

MHLS 2019 MID-YEAR BUDGET ADJUSTMENTS

RECEIPTS

Line Item	Detail	Amount	Explanation
State Aid General	Basic System Aid	\$692	Increase per State Budget
	Supplemental Aid	\$94	Increase per State Budget
	Local Serv Supp Aid	\$75	Increase per State Budget
		\$861	
State Aid Restricted	Coordinated Outreach	\$60	Increase per State Budget
	Correctional Facilities	\$41	Increase per State Budget
	County Jails	-\$512	Increase per State Budget
	Central Library Aid	\$133	Increase per State Budget
	Local Library Serv Aid	\$104	Increase per State Budget
	Other State Aid	\$3,000	Member Item
	\$2,826		
Member Services	Tech Support/Service Contra	-\$15,000	Decrease due to contract realignment
	Web Page Hosting	\$1,000	Increase of Members Usage
		-\$14,000	
Member Databases	Chilton	-\$4,305	Not Renewed by Members
	Mango Languages	-\$2,059	Decrease in Estimated Cost
		-\$6,364	
Digital Content	OverDrive	-\$2,052	Content no longer ordered by MHLS
	Consumer Reports	-\$22,000	Not Renewed by Members
	Zinio	\$644	Increase of Renewal
		-\$23,408	
Catalog Enhancements	Syndetics	-\$4,932	Due to change in contract
	Novelist Select	-\$18,901	Not renewed by members
	Title Source	\$1,005	Increase of members usage
	Encore	-\$349	Due to new contract
		-\$23,177	
Miscellaneous Receipts	Interest	\$8,000	Due to change in banks and CD rates
Trnsfrs from MHLS Capital		\$126,522	Due to Construction costs paid in 2019
Trnsfrs from Members Capital		-\$241	Decrease of Sierra Hosting
TOTAL INCREASE/-DECREASE TO RECEIPTS		\$71,019	

EXPENSES

Line Item	Detail	Amount	Explanation
Personnel	Prof'l Librarians	\$25,393.00	Due to change in personnel and
	All Other	-\$55,104.00	realignment within personnel categories
		-\$29,711.00	
Employee Benefits	Retirement	-\$4,255	Personnel changes
	FICA	(3,971)	Personnel changes
	Medical - Active	-\$39,036	Based on actual rates/Personnel changes
		-\$47,262	
Staff Development	Staff Training/Prof'l Services	-\$6,533	Decrease in anticipated attendance
Library & Computer Resources	IT/Electronic Software	-\$4,000	Due to non-renewal & system changes
Business & Office Expenses	Miscellaneous	-\$1,500	Decrease for Facebook ads

Professional Fees		\$0 Decreased roof engineer estimate
Building Operations & Maint	Construction Projects	\$175,024 For Auditorium Phase III paid in 2019 & HVAC
Member Resources	Databases	-\$4,425 Due to change in renewals
	Digital Content	-\$8,741 Due to change in renewals
	Catalog Enhancements	\$2,133 Due to change in renewals
	Service Contracts/III	-\$7,000 Due to new contract
	III Hosting	-\$723 Due to new contract
		-\$18,756
Library Grants	Local Libr. Serv.Aid	\$104 Increase per State
	Central Library Aid	\$133 Increase per State
	Other State/Bullet Aid	\$3,000 Member Item
		\$3,237
Categorical Aid	Outreach	\$83 Per State & 2018 Encumbrance Carryover
	Coorectional Facilites	\$949 Per State & 2018 Encumbrance Carryover
	County Jails	-\$512 Per State
		\$520
TOTAL INCREASE/-DECREASE TO EXPENSES		\$71,019

MID-HUDSON LIBRARY SYSTEM

SUMMARY	2019 Adopted Budget	2019 Adjustments	2019 Adjusted Budget	YTD 6/30/2019
OPERATING RECEIPTS				
State Aid General	1,714,567	861	1,715,428	1,700,494
State Aid Restricted	764,435	2,826	767,261	662,720
Public Funds - T/O Union Vale	76,407	-	76,407	76,407
Member Assessment/Central Lib.Aid	600,153	-	600,153	399,136
Member Services	40,875	(14,000)	26,875	16,363
Member Databases	40,542	(6,364)	34,178	14,742
Digital Content	56,165	(23,408)	32,757	32,757
Catalog Enhancements	52,973	(23,177)	29,796	6,033
Miscellaneous Reimbursements	24,197	-	24,197	20,438
Miscellaneous Receipts	17,250	8,000	25,250	16,080
Transfers from MHLS Capital	-	126,522	126,522	-
Transfers from Members' Capital	31,879	(241)	31,638	-
TOTAL OPERATING RECEIPTS	3,419,443	71,019	3,490,462	2,945,170
OPERATING EXPENSES				
Salaries	1,043,262	(29,711)	1,013,551	556,351
Employee Benefits	643,225	(47,262)	595,963	304,542
Professional Development	28,258	(6,533)	21,725	10,006
Governance	6,500	-	6,500	215
Library & Computer Resources	24,985	(4,000)	20,985	12,813
Office & Computer Equipment	5,000	-	5,000	3,920
Business & Office Expenses	15,679	(1,500)	14,179	6,118
Staff Mileage	3,000		3,000	3,051
Professional Fees	35,800	-	35,800	20,231
Telecommunications	17,688	-	17,688	9,783
Building Operations & Maintenance	92,574	175,024	267,598	152,284
Member Resources	702,353	(18,756)	683,597	371,723
Library Grants	552,440	3,237	555,677	531,608
Categorical Aid	209,079	520	209,599	76,531
Transfers to MHLS Capital	-	-	-	-
Transfers to Members' Capital	39,600	-	39,600	25,500
TOTAL OPERATING EXPENSES	3,419,443	71,019	3,490,462	2,084,676
UNASSIGNED	-	-	-	860,494

MID-HUDSON LIBRARY SYSTEM

RECEIPTS	2019 Adopted Budget	2019 Adjustments	2019 Adjusted Budget	YTD 6/30/2019
STATE AID GENERAL				
Basic System Aid	1,377,789	692	1,378,481	1,378,481
Supplemental Aid	187,522	94	187,616	187,616
Local Services Support Aid (LSSA)	149,256	75	149,331	134,397
State Aid Other				
Total State Aid General	1,714,567	861	1,715,428	1,700,494
STATE AID RESTRICTED				
Categorical Aid				
Coordinated Outreach	120,631	60	120,691	120,691
Correctional Facilities	82,032	41	82,073	82,073
County Jails	6,416	(512)	5,904	5,904
Central Library Develop.Aid*	196,866	99	196,965	196,965
Central Book Aid*	67,599	34	67,633	67,633
Total Categorical Aid	473,544	(278)	473,266	473,266
Miscellaneous				
Member Item/Other State Aid*	-	3,000	3,000	3,000
Local Library Services Aid (LLSA)*	207,068	104	207,172	186,454
Construction Grant	83,823		83,823	-
Total Miscellaneous	290,891	3,104	293,995	189,454
Total State Aid Restricted	764,435	2,826	767,261	662,720
OTHER RESTRICTED				
Public Funds - T/O Union Vale*	76,407		76,407	76,407
MEMBER ASSESSMENT/CENTRAL LIB.DEV.AID				
General Fee	81,400	-	81,400	56,762
Holds Delivery Fee	267,845	-	267,845	174,949
Sierra Fee - General	130,908	-	130,908	89,357
Sierra Fee - Hosting Fee	15,000	-	15,000	9,806
Sierra Fee - Simultaneous Users	65,400	-	65,400	42,762
Sierra Fee - Member's Capital Fee	39,600	-	39,600	25,500
Total Member Assessment	600,153	-	600,153	399,136
MEMBER SERVICES				
Tech Support/Service Contracts	20,000	(15,000)	5,000	4,830
Web Page Hosting	10,450	1,000	11,450	11,450
Teleforms	9,125	-	9,125	-
eCommerce	1,300	-	1,300	83
Total Member Services	40,875	(14,000)	26,875	16,363
MEMBER DATABASES				
Chilton*	4,305	(4,305)	-	-
JobNow*	4,600		4,600	4,600
Tumble Books*	9,500		9,500	-
Mango*	22,137	(2,059)	20,078	10,142
Total Member Databases	40,542	(6,364)	34,178	14,742

MID-HUDSON LIBRARY SYSTEM

RECEIPTS	2019 Adopted Budget	2019 Adjustments	2019 Adjusted Budget	YTD 6/30/2019
MEMBER DIGITAL CONTENT				
OverDrive*	13,692	(2,052)	11,640	11,640
Zinio*	20,473	644	21,117	21,117
Consumer Reports*	22,000	(22,000)	-	-
Total Member Digital Content	56,165	(23,408)	32,757	32,757
CATALOG ENHANCEMENTS				
Syndetics*	8,765	(4,932)	3,833	3,833
Novelist*	18,901	(18,901)	-	-
Title Source*	1,195	1,005	2,200	2,200
Encore*	24,112	(349)	23,763	-
Total Catalog Enhancements	52,973	(23,177)	29,796	6,033
MISCELLANEOUS REIMBURSEMENTS				
Module Maintenance*	4,197		4,197	2,798
SAM*	20,000		20,000	17,640
Total Misc. Reimbursements	24,197	-	24,197	20,438
MISCELLANEOUS RECEIPTS				
Interest	5,000	8,000	13,000	7,522
Annual Meeting	2,500		2,500	-
Gifts & Donations			-	
Refunds & Miscellaneous	9,750		9,750	8,558
Total Miscellaneous Receipts	17,250	8,000	25,250	16,080
Transfers from MHLS Capital		126,522	126,522	
Transfers from Members' Capital	31,879	(241)	31,638	-
TOTAL OPERATING RECEIPTS	3,419,443	71,019	3,490,462	2,945,170

*Denotes pass-through funds.

MID-HUDSON LIBRARY SYSTEM

EXPENSES	2019 Adopted Budget	2019 Adjustments	2019 Adjusted Budget	YTD 6/30/2019	Encumbered
Personnel					
Prof'l Librarians	362,183	25,393	387,576	215,177	-
All Other	681,079	(55,104)	625,975	341,174	-
Total Salaries	1,043,262	(29,711)	1,013,551	556,351	-
Employee Benefits					
Retirement	120,605	(4,255)	116,350	(5,570)	-
FICA	79,865	(3,971)	75,894	40,440	-
Worker's Comp.	12,000		12,000	12,766	-
Unemployment Ins.	1,300		1,300	-	-
Disability Insurance	1,300		1,300	745	-
Medical - Active	247,299	(39,036)	208,263	142,981	-
Medical - Retiree	180,856		180,856	113,180	-
Total Employee Benefits	643,225	(47,262)	595,963	304,542	-
Total Salaries & Benefits	1,686,487	(76,973)	1,609,514	860,893	-
Staff Development					
Staff Training/Prof'l Services	23,033	(6,533)	16,500	8,726	-
Professional Memberships	5,225		5,225	1,280	-
Total Staff Development	28,258	(6,533)	21,725	10,006	-
Governance					
Annual Meeting	5,000		5,000	-	-
Board of Trustees Travel	1,500		1,500	215	-
Total Governance	6,500	-	6,500	215	-
Library & Computer Resources					
Reference & Periodicals	770		770	358	-
CatExpress/eMARC-Cataloging	7,900		7,900	5,682	-
IT/Electronic Software	16,315	(4,000)	12,315	6,773	-
Total Library & Computer Res.	24,985	(4,000)	20,985	12,813	-
Office Equipment/Furnishings	5,000		5,000	3,920	-
Business & Office Expenses					
Office Supplies	2,684		2,684	1,476	-
Automation/Tech Supplies	1,450		1,450	-	-
Outside Printing	1,145		1,145	84	-
Equipment Rental (copier/postage)	8,400		8,400	4,558	-
Miscellaneous	2,000	(1,500)	500	-	-
Total Business & Office Exp.	15,679	(1,500)	14,179	6,118	-
Staff Mileage	3,000		3,000	3,051	-
Professional Fees	35,800		35,800	20,231	-
Telecommunications	17,688		17,688	9,783	-
Building Operations & Maint.					
Gas (Heating)	9,000		9,000	5,475	-
Electricity	14,000		14,000	5,853	-
Water	2,150		2,150	1,024	-

MID-HUDSON LIBRARY SYSTEM

EXPENSES	2019 Adopted Budget	2019 Adjustments	2019 Adjusted Budget	YTD 6/30/2019	Encumbered
Sub Total	25,150	-	25,150	12,352	-
Custodial Supplies	2,000		2,000	742	-
Building & Facility Maint. Projects	7,600		7,600	-	-
Construction/Capital Projects	15,600	175,024	190,624	111,024	-
Operations/Maint. Other	24,524		24,524	13,684	-
Liability Insurance	16,000		16,000	13,030	-
Postage/Shipping	1,700		1,700	1,452	-
Sub Total	67,424	175,024	242,448	139,932	-
Total Bldg Operations & Maint.	92,574	175,024	267,598	152,284	-
Member Resources					
Professional Collection	300		300	-	-
Databases	40,542	(4,425)	36,117	33,386	-
Digital Content	56,165	(8,741)	47,424	47,423	-
Catalog Enhancements	80,586	2,133	82,719	20,560	-
Lost Books	200		200	27	-
OCLC ILL Search Fees	5,412		5,412	2,757	-
Member Workshops	11,500		11,500	4,554	-
Service Contracts-III/PayPal	119,655	(7,000)	112,655	75,953	-
III Hosting Fee	37,593	(723)	36,870	-	-
Service Contracts-Comprise/SAM	20,000		20,000	18,205	-
Delivery Service	330,400		330,400	172,415	-
Equipment Pass-through	-		-	(3,557)	4,320
Total Member Resources	702,353	(18,756)	683,597	371,723	4,320
Library Grants					
Travel Equalization	2,500		2,500	1,149	-
NYLA Conference	2,000		2,000	-	-
Local Library Serv.Aid (LLSA)	207,068	104	207,172	186,454	-
Central Library Devel. & Book Aid	264,465	133	264,598	264,598	-
Other State Aid/Grant-in-Aid	-	3,000	3,000	3,000	-
Town of Union Vale	76,407		76,407	76,407	-
Total Library Grants	552,440	3,237	555,677	531,608	-
Categorical Aid					
Coordinated Outreach	120,631	83	120,714	46,027	-
Corrections Facilities	82,032	949	82,981	29,604	2,575
County Jails	6,416	(512)	5,904	900	-
Total Categorical Aid	209,079	520	209,599	76,531	2,575
Transfers to MHLS Capital			-		
Transfers to Members' Capital	39,600	-	39,600	25,500	
TOTAL OPERATING EXPENSES	3,419,443	71,019	3,490,462	2,084,676	6,895

Mid-Hudson Library System Projections

PROJECTIONS	2019 Adopted Budget	2019 Adjusted	2020 Projected
EXPENSES			
Salaries	1,043,262	1,013,551	1,023,094
Employee Benefits	643,225	595,963	632,386
Staff Development	28,258	21,725	25,225
Governance	6,500	6,500	8,500
Library & Computer Resources	24,985	20,985	20,800
Office & Computer Equipment	5,000	5,000	5,000
Business & Office Expenses	15,679	14,179	14,350
Staff Mileage	3,000	3,000	3,500
Professional Fees	35,800	35,800	30,800
Telecommunications	17,688	17,688	16,785
Building Operations & Maintenance	92,574	267,598	79,150
Member Resources	702,353	683,597	675,887
Library Grants	552,440	555,677	553,177
Categorical Aid	209,079	209,599	208,668
Transfers to MHLS Capital	-	-	-
Transfers to Members' Capital	39,600	39,600	39,600
TOTAL EXPENSES	3,419,443	3,490,462	3,336,921
RECEIPTS			
State Aid General	1,714,567	1,715,428	1,715,428
State Aid Restricted	764,435	767,261	712,438
Public Funds - T/O Union Vale	76,407	76,407	76,407
Member Assessment	600,153	600,153	633,082
Member Services	40,875	26,875	30,875
Member Databases	40,542	34,178	36,237
Digital Content	56,165	32,757	32,113
Catalog Enhancements	52,973	29,796	35,266
Miscellaneous Reimbursements	24,197	24,197	24,281
Miscellaneous Receipts	17,250	25,250	25,250
Transfers from MHLS Capital	-	126,522	-
Transfers from Members' Capital	31,879	31,638	32,271
TOTAL RECEIPTS	3,419,443	3,490,462	3,353,647
Projected Expense	(3,419,443)	(3,490,462)	(3,336,921)
Surplus/(Deficit)	-	-	16,726
Fund Balance	2,047,612	2,047,612	2,064,338
Operating Reserve*	(1,895,192)	(1,939,928)	(1,839,251)
Designated Operating Contingency**	152,420	107,684	225,087
	10% =	287,150	293,929
			278,674
Designated Capital Reserve	250,167	123,645	123,645
Member's Capital	225,001	225,242	232,571

*Operating Reserve at 66% effective 2015

**Designated Operating Contingency not greater than 10% effective 2015

8/12/2019