BOARD OF TRUSTEES BUFFALO & ERIE COUNTY PUBLIC LIBRARY MEETING DATE: 5/16/2019

AGENDA ITEM NUMBER: <u>E.2.c.</u>

Budget & Finance Committee Financials for the Month Ending **3/31/2019**

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the March 31, 2019 monthend close. This is the first report for 2019 as the Library uses Erie County's SAP financial system and the County does not issue January and February month-end close reports. The report also details monthly activity for January, February and March. Overall, with 24.7% of the budget year elapsed, year-to-date Library revenue at 88.0% collected is well within budget and year-to-date expense, at 24.0%, is also within budget. Items of note include:

REVENUE:

- ✓ **Property Tax for Library Proceeds Booked.** The full \$24,910,939 Library Tax allocation was booked to the Library Fund in January.
- Initial New York State Library Aid payments normally occur in June-July. Library aid payments are normally released by the State beginning two to three months after the State's budget is adopted. The initial payment represents approximately 90% of the total for the year. The Library's 2019 budget assumed state library aid at 2018's funding level. The enacted NY State 2019-20 budget did not change the aid amount from 2018's funding level.
- ✓ Commissions Food Svcs revenue reflects only vending machine commissions as Fables Café is not operating.
- 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.

BUFFALO & ERIE COUNTY PUBLIC LIBRARY OPERATING FINANCIAL REPORT AS OF MARCH 31, 2019 – (24.7% of the Budget Year elapsed)

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EXPENSE:

✓ Salaries and wage expense running within budget. Overall, year-to-date Net Personal Services expense consumed 23.7% of the budget.

✓ Fringe Benefit expense is running under budget at 21.5% overall.

Usage trends and negotiated increased employee contributions contributed to Active Employee Health insurance cost being under budget (at 19.5%, however YTD came in 9.1% above the same period last year). Retiree medical charges so far this year are also running modestly below budget, coming in at 22.6% of budget (however the amount was 17.2% above the same period in 2018). Said expense is subject to significant swings due to changes in usage by retirees. We will closely monitor these accounts.

✓ Maintenance and Repair Supplies show at 36.2%.

The primary driver here is our purchases of LED bulbs for our conversion project. We purchase the LEDs prior to installation while Niagara Grid rebates are not received until after the bulbs are installed and inspected. The purchases so far this year are also covered by a funds reservation from 2018 in this account.

✓ Highway Supplies (rock salt) show at 79.3%.

This relatively small account (\$14,000 annual budget) is very seasonal in nature with the next set of purchases taking place in the fall. Higher salt prices and frequent freeze/thaw conditions this winter season contributed to expense this year.

- Telephone and Internet Service charges show at 26.1% pending receipt of e-Rate reimbursements. The federal e-Rate program covers up to 90% of eligible services in this category. While our Internet Access provider directly discounts this amount from our bill, our Wide Area Network (WAN) data lines contractor, Spectrum, processes e-Rate discounts on a reimbursement basis. Factoring in payment timing and anticipated reimbursements, these charges are expected to end the year within budget.
- Contractural Payments to Contract Libraries combined show at 55.3%. The above budget variance reflects the contract provision that small dollar amounts are transmitted at the beginning of the year rather than quarterly in advance. The six amounts at 100% are all below \$2,500.
- Maintenance Contracts Expense presently within budget at 20.2%. However, escalator maintenance costs once the present encumbrance is cleared (April 30th) are not included in the budget. Plans to phase out escalator use now that the new ADA compliant elevator is in operation have been delayed. The escalators, original to the building, have been in service since 1963. While well maintained, they are far beyond their normal lifespan. Escalator maintenance costs under the current contract total \$4,560 per month (\$54,720 per year). Discussions with Erie County DPW staff on a way forward have occurred and will continue. We will keep the Board apprised as this process moves forward.

✓ Several remaining operating accounts above 24.7% reflect timing differences.

These accounts, including Professional Services, Insurance Premiums, and Library Materials reflect timing variations and are expected to end the year within budget.

EXPENSE (continued):

Interfund Expense – Utilities: Higher Natural Gas rates in January contributed to higher Natural Gas expense, continued LED conversions save electricity.
Natural gas charges of \$82,210 came in at 51.1% of the 2019 annual budget, with January prices spiking 34% vs January 2018 before moderating in February and March.
Actual Natural Gas consumed decreased 4% during the period vs the same period in 2018. Expense was 4.5% higher than the \$78,703 paid in January – March 2018.

Electricity charges of \$115,018 came in at 18.7% of the 2019 annual budget and were 11.9% BELOW the \$130,567 paid in January – March 2018. Electricity consumed systemwide also decreased by 1.2% vs the same period in 2018. LED conversions at multiple locations contributed to these savings. A concerted LED conversion effort at the Central Library, undertaken by Library Maintenance staff and supported by National Grid rebates, contributed to a 10% decrease in kWh consumed saving almost \$4,800 so far this year. Library Maintenance staff are also nearly done with LED conversions at the Buffalo Branch libraries.

<u>Combined, 2019 interfund utility charges of \$197,228 were slightly above budget (25.4% of budget), however they were \$12,042 (5.8%) below those incurred for the same months in 2018.</u> Given current trends, assuming average summer temperatures and no additional price shocks, costs should end the year below budget. The Library participates in Erie County's aggregated utility purchasing pool which saves costs compared to retail pricing.

		24.7%	of Budget Year						% of
Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue January	Revenue February	Revenue March	YTD Revenue	To Be Realized	Budget Collected
REVENUE FROM LIBRARY OPERATIONS									
Library Charges - Fines	290,463	0	290,463	21,889	24,494	30,752	77,135.57	213,327	26.6%
Copies	18,677	0	18,677	834	1,413	2,759	5,005.72	13,671	26.8%
Printing	62,435	0	62,435	2,705	5,030	6,185	13,920.48	48,515	22.3%
Book Bags	900	0	900	51	49	84	184.00	716	20.4%
Minor Sale - Other	4,708	0	4,708	294	454	381	1,129.00	3,579	24.0%
Rent - Real Prop - Auditorium	18,900	0	18,900	1,055	2,085	2,178	5,317.02	13,583	28.1%
Comm - Tel Booth Food Svs	19,500	0	19,500	714	698	614	2,025.22	17,475	10.4%
TOTAL REVENUE FROM LIBRARY OPERATIONS	415,583	0	415,583	27,543	34,222	42,952	104,717.01	310,866	25.2%
REVENUE FROM STATE & COUNTY GOVT.									
Library Real Prop Tax	24,910,939	0	24,910,939	24,910,939			24,910,939.00	0	100.0%
NYS Aid-Lib Incl Incent	1,962,859	0	1,962,859				0.00	1,962,859	0.0%
NYS Aid to Member Libraries	287,504	0	287,504				0.00	287,504	0.0%
State Aid - Special	0	0	0				0.00	0	0.0%
TOTAL REVENUE FROM STATE & COUNTY GOVT.	27,161,302	0	27,161,302	24,910,939	0	0	24,910,939.00	2,250,363	91.7%
OTHER REVENUE									
Refunds - Cont Library	333,040	0	333,040				0.00	333,040	0.0%
Refund P/Y Expenses	10,000	0	10,000	9,266	14,368	12,937	36,570.47	(26,570)	365.7%
Int & Earn - Gen Inv	9,000	0	9,000	1,146	1,035	1,146	3,326.34	5,674	37.0%
Misc Receipts	0	0	0				0.00	0	0.0%
NSF Check Fees	15	0	15				0.00	15	0.0%
Misc Depart Income	5,000	0	5,000	75	246	685	1,006.89	3,993	20.1%
Other Contributions	45,000	0	45,000				0.00	45,000	0.0%
TOTAL OTHER REVENUE	402,055	0	402,055	10,487	15,649	14,768	40,903.70	361,151	10.2%
USE OF FUND BALANCE									
Appropriated Fund Balance	506,529	0	506,529				0.00	506,529	0.0%
TOTAL USE OF FUND BALANCE	506,529	0	506,529	0	0	0	0.00	506,529	0.0%
GRAND TOTAL OPERATING REVENUE	28,485,469	0	28,485,469	24,948,969	49,871	57,720	25,056,559.71	3,428,909	88.0%
	REVENUE FROM LIBRARY OPERATIONS Library Charges - Fines Copies Printing Book Bags Minor Sale - Other Rent - Real Prop - Auditorium Comm - Tel Booth Food Svs TOTAL REVENUE FROM LIBRARY OPERATIONS REVENUE FROM STATE & COUNTY GOVT. Library Real Prop Tax NYS Aid-Lib Incl Incent NYS Aid to Member Libraries State Aid - Special TOTAL REVENUE FROM STATE & COUNTY GOVT. OTHER REVENUE FROM STATE & COUNTY GOVT. OTHER REVENUE FROM STATE & COUNTY GOVT. 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TOTAL, PERSONAL SERVICES 15,567,228 0 0 15,567,228 1,312,718 1,159,234 1,233,659 3,705,610.00 0.00 3,705,610.00 11,861,618 23.8% 23.8% 504990 Reduction From Personal Services 0 0 0 0 0 0 0.00		Salaries & Wages	15,297,228	0	0	15,297,228	1,294,416	1,132,868	1,211,017	3,638,302.01	0.00	0.00	3,638,302.01	11,658,926	23.8%	23.8%
504990 Reduction From Personal Services 0	50100	0 Overtime Salaries & Wages	270,000		0	270,000	18,301	26,365	22,641	67,307.99			67,307.99	202,692	24.9%	24.9%
50492 Contractual Salary Reserves 54,996 0 54,996 0 54,996 0.0% 0.0% NET PERSONAL SERVICES 15,622,224 0 0 15,622,224 1,112,718 1,159,234 1,233,659 3,705,610.00 0.00 3,705,610.00 11,916,614 23.7% FRINGE BENEFITS 50200 Employer FICA · REGULAR 965,197 0 965,197 78,481 69,916 74,326 222,722,91 222,722,91 742,474 23.1% 23.1% 502002 Employer FICA · MEDICARE 225,711 0 225,711 18,308 16,351 17,383 52,041.99 173,669 23.1% 23.1% 502004 Employer FICA · MEDICARE 225,711 0 2,529,612 219,094 67,103 207,346 493,542.10 493,542.10 2,036,070 19.5% 19.5% 502004 Dental Plan 95,550 0 0,10,595 406 1,607 2,337 3,336.8 330,695.58 330,695.58 1,340,59 2,662 330,695.58 330,695.58 1,340,59 2,662 2,523,29 330,695.58 330,695.58 <		TOTAL, PERSONAL SERVICES	15,567,228	0	0	15,567,228	1,312,718	1,159,234	1,233,659	3,705,610.00	0.00	0.00	3,705,610.00	11,861,618	23.8%	23.8%
NET PERSONAL SERVICES 15,622,224 0 0 15,622,224 1,312,718 1,159,234 1,233,659 3,705,610.00 0.00 3,705,610.00 11,916,614 23.7% 23.7% FRINGE BENEFITS 502010 Employer FICA - REGULAR 965,197 0 965,197 78,481 69,916 74,326 222,722.91 222,722.91 742,474 23.1% 23.1% 502020 Employer FICA - MEDICARE 225,711 0 2,529,612 219,094 67,103 207,346 493,542.10 493,542.10 2,036,070 19.5% 19.5% 502040 Dental Plan 95,550 0 95,550 8,700 198 6,626 15,523.29 15,523.29 80,027 16.2% 16.2% 16.2% 16.2% 15,523.29 80,027 16.2% 16.2% 15,523.29 83,0695.58 1,523.39 60,621 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0% 9.0%	50499	0 Reduction From Personal Services	0		0	0				0.00			0.00	0	0.0%	0.0%
FRINGE BENEFITS 50210 Employer FICA - REGULAR 965,197 0 965,197 78,481 69,916 74,326 222,722.91 222,722.91 742,474 23.1% 23.1% 502000 Employer FICA - MEDICARE 225,711 18,308 16,351 17,383 52,041.99 52,041.99 173,669 23.1% 23.1% 502000 Employer Health Insurance 2,529,612 0 2,529,612 219,094 67,103 207,346 493,542.10 2036,070 19.5% 19.5% 502040 Dental Plan 95,550 0 95,550 8,700 198 6,626 15,523.29 80,027 16.2% 16.2% 502050 Workers Compensation 66,586 2,394 1,477 2,095 5,965.37 5,965.37 60,621 9.0% 9.0% 502050 Unemployment Insurance 10,595 10 1,647,55 121,895 78,217 130,583 330,695.58 1,134,059 22.6% 26.6% 502060 Health Insurance Wa	50499	2 Contractual Salary Reserves	54,996		0	54,996				0.00			0.00	54,996	0.0%	0.0%
502010Employer FICA - REGULAR965,1970965,19778,48169,91674,326222,722.91222,722.91742,47423.1%23.1%502020Employer FICA - MEDICARE225,7110225,71118,30816,35117,38352,041.9952,041.99173,66923.1%23.1%23.1%23.1%502030Employee Health Insurance2,529,61202,529,612219,09467,103207,346493,542.10493,542.102,036,07019.5%19.5%502040Dental Plan95,550095,5508,7001986,62615,523.2915,523.2980,02716.2%16.2%502050Workers Compensation66,586066,5862,3941,4772,0955,965.375,965.3760,6219.0%9.0%502060Unemployment Insurance10,59501,05954061,6971,2373,339.68333,695.583,339.695.5831.5%31.5%502070Hospital & Medical - Retirees1,464,75501,464,755121,89578,217130,583330,695.58330,695.581,134,05922.6%22.6%502090Health Insurance Waiver (Incl: 117)43,404043,4043,5963,5963,61810,809.0032,59524.9%23.3%23.3%502100Retirement1,608,20901,608,209124,327125,293125,895375,514.540.000.001,510,154.465,499,46521.5% <td></td> <td>NET PERSONAL SERVICES</td> <td>15,622,224</td> <td>0</td> <td>0</td> <td>15,622,224</td> <td>1,312,718</td> <td>1,159,234</td> <td>1,233,659</td> <td>3,705,610.00</td> <td>0.00</td> <td>0.00</td> <td>3,705,610.00</td> <td>11,916,614</td> <td>23.7%</td> <td>23.7%</td>		NET PERSONAL SERVICES	15,622,224	0	0	15,622,224	1,312,718	1,159,234	1,233,659	3,705,610.00	0.00	0.00	3,705,610.00	11,916,614	23.7%	23.7%
502020Employer FICA - MEDICARE225,7110225,71118,30816,35117,38352,041.9952,041.99173,66923.1%23.1%502030Employee Health Insurance2,529,61202,529,612219,09467,103207,346493,542.10493,542.102,036,07019.5%19.5%502040Dental Plan95,550095,5508,7001986,62615,523.2915,523.2980,02716.2%16.2%502050Workers Compensation66,586066,5862,3941,4772,0955,965.3759,65.3760,6219.0%502060Unemployment Insurance10,595010,5954061,6971,2373,339.683,339,687,25531.5%31.5%502070Hospital & Medical - Retirees1,464,75501,464,755121,89578,217130,583330,695.581,134,05922.6%22.6%502000Health Insurance Waiver (Incl: 117)43,404043,4043,5963,5163,61810,809.0010,809.0032,59524.9%23.3%23.3%502100Retirement1,608,20901,608,209124,327125,293125,895375,514.540,000.001,510,154.465,499,46521.5%23.3%23.3%502100Retirement1,608,20901,608,209124,327125,293125,895375,514.540,000.001,510,154.465,499,46521.5%21.5% <td></td> <td>FRINGE BENEFITS</td> <td></td>		FRINGE BENEFITS														
50202Employer FICA - MEDICARE225,7110225,71118,30816,35117,38352,041.9952,041.99173,66923.1%23.1%50203Employee Health Insurance2,529,61202,529,612219,09467,103207,346493,542.10493,542.102,036,07019.5%19.5%502040Dental Plan95,550095,5508,7001986,62615,523.2915,523.2980,02716.2%502050Workers Compensation66,586066,5862,3941,4772,0955,965.375,965.3760,6219.0%502060Unemployment Insurance10,595010,5954061,6971,2373,339.68333,695.58333,695.58333,695.5831.5%502070Hospital & Medical - Retirees1,464,75501,464,755121,89578,217130,583330,695.58333,695.581,134,05922.6%22.6%50200Health Insurance Waiver (Incl: 117)43,404043,4043,5963,5963,61810,809.0010,809.0032,59524.9%23.3%23.3%502100Retirement1,608,20901,608,209124,327125,293125,895375,514.540.000.001,510,154.465,499,46521.5%23.3%23.3%502100Retirement1,608,20907,009,619577,200363,847569,1081,510,154.460.000.001,510,154.465,499,46521.5%<	50201	0 Employer FICA - REGULAR	965,197		0	965,197	78,481	69,916	74,326	222,722.91			222,722.91	742,474	23.1%	23.1%
502040Dental Plan95,550095,5508,7001986,62615,523.2915,523.2980,02716.2%16.2%502050Workers Compensation66,586066,5862,3941,4772,0955,965.375,965.3760,6219.0%9.0%502060Unemployment Insurance10,595010,5954061,6971,2373,339.683,339.687,25531.5%31.5%502070Hospital & Medical - Retirees1,464,75501,464,755121,89578,217130,583330,695.58330,695.581,134,05922.6%22.6%502090Health Insurance Waiver (Incl: 117)43,404043,4043,5963,5963,61810,809.0010,809.0032,59524.9%24.9%502100Retirement1,608,20901,608,209124,327125,293125,895375,514.541,232,69423.3%23.3%TOTAL, FRINGE BENEFITS7,009,619007,009,619577,200363,847569,1081,510,154.460.000.001,510,154.465,499,46521.5%21.5%	50202	0 Employer FICA - MEDICARE			0	225,711		16,351		52,041.99			52,041.99	173,669		23.1%
502050 Workers Compensation 66,586 0 66,586 2,394 1,477 2,095 5,965.37 5,965.37 60,621 9.0% 502060 Unemployment Insurance 10,595 0 10,595 406 1,697 1,237 3,339.68 3,339.68 7,255 31.5% 31.5% 502070 Hospital & Medical - Retirees 1,464,755 0 1,464,755 121,895 78,217 130,583 330,695.58 1,34,059 22.6% 22.6% 502090 Health Insurance Waiver (Incl: 117) 43,404 0 43,404 3,596 3,618 10,809.00 10,809.00 32,595 24.9% 24.9% 502100 Retirement 1,608,209 0 1,608,209 124,327 125,293 125,895 375,514.54 1,232,694 23.3% 23.3% 502100 Retirement 1,608,209 0 7,009,619 577,200 363,847 569,108 1,510,154.46 0.00 0.00 1,510,154.46 5,499,465 21.5% 21.5% TOTAL, FRINGE BENEFITS 0 0 0 7,009,619 577,200	50203	0 Employee Health Insurance	2,529,612		0	2,529,612	219,094	67,103	207,346	493,542.10			493,542.10	2,036,070	19.5%	19.5%
502060 Unemployment Insurance 10,595 0 10,595 406 1,697 1,237 3,339.68 3,339.68 7,255 31.5% 31.5% 502070 Hospital & Medical - Retirees 1,464,755 0 1,464,755 121,895 78,217 130,583 330,695.58 1,34,059 22.6% 22.6% 502070 Health Insurance Waiver (Incl: 117) 43,404 0 43,596 3,596 3,618 10,809.00 10,809.00 32,595 24.9% 24.9% 502100 Retirement 1,608,209 0 1,608,209 124,327 125,293 125,895 375,514.54 1,232,694 23.3% 23.3% TOTAL, FRINGE BENEFITS 7,009,619 0 7,009,619 577,200 363,847 569,108 1,510,154.46 0.00 0.00 1,510,154.46 5,499,465 21.5% 21.5%	50204	0 Dental Plan	95,550		0	95,550	8,700	198	6,626	15,523.29			15,523.29	80,027	16.2%	16.2%
502070 Hospital & Medical - Retirees 1,464,755 0 1,464,755 121,895 78,217 130,583 330,695.58 1,134,059 22.6% 22.6% 502090 Health Insurance Waiver (Incl: 117) 43,404 0 43,404 3,596 3,596 3,618 10,809.00 32,595 24.9% 24.9% 502100 Retirement 1,608,209 0 1,608,209 124,327 125,293 125,895 375,514.54 1,232,694 23.3% 23.3% TOTAL, FRINGE BENEFITS 7,009,619 0 7,009,619 577,200 363,847 569,108 1,510,154.46 0.00 0.00 1,510,154.46 5,499,465 21.5% 21.5%	50205	0 Workers Compensation	66,586		0	66,586	2,394	1,477	2,095	5,965.37			5,965.37	60,621	9.0%	9.0%
502090 Health Insurance Waiver (Incl: 117) 43,404 0 43,404 3,596 3,596 3,618 10,809.00 32,595 24.9% 24.9% 502100 Retirement 1,608,209 0 1,608,209 124,327 125,293 125,895 375,514.54 1,232,694 23.3% 23.3% TOTAL, FRINGE BENEFITS 7,009,619 0 0 7,009,619 577,200 363,847 569,108 1,510,154.46 0.00 0.00 1,510,154.46 5,499,465 21.5%	50206	0 Unemployment Insurance	10,595		0	10,595	406	1,697	1,237	3,339.68			3,339.68	7,255	31.5%	31.5%
502100 Retirement 1,608,209 0 1,608,209 124,327 125,293 125,895 375,514.54 375,514.54 1,232,694 23.3% 23.3% TOTAL, FRINGE BENEFITS 7,009,619 0 0 7,009,619 577,200 363,847 569,108 1,510,154.46 0.00 0.00 1,510,154.46 5,499,465 21.5%	50207	0 Hospital & Medical - Retirees	1,464,755		0	1,464,755	121,895	78,217	130,583	330,695.58			330,695.58	1,134,059	22.6%	22.6%
TOTAL, FRINGE BENEFITS 7,009,619 0 0 7,009,619 577,200 363,847 569,108 1,510,154.46 0.00 0.00 1,510,154.46 5,499,465 21.5%	50209	0 Health Insurance Waiver (Incl: 117)			0	,				,			,			24 .9 %
	50210	0 Retirement	1,608,209		0	1,608,209	124,327	125,293	125,895	375,514.54			375,514.54	1,232,694		23.3%
TOTAL COMPENSATION RELATED 22,631,843 0 0 22,631,843 1,889,918 1,523,081 1,802,766 5,215,764.46 0.00 0.00 5,215,764.46 17,416,079 23.0% 23.0%		TOTAL, FRINGE BENEFITS	7,009,619	0	0	7,009,619	577,200	363,847	569,108	1,510,154.46	0.00	0.00	1,510,154.46	5,499,465	21.5%	21.5%
		TOTAL COMPENSATION RELATED	22,631,843	0	0	22,631,843	1,889,918	1,523,081	1,802,766	5,215,764.46	0.00	0.00	5,215,764.46	17,416,079	23.0%	23.0%

							..								
SAP Acct. Nbr.	Account Description	2019 Adopted Budget	2018 Encumbered & PY Reservations	ments/	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend /& Encumb
505000 Off	ice Supplies	178,450		0	178,450	4,475	19,910	20,840	45,224.78	113,517.36		158,742.14	19,708	25.3%	89.0%
505200 Clo	thing Supplies	4,000	63	0	4,063	63		160	222.30	1,340.50	I	1,562.80	2,500	5.5%	38.5%
505600 Aut	o Truck & Heavy Equip Supplies	12,000		0	12,000	887			886.64	827.53		1,714.17	10,286	7.4%	14.3%
	dical & Health Supplies	1,650		0	1,650				0.00			0.00	1,650		0.0%
	intenance & Repair Supplies	111,150		0	147,235	7,633	28,110	17,539	53,282.37	13,286.37	5,860.17	72,428.91	74,806		
	hway Supplies (Rock Salt)	14,000	,	0	14,000	7,218	2,636	1,250	11,103.00	2,082.50	,	13,185.50	815		
-	al Mileage Reimbursement	11,000		0	11,000	547	566	1,047	2,159.10	,		2,159.10	8,841	19.6%	
	t of Area Travel	20,000		0	20,000	523	129	3,260	3,911.84			3,911.84	16,088		
510200 Tra	ining and Education	55,456		0	55,456	20,586	909	6,837	28,332.04	600.00	I	28,932.04	26,524	51.1%	52.2%
515000 Util	lity Charges (Telecom/water/sewe	r)													
	el Oil	1,000			1,000				0.00			0.00	1,000	0.0%	0.0%
Wa	ter/Sewer	31,665			31,665	(418)	3,630	2,450	5,661.96			5,661.96	26,003	17.9%	17.9%
Tel	ephone & Internet Service	71,084		0	71,084	5,943	6,297	6,297	18,537.36			18,537.36	52,547	26.1%	26.1%
515000 Tot	al Utility Charges	103,749	0	0	103,749	5,525	9,928	8,746	24,199.32	0	0	24,199	79,550	23.3%	23.3%
516010 COI	NTRACTUAL PAYMENTS														
Nev	wstead Public - Akron	312		0	312	312			312.00			312.00	0	100.0%	100.0%
Ewe	ell Free - Alden	2,093		0	2,093	2,093			2,093.00			2,093.00	0	100.0%	100.0%
Bos	ton Free	1,394		0	1,394	1,394			1,394.00			1,394.00	0	100.0%	100.0%
Ede	en Library	882		0	882	882			882.00			882.00	0	100.0%	100.0%
Lac	kawanna Public	12,417		0	12,417	3,104			3,104.25	9,312.75	i i i i i i i i i i i i i i i i i i i	12,417.00	0	25.0%	100.0%
Mar	rilla Free	1,374		0	1,374	1,374			1,374.00			1,374.00	0	100.0%	100.0%
Nor	th Collins Public	2,380		0	2,380	2,380			2,380.00			2,380.00	0	100.0%	100.0%
			-										-		

Total Cnt Pmts-NP Pur Svs

20,852

0

0

20,852

11,539

0

55.3% 100.0%

0

11,539.25

0

9,312.75

0.00

20,852.00

SAP Acct.	2019 Adopted	2018 Encumbered & PY	2019 Budget Adjust- ments/	Adjusted	January	February	March	Year-to-Date		Funds Reser-	Total Expenditures &	Remaining	YTD	YTD Expend /&
Nbr. Account Description	Budget	Reservations	Revisions	Budget	Expended	Expended	Expended	Expended	Encumb.	vations	Encumbrances	Balance	Expend	Encumb
516020 Professional Services Contracts & Fees	859,648	41,753	0	901,401	65,246	19,770	260,289	345,304.47	413,628.48		758,932.95	142,468	38.3%	84.2%
516030 Maintenance Contracts	125,898		0	125,898	533	3,392	21,452	25,376.53	60,730.12		86,106.65	39,791	20.2%	68.4%
530000 Other Expenses	189,500	56,215	0	245,715	12,017	8,204	16,870	37,091.79	21,722.86	55,621.00	114,435.65	131,279	15.1%	46.6%
545000 Rental Charges	6,027		0	6,027	370	20	910	1,299.78	4,676.54		5,976.32	51	21.6%	99.2%
555050 Insurance Premiums	153,388		0	153,388	17,360	8,565	57,762	83,687.02			83,687.02	69,701	54.6%	54.6%
561410 Lab & Technical Equipment	92,667	162,431	0	255,098	761	15,441	26,497	42,699.27	18,933.78	155,473.12	217,106.17	37,992	16.7%	85.1%
561420 Office Equip, Furn & Fixtures		56,573	0	56,573				0.00	0.00	56,573.00	56,573.00	0	0.0%	100.0%
561430 Building, Grounds and Heavy Equip		21,839	0	21,839				0.00	0.00	21,839.00	21,839.00	0	0.0%	100.0%
561440 Motor Vehicles			0	0				0.00			0.00	0	0.0%	0.0%
561450 Library Books and Media	3,009,000	176,325	0	3,185,325	156,077	322,576	325,404	804,056.45	0.00	176,325.00	980,381.45	2,204,944	25.2%	30.8%
575040 Interfund Exp - Utilities Natural Gas Electricity Total Interfund Exp - Utilites	160,765 615,301 776,066	0	0 0 0	160,765 615,301 776,066	28,191 47,426 75,617	31,009 35,512 66,521	23,010 32,080 55,090	82,209.78 115,018.25 197,228.03	0.00	0.00	82,209.78 115,018.25 197,228.03	78,555 500,283 578,838	51.1% 18.7% 25.4%	51.1% 18.7% 25.4%
942000 Interfund - Holding Center Interfund - Correctional Facility Interfund - Court Storage	(90,627) (96,308) (8,598)		0	(90,627) (96,308) (8,598)			(22,657) (24,077) (2,150)	(22,656.75) (24,077.00) (2,149.50)			(22,656.75) (24,077.00) (2,149.50)	(67,970) (72,231) (6,449)	25.0% 25.0%	25.0% 25.0% 25.0%
Total ID Library Services	(195,533)	0	0	(195,533)	0	0	(48,883)	(48,883.25)			(48,883.25)	(146,650)	25.0%	25.0%
910600 Interfund Expense - Purchasing Services	31,732		0	31,732			7,075	7,074.75			7,074.75	24,657	22.3%	22.3%
910700 Interfund Expnese - Fleet Services 980000 Interdepart Services DISS	31,418 241,508		0 0	31,418 241,508	1,923	1,533	2,720 57,449	6,176.24 57,449.01			6,176.24 57,449.01	25,242 184,059	19.7% 23.8%	19.7% 23.8%
System Operating Grand Totals	28,485,469	551,284	0	29,036,753	2,278,817.32	2,031,290.23	2,645,077.64	6,955,185.19	660,658.79	471,691.29	8,087,535.27	20,949,217	24.0%	27.9%

SAP Acct. Nbr.	Account Description	2019 Adopted Budget	2018 Encumbered & PY Reservations	ments/	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend I	YTD Expend /& Encumb
	IE COUNTY DEBT SERVICE NDING FOR LIBRARY														
Lib	rary Debt Service	585,024			585,024	37,174		208,817	245,991.27			245,991.27	339,033	42.0%	42.0%
Grand Tota Capital	ll Operating and Erie County	29,070,493	551,284	0	29,621,777	2,315,991.41	2,031,290.23	2,853,894.82	7,201,176	660,658.79	471,691.29	8,333,526.54	21,288,250	24.3%	28.1%

% Current Budget

Buffalo and Erie County Public Library Treasurer's Report of Year to Date Donations Results for the Period Ending March 31, 2019

Main Trust		\$1,215,502.67
Encore Editions Proceeds (Invested pe	r resolution 2006-19)	\$95,847.55
2018 Ending Balance		\$1,311,350.22
2019 Activity and Balances		
Restricted Donations		\$49,040.69
(Donations received with instructions Library direct uses and fundraising fo	restricting them to the Buffalo & Erie County Public	
Unrestricted Donations	r demined program doey	\$0.00
Interest Income		\$1,138.49
	Total 2019 Revenue	\$50,179.18
Less Disbursements		
Year-to-date Disbursements Pursuar	t to Resolution 2010-8 Include:	
Library material purchases (direct fro		\$0.00
To Library Operating Fund to support	Library material purchases	(\$5,087.21)
Programming support		(\$5,897.58)
Equipment, furnishings & supplies		(\$5,314.64)
Exhibit/display preparation and suppo	ort/Rare Book Room	(\$3,090.00)
Preservation/Conservation		\$0.00
Construction Grant Match		\$0.00
Raiser's Edge Software and General	Fundraising Expense	(\$9,522.43)
Other		(\$225.00)
	Subtotal Disbursements per Resolution 2010-8	(\$29,136.86)
Other Disbursements (Describe)		\$0.00
	Total 2019 Disbursements	(\$29,136.86)
Balance, 2019 Activity		\$21,042.32
Cumulative Balance Library Trust		\$1,332,392.54