

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)
		3.5%		2.0%						3.1%			
		FY 20-21											
		FY 17-18		FY 18-19		FY 19-20		Actual	Estimated	Forecast			Variance
		Actual	%	Actual	%	Actual	%	8 Mos.	4 Mos.	12 Mos.	%	Budget	Fav (Unf)
		28-Feb-21						28-Feb-21	30-Jun-21	30-Jun-21			
<b><u>OPERATING FUND</u></b>													
SUPPORT:													
1	Property taxes	198,745	96	202,720	96	208,802	97	215,191	-	215,191	96	215,191	-
	Grants-												
	Governments:												
2	Oneida County	3,731	2	7,461	4	3,731	2	4,010	-	4,010	2	8,000	(3,990)
3	NYS LLSA	1,713	1	1,730	1	1,731	1	1,350	-	1,350	1	1,730	(380)
4	NYS Legislative	5,000	2	1,000	0	-	-	-	-	-	-	1,000	(1,000)
5	Federal (E-Rate)	241	0	14	0	-	-	-	-	-	-	-	-
8	Private foundations (Tower, et al.)	2,500	1	2,500	1	2,300	1	2,000	-	2,000	1	2,500	(500)
9	MYLS	-	-	275	0	-	-	-	-	-	-	250	(250)
10	Special Revenue Fund (Lally)	7,000	3	7,000	3	46,386	21	12,000	-	12,000	5	12,000	-
11	Donations	2,715	1	8,195	4	4,666	2	1,037	500	1,537	1	3,000	(1,463)
REVENUE:													
12	Income from investments	-	-	-	-	-	-	-	-	-	-	-	-
13	Late & other fees	3,047	1	3,110	1	1,701	1	153	-	153	0	2,400	(2,247)
14	Sale of materials, donated & deaccessioned	309	0	669	0	537	0	74	-	74	0	1,200	(1,126)
15	<b>Total support &amp; revenue</b>	<b>225,001</b>	<b>109</b>	<b>234,675</b>	<b>111</b>	<b>269,853</b>	<b>125</b>	<b>235,815</b>	<b>500</b>	<b>236,315</b>	<b>106</b>	<b>247,271</b>	<b>(10,956)</b>
<b><u>OPERATING FUND, cont.</u></b>													
EXPENSES:													
Payroll and related-													
16	Salary, director	42,000	20	46,260	22	50,738	23	37,367	14,000	51,367	23	28,862	(22,505)
Salaries & wages:													
17	Library	69,107	33	69,353	33	77,809	36	41,232	14,000	55,232	25	77,119	21,887
18	Cleaning	3,222	2	3,518	2	3,185	1	2,017	1,200	3,217	1	3,090	(127)
19	Accounting	1,927	1	2,042	1	2,550	1	7,290	7,667	14,957	7	23,000	8,043
	Consultant							3,000	4,000	7,000	3	-	(7,000)
Employee benefits:													
20	Medical insurance	9,395	5	5,245	2	2,449	1	1,196	160	1,356	1	480	(876)
21	Payroll taxes	9,569	5	9,770	5	10,772	5	7,231	3,126	10,357	5	10,595	238
22	Disability insurance	393	0	-	-	-	-	-	-	-	-	-	-
23	Workers comp insurance	1,171	1	953	0	1,325	1	889	-	889	0	1,000	111
24	Payroll processing (MY)	319	0	287	0	368	0	265	150	415	0	400	(15)
25	<b>Total payroll &amp; related</b>	<b>137,103</b>	<b>66</b>	<b>137,427</b>	<b>65</b>	<b>149,196</b>	<b>69</b>	<b>100,487</b>	<b>44,303</b>	<b>144,790</b>	<b>65</b>	<b>144,546</b>	<b>(244)</b>
Collection and technical services-													
26	Books	14,266	7	13,393	6	14,146	7	9,314	5,000	14,314	6	16,000	1,686

27	Periodicals	2,614	1	2,784	1	3,198	1	548	1,500	2,048	1	2,400	352
28	Audio-video	3,778	2	3,026	1	2,388	1	773	1,500	2,273	1	4,200	1,927
29	Electronic materials	1,946	1	2,165	1	1,883	1	1,697	-	1,697	1	3,000	1,303
30	Shelf preparation (MY)	434	0	348	0	240	0	25	100	125	0	500	375
31	Supplies, library	1,728	1	3,273	2	1,515	1	1,457	850	2,307	1	2,400	93
32	Total collection & technical services	24,766	12	24,988	12	23,369	11	13,814	8,950	22,764	10	28,500	5,736
Programs-													
33	Supplies & equipment	4,342	2	3,499	2	2,679	1	2,532	1,600	4,132	2	4,200	68
34	Advertising	144	0	254	0	90	0	-	250	250	0	250	-
35	Fees & licenses	3,743	2	2,983	1	2,660	1	805	1,500	2,305	1	4,000	1,695
36	Total programs	8,229	4	6,736	3	5,429	3	3,337	3,350	6,687	3	8,450	1,763
Information Technology-													
37	Maintenance, network & equipment (MY)	-	-	-	-	-	-	-	-	-	-	-	-
38	Network access (MY)	-	-	-	-	-	-	-	-	-	-	-	-
39	Support (MY)	5,637	-	5,448	-	5,373	2	5,581	-	5,581	2	5,800	219
40	Software	1,159	1	1,284	1	857	0	998	200	1,198	1	600	(598)
41	Telecom	2,847	1	3,094	1	2,085	1	1,299	650	1,949	1	1,800	(149)
42	Total information technology	9,643	5	9,826	5	8,315	4	7,878	850	8,728	4	8,200	(528)
<b><u>OPERATING FUND, cont.</u></b>													
Facilities Operation & Maintenance-													
Repairs and maintenance:													
43	Building	1,170	1	3,514	2	150	0	169	2,000	2,169	1	4,000	1,831
44	Parking lot-walks	-	-	-	-	1,485	1	-	-	-	-	-	-
45	Landscape	5,921	3	10,238	5	11,342	5	5,979	2,200	8,179	4	8,500	321
46	HVAC system	2,522	1	3,059	1	574	0	1,279	-	1,279	1	1,200	(79)
47	Alarm system	-	-	-	-	-	-	9,368	250	9,618	4	-	(9,618)
48	Furniture & equipment	1,122	1	782	0	669	0	329	100	429	0	600	171
49	Supplies, building maintenance	446	0	542	0	695	0	293	400	693	0	1,000	307
50	Inspection fees	575	0	870	0	810	0	850	-	850	0	900	50
Utilities:													
51	Gas	2,500	1	3,424	2	2,503	1	1,867	1,200	3,067	1	4,000	933
52	Electricity	3,222	2	2,604	1	2,372	1	1,512	1,200	2,712	1	3,600	888
53	Trash removal	175	0	175	0	175	0	131	88	219	0	300	81
54	Water & sewer	591	0	597	0	590	0	443	295	738	0	720	(18)
55	212 White Street	-	-	-	-	511	0	1,085	700	1,785	1	-	(1,785)
Other supplies & services:													
56	Alarm service	-	-	-	-	650	0	550	-	550	0	600	50
57	Snow removal	3,977	2	2,393	1	2,565	1	2,025	800	2,825	1	5,000	2,175
58	Supplies, janitorial	463	0	1,057	0	783	0	428	240	668	0	1,000	332
59	Total facilities O&M	22,684	11	29,255	14	25,876	12	26,308	9,473	35,781	16	31,420	(4,361)
Administrative-													
60	Equipment, office	-	-	-	-	-	-	-	200	200	0	200	-
61	Staff development	340	0	-	-	267	0	10	500	510	0	600	90
62	Board	-	-	123	0	-	-	-	-	-	-	100	100
63	Postage	161	0	219	0	194	0	275	125	400	0	300	(100)
64	Travel	287	0	221	0	46	0	-	50	50	0	500	450
65	Business meals	167	0	50	0	-	-	-	-	-	-	100	100
66	Dues	360	0	100	0	120	0	100	-	100	0	100	-
67	Insurance	2,663	1	3,049	1	3,367	2	3,806	-	3,806	2	3,600	(206)

68	Banking fees	-	-	-	-	-	-	-	-	-	-	-	-
69	Total administrative	3,978	2	3,762	2	3,994	2	4,191	875	5,066	2	5,500	434
70	<b>TOTAL OPERATING EXPENDITURES</b>	<b>206,403</b>	<b>100</b>	<b>211,993</b>	<b>100</b>	<b>216,179</b>		<b>156,016</b>	<b>67,801</b>	<b>223,817</b>	<b>100</b>	<b>226,616</b>	<b>2,799</b>
71	<i>NET BEFORE CAPITAL EXPENDITURES (Memo)</i>	18,598	9	22,682	11	53,675		79,799	(67,301)	12,498	6	20,655	(8,157)
72	Capital Expenditures-												
72	Reserves	6,000		15,786		3,165	1	-	10,000	10,000		17,500	7,500
73	Furniture, fixtures & equipment	(36)		2,246		-	-	760	-	760		1,000	240
74	Land & building improvements	306		1,605		41,248	19	1,046	-	1,046		-	(1,046)
75	Electronic equipment	2,476		1,244		4,632	2	1,536	-	1,536		2,000	464
76	Total capital expenditures	8,746		20,881		49,045	23	3,342	10,000	13,342		20,500	7,158
77	<b>TOTAL EXPENDITURES</b>	<b>215,149</b>		<b>232,874</b>		<b>265,224</b>	123	<b>159,358</b>	<b>77,801</b>	<b>237,159</b>		<b>247,116</b>	<b>9,957</b>
78	<b>NET</b>	<b>9,852</b>		<b>1,801</b>		<b>4,630</b>	2	<b>76,457</b>	<b>(77,301)</b>	<b>(844)</b>		<b>155</b>	<b>(999)</b>
	<b>FUND BALANCE:</b>												
79	Beginning	71,039		80,891		82,691	38	87,321	163,778	87,321		87,321	-
80	Ending	80,891	38	82,691	36	87,321	40	163,778	86,477	86,477	36	87,476	(999)
	<b><u>SPECIAL REVENUE FUND</u></b>												
	<b>REVENUE:</b>												
81	Income from investments	1,793		3,524		3,507	2	996	500	1,496		2,400	(904)
82		1,793		3,524		3,507	2	996	500	1,496		2,400	(904)
	<b>EXPENSES:</b>												
83	Grant to Capital Projects Fund	-		-		-		-	-	-		-	-
84	Grant to Operating Fund	7,000		7,000		46,386	21	12,000	-	12,000		12,000	-
85		7,000		7,000		46,386	21	12,000	-	12,000		12,000	-
86	<b>NET</b>	<b>(5,207)</b>		<b>(3,476)</b>		<b>(42,880)</b>	(20)	<b>(11,004)</b>	<b>500</b>	<b>(10,504)</b>		<b>(9,600)</b>	<b>(904)</b>
	<b>FUND BALANCE:</b>												
87	Beginning	225,570		220,363		216,888	100	174,008	163,004	174,008		174,008	-
88	Ending	220,363		216,888		174,008	80	163,004	163,504	163,504		164,408	(904)
	<b><u>CAPITAL PROJECTS FUND</u></b>												
	<b>REVENUE:</b>												
	Grants-												
89	SRF, Lally	-		-		-	-	-	-	-		-	-
90	NYSL Public Library Construction Fund	-		8,894		21,829	10	-	-	-		45,000	(45,000)
91	NYSEG	2,378		-		-	-	-	-	-		-	-
92	General Fund transfers	6,000		17,391		3,165	1	-	10,000	10,000		17,500	(7,500)
93	Barton Trust	-		-		35,000	16	-	-	-		10,000	(10,000)
94	Support	8,378		26,285		59,994	28	-	10,000	10,000		72,500	(62,500)
95	Income from investments	109		212		299	0	215	150	365		-	365
96	Total revenue	8,487		26,497		60,293	28	215	10,150	10,365		72,500	(62,135)

EXPENDITURES:										
97	Gardens & grounds	9,965	-	699	0	1,712	3,500	5,212	20,000	14,788
98	LED retrofit	18,947	-	-	-	-	-	-	-	-
99	Boiler replace	-	15,241	11,129	5	-	-	-	-	-
100	Fascia refurb	-	3,040	-	-	-	-	-	-	-
101	Carpet replace	-	-	-	-	-	-	-	20,000	20,000
102	212 White	-	19	-	-	17,000	23,000	40,000	30,000	(10,000)
103	Total expenditures	<u>28,912</u>	<u>18,300</u>	<u>11,828</u>	5	<u>18,712</u>	<u>26,500</u>	<u>45,212</u>	<u>70,000</u>	<u>24,788</u>
104	NET	<u>(20,425)</u>	<u>8,197</u>	<u>48,465</u>	22	<u>(18,497)</u>	<u>(16,350)</u>	<u>(34,847)</u>	<u>2,500</u>	<u>(37,347)</u>
FUND BALANCE:										
105	Beginning	<u>37,247</u>	<u>16,822</u>	<u>25,019</u>	12	<u>73,484</u>	<u>54,987</u>	<u>73,484</u>	<u>73,484</u>	-
106	Ending	<u>16,822</u>	<u>25,019</u>	<u>73,484</u>	34	<u>54,987</u>	<u>38,637</u>	<u>38,637</u>	<u>75,984</u>	<u>(37,347)</u>
<b><u>COMBINED FUNDS (Memo only)</u></b>										
107	NET, Combined	<u>(15,780)</u>	<u>6,521</u>	<u>10,215</u>	5	<u>46,957</u>	<u>(93,151)</u>	<u>(46,194)</u>	<u>(6,945)</u>	<u>(39,250)</u>
108	FUND BALANCE, Combined	<u>318,077</u>	<u>324,598</u>	<u>334,813</u>	155	<u>381,770</u>	<u>288,619</u>	<u>288,619</u>	<u>327,868</u>	<u>(39,249)</u>