

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 5/21/2020

Budget & Finance Committee  
Financials for the Month Ending **3/31/2020**

AGENDA ITEM NUMBER: E.2.a.

**BACKGROUND:**

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the March 31, 2020 month-end close. Overall, with 24.9% of the budget year elapsed, year-to-date Library revenue at 87.2% collected is within budget and year-to-date expense, at 23.8%, is also within budget. However, significant revenue challenges are likely as we move forward. This is the first report for 2020 as the Library uses Erie County's SAP financial system and the County does not issue January and February month-end close reports. The report also details monthly activity for January, February and March; year-to-date totals; and provides year-end projections/scenarios to address the challenging times we are now facing.

**REVENUE:**

- ✓ **Property Tax for Library Proceeds Booked.** The full \$25,409,158 Library Tax allocation was booked to the Library Fund in January.
- ✓ **Initial New York State Library Aid payments normally occur in June-July, total will be BELOW budget.** Library aid payments are normally released by the State beginning two to three months after the State's budget is enacted. The initial payment represents approximately 90% of the total for the year. The Library's 2020 budget assumed state library aid at 2019's funding level. The enacted NY State 2020-21 budget reduced library aid by 2.6%, resulting in an operating budget reduction of approximately \$58,252 and a recurring grants reduction of approximately \$17,899. Further, the State's enacted budget contains provisions that could result in substantial additional cuts mid-year. Please see the *COVID-19 IMPACTS AND PROJECTIONS* section of this report.
- ✓ **Library fine/fees** revenue were also running at budget in January/February before being curtailed by Libraries' New York State Stay-at-Home order related closure beginning March 17, 2020. Recognizing the impact on our patrons including difficulty in returning materials to closed facilities, all due dates have been extended until June 1, 2020 so no fines are being incurred during the COVID-19 related closure. Use of downloadable eBooks and eAudiobooks has increased dramatically, however as they expire automatically on their due date, they are never late and no fines accrue.
- ✓ **Copies** - revenue came in well above budget in January-February before being curtailed by New York State Stay-at-Home order related closure beginning March 17, 2020.
- ✓ **Book Bag, Minor Sale, Rental and Commissions - Food Svcs** revenue all reflect the impact of COVID-19 closures.
- ✓ **Refunds - P/Y Expenses** revenue represents reimbursable expenses occurring in the prior year for which reimbursements were received in the current year.
- ✓ **Refunds - Contract Library** revenue represents a return of fine revenue collected by contract libraries in excess of local expenses of those libraries. The revenue is transmitted as part of the year-end closing process and will also be significantly impacted by COVID-19 related curtailments.

**EXPENSE :**

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 24.0% of the budget.
  - ✓ **Fringe Benefit expense is running under budget at 22.8% overall.**  
Usage trends and negotiated increased employee contributions contributed to Active Employee Health insurance cost being under budget (at 21.1%, YTD expense came in 2.7% above the same period last year). Retiree medical charges so far this year are also running at budget, coming in at 24.9% of budget (however the amount was 9.9% above the same period in 2019). Said expense is subject to significant swings due to changes in usage by retirees. Unemployment insurance expense is already above budget with \$4,811 expended, 75.6% of budget. Erie County and the Library are self-insured for Unemployment and Workers Compensation. In normal years that saves significantly over rates most employers pay (for all of 2019, unemployment expense totaled \$13,085, while Workers Compensation expense totaled \$49,729). This is NOT a normal year. We will closely monitor these accounts.
  - ✓ **Maintenance and Repair Supplies show at 30.5%.**  
The primary driver here is our purchases of LED bulbs and installation for our conversion project. We purchase the LEDs prior to installation while Niagara Grid/NYSEG rebates are not received until after the bulbs are installed and inspected. The purchases so far this year are also covered by a funds reservation from 2019 in this account.
  - ✓ **Highway Supplies (rock salt) show at 39.2%.**  
This relatively small account (\$15,400 annual budget) is very seasonal in nature with the next set of purchases taking place in the fall.
  - ✓ **Training and Education Expense shows 47.3%.** Support for online work at home, including virtual meeting group licenses are major factors.
  - ✓ **Contractual Payments to Contract Libraries combined show at 84.7%.** The above budget variance reflects: 1) pass-thru of State Bullet Aid received late last year to the Cheektowaga, Hamburg, and Lancaster libraries per Resolution 2020-1; and 2) the contract provision that small dollar amounts are transmitted at the beginning of the year rather than quarterly in advance (the remaining six amounts at 100% are all below \$3,500).
  - ✓ **Several remaining operating accounts above 24.9% reflect timing differences.**  
These accounts, including Professional Services, Insurance Premiums, and Library Materials reflect timing variations and would be expected to end the year within budget.
  - ✓ **Interfund Expense – Utilities: YTD savings reflect a milder winter, low Natural Gas rates and last year’s LED conversions saving electricity.**  
Natural gas charges of \$64,409 came in at 40.6% of the 2020 annual budget, reflecting seasonal variation. Expense was 21.7% LOWER than the \$82,210 paid in January – March 2019. Likewise, electricity charges of \$88,351 came in at 13.9% of the 2020 annual budget and were 23.2% BELOW the \$115,018 paid in January – March 2019.
- Combined, 2020 interfund utility charges of \$152,760 (19.3% of budget) were well below budget and they were \$44,468 (22.5%) below the same months in 2019.** Given billing cycles, only a portion of the closure period beginning March 17<sup>th</sup> is reflected in these results. The Library participates in Erie County’s aggregated utility purchasing pool which saves costs compared to retail pricing.

### **COVID-19 IMPACTS AND PROJECTIONS:**

In just two months, actions at the federal, state, and local level to protect public health and mitigate the spread of COVID-19 have severely disrupted how we go about our daily lives. On March 17<sup>th</sup> all physical library buildings closed, all but essential employees and most of the public staying at home to reduce virus spread. During the closure, library services have shifted to a virtual environment with “Virtual Program Attendance” from mid-March through the end of April exceeding 96,000. Downloads of e-content (audio books, eBooks, music and video) in the month of April alone increased by 38,662 to 144,123.

Timing of safely reopening is subject to the Western New York Region being able to meet seven criteria set by the Governor. As of this writing, Western NY only meets five of the seven criteria, for more information see <https://forward.ny.gov/regional-monitoring-dashboard>.

Understandably, economic activity has been severely impacted, with losses of wage, business, and governmental income swelling to unprecedented levels. Massive federal aid programs have been enacted to help at least partially mitigate wage and business income losses. To date, no such aid has been approved to address state and local governmental revenue lost, only aid to help with expenses to deal with the pandemic. On May 12<sup>th</sup>, the U.S. House introduced a bill, H.R. 6800, *The Heroes Act*, which among other things would provide \$500 billion for State Governments and \$375 billion for Local Governments to help address the revenue loss from severely reduced activity (see <https://appropriations.house.gov/news/press-releases/house-democrats-introduce-the-heroes-act>). On May 14<sup>th</sup> at the Erie County Legislature’s Finance & Management Committee meeting, County Budget Office staff indicated the estimated allocation to Erie County under *The Heroes Act* as presently written would be approximately \$516 million spread over two years.

### **Potential Impacts to NYS Library Aid:**

In recent public statements, Governor Cuomo estimated the State has a shortfall of \$13.3 billion mostly related to revenue loss. Further, the NYS Comptroller recently reported that sales tax collections distributed in the month of April alone are down over 24.4% statewide, with the Erie County’s sales tax distribution down 25.7% (See: <https://osc.state.ny.us/press/releases/may20/051220a.htm>). It is important to note that sales tax distributions in April include taxable sales in March before the shutdown. The Governor has stated that without Federal assistance, addressing the State’s shortfall would lead to 20% cuts in aid to local governments and schools.

The State’s Enacted Budget spending plan includes provisions allowing the NYS Budget Director to propose across-the-board reductions to discretionary expenditures to rebalance if revenues fall 1% or more below budget or expenditures exceed 1% or more above budget. The Legislature would then have 10 days to prepare/adopt its own plan. If not, the Budget Director's plan goes into effect. Should the State have to implement 20% cuts in aid to local governments/schools, loss of state aid to the B&ECPL in 2020, already cut 2.6% in the Enacted Budget, would swell to approximately \$496,900 in the Operating Budget and \$152,679 in the Library Grants Budget (\$649,579 combined – 2.2% of the Library’s 2020 combined Operating and Recurring Grants Budget).

**COVID-19 IMPACTS AND PROJECTIONS (continued)**

**Potential Impacts to Erie County:**

Erie County faces significant challenges driven principally by losses in Sales Tax, hotel tax, and related revenue. The potential for a 20% State Aid cut to the County would compound the problem. On May 6<sup>th</sup>, the New York State Association of Counties released a report titled *Lost Revenue and State Aid Cuts Coronavirus Economic Impact on Counties* which estimated the combined loss in Sales Tax, Occupancy Tax, Gaming Tax, and a 20% cut in state aid for Erie County could exceed \$200 Million see:

[https://www.nysac.org/blog\\_home.asp?display=963](https://www.nysac.org/blog_home.asp?display=963). County Executive Poloncarz has indicated that without substantial Federal aid to offset revenue loss, cuts to county services could be severe. He has tasked General Fund Departments to develop budget plans by May 15<sup>th</sup> to cut costs by 13.1% if needed. If the County were to have to implement cuts of this magnitude in 2020, it is likely that the factors causing them will continue into 2021 to varying degrees dependent upon progress in fighting the virus and the strength of economic activity as reopening gradually takes place.

**Library Budget Planning to Prepare for the Future:**

While not part of the County General Fund, it would be prudent for the Library to identify reduction options of a similar magnitude to the 13.1% target the County Executive directed for the General Fund as a start. Consistent with state and local law, the savings generated will first offset lost state aid and library operating revenue and then fall to Library Fund balance to help address likely challenges in 2021.

The attached financial report includes 2020 estimated revenue and expense under the above scenario. At this level of reduction, savings would be achieved through:

- Controlled hiring and extended vacancy control for full and regular part-time positions;
- Reduced part-time workhours;
- Utility Savings from COVID-19 related closures and phased reopening;
- Curtailed other operating expenditures; and
- Reduced library material purchases.

As more becomes known regarding potential federal aid and the duration/severity of reduced economic activity, staff will develop revised reduction proposals and forecasts of service level impacts.

ACTION REQUIRED: None – Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2020 OPERATING BUDGET**  
Revenue Detail as of 3/31/2020  
24.9% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue January	Revenue February	Revenue March	YTD Revenue	To Be Realized	% of Budget Collected	2020 Estimated	Variance Under (Over) Budget	Notes
<b>REVENUE FROM LIBRARY OPERATIONS</b>													
419000	Library Charges - Fines	287,689	0	287,689	24,511	22,973	17,639	65,122.45	222,567	22.6%	143,845	143,844	Assumes 50% lost rev
422000	Copies	17,524	0	17,524	1,721	2,134	1,043	4,897.76	12,626	27.9%	11,566	5,958	Assumes 34% lost rev
466040	Printing	60,089	0	60,089	4,521	5,222	2,798	12,540.67	47,548	20.9%	39,659	20,430	Assumes 34% lost rev
466030	Book Bags	900	0	900	70	100	12	182.00	718	20.2%	594	306	Assumes 34% lost rev
466020	Minor Sale - Other	4,384	0	4,384	299	378	195	872.25	3,512	19.9%	2,893	1,491	Assumes 34% lost rev
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	3,442	536	1,297	5,274.88	18,725	22.0%	6,000	18,000	Rehab. Project Construction Delay adds to lost revenue due to meeting rooms being taken out of service.
420530	Comm - Tel Booth Food Svs	17,000	0	17,000	1,298	1,134	1,158	3,589.80	13,410	21.1%	11,220	5,780	Assumes 34% lost rev
<b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>		<b>411,586</b>	<b>0</b>	<b>411,586</b>	<b>35,862</b>	<b>32,477</b>	<b>24,141</b>	<b>92,479.81</b>	<b>319,106</b>	<b>22.5%</b>	<b>215,777</b>	<b>195,809</b>	
<b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>													
400020	Library Real Prop Tax	25,409,158	0	25,409,158	25,409,158			25,409,157.99	0	100.0%	25,409,158	0	
408140	NYS Aid-Lib Incl Incent	1,963,842	0	1,963,842				0.00	1,963,842	0.0%	1,530,425	433,417	Assumes additional 20% cut (NYS enacted bgt. was already cut 2.6%)
408150	NYS Aid to Member Libraries	287,648	0	287,648				0.00	287,648	0.0%	224,165	63,483	
<b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b>		<b>27,660,648</b>	<b>0</b>	<b>27,660,648</b>	<b>25,409,158</b>	<b>0</b>	<b>0</b>	<b>25,409,157.99</b>	<b>2,251,490</b>	<b>91.9%</b>	<b>27,163,748</b>	<b>496,900</b>	
<b>OTHER REVENUE</b>													
419010	Refunds - Cont Library	272,964	0	272,964				0.00	272,964	0.0%	136,482	136,482	Principally lost fine revenue @ Contracting Libraries - est. @ 50%
423000	Refund P/Y Expenses	10,000	0	10,000			16,235	16,235.46	(6,235)	162.4%	16,235	(6,235)	
445030	Int & Earn - Gen Inv	12,000	0	12,000	818	766	596	2,179.74	9,820	18.2%	8,767	3,233	Falling interest rates
466010	NSF Check Fees	15	0	15				0.00	15	0.0%	0	15	
467000	Misc Depart Income	5,000	0	5,000	1,900	625	502	3,027.49	1,973	60.5%	3,300	1,700	
479100	Other Contributions	45,000	0	45,000				0.00	45,000	0.0%	45,000	0	
<b>TOTAL OTHER REVENUE</b>		<b>344,979</b>	<b>0</b>	<b>344,979</b>	<b>2,719</b>	<b>1,391</b>	<b>17,334</b>	<b>21,442.69</b>	<b>323,536</b>	<b>6.2%</b>	<b>209,784</b>	<b>135,195</b>	
<b>USE OF FUND BALANCE</b>													
402190	Appropriated Fund Balance	812,874	45,000	857,874				0.00	857,874	0.0%	(1,001,725)	1,859,599	Net savings from reduction target
<b>TOTAL USE OF FUND BALANCE</b>		<b>812,874</b>	<b>45,000</b>	<b>857,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>857,874</b>	<b>0.0%</b>	<b>(1,001,725)</b>	<b>1,859,599</b>	changes flows to Library Fund Balance
<b>GRAND TOTAL OPERATING REVENUE</b>		<b>29,230,087</b>	<b>45,000</b>	<b>29,275,087</b>	<b>25,447,739</b>	<b>33,867</b>	<b>41,475</b>	<b>25,523,080.49</b>	<b>3,752,007</b>	<b>87.2%</b>	<b>26,587,584</b>	<b>2,687,503</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2020 OPERATING BUDGET**  
 Expenditure Detail as of 3/31/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Reductions Needed to Generate Similar Savings to County Target			
														YTD Expend	YTD /& Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
<b>OPERATING EXPENDITURES</b>																			
<b>PERSONAL SERVICES</b>																			
<b>Regular Salaries &amp; Wages</b>																			
500000	Full Time - Salaries	10,548,939		0	10,548,939	860,979	781,433	860,742	2,503,153.49			2,503,153.49	8,045,786	23.7%	23.7%	9,815,938	733,001	93.1%	Controlled hiring
500010	Part Time - Wages	4,481,436		0	4,481,436	352,361	330,581	354,798	1,037,739.53			1,037,739.53	3,443,696	23.2%	23.2%	3,132,436	1,349,000	69.9%	Reduced PT hours (5 weeks @ 0 hours for unrep, partially restoring in phased reopening).
500020	Regular PT - Wages	905,437		0	905,437	75,195	77,116	79,352	231,662.98			231,662.98	673,774	25.6%	25.6%	885,156	20,281	97.8%	
500300	Shift Differential	25,000		0	25,000	1,587	1,989	1,913	5,489.46			5,489.46	19,511	22.0%	22.0%	22,078	2,922	88.3%	
500330	Holiday Worked	20,500		0	20,500	2,836	1,511	1,786	6,133.34			6,133.34	14,367	29.9%	29.9%	24,668	(4,168)	120.3%	
500350	Other Employee Payments	120,000		0	120,000	20,760	3,310	1,360	25,430.00			25,430.00	94,570	21.2%	21.2%	102,279	17,721	85.2%	
	<b>Salaries &amp; Wages</b>	<b>16,101,312</b>	<b>0</b>	<b>0</b>	<b>16,101,312</b>	<b>1,313,718</b>	<b>1,195,939</b>	<b>1,299,952</b>	<b>3,809,608.80</b>	<b>0.00</b>	<b>0.00</b>	<b>3,809,608.80</b>	<b>12,291,703</b>	<b>23.7%</b>	<b>23.7%</b>	<b>13,982,555</b>	<b>2,118,757</b>	<b>86.8%</b>	
501000	Overtime Salaries & Wages	270,000		0	270,000	25,581	27,873	26,979	80,433.36			80,433.36	189,567	29.8%	29.8%	275,300	(5,300)	102.0%	Winter & turnover related
	<b>TOTAL, PERSONAL SERVICES</b>	<b>16,371,312</b>	<b>0</b>	<b>0</b>	<b>16,371,312</b>	<b>1,339,299</b>	<b>1,223,812</b>	<b>1,326,931</b>	<b>3,890,042.16</b>	<b>0.00</b>	<b>0.00</b>	<b>3,890,042.16</b>	<b>12,481,270</b>	<b>23.8%</b>	<b>23.8%</b>	<b>14,257,855</b>	<b>2,113,457</b>	<b>87.1%</b>	
504990	Reduction From Personal Services	(161,864)		0	(161,864)				0.00			0.00	(161,864)	0.0%	0.0%	0	(161,864)	0.0%	
504992	Contractual Salary Reserves	0		0	0				0.00			0.00	0	0.0%	0.0%	0	0	0.0%	
	<b>NET PERSONAL SERVICES</b>	<b>16,209,448</b>	<b>0</b>	<b>0</b>	<b>16,209,448</b>	<b>1,339,299</b>	<b>1,223,812</b>	<b>1,326,931</b>	<b>3,890,042.16</b>	<b>0.00</b>	<b>0.00</b>	<b>3,890,042.16</b>	<b>12,319,406</b>	<b>24.0%</b>	<b>24.0%</b>	<b>14,257,855</b>	<b>1,951,593</b>	<b>88.0%</b>	
<b>FRINGE BENEFITS</b>																			
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	83,040	70,902	79,897	233,838.96			233,838.96	781,191	23.0%	23.0%	883,987	131,043	87.1%	Impacts of controlled hiring; reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	19,355	16,581	18,686	54,622.49			54,622.49	182,740	23.0%	23.0%	206,739	30,623	87.1%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	212,111	93,721	200,808	506,640.02			506,640.02	1,889,904	21.1%	21.1%	2,078,449	318,095	86.7%	
502040	Dental Plan	86,476		0	86,476	8,365	1,156	6,568	16,089.27			16,089.27	70,387	18.6%	18.6%	64,711	21,765	74.8%	
502050	Workers Compensation	66,930		0	66,930	11,045	2,911	3,120	17,076.45			17,076.45	49,854	25.5%	25.5%	68,681	(1,751)	102.6%	Increased Unemployment expense due to reduced PT employee work hours.
502060	Unemployment Insurance	6,361		0	6,361	1,632	619	2,560	4,811.19			4,811.19	1,550	75.6%	75.6%	562,245	(555,884)	8838.9%	
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	122,925	93,274	147,099	363,297.28			363,297.28	1,097,136	24.9%	24.9%	1,461,174	(741)	100.1%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	3,451	3,451	4,269	11,171.00			11,171.00	34,441	24.5%	24.5%	44,930	682	98.5%	
502100	Retirement	1,689,266		0	1,689,266	128,820	131,609	132,223	392,652.71			392,652.71	1,296,613	23.2%	23.2%	1,564,241	125,025	92.6%	
	<b>TOTAL, FRINGE BENEFITS</b>	<b>7,004,014</b>	<b>0</b>	<b>0</b>	<b>7,004,014</b>	<b>590,744</b>	<b>414,224</b>	<b>595,231</b>	<b>1,600,199.37</b>	<b>0.00</b>	<b>0.00</b>	<b>1,600,199.37</b>	<b>5,403,815</b>	<b>22.8%</b>	<b>22.8%</b>	<b>6,935,157</b>	<b>68,857</b>	<b>99.0%</b>	
	<b>TOTAL COMPENSATION RELATED</b>	<b>23,213,462</b>	<b>0</b>	<b>0</b>	<b>23,213,462</b>	<b>1,930,043</b>	<b>1,638,036</b>	<b>1,922,162</b>	<b>5,490,241.53</b>	<b>0.00</b>	<b>0.00</b>	<b>5,490,241.53</b>	<b>17,723,220</b>	<b>23.7%</b>	<b>23.7%</b>	<b>21,193,012</b>	<b>2,020,450</b>	<b>91.3%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2020 OPERATING BUDGET**  
 Expenditure Detail as of 3/31/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	24.9% of Budget Year		% Current Budget		Reductions Needed to Generate Similar Savings to County Target			
														YTD Expended	YTD /%	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes	County Target	13.1% applied to Library Tax
505000	Office Supplies	204,950		0	204,950	14,169	1,029	31,128	46,326.23	78,688.45		125,014.68	79,935	22.6%	61.0%	186,323	18,627	90.9%			
505200	Clothing Supplies	4,000		0	4,000		1,533	314	1,847.07	1,589.87		3,436.94	563	46.2%	85.9%	3,800	200	95.0%			
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	85	239	204	527.81			527.81	11,472	4.4%	4.4%	2,123	9,877	17.7%			
505800	Medical & Health Supplies	1,900		0	1,900		44	125	168.98	878.76		1,047.74	852	8.9%	55.1%	680	1,220	35.8%			
506200	Maintenance & Repair	118,900	39,155	0	158,055	27,341	10,493	10,329	48,162.33	6,460.54	22,782.76	77,405.63	80,649	30.5%	49.0%	142,249	15,806	90.0%			
506400	Highway Supplies (Rock Salt)	15,400		0	15,400	2,803	3,234		6,036.80	6,468.00		12,504.80	2,895	39.2%	81.2%	14,630	770	95.0%			
510000	Local Mileage Reimbursement	11,000		0	11,000	359	734	611	1,703.93			1,703.93	9,296	15.5%	15.5%	6,853	4,147	62.3%			
510100	Out of Area Travel	21,000		0	21,000	100	338	3,624	4,062.42			4,062.42	16,938	19.3%	19.3%	16,339	4,661	77.8%			
510200	Training and Education	57,450		0	57,450	15,175	11,702	304	27,180.77			27,180.77	30,269	47.3%	47.3%	54,578	2,872	95.0%			
515000	Utility Charges (Telecom/water/sewer)																				
	Fuel Oil	1,000			1,000				0.00			0.00	1,000	0.0%	0.0%	0	1,000	0.0%			
	Water/Sewer	33,897			33,897		3,585	1,807	5,391.76			5,391.76	28,505	15.9%	15.9%	23,854	10,043	70.4%			
	Telephone & Internet Service	75,422		0	75,422	5,970	5,646	6,412	18,028.36			18,028.36	57,394	23.9%	23.9%	72,510	2,912	96.1%			
515000	<b>Total Utility Charges</b>	<b>110,319</b>	<b>0</b>	<b>0</b>	<b>110,319</b>	<b>5,970</b>	<b>9,231</b>	<b>8,219</b>	<b>23,420</b>	<b>0</b>	<b>0</b>	<b>23,420</b>	<b>86,899</b>	<b>21.2%</b>	<b>21.2%</b>	<b>96,364</b>	<b>13,955</b>	<b>87.4%</b>			
516010	CONTRACTUAL PAYMENTS																				
	Newstead Public - Akron	1,692		0	1,692	1,692			1,692.00			1,692.00	0	100.0%	100.0%	1,692	0	100.0%			
	Ewell Free - Alden	3,416		0	3,416	3,416			3,416.00			3,416.00	0	100.0%	100.0%	3,416	0	100.0%			
	Boston Free	3,316		0	3,316	3,316			3,316.00			3,316.00	0	100.0%	100.0%	3,316	0	100.0%			
	Cheektowaga Public	0		15,000	15,000	15,000			15,000.00			15,000.00	0	100.0%	100.0%	15,000	0	100.0%			
	Eden Library	1,887		0	1,887	1,887			1,887.00			1,887.00	0	100.0%	100.0%	1,887	0	100.0%			
	Hamburg Public	0		10,000	10,000	10,000			10,000.00			10,000.00	0	100.0%	100.0%	10,000	0	100.0%			
	Lackawanna Public	13,136		0	13,136	3,284			3,284.00	9,852.00		13,136.00	0	25.0%	100.0%	13,136	0	100.0%			
	Lancaster Public	0		10,000	10,000	10,000			10,000.00			10,000.00	0	100.0%	100.0%	10,000	0	100.0%			
	Marilla Free	2,217		0	2,217	2,217			2,217.00			2,217.00	0	100.0%	100.0%	2,217	0	100.0%			
	North Collins Public	3,646		0	3,646	3,646			3,646.00			3,646.00	0	100.0%	100.0%	3,646	0	100.0%			
	<b>Total Cnt Pmts-NP Pur Svs</b>	<b>29,310</b>	<b>0</b>	<b>35,000</b>	<b>64,310</b>	<b>54,458</b>	<b>0</b>	<b>0</b>	<b>54,458.00</b>	<b>9,852.00</b>	<b>0.00</b>	<b>64,310.00</b>	<b>0</b>	<b>84.7%</b>	<b>100.0%</b>	<b>64,310</b>	<b>0</b>	<b>100.0%</b>			

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2020 OPERATING BUDGET**  
 Expenditure Detail as of 3/31/2020

24.9% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Reductions Needed to Generate Similar Savings to County Target			
														YTD Expended	YTD /& Encumb.	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
516020	Professional Services Contracts & Fees	860,359	87,838	0	948,197	47,525	90,838	124,036	262,398.93	539,228.57		801,627.50	146,569	27.7%	84.5%	900,787	47,410	95.0%	
516030	Maintenance Contracts	201,560	5,176	0	206,736	8,206	39,631	9,995	57,832.90	67,846.68		125,679.58	81,056	28.0%	60.8%	196,399	10,337	95.0%	
530000	Other Expenses	169,300	57,900	10,000	237,200	3,186	25,700	10,988	39,872.76	12,231.98	44,740.00	96,844.74	140,355	16.8%	40.8%	183,367	53,833	77.3%	
545000	Rental Charges	5,827		0	5,827	446	245	176	866.67	4,959.65		5,826.32	1	14.9%	100.0%	5,827	0	100.0%	
555050	Insurance Premiums	157,223		0	157,223		104,638		104,638.25			104,638.25	52,585	66.6%	66.6%	157,223	0	100.0%	Timing of policy renewals
561410	Lab & Technical Equipment	91,155	177,499	0	268,654	2,558	28,406	14,377	45,341.15	793.08	169,511.20	215,645.43	53,009	16.9%	80.3%	182,361	86,293	67.9%	
561420	Office Equip, Furn & Fixtures		86,417	0	86,417	4,173	140	31,276	35,588.25	2,325.88	48,502.37	86,416.50	0	41.2%	100.0%	60,492	25,925	70.0%	
561430	Building, Grounds and Heavy Equip		16,235	0	16,235			1,116	1,115.84		15,119.16	16,235.00	0	6.9%	100.0%	4,039	12,196	24.9%	
561440	Motor Vehicles		35,730	0	35,730				0.00	35,730.00		35,730.00	0	0.0%	100.0%	35,730	0	100.0%	
561450	Library Books and Media	3,009,000	135,148	0	3,144,148	277,395	361,223	107,211	745,829.67			745,829.67	2,398,318	23.7%	23.7%	2,473,972	670,176	78.7%	Reduce Library Material Purchases
575040	Interfund Exp - Utilities																		Est reflects recent Fluent
	Natural Gas	158,782		0	158,782	24,985	19,145	20,279	64,408.97			64,408.97	94,373	40.6%	40.6%	126,641	32,141	79.8%	Energy Forecasts (as of
	Electricity	633,365		0	633,365	28,765	30,950	28,636	88,350.96			88,350.96	545,014	13.9%	13.9%	362,326	271,039	57.2%	March 2020) adjusted for
	<b>Total Interfund Exp - Utilites</b>	<b>792,147</b>	<b>0</b>	<b>0</b>	<b>792,147</b>	<b>53,750</b>	<b>50,095</b>	<b>48,914</b>	<b>152,759.93</b>	<b>0.00</b>	<b>0.00</b>	<b>152,759.93</b>	<b>639,387</b>	<b>19.3%</b>	<b>19.3%</b>	<b>488,967</b>	<b>303,180</b>	<b>61.7%</b>	COVID-19 related closures.
942000	Interfund - Holding Center	(90,627)		0	(90,627)				(22,657)	(22,656.75)		(22,656.75)	(67,970)	25.0%	25.0%	(90,627)	0	100.0%	
	Interfund - Correctional Facility	(96,308)			(96,308)				(24,077)	(24,077.00)		(24,077.00)	(72,231)	25.0%	25.0%	(96,308)	0	100.0%	
	Interfund - Court Storage	(8,598)			(8,598)				(2,150)	(2,149.50)		(2,149.50)	(6,449)	25.0%	25.0%	(8,598)	0	100.0%	
	<b>Total ID Library Services</b>	<b>(195,533)</b>	<b>0</b>	<b>0</b>	<b>(195,533)</b>	<b>0</b>	<b>0</b>	<b>(48,883)</b>	<b>(48,883.25)</b>			<b>(48,883.25)</b>	<b>(146,650)</b>	<b>25.0%</b>	<b>25.0%</b>	<b>(195,533)</b>	<b>0</b>	<b>100.0%</b>	
910600	Interfund Expense - Purchasing Services	34,905		0	34,905			7,901	7,901.00			7,901.00	27,004	22.6%	22.6%	33,160	1,745	95.0%	Need county input on impact. Fleet Services est.
910700	Interfund Expense - Fleet Services	38,794		0	38,794	2,088	1,620	815	4,522.76			4,522.76	34,271	11.7%	11.7%	27,156	11,638	70.0%	factors in lower fuel costs &
980000	Interdepart Services DISS	265,659		0	265,659				0.00			0.00	265,659	0.0%	0.0%	252,376	13,283	95.0%	reduced vehicle travel
	<b>System Operating Grand Totals</b>	<b>29,230,087</b>	<b>641,097</b>	<b>45,000</b>	<b>29,916,184</b>	<b>2,449,828</b>	<b>2,379,150</b>	<b>2,284,942</b>	<b>7,113,920.85</b>	<b>767,053.46</b>	<b>300,655.49</b>	<b>8,181,629.80</b>	<b>21,734,554</b>	<b>23.8%</b>	<b>27.3%</b>	<b>26,587,584</b>	<b>3,328,600</b>	<b>88.9%</b>	



**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2020 OPERATING BUDGET**  
 Expenditure Detail as of 3/31/2020

24.9% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Reductions Needed to Generate Similar Savings to County Target			
														YTD Expend	YTD /& Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
<b><u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u></b>																			
	Library Debt Service	585,303			585,303	37,174		222,565	259,739.04			259,739.04	325,564	44.4%	44.4%	585,303	0	100.0%	
	<b>Grand Total Operating and Erie County Capital</b>	<b>29,815,390</b>	<b>641,097</b>	<b>45,000</b>	<b>30,501,487</b>	<b>2,487,002</b>	<b>2,379,150</b>	<b>2,507,507</b>	<b>7,373,660</b>	<b>767,053</b>	<b>300,655</b>	<b>8,441,369</b>	<b>22,060,118</b>	<b>24.2%</b>	<b>27.7%</b>	<b>27,172,887</b>	<b>3,328,600</b>	<b>89.1%</b>	<b>County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law savings flow to Library Fund Balance.</b>

**Buffalo and Erie County Public Library**  
**Treasurer's Report of**  
**Year to Date Donations**  
**Results for the Period Ending March 31, 2020**

Main Trust	\$1,297,455.16
Encore Editions Proceeds (Invested per resolution 2006-19)	\$96,452.08
2019 Ending Balance	<b>\$1,393,907.24</b>

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2020 Activity and Balances

Restricted Donations	\$31,522.58
(Donations received with instructions restricting them to the Buffalo & Erie County Public Library direct uses and fundraising for identified program use)	
Unrestricted Donations	\$6,060.98
Interest Income	\$620.96
<b>Total 2020 Revenue</b>	
	<b>\$38,204.52</b>

Less Disbursements

Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:

Library material purchases (direct from trust)	(\$11,290.00)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$6,146.82)
Equipment, furnishings & supplies	(\$9,214.22)
Exhibit/display preparation and support/Rare Book Room	\$0.00
Preservation/Conservation	\$0.00
Construction Aid Match	\$0.00
Raiser's Edge Software and General Fundraising Expense	(\$10,340.00)
Other	(\$151.60)

Subtotal Disbursements per Resolution 2010-8	(\$37,142.64)
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Other Disbursements (Describe)	\$0.00
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<b>Total 2020 Disbursements</b>	<b>(\$37,142.64)</b>
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Balance, 2020 Activity	\$1,061.88
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Cumulative Balance Library Trust	<b>\$1,394,969.12</b>
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