

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 11/19/2020

Budget & Finance Committee
Financials for the Month Ending 9/30/2020

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 74.9% of the budget year elapsed, year-to-date Library revenue, at 92.7% collected, is within budget and year-to-date expense, at 64.6%, is also within budget. However, significant revenue challenges are likely as we move forward. The report also details monthly activity for September, 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 and Printing** - 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 63.4% of the budget. Monthly wage expense for part-time employees in September (\$116,671 in 2020, \$243,791 lower than the \$360,461 spent in September 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 71.2% overall.** Usage trends and negotiated increased employee contributions contributed to Active Employee Health Insurance cost being under budget at 66.5% (YTD expense came in 1.5% below the same period last year). Retiree medical charges so far this year are also running under budget, coming in at 69.3% of budget (the amount was 12.0% 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, that trend appears to be reversing as reopening occurred. 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 \$318,218 well above the \$8,873 expended in the same period of 2019. The Federal CARES Act passed in March is anticipated to 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 87.9% 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 74.9% 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 \$91,611 came in at 57.7% of the 2020 annual budget, reflecting seasonal variation. Expense was 19.0% LOWER than the \$113,044 paid in January – September 2020. Likewise, electricity charges of \$331,143 came in at 52.3% of the 2020 annual budget and were 15.1% BELOW the \$390,227 paid in January – September 2019.

Combined, 2020 interfund utility charges of \$422,753 (53.4% of budget) were well below budget and they were \$80,517 (16.0%) 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 September year-to-date virtual program attendance totaling 267,745 and downloads of eContent (audiobooks, eBooks, music and video) also increasing significantly, to 1,204,135 YTD as of September, which is 244,112 (25.4%) higher than the same period in 2019.

Timing of safely reopening and remaining open is subject to the Western New York Region being able to meet criteria set by 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. Much of that assistance has now expired. To date, no 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. As of this writing, no additional federal aid package has been enacted.

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 September were down 11 percent statewide, with the Erie County's sales tax distribution down 2.5% (See: <https://www.osc.state.ny.us/press/releases/2020/10/dinapoli-local-sales-tax-collections-down-third-quarter-2020>). On a positive note, the Comptroller reported a third quarter gain for Erie County of 3.7% after falling 17.5% in the 2nd quarter and rising 6.6% in the pre-COVID 1st quarter. 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 was 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 August 31, 2020, issued on October 14th, noted:

"The BMR does not reflect the positive revenue impact from the October 7th sales tax receipt which grew 35.88 % over the October 2019 period receipt. Including that payment and the October 13th receipt, sales tax growth over Q3 2019 is 3.71 %. The sales tax decrease year-to-date (YTD) through Q3 is now down to 2.50%. That is significantly better than the Q2 YTD decrease of 5.99 %. The recent uptick in sales tax for Erie and most other upstate counties is the result of a corrective action from the New York State Department of Taxation and Finance due to prior over-allocations of sales tax receipts to New York City and the downstate area.

With this new sales tax data in hand our estimate of 2020 General Fund net revenue loss has been reduced to \$51.4 million; significantly better than prior estimates of \$206.6 and \$137.8 million made during the early days of the COVID-19 shutdowns and subsequent NYS Pause orders." See: <https://www2.erie.gov/budget/index.php?q=budget-monitoring-reports>

On October 15th Erie County Executive Mark Poloncarz released his 2021 Proposed Budget, stating "As in recent budgets we will continue to share modest revenue growth with the Buffalo and Erie County Public Library" The growth reflects continued growth in the County's Property Tax base. Given that the prospect for needed federal aid is uncertain, impacting anticipated 2020 and 2021 New York State aid the Library's 2021 proposed budget balances within estimated 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 pursue budgetary savings to offset potential losses in library operating revenue and NY State funding. 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 current phased reopening, adjusting to activity levels that have not yet recovered to pre-pandemic levels. Savings are being 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 9/30/2020
74.9% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue September	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	12,216	118,868.93	168,820	41.3%	184,232	103,457	Assumes 35% lost rev
422000	Copies	17,524	0	17,524	1,628	10,364.88	7,159	59.1%	14,449	3,075	Assumes 19% lost rev
466040	Printing	60,089	0	60,089	3,397	25,051.75	35,037	41.7%	32,455	27,634	Assumes 47% lost rev
466030	Book Bags	900	0	900	56	318.00	582	35.3%	453	447	Assumes 56% lost rev
466020	Minor Sale - Other	4,384	0	4,384	236	1,626.55	2,757	37.1%	2,167	2,217	Assumes 52% lost rev
420510	Rent - Real Prop - Partners & Auditorium/Meeting Rooms	24,000	0	24,000	1,257	15,532.47	8,468	64.7%	19,350	4,650	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		5,807.83	11,192	34.2%	7,665	9,335	Assumes 53% lost rev
TOTAL REVENUE FROM LIBRARY OPERATIONS		411,586	0	411,586	18,790	177,570.41	234,016	43.1%	260,771	150,815	
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	302,308	1,513,918.00	449,924	77.1%	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	302,308	26,923,075.99	737,572	97.3%	27,163,748	496,900	
OTHER REVENUE											
419010	Refunds - Cont Library	272,964	0	272,964		0.00	272,964	0.0%	174,802	98,162	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	317	4,112.16	7,888	34.3%	5,493	6,507	Lower 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	259	4,022.06	978	80.4%	5,208	(208)	
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	576	25,048.57	319,930	7.3%	247,417	97,562	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	812,874	45,000	857,874		0.00	857,874	0.0%	(1,289,919)	2,147,793	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%	(1,289,919)	2,147,793	
GRAND TOTAL OPERATING REVENUE		29,230,087	45,000	29,275,087	321,673	27,125,694.97	2,149,392	92.7%	26,382,017	2,893,070	

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

Expenditure Detail as of 9/30/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	Budget Adjustments/ Revisions	Adjusted Budget	74.9%			of Budget Year			% Current Budget		2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes: Per NY State Law any savings flow to Library Fund Balance.
						September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend /& Encumb	YTD Expend				
OPERATING EXPENDITURES																	
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,548,939		0	10,548,939	\$834,183	7,513,029.54			7,513,029.54	3,035,909	71.2%	71.2%	10,035,653	513,286	95.1%	Controlled hiring
500010	Part Time - Wages	4,481,436		0	4,481,436	116,671	1,911,641.32			1,911,641.32	2,569,795	42.7%	42.7%	2,551,682	1,929,754	56.9%	Reduced PT hours (6 weeks @ 0 hours for unrep, partially restoring in reopening. Assumes balance of year costs average 40% below 2019 levels).
500020	Regular PT - Wages	905,437		0	905,437	73,391	685,529.51			685,529.51	219,907	75.7%	75.7%	901,972	3,465	99.6%	
500300	Shift Differential	25,000		0	25,000	1,606	13,786.84			13,786.84	11,213	55.1%	55.1%	18,416	6,584	73.7%	
500330	Holiday Worked	20,500		0	20,500	1,795	13,509.31			13,509.31	6,991	65.9%	65.9%	18,045	2,455	88.0%	
500350	Other Employee Payments	120,000		0	120,000	1,560	43,078.82			43,078.82	76,921	35.9%	35.9%	110,000	10,000	91.7%	Vacation Sellback in November, additional retirements
	Salaries & Wages	16,101,312	0	0	16,101,312	\$1,029,206	10,180,575.34	0.00	0.00	10,180,575.34	5,920,737	63.2%	63.2%	13,635,768	2,465,544	84.7%	
501000	Overtime Salaries & Wages	270,000		0	270,000	\$6,303	90,150.22			90,150.22	179,850	33.4%	33.4%	140,420	129,580	52.0%	No Sunday hours in fall
	TOTAL, PERSONAL SERVICES	16,371,312	0	0	16,371,312	\$1,035,510	10,270,725.56	0.00	0.00	10,270,725.56	6,100,586	62.7%	62.7%	13,776,188	2,595,124	84.1%	
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	1,035,510	10,270,725.56	0.00	0.00	10,270,725.56	5,938,722	63.4%	63.4%	13,776,188	2,433,260	85.0%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	62,255	619,046.25			619,046.25	395,984	61.0%	61.0%	854,124	160,906	84.1%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	14,560	144,711.81			144,711.81	92,650	61.0%	61.0%	199,755	37,607	84.2%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	240,614	1,593,610.77			1,593,610.77	802,933	66.5%	66.5%	2,235,126	161,418	93.3%	
502040	Dental Plan	86,476		0	86,476	7,300	42,829.78			42,829.78	43,646	49.5%	49.5%	62,932	23,544	72.8%	
502050	Workers Compensation	66,930		0	66,930	1,825	43,535.10			43,535.10	23,395	65.0%	65.0%	58,153	8,777	86.9%	
502060	Unemployment Insurance	6,361		0	6,361	41,136	318,217.96			318,217.96	(311,857)	5002.6%	5002.6%	438,218	(431,857)	6889.1%	Increased Unemployment Expense due to reduced employee work hours
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	146,430	1,012,671.42			1,012,671.42	447,762	69.3%	69.3%	1,420,327	40,106	97.3%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	4,302	35,567.00			35,567.00	10,045	78.0%	78.0%	47,509	(1,897)	104.2%	
502100	Retirement	1,689,266		0	1,689,266	118,465	1,179,413.89			1,179,413.89	509,852	69.8%	69.8%	1,646,392	42,874	97.5%	
	TOTAL, FRINGE BENEFITS	7,004,014	0	0	7,004,014	636,887	4,989,603.98	0.00	0.00	4,989,603.98	2,014,410	71.2%	71.2%	6,962,536	41,478	99.4%	
	TOTAL COMPENSATION RELATED	23,213,462	0	0	23,213,462	1,672,397	15,260,329.54	0.00	0.00	15,260,329.54	7,953,132	65.7%	65.7%	20,738,724	2,474,738	89.3%	

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

Expenditure Detail as of 9/30/2020

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						September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend /& Encumb	YTD Expend /& Encumb				
505000	Office Supplies	204,950		0	204,950	6,486	71,866.47	69,981.76		141,848.23	63,102	35.1%	69.2%	145,997	58,953	71.2%	
505200	Clothing Supplies	4,000		0	4,000	118	2,618.66	904.40		3,523.06	477	65.5%	88.1%	3,800	200	95.0%	
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	801	2,243.35	915.87		3,159.22	8,841	18.7%	26.3%	6,997	5,003	58.3%	
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	12,744	101,147.53	27,887.44	1,053.34	130,088.31	27,966	64.0%	82.3%	139,109	18,946	88.0%	
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	242	2,720.23			2,720.23	8,280	24.7%	24.7%	5,038	5,962	45.8%	
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	475	30,023.77			30,023.77	27,426	52.3%	52.3%	34,059	23,391	59.3%	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	3,139	23,836.08			23,836.08	10,061	70.3%	70.3%	33,431	466	98.6%	
	Telephone & Internet Service	75,422		0	75,422	19,030	66,258.59			66,258.59	9,163	87.9%	87.9%	74,543	879	98.8%	
515000	Total Utility Charges	110,319	0	0	110,319	22,169	90,094.67	0	0	90,095	20,224	81.7%	81.7%	107,974	2,345	97.9%	
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 9/30/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	Budget Adjustments/ Revisions	Adjusted Budget	74.9%			of Budget Year			% Current Budget		2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes: Per NY State Law any savings flow to Library Fund Balance.
						September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend /& Encumb	YTD Expend				
516020	Professional Services Contracts & Fees	860,359	87,838	0	948,197	61,016	656,622.78	208,487.87		865,110.65	83,086	69.2%	91.2%	839,126	109,071	88.5%	
516030	Maintenance Contracts	201,560	5,176	0	206,736	45,072	151,873.25	47,633.61		199,506.86	7,229	73.5%	96.5%	188,947	17,789	91.4%	
530000	Other Expenses	169,300	57,900	10,000	237,200	21,865	91,346.79	9,258.11	54,740.00	155,344.90	81,855	38.5%	65.5%	177,900	59,300	75.0%	
545000	Rental Charges	5,827		0	5,827	545	3,930.56	1,894.77		5,825.33	2	67.5%	100.0%	5,827	0	100.0%	
555050	Insurance Premiums	157,223		0	157,223		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	18,962	85,926.26		129,549.40	215,475.66	53,178	32.0%	80.2%	218,654	50,000	81.4%	
561420	Office Equip, Furn & Fixtures		86,417	0	86,417	1,042	41,579.99	1,629.87	43,206.64	86,416.50	0	48.1%	100.0%	69,133	17,284	80.0%	
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%	7,509	8,726	46.3%	
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	242,453	1,936,629.83			1,936,629.83	1,207,518	61.6%	61.6%	2,614,707	529,441	83.2%	Reduce Library Material Purchases
575040	Interfund Exp - Utilities																
	Natural Gas	158,782		0	158,782	1,314	91,610.85			91,610.85	67,171	57.7%	57.7%	141,185	17,597	88.9%	Est reflects recent Fluent Energy Forecasts (as of Sept. 2020).
	Electricity	633,365		0	633,365	49,993	331,142.50			331,142.50	302,223	52.3%	52.3%	447,287	186,078	70.6%	
	Total Interfund Exp - Utilites	792,147	0	0	792,147	51,306	422,753.35	0.00	0.00	422,753.35	369,394	53.4%	53.4%	588,472	203,675	74.3%	
942000	Interfund - Holding Center	(90,627)		0	(90,627)		(22,656.75)			(22,656.75)	(67,970)	25.0%	25.0%	(36,173)	(54,454)	39.9%	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%	(34,763)	(61,545)	36.1%	
	Interfund - Court Storage	(8,598)		0	(8,598)	(717)	(6,448.50)			(6,448.50)	(2,150)	75.0%	75.0%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(53,182.25)			(53,182.25)	(142,351)	27.2%	27.2%	(79,534)	(115,999)	40.7%	
910600	Interfund Expense - Purchasing Services	34,905		0	34,905	2,634	23,703.02			23,703.02	11,202	67.9%	67.9%	33,160	1,745	95.0%	DISS changes (ESS use ceased 9/1; Central Lib phones off county system 11/2). Fleet Services est. factors in lower fuel costs & reduced vehicle travel.
910700	Interfund Expense - Fleet Services	38,794		0	38,794	1,222	8,971.62			8,971.62	29,822	23.1%	23.1%	27,156	11,638	70.0%	
980000	Interdepart Services DISS	265,659		0	265,659	21,834	177,714.00			177,714.00	87,945	66.9%	66.9%	230,659	35,000	86.8%	
	System Operating Grand Totals	29,230,087	641,097	45,000	29,916,184	2,182,668	19,319,697.02	414,278.10	242,697.29	19,976,672.41	9,939,511	64.6%	66.8%	26,382,017	3,534,167	88.2%	

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

Expenditure Detail as of 9/30/2020

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	Budget Adjust- ments/ Revisions	Adjusted Budget	74.9%		of Budget Year			% Current Budget		2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes: Per NY State Law any savings flow to Library Fund Balance.
						September Expended	Year-to-Date Expended	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expended	YTD /& Encumb				
<u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u>																
	Library Debt Service	585,299			585,299	288,573	643,015.52		643,015.52	(57,717)	109.9%	109.9%	585,299	0	100.0%	
	Grand Total Operating and Erie County Capital	29,815,386	641,097	45,000	30,501,483	2,471,241	19,962,713	414,278	242,697	20,619,687.93	9,881,795	65.4%	67.6%	26,967,316	3,534,167	88.4%

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending September 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	\$82,923.05
(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	\$1,333.28
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Total 2020 Revenue	\$100,317.31
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$11,313.08)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$15,883.81)
Equipment, furnishings & supplies	(\$10,826.17)
Exhibit/display preparation and support/Rare Book Room	(\$23,313.98)
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)
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Subtotal Disbursements per Resolution 2010-8	(\$80,722.55)
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Other Disbursements (Describe)	\$0.00
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Total 2020 Disbursements	(\$80,722.55)
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Balance, 2020 Activity	\$19,594.76
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Cumulative Balance Library Trust	\$1,413,502.00