

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 10/15/2020

Budget & Finance Committee
Financials for the Month Ending 8/31/2020

AGENDA ITEM NUMBER: E.2.b.

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 66.7% of the budget year elapsed, year-to-date Library revenue, at 91.6% collected, is within budget and year-to-date expense, at 57.3%, 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 NY 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 and reduced activity levels since the phased reopening began in June..
- ✓ **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 57.0% of the budget. Monthly wage expense for part-time employees in August (\$129,962 in 2020, \$220,838 lower than the \$350,800 spent in August 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 62.1% overall.** Usage trends and negotiated increased employee contributions contributed to Active Employee Health Insurance cost being under budget at 56.5% (YTD expense came in 7.2% below the same period last year). Retiree medical charges so far this year are also running under budget, coming in at 59.3% of budget (the amount was 3.0% above the same period in 2019). Reduced use of medical services during COVID-19 related stay-at-home orders was a major factor for both active employees and retirees. 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 \$277,082 well above the \$7,384 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.**
- ✓ **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).
- ✓ **Other operating accounts above 66.7% reflect timing differences.** This account, Insurance Premiums, reflects 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 \$90,297 came in at 56.9% of the 2020 annual budget, reflecting seasonal variation. Expense was 19.5% LOWER than the \$112,117 paid in January – August 2020. Likewise, electricity charges of \$281,150 came in at 44.4% of the 2020 annual budget and were 18.3% BELOW the \$344,194 paid in January – August 2019.

Combined, 2020 interfund utility charges of \$371,447 (46.9% of budget) were well below budget and they were \$84,865 (18.6%) 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 August year-to-date virtual program attendance totaling 254,841 and downloads of eContent (audiobooks, eBooks, music and video) also increasing significantly, to 1,074,953 YTD as of August, which is 226,353 (26.7%) 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 August were down 10.9 percent statewide, with the Erie County's sales tax distribution down 7.3% (See: <https://www.osc.state.ny.us/press/releases/2020/09/dinapoli-local-sales-tax-collections-down-78-percent-august>). 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. However, NY State aid received by the Library to date have been at 80% of the scheduled amount and well behind the normal distribution schedule.

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 8/31/2020
66.7% of Budget Year**

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue August	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	19,565	106,653.12	181,036	37.1%	186,193	101,496	Assumes 35% lost rev
422000	Copies	17,524	0	17,524	1,303	8,737.03	8,787	49.9%	14,131	3,393	Assumes 19% lost rev
466040	Printing	60,089	0	60,089	2,881	21,654.64	38,434	36.0%	31,768	28,321	Assumes 47% lost rev
466030	Book Bags	900	0	900	38	262.00	638	29.1%	394	506	Assumes 56% lost rev
466020	Minor Sale - Other	4,384	0	4,384	191	1,390.55	2,993	31.7%	2,104	2,280	Assumes 52% lost rev
420510	Rent - Real Prop - Partners & Auditorium/Meeting Rooms	24,000	0	24,000	2,062	14,275.74	9,724	59.5%	19,400	4,600	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	538	5,807.83	11,192	34.2%	7,955	9,045	Assumes 53% lost rev
TOTAL REVENUE FROM LIBRARY OPERATIONS		411,586	0	411,586	26,579	158,780.91	252,805	38.6%	261,945	149,641	
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	1,211,610	1,211,610.00	752,232	61.7%	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	
408160	State Aid - Special	0	0	0		0.00	0	0.0%	0	0	
TOTAL REVENUE FROM STATE & COUNTY GOVT.		27,660,648	0	27,660,648	1,211,610	26,620,767.99	1,039,880	96.2%	27,163,748	496,900	
OTHER REVENUE											
419010	Refunds - Cont Library	272,964	0	272,964		0.00	272,964	0.0%	177,427	95,537	Principally lost fine revenue @ Contracting Libraries - est. @ 35%
423000	Refund P/Y Expenses	10,000	0	10,000		16,914.35	(6,914)	169.1%	16,914	(6,914)	
466070	Refund P/Y Expenses	0	0	0		0.00	0	0.0%	0	0	
445030	Int & Earn - Gen Inv	12,000	0	12,000	327	3,795.37	8,205	31.6%	5,693	6,307	Falling interest rates
466000	Misc Receipts	0	0	0		0.00	0	0.0%	0	0	
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	0	15	
467000	Misc Depart Income	5,000	0	5,000	350	3,763.27	1,237	75.3%	4,000	1,000	
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	677	24,472.99	320,506	7.1%	249,034	95,945	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	812,874	45,000	857,874		0.00	857,874	0.0%	(993,676)	1,851,550	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%	(993,676)	1,851,550	
GRAND TOTAL OPERATING REVENUE		29,230,087	45,000	29,275,087	1,238,867	26,804,021.89	2,471,065	91.6%	26,681,051	2,594,036	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
 2020 OPERATING BUDGET
 Expenditure Detail as of 8/31/2020
 66.7% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/Revisions	Adjusted Budget	August 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
OPERATING EXPENDITURES																	
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,548,939		0	10,548,939	\$818,427	6,678,846.29			6,678,846.29	3,870,093	63.3%	63.3%	10,018,269	530,670	95.0%	Controlled hiring
500010	Part Time - Wages	4,481,436		0	4,481,436	129,962	1,794,970.54			1,794,970.54	2,686,465	40.1%	40.1%	2,794,008	1,687,428	62.3%	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	79,320	612,138.29			612,138.29	293,299	67.6%	67.6%	904,434	1,003	99.9%	
500300	Shift Differential	25,000		0	25,000	1,571	12,181.28			12,181.28	12,819	48.7%	48.7%	18,272	6,728	73.1%	
500330	Holiday Worked	20,500		0	20,500	(251)	11,713.85			11,713.85	8,786	57.1%	57.1%	17,571	2,929	85.7%	
500350	Other Employee Payments	120,000		0	120,000	960	41,518.82			41,518.82	78,481	34.6%	34.6%	110,000	10,000	91.7%	Vacation Sellback in November, additional retirements
	Salaries & Wages	16,101,312	0	0	16,101,312	\$1,029,988	9,151,369.07	0.00	0.00	9,151,369.07	6,949,943	56.8%	56.8%	13,862,554	2,238,758	86.1%	
501000	Overtime Salaries & Wages	270,000		0	270,000	\$154	83,846.77			83,846.77	186,153	31.1%	31.1%	155,770	114,230	57.7%	No Sunday hours in fall
	TOTAL, PERSONAL SERVICES	16,371,312	0	0	16,371,312	\$1,030,142	9,235,215.84	0.00	0.00	9,235,215.84	7,136,096	56.4%	56.4%	14,018,324	2,352,988	85.6%	
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	1,030,142	9,235,215.84	0.00	0.00	9,235,215.84	6,974,232	57.0%	57.0%	14,018,324	2,191,124	86.5%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	63,001	556,791.44			556,791.44	458,239	54.9%	54.9%	869,136	145,894	85.6%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	14,734	130,151.74			130,151.74	107,210	54.8%	54.8%	203,266	34,096	85.6%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	181,883	1,352,996.92			1,352,996.92	1,043,547	56.5%	56.5%	2,232,445	164,099	93.2%	
502040	Dental Plan	86,476		0	86,476	6,712	35,530.04			35,530.04	50,946	41.1%	41.1%	61,289	25,187	70.9%	
502050	Workers Compensation	66,930		0	66,930	1,692	41,709.95			41,709.95	25,220	62.3%	62.3%	62,565	4,365	93.5%	
502060	Unemployment Insurance	6,361		0	6,361	46,631	277,081.53			277,081.53	(270,721)	4355.9%	4355.9%	452,082	(445,721)	7107.1%	Increased Unemployment Expense due to reduced employee work hours
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	105,464	866,241.52			866,241.52	594,191	59.3%	59.3%	1,364,330	96,103	93.4%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	3,902	31,265.00			31,265.00	14,347	68.5%	68.5%	46,898	(1,286)	102.8%	
502100	Retirement	1,689,266		0	1,689,266	119,794	1,060,948.90			1,060,948.90	628,317	62.8%	62.8%	1,651,288	37,978	97.8%	
	TOTAL, FRINGE BENEFITS	7,004,014	0	0	7,004,014	543,812	4,352,717.04	0.00	0.00	4,352,717.04	2,651,297	62.1%	62.1%	6,943,299	60,715	99.1%	
	TOTAL COMPENSATION RELATED	23,213,462	0	0	23,213,462	1,573,954	13,587,932.88	0.00	0.00	13,587,932.88	9,625,529	58.5%	58.5%	20,961,623	2,251,839	90.3%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
 2020 OPERATING BUDGET
 Expenditure Detail as of 8/31/2020
 66.7% of Budget Year

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												YTD Expend	YTD /& Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
505000	Office Supplies	204,950		0	204,950	2,441	65,380.31	76,122.53		141,502.84	63,447	31.9%	69.0%	158,070	46,880	77.1%	
505200	Clothing Supplies	4,000		0	4,000	113	2,500.87	1,022.19		3,523.06	477	62.5%	88.1%	3,800	200	95.0%	
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	226	1,442.76	728.67		2,171.43	9,829	12.0%	18.1%	6,164	5,836	51.4%	
505800	Medical & Health Supplies	1,900		0	1,900		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	4,361	88,403.42	19,109.14	6,128.16	113,640.72	44,414	55.9%	71.9%	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	394	2,477.78			2,477.78	8,522	22.5%	22.5%	7,000	4,000	63.6%	
510100	Out of Area Travel	21,000		0	21,000		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	187	29,548.77	475.00		30,023.77	27,426	51.4%	52.3%	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	4,222	20,697.25			20,697.25	13,200	61.1%	61.1%	33,530	367	98.9%	
	Telephone & Internet Service	75,422		0	75,422	(25,090)	47,228.31			47,228.31	28,194	62.6%	62.6%	70,422	5,000	93.4%	
515000	Total Utility Charges	110,319	0	0	110,319	(20,868)	67,925.56	0	0	67,926	42,393	61.6%	61.6%	103,952	6,367	94.2%	
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		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	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 8/31/2020
 66.7% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/Revisions	Adjusted Budget	August 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	34,513	595,606.35	257,166.04		852,772.39	95,424	62.8%	89.9%	919,751	28,446	97.0%	
516030	Maintenance Contracts	201,560	5,176	0	206,736	(6,521)	106,800.93	57,589.93		164,390.86	42,345	51.7%	79.5%	196,399	10,337	95.0%	
530000	Other Expenses	169,300	57,900	10,000	237,200	9,949	69,481.57	14,226.26	54,740.00	138,447.83	98,752	29.3%	58.4%	177,900	59,300	75.0%	
545000	Rental Charges	5,827		0	5,827	395	3,385.20	2,440.13		5,825.33	2	58.1%	100.0%	5,827	0	100.0%	
555050	Insurance Premiums	157,223		0	157,223	27,061	137,199.63			137,199.63	20,023	87.3%	87.3%	157,223	0	100.0%	Timing of policy renewals
561410	Lab & Technical Equipment	91,155	177,499	0	268,654	10,363	66,964.44	54.95	145,582.27	212,601.66	56,052	24.9%	79.1%	218,654	50,000	81.4%	
561420	Office Equip, Furn & Fixtures		86,417	0	86,417	3,690	40,537.65	2,831.21	43,047.64	86,416.50	0	46.9%	100.0%	64,812	21,605	75.0%	
561430	Building, Grounds and Heavy Equip		16,235	0	16,235		2,087.09		14,147.91	16,235.00	0	12.9%	100.0%	7,818	8,417	48.2%	
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	184,545	1,694,177.17			1,694,177.17	1,449,971	53.9%	53.9%	2,578,201	565,947	82.0%	Reduce Library Material Purchases
575040	Interfund Exp - Utilities																Est reflects recent Fluent
	Natural Gas	158,782		0	158,782	1,023	90,297.10			90,297.10	68,485	56.9%	56.9%	147,302	11,480	92.8%	Energy Forecasts (as of June 2020) adjusted for COVID-19
	Electricity	633,365		0	633,365	53,628	281,149.91			281,149.91	352,215	44.4%	44.4%	452,098	181,267	71.4%	related reduced hours/closures.
	Total Interfund Exp - Utilites	792,147	0	0	792,147	54,650	371,447.01	0.00	0.00	371,447.01	420,700	46.9%	46.9%	599,400	192,747	75.7%	
942000	Interfund - Holding Center	(90,627)		0	(90,627)		(22,656.75)			(22,656.75)	(67,970)	25.0%	25.0%	(57,241)	(33,386)	63.2%	Limited access to facilities
	Interfund - Correctional Facility	(96,308)			(96,308)		(24,077.00)			(24,077.00)	(72,231)	25.0%	25.0%	(53,475)	(42,833)	55.5%	due to Covid
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(5,732.00)			(5,732.00)	(2,866)	66.7%	66.7%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(52,465.75)			(52,465.75)	(143,067)	26.8%	26.8%	(119,314)	(76,219)	61.0%	
910600	Interfund Expense - Purchasing Services	34,905		0	34,905	\$2,634	21,069.35			21,069.35	13,836	60.4%	60.4%	33,160	1,745	95.0%	Need county input on impact of DISS changes. Fleet
910700	Interfund Expense - Fleet Services	38,794		0	38,794	\$881	7,749.48			7,749.48	31,045	20.0%	20.0%	27,156	11,638	70.0%	Services est. factors in lower fuel costs & reduced vehicle travel.
980000	Interdepart Services DISS	265,659		0	265,659	19,485	155,880.00			155,880.00	109,779	58.7%	58.7%	252,376	13,283	95.0%	
	System Operating Grand Totals	29,230,087	641,097	45,000	29,916,184	1,901,737	17,137,029.35	477,450.45	263,645.98	17,878,125.78	12,038,058	57.3%	59.8%	26,681,051	3,235,133	89.2%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
Expenditure Detail as of 8/31/2020
66.7% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjust-ments/ Revisions	Adjusted Budget	August 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
<u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u>																	
	Library Debt Service	585,299			585,299		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	1,901,737	17,491,472	477,450	263,646	18,232,568.12	12,268,915	57.3%	59.8%	27,266,349	3,235,133	89.4%	County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending August 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		\$80,372.97
(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		\$1,215.69
	<hr/>	
	Total 2020 Revenue	<hr/> \$97,649.64 <hr/>
 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		(\$9,258.76)
Equipment, furnishings & supplies		(\$10,826.17)
Exhibit/display preparation and support/Rare Book Room		(\$20,262.84)
Preservation/Conservation		(\$1,650.00)
Construction Aid and other Grant Match		(\$7,243.91)
Raiser's Edge Software and General Fundraising Expense		(\$10,340.00)
Other		(\$151.60)
	<hr/>	
	Subtotal Disbursements per Resolution 2010-8	<hr/> (\$71,023.28) <hr/>
Other Disbursements (Describe)		\$0.00
	<hr/>	
	Total 2020 Disbursements	<hr/> (\$71,023.28) <hr/>
 Balance, 2020 Activity		
		<hr/> \$26,626.36 <hr/>
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Cumulative Balance Library Trust		\$1,420,533.60