100	0							
66	Insurance	2,848	1	2,663	1	3,049	1	3,367	2	3,200	(167)	105	3,600	2							
67	Banking fees	162	0	-	-	-	-	-	-	-	-	Not budgeted	-	-							
68	Total administrative	4,957	2	3,978	2	3,762	2	3,994	2	5,200	1,206	77	5,500	2							
69	TOTAL OPERATING EXPENDITURES	210,840	100	206,403	100	211,993	100	216,179	100	224,687	8,508	96 %	226,616	100							
70	NET BEFORE CAPITAL EXPENDITURES (Memo)	21,590	10	18,598	9	22,682	11	53,675	25	10,156	43,519		20,655	9							

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		4.0%		3.5%		2.0%		3.0%					3.1%	
		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21				
	Actual	%	Actual	%	Actual	%	Actual	%	Budget	Variance Ovr (Und)	Actual/Budget	Adopted Budget	%	
71	Capital Expenditures- Reserves	4,000		6,000		15,786		3,165		7,080	3,915	45	17,500	
72	Furniture, fixtures & equipment	7,024		(36)		2,246		-		1,000	1,000	-	1,000	
73	Land & building improvements	500		306		1,605		41,248		-	(41,248)	Not budgeted	-	
74	Electronic equipment	2,533		2,476		1,244		4,632		2,000	(2,632)	232	2,000	
75	Total capital expenditures	14,057		8,746		20,881		49,045		10,080	(38,965)	487	20,500	
76	TOTAL EXPENDITURES	224,897		215,149		232,874		265,224		234,767	(30,457)	113 %	247,116	
77	NET	7,533		9,852		1,801		4,630		76	4,554		155	
FUND BALANCE:														
78	Beginning	63,506		71,039		80,891		82,691		81,584	1,107		87,321	
79	Ending	71,039	32	80,891	38	82,691	36	87,321	33	81,660	5,661		87,476	35

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		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21				
		Actual	%	Actual	%	Actual	%	Actual	%	Budget	Variance Ovr (Und)	Actual/Budget	Adopted Budget	%
<u>SPECIAL REVENUE FUND</u>														
REVENUE:														
80	Income from investments	1,514		1,793		3,524		3,507		1,400	2,107		2,400	
81		<u>1,514</u>		<u>1,793</u>		<u>3,524</u>		<u>3,507</u>		<u>1,400</u>	<u>2,107</u>		<u>2,400</u>	
EXPENSES:														
82	Grant to Capital Projects Fund	-		-		-		-		-	-		-	
83	Grant to Operating Fund	7,000		7,000		7,000		46,386		7,000	(39,386)		12,000	
84		<u>7,000</u>		<u>7,000</u>		<u>7,000</u>		<u>46,386</u>		<u>7,000</u>	<u>39,386</u>		<u>12,000</u>	
85	NET	<u>(5,486)</u>		<u>(5,207)</u>		<u>(3,476)</u>		<u>(42,880)</u>		<u>(5,600)</u>	<u>(37,280)</u>		<u>(9,600)</u>	
FUND BALANCE:														
86	Beginning	231,056		225,570		220,363		216,888		216,888	-		174,008	
87	Ending	<u>225,570</u>		<u>220,363</u>		<u>216,888</u>		<u>174,008</u>		<u>211,287</u>	<u>(37,278)</u>		<u>164,408</u>	
<u>CAPITAL PROJECTS FUND</u>														
REVENUE:														
Grants-														
88	SRF, Lally	-		-		-		-		-	-		-	
89	NYSL Public Library Construction Fund	-		-		8,894		21,829		21,829	-		45,000	
90	NYSEG	-		2,378		-		-		-	-		-	
91	General Fund transfers	4,000		6,000		17,391		3,165		7,080	(3,915)		17,500	
92	Barton Trust	-		-		-		35,000		25,000	10,000		10,000	
93	Support	4,000		8,378		26,285		59,994		53,909	6,085		72,500	
94	Income from investments	12		109		212		299		-	299		-	
95	Total revenue	<u>4,012</u>		<u>8,487</u>		<u>26,497</u>		<u>60,293</u>		<u>53,909</u>	<u>6,384</u>		<u>72,500</u>	
EXPENDITURES:														
96	Gardens & grounds	4,500		9,965		-		699		20,000	19,301		20,000	
97	LED retrofit	-		18,947		-		-		-	-		-	
98	Boiler replace	-		-		15,241		11,129		10,000	(1,129)		-	
99	Fascia refurb	-		-		3,040		-		-	-		-	
100	Carpet replace	-		-		-		-		25,000	25,000		20,000	
101	212 White	-		-		19		-		-	-		30,000	
102	Total expenditures	<u>4,500</u>		<u>28,912</u>		<u>18,300</u>		<u>11,828</u>		<u>55,000</u>	<u>43,172</u>		<u>70,000</u>	
103	NET	<u>(488)</u>		<u>(20,425)</u>		<u>8,197</u>		<u>48,465</u>		<u>(1,091)</u>	<u>49,556</u>		<u>2,500</u>	

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		<u>FY 16-17</u>		<u>FY 17-18</u>		<u>FY 18-19</u>		<u>FY 19-20</u>		Variance		Actual/	<u>FY 20-21</u>	
		Actual	%	Actual	%	Actual	%	Actual	%	Budget	Ovr (Und)	Budget	Adopted	%
	FUND BALANCE:													
104	Beginning	37,735		37,247		16,822		25,019		25,019	-		73,484	
105	Ending	<u>37,247</u>		<u>16,822</u>		<u>25,019</u>		<u>73,484</u>		<u>23,928</u>	<u>49,556</u>		<u>75,984</u>	
	<u>COMBINED FUNDS (Memo only)</u>													
106	NET, Combined	<u>1,559</u>		<u>(15,780)</u>		<u>6,521</u>		<u>10,215</u>		<u>(6,615)</u>	<u>16,830</u>		<u>(6,945)</u>	
107	FUND BALANCE, Combined	<u>333,857</u>		<u>318,077</u>		<u>324,598</u>		<u>334,813</u>		<u>316,874</u>	<u>17,939</u>		<u>327,868</u>	