

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 9/17/2020

Budget & Finance Committee
Financials for the Month Ending 7/31/2020

AGENDA ITEM NUMBER: E.2.d.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the July 31, 2020 month-end close. Overall, with 58.2% of the budget year elapsed, year-to-date Library revenue, at 87.3% collected, is within budget and year-to-date expense, at 51.1%, is also within budget. However, significant revenue challenges are likely as we move forward. The report also details monthly activity for June and July, gives year-to-date (YTD) 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 were extended until June 29, 2020 so no new fines were 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 and the subsequent phased reopening process.
- ✓ **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 50.6% of the budget. Monthly wage expense for part-time employees in July (\$135,839 in 2020, \$182,182 lower than the \$318,021 spent in July 2019), reflects the phased reopening and reduced activity levels experienced as the public gradually returns to the library.
 - ✓ **Fringe Benefit expense is running under budget at 54.4% overall.** Usage trends and negotiated increased employee contributions contributed to Active Employee Health Insurance cost being under budget (at 48.9%, YTD expense came in 8.8% below the same period last year). Retiree medical charges so far this year are also running under budget, coming in at 52.1% of budget (the amount was 0.1% above the same period in 2019). Reduced use of medical services during COVID-19 related stay-at-home orders was a major factor, with May charges for active and retiree health down 25.7% and 31.4% respectively from May 2019. Said expense is subject to significant swings due to changes in usage by retirees. Unemployment insurance expense now reflects the transition of part-time staff to unpaid status during COVID-19 library closures and a gradual partial return to service as reopening occurs, with the year-to-date total of \$230,450 well above the \$6,082 expended in the same period of 2019. The Federal CARES Act passed in March will provide a 50% offset of unemployment insurance expense through December 31, 2020 however New York State needs to update their systems to pass this savings on to employers which the State Department of Labor recently indicated would take the form of a credit applied at a later date. 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.
 - ✓ **Telephone & Internet Service charges show at 95.9% pending receipt of e-Rate reimbursements.** The federal e-Rate program covers up to 90% of eligible services in this category. While our Internet Access provider directly discounts this amount from our bill, our Wide Area Network (WAN) data lines contractor, Spectrum, processes e-Rate discounts on a reimbursement basis. Factoring in payment timing and anticipated reimbursements, these charges are expected to end the year within budget.
 - ✓ **Contractual Payments to Contract Libraries combined show at 94.9%.** 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 58.2% reflect timing differences.** These accounts, including Clothing Supplies, Professional Services, and Insurance Premiums 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 \$89,274 came in at 56.2% of the 2020 annual budget, reflecting seasonal variation. Expense was 19.7% LOWER than the \$111,227 paid in January – July 2019. Likewise, electricity charges of \$227,552 came in at 35.9% of the 2020 annual budget and were 23.4% BELOW the \$297,039 paid in January – July 2019.
- Combined, 2020 interfund utility charges of \$316,797 (40.0% of budget) were well below budget and they were \$91,470 (22.4%) below the same months in 2019.** The impact of COVID-19 related closures was a significant factor. 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 through the end of May, with library services having shifted to a virtual environment with “Virtual Program Attendance” from mid-March through the end of May exceeding 152,000. Virtual programs have continued during the Library’s gradual reopening process with July year-to-date virtual programs totaling 228,886 and Downloads of eContent (audiobooks, eBooks, music and video) also increasing significantly, to 937,191 YTD as of July, which is 201,199 (27.3%) higher than the same period in 2019.

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 continues in Phase Four (See: <https://forward.ny.gov/regional-monitoring-dashboard>). This allowed a gradual phasing in of library services beginning with curbside/walk-up pick-up services at multiple locations on June 1st, with a number of libraries opening to the public on a limited basis beginning June 8th. As of July 6th, all but one library had reopened, with the Lake Shore Library reopening on July 27th after construction replacing its HVAC system was completed.

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:

According recent reporting from the NY State Budget Office, the State’s budget deficit now stands at \$14.5 billion, mostly related to revenue loss. Further, the NYS Comptroller recently reported that sales tax collections distributed from January through July were down 11.3 percent statewide, with the Erie County’s sales tax distribution down 6.7% (See: <https://www.osc.state.ny.us/press/releases/2020/08/dinapoli-local-sales-tax-collections-drop-82-percent-july>). 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 would go 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. Recent revenue losses have been less severe. The County's Budget Monitoring Report (BMR) for the period ending July 31, 2020, issued on September 8th, noted:
"For FY2020 Erie County's net revenue gap is currently projected at \$74,300,000, down from a projected \$137,800,000 in the deficit remediation plan. To date sales tax receipts are down 8.75% compared to 2019.

As has been the case since the passage of the deficit remediation plan a large uncertainty for the remainder of 2020 continues to be to whether or not any federal aid to states and/or localities will be provided, and the corresponding aid cuts from New York State. To date Erie County has been notified of certain state aid reductions ranging from 20-31%. In the absence of federal aid, the Division of Budget and Management continues to plan on a net 20% reduction in state aid." See: <https://www2.erie.gov/budget/index.php?q=budget-monitoring-reports>

How the County's revenue picture evolves in the near future could 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 that 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 similar in magnitude to efforts undertaken by the County. 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 potential 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 7/31/2020
58.2% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue June	Revenue July	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	8,622	8,994	87,087.88	200,601	30.3%	143,845	143,844	Assumes 50% lost rev
422000	Copies	17,524	0	17,524	959	1,539	7,433.71	10,090	42.4%	13,143	4,381	Assumes 25% lost rev
466040	Printing	60,089	0	60,089	2,386	3,842	18,773.21	41,316	31.2%	39,058	21,031	Assumes 35% lost rev
466030	Book Bags	900	0	900	4	38	224.00	676	24.9%	450	450	Assumes 50% lost rev
466020	Minor Sale - Other	4,384	0	4,384	98	210	1,199.55	3,184	27.4%	2,192	2,192	Assumes 50% lost rev
420510	Rent - Real Prop - Partners & Auditorium/Meeting Rooms	24,000	0	24,000	1,541	2,590	12,213.72	11,786	50.9%	18,000	6,000	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	108	733	5,269.49	11,731	31.0%	9,350	7,650	Assumes 45% lost rev
TOTAL REVENUE FROM LIBRARY OPERATIONS		411,586	0	411,586	13,718	17,946	132,201.56	279,384	32.1%	226,038	185,548	
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	2020 B&ECPL Budget assumed same as 2019 enacted. NYS 2020 enacted bgt. was cut 2.6%, proj assumes additional 20% cut.
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	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	262	337	16,914.35	(6,914)	169.1%	16,914	(6,914)	
445030	Int & Earn - Gen Inv	12,000	0	12,000	317	327	3,468.02	8,532	28.9%	5,959	6,041	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	25	144	3,413.44	1,587	68.3%	3,500	1,500	
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	604	808	23,795.81	321,183	6.9%	207,855	137,124	
USE OF FUND BALANCE												
402190	Appropriated Fund Balance	812,874	45,000	857,874			0.00	857,874	0.0%	(984,532)	1,842,406	Net savings from reduction target changes flows to Library Fund Balance
TOTAL USE OF FUND BALANCE		812,874	45,000	857,874	0	0	0.00	857,874	0.0%	(984,532)	1,842,406	
GRAND TOTAL OPERATING REVENUE		29,230,087	45,000	29,275,087	14,321	18,754	25,565,155.36	3,709,932	87.3%	26,613,109	2,661,978	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
 Expenditure Detail as of 7/31/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	58.2% of Budget Year Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2020 Estimated Expended	Reductions Estimated Savings		Notes County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.	
													YTD Expended	YTD Encumb.		Variance Under (Over) Budget	2020 Est % of Adj Budget		
OPERATING EXPENDITURES																			
PERSONAL SERVICES																			
Regular Salaries & Wages																			
500000	Full Time - Salaries	10,548,939		0	10,548,939	\$843,028	\$883,608	5,860,419.54						55.6%	55.6%	9,868,616	680,323	93.6%	Controlled hiring
500010	Part Time - Wages	4,481,436		0	4,481,436	127,446	135,839	1,665,008.99						37.2%	37.2%	2,909,606	1,571,830	64.9%	Reduced PT hours (6 weeks @ 0 hours for unrep, partially restoring in reopening. Assumes balance of year costs average 30% below 2019 levels).
500020	Regular PT - Wages	905,437		0	905,437	70,461	75,603	532,817.97						58.8%	58.8%	915,546	(10,109)	101.1%	
500300	Shift Differential	25,000		0	25,000	1,206	1,496	10,610.65						42.4%	42.4%	18,232	6,768	72.9%	
500330	Holiday Worked	20,500		0	20,500	1,388	2,870	11,964.69						58.4%	58.4%	20,559	(59)	100.3%	
500350	Other Employee Payments	120,000		0	120,000	6,760	1,360	40,558.82						33.8%	33.8%	100,000	20,000	83.3%	Vacation Sellback in November, additional retirements
	Salaries & Wages	16,101,312	0	0	16,101,312	1,050,289	\$1,100,775	8,121,380.66	0.00	0.00	8,121,380.66	7,979,931	50.4%	50.4%	13,832,559	2,268,753	85.9%		
501000	Overtime Salaries & Wages	270,000		0	270,000	\$6,443	\$6,314	83,693.12						31.0%	31.0%	183,811	86,189	68.1%	
	TOTAL, PERSONAL SERVICES	16,371,312	0	0	16,371,312	1,056,731	\$1,107,090	8,205,073.78	0.00	0.00	8,205,073.78	8,166,238	50.1%	50.1%	14,016,370	2,354,942	85.6%		
504990	Reduction From Personal Services	(161,864)		0	(161,864)			0.00						0.0%	0.0%	0	(161,864)	0.0%	
504992	Contractual Salary Reserves	0		0	0			0.00						0.0%	0.0%	0	0	0.0%	
	NET PERSONAL SERVICES	16,209,448	0	0	16,209,448	1,056,731	1,107,090	8,205,073.78	0.00	0.00	8,205,073.78	8,004,374	50.6%	50.6%	14,016,370	2,193,078	86.5%		
FRINGE BENEFITS																			
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	63,870	65,733	493,790.63						48.6%	48.6%	869,015	146,015	85.6%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	14,937	15,373	115,417.86						48.6%	48.6%	203,237	34,125	85.6%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	122,044	224,027	1,171,114.10						48.9%	48.9%	2,213,571	182,973	92.4%	
502040	Dental Plan	86,476		0	86,476	1,694	5,253	28,818.54						33.3%	33.3%	56,947	29,529	65.9%	
502050	Workers Compensation	66,930		0	66,930	1,328	7,915	40,018.13						59.8%	59.8%	68,764	(1,834)	102.7%	
502060	Unemployment Insurance	6,361		0	6,361	77,956	69,756	230,450.33						3622.9%	3622.9%	480,450	(474,089)	7553.1%	Increased Unemployment Expense due to reduced employee work hours
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	106,895	126,855	760,777.83						52.1%	52.1%	1,372,615	87,818	94.0%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	3,902	3,902	27,363.00						60.0%	60.0%	47,018	(1,406)	103.1%	
502100	Retirement	1,689,266		0	1,689,266	118,896	121,591	941,154.44						55.7%	55.7%	1,617,195	72,071	95.7%	
	TOTAL, FRINGE BENEFITS	7,004,014	0	0	7,004,014	511,522	640,406	3,808,904.86	0.00	0.00	3,808,904.86	3,195,109	54.4%	54.4%	6,928,812	75,202	98.9%		
	TOTAL COMPENSATION RELATED	23,213,462	0	0	23,213,462	1,568,253	1,747,495	12,013,978.64	0.00	0.00	12,013,978.64	11,199,483	51.8%	51.8%	20,945,182	2,268,280	90.2%		

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
 Expenditure Detail as of 7/31/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Reductions Estimated Savings			Notes County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.	
													YTD Expended	YTD Exp/ & Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget		
505000	Office Supplies	204,950		0	204,950	3,027	8,506	62,939.08	73,619.79		136,558.87	68,391	30.7%	66.6%	168,149	36,801	82.0%		
505200	Clothing Supplies	4,000		0	4,000	212	160	2,388.17	1,134.89		3,523.06	477	59.7%	88.1%	3,800	200	95.0%		
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000		119	1,216.98	117.94		1,334.92	10,665	10.1%	11.1%	6,091	5,909	50.8%		
505800	Medical & Health Supplies	1,900		0	1,900	(325)		362.57	202.40		564.97	1,335	19.1%	29.7%	1,710	190	90.0%		
506200	Maintenance & Repair	118,900	39,155	0	158,055	14,205	6,227	84,042.00	19,049.99	6,753.76	109,845.75	48,209	53.2%	69.5%	150,152	7,903	95.0%		
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		303	2,083.95			2,083.95	8,916	18.9%	18.9%	7,000	4,000	63.6%		
510100	Out of Area Travel	21,000		0	21,000	9		4,071.51			4,071.51	16,928	19.4%	19.4%	5,000	16,000	23.8%		
510200	Training and Education	57,450		0	57,450		474	29,361.77	975.00		30,336.77	27,113	51.1%	52.8%	57,450	0	100.0%	Virtual Conferences	
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	2,446	2,201	16,475.52			16,475.52	17,421	48.6%	48.6%	31,141	2,756	91.9%		
	Telephone & Internet Service	75,422		0	75,422	1,153	42,539	72,318.09			72,318.09	3,104	95.9%	95.9%	70,422	5,000	93.4%		
515000	Total Utility Charges	110,319	0	0	110,319	3,599	44,740	88,793.61	0	0	88,794	21,525	80.5%	80.5%	101,563	8,756	92.1%		
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	9,852.00	3,284.00		13,136.00	0	75.0%	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	\$0	\$3,284	61,026.00	3,284.00	0.00	64,310.00	0	94.9%	100.0%	64,310	0	100.0%		

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
 Expenditure Detail as of 7/31/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	58.2% of Budget Year Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2020 Estimated Expended	Reductions Estimated Savings		Notes County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.	
													YTD Expended	YTD Encumb.		Variance Under (Over) Budget	2020 Est % of Adj Budget		
516020	Professional Services Contracts & Fees	860,359	87,838	0	948,197	67,847	52,350	561,093.52	278,432.50		839,526.02	108,671	59.2%	88.5%	900,787	47,410	95.0%		
516030	Maintenance Contracts	201,560	5,176	0	206,736	17,440	1,835	113,322.04	76,155.68		189,477.72	17,258	54.8%	91.7%	196,399	10,337	95.0%		
530000	Other Expenses	169,300	57,900	10,000	237,200	(2,042)	8,779	59,532.22	14,882.80	54,740.00	129,155.02	108,045	25.1%	54.4%	189,760	47,440	80.0%		
545000	Rental Charges	5,827		0	5,827	201	763	2,989.84	2,835.49		5,825.33	2	51.3%	100.0%	5,827	0	100.0%		
555050	Insurance Premiums	157,223		0	157,223		5,500	110,138.25			110,138.25	47,085	70.1%	70.1%	157,223	0	100.0%	Timing of policy renewals	
561410	Lab & Technical Equipment	91,155	177,499	0	268,654	(30)	12,914	56,601.27	73.22	154,382.11	211,056.60	57,597	21.1%	78.6%	218,654	50,000	81.4%		
561420	Office Equip, Furn & Fixtures		86,417	0	86,417	415.14		36,848.13	4,770.86	44,797.51	86,416.50	0	42.6%	100.0%	60,492	25,925	70.0%		
561430	Building, Grounds and Heavy Equip		16,235	0	16,235		971	2,087.09		14,147.91	16,235.00	0	12.9%	100.0%	3,228	13,007	19.9%		
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	159,523	351,458	1,509,632.03			1,509,632.03	1,634,516	48.0%	48.0%	2,515,318	628,830	80.0%	Reduce Library Material Purchases	
575040	Interfund Exp - Utilities																		
	Natural Gas	158,782		0	158,782	2,546	479	89,274.39			89,274.39	69,508	56.2%	56.2%	145,175	13,607	91.4%	Est reflects recent Fluent Energy Forecasts (as of July 2020).	
	Electricity	633,365		0	633,365	36,943	53,053	227,522.30			227,522.30	405,843	35.9%	35.9%	456,870	176,495	72.1%		
	Total Interfund Exp - Utilites	792,147	0	0	792,147	39,488	53,532	316,796.69	0.00	0.00	316,796.69	475,350	40.0%	40.0%	602,045	190,102	76.0%		
942000	Interfund - Holding Center	(90,627)		0	(90,627)			(22,656.75)			(22,656.75)	(67,970)	25.0%	25.0%	(22,657)	(67,970)	25.0%	Limited access to facilities due to Covid	
	Interfund - Correctional Facility	(96,308)		0	(96,308)			(24,077.00)			(24,077.00)	(72,231)	25.0%	25.0%	(24,077)	(72,231)	25.0%		
	Interfund - Court Storage	(8,598)		0	(8,598)	(717)	(717)	(5,015.50)			(5,015.50)	(3,583)	58.3%	58.3%	(8,598)	0	100.0%		
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(\$717)	(51,749.25)			(51,749.25)	(143,784)	26.5%	26.5%	(55,332)	(140,201)	28.3%		
910600	Interfund Expense - Purchasing Services	34,905		0	34,905	\$2,634	\$2,634	18,435.68			18,435.68	16,469	52.8%	52.8%	34,905	0	100.0%	Anticipates DISS charge changes coincident with Library moving to VOIP. Fleet Services est. factors in lower fuel costs & reduced vehicle travel.	
910700	Interfund Expense - Fleet Services	38,794		0	38,794	\$831	\$978	6,868.86			6,868.86	31,925	17.7%	17.7%	27,156	11,638	70.0%		
980000	Interdepart Services DISS	265,659		0	265,659	19,485	19,485	136,395.00			136,395.00	129,264	51.3%	51.3%	195,880	69,779	73.7%		
	System Operating Grand Totals	29,230,087	641,097	45,000	29,916,184	1,894,057	2,321,791	15,235,292.45	517,732.56	274,821.29	16,027,846.30	13,888,338	50.9%	53.6%	26,613,109	3,303,075	89.0%		

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
 Expenditure Detail as of 7/31/2020

58.2% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjust- ments/ Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	<u>% Current Budget</u>		Reductions Estimated Savings			
													YTD Expend/ & YTD Expend	YTD & Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
<u>ERIE COUNTY CAPITAL / DEBT</u>																		
<u>SERVICE FUNDING FOR LIBRARY</u>																		
	Library Debt Service	585,299			585,299	63,551		354,442.34			354,442.34	230,856	60.6%	60.6%	585,299	0	100.0%	
	Grand Total Operating and Erie County Capital	29,815,386	641,097	45,000	30,501,483	1,957,608	2,321,791	15,589,735	517,733	274,821	16,382,288.64	14,119,194	51.1%	53.7%	27,198,408	3,303,075	89.2%	

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending July 31, 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	\$75,715.22
(Donations received with instructions restricting them to the Buffalo & Erie County Public Library direct uses and fundraising for identified program use)	
Unrestricted Donations	\$16,060.98
Interest Income	\$1,094.24
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Total 2020 Revenue	\$92,870.44
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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	(\$7,870.42)
Equipment, furnishings & supplies	(\$10,826.17)
Exhibit/display preparation and support/Rare Book Room	(\$19,863.80)
Preservation/Conservation	(\$1,650.00)
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	(\$69,235.90)
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Other Disbursements (Describe)	\$0.00
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Total 2020 Disbursements	(\$69,235.90)
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Balance, 2020 Activity	\$23,634.54
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Cumulative Balance Library Trust	\$1,417,541.78