

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 3/18/2021

Budget & Finance Committee, Preliminary
Financials for the Month Ending **12/31/2020**

AGENDA ITEM NUMBER: E.2.b.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the December 31, 2020 preliminary year-end close. Final figures are subject to change as the outside audit process proceeds. The report also details monthly activity for December. Overall, the Library operated within its budget. Revenue ended the year at \$27,524,816 which is 93.3% of budget. However, excluding budgeted use of fund balance, current year revenue ended the year at 96.9% of the budget for those items. Operating expenditures, excluding encumbrances and funds reservations, ended the year at \$26,240,244 (87.1% of budget). Including encumbrances and funds reservations, we ended the year at 88.3%. Items of note include:

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 ended 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 have resulted in substantial additional cuts mid-year. Please see the *COVID-19 IMPACTS* 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 at that time, many libraries shifted back from in-building to walk-up and/or curbside service. This curtailed 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. Fine revenue ended the year at 50.0% of budget.
- ✓ **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 was further impacted by the move to Orange in November.
- ✓ **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 ended the year under budget.** Overall, year-to-date Net Personal Services expense consumed 84.2% of the budget. Monthly wage expense for part-time employees fell from \$198,774 in October to \$170,074 in December, reflecting the shift to and Orange zone for much of the county. December part-time wage expense was \$183,516 lower than the \$353,591 spent in December 2019. This reflects the phased reopening and implementation of Orange Zone restrictions impacting the public's use of the library.
- ✓ **Fringe Benefit expense ended the year under budget at 97.6% overall.** Usage trends and negotiated increased employee contributions contributed to Active Employee Health Insurance cost ending under budget at 92.3% (5.8% below 2019). Retiree medical charges also ended the year under budget, coming in at 94.3% of budget (the amount was 4.2% above 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 occurred, with the year-end total of \$379,870 well above the \$13,085 expended in 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. Additionally, on January 14, 2021 the New York State Department of Labor (DOL) Commissioner signed an order that will effectively credit back all pandemic related unemployment expenses sometime in the future. Erie County and the Library are self-insured for Unemployment and Workers Compensation. In normal years that saves significantly over rates most employers pay. This was NOT a normal year.
- ✓ **Interfund Expense – Utilities: YTD savings reflect a milder winter, lower Natural Gas rates, COVID-19 related closures/reduced hours, and last year's LED conversions saving electricity.** Natural gas charges of \$125,177 ended the year at 78.8% of the 2020 annual budget, reflecting seasonal variation and reduced operations due to COVID-19. Expense was 14.1% LOWER than the \$145,641 paid in 2019. Likewise, electricity charges of \$422,782 ended the year at 66.8% of the 2020 annual budget and were 16.9% BELOW the \$508,976 paid in 2019. Reduced electricity cost also reflects reduced usage due to COVID-19 related reduced operations.
Combined, 2020 interfund utility charges of \$547,959 (69.2% of budget) were well below budget and they were \$106,658 (16.3%) below 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.
- ✓ **Interfund Expense – Holding Center and Correctional Facility reimbursements ended the year at 26.5% and 34.2% respectively, well below budget:** This credit expense account reimburses the Library for services provided at the Holding Center and Correctional Center. Library operations in both locations were suspended for much of the year due to the COVID-19 pandemic.

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 continued during the Library's gradual reopening process with virtual program attendance ending the year at 321,844. Downloads of eContent (audiobooks, eBooks, music and video) also increased significantly, to 1,615,545 in 2020, which is 312,861 (24.0%) higher than 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 at that time, 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 mitigate wage and business income losses. Much of Federal CARES Act assistance expired in 2020, with some assistance renewed at reduced levels in early January. The enactment of the *American Rescue Plan Act of 2021* into law on 3/11/2021 will provide significant assistance going forward, including aid to address state and local governmental revenue losses caused by the pandemic.

Potential Impacts to NYS Library Aid:

According to 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 *American Rescue Plan Act of 2021* further extended unemployment assistance through early September 2021.

COVID-19 IMPACTS AND PROJECTIONS (continued)

The State's 2020-2021 Enacted Budget spending plan included 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). NY State recurring aid received by the Library in 2020 had been at 80% of the scheduled amount and well behind the normal distribution schedule. As of this writing, indications are that the passage of the *American Rescue Plan Act of 2021* will lead to some or all of the 20% aid withheld being released in 2021 (withheld amounts total \$438,648 in the Library Operating fund and \$137,779 in the Library Grant's fund. The Library did receive the 20% withheld balance for one of the aid programs, Local Services Support Aid in the amount of \$39,255 on 3/5/2021, which is a positive sign.

Potential Impacts to Erie County:

Erie County faced significant challenges driven principally by losses in sales tax, hotel tax, and related revenue. The withheld 20% State aid to the County compounded 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>

The *American Rescue Plan Act of 2021* will provide an estimated \$178 million to assist Erie County. In his COVID-19 briefing on 3/9/2021, County Executive Poloncarz indicated that direct aid to municipalities can be applied to:

- Costs associated with responding to the COVID-19 public health emergency or its negative economic impacts;
- Revenue losses caused by the COVID-19 public health emergency; and
- Necessary investments in water, sewer, or broadband infrastructure.

COVID-19 IMPACTS AND PROJECTIONS (continued)

Library Budget Response and Planning to Prepare for the Future:

While not part of the County General Fund, it was 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 reflects 2020 revenue and expense impacted by Pandemic related closures and 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 at that time, revenue was again 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 were 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.

These conditions and the actions in response, led to Library operations in 2020 ending the year with a net contribution of approximately \$1.3 million towards fund balance.

ACTION REQUIRED: None – Informational Report

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
Revenue Detail as of 12/31/2020 Preliminary Close (Pre-Audit)
100.0% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue December	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	4,224	143,807.64	143,881	50.0%	143,808	143,881	50% lost rev
422000	Copies	17,524	0	17,524	1,111	14,863.22	2,661	84.8%	14,863	2,661	15% lost rev
466040	Printing	60,089	0	60,089	1,666	34,660.04	25,429	57.7%	34,660	25,429	42% lost rev
466030	Book Bags	900	0	900	8	425.20	475	47.2%	425	475	53% lost rev
466020	Minor Sale - Other	4,384	0	4,384	59	2,182.30	2,202	49.8%	2,182	2,202	50% lost rev
420510	Rent - Real Prop - Partners & Auditorium/Meeting Rooms	24,000	0	24,000	2,462	22,146.96	1,853	92.3%	22,147	1,853	Rehab. Project Construction Delay added to lost revenue due to meeting rooms being taken out of service.
420530	Comm - Tel Booth Food Svs	17,000	0	17,000	796	7,845.69	9,154	46.2%	7,846	9,154	54% lost rev
TOTAL REVENUE FROM LIBRARY OPERATIONS		411,586	0	411,586	10,326	225,931.05	185,655	54.9%	225,931	185,655	
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%	1,513,918	449,924	2020 B&ECPL Budget assumed same as 2019 enacted. NYS 2020 enacted bgt. was cut 2.6%, as of this date additional 20% has been withheld. Recently passed Federal aid to NYS means some or all of the withheld funds should be released in 2021.
408150	NYS Aid to Member Libraries	287,648	0	287,648		203,009.00	84,639	70.6%	203,009	84,639	
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%	27,126,085	534,563	
OTHER REVENUE											
419010	Refunds - Cont Library	272,964	0	272,964	86,210	86,210.00	186,754	31.6%	86,210	186,754	Principally lost fine revenue @ Contracting Libraries - 68%
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	295	5,050.92	6,949	42.1%	5,051	6,949	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	90	4,551.56	448	91.0%	4,552	448	
479100	Other Contributions	45,000	0	45,000	60,073	60,073.07	(15,073)	133.5%	60,073	(15,073)	
TOTAL OTHER REVENUE		344,979	0	344,979	146,667	172,799.90	172,179	50.1%	172,800	172,179	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	812,874	272,378	1,085,252		0.00	1,085,252	0.0%	(1,284,572)	2,369,824	Net savings from reduction target changes flows to Library Fund Balance at Final Year-end Closing
TOTAL USE OF FUND BALANCE		812,874	272,378	1,085,252	0	0.00	1,085,252	0.0%	(1,284,572)	2,369,824	
GRAND TOTAL OPERATING REVENUE		29,230,087	272,378	29,502,465	156,993	27,524,815.94	1,977,649	93.3%	26,240,244	3,262,221	

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

Expenditure Detail as of 12/31/2020 Preliminary Close (Pre-Audit)

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	100.0%			of Budget Year			% Current Budget		Reductions Needed to Generate Similar Savings to County Target				
					Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD /& 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	838,763	9,943,797.58			9,943,797.58	605,141	94.3%	94.3%	9,943,798	605,141	94.3%	Controlled hiring Reduced PT hours (6 weeks @ 0 hours for unrep, partially restoring in reopening.
500010	Part Time - Wages	4,481,436		0	4,481,436	170,074	2,456,230.19			2,456,230.19	2,025,206	54.8%	54.8%	2,456,230	2,025,206	54.8%	
500020	Regular PT - Wages	905,437		0	905,437	85,223	927,200.23			927,200.23	(21,763)	102.4%	102.4%	927,200	(21,763)	102.4%	
500300	Shift Differential	25,000		0	25,000	1,883	21,283.23			21,283.23	3,717	85.1%	85.1%	21,283	3,717	85.1%	
500330	Holiday Worked	20,500		0	20,500	1,192	16,166.69			16,166.69	4,333	78.9%	78.9%	16,167	4,333	78.9%	
500350	Other Employee Payments	120,000		0	120,000	1,960	130,909.69			130,909.69	(10,910)	109.1%	109.1%	130,910	(10,910)	109.1%	Vacation Sellback in November, additional retirements.
	Salaries & Wages	16,101,312	0	0	16,101,312	1,099,097	13,495,587.61	0.00	0.00	13,495,587.61	2,605,724	83.8%	83.8%	13,495,588	2,605,724	83.8%	
501000	Overtime Salaries & Wages	270,000		0	270,000	\$12,011	150,174.53			150,174.53	119,825	55.6%	55.6%	150,175	119,825	55.6%	No Sunday hours in fall.
	TOTAL, PERSONAL SERVICES	16,371,312	0	0	16,371,312	1,111,107	13,645,762.14	0.00	0.00	13,645,762.14	2,725,550	83.4%	83.4%	13,645,763	2,725,549	83.4%	
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	1,111,107	13,645,762.14	0.00	0.00	13,645,762.14	2,563,686	84.2%	84.2%	13,645,763	2,563,685	84.2%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,015,030		0	1,015,030	64,555	824,131.33			824,131.33	190,899	81.2%	81.2%	824,131	190,899	81.2%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	237,362		0	237,362	15,274	192,851.17			192,851.17	44,511	81.2%	81.2%	192,851	44,511	81.2%	
502030	Employee Health Insurance	2,396,544		0	2,396,544	324,067	2,210,926.46			2,210,926.46	185,618	92.3%	92.3%	2,210,926	185,618	92.3%	
502040	Dental Plan	86,476		0	86,476	9,683	62,563.84			62,563.84	23,912	72.3%	72.3%	62,564	23,912	72.3%	
502050	Workers Compensation	66,930		0	66,930	2,329	60,033.37			60,033.37	6,897	89.7%	89.7%	60,033	6,897	89.7%	
502060	Unemployment Insurance	6,361		0	6,361	7,747	379,870.24			379,870.24	(373,509)	5971.9%	5971.9%	379,870	(373,509)	5971.9%	Unemployment Expense reflected reduced employee work hours. On 1/14/2021 NY State announced all pandemic related expenditures will be credited back in the future.
502070	Hospital & Medical - Retirees	1,460,433		0	1,460,433	176,943	1,377,848.80			1,377,848.80	82,584	94.3%	94.3%	1,377,849	82,584	94.3%	
502090	Health Insurance Waiver (Incl: 117)	45,612		0	45,612	4,085	47,739.00			47,739.00	(2,127)	104.7%	104.7%	47,739	(2,127)	104.7%	
502100	Retirement	1,689,266		0	1,689,266	158,254	1,679,961.58			1,679,961.58	9,304	99.4%	99.4%	1,679,962	9,304	99.4%	
	TOTAL, FRINGE BENEFITS	7,004,014	0	0	7,004,014	762,935	6,835,925.79	0.00	0.00	6,835,925.79	168,088	97.6%	97.6%	6,835,925	168,089	97.6%	
	TOTAL COMPENSATION RELATED	23,213,462	0	0	23,213,462	1,874,043	20,481,687.93	0.00	0.00	20,481,687.93	2,731,774	88.2%	88.2%	20,481,688	2,731,774	88.2%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
 Expenditure Detail as of 12/31/2020 Preliminary Close (Pre-Audit)

SAP Acct. Nbr.	Account Description	100.0%					of Budget Year		% Current Budget		Reductions Needed to Generate Similar Savings to County Target						
		2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend %	YTD Expend /& Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
505000	Office Supplies	204,950		0	204,950	31,619	131,610.25			131,610.25	73,340	64.2%	64.2%	131,610	73,340	64.2%	
505200	Clothing Supplies	4,000		0	4,000	35	2,971.72			2,971.72	1,028	74.3%	74.3%	2,972	1,028	74.3%	
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	2,914	9,101.17			9,101.17	2,899	75.8%	75.8%	9,101	2,899	75.8%	
505800	Medical & Health Supplies	1,900		0	1,900	702	1,763.21			1,763.21	137	92.8%	92.8%	1,763	137	92.8%	
506200	Maintenance & Repair	118,900	39,155	10,000	168,055	8,885	164,782.90		(0.00)	164,782.90	3,272	98.1%	98.1%	164,783	3,272	98.1%	
506400	Highway Supplies (Rock Salt)	15,400		0	15,400		9,513.35			9,513.35	5,887	61.8%	61.8%	9,513	5,887	61.8%	
510000	Local Mileage Reimbursement	11,000		0	11,000	237	3,336.17			3,336.17	7,664	30.3%	30.3%	3,336	7,664	30.3%	
510100	Out of Area Travel	21,000		0	21,000		4,071.51			4,071.51	16,928	19.4%	19.4%	4,072	16,928	19.4%	
510200	Training and Education	57,450		0	57,450	2,027	34,711.97			34,711.97	22,738	60.4%	60.4%	34,712	22,738	60.4%	Virtual Conferences/Training
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	5,998	34,690.09			34,690.09	(793)	102.3%	102.3%	34,690	(793)	102.3%	
	Telephone & Internet Service	75,422		7,800	83,222	10,746	82,908.93			82,908.93	313	99.6%	99.6%	82,909	313	99.6%	
515000	Total Utility Charges	110,319	0	7,800	118,119	16,743	117,599.02	0	0	117,599	520	99.6%	99.6%	117,599	520	99.6%	
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 12/31/2020 Preliminary Close (Pre-Audit)

SAP Acct. Nbr.	Account Description	100.0%							of Budget Year		% Current Budget		Reductions Needed to Generate Similar Savings to County Target				
		2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	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.
516020	Professional Services Contracts & Fees	860,359	87,838	0	948,197	55,064	819,852.45	5,170.00		825,022.45	123,174	86.5%	87.0%	819,852	128,345	86.5%	
516030	Maintenance Contracts	201,560	5,176	0	206,736	10,637	189,650.47			189,650.47	17,086	91.7%	91.7%	189,651	17,085	91.7%	
530000	Other Expenses	169,300	57,900	(12,073)	215,127	18,857	132,239.91	639.74	42,666.50	175,546.15	39,581	61.5%	81.6%	132,240	82,887	61.5%	
545000	Rental Charges	5,827		0	5,827	545	5,266.80			5,266.80	560	90.4%	90.4%	5,267	560	90.4%	
555050	Insurance Premiums	157,223		0	157,223	2,413	146,752.51			146,752.51	10,470	93.3%	93.3%	146,753	10,470	93.3%	
559000	Grant Match			227,378	227,378		227,378.00			227,378.00	0	100.0%	100.0%	227,378	0	100.0%	Local match towards completed Construction Aid projects at the Coles, Dudley & Gonzales-Soto Libraries
561410	Lab & Technical Equipment	91,155	177,499	12,073	280,727	30,409	121,020.80		113,669.44	234,690.24	46,037	43.1%	83.6%	121,021	159,706	43.1%	
561420	Office Equip, Furn & Fixtures		86,417	0	86,417	2,721	44,301.44		42,115.06	86,416.50	0	51.3%	100.0%	44,301	42,116	51.3%	
561430	Building, Grounds and Heavy Equip		16,235	0	16,235		7,145.21		9,089.79	16,235.00	0	44.0%	100.0%	7,145	9,090	44.0%	
561440	Motor Vehicles		35,730	0	35,730	35,730	35,730.00	0.00		35,730.00	0	100.0%	100.0%	35,730	0	100.0%	
561450	Library Books and Media	3,009,000	135,148	0	3,144,148	442,014	2,706,423.44		171,780.00	2,878,203.44	265,945	86.1%	91.5%	2,706,423	437,725	86.1%	Reduced Library Material Purchases
575040	Interfund Exp - Utilities																Savings are consistent with recent Fluent Energy Forecasts and COVID-19 related reduced hours/closures.
	Natural Gas	158,782		0	158,782	19,535	125,177.03			125,177.03	33,605	78.8%	78.8%	125,177	33,605	78.8%	
	Electricity	633,365		0	633,365	29,436	422,782.27			422,782.27	210,583	66.8%	66.8%	422,782	210,583	66.8%	
	Total Interfund Exp - Utilites	792,147	0	0	792,147	48,972	547,959.30	0.00	0.00	547,959.30	244,188	69.2%	69.2%	547,959	244,188	69.2%	
942000	Interfund - Holding Center	(90,627)		0	(90,627)	(1,362)	(24,019.00)			(24,019.00)	(66,608)	26.5%	26.5%	(24,019)	(66,608)	26.5%	Limited access to facilities
	Interfund - Correctional Facility	(96,308)			(96,308)	(8,843)	(32,920.00)			(32,920.00)	(63,388)	34.2%	34.2%	(32,920)	(63,388)	34.2%	due to Covid
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(8,598.00)			(8,598.00)	0	100.0%	100.0%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$10,922)	(65,537.00)			(65,537.00)	(129,996)	33.5%	33.5%	(65,537)	(129,996)	33.5%	
910600	Interfund Expense - Purchasing Services	34,905		0	34,905	(\$719)	28,251.02			28,251.02	6,654	80.9%	80.9%	28,251	6,654	80.9%	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	\$3,871	15,259.81			15,259.81	23,534	39.3%	39.3%	15,260	23,534	39.3%	
980000	Interdepart Services DISS	265,659		(7,800)	257,859	36,407	253,090.83			253,090.83	4,768	98.2%	98.2%	253,091	4,768	98.2%	
	System Operating Grand Totals	29,230,087	641,097	272,378	30,143,562	2,613,206	26,240,244.19	5,809.74	379,320.79	26,625,374.72	3,518,187	87.1%	88.3%	26,240,244	3,903,318	87.1%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2020 OPERATING BUDGET
 Expenditure Detail as of 12/31/2020 Preliminary Close (Pre-Audit)
 100.0% of Budget Year

SAP Acct. Nbr.	Account Description	2020 Adopted Budget	2019 Encumbered & PY Reservations	2020 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Reductions Needed to Generate Similar Savings to County Target			
												YTD Expend	YTD /& Encumb	2020 Estimated Expended	Variance Under (Over) Budget	2020 Est % of Adj Budget	Notes
ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY																	
	Library Debt Service	585,299			585,299	20,266	663,281.32			663,281.32	(77,983)	113.3%	113.3%	585,299	0	100.0%	
	Grand Total Operating and Erie County Capital	29,815,386	641,097	272,378	30,728,861	2,633,471	26,903,526	5,810	379,321	27,288,656.04	3,440,205	87.6%	88.8%	26,825,543	3,903,318	87.3%	County Target 13.1% applied to Library Tax = \$3,328,600. Per NY State Law any savings flow to Library Fund Balance.

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending December 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	\$287,095.18
(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	\$1,703.97
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Total 2020 Revenue	\$304,860.13
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$16,598.50)
To Library Operating Fund to support Library material purchases	(\$59,955.91)
Programming support	(\$20,525.53)
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)
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Subtotal Disbursements per Resolution 2010-8	(\$165,734.68)
Other Disbursements (Describe)	\$0.00
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Total 2020 Disbursements	(\$165,734.68)
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Balance, 2020 Activity	\$139,125.45
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Cumulative Balance Library Trust	\$1,533,032.69