

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 1/21/2021

AGENDA ITEM NUMBER: G.2.b.

Budget & Finance Committee
Financials for the Month Ending **11/30/2020**

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the November 30, 2020 month-end close. Overall, with 91.5% of the budget year elapsed, year-to-date Library revenue, at 92.8% collected, is within budget and year-to-date expense, at 78.4%, is also within budget. However, significant revenue challenges remain and are described below. The report also details monthly activity for November, 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.
- ✓ **New York State Library Aid payments 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 77.3% of the budget. Monthly wage expense for part-time employees fell from \$198,774 in October to \$175,740 in November, reflecting the shift to and Orange zone for much of the county. November part-time wage expense was \$169,383 lower than the \$345,123 spent in November 2019. This reflects the phased reopening and implementation of Orange Zone restrictions impacting the public's use of the library.
- ✓ **Fringe Benefit expense is running under budget at 86.7% overall.** Usage trends and negotiated increased employee contributions contributed to Active Employee Health Insurance cost being under budget at 78.7% (YTD expense came in 7.9% below the same period last year). Retiree medical charges so far this year are also running under budget, coming in at 82.2% of budget (the amount was 6.9% 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 occurs. 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 \$372,124 well above the \$11,213 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 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 continue to 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 91.5% 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 \$105,642 came in at 66.5% of the 2020 annual budget, reflecting seasonal variation. Expense was 17.1% LOWER than the \$127,423 paid in January – November 2020. Likewise, electricity charges of \$393,346 came in at 62.1% of the 2020 annual budget and were 15.7% BELOW the \$466,659 paid in January – November 2019.

Combined, 2020 interfund utility charges of \$498,988 (63.0% of budget) were well below budget and they were \$95,094 (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 November year-to-date virtual program attendance totaling 306,715 and downloads of eContent (audiobooks, eBooks, music and video) also increasing significantly, to 1,469,484 YTD as of November, which is 283,588 (23.9%) 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 shifted back from in-building to walk-up and/or curbside service through December 26th, gradually resuming in-building services the week of December 28th.

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 expired in 2020, with some assistance renewed at reduced levels in early January. 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 to recent statements by the Governor, the State's budget deficit now stands at \$15 billion, mostly related to revenue loss. On January 7th 2021, 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 *"More than 2.1 million New Yorkers collected unemployment benefits in the latest available weekly counts from the federal and State Departments of Labor. For the week ending December 12, just over 1 million New Yorkers claimed Pandemic Unemployment Assistance (PUA), the program available to self-employed and "gig" workers who may not be eligible for traditional unemployment benefits, as well as certain individuals who are still working but have lost work hours due to the COVID-19 pandemic. More than 749,000 New Yorkers claimed Pandemic Emergency Unemployment Compensation (PEUC) for that week. PUA and PEUC, which are entirely federally funded, were both extended into March as part of the latest federal stimulus legislation. Another 390,000 New Yorkers claimed unemployment benefits under the regular State program for the week ending December 19."*

See <https://www.osc.state.ny.us/reports/covid-19-january-7-2021> 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.

COVID-19 IMPACTS AND PROJECTIONS (continued)

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.

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 November 30, 2020, issued on January 5th, noted:

"The BMR reflects that for the first eleven months of 2020 the County has a positive variance of \$923,307. 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.

The BMR also includes projections for year-end 2020. They show a projected year-end 2020 positive budgetary variance of \$530,150. This is a projection, subject to change due to sales tax receipts, New York State or Federal actions, 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 shifted back from in-building to walk-up and/or curbside service through December 26th, gradually resuming in-building services the week of December 28th. 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 11/30/2020
91.5% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjust- ments	Adjusted Budget	Revenue November	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	9,061	139,583.65	148,105	48.5%	152,394	135,295	Assumes 47% lost rev
422000	Copies	17,524	0	17,524	1,515	13,752.34	3,772	78.5%	14,148	3,376	Assumes 19% lost rev
466040	Printing	60,089	0	60,089	3,181	32,994.12	27,095	54.9%	33,907	26,182	Assumes 44% lost rev
466030	Book Bags	900	0	900	42	417.20	483	46.4%	432	468	Assumes 52% lost rev
466020	Minor Sale - Other	4,384	0	4,384	221	2,123.30	2,261	48.4%	2,208	2,176	Assumes 50% lost rev
420510	Rent - Real Prop - Partners - & Auditorium/Meeting Rooms	24,000	0	24,000	1,335	19,684.94	4,315	82.0%	20,591	3,409	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	669	7,049.89	9,950	41.5%	7,272	9,728	Assumes 57% lost rev
TOTAL REVENUE FROM LIBRARY OPERATIONS		411,586	0	411,586	16,024	215,605.44	195,981	52.4%	230,952	180,634	
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		203,009.00	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	0	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%	144,594	128,370	Principally lost fine revenue @ Contracting Libraries - est. @ 47%
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	4,756.30	7,244	39.6%	5,196	6,804	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	245	4,462.06	538	89.2%	5,032	(32)	
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	562	26,132.71	318,846	7.6%	216,736	128,243	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	812,874	272,378	1,085,252		0.00	1,085,252	0.0%	(1,278,641)	2,363,893	Net savings from reduction target changes
TOTAL USE OF FUND BALANCE		812,874	272,378	1,085,252	0	0.00	1,085,252	0.0%	(1,278,641)	2,363,893	flows to Library Fund Balance
GRAND TOTAL OPERATING REVENUE		29,230,087	272,378	29,502,465	16,586	27,367,823.14	2,134,642	92.8%	26,332,795	3,169,670	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY																	
2020 OPERATING BUDGET																	
Expenditure Detail as of 11/30/2020																	
91.5% 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	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend /& Encumb				2020 Estimated Expended
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	\$778,575	9,105,034.19			9,105,034.19	1,443,905	86.3%	86.3%	9,947,590	601,349	94.3%	Controlled hiring
500010	Part Time - Wages	4,481,436		0	4,481,436	175,740	2,286,155.77			2,286,155.77	2,195,280	51.0%	51.0%	2,498,310	1,983,126	55.7%	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	81,720	841,977.05			841,977.05	63,460	93.0%	93.0%	917,741	(12,304)	101.4%	\$75,764
500300	Shift Differential	25,000		0	25,000	2,129	19,399.93			19,399.93	5,600	77.6%	77.6%	21,195	3,805	84.8%	
500330	Holiday Worked	20,500		0	20,500	1,465	14,974.37			14,974.37	5,526	73.0%	73.0%	16,360	4,140	79.8%	
500350	Other Employee Payments	120,000		0	120,000	82,981	128,949.69			128,949.69	(8,950)	107.5%	107.5%	130,810	(10,810)	109.0%	Vacation Sellback in November, additional retirements
	Salaries & Wages	16,101,312	0	0	16,101,312	\$1,122,609	12,396,491.00	0.00	0.00	12,396,491.00	3,704,821	77.0%	77.0%	13,532,006	2,569,306	84.0%	
501000	Overtime Salaries & Wages	270,000		0	270,000	\$21,035	138,163.85			138,163.85	131,836	51.2%	51.2%	149,760	120,240	55.5%	No Sunday hours in fall
	TOTAL, PERSONAL SERVICES	16,371,312	0	0	16,371,312	\$1,143,644	12,534,654.85	0.00	0.00	12,534,654.85	3,836,657	76.6%	76.6%	13,681,766	2,689,546	83.6%	
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	1,143,644	12,534,654.85	0.00	0.00	12,534,654.85	3,674,793	77.3%	77.3%	13,681,766	2,527,682	84.4%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	73,602	759,576.62			759,576.62	255,453	74.8%	74.8%	848,269	166,761	83.6%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	17,213	177,577.45			177,577.45	59,785	74.8%	74.8%	198,386	38,976	83.6%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	120,788	1,886,859.89			1,886,859.89	509,684	78.7%	78.7%	2,164,538	232,006	90.3%	
502040	Dental Plan	86,476		0	86,476	5,486	52,880.86			52,880.86	33,595	61.2%	61.2%	63,552	22,924	73.5%	
502050	Workers Compensation	66,930		0	66,930	10,496	57,704.52			57,704.52	9,225	86.2%	86.2%	63,044	3,886	94.2%	
502060	Unemployment Insurance	6,361		0	6,361	18,247	372,123.62			372,123.62	(365,763)	5850.1%	5850.1%	387,124	(380,763)	6085.9%	Increased Unemployment Expense due to reduced employee work hours
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	98,462	1,200,905.60			1,200,905.60	259,527	82.2%	82.2%	1,377,636	82,797	94.3%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	4,069	43,654.00			43,654.00	1,958	95.7%	95.7%	47,694	(2,082)	104.6%	
502100	Retirement	1,689,266		0	1,689,266	162,595	1,521,707.81			1,521,707.81	167,558	90.1%	90.1%	1,683,767	5,499	99.7%	
	TOTAL, FRINGE BENEFITS	7,004,014	0	0	7,004,014	510,958	6,072,990.37	0.00	0.00	6,072,990.37	931,024	86.7%	86.7%	6,834,010	170,004	97.6%	
	TOTAL COMPENSATION RELATED	23,213,462	0	0	23,213,462	1,654,602	18,607,645.22	0.00	0.00	18,607,645.22	4,605,817	80.2%	80.2%	20,515,776	2,697,686	88.4%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
Expenditure Detail as of 11/30/2020
91.5% of Budget Year

91.5% 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	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expended	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.	
505000	Office Supplies	204,950		0	204,950	5,995	99,990.78	52,682.90		152,673.68	52,276	48.8%	74.5%	108,627	96,323	53.0%		
505200	Clothing Supplies	4,000		0	4,000	98	2,936.82	904.40		3,841.22	159	73.4%	96.0%	3,800	200	95.0%		
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	762	6,187.49			6,187.49	5,813	51.6%	51.6%	10,760	1,240	89.7%		
505800	Medical & Health Supplies	1,900		0	1,900	202	1,060.96	8.76		1,069.72	830	55.8%	56.3%	1,520	380	80.0%		
506200	Maintenance & Repair	118,900	39,155	10,000	168,055	28,989	155,898.26	8,457.18	(0.00)	164,355.44	3,699	92.8%	97.8%	170,325	(2,270)	101.4%		
506400	Highway Supplies (Rock Salt)	15,400		0	15,400		9,513.35	3,665.20		13,178.55	2,221	61.8%	85.6%	14,630	770	95.0%		
510000	Local Mileage Reimbursement	11,000		0	11,000	213	3,099.07			3,099.07	7,901	28.2%	28.2%	4,124	6,876	37.5%		
510100	Out of Area Travel	21,000		0	21,000		4,071.51			4,071.51	16,928	19.4%	19.4%	4,200	16,800	20.0%		
510200	Training and Education	57,450		0	57,450	(65)	32,684.97			32,684.97	24,765	56.9%	56.9%	33,982	23,468	59.2%		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	3,327	28,692.25			28,692.25	5,205	84.6%	84.6%	32,915	982	97.1%		
	Telephone & Internet Service	75,422		7,800	83,222	3,853	72,163.43			72,163.43	11,059	86.7%	86.7%	78,841	4,381	94.7%		
515000	Total Utility Charges	110,319	0	7,800	118,119	7,180	100,855.68	0	0	100,856	17,263	85.4%	85.4%	111,756	6,363	94.6%		
516010	CONTRACTUAL PAYMENTS																	
	Newstead Public - Akron	1,692		0	1,692		1,692.00			1,692.00	0	100.0%	100.0%	1,692	0	100.0%		
	Ewell Free - Alden	3,416		0	3,416		3,416.00			3,416.00	0	100.0%	100.0%	3,416	0	100.0%		
	Boston Free	3,316		0	3,316		3,316.00			3,316.00	0	100.0%	100.0%	3,316	0	100.0%		
	Cheektowaga Public	0		15,000	15,000		15,000.00			15,000.00	0	100.0%	100.0%	15,000	0	100.0%		
	Eden Library	1,887		0	1,887		1,887.00			1,887.00	0	100.0%	100.0%	1,887	0	100.0%		
	Hamburg Public	0		10,000	10,000		10,000.00			10,000.00	0	100.0%	100.0%	10,000	0	100.0%		
	Lackawanna Public	13,136		0	13,136		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	\$0	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 11/30/2020																	
91.5% 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	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expended	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.
516020	Professional Services Contracts & Fees	860,359	87,838	0	948,197	81,588	764,788.13	104,854.32		869,642.45	78,554	80.7%	91.7%	866,938	81,259	91.4%	
516030	Maintenance Contracts	201,560	5,176	0	206,736	10,732	179,013.38	27,326.35		206,339.73	396	86.6%	99.8%	198,719	8,017	96.1%	
530000	Other Expenses	169,300	57,900	(12,073)	215,127	7,136	113,382.90	11,345.76	42,667.00	167,395.66	47,731	52.7%	77.8%	123,875	91,252	57.6%	
545000	Rental Charges	5,827		0	5,827	420	4,721.31	1,104.02		5,825.33	2	81.0%	100.0%	5,827	0	100.0%	
555050	Insurance Premiums	157,223		0	157,223		144,339.51			144,339.51	12,883	91.8%	91.8%	157,223	0	100.0%	Timing of policy renewals
559000	Grant Match				227,378	227,378	227,378.00			227,378.00	0	100.0%	100.0%	227,378	0	100.0%	
561410	Lab & Technical Equipment	91,155	177,499	0	268,654	3,109	90,611.98	1,253.71	114,568.73	206,434.42	62,220	33.7%	76.8%	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%	68,943	29,547	70.0%	
561430	Building, Grounds and Heavy Equip		16,235	0	16,235	1,545	7,145.21		9,089.79	16,235.00	0	44.0%	100.0%	7,806	8,429	48.1%	
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	251,891	2,264,409.05			2,264,409.05	879,739	72.0%	72.0%	2,598,610	545,538	82.6%	Reduce Library Material Purchases
575040	Interfund Exp - Utilities																Est reflects recent Fluent
	Natural Gas	158,782		0	158,782	9,530	105,641.63			105,641.63	53,140	66.5%	66.5%	129,588	29,194	81.6%	Energy Forecasts (as of June
	Electricity	633,365		0	633,365	26,286	393,345.99			393,345.99	240,019	62.1%	62.1%	427,082	206,283	67.4%	2020) adjusted for COVID-19
	Total Interfund Exp - Utilites	792,147	0	0	792,147	35,816	498,987.62	0.00	0.00	498,987.62	293,159	63.0%	63.0%	556,670	235,477	70.3%	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)	(7,881.50)			(7,881.50)	(717)	91.7%	91.7%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(54,615.25)			(54,615.25)	(140,918)	27.9%	27.9%	(55,332)	(140,201)	28.3%	
910600	Interfund Expense - Purchasing Services	34,905		0	34,905	\$2,634	28,970.36			28,970.36	5,935	83.0%	83.0%	32,779	2,126	93.9%	DISS changes (ESS use ceased 9/1; Central Lib Phones off
910700	Interfund Expense - Fleet Services	38,794		0	38,794	\$1,175	11,388.38			11,388.38	27,406	29.4%	29.4%	22,306	16,488	57.5%	county system 11/2). Fleet Services est. factors in lower
980000	Interdepart Services DISS	265,659		(7,800)	257,859	19,485	216,684.00			216,684.00	41,175	84.0%	84.0%	222,859	35,000	86.4%	fuel costs & reduced vehicle travel.
	System Operating Grand Totals	29,230,087	641,097	272,378	30,143,562	2,340,170	23,627,038.68	248,962.47	221,605.16	24,097,606.31	6,045,956	78.4%	79.9%	26,332,795	3,810,767	87.4%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET

Expenditure Detail as of 11/30/2020

91.5% 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	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD /& Expend	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 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	272,378	30,728,861	2,340,170	24,270,054	248,962	221,605	24,740,621.83	5,988,239	79.0%	80.5%	26,918,093	3,810,767	87.6%	

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending November 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
<hr/>	
<u>2020 Activity and Balances</u>	
Restricted Donations	\$234,121.96
(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	\$1,573.65
	<hr/>
Total 2020 Revenue	\$251,756.59
<hr/>	
Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$15,098.50)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$18,115.56)
Equipment, furnishings & supplies	(\$10,826.17)
Exhibit/display preparation and support/Rare Book Room	(\$24,262.87)
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	(\$5,824.29)
	<hr/>
Subtotal Disbursements per Resolution 2010-8	(\$101,868.80)
<hr/>	
Other Disbursements (Describe)	\$0.00
	<hr/>
Total 2020 Disbursements	(\$101,868.80)
<hr/>	
Balance, 2020 Activity	\$149,887.79
<hr/>	
Cumulative Balance Library Trust	\$1,543,795.03