

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2019 Operating Budget

SAP Account	FY 2016 Actual	FY 2017 Actual	2018 Library Budget			2019 Library Budget					Notes	
			Res 2017-46 Library Adpt Budget	Encumb. /Adjusts /Revisions	Revised Budget	Library Request per initial budget Instructions	County Exec Changes	County Executive Reco.	Change from 2018 Library Adopted			
									Dollars	Percent		
			as of 7/31/2018			8/15/2018		10/12/2018				
Operating Revenue												
LIBRARY REAL PROPERTY TAX	400020	23,474,134	23,943,617	24,422,489	0	24,422,489	24,422,489	488,450	24,910,939	488,450	2.0%	County Budget allocation provides a share of the growth in the property tax base, allowing the Library to provide quality services while limiting reliance on use of fund balance.
USE OF FUND BALANCE	402190			498,684	173,048	671,732	1,057,648	(551,119)	506,529	7,845	1.6%	Use of fund balance helps to partially offset the impact of rising contractually obligated and/or mandated expenses such as for employee retirement; contracted COLAs; and changes in the minimum wage.
STATE AID-FR LIB INCL INCENT AID	408140	1,942,679	1,943,727	1,943,728	19,131	1,962,859	1,962,859	0	1,962,859	19,131	1.0%	2019 NYS aid estimate is based upon the 2018-19 State Enacted Budget.
STATE AID-TO MEMBER LIBRARIES	408150	284,530	284,683	284,683	2,821	287,504	287,504	0	287,504	2,821	1.0%	
STATE AID-OTHR	408160	111,500	206,500	0	268,500	268,500	0	0	0	0	n/a	Amount in 2016 reflects aid sponsored by Senator Gallivan in 2015 and received in early 2016 as well as aid sponsored by Senators Gallivan and Ranzenhofer in 2016; amount in 2017 reflects aid sponsored by Senators Gallivan, Jacobs and Ranzenhofer; and amount in 2018 Revised Bgt. reflects aid sposed by Senators Gallivan, Jacobs and Ranzenhofer and Assemblymember Walters to assist libraries in their districts.
LIBRARY CHARGES-FINES (Central & Buffalo Libraries only)	419000	279,467	292,913	295,594	0	295,594	290,463	0	290,463	(5,131)	-1.7%	SAP library charges/fine revenue reflects activity generated at the Central Library and Buffalo Branch Libraries only. Fine/charge revenue generated at libraries outside Buffalo are collected directly by each library. Fine revenue returned to the System by libraries outside Buffalo to support their labor expense under the Centralized Human Resources Program (CHR) is recorded at the end of the year via the "Refunds from Contract Libraries" line.
REFUNDS FROM CONTRACT LIBRARIES	419010	394,246	354,807	349,839	0	349,839	333,040	0	333,040	(16,799)	-4.8%	Decrease reflects the overall circulation activity and the continuing shift to e-books and other downloadables which expire automatically at the end of the borrowing period, hence no fines occur.
RENT RL PROP- INCL AUDITORIUM (Central Library)	420510	19,084	19,772	21,100	0	21,100	18,900	0	18,900	(2,200)	-10.4%	Auditorium rental impacted by renovation project.
COMMISSIONS-TEL BOOTH / VEND/FOOD SVC (Central & Buffalo Libraries)	420530	17,259	14,923	17,680	0	17,680	19,500	0	19,500	1,820	10.3%	May be impacted by disposition of Fables Café operations.
OTHER DEPT INCOME-COPIES (Central & Buffalo Libraries)	422000	23,263	24,579	17,398	0	17,398	18,677	0	18,677	1,279	7.4%	Based upon projected usage.
REFUND OF PRIOR YEAR EXPENSES	423000	37,048	33,940	10,000	0	10,000	10,000	0	10,000	0	0.0%	
INTEREST & EARNINGS REGULAR	445030	2,356	2,574	2,000	0	2,000	9,000	0	9,000	7,000	350.0%	Assumes higher interest rate environment
MISCELLANEOUS RECEIPTS	466000	380	253	0	0	0	0	0	0	0	n/a	
NSF CHECK FEES (Central & Buffalo Libraries)	466010	0	0	15	0	15	15	0	15	0	0.0%	
MINOR SALE OTHER (Central & Buffalo Libraries)	466020	6,196	4,565	5,591	0	5,591	4,708	0	4,708	(883)	-15.8%	Based upon projected usage.

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MINOR SALE BOOK BAGS (Central & Buffalo Libraries)	466030	1,002	1,029	1,100	0	1,100	900	0	900	(200)	-18.2%	Based upon projected usage.			
MINOR SALE PRINTING (Central & Buffalo Libraries)	466040	61,439	62,171	62,963	0	62,963	62,435	0	62,435	(528)	-0.8%	Based upon projected usage.			
MISC. DEPARTMENTAL INCOME	467000	5,728	4,103	5,000	0	5,000	5,000	0	5,000	0	0.0%				
OTHER CONTRIBUTION	479100	60,000	60,000	60,000	0	60,000	45,000	0	45,000	(15,000)	-25.0%	Reflects the target for the Library's fundraising campaign "Bucks for Books" based upon recent year's experience.			
SUBTOTAL OPERATING REVENUE						26,720,310	27,254,158	27,997,864	463,500	28,461,364	28,548,138	(62,669)	28,485,469	487,605	1.7%
Operating Expense															
FULL-TIME WAGES	500000	8,955,070	9,292,528	9,520,007	0	9,520,007	9,999,381	0	9,999,381	479,374	5.0%	Assumes contracted 2019 COLAs of 2.5% for Librarians Association, 2.0% for AFSCME, and 2.25% for CSEA unit members; a \$0.70 per hour (6.7%) increase in the NY State minimum wage; step increases; and no wage rate change for Contract Library Clerical and Maintenance Bargaining unit (CMU) members as that unit's contract expires 12/31/2018 and a successor contract is not yet in place. Assumes board approved 2019 increase of up to 2.5% for Managerial/confidential. Changes in shift differential, holiday worked reflect bargaining unit rate changes. Also, the 2018 Adopted amount did not include 2018 COLAs for AFSCME, CSEA and Librarians as their contracts settled after the 2018 budget request was submitted (see Contractural Salary Reserve account below). Increase in Other Employee Payments reflects projected utilization of vacation sell back provisions in current agreements along with an increase in eligible hours for CSEA and AFSCME.			
PART-TIME WAGES	500010	3,598,246	3,676,701	4,104,351	0	4,104,351	4,282,165	0	4,282,165	177,814	4.3%				
REGULAR PART-TIME WAGES	500020	793,470	704,030	759,767	0	759,767	850,682	0	850,682	90,915	12.0%				
SHIFT DIFFERENTIAL	500300	16,620	18,566	19,000	0	19,000	25,000	0	25,000	6,000	31.6%				
HOLIDAY WORKED	500330	15,158	17,236	16,000	0	16,000	20,000	0	20,000	4,000	25.0%				
OTHER EMPLOYEE PAYMENTS	500350	86,489	160,853	100,000	0	100,000	120,000	0	120,000	20,000	20.0%				
OVERTIME	501000	209,645	227,618	220,000	0	220,000	270,000	0	270,000	50,000	22.7%				
CONTRACTUAL SALARY RESERVES	504992	0	0	304,055	0	304,055	54,996	0	54,996	(249,059)	-81.9%	2019 amount includes reserve for potential wage & benefit adjustments for CMU members as a 2019 contract is not yet in place. 2018 amount included a reserve for Librarians Assn., AFSCME and CSEA (as their contracts settled after the 2018 budget was submitted).			
SUBTOTAL SALARIES & WAGES		13,674,698	14,097,533	15,043,180	0	15,043,180	15,622,224	0	15,622,224	579,044	3.8%				
FRINGE BENEFITS: Include employer benefit costs for all libraries.	502000	6,776,796	6,840,134	7,163,530	0	7,163,530	7,009,619	0	7,009,619	(153,911)	-2.1%	See Fringe Benefit Detail below.			
REDUCTIONS FRM PRSNL SVS ACCT	504990	0	0	(53,937)	0	(53,937)	0	0	0	53,937	-100.0%	Recent years this account has been used principally for civil service encumbered positions. There were none when the budget request was submitted.			
TOTAL LABOR AND BENEFIT COSTS		20,451,494	20,937,667	22,152,773	0	22,152,773	22,631,843	0	22,631,843	479,070	2.2%				

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OFFICE SUPPLIES (for all libraries)	505000	147,031	168,795	167,535	15	167,550	178,450	0	178,450	10,915	6.5%	Increase principally reflects demand driven printer/ toner expense, particularly for high volume public computer printers.
CLOTHING SUPPLIES	505200	984	2,201	4,000	1,407	5,407	4,000	0	4,000	0	0.0%	
AUTO SUPPLIES	505600	8,116	9,996	11,000	0	11,000	12,000	0	12,000	1,000	9.1%	Increased tire prices a key factor.
MEDICAL SUPPLIES	505800	990	778	1,550	275	1,825	1,650	0	1,650	100	6.5%	
REPAIRS & MAINTENANCE SUPPLIES	506200	99,847	123,717	106,400	41,523	147,923	111,150	0	111,150	4,750	4.5%	Supply cost increases.
HIGHWAY SUPPLIES (rock salt)	506400	9,924	8,638	14,000	0	14,000	14,000	0	14,000	0	0.0%	
LOCAL MILEAGE REIMBURSEMENT	510000	9,844	10,980	11,000	0	11,000	11,000	0	11,000	0	0.0%	
OUT OF AREA TRAVEL	510100	19,791	14,456	20,000	0	20,000	20,000	0	20,000	0	0.0%	
TRAINING & EDUCATION	510200	27,405	55,659	55,231	0	55,231	55,456	0	55,456	225	0.4%	
UTILITY CHARGES Water/Sewer/ phone/Data Lines/Internet Access; & fuel oil. See Interfund Enterprise Utility Line for Electric & Natural Gas	515000	96,448	98,421	99,933	0	99,933	103,749	0	103,749	3,816	3.8%	The federal e-Rate program funds eligible telecommunications and Internet Access expense in this category, up to 90% for eligible Wide Area Network/Internet Access. The program also funds up to 10% for plain old telephone service (POTS) as of July 1, 2018, decreasing to 0% effective July 1, 2019.
CONTRACTUAL PAYMENTS												
AMHERST PUBLIC	516010	44,000	36,000	0	86,000	86,000	0	0	0	0	n/a	
ANGOLA PUBLIC 2	516010		10,000	0	10,000	10,000	0	0	0	0	n/a	
AURORA TOWN PUBLIC 1, 2	516010	4,000	2,500	0	2,500	2,500	0	0	0	0	n/a	
BOSTON FREE	516010	4,000	4,142	1,862	2,500	4,362	1,394	0	1,394	(468)	-25.1%	
CLARENCE PUBLIC	516010	10,000	9,000	0	15,000	15,000	0	0	0	0	n/a	
COLLINS PUBLIC 1, 2	516010	4,000	2,500	0	2,500	2,500	0	0	0	0	n/a	
CONCORD PUBLIC 2	516010	4,000	2,500	0	2,500	2,500	0	0	0	0	n/a	2016, 2017 and 2018 revised budget amounts principally represent special NYS Legislature sponsored "bullet aid"
EDEN PUBLIC 2	516010	4,000	2,500	880	2,500	3,380	882	0	882	2	0.2%	allocations to benefit libraries within sponsoring legislators'
ELMA PUBLIC	516010	4,500	2,500	0	2,500	2,500	0	0	0	0	n/a	districts and are not formula based recurring funds. Amounts in
EWELL FREE-ALDEN 2	516010	5,153	3,876	1,591	2,500	4,091	2,093	0	2,093	502	31.6%	2016 reflect aid sponsored by Senator Gallivan in 2015 and
GRAND ISLAND MEMORIAL	516010		10,000	0	10,000	10,000	0	0	0	0	n/a	received in early 2016 as well as aid sponsored by Senators
HAMBURG PUBLIC 2	516010		20,000	0	20,000	20,000	0	0	0	0	n/a	Gallivan and Ranzenhofer in 2016; and amounts in 2017 Revised
LACKAWANNA PUBLIC 2	516010	11,749	12,436	11,875	0	11,875	12,417	0	12,417	542	4.6%	Budget reflect aid sposored by Senators Gallivan, Jacobs and
LANCASTER PUBLIC 1, 2	516010	5,500	5,000	0	5,000	5,000	0	0	0	0	n/a	Ranzenhofer; and amounts in the 2018 Revised Budget reflect
MARILLA FREE 1, 2	516010	4,000	2,941	738	2,500	3,238	1,374	0	1,374	636	86.2%	aid sposored by Senators Gallivan, Jacobs and Ranzenhofer and
NEWSTEAD PUBLIC - AKRON 1, 2	516010	10,000	9,239	724	15,000	15,724	312	0	312	(412)	-56.9%	Assemblymember Walters. Bullet aid has placed an emphasis on
NORTH COLLINS PUBLIC	516010	4,000	3,182	1,647	2,500	4,147	2,380	0	2,380	733	44.5%	public access to and use of technology and library programs.
ORCHARD PARK PUBLIC 1, 2	516010		10,000	0	10,000	10,000	0	0	0	0	n/a	

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TONAWANDA PUBLIC CITY	516010	10,000	0	10,000	10,000	0	0	0	0	n/a		
TONAWANDA TOWN PUBLIC 1, 2	516010	20,000	0	20,000	20,000	0	0	0	0	n/a		
WEST SENECA PUBLIC 2	516010	5,500	5,000	0	5,000	5,000	0	0	0	n/a		
PROF SERV CONTRACT & FEES	516020	789,691	833,688	857,725	53,849	911,574	859,648	0	859,648	1,923	0.2%	
MAINTENANCE CONTRACTS	516030	114,302	94,459	124,900	44,589	169,489	125,898	0	125,898	998	0.8%	
OTHER EXPENSES	530000	155,147	149,885	188,800	89,849	278,649	189,500	0	189,500	700	0.4%	
RENTAL CHARGES	545000	4,352	2,974	4,925	0	4,925	6,027	0	6,027	1,102	22.4%	Principally upgraded office printer/copier/scanner cost (replacing individual printers over time).
INSURANCE PREMIUMS	555050	121,468	132,863	150,048	0	150,048	153,388	0	153,388	3,340	2.2%	Directors & officers, general liability, comprehensive cyber liability and related policies - coverage for library operations at all 37 locations.
LAB & TECH EQUIP (includes software updates)	561410	243,716	261,831	98,175	215,819	313,994	92,667	0	92,667	(5,508)	-5.6%	
FURNITURE, FIXTURES & OFFICE EQUIP.	561420	0	47,280	0	69,147	69,147	0	0	0	0	n/a	
BUILDINGS & GROUNDS EQUIPMENT	561430	0	7,869	0	25,131	25,131	0	0	0	0	n/a	
MOTOR VEHICLE EQUIPMENT	561440	0	0	0		0	0	0	0	0	n/a	
LIBRARY BOOKS & MEDIA	561450	2,901,906	2,956,125	3,009,000	175,955	3,184,955	3,009,000	0	3,009,000	0	0.0%	\$45,000 of this cost is budgeted to be supported by donations.
INTERFUND-UTILITY ENTERPRISE FUND for Electric, NGas & Fuel Oil (Most contract libraries are included in the electric and all are in the Natural gas pool)	575040	634,344	663,306	765,648	0	765,648	776,066	0	776,066	10,418	1.4%	See Interfund Utilities Detail below.
INTERDEPT-LIBRARY SERVICES (To Corrections Center, Holding Facility and Buildings & Grounds (Court Storage)	942000	(196,403)	(204,700)	(198,029)	0	(198,029)	(195,533)	0	(195,533)	2,496	-1.3%	This credit expense offsets costs for providing library services at the Corrections Center & Holding Facility and costs for utilities to the court storage area underneath the front ramp.
INTERDEPT-Purchasing Svcs	910600	28,394	28,258	28,766	0	28,766	31,643	89	31,732	2,966	10.3%	Erie County assesses these charges for services provided, which include the SAP financial/personnel system, fuel for shipping and maintenance vehicles and purchasing services.
INTERDEPT-Fleet Svcs (including fuel)	910700	22,051	28,432	32,061	0	32,061	35,267	(3,849)	31,418	(643)	-2.0%	
INTERDEPT-DISS	980000	255,724	219,189	273,106	0	273,106	300,417	(58,909)	241,508	(31,598)	-11.6%	
TOTAL OPERATING EXPENDITURES	26,070,968	26,836,083	27,997,864	946,059	28,943,923		28,548,138	(62,669)	28,485,469	487,605	1.7%	

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Fringe Benefit Detail												
Fringe Benefits (Undistributed)	502000	0	0	30,025	0	30,025	0	0	0	(30,025)	-100.0%	2018 amount reflects adjustments to offset the difference between the estimated cost for County Interdepartmental services at the time the budgets were submitted in August and the final adopted budget.
Employer FICA - REGULAR	502010	836,317	854,896	913,829	0	913,829	965,197	0	965,197	51,368	5.6%	Unchanged rates applied to wage base
Employer FICA - MEDICARE	502020	195,600	200,199	213,712	0	213,712	225,711	0	225,711	11,999	5.6%	
Employee Health Insurance	502030	2,450,610	2,497,442	2,593,704	0	2,593,704	2,529,612	0	2,529,612	(64,092)	-2.5%	Assumes unchanged Health Insurance rates, applied to projected utilization reflecting experience. Also includes cost saving changes associated with bargaining unit agreements.
Dental Plan	502040	91,495	87,561	97,542	0	97,542	95,550	0	95,550	(1,992)	-2.0%	
Workers Compensation	502050	80,147	56,346	48,921	0	48,921	66,586	0	66,586	17,665	36.1%	Estimate based upon the Library's utilization trends.
Unemployment Insurance	502060	19,122	9,425	20,144	0	20,144	10,595	0	10,595	(9,549)	-47.4%	
Hospital & Medical - Retirees	502070	1,364,429	1,430,948	1,629,339	0	1,629,339	1,464,755	0	1,464,755	(164,584)	-10.1%	The 2019 estimate is based upon a 5% rate increase applied to projected usage.
Health Insurance Waiver	502080	31,890	28,351	27,012	0	27,012	43,404	0	43,404	16,392	60.7%	Estimate based upon the Library's utilization trends.
Retirement	502100	1,707,186	1,674,967	1,589,302	0	1,589,302	1,608,209	0	1,608,209	18,907	1.2%	Estimate reflects a modest decrease in NYSERS rates and the impact of a continued shift from higher cost Tiers to the new lower cost Tier 6 retirement plan as staff turnover occurs. Rates are applied to a modestly growing wage base.
Total Fringe Benefit Detail:	6,776,796	6,840,134	7,163,530	0	7,163,530	7,009,619	0	7,009,619	(153,911)	-2.1%		
Interfund Utilities Detail												
Natural Gas		91,543	120,938	147,264	0	147,264	160,765	0	160,765	13,501	9.2%	Based upon rolling 24 month projections of usage data combined with market cost estimates provided by the County's pool purchaser, Fluent Energy. 2015-16 winter was unusually mild, lowering usage and rates. Rates increased in 2016-17.
Electricity		542,801	542,367	618,384	0	618,384	615,301	0	615,301	(3,083)	-0.5%	
Total Interfund Utilities Detail:	634,344	663,306	765,648	0	765,648	776,066	0	776,066	10,418	1.4%		