

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 12/17/2020

AGENDA ITEM NUMBER: E.2.f.

Budget & Finance Committee
Financials for the Month Ending **10/31/2020**

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the October 31, 2020 month-end close. Overall, with 83.3% of the budget year elapsed, year-to-date Library revenue, at 93.4% collected, is within budget and year-to-date expense, at 71.2%, is also within budget. However, significant revenue challenges are likely as we move forward. The report also details monthly activity for October, 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. Revenue began to partially recover as libraries were open to the public over the summer and early fall. With the Governor placing much of Erie County in an Orange Micro-Cluster Zone effective 11/20/2020 due to growing COVID-19 presence in the community, many libraries have shifted back from in-building to walk-up and/or curbside service. This will curtail revenue further. 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, Printing, Book Bag, Minor Sale, Rental and Commissions - Food Svcs** - 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. It will be further impacted by the move to Orange in November.
- ✓ **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 70.3% of the budget. Monthly wage expense for part-time employees increased to \$198,774 in October, which was still \$169,247 lower than the \$368,021 spent in October 2019. This 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 79.4% overall.** Usage trends and negotiated increased employee contributions contributed to Active Employee Health Insurance cost being under budget at 73.7% (YTD expense came in 5.5% below the same period last year). Retiree medical charges so far this year are also running under budget, coming in at 75.5% of budget (the amount was 7.5% 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 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 \$353,877 well above the \$10,051 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.
- ✓ **Contractual Payments to Contract Libraries combined show at 100.0%.** 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.
- ✓ **Other operating account above 83.3% 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 \$96,112 came in at 60.5% of the 2020 annual budget, reflecting seasonal variation. Expense was 17.6% LOWER than the \$116,667 paid in January – October 2020. Likewise, electricity charges of \$367,060 came in at 58.0% of the 2020 annual budget and were 15.4% BELOW the \$433,792 paid in January – October 2019.

Combined, 2020 interfund utility charges of \$463,172 (58.5% of budget) were well below budget and they were \$87,287 (15.9%) 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 October year-to-date virtual program attendance totaling 288,544 and downloads of eContent (audiobooks, eBooks, music and video) also increasing significantly, to 1,338,096 YTD as of October, which is 261,058 (24.2%) 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. With the Governor placing much of Erie County in an Orange Micro-Cluster Zone effective 11/20/2020 due to growing COVID-19 presence in the community, many libraries have shifted back from in-building to walk-up and/or curbside service.

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 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.

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. On December 2nd, the NYS Comptroller in a continuing series on *New York's Economy and Finances in the COVID-19 Era* reported on recent economic trends impacting both NY State and local governments. He noted that *after losing more than 1.9 million jobs in March and April, New York State saw steady gains, averaging over 174,000 jobs in each of the following five months. That progress nearly halted in October, when statewide employment rose by less than 11,000. That brought the State's job total to nearly 8.8 million, a cumulative increase of 881,000 since April – but, still, nearly 1.1 million below pre-pandemic levels in February.* (See <https://www.osc.state.ny.us/reports/covid-19-december-2-2020> for details)

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 recurring 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 continues to face 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 had 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 October 31, 2020, issued on December 7th, noted:

"The BMR reflects that for the first ten months of 2020 the County has a positive variance of \$1,025,341. This positive variance is largely due to continued cost cutting measures as authorized in the mid-year deficit remediation plan as well as better than expected sales tax receipts. With the implementation of "Orange Zone" restrictions in much of Erie County the Budget Office will be carefully monitoring future sales tax figures.

The BMR also includes projections for year-end 2020. They show a projected year-end 2020 positive .budgetary variance of \$599,797. This is a projection, subject to change due to sales tax receipts, New York State or Federal actions, the timing of IGT payments or other accounts." See: <https://www2.erie.gov/budget/index.php?q=budget-monitoring-reports>

Library Budget Planning to Prepare for the Future:

While not part of the County General Fund, it is 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 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. With much of Erie County in an Orange Micro-Cluster Zone effective 11/20/2020 due to growing COVID-19 presence in the community, revenue will again be curtailed as many libraries have shifted back from in-building to walk-up and/or curbside service. 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 10/31/2020
83.3% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjust- ments	Adjusted Budget	Revenue October	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	11,654	130,522.48	157,167	45.4%	135,166	152,523	Assumes 53% lost rev
422000	Copies	17,524	0	17,524	1,873	12,237.82	5,286	69.8%	12,631	4,893	Assumes 28% lost rev
466040	Printing	60,089	0	60,089	4,762	29,813.55	30,275	49.6%	30,752	29,337	Assumes 49% lost rev
466030	Book Bags	900	0	900	57	375.00	525	41.7%	390	510	Assumes 57% lost rev
466020	Minor Sale - Other	4,384	0	4,384	276	1,902.30	2,482	43.4%	1,990	2,394	Assumes 55% lost rev
420510	Rent - Real Prop - Partners & Auditorium/Meeting Rooms	24,000	0	24,000	2,817	18,349.58	5,650	76.5%	20,175	3,825	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	573	6,380.94	10,619	37.5%	6,646	10,354	Assumes 61% lost rev
TOTAL REVENUE FROM LIBRARY OPERATIONS		411,586	0	411,586	22,011	199,581.67	212,004	48.5%	207,750	203,836	
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		1,513,918.00	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	203,009	203,009.00	84,639	70.6%	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	203,009	27,126,084.99	534,563	98.1%	27,163,748	496,900	
OTHER REVENUE											
419010	Refunds - Cont Library	272,964	0	272,964		0.00	272,964	0.0%	128,248	144,716	Principally lost fine revenue @ Contracting Libraries - est. @ 53%
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		0.00	0	0.0%		0	
445030	Int & Earn - Gen Inv	12,000	0	12,000	327	4,439.51	7,560	37.0%	5,327	6,673	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	195	4,217.06	783	84.3%	4,627	373	
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	522	25,570.92	319,408	7.4%	200,116	144,863	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	812,874	45,000	857,874		0.00	857,874	0.0%	(1,311,733)	2,169,607	Net savings from reduction target changes
TOTAL USE OF FUND BALANCE		812,874	45,000	857,874	0	0.00	857,874	0.0%	(1,311,733)	2,169,607	flows to Library Fund Balance
GRAND TOTAL OPERATING REVENUE		29,230,087	45,000	29,275,087	225,543	27,351,237.58	1,923,849	93.4%	26,259,881	3,015,206	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
Expenditure Detail as of 10/31/2020
83.3% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjust- ments/ Revisions	Adjusted Budget	October 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 Expend /& Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes County Target 13.1% applied to Library Tax =\$3,328,600. Per NY State Law any savings flow to Library Fund Balance.
OPERATING EXPENDITURES																	
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,548,939		0	10,548,939	\$813,430	8,326,459.64			8,326,459.64	2,222,479	78.9%	78.9%	9,991,752	557,187	94.7%	Controlled hiring
500010	Part Time - Wages	4,481,436		0	4,481,436	198,774	2,110,415.81			2,110,415.81	2,371,020	47.1%	47.1%	2,529,644	1,951,792	56.4%	Reduced PT hours (6 weeks @ 0 hours for unrep, partially restoring in reopening. Assumes balance of year costs average 45% below 2019 levels).
500020	Regular PT - Wages	905,437		0	905,437	74,728	760,257.44			760,257.44	145,180	84.0%	84.0%	905,010	427	100.0%	
500300	Shift Differential	25,000		0	25,000	3,484	17,270.90			17,270.90	7,729	69.1%	69.1%	20,725	4,275	82.9%	
500330	Holiday Worked	20,500		0	20,500		13,509.31			13,509.31	6,991	65.9%	65.9%	16,211	4,289	79.1%	
500350	Other Employee Payments	120,000		0	120,000	2,890	45,968.82			45,968.82	74,031	38.3%	38.3%	130,000	(10,000)	108.3%	Vacation Sellback in November, additional retirements
	Salaries & Wages	16,101,312	0	0	16,101,312	1,093,307	11,273,881.92	0.00	0.00	11,273,881.92	4,827,430	70.0%	70.0%	13,593,342	2,507,970	84.4%	
501000	Overtime Salaries & Wages	270,000		0	270,000	26,979	117,128.95			117,128.95	152,871	43.4%	43.4%	158,555	111,445	58.7%	No Sunday hours in fall
	TOTAL, PERSONAL SERVICES	16,371,312	0	0	16,371,312	1,120,285	11,391,010.87	0.00	0.00	11,391,010.87	4,980,301	69.6%	69.6%	13,751,897	2,619,415	84.0%	
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	1,120,285	11,391,010.87	0.00	0.00	11,391,010.87	4,818,437	70.3%	70.3%	13,751,897	2,457,551	84.8%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	66,929	685,974.95			685,974.95	329,055	67.6%	67.6%	852,618	162,412	84.0%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	15,653	160,364.38			160,364.38	76,998	67.6%	67.6%	199,403	37,959	84.0%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	172,462	1,766,072.31			1,766,072.31	630,472	73.7%	73.7%	2,225,251	171,293	92.9%	
502040	Dental Plan	86,476		0	86,476	4,565	47,394.44			47,394.44	39,082	54.8%	54.8%	62,561	23,915	72.3%	
502050	Workers Compensation	66,930		0	66,930	3,673	47,208.51			47,208.51	19,721	70.5%	70.5%	56,650	10,280	84.6%	
502060	Unemployment Insurance	6,361		0	6,361	35,659	353,876.79			353,876.79	(347,516)	5563.2%	5563.2%	426,000	(419,639)	6697.1%	Increased Unemployment Expense due to reduced employee work hours
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	89,772	1,102,443.35			1,102,443.35	357,990	75.5%	75.5%	1,389,079	71,354	95.1%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	4,018	39,585.00			39,585.00	6,027	86.8%	86.8%	47,502	(1,890)	104.1%	
502100	Retirement	1,689,266		0	1,689,266	179,698	1,359,112.38			1,359,112.38	330,154	80.5%	80.5%	1,722,334	(33,068)	102.0%	
	TOTAL, FRINGE BENEFITS	7,004,014	0	0	7,004,014	572,428	5,562,032.11	0.00	0.00	5,562,032.11	1,441,982	79.4%	79.4%	6,981,398	22,616	99.7%	
	TOTAL COMPENSATION RELATED	23,213,462	0	0	23,213,462	1,692,713	16,953,042.98	0.00	0.00	16,953,042.98	6,260,419	73.0%	73.0%	20,733,295	2,480,167	89.3%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
Expenditure Detail as of 10/31/2020
83.3% of Budget Year

83.3% of Budget Year												% Current Budget		Reductions Needed to Generate Similar Savings to County Target			
SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjust- ments/ Revisions	Adjusted Budget	October Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expended	YTD /& Encumb	Notes County Target 13.1% applied to Library Tax =\$3,328,600. Per NY State Law any savings flow to Library Fund Balance.			
														2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	
505000	Office Supplies	204,950		0	204,950	22,129	93,995.71	51,063.30		145,059.01	59,891	45.9%	70.8%	162,795	42,155	79.4%	
505200	Clothing Supplies	4,000		0	4,000	220	2,838.38	904.40		3,742.78	257	71.0%	93.6%	3,800	200	95.0%	
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	3,182	5,425.37	25.90		5,451.27	6,549	45.2%	45.4%	11,760	240	98.0%	
505800	Medical & Health Supplies	1,900		0	1,900	496	858.56	211.16		1,069.72	830	45.2%	56.3%	1,710	190	90.0%	
506200	Maintenance & Repair	118,900	39,155	0	158,055	25,761	126,908.80	20,408.95	597.34	147,915.09	10,140	80.3%	93.6%	156,291	1,764	98.9%	
506400	Highway Supplies (Rock Salt)	15,400		0	15,400	3,477	9,513.35	3,665.20		13,178.55	2,221	61.8%	85.6%	15,092	308	98.0%	
510000	Local Mileage Reimbursement	11,000		0	11,000	166	2,886.39			2,886.39	8,114	26.2%	26.2%	4,725	6,275	43.0%	
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	2,726	32,749.97			32,749.97	24,700	57.0%	57.0%	35,606	21,844	62.0%	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	1,529	25,364.99			25,364.99	8,532	74.8%	74.8%	33,482	415	98.8%	
	Telephone & Internet Service	75,422		7,800	83,222	2,052	68,310.29			68,310.29	14,912	82.1%	82.1%	70,266	12,956	84.4%	
515000	Total Utility Charges	110,319	0	7,800	118,119	3,581	93,675.28	0	0	93,675	24,444	79.3%	79.3%	103,748	14,371	87.8%	
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	13,136.00			13,136.00	0	100.0%	100.0%	13,136	0	100.0%	
	Lancaster Public	0		10,000	10,000		10,000.00			10,000.00	0	100.0%	100.0%	10,000	0	100.0%	
	Marilla Free	2,217		0	2,217		2,217.00			2,217.00	0	100.0%	100.0%	2,217	0	100.0%	
	North Collins Public	3,646		0	3,646		3,646.00			3,646.00	0	100.0%	100.0%	3,646	0	100.0%	
	Total Cnt Pmts-NP Pur Svs	29,310	0	35,000	64,310	\$3,284	64,310.00	0.00	0.00	64,310.00	0	100.0%	100.0%	64,310	0	100.0%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
Expenditure Detail as of 10/31/2020
83.3% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjust- ments/ Revisions	Adjusted Budget	October 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			Notes County Target 13.1% applied to Library Tax =\$3,328,600. Per NY State Law any savings flow to Library Fund Balance.
												YTD Expnd /& Encumb	YTD Expnd	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	
516020	Professional Services Contracts & Fees	860,359	87,838	0	948,197	26,577	683,199.68	217,466.66		900,666.34	47,530	72.1%	95.0%	818,433	129,764	86.3%	
516030	Maintenance Contracts	201,560	5,176	0	206,736	16,408	168,280.95	38,058.78		206,339.73	396	81.4%	99.8%	199,823	6,913	96.7%	
530000	Other Expenses	169,300	57,900	(2,073)	225,127	14,900	106,247.18	5,443.12	54,740.00	166,430.30	58,697	47.2%	73.9%	168,845	56,282	75.0%	
545000	Rental Charges	5,827		0	5,827	371	4,301.40	1,523.93		5,825.33	2	73.8%	100.0%	5,827	0	100.0%	
555050	Insurance Premiums	157,223		0	157,223	7,140	144,339.51			144,339.51	12,883	91.8%	91.8%	157,223	0	100.0%	Timing of policy renewals
561410	Lab & Technical Equipment	91,155	177,499	0	268,654	1,577	87,503.15	15,139.74	129,549.40	232,192.29	36,462	32.6%	86.4%	218,654	50,000	81.4%	
561420	Office Equip, Furn & Fixtures		86,417	12,073	98,490		41,579.99	1,629.87	55,279.64	98,489.50	0	42.2%	100.0%	78,792	19,698	80.0%	
561430	Building, Grounds and Heavy Equip		16,235	0	16,235	3,513	5,600.21		10,634.79	16,235.00	0	34.5%	100.0%	9,048	7,187	55.7%	
561440	Motor Vehicles		35,730	0	35,730		0.00	35,730.00		35,730.00	0	0.0%	100.0%	35,730	0	100.0%	
561450	Library Books and Media	3,009,000	135,148	0	3,144,148	75,888	2,012,517.58			2,012,517.58	1,131,630	64.0%	64.0%	2,465,186	678,962	78.4%	Reduce Library Material Purchases
575040	Interfund Exp - Utilities																Est reflects recent Fluent
	Natural Gas	158,782		0	158,782	4,501	96,112.03			96,112.03	62,670	60.5%	60.5%	137,330	21,452	86.5%	Energy Forecasts (as of
	Electricity	633,365		0	633,365	35,917	367,059.93			367,059.93	266,305	58.0%	58.0%	434,874	198,491	68.7%	October 2020) adjusted for
	Total Interfund Exp - Utilites	792,147	0	0	792,147	40,419	463,171.96	0.00	0.00	463,171.96	328,975	58.5%	58.5%	572,204	219,943	72.2%	COVID-19 related reduced hours/closures.
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
	Interfund - Correctional Facility	(96,308)			(96,308)		(24,077.00)			(24,077.00)	(72,231)	25.0%	25.0%	(24,077)	(72,231)	25.0%	due to Covid
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(7,165.00)			(7,165.00)	(1,433)	83.3%	83.3%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(53,898.75)			(53,898.75)	(141,634)	27.6%	27.6%	(55,332)	(140,201)	28.3%	
910600	Interfund Expense - Purchasing Services	34,905		0	34,905	\$2,634	26,336.69			26,336.69	8,568	75.5%	75.5%	33,160	1,745	95.0%	DISS changes (ESS use ceased
910700	Interfund Expense - Fleet Services	38,794		0	38,794	\$1,242	10,213.48			10,213.48	28,581	26.3%	26.3%	27,156	11,638	70.0%	9/1; Central Lib Phones off
980000	Interdepart Services DISS	265,659		(7,800)	257,859	19,485	197,199.00			197,199.00	60,660	76.5%	76.5%	227,000	30,859	88.0%	county system 11/2). Fleet Services est. factors in lower fuel costs & reduced vehicle travel.
	System Operating Grand Totals	29,230,087	641,097	45,000	29,916,184	1,967,171	21,286,868.33	391,271.01	250,801.17	21,928,940.51	7,987,243	71.2%	73.3%	26,259,881	3,656,303	87.8%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET

Expenditure Detail as of 10/31/2020

83.3% of Budget Year

83.3% of Budget Year											% Current Budget		Reductions Needed to Generate Similar Savings to County Target				
SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	October Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend /& Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.
<u>ERIE COUNTY CAPITAL / DEBT</u> <u>SERVICE FUNDING FOR LIBRARY</u>																	
Library Debt Service		585,299			585,299		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	1,967,171	21,929,884	391,271	250,801	22,571,956.03	7,929,527	71.9%	74.0%	26,845,180	3,656,303	88.0%	

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending October 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	\$136,681.70
(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	\$1,454.51
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Total 2020 Revenue	\$154,197.19
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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	(\$16,957.59)
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	(\$18,847.50)
Other	(\$1,537.19)
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Subtotal Disbursements per Resolution 2010-8	(\$91,689.42)
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Other Disbursements (Describe)	\$0.00
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Total 2020 Disbursements	(\$91,689.42)
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Balance, 2020 Activity	\$62,507.77
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Cumulative Balance Library Trust	\$1,456,415.01