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 March 31, 2021 month-end close. Overall, with 24.7% of the budget year elapsed, year-to-date Library revenue at 87.8% collected is within budget and year-to-date expense, at 21.7%, is also within budget. This is the first report for 2021 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; year-to-date totals; and provides year-end projections.

REVENUE:

✓ Property Tax for Library Proceeds Booked. The full $25,917,341 Library Tax allocation was booked to the Library Fund in January.

✓ New York State Library Aid restored to 2020-2021 level; 20% withholding of 2020 aid released in March 2021. February’s $38,259 in state aid received represents 80% of the final 10% of 2020 Local Library Services & Local Services Support Aid (NY State was still withholding 20% from disbursements at that time). Normally, this payment would have arrived by last December. March’s $438,796 state aid payment represents the operating budget’s share of the 20% of 2020 State Aid withheld from distributions in 2020. New York State’s enacted 2021-2022 budget, which provides the Library’s aid for calendar year 2021, was a significant improvement over the Governor’s proposed budget, which would have reduced library aid by $7.1 million statewide (7.5%). Due to the pandemic’s impact on the State’s finances, the State had withheld 20% of B&ECPL’s 2020 State Aid throughout 2020, which was compounded by the proposed reduction in 2021. At the time B&ECPL’s Budget was prepared, the Library assumed a 10% State Aid reduction reflecting a slow recovery from the pandemic’s impacts. So, the restored funding will add an estimated $286,714 above the Library’s 2021 adopted budget. Active support for libraries in the NY State Legislature, combined with approval of the Federal American Rescue Plan Act of 2021 on March 11th, contributed to the restored funding. Further, the Federal action led to the State releasing the 20% of State Aid withheld from 2020 disbursements, totaling $573,427, in late March 2021. The combined effect of the February payment, the State’s releasing withheld 2020 aid in March and the improved 2021 budget is estimated to total $898,400 ($696,231 in the Operating Fund and $202,169 in the Library Grants Fund).

Erie County has experienced a similar effect with the County Budget Director noting in his Budget Monitoring Report for March transmitted on May 4th that the County has a $45,987,956 positive variance. This variance is largely related to the elimination of local aid cuts as part of the adopted 2021-2022 New York state budget. Based on the passage of the Federal American Rescue Plan (ARP) New York State eliminated their original local aid cuts of 20%.

The initial payment for B&ECPL’s 2021 state aid, representing nearly 90% of the total for the year would normally be released by the State beginning two to three months after the State’s budget is enacted.
REVENUE (continued):

✓ Library fines/fees 2021’s budget was reduced 25.7% from the 2020 budget. However, the gradual return of patron physical visits to the Library, combined with suspending hold fees to facilitate patrons’ ability to have materials pre-selected ready for pick-up, has revenue underperforming the reduced 2021 budget. Further, continued strong use of downloadable eBooks and e-Audiobooks, which increased dramatically during the pandemic, is another factor as they expire automatically on their due date and therefore are never late and no fines accrue.

✓ Copies, Printing, Book Bag, Minor Sale, Rental and Commissions – Food Svcs revenue all reflect the impact of a more gradual return of in-person patron activity.

✓ 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 and will also be significantly impacted by the more gradual return of in-person library use.

✓ Use of Fund Balance revenue adjustment in February of $728,300 is the local match towards Library Construction Aid projects (from assigned fund balance for grant match as previously approved by the Board) for the Crane (Resolutions 2018-1, 2018-24, 2019-34); and Dudley (Res. 2019-28) Libraries.

EXPENSE:

✓ Salaries and wage expense running within budget. Overall, year-to-date Net Personal Services expense consumed 19.4% of the budget. Savings reflect controlled hiring; extended vacancy controls; and reduced part-time workhours to meet operational needs as patron physical visits gradually recover.

✓ Fringe Benefit expense is running under budget at 15.1% overall.
  • Employer FICA - Regular & Medicare are the employer share of payroll taxes for Social Security and Medicare. Savings reflect savings in salary and wage expense.
  • Active Employee Health cost is under budget (at 20.8% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 0.5% above the same period last year.
  • Retiree medical charges so far this year are also running under budget, at 26.8% of budget. YTD expense was 13.0% below the same period in 2020. Said expense is subject to significant swings due to changes in usage by retirees.
  • Unemployment insurance expense YTD stands at a net credit of $375,925 reflecting the operating budget share of credits received in time for the March period close. The Federal CARES Act passed in March 2020 provided for a 50% offset of unemployment insurance expense through December 31, 2020 however, New York State needed time to update their systems to pass this savings on to employers. Additionally on January 14, 2021 the New York State Department of Labor (DOL) Commissioner signed an order to effectively credit back all pandemic related unemployment expenses for self-insured employers. Erie County and the Library are self-insured for Unemployment and Workers Compensation.

We will closely monitor these accounts.
EXPENSE (continued):

- **Highway Supplies (rock salt) show at 49.3%**.
  This relatively small account ($17,000 annual budget) is very seasonal in nature with the next set of purchases taking place in the fall. Salt prices have increased.

- **Contractual Payments to Contract Libraries combined show at 81.7%**. 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 (each of the eight amounts at 100% are below $5,100).

- **Several remaining operating accounts above 24.7% reflect timing differences**.
  These accounts, including Medical & Health Supplies, Professional Services, Maintenance Contracts, Insurance Premiums, Lab & Tech, and Library Materials reflect timing variations and would be expected to end the year within budget.

- **Interfund Expense – Utilities**: YTD expense reflects the seasonal nature of utility expense, a less mild winter, and higher Natural Gas rates.
  Natural gas charges of $75,695 came in at 44.8% of the 2021 annual budget, reflecting a winter season less mild than the year before and natural gas rates averaging 12.6% higher than January-March 2020. Expense was 17.5% above the $64,409 paid in January – March 2020. Electricity charges of $92,280 came in at 15.4% of the 2021 annual budget and were 4.4% above the $88,351 paid in January – March 2020. Electricity rates averaged 16.1% higher than January-March 2020. A significant portion of the area’s electricity generation utilizes natural gas.

  **Combined, 2021 interfund utility charges of $167,975 (21.9% of budget) were below budget while they were $15,215 (10.0%) above the same months in 2020.** 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
### 2021 OPERATING BUDGET

Revenue Detail as of 3/31/2021

**24.7% of Budget Year**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>Adopted Budget</th>
<th>Adjustments</th>
<th>Adjusted Budget</th>
<th>Revenue January</th>
<th>Revenue February</th>
<th>Revenue March</th>
<th>YTD Revenue</th>
<th>To Be Realized</th>
<th>% of Budget Collected</th>
<th>2021 Estimated</th>
<th>Variance Under (Over) Budget</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>419000</td>
<td>Library Charges - Fines</td>
<td>213,819</td>
<td>0</td>
<td>213,819</td>
<td>5,676</td>
<td>6,752</td>
<td>12,572</td>
<td>24,999.93</td>
<td>188,819</td>
<td>11.7%</td>
<td>152,083</td>
<td>61,736 Assumes 29% lost rev</td>
<td></td>
</tr>
<tr>
<td>422000</td>
<td>Copies</td>
<td>17,587</td>
<td>0</td>
<td>17,587</td>
<td>896</td>
<td>966</td>
<td>1,518</td>
<td>3,409.80</td>
<td>14,177</td>
<td>19.4%</td>
<td>16,594</td>
<td>993 Assumes 6% lost rev</td>
<td></td>
</tr>
<tr>
<td>46040</td>
<td>Printing</td>
<td>58,712</td>
<td>0</td>
<td>58,712</td>
<td>1,808</td>
<td>2,474</td>
<td>4,588</td>
<td>8,870.02</td>
<td>49,842</td>
<td>15.1%</td>
<td>52,880</td>
<td>5,832 Assumes 10% lost rev</td>
<td></td>
</tr>
<tr>
<td>46030</td>
<td>Book Bags</td>
<td>800</td>
<td>0</td>
<td>800</td>
<td>40</td>
<td>38</td>
<td>62</td>
<td>140.40</td>
<td>660</td>
<td>17.6%</td>
<td>683</td>
<td>117 Assumes 15% lost rev</td>
<td></td>
</tr>
<tr>
<td>46020</td>
<td>Minor Sale - Other</td>
<td>4,558</td>
<td>0</td>
<td>4,558</td>
<td>172</td>
<td>218</td>
<td>137</td>
<td>527.05</td>
<td>4,031</td>
<td>11.6%</td>
<td>3,206</td>
<td>1,352 Assumes 30% lost rev</td>
<td></td>
</tr>
<tr>
<td>420510</td>
<td>Rent - Real Prop - Auditorium</td>
<td>24,000</td>
<td>0</td>
<td>24,000</td>
<td>1,609</td>
<td>1,343</td>
<td>1,371</td>
<td>4,323.17</td>
<td>19,677</td>
<td>18.0%</td>
<td>22,793</td>
<td>1,207 Assumes 5% lost rev</td>
<td></td>
</tr>
<tr>
<td>420530</td>
<td>Comm - Tel Booth Food Svs</td>
<td>14,400</td>
<td>0</td>
<td>14,400</td>
<td>400</td>
<td>376</td>
<td>376</td>
<td>1,092.36</td>
<td>13,308</td>
<td>17.6%</td>
<td>6,841</td>
<td>Assumes 60% lost rev</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL REVENUE FROM LIBRARY OPERATIONS</strong></td>
<td><strong>333,876</strong></td>
<td>0</td>
<td><strong>333,876</strong></td>
<td><strong>10,601</strong></td>
<td><strong>12,138</strong></td>
<td><strong>20,623</strong></td>
<td><strong>43,362.73</strong></td>
<td><strong>290,513</strong></td>
<td><strong>13.0%</strong></td>
<td><strong>253,998</strong></td>
<td><strong>79,878</strong></td>
<td></td>
</tr>
<tr>
<td>400020</td>
<td>Library Real Prop Tax</td>
<td>25,917,341</td>
<td>0</td>
<td>25,917,341</td>
<td>25,917,341</td>
<td><strong>25,917,341.02</strong></td>
<td>100.0%</td>
<td>25,917,341</td>
<td>(0)</td>
<td>(0)</td>
<td>(589,612)</td>
<td>February's $38,259 is 80% of the final 10% of 2020 Local Library Services &amp; Local Services Support Aid. March's $438,796 is the operating budget share of the 20% of 2020 State Aid withheld from distributions in 2020.</td>
<td></td>
</tr>
<tr>
<td>408140</td>
<td>NYS Aid-Lib Incl Incent</td>
<td>1,721,731</td>
<td>0</td>
<td>1,721,731</td>
<td>15,702</td>
<td>382,405</td>
<td>1,323,624</td>
<td>2,311,343</td>
<td>(589,612)</td>
<td>(23.1%)</td>
<td>(358,197)</td>
<td>(106,619)</td>
<td></td>
</tr>
<tr>
<td>408150</td>
<td>NYS Aid to Member Libraries</td>
<td>252,185</td>
<td>0</td>
<td>252,185</td>
<td>22,557</td>
<td>56,391</td>
<td>78,948</td>
<td>358,804</td>
<td>(106,619)</td>
<td>(31.3%)</td>
<td>(358,804)</td>
<td>(106,619)</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</strong></td>
<td><strong>27,891,257</strong></td>
<td>0</td>
<td><strong>27,891,257</strong></td>
<td><strong>38,259</strong></td>
<td><strong>438,796</strong></td>
<td><strong>26,394,396.02</strong></td>
<td><strong>1,496,861</strong></td>
<td><strong>28,587,488</strong></td>
<td>(696,231)</td>
<td>(94.6%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>OTHER REVENUE</strong></td>
<td><strong>239,283</strong></td>
<td>0</td>
<td><strong>239,283</strong></td>
<td><strong>492</strong></td>
<td><strong>7,562</strong></td>
<td><strong>14,266.16</strong></td>
<td><strong>225,017</strong></td>
<td>(0)</td>
<td>(6.0%)</td>
<td>(190,733)</td>
<td>48,550</td>
<td></td>
</tr>
<tr>
<td>419010</td>
<td>Refunds - Cont Library</td>
<td>193,268</td>
<td>0</td>
<td>193,268</td>
<td>0.00</td>
<td>193,268</td>
<td>0.00</td>
<td>144,951</td>
<td>48,317</td>
<td>(846,231)</td>
<td>(25,000)</td>
<td>(25,000)</td>
<td></td>
</tr>
<tr>
<td>423200</td>
<td>Refund P/Y Expenses</td>
<td>10,000</td>
<td>0</td>
<td>10,000</td>
<td>5,709</td>
<td>5,758</td>
<td>11,466.40</td>
<td>11,466.40</td>
<td>11,466.40</td>
<td>14.7%</td>
<td>11,466.40</td>
<td>(1,466)</td>
<td></td>
</tr>
<tr>
<td>445030</td>
<td>Int &amp; Earn - Gen Inv</td>
<td>6,000</td>
<td>0</td>
<td>6,000</td>
<td>387</td>
<td>387</td>
<td>1,124.16</td>
<td>4,559</td>
<td>4,559</td>
<td>18.7%</td>
<td>4,559</td>
<td>(1,441)</td>
<td></td>
</tr>
<tr>
<td>466010</td>
<td>NSF Check Fees</td>
<td>15</td>
<td>0</td>
<td>15</td>
<td>0.00</td>
<td>15</td>
<td>0.00</td>
<td>15</td>
<td>0.00</td>
<td>0%</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>467000</td>
<td>Misc Depart Income</td>
<td>5,000</td>
<td>0</td>
<td>5,000</td>
<td>105</td>
<td>154</td>
<td>1,417</td>
<td>3,244</td>
<td>4,757</td>
<td>33.5%</td>
<td>243</td>
<td>(156)</td>
<td></td>
</tr>
<tr>
<td>479100</td>
<td>Other Contributions</td>
<td>25,000</td>
<td>0</td>
<td>25,000</td>
<td>0.00</td>
<td>25,000</td>
<td>0.00</td>
<td>25,000</td>
<td>0.00</td>
<td>0%</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL OTHER REVENUE</strong></td>
<td><strong>239,283</strong></td>
<td>0</td>
<td><strong>239,283</strong></td>
<td><strong>492</strong></td>
<td><strong>7,562</strong></td>
<td><strong>14,266.16</strong></td>
<td><strong>225,017</strong></td>
<td>(0)</td>
<td>(6.0%)</td>
<td>(190,733)</td>
<td>48,550</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>USE OF FUND BALANCE</strong></td>
<td><strong>881,500</strong></td>
<td>778,300</td>
<td><strong>1,659,800</strong></td>
<td>0.00</td>
<td>1,659,800</td>
<td>0.00</td>
<td>(1,960,501)</td>
<td>3,620,301</td>
<td>(589,612)</td>
<td>(1,960,501)</td>
<td>(3,620,301)</td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL OPERATING REVENUE**

|                         | 29,345,916 | 778,300 | 30,124,216 | 25,928,434 | 56,610 | 466,981 | 26,452,024.91 | 3,672,191 | 87.8% | 27,071,718 | 3,052,498 |

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Notes:
- February's $38,259 is 80% of the final 10% of 2020 Local Library Services & Local Services Support Aid. March's $438,796 is the operating budget share of the 20% of 2020 State Aid withheld from distributions in 2020.
- Adjustments Include local match towards Library Construction Aid projects, see note in expense sheet.
<table>
<thead>
<tr>
<th>Account Description</th>
<th>2021 Budget</th>
<th>2020 Budget</th>
<th>2021 Adjustments/Revisions</th>
<th>Budget Adjusted</th>
<th>January Encumbered</th>
<th>February Encumbered</th>
<th>March Encumbered</th>
<th>Year-to-Date Encumbered</th>
<th>Funds Remaining</th>
<th>Encumbrance</th>
<th>Total Expenditures &amp; Encumbrances</th>
<th>Remaining Balance</th>
<th>YTD Expenditures</th>
<th>YTD Encumb</th>
<th>2021 Estimated</th>
<th>2021 Under (Over)</th>
<th>2021 Variances</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONAL SERVICES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>16,191,701</td>
<td>16,191,701</td>
<td>0</td>
<td>16,191,701</td>
<td>1,044,879</td>
<td>982,061</td>
<td>1,123,496</td>
<td>3,150,436.42</td>
<td>0.00</td>
<td>0.00</td>
<td>3,150,436.42</td>
<td>13,041,265</td>
<td>19.5%</td>
<td>19.5%</td>
<td>14,018,183</td>
<td>2,173,518</td>
<td>0.88%</td>
<td>Increased RPT hours help offset impact of vacancies.</td>
</tr>
<tr>
<td>TOTAL, PERSONAL SERVICES</td>
<td>16,471,701</td>
<td>16,471,701</td>
<td>0</td>
<td>16,471,701</td>
<td>1,058,313</td>
<td>996,877</td>
<td>1,144,716</td>
<td>3,199,905.10</td>
<td>0.00</td>
<td>0.00</td>
<td>3,199,905.10</td>
<td>13,271,796</td>
<td>19.4%</td>
<td>19.4%</td>
<td>14,253,806</td>
<td>2,217,895</td>
<td>0.83%</td>
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<td>NET PERSONAL SERVICES</td>
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<td>16,481,331</td>
<td>0</td>
<td>16,481,331</td>
<td>1,058,313</td>
<td>996,877</td>
<td>1,144,716</td>
<td>3,199,905.10</td>
<td>0.00</td>
<td>0.00</td>
<td>3,199,905.10</td>
<td>13,281,426</td>
<td>19.4%</td>
<td>19.4%</td>
<td>14,253,806</td>
<td>2,227,525</td>
<td>0.85%</td>
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<tr>
<td>FRINGE BENEFITS</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>37,997</td>
<td>37,997</td>
<td>0</td>
<td>37,997</td>
<td>9,160</td>
<td>6,813</td>
<td>(391,899)</td>
<td>(375,925.09)</td>
<td>(375,925.09)</td>
<td>(413,922)</td>
<td>989.4%</td>
<td>989.4%</td>
<td>(250,000)</td>
<td>387,997</td>
<td>921.1%</td>
<td>(-200,000)</td>
<td>-921.1%</td>
<td></td>
</tr>
<tr>
<td>Hospital &amp; Medical - Retirees</td>
<td>1,494,302</td>
<td>1,494,302</td>
<td>0</td>
<td>1,494,302</td>
<td>121,619</td>
<td>69,143</td>
<td>125,265</td>
<td>316,026.13</td>
<td>316,026.13</td>
<td>1,178,276</td>
<td>21.1%</td>
<td>21.1%</td>
<td>1,409,828</td>
<td>84,474</td>
<td>94.3%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health Insurance Waiver (Incl: 117)</td>
<td>50,820</td>
<td>50,820</td>
<td>0</td>
<td>50,820</td>
<td>4,235</td>
<td>4,535</td>
<td>4,285</td>
<td>13,055.00</td>
<td>13,055.00</td>
<td>37,765</td>
<td>25.7%</td>
<td>25.7%</td>
<td>52,945</td>
<td>(212,104)</td>
<td>102.4%</td>
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<td></td>
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<tr>
<td>Retirement</td>
<td>1,737,106</td>
<td>1,737,106</td>
<td>0</td>
<td>1,737,106</td>
<td>120,173</td>
<td>120,763</td>
<td>120,533</td>
<td>361,466.68</td>
<td>361,466.68</td>
<td>1,375,637</td>
<td>20.8%</td>
<td>20.8%</td>
<td>1,612,552</td>
<td>124,554</td>
<td>92.8%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL, FRINGE BENEFITS</td>
<td>7,191,912</td>
<td>7,191,912</td>
<td>0</td>
<td>7,191,912</td>
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### Expenditure Detail as of 3/31/2021

#### 24.7% of Budget Year

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<td>Total Cnt Pmts-NP Pur Svcs</td>
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</table>
## Budget Year Details: 2021

### Budget Details:

#### February 2021

**Total Budgeted Expenditures:** 728,300.00

- **Adjusted Budget:** 849,408
- **January Expended:** 66,882
- **February Expended:** 20,622
- **March Expended:** 153,658
- **Year-to-Date (YTD) Expended:** 241,161.20
- **Encumbrances (Encumb.):** 292,651.71
- **Funds Reserves:** 533,812.91
- **Remaining Balance:** 215,995.28

#### Actual Expenditures:

- **Total Expenditures:** 728,300.00
- **YTD Expended:** 728,300.00
- **Estimated Expenditures:** 2,828,460

### Budget Variance:

- **% Current Budget:** 28.4%
- **% Adopted Budget:** 35.1%
- **% Encumbered Budget:** 35.3%

### Account Descriptions:

- **Professional Services Contracts & Fees:** 824,238
  - **Adopted Budget:** 5,170
  - **March Expended:** 20,000
  - **Year-to-Date Expended:** 202,673
  - **YTD Expend:** 24,115
  - **Encumb:** 0

- **Maintenance Contracts:** 215,456
  - **Adopted Budget:** 0
  - **February Expended:** 7,942
  - **March Expended:** 18,348
  - **Year-to-Date Expended:** 42,673
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Other Expenses:** 178,250
  - **Adopted Budget:** 4,306
  - **March Expended:** 12,331
  - **Year-to-Date Expended:** 42,115
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Rental Charges:** 5,877
  - **Adopted Budget:** 0
  - **February Expended:** 394
  - **March Expended:** 544
  - **Year-to-Date Expended:** 93.6%
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Insurance Premiums:** 165,218
  - **Adopted Budget:** 0
  - **February Expended:** 81,914
  - **March Expended:** 17,044
  - **Year-to-Date Expended:** 93.6%
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Local Share - Grant Match:** 728,300
  - **Adopted Budget:** 0
  - **March Expended:** 728,300
  - **Year-to-Date Expended:** 728,300
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Lab & Technical Equipment:** 87,758
  - **Adopted Budget:** 113,669
  - **February Expended:** 3,800
  - **March Expended:** 30,079
  - **Year-to-Date Expended:** 54,370.28
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Office Equipment, Furn & Fixtures:** 42,115
  - **Adopted Budget:** 0
  - **February Expended:** 42,115
  - **March Expended:** 0
  - **Year-to-Date Expended:** 0
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Building, Grounds and Heavy Equip:** 9,090
  - **Adopted Budget:** 0
  - **February Expended:** 0
  - **March Expended:** 9,090
  - **Year-to-Date Expended:** 0
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Motor Vehicles:** 0
  - **Adopted Budget:** 0
  - **February Expended:** 0
  - **March Expended:** 0
  - **Year-to-Date Expended:** 0
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Library Books and Media:** 2,828,460
  - **Adopted Budget:** 171,780
  - **February Expended:** 74,947
  - **March Expended:** 248,288
  - **Year-to-Date Expended:** 758,534.03
  - **YTD Expend:** 0
  - **Encumb:** 0

- **Utilities:**
  - **Natural Gas:** 169,103
    - **Adopted Budget:** 0
    - **February Expended:** 23,623
    - **March Expended:** 20,491
    - **Year-to-Date Expended:** 54,370.28
    - **YTD Expend:** 0
    - **Encumb:** 0
  
- **Electricity:** 599,431
  - **Adopted Budget:** 0
  - **February Expended:** 40,520
  - **March Expended:** 92,280.11
  - **Year-to-Date Expended:** 92,280.11
  - **YTD Expend:** 0
  - **Encumb:** 506,151

- **Total Interfund Exp - Utilities:** 767,534
  - **Adopted Budget:** 0
  - **February Expended:** 51,949
  - **March Expended:** 72,586
  - **Year-to-Date Expended:** 147,975.36
  - **YTD Expend:** 0
  - **Encumb:** 599,559

- **Interfund Expense - Correctional Facility:** (96,308)
  - **Adopted Budget:** (96,308)
  - **February Expended:** (4,658)
  - **March Expended:** (4,658.00)
  - **Year-to-Date Expended:** (4,658.00)
  - **YTD Expend:** (91,650)
  - **Encumb:** (76,900)

- **Interfund - Court Storage:** (8,598)
  - **Adopted Budget:** (8,598)
  - **February Expended:** (2,150)
  - **March Expended:** (2,149.50)
  - **Year-to-Date Expended:** (2,149.50)
  - **YTD Expend:** (6,499)
  - **Encumb:** (8,598)

### Total ID Library Services:

- **Adopted Budget:** 195,533
  - **February Expended:** (8,608.00)
  - **March Expended:** (8,607.50)
  - **Year-to-Date Expended:** (188,726)
  - **YTD Expend:** 3.5%
  - **Encumb:** (176,729)

### Total Interfund Expenses:

- **Adopted Budget:** 38,396
  - **February Expended:** 8,699
  - **March Expended:** 8,698.50
  - **Year-to-Date Expended:** 17,397.50
  - **YTD Expend:** 0
  - **Encumb:** 3.5%

### Total Interdepartmental Services:

- **Adopted Budget:** 42,673
  - **February Expended:** 4,787.89
  - **March Expended:** 4,787.89
  - **Year-to-Date Expended:** 12,975.78
  - **YTD Expend:** 11.2%
  - **Encumb:** 3.5%

### System Operating Grands Totals:

- **Adopted Budget:** 29,345,916
  - **February Expended:** 6,564,265.54
  - **March Expended:** 443,782.78
  - **Year-to-Date Expended:** 50,671.82
  - **YTD Expend:** 10.5%
  - **Encumb:** 9.1%
## 2021 OPERATING BUDGET

Expenditure Detail as of 3/31/2021

24.7% of Budget Year

<table>
<thead>
<tr>
<th>Account Description</th>
<th>2021 Adopted Budget</th>
<th>2020 Encumbered &amp; PY Reservations</th>
<th>Adjusted Budget</th>
<th>January Expended</th>
<th>February Expended</th>
<th>March Expended</th>
<th>Year-to-Date Expended</th>
<th>Encumb,</th>
<th>Total Funds Reservations &amp; Encumbrances</th>
<th>Remaining Balance</th>
<th>YTD Expend/Encumb</th>
<th>2021 Estimated Budget</th>
<th>Variance Under (Over) of Adj Budget</th>
<th>Notes</th>
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<tr>
<td><strong>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</strong></td>
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<tr>
<td>Library Debt Service</td>
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<td>64,626</td>
<td>64,625.71</td>
<td>64,625.71</td>
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<tr>
<td>Grand Total Operating and Erie County Capital</td>
<td>29,345,916</td>
<td>385,131</td>
<td>778,300</td>
<td>30,509,347</td>
<td>2,199,288</td>
<td>2,438,897</td>
<td>1,990,706</td>
<td>6,628,891</td>
<td>443,783</td>
<td>42,667</td>
<td>7,115,341</td>
<td>23,394,006</td>
<td>21.7%</td>
<td>23.3%</td>
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SAP Operating Statement - March 2021_Updated 05142021
<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Main Trust</td>
<td>$1,445,522.06</td>
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<tr>
<td>Encore Editions Proceeds (Invested per resolution 2006-19)</td>
<td>$87,510.63</td>
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<td>2020 Ending Balance</td>
<td>$1,533,032.69</td>
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**2021 Activity and Balances**

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<th>Category</th>
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<td>Restricted Donations</td>
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<td>Unrestricted Donations</td>
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<td>Interest Income</td>
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**Total 2021 Revenue** $52,012.86

**Less Disbursements**

Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Library material purchases (direct from trust)</td>
<td>$0.00</td>
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<tr>
<td>To Library Operating Fund to support Library material purchases</td>
<td>$0.00</td>
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<tr>
<td>Programming support</td>
<td>($12,955.01)</td>
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<td>Equipment, furnishings &amp; supplies</td>
<td>$0.00</td>
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<td>Exhibit/display preparation and support/Rare Book Room</td>
<td>($2,229.00)</td>
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<td>Preservation/Conservation</td>
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<td>Construction Aid and other Grant Match</td>
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<td>Raiser's Edge Software and General Fundraising Expense</td>
<td>($3,930.40)</td>
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<td>Other</td>
<td>($917.45)</td>
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**Subtotal Disbursements per Resolution 2010-8** ($20,031.86)

**Other Disbursements (Describe)** $0.00

**Total 2021 Disbursements** ($20,031.86)

**Balance, 2021 Activity** $31,981.00
| Cumulative Balance Library Trust | $1,565,013.69 |

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations