

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 6/18/2020

Budget & Finance Committee
Financials for the Month Ending **4/30/2020**

AGENDA ITEM NUMBER: E.2.c.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the April 30, 2020 month-end close. Overall, with 33.1% of the budget year elapsed, year-to-date Library revenue at 87.2% collected is within budget and year-to-date expense, at 31.3%, is also within budget. However, significant revenue challenges are likely as we move forward. The report also details monthly activity for April; 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 New York 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 was also running at budget in January/February before being curtailed by the Library's 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 29, 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 31.9% of the budget.
 - ✓ **Fringe Benefit expense is running under budget at 29.8% overall.** Usage trends and negotiated increased employee contributions contributed to Active Employee Health Insurance cost being under budget (at 28.0%, YTD expense came in 0.2% above the same period last year). Retiree medical charges so far this year are also running under budget, coming in at 30.0% of budget (the amount was 1.1% 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 \$9,185 expended, 113.9% 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 36.1%.** 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 89.8%.** 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 6 amounts at 100% are all below \$3,500).
 - ✓ **Several remaining operating accounts above 33.1% reflect timing differences.** These accounts, including Clothing Supplies, Telephone & Internet, Professional Services, Maintenance Contracts, Insurance Premiums, and Office Equipment reflect timing variations and would be expected to end the year within budget.
 - ✓ **Interfund Expense – Utilities: YTD savings reflect a milder winter, lower Natural Gas rates, COVID-19 related closures, and last year’s LED conversions saving electricity.** Natural gas charges of \$77,058 came in at 48.5% of the 2020 annual budget, reflecting seasonal variation. Expense was 20.8% LOWER than the \$97,236 paid in January – April 2019. Likewise, electricity charges of \$109,368 came in at 17.3% of the 2020 annual budget and were 48.5% BELOW the \$153,749 paid in January – April 2019.
- Combined, 2020 interfund utility charges of \$186,426 (23.5% of budget) were well below budget and they were \$64,560 (25.7%) below the same months in 2019.** The impact of COVID-19 related closures was particularly stark for electricity, with \$21,017 billed in April 2020, down \$17,714 and 45.7% from the \$38,731 billed April 2019. The Library participates in Erie County’s aggregated utility purchasing pool which saves costs compared to retail pricing.

COVID-19 IMPACTS AND PROJECTIONS:

As we all know, 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 17th all physical library buildings closed, all but essential employees and most of the public staying at home to reduce virus spread. These closures remained in full effect during the month of April, with 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 eContent (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 7 criteria set by the Governor Cuomo. As of this writing, Western New York is now in Phase Two, with Phase Three anticipated to begin as early as June 16th (See: <https://forward.ny.gov/regional-monitoring-dashboard>). This includes a gradual phasing in of library services, beginning with curbside/walk-up pickup services at a number of locations on June 1st, with a number of libraries opening to the public on a limited basis beginning June 8th, with more to follow.

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 12th, 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.

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). As of this writing, the New York State Budget Office has not yet released details of any proposed reductions.

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. County Executive Poloncarz has indicated that without substantial Federal aid to offset revenue loss, cuts to county services could be severe. He had tasked General Fund Departments to develop budget plans by May 15th to cut costs by 13.1% if needed. That plan, projecting a 2020 budget deficit of \$137,800,000, was subsequently transmitted to the Erie County Legislature on June 4, 2020.

The plan is essentially a worst-case plan, assuming a prolonged "swoosh type" recovery; no new federal aid to offset revenue lost; and a 20% cut in New York State Aid to the County. It was discussed at the Legislature's Finance and Management Committee meeting on Thursday 6/11/2020. At that meeting, County Budget Office staff noted that the projected \$137,800,000 deficit is nearly equal the total discretionary portion of the County's Budget (\$147 million). They further noted that with slow revenue recovery, the County could be looking at closing a gap of \$100 million in 2021. This would impact the funding the County would be able to allocate to the Library in 2021. *It is important to note that the extent of any reductions is dependent upon the strength/weakness of the economic recovery and the amount and timing of any additional federal aid.*

Given the prospect for needed federal aid is uncertain, New York State, Erie County and the Library must plan for rebalancing their budgets within available resources.

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 4/30/2020
33.1% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue April	YTD Revenue	To Be Realized	% of Budget Collected	2020 Estimated	Variance Under (Over) Budget	Notes
REVENUE FROM LIBRARY OPERATIONS											
419000	Library Charges - Fines	287,689	0	287,689	2,886	68,008.80	219,680	23.6%	143,845	143,844	Assumes 50% lost rev
422000	Copies	17,524	0	17,524	38	4,936.01	12,588	28.2%	11,566	5,958	Assumes 34% lost rev
466040	Printing	60,089	0	60,089	4	12,544.85	47,544	20.9%	39,659	20,430	Assumes 34% lost rev
466030	Book Bags	900	0	900		182.00	718	20.2%	594	306	Assumes 34% lost rev
466020	Minor Sale - Other	4,384	0	4,384	19	891.25	3,493	20.3%	2,893	1,491	Assumes 34% lost rev
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	1,716	6,990.53	17,009	29.1%	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		3,589.80	13,410	21.1%	11,220	5,780	Assumes 34% lost rev
TOTAL REVENUE FROM LIBRARY OPERATIONS		411,586	0	411,586	4,663	97,143.24	314,443	23.6%	215,777	195,809	
REVENUE FROM STATE & COUNTY GOVT.											
400020	Library Real Prop Tax	25,409,158	0	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	
TOTAL REVENUE FROM STATE & COUNTY GOVT.		27,660,648	0	27,660,648	0	25,409,157.99	2,251,490	91.9%	27,163,748	496,900	
OTHER REVENUE											
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		16,235.46	(6,235)	162.4%	16,235	(6,235)	
445030	Int & Earn - Gen Inv	12,000	0	12,000	317	2,496.53	9,503	20.8%	7,551	4,449	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	129	3,156.49	1,844	63.1%	3,300	1,700	
479100	Other Contributions	45,000	0	45,000		0.00	45,000	0.0%	45,000	0	
TOTAL OTHER REVENUE		344,979	0	344,979	446	21,888.48	323,091	6.3%	208,568	136,411	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	812,874	45,000	857,874		0.00	857,874	0.0%	(1,117,863)	1,975,737	Net savings from reduction target changes flows to Library Fund Balance
TOTAL USE OF FUND BALANCE		812,874	45,000	857,874	0	0.00	857,874	0.0%	(1,117,863)	1,975,737	
GRAND TOTAL OPERATING REVENUE		29,230,087	45,000	29,275,087	5,109	25,528,189.71	3,746,897	87.2%	26,470,230	2,804,857	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET**

Expenditure Detail as of 4/30/2020

33.1% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	April 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 /%	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
OPERATING EXPENDITURES																	
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,548,939		0	10,548,939	\$839,498	3,342,651.13			3,342,651.13	7,206,288	31.7%	31.7%	9,858,058	690,881	93.5%	Controlled hiring
500010	Part Time - Wages	4,481,436		0	4,481,436	361,614	1,399,354.02			1,399,354.02	3,082,082	31.2%	31.2%	3,132,436	1,349,000	69.9%	Reduced PT hours (6 weeks @ 0 hours for unrep, partially restoring in phased reopening).
500020	Regular PT - Wages	905,437		0	905,437	78,303	309,965.98			309,965.98	595,471	34.2%	34.2%	890,704	14,733	98.4%	
500300	Shift Differential	25,000		0	25,000	1,015	6,504.80			6,504.80	18,495	26.0%	26.0%	19,676	5,324	78.7%	
500330	Holiday Worked	20,500		0	20,500	1,574	7,707.33			7,707.33	12,793	37.6%	37.6%	23,313	(2,813)	113.7%	
500350	Other Employee Payments	120,000		0	120,000	4,525	29,955.45			29,955.45	90,045	25.0%	25.0%	90,609	29,391	75.5%	
	Salaries & Wages	16,101,312	0	0	16,101,312	\$1,286,530	5,096,138.71	0.00	0.00	5,096,138.71	11,005,173	31.7%	31.7%	14,014,796	2,086,516	87.0%	
501000	Overtime Salaries & Wages	270,000		0	270,000	(\$9,148)	71,285.64			71,285.64	198,714	26.4%	26.4%	215,624	54,376	79.9%	Winter & turnover related
	TOTAL, PERSONAL SERVICES	16,371,312	0	0	16,371,312	\$1,277,382	5,167,424.35	0.00	0.00	5,167,424.35	11,203,888	31.6%	31.6%	14,230,420	2,140,892	86.9%	
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%	
	NET PERSONAL SERVICES	16,209,448	0	0	16,209,448	1,277,382	5,167,424.35	0.00	0.00	5,167,424.35	11,042,024	31.9%	31.9%	14,230,420	1,979,028	87.8%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	77,127	310,966.17			310,966.17	704,064	30.6%	30.6%	882,286	132,744	86.9%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	18,038	72,660.66			72,660.66	164,701	30.6%	30.6%	206,341	31,021	86.9%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	164,293	670,933.49			670,933.49	1,725,611	28.0%	28.0%	2,070,024	326,520	86.4%	
502040	Dental Plan	86,476		0	86,476	5,135	21,224.32			21,224.32	65,252	24.5%	24.5%	64,199	22,277	74.2%	
502050	Workers Compensation	66,930		0	66,930	9,603	26,679.59			26,679.59	40,250	39.9%	39.9%	80,700	(13,770)	120.6%	Increased Unemployment Expense due to reduced employee work hours
502060	Unemployment Insurance	6,361		0	6,361	4,373	9,184.50			9,184.50	(2,824)	144.4%	144.4%	562,245	(555,884)	8838.9%	
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	74,174	437,471.09			437,471.09	1,022,962	30.0%	30.0%	1,323,260	137,173	90.6%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	4,269	15,440.00			15,440.00	30,172	33.9%	33.9%	46,703	(1,091)	102.4%	
502100	Retirement	1,689,266		0	1,689,266	128,745	521,397.39			521,397.39	1,167,869	30.9%	30.9%	1,562,119	127,147	92.5%	
	TOTAL, FRINGE BENEFITS	7,004,014	0	0	7,004,014	485,758	2,085,957.21	0.00	0.00	2,085,957.21	4,918,057	29.8%	29.8%	6,797,877	206,137	97.1%	
	TOTAL COMPENSATION RELATED	23,213,462	0	0	23,213,462	1,763,140	7,253,381.56	0.00	0.00	7,253,381.56	15,960,080	31.2%	31.2%	21,028,297	2,185,165	90.6%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET**

Expenditure Detail as of 4/30/2020

33.1% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	April 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 /%	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.
505000	Office Supplies	204,950		0	204,950	5,016	51,342.23	73,679.32		125,021.55	79,928	25.1%	61.0%	155,300	49,650	75.8%	
505200	Clothing Supplies	4,000		0	4,000		1,847.07	1,637.87		3,484.94	515	46.2%	87.1%	3,800	200	95.0%	
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	570	1,097.66			1,097.66	10,902	9.1%	9.1%	3,320	8,680	27.7%	
505800	Medical & Health Supplies	1,900		0	1,900	128	296.57	751.17		1,047.74	852	15.6%	55.1%	897	1,003	47.2%	
506200	Maintenance & Repair	118,900	39,155	0	158,055	8,910	57,072.25	4,454.01	19,922.76	81,449.02	76,606	36.1%	51.5%	142,249	15,806	90.0%	
506400	Highway Supplies (Rock Salt)	15,400		0	15,400		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		1,703.93			1,703.93	9,296	15.5%	15.5%	6,154	4,846	55.9%	
510100	Out of Area Travel	21,000		0	21,000		4,062.42			4,062.42	16,938	19.3%	19.3%	12,288	8,712	58.5%	
510200	Training and Education	57,450		0	57,450		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	3,485	8,876.80			8,876.80	25,020	26.2%	26.2%	29,536	4,361	87.1%	
	Telephone & Internet Service	75,422		0	75,422	7,452	25,480.42			25,480.42	49,942	33.8%	33.8%	77,073	(1,651)	102.2%	
515000	Total Utility Charges	110,319	0	0	110,319	10,937	34,357.22	0	0	34,357	75,962	31.1%	31.1%	106,609	3,710	96.6%	
516010	CONTRACTUAL PAYMENTS																
	Newstead Public - Akron	1,692		0	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		3,416.00			3,416.00	0	100.0%	100.0%	3,416	0	100.0%	
	Boston Free	3,316		0	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		15,000.00			15,000.00	0	100.0%	100.0%	15,000	0	100.0%	
	Eden Library	1,887		0	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		10,000.00			10,000.00	0	100.0%	100.0%	10,000	0	100.0%	
	Lackawanna Public	13,136		0	13,136	3,284	6,568.00	6,568.00		13,136.00	0	50.0%	100.0%	13,136	0	100.0%	
	Lancaster Public	0		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		2,217.00			2,217.00	0	100.0%	100.0%	2,217	0	100.0%	
	North Collins Public	3,646		0	3,646		3,646.00			3,646.00	0	100.0%	100.0%	3,646	0	100.0%	
	Total Cnt Pmts-NP Pur Svs	29,310	0	35,000	64,310	\$3,284	57,742.00	6,568.00	0.00	64,310.00	0	89.8%	100.0%	64,310	0	100.0%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET**

Expenditure Detail as of 4/30/2020

33.1% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	April 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 /%	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes	County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.
516020	Professional Services Contracts & Fees	860,359	87,838	0	948,197	141,934	404,332.81	372,215.30		776,548.11	171,649	42.6%	81.9%	900,787	47,410	95.0%		
516030	Maintenance Contracts	201,560	5,176	0	206,736	28,473	86,306.12	97,661.70		183,967.82	22,768	41.7%	89.0%	196,399	10,337	95.0%		
530000	Other Expenses	169,300	57,900	10,000	237,200	4,479	44,351.74	16,446.20	44,740.00	105,537.94	131,662	18.7%	44.5%	157,155	80,045	66.3%		
545000	Rental Charges	5,827		0	5,827	788	1,654.97	4,171.35		5,826.32	1	28.4%	100.0%	5,827	0	100.0%		
555050	Insurance Premiums	157,223		0	157,223		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	3,837	49,177.80	442.74	166,483.23	216,103.77	52,550	18.3%	80.4%	148,753	119,901	55.4%		
561420	Office Equip, Furn & Fixtures		86,417	0	86,417	1,125	36,712.79	1,201.34	48,502.37	86,416.50	0	42.5%	100.0%	60,492	25,925	70.0%		
561430	Building, Grounds and Heavy Equip		16,235	0	16,235		1,115.84		15,119.16	16,235.00	0	6.9%	100.0%	3,038	13,197	18.7%		
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	162,102	907,931.85			907,931.85	2,236,216	28.9%	28.9%	2,515,318	628,830	80.0%	Reduce Library Material Purchases	
575040	Interfund Exp - Utilities																	Est reflects recent Fluent
	Natural Gas	158,782		0	158,782	12,649	77,057.62			77,057.62	81,724	48.5%	48.5%	131,696	27,086	82.9%	Energy Forecasts (as of	
	Electricity	633,365		0	633,365	21,017	109,368.38			109,368.38	523,997	17.3%	17.3%	448,221	185,144	70.8%	April 2020) adjusted for	
	Total Interfund Exp - Utilites	792,147	0	0	792,147	33,666	186,426.00	0.00	0.00	186,426.00	605,721	23.5%	23.5%	579,917	212,230	73.2%	COVID-19 related closures.	
942000	Interfund - Holding Center	(90,627)		0	(90,627)		(22,656.75)			(22,656.75)	(67,970)	25.0%	25.0%	(90,627)	0	100.0%		
	Interfund - Correctional Facility	(96,308)			(96,308)		(24,077.00)			(24,077.00)	(72,231)	25.0%	25.0%	(96,308)	0	100.0%		
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(2,866.00)			(2,866.00)	(5,732)	33.3%	33.3%	(8,598)	0	100.0%		
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(49,599.75)			(49,599.75)	(145,933)	25.4%	25.4%	(195,533)	0	100.0%		
910600	Interfund Expense - Purchasing Services	34,905		0	34,905	\$2,634	10,534.67			10,534.67	24,370	30.2%	30.2%	33,160	1,745	95.0%	Need county input on impact. Fleet Services est.	
910700	Interfund Expense - Fleet Services	38,794		0	38,794	\$221	4,743.77			4,743.77	34,050	12.2%	12.2%	27,156	11,638	70.0%	factors in lower fuel costs	
980000	Interdepart Services DISS	265,659		0	265,659	77,940	77,940.00			77,940.00	187,719	29.3%	29.3%	252,376	13,283	95.0%	& reduced vehicle travel	
	System Operating Grand Totals	29,230,087	641,097	45,000	29,916,184	2,248,466	9,362,387.34	621,427.00	294,767.52	10,278,581.86	19,637,602	31.3%	34.4%	26,470,230	3,445,954	88.5%		

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
 Expenditure Detail as of 4/30/2020
 33.1% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	April 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 /%	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
<u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u>																	
	Library Debt Service	585,303			585,303		259,739.04			259,739.04	325,564	44.4%	44.4%	585,303	0	100.0%	
Grand Total Operating and Erie County Capital		29,815,390	641,097	45,000	30,501,487	2,248,466	9,622,126	621,427	294,768	10,538,321	19,963,166	31.5%	34.6%	27,055,533	3,445,954	88.7%	

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending April 30, 2020

Main Trust	\$1,297,455.16
Encore Editions Proceeds (Invested per resolution 2006-19)	\$96,452.08
2019 Ending Balance	\$1,393,907.24
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<u>2020 Activity and Balances</u>	
Restricted Donations	\$34,509.15
(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	\$735.74
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Total 2020 Revenue	\$41,305.87
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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	(\$7,243.91)
Raiser's Edge Software and General Fundraising Expense	(\$10,340.00)
Other	(\$151.60)
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Subtotal Disbursements per Resolution 2010-8	(\$44,386.55)
Other Disbursements (Describe)	\$0.00
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Total 2020 Disbursements	(\$44,386.55)
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Balance, 2020 Activity	(\$3,080.68)
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Cumulative Balance Library Trust	\$1,390,826.56