

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 1/16/2020

Budget & Finance Committee  
Financials for the Month Ending **11/30/2019**

AGENDA ITEM NUMBER: G.2.c.

**BACKGROUND:**

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of November 30, 2019 month-end. The report also details monthly activity for September. Overall, with 91.5% of the budget year elapsed, year-to-date Library revenue, at 95.4% collected, is well within budget and year-to date expense, at 85.5%, 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 received in 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 well over 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 overall statewide library aid amount from 2018's funding level.
- ✓ **Commissions - Food Svcs** revenue reflects only vending machine commissions.
- ✓ **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.

**EXPENSE :**

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 89.0% of the budget.
- ✓ **Fringe Benefit expense is running under budget at 83.9% overall.**  
Usage trends and negotiated increased employee contributions contributed to Active Employee Health insurance cost being under budget (at 80.9%, however YTD came in 3.7% above the same period last year). Retiree medical charges so far this year are also running below budget, coming in at 76.7% of budget (and the amount was 13.9% below 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.
- ✓ **Office Supplies show at 96.2%.**  
The primary factors here are timing and increased purchases of toner for printers. The latter is largely offset by revenue charged for public printing.
- ✓ **Telephone and Internet Service charges show at 101.5% 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.
- ✓ **Contractual Payments to Contract Libraries combined show at 100.0%.** 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 remaining one, for the Lackawanna PL includes the last quarterly in advance payment.
- ✓ **Other operating accounts above 91.5% reflect timing differences.**  
These accounts, Clothing Supplies, Medical & Health Supplies, Out of Area Travel and Insurance Premiums reflects 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 \$127,423 came in at 79.3% of the 2019 annual budget, with January prices spiking 34% vs January 2018 before moderating in February-March. Actual Natural Gas consumed decreased 4.5% during the period vs the same period in 2018. Expense was 2.9% higher than the \$123,856 paid in January – November 2018.

Electricity charges of \$466,659 came in at 75.8% of the 2019 annual budget and were 14.0% BELOW the \$542,905 paid in January – November 2018. Electricity consumed system-wide also decreased by 6.8% vs the same period in 2018. LED conversions at the Central Library were a major factor mitigating costs (excluding the Central Library, system usage was down 2.2%). A concerted LED conversion effort at the Central Library, undertaken by Library Maintenance staff and supported by National Grid rebates, contributed to a 12.0% decrease in kWh consumed at the Central Library saving over \$24,870 so far this year. Library Maintenance staff are also nearly done with LED conversions at the Buffalo Branch libraries.

**Combined, 2019 interfund utility charges of \$594,082 were under budget (76.6% of budget) and they were \$72,679 (10.9%) below those incurred for the same months in 2018.** Given current trends, assuming 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.

ACTION REQUIRED: None – Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2019 OPERATING BUDGET**

Revenue Detail as of 11/30/2019

91.5% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue November	YTD Revenue	To Be Realized	% of Budget Collected
<b>REVENUE FROM LIBRARY OPERATIONS</b>								
419000	Library Charges - Fines	290,463	0	290,463	20,812	280,428.61	10,034	96.5%
422000	Copies	18,677	0	18,677	1,955	23,516.75	(4,840)	125.9%
466040	Printing	62,435	0	62,435	4,826	55,682.81	6,752	89.2%
466030	Book Bags	900	0	900	73	750.15	150	83.4%
466020	Minor Sale - Other	4,708	0	4,708	457	4,305.50	403	91.5%
420510	Rent - Real Prop - Auditorium	18,900	0	18,900	2,585	17,809.76	1,090	94.2%
420530	Comm - Tel Booth Food Svs	19,500	0	19,500	1,539	10,005.78	9,494	51.3%
<b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>		<b>415,583</b>	<b>0</b>	<b>415,583</b>	<b>32,247</b>	<b>392,499.36</b>	<b>23,084</b>	<b>94.4%</b>
<b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>								
400020	Library Real Prop Tax	24,910,939	0	24,910,939		24,910,939.00	0	100.0%
408140	NYS Aid-Lib Incl Incent	1,962,859	0	1,962,859		1,943,571.00	19,288	99.0%
408150	NYS Aid to Member Libraries	287,504	0	287,504		258,883.00	28,621	90.0%
408160	State Aid - Special	0	0	0		0.00	0	0.0%
<b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b>		<b>27,161,302</b>	<b>0</b>	<b>27,161,302</b>	<b>0</b>	<b>27,113,393.00</b>	<b>47,909</b>	<b>99.8%</b>
<b>OTHER REVENUE</b>								
419010	Refunds - Cont Library	333,040	0	333,040		0.00	333,040	0.0%
423000	Refund P/Y Expenses	10,000	0	10,000		41,604.19	(31,604)	416.0%
445030	Int & Earn - Gen Inv	9,000	0	9,000	618	10,259.17	(1,259)	114.0%
466000	Misc Receipts	0	0	0		0.00	0	0.0%
466010	NSF Check Fees	15	0	15		0.00	15	0.0%
467000	Misc Depart Income	5,000	0	5,000	147	4,494.93	505	89.9%
479100	Other Contributions	45,000	0	45,000		0.00	45,000	0.0%
<b>TOTAL OTHER REVENUE</b>		<b>402,055</b>	<b>0</b>	<b>402,055</b>	<b>765</b>	<b>56,358.29</b>	<b>345,697</b>	<b>14.0%</b>
<b>USE OF FUND BALANCE</b>								
402190	Appropriated Fund Balance	506,529	400,000	906,529		0.00	906,529	0.0%
<b>TOTAL USE OF FUND BALANCE</b>		<b>506,529</b>	<b>400,000</b>	<b>906,529</b>	<b>0</b>	<b>0.00</b>	<b>906,529</b>	<b>0.0%</b>
<b>GRAND TOTAL OPERATING REVENUE</b>		<b>28,485,469</b>	<b>400,000</b>	<b>28,885,469</b>	<b>33,011</b>	<b>27,562,250.65</b>	<b>1,323,218</b>	<b>95.4%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY  
2019 OPERATING BUDGET**

Expenditure Detail as of 11/30/2019  
91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2019 Adopted Budget	2018 Encumbered & PY Reservations	2019 Budget Adjustments/ Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/& Encumb
<b><u>OPERATING EXPENDITURES</u></b>													
<b>PERSONAL SERVICES</b>													
<b>Regular Salaries &amp; Wages</b>													
500000	Full Time - Salaries	9,999,381		145,565	10,144,946	\$804,669	9,130,627.85			9,130,627.85	1,014,318	90.0%	90.0%
500010	Part Time - Wages	4,282,165		69,969	4,352,134	345,123	3,773,650.60			3,773,650.60	578,483	86.7%	86.7%
500020	Regular PT - Wages	850,682		(16,777)	833,905	68,338	751,814.55			751,814.55	82,090	90.2%	90.2%
500300	Shift Differential	25,000		0	25,000	2,593	19,856.89			19,856.89	5,143	79.4%	79.4%
500330	Holiday Worked	20,000		0	20,000	2,727	17,899.97			17,899.97	2,100	89.5%	89.5%
500350	Other Employee Payments	120,000		0	120,000	75,227	112,307.16			112,307.16	7,693	93.6%	93.6%
	<b>Salaries &amp; Wages</b>	<b>15,297,228</b>	<b>0</b>	<b>198,757</b>	<b>15,495,985</b>	<b>1,298,677</b>	<b>13,806,157.02</b>	<b>0.00</b>	<b>0.00</b>	<b>13,806,157.02</b>	<b>1,689,828</b>	<b>89.1%</b>	<b>89.1%</b>
501000	Overtime Salaries & Wages	270,000		0	270,000	\$20,029	223,035.04			223,035.04	46,965	82.6%	82.6%
	<b>TOTAL, PERSONAL SERVICES</b>	<b>15,567,228</b>	<b>0</b>	<b>198,757</b>	<b>15,765,985</b>	<b>1,318,706</b>	<b>14,029,192.06</b>	<b>0.00</b>	<b>0.00</b>	<b>14,029,192.06</b>	<b>1,736,793</b>	<b>89.0%</b>	<b>89.0%</b>
504990	Reduction From Personal Services	0		(178,198)	(178,198)		0.00			0.00	(178,198)	0.0%	0.0%
504992	Contractual Salary Reserves	54,996		(54,996)	0		0.00			0.00	0	0.0%	0.0%
	<b>NET PERSONAL SERVICES</b>	<b>15,622,224</b>	<b>0</b>	<b>(34,437)</b>	<b>15,587,787</b>	<b>1,318,706</b>	<b>14,029,192.06</b>	<b>0.00</b>	<b>0.00</b>	<b>14,029,192.06</b>	<b>1,558,595</b>	<b>90.0%</b>	<b>90.0%</b>
<b>FRINGE BENEFITS</b>													
502010	Employer FICA - REGULAR	965,197		12,325	977,522	82,978	849,899.93			849,899.93	127,622	86.9%	86.9%
502020	Employer FICA - MEDICARE	225,711		2,882	228,593	19,407	198,721.07			198,721.07	29,872	86.9%	86.9%
502030	Employee Health Insurance	2,529,612		0	2,529,612	177,880	2,047,698.48			2,047,698.48	481,914	80.9%	80.9%
502040	Dental Plan	95,550		0	95,550	5,204	72,740.07			72,740.07	22,810	76.1%	76.1%
502050	Workers Compensation	66,586		0	66,586	1,575	48,149.78			48,149.78	18,436	72.3%	72.3%
502060	Unemployment Insurance	10,595		0	10,595	1,162	11,213.12			11,213.12	(618)	105.8%	105.8%
502070	Hospital & Medical - Retirees	1,464,755		0	1,464,755	98,666	1,123,790.30			1,123,790.30	340,965	76.7%	76.7%
502090	Health Insurance Waiver (Incl: 117)	43,404		0	43,404	3,451	39,167.50			39,167.50	4,237	90.2%	90.2%
502100	Retirement	1,608,209		19,230	1,627,439	192,633	1,516,010.48			1,516,010.48	111,429	93.2%	93.2%
	<b>TOTAL, FRINGE BENEFITS</b>	<b>7,009,619</b>	<b>0</b>	<b>34,437</b>	<b>7,044,056</b>	<b>582,955</b>	<b>5,907,390.73</b>	<b>0.00</b>	<b>0.00</b>	<b>5,907,390.73</b>	<b>1,136,665</b>	<b>83.9%</b>	<b>83.9%</b>
	<b>TOTAL COMPENSATION RELATED</b>	<b>22,631,843</b>	<b>0</b>	<b>0</b>	<b>22,631,843</b>	<b>1,901,661</b>	<b>19,936,582.79</b>	<b>0.00</b>	<b>0.00</b>	<b>19,936,582.79</b>	<b>2,695,260</b>	<b>88.1%</b>	<b>88.1%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY  
2019 OPERATING BUDGET**

Expenditure Detail as of 11/30/2019  
91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2019 Adopted Budget	2018 Encumbered & PY Reservations	2019 Budget Adjust- ments/ Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		
												YTD Expend	YTD Expend/& Encumb	
505000	Office Supplies	178,450		15,000	193,450	29,589	186,042.50	7,376.19		193,418.69	31	96.2%	100.0%	
505200	Clothing Supplies	4,000	63	0	4,063	1,039	3,725.80	322.14		4,047.94	15	91.7%	99.6%	
505600	Auto Truck & Heavy Equip Supplies	12,000		0	12,000	213	2,613.86	1,640.06		4,253.92	7,746	21.8%	35.4%	
505800	Medical & Health Supplies	1,650		0	1,650	1,345	1,562.40			1,562.40	88	94.7%	94.7%	
506200	Maintenance & Repair	111,150	36,085	75,000	222,235	19,686	177,185.46	12,376.21		189,561.67	32,673	79.7%	85.3%	
506400	Highway Supplies (Rock Salt)	14,000		4,000	18,000		13,185.50	4,743.20		17,928.70	71	73.3%	99.6%	
510000	Local Mileage Reimbursement	11,000		0	11,000	856	8,770.83			8,770.83	2,229	79.7%	79.7%	
510100	Out of Area Travel	20,000		0	20,000	3,857	19,084.82			19,084.82	915	95.4%	95.4%	
510200	Training and Education	55,456		0	55,456	1,641	47,729.84			47,729.84	7,726	86.1%	86.1%	
515000	Utility Charges (Telecom/water/sewer)													
	Fuel Oil	1,000			1,000		0.00			0.00	1,000	0.0%	0.0%	
	Water/Sewer	31,665			31,665	3,852	28,274.75			28,274.75	3,390	89.3%	89.3%	
	Telephone & Internet Service	71,084		0	71,084	6,508	72,137.89			72,137.89	(1,054)	101.5%	101.5%	
515000	<b>Total Utility Charges</b>	<b>103,749</b>	<b>0</b>	<b>0</b>	<b>103,749</b>	<b>10,361</b>	<b>100,412.64</b>	<b>0</b>	<b>0</b>	<b>100,413</b>	<b>3,336</b>	<b>96.8%</b>	<b>96.8%</b>	
516010	CONTRACTUAL PAYMENTS													
	Newstead Public - Akron	312		0	312		312.00			312.00	0	100.0%	100.0%	
	Ewell Free - Alden	2,093		0	2,093		2,093.00			2,093.00	0	100.0%	100.0%	
	Boston Free	1,394		0	1,394		1,394.00			1,394.00	0	100.0%	100.0%	
	Eden Library	882		0	882		882.00			882.00	0	100.0%	100.0%	
	Lackawanna Public	12,417		0	12,417		12,417.00			12,417.00	0	100.0%	100.0%	
	Marilla Free	1,374		0	1,374		1,374.00			1,374.00	0	100.0%	100.0%	
	North Collins Public	2,380		0	2,380		2,380.00			2,380.00	0	100.0%	100.0%	
	<b>Total Cnt Pmts-NP Pur Svs</b>	<b>20,852</b>	<b>0</b>	<b>0</b>	<b>20,852</b>	<b>\$0</b>	<b>20,852.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,852.00</b>	<b>0</b>	<b>100.0%</b>	<b>100.0%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2019 OPERATING BUDGET**  
 Expenditure Detail as of 11/30/2019  
 91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2019 Adopted Budget	2018 Encumbered & PY Reservations	2019 Budget Adjustments/Revisions	Adjusted Budget	November Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/Encumb
516020	Professional Services Contracts & Fees	859,648	41,753	0	901,401	35,930	630,835.63	268,964.76		899,800.39	1,601	70.0%	99.8%
516030	Maintenance Contracts	125,898		45,000	170,898	10,760	144,434.00	22,980.95		167,414.95	3,483	84.5%	98.0%
530000	Other Expenses	189,500	56,215	(29,700)	216,015	8,478	161,990.02	9,100.74	44,739.78	215,830.54	185	75.0%	99.9%
545000	Rental Charges	6,027		0	6,027	445	5,280.34	740.98		6,021.32	6	87.6%	99.9%
555050	Insurance Premiums	153,388		0	153,388		149,113.75			149,113.75	4,274	97.2%	97.2%
561410	Lab & Technical Equipment	92,667	162,431	160,900	415,998	10,674	185,355.53	8,292.32	64,653.32	258,301.17	157,697	44.6%	62.1%
561420	Office Equip, Furn & Fixtures		56,573	84,800	141,373	15,306	48,641.32	25,472.50	67,259.18	141,373.00	0	34.4%	100.0%
561430	Building, Grounds and Heavy Equip		21,839	0	21,839	3,342	5,603.88		16,235.12	21,839.00	0	25.7%	100.0%
561440	Motor Vehicles			45,000	45,000		0.00	35,730.00		35,730.00	9,270	0.0%	79.4%
561450	Library Books and Media	3,009,000	176,325	0	3,185,325	154,440	2,650,151.71			2,650,151.71	535,173	83.2%	83.2%
575040	Interfund Exp - Utilities												
	Natural Gas	160,765		0	160,765	10,755	127,422.65			127,422.65	33,342	79.3%	79.3%
	Electricity	615,301		0	615,301	32,868	466,659.30			466,659.30	148,642	75.8%	75.8%
	<b>Total Interfund Exp - Utilites</b>	<b>776,066</b>	<b>0</b>	<b>0</b>	<b>776,066</b>	<b>43,623</b>	<b>594,081.95</b>	<b>0.00</b>	<b>0.00</b>	<b>594,081.95</b>	<b>181,984</b>	<b>76.6%</b>	<b>76.6%</b>
942000	Interfund - Holding Center	(90,627)		0	(90,627)	(7,552)	(83,074.75)			(83,074.75)	(7,552)	91.7%	91.7%
	Interfund - Correctional Facility	(96,308)			(96,308)	(8,026)	(88,282.36)			(88,282.36)	(8,026)	91.7%	91.7%
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(7,881.50)			(7,881.50)	(717)	91.7%	91.7%
	<b>Total ID Library Services</b>	<b>(195,533)</b>	<b>0</b>	<b>0</b>	<b>(195,533)</b>	<b>(\$16,294)</b>	<b>(179,238.61)</b>			<b>(179,238.61)</b>	<b>(16,294)</b>	<b>91.7%</b>	<b>91.7%</b>
910600	Interfund Expense - Purchasing Services	31,732		0	31,732	\$2,358	25,940.75			25,940.75	5,791	81.7%	81.7%
910700	Interfund Expnese - Fleet Services	31,418		0	31,418	\$103	18,154.95			18,154.95	13,263	57.8%	57.8%
980000	Interdepart Services DISS	241,508		0	241,508	38,299	211,942.37			211,942.37	29,566	87.8%	87.8%
	<b>System Operating Grand Totals</b>	<b>28,485,469</b>	<b>551,284</b>	<b>400,000</b>	<b>29,436,753</b>	<b>2,277,712</b>	<b>25,170,036.03</b>	<b>397,740.05</b>	<b>192,887.40</b>	<b>25,760,663.48</b>	<b>3,676,089</b>	<b>85.5%</b>	<b>87.5%</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2019 OPERATING BUDGET**  
 Expenditure Detail as of 11/30/2019  
 91.5% of Budget Year

% Current Budget

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<b><u>ERIE COUNTY DEBT SERVICE FUNDING FOR LIBRARY</u></b>													
	Library Debt Service	585,024			585,024	2,959	565,047.75			565,047.75	19,976	96.6%	96.6%
<b>Grand Total Operating and Erie County Capital</b>		<b>29,070,493</b>	<b>551,284</b>	<b>400,000</b>	<b>30,021,777</b>	<b>2,280,671</b>	<b>25,735,084</b>	<b>397,740.05</b>	<b>192,887.40</b>	<b>26,325,711.23</b>	<b>3,696,065</b>	<b>85.7%</b>	<b>87.7%</b>



**Buffalo and Erie County Public Library**  
**Treasurer's Report of**  
**Year to Date Donations**  
**Results for the Period Ending November 30, 2019**

Main Trust	\$1,215,502.67
Encore Editions Proceeds (Invested per resolution 2006-19)	\$95,847.55
2018 Ending Balance	<b>\$1,311,350.22</b>
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<u>2019 Activity and Balances</u>	
Restricted Donations	\$196,960.24
(Donations received with instructions restricting them to the Buffalo & Erie County Public Library direct uses and fundraising for identified program use)	
Unrestricted Donations	\$0.00
Interest Income	\$3,586.90
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Total 2019 Revenue	<b>\$200,547.14</b>
<hr/>	
Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	\$0.00
To Library Operating Fund to support Library material purchases	(\$5,087.21)
Programming support	(\$64,602.78)
Equipment, furnishings & supplies	(\$10,732.82)
Exhibit/display preparation and support/Rare Book Room	(\$4,040.00)
Preservation/Conservation	(\$1,650.00)
Construction Aid Match	\$0.00
Raiser's Edge Software and General Fundraising Expense	(\$17,869.80)
Other	(\$811.24)
Subtotal Disbursements per Resolution 2010-8	<b>(\$104,793.85)</b>
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Other Disbursements (Describe)	\$0.00
	<hr/>
Total 2019 Disbursements	<b>(\$104,793.85)</b>
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Balance, 2019 Activity	\$95,753.29
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Cumulative Balance Library Trust	<b>\$1,407,103.51</b>