

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 5/20/2021

Budget & Finance Committee
Financials for the Month Ending **3/31/2021**

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.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Revenue Detail as of 3/31/2021

24.7% of Budget Year

| SAP Account Number | Account Description | Adopted Budget | Adjustments | Adjusted Budget | Revenue January | Revenue February | Revenue March | YTD Revenue | To Be Realized | % of Budget Collected | 2021 Estimated | Variance Under (Over) Budget | Notes |
|--|--|-------------------|----------------|-------------------|-------------------|------------------|----------------|----------------------|------------------|-----------------------|--------------------|------------------------------|--|
| REVENUE FROM LIBRARY OPERATIONS | | | | | | | | | | | | | |
| 419000 | Library Charges - Fines | 213,819 | 0 | 213,819 | 5,676 | 6,752 | 12,572 | 24,999.93 | 188,819 | 11.7% | 152,083 | 61,736 | Assumes 29% lost rev |
| 422000 | Copies | 17,587 | 0 | 17,587 | 896 | 996 | 1,518 | 3,409.80 | 14,177 | 19.4% | 16,594 | 993 | Assumes 6% lost rev |
| 466040 | Printing | 58,712 | 0 | 58,712 | 1,808 | 2,474 | 4,588 | 8,870.02 | 49,842 | 15.1% | 52,880 | 5,832 | Assumes 10% lost rev |
| 466030 | Book Bags | 800 | 0 | 800 | 40 | 38 | 62 | 140.40 | 660 | 17.6% | 683 | 117 | Assumes 15% lost rev |
| 466020 | Minor Sale - Other | 4,558 | 0 | 4,558 | 172 | 218 | 137 | 527.05 | 4,031 | 11.6% | 3,206 | 1,352 | Assumes 30% lost rev |
| 420510 | Rent - Real Prop - Auditorium | 24,000 | 0 | 24,000 | 1,609 | 1,343 | 1,371 | 4,323.17 | 19,677 | 18.0% | 22,793 | 1,207 | Assumes 5% lost rev |
| 420530 | Comm - Tel Booth Food Svs | 14,400 | 0 | 14,400 | 400 | 317 | 376 | 1,092.36 | 13,308 | 7.6% | 5,759 | 8,641 | Assumes 60% lost rev |
| | TOTAL REVENUE FROM LIBRARY OPERATIONS | 333,876 | 0 | 333,876 | 10,601 | 12,138 | 20,623 | 43,362.73 | 290,513 | 13.0% | 253,998 | 79,878 | |
| REVENUE FROM STATE & COUNTY GOVT. | | | | | | | | | | | | | |
| 400020 | Library Real Prop Tax | 25,917,341 | 0 | 25,917,341 | 25,917,341 | | | 25,917,341.02 | (0) | 100.0% | 25,917,341 | (0) | |
| 408140 | NYS Aid-Lib Incl Incent | 1,721,731 | 0 | 1,721,731 | | 15,702 | 382,405 | 398,107.00 | 1,323,624 | 23.1% | 2,311,343 | (589,612) | 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. |
| 408150 | NYS Aid to Member Libraries | 252,185 | 0 | 252,185 | | 22,557 | 56,391 | 78,948.00 | 173,237 | 31.3% | 358,804 | (106,619) | |
| | TOTAL REVENUE FROM STATE & COUNTY GOVT. | 27,891,257 | 0 | 27,891,257 | 25,917,341 | 38,259 | 438,796 | 26,394,396.02 | 1,496,861 | 94.6% | 28,587,488 | (696,231) | |
| OTHER REVENUE | | | | | | | | | | | | | |
| 419010 | Refunds - Cont Library | 193,268 | 0 | 193,268 | | | | 0.00 | 193,268 | 0.0% | 144,951 | 48,317 | Estimate factors in lost fine revenue @ Contracting Libraries |
| 423000 | Refund P/Y Expenses | 10,000 | 0 | 10,000 | | 5,709 | 5,758 | 11,466.40 | (1,466) | 114.7% | 11,466 | (1,466) | |
| 445030 | Int & Earn - Gen Inv | 6,000 | 0 | 6,000 | 387 | 350 | 387 | 1,124.16 | 4,876 | 18.7% | 4,559 | 1,441 | |
| 466010 | NSF Check Fees | 15 | 0 | 15 | | | | 0.00 | 15 | 0.0% | 0 | 15 | |
| 467000 | Misc Depart Income | 5,000 | 0 | 5,000 | 105 | 154 | 1,417 | 1,675.60 | 3,324 | 33.5% | 4,757 | 243 | |
| 479100 | Other Contributions | 25,000 | 0 | 25,000 | | | | 0.00 | 25,000 | 0.0% | 25,000 | 0 | |
| | TOTAL OTHER REVENUE | 239,283 | 0 | 239,283 | 492 | 6,212 | 7,562 | 14,266.16 | 225,017 | 6.0% | 190,733 | 48,550 | |
| USE OF FUND BALANCE | | | | | | | | | | | | | |
| 402190 | Appropriated Fund Balance | 881,500 | 778,300 | 1,659,800 | | | | 0.00 | 1,659,800 | 0.0% | (1,960,501) | 3,620,301 | Adjustments Include local match towards Library Construction Aid projects, see note in expense sheet. |
| | TOTAL USE OF FUND BALANCE | 881,500 | 778,300 | 1,659,800 | 0 | 0 | 0 | 0.00 | 1,659,800 | 0.0% | (1,960,501) | 3,620,301 | |
| | 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 | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET
 Expenditure Detail as of 3/31/2021

| SAP Acct. Nbr. | Account Description | 24.7% of Budget Year | | | | | | | | % Current Budget | | | | | | | Variance Under Budget | 2021 Est % of Adj Budget | Notes |
|-------------------------------------|-------------------------------------|----------------------|-----------------------------------|------------------------------------|-------------------|------------------|-------------------|------------------|-----------------------|------------------|--------------------|-----------------------------------|-------------------|--------------|----------------------|-------------------------|-----------------------|--------------------------|---|
| | | 2021 Adopted Budget | 2020 Encumbered & PY Reservations | 2021 Budget Adjustments/ Revisions | Adjusted Budget | January Expended | February Expended | March Expended | Year-to-Date Expended | Encumb. | Funds Reservations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend | YTD Expend/ & Encumb | 2021 Estimated Expended | | | |
| OPERATING EXPENDITURES | | | | | | | | | | | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | | | | | | | | | | | |
| Regular Salaries & Wages | | | | | | | | | | | | | | | | | | | |
| 500000 | Full Time - Salaries | 10,542,591 | | 0 | 10,542,591 | 779,347 | 742,336 | 841,394 | 2,363,076.24 | | | 2,363,076.24 | 8,179,515 | 22.4% | 22.4% | 10,062,766 | 479,825 | 95.4% | Controlled hiring |
| 500010 | Part Time - Wages | 4,531,133 | | 0 | 4,531,133 | 161,600 | 156,254 | 188,640 | 506,494.41 | | | 506,494.41 | 4,024,639 | 11.2% | 11.2% | 2,756,494 | 1,774,639 | 60.8% | Reduced PT hours reflecting below normal library visits/circulation. Assumes gradual increases as more patrons return the the library as the year progresses. |
| 500020 | Regular PT - Wages | 951,977 | | 0 | 951,977 | 87,248 | 78,314 | 88,580 | 254,141.67 | | | 254,141.67 | 697,835 | 26.7% | 26.7% | 1,030,686 | (78,709) | 108.3% | Increased RPT hours help offset impact of vacancies. |
| 500300 | Shift Differential | 25,000 | | 0 | 25,000 | 1,695 | 1,811 | 1,841 | 5,347.72 | | | 5,347.72 | 19,652 | 21.4% | 21.4% | 21,688 | 3,312 | 86.8% | |
| 500330 | Holiday Worked | 21,000 | | 0 | 21,000 | 3,080 | 1,786 | 1,680 | 6,546.38 | | | 6,546.38 | 14,454 | 31.2% | 31.2% | 26,549 | (5,549) | 126.4% | |
| 500350 | Other Employee Payments | 120,000 | | 0 | 120,000 | 11,910 | 1,560 | 1,360 | 14,830.00 | | | 14,830.00 | 105,170 | 12.4% | 12.4% | 120,000 | 0 | 100.0% | |
| | Salaries & Wages | 16,191,701 | 0 | 0 | 16,191,701 | 1,044,879 | 982,061 | 1,123,496 | 3,150,436.42 | 0.00 | 0.00 | 3,150,436.42 | 13,041,265 | 19.5% | 19.5% | 14,018,183 | 2,173,518 | 86.6% | |
| 501000 | Overtime Salaries & Wages | 280,000 | | 0 | 280,000 | 13,433 | 14,816 | 21,220 | 49,468.68 | | | 49,468.68 | 230,531 | 17.7% | 17.7% | 235,623 | 44,377 | 84.2% | |
| | TOTAL, PERSONAL SERVICES | 16,471,701 | 0 | 0 | 16,471,701 | 1,058,313 | 996,877 | 1,144,716 | 3,199,905.10 | 0.00 | 0.00 | 3,199,905.10 | 13,271,796 | 19.4% | 19.4% | 14,253,806 | 2,217,895 | 86.5% | |
| 504990 | Reduction From Personal Services | (163,262) | | 0 | (163,262) | | | | 0.00 | | | 0.00 | (163,262) | 0.0% | 0.0% | 0 | (163,262) | 0.0% | |
| 504992 | Contractual Salary Reserves | 172,892 | | 0 | 172,892 | | | | 0.00 | | | 0.00 | 172,892 | 0.0% | 0.0% | 0 | 172,892 | 0.0% | |
| | NET PERSONAL SERVICES | 16,481,331 | 0 | 0 | 16,481,331 | 1,058,313 | 996,877 | 1,144,716 | 3,199,905.10 | 0.00 | 0.00 | 3,199,905.10 | 13,281,426 | 19.4% | 19.4% | 14,253,806 | 2,227,525 | 86.5% | |
| FRINGE BENEFITS | | | | | | | | | | | | | | | | | | | |
| 502010 | Employer FICA - REGULAR | 1,021,239 | | 0 | 1,021,239 | 63,654 | 59,301 | 68,765 | 191,719.67 | | | 191,719.67 | 829,519 | 18.8% | 18.8% | 883,736 | 137,503 | 86.5% | |
| 502020 | Employer FICA - MEDICARE | 238,850 | | 0 | 238,850 | 14,814 | 13,869 | 16,082 | 44,764.57 | | | 44,764.57 | 194,085 | 18.7% | 18.7% | 206,680 | 32,170 | 86.5% | |
| 502030 | Employee Health Insurance | 2,448,892 | | 0 | 2,448,892 | 209,842 | 59,587 | 239,661 | 509,089.72 | | | 509,089.72 | 1,939,802 | 20.8% | 20.8% | 2,271,106 | 177,786 | 92.7% | Impacts of Controlled hiring; Reduced PT hours; usage trends; and/or turnover. |
| 502040 | Dental Plan | 87,396 | | 0 | 87,396 | 7,806 | (3,060) | 13,140 | 17,886.12 | | | 17,886.12 | 69,510 | 20.5% | 20.5% | 72,538 | 14,858 | 83.0% | |
| 502050 | Workers Compensation | 75,310 | | 0 | 75,310 | 1,673 | 6,437 | 1,337 | 9,446.92 | | | 9,446.92 | 65,863 | 12.5% | 12.5% | 38,313 | 36,997 | 50.9% | |
| 502060 | Unemployment Insurance | 37,997 | | 0 | 37,997 | 9,160 | 6,813 | (391,899) | (375,925.09) | | | (375,925.09) | 413,922 | -989.4% | -989.4% | (350,000) | 387,997 | -92.1% | Reflects operating budget share of credits due to CAREs Act and NY State refunding of pandemic related unemployment insurance expense. |
| 502070 | Hospital & Medical - Retirees | 1,494,302 | | 0 | 1,494,302 | 121,619 | 69,143 | 125,265 | 316,026.13 | | | 316,026.13 | 1,178,276 | 21.1% | 21.1% | 1,409,828 | 84,474 | 94.3% | |
| 502090 | Health Insurance Waiver (Incl: 117) | 50,820 | | 0 | 50,820 | 4,235 | 4,535 | 4,285 | 13,055.00 | | | 13,055.00 | 37,765 | 25.7% | 25.7% | 52,945 | (2,125) | 104.2% | |
| 502100 | Retirement | 1,737,106 | | 0 | 1,737,106 | 120,173 | 120,763 | 120,533 | 361,468.66 | | | 361,468.66 | 1,375,637 | 20.8% | 20.8% | 1,612,552 | 124,554 | 92.8% | |
| | TOTAL, FRINGE BENEFITS | 7,191,912 | 0 | 0 | 7,191,912 | 552,975 | 337,387 | 197,169 | 1,087,531.70 | 0.00 | 0.00 | 1,087,531.70 | 6,104,380 | 15.1% | 15.1% | 6,197,698 | 994,214 | 86.2% | |
| | TOTAL COMPENSATION RELATED | 23,673,243 | 0 | 0 | 23,673,243 | 1,611,288 | 1,334,264 | 1,341,885 | 4,287,436.80 | 0.00 | 0.00 | 4,287,436.80 | 19,385,806 | 18.1% | 18.1% | 20,451,504 | 3,221,739 | 86.4% | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 3/31/2021

24.7% of Budget Year

% Current Budget

| SAP Acct. Nbr. | Account Description | 2021 Adopted Budget | 2020 Encumbered & PY Reservations | 2021 Budget Adjustments/ Revisions | Adjusted Budget | 24.7% of Budget Year | | | | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | % Current Budget | | 2021 Estimated Expended | Variance Under (Over) Budget | 2021 Est % of Adj Budget | Notes |
|----------------|---------------------------------------|---------------------|-----------------------------------|------------------------------------|-----------------|----------------------|-------------------|----------------|------------------|-----------------------|-------------|----------------------|-----------------------------------|-------------------|----------------------|----------------|-------------------------|------------------------------|--------------------------|-------|
| | | | | | | January Expended | February Expended | March Expended | YTD Expended | | | | | | YTD Expend/ & Encumb | | | | | |
| 505000 | Office Supplies | 224,950 | | 0 | 224,950 | 2,723 | 5,331 | 3,473 | 11,527.60 | 12,776.18 | | 24,303.78 | 200,646 | 5.1% | 10.8% | 224,950 | 0 | 100.0% | | |
| 505200 | Clothing Supplies | 5,500 | | 0 | 5,500 | 404 | 132 | 616 | 1,151.39 | 847.61 | | 1,999.00 | 3,501 | 20.9% | 36.3% | 4,950 | 550 | 90.0% | | |
| 505600 | Auto Truck & Heavy Equip Supplies | 14,250 | | 0 | 14,250 | 237 | 200 | 806 | 1,242.83 | 362.45 | | 1,605.28 | 12,645 | 8.7% | 11.3% | 12,540 | 1,710 | 88.0% | | |
| 505800 | Medical & Health Supplies | 2,500 | | 0 | 2,500 | | 990 | | 989.73 | | | 989.73 | 1,510 | 39.6% | 39.6% | 2,500 | 0 | 100.0% | | |
| 506200 | Maintenance & Repair | 174,300 | | 30,000 | 204,300 | 6,293 | (5,318) | 13,877 | 14,851.53 | 19,457.73 | | 34,309.26 | 169,991 | 7.3% | 16.8% | 183,870 | 20,430 | 90.0% | | |
| 506400 | Highway Supplies (Rock Salt) | 17,000 | | 0 | 17,000 | 5,897 | 2,490 | | 8,387.30 | 3,813.70 | | 12,201.00 | 4,799 | 49.3% | 71.8% | 17,000 | 0 | 100.0% | | |
| 510000 | Local Mileage Reimbursement | 11,000 | | 0 | 11,000 | 108 | 318 | 330 | 755.56 | | | 755.56 | 10,244 | 6.9% | 6.9% | 4,596 | 6,404 | 41.8% | | |
| 510100 | Out of Area Travel | 19,000 | | 0 | 19,000 | | | | 0.00 | | | 0.00 | 19,000 | 0.0% | 0.0% | 9,500 | 9,500 | 50.0% | | |
| 510200 | Training and Education | 56,100 | | 0 | 56,100 | 6,590 | 4,607 | 2,110 | 13,306.50 | 750.00 | | 14,056.50 | 42,044 | 23.7% | 25.1% | 53,965 | 2,135 | 96.2% | | |
| 515000 | Utility Charges (Telecom/water/sewer) | | | | | | | | | | | | | | | | | | | |
| | Fuel Oil | 1,000 | | | 1,000 | | | | 0.00 | | | 0.00 | 1,000 | 0.0% | 0.0% | 0 | | | | |
| | Water/Sewer | 33,897 | | | 33,897 | (643) | 3,445 | 1,573 | 4,374.48 | | | 4,374.48 | 29,523 | 12.9% | 12.9% | 30,507 | 3,390 | 90.0% | | |
| | Telephone & Internet Service | 98,276 | | 0 | 98,276 | (12,560) | 24,677 | 9,400 | 21,515.73 | | | 21,515.73 | 76,760 | 21.9% | 21.9% | 87,258 | 11,018 | 88.8% | | |
| 515000 | Total Utility Charges | 133,173 | 0 | 0 | 133,173 | (13,203) | 28,121 | 10,972 | 25,890.21 | 0.00 | 0 | 25,890 | 107,283 | 19.4% | 19.4% | 117,765 | 14,408 | 88.4% | | |
| 516010 | CONTRACTUAL PAYMENTS | | | | | | | | | | | | | | | | | | | |
| | Newstead Public - Akron | 3,896 | | 0 | 3,896 | 3,896 | | | 3,896.00 | | | 3,896.00 | 0 | 100.0% | 100.0% | 3,896 | 0 | 100.0% | | |
| | Ewell Free - Alden | 5,087 | | 0 | 5,087 | 5,087 | | | 5,087.00 | | | 5,087.00 | 0 | 100.0% | 100.0% | 5,087 | 0 | 100.0% | | |
| | Boston Free | 4,996 | | 0 | 4,996 | 4,996 | | | 4,996.00 | | | 4,996.00 | 0 | 100.0% | 100.0% | 4,996 | 0 | 100.0% | | |
| | Collins Public | 604 | | 0 | 604 | 604 | | | 604.00 | | | 604.00 | 0 | 100.0% | 100.0% | 604 | 0 | 100.0% | | |
| | Concord Public | 560 | | 0 | 560 | 560 | | | 560.00 | | | 560.00 | 0 | 100.0% | 100.0% | 560 | 0 | 100.0% | | |
| | Eden Library | 2,655 | | 0 | 2,655 | 2,655 | | | 2,655.00 | | | 2,655.00 | 0 | 100.0% | 100.0% | 2,655 | 0 | 100.0% | | |
| | Lackawanna Public | 14,769 | | 0 | 14,769 | 3,692 | | 3,693 | 7,384.75 | 7,384.25 | | 14,769.00 | 0 | 50.0% | 100.0% | 14,769 | 0 | 100.0% | | |
| | Marilla Free | 3,298 | | 0 | 3,298 | 3,298 | | | 3,298.00 | | | 3,298.00 | 0 | 100.0% | 100.0% | 3,298 | 0 | 100.0% | | |
| | North Collins Public | 4,556 | | 0 | 4,556 | 4,556 | | | 4,556.00 | | | 4,556.00 | 0 | 100.0% | 100.0% | 4,556 | 0 | 100.0% | | |
| | Total Cnt Pmts-NP Pur Svs | 40,421 | 0 | 0 | 40,421 | 29,344 | 0 | 3,693 | 33,036.75 | 7,384.25 | 0.00 | 40,421.00 | 0 | 81.7% | 100.0% | 40,421 | 0 | 100.0% | | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 3/31/2021

24.7% of Budget Year

% Current Budget

| SAP Acct. Nbr. | Account Description | 2021 Adopted Budget | 2020 Encumbered & PY Reservations | 2021 Budget Adjustments/ Revisions | Adjusted Budget | January Expended | February Expended | March Expended | Year-to-Date Expended | Encumb. | Funds Reservations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend | YTD Expend/ & Encumb | 2021 Estimated Expended | Variance Under (Over) Budget | 2021 Est % of Adj Budget | Notes |
|----------------|---|---------------------|-----------------------------------|------------------------------------|-------------------|------------------|-------------------|------------------|-----------------------|-------------------|--------------------|-----------------------------------|-------------------|--------------|----------------------|-------------------------|------------------------------|--------------------------|--|
| 516020 | Professional Services Contracts & Fees | 824,238 | 5,170 | 20,000 | 849,408 | 20,622 | 66,882 | 153,658 | 241,161.20 | 292,651.71 | | 533,812.91 | 315,595 | 28.4% | 62.8% | 832,420 | 16,988 | 98.0% | |
| 516030 | Maintenance Contracts | 215,456 | | 0 | 215,456 | 7,942 | 37,725 | 18,348 | 64,015.64 | 78,701.28 | | 142,716.92 | 72,739 | 29.7% | 66.2% | 211,147 | 4,309 | 98.0% | |
| 530000 | Other Expenses | 178,250 | 43,306 | 0 | 221,556 | 12,399 | 2,590 | 12,331 | 27,320.34 | 22,962.14 | 42,666.50 | 92,948.98 | 128,607 | 12.3% | 42.0% | 199,438 | 22,118 | 90.0% | |
| 545000 | Rental Charges | 5,877 | | 0 | 5,877 | 394 | 394 | 544 | 1,330.59 | 4,075.73 | | 5,406.32 | 471 | 22.6% | 92.0% | 5,396 | 481 | 91.8% | |
| 555050 | Insurance Premiums | 165,218 | | 0 | 165,218 | 17,044 | 81,914 | 17,044 | 116,003.01 | | | 116,003.01 | 49,215 | 70.2% | 70.2% | 165,218 | 0 | 100.0% | Timing of policy renewals |
| 559000 | Local Share - Grant Match | | | 728,300 | 728,300 | | 728,300 | | 728,300.00 | | | 728,300.00 | 0 | 100.0% | 100.0% | 728,300 | 0 | 100.0% | Local match towards Library Construction Aid projects at the Crane (Resolutions 2018-1, 2018-24, 2019-34); and Dudley (Res. 2019-28) Libraries |
| 561410 | Lab & Technical Equipment | 87,758 | 113,669 | 0 | 201,427 | 3,800 | 30,079 | 20,491 | 54,370.28 | | | 54,370.28 | 147,057 | 27.0% | 27.0% | 201,427 | 0 | 100.0% | |
| 561420 | Office Equip, Furn & Fixtures | | 42,115 | 0 | 42,115 | | | | 0.00 | | | 0.00 | 42,115 | 0.0% | 0.0% | 42,115 | 0 | 100.0% | |
| 561430 | Building, Grounds and Heavy Equip | | 9,090 | 0 | 9,090 | | | | 0.00 | | | 0.00 | 9,090 | 0.0% | 0.0% | 9,090 | 0 | 100.0% | |
| 561440 | Motor Vehicles | | | 0 | 0 | | | | 0.00 | | | 0.00 | 0 | 0.0% | 0.0% | 0 | 0 | 0.0% | |
| 561450 | Library Books and Media | 2,828,460 | 171,780 | 0 | 3,000,240 | 434,298 | 74,947 | 249,288 | 758,534.03 | | | 758,534.03 | 2,241,706 | 25.3% | 25.3% | 2,953,226 | 47,014 | 98.4% | |
| 575040 | Interfund Exp - Utilities | | | | | | | | | | | | | | | | | | |
| | Natural Gas | 169,103 | | 0 | 169,103 | 23,623 | 25,006 | 27,067 | 75,695.25 | | | 75,695.25 | 93,408 | 44.8% | 44.8% | 158,287 | 10,816 | 93.6% | Est reflects recent Fluent Energy Forecasts (as of March 2021 Reports). |
| | Electricity | 598,431 | | 0 | 598,431 | 28,326 | 18,434 | 45,520 | 92,280.11 | | | 92,280.11 | 506,151 | 15.4% | 15.4% | 537,371 | 61,060 | 89.8% | |
| | Total Interfund Exp - Utilites | 767,534 | 0 | 0 | 767,534 | 51,949 | 43,440 | 72,586 | 167,975.36 | 0.00 | 0.00 | 167,975.36 | 599,559 | 21.9% | 21.9% | 695,658 | 71,876 | 90.6% | |
| 942000 | Interfund - Holding Center | (90,627) | | 0 | (90,627) | | | | 0.00 | | | 0.00 | (90,627) | 0.0% | 0.0% | (90,627) | 0 | 100.0% | |
| | Interfund - Correctional Facility | (96,308) | | | (96,308) | | | (4,658) | (4,658.00) | | | (4,658.00) | (91,650) | 4.8% | 4.8% | (76,900) | (19,408) | 79.8% | Reduced operations - COVID |
| | Interfund - Court Storage | (8,598) | | | (8,598) | | | (2,150) | (2,149.50) | | | (2,149.50) | (6,449) | 25.0% | 25.0% | (8,598) | 0 | 100.0% | |
| | Total ID Library Services | (195,533) | 0 | 0 | (195,533) | 0 | 0 | (6,808) | (6,807.50) | 0.00 | 0.00 | (6,807.50) | (188,726) | 3.5% | 3.5% | (176,125) | (19,408) | 90.1% | |
| 910600 | Interfund Expense - Purchasing Services | 38,396 | | 0 | 38,396 | | | 8,699 | 8,698.50 | | | 8,698.50 | 29,698 | 22.7% | 22.7% | 35,277 | 3,119 | 91.9% | |
| 910700 | Interfund Expnese - Fleet Services | 42,673 | | 0 | 42,673 | 1,159 | 1,491 | 2,138 | 4,787.89 | | | 4,787.89 | 37,885 | 11.2% | 11.2% | 29,418 | 13,255 | 68.9% | |
| 980000 | Interdepart Services DISS | 16,152 | | 0 | 16,152 | | | | 0.00 | | | 0.00 | 16,152 | 0.0% | 0.0% | 16,152 | 0 | 100.0% | |
| | System Operating Grand Totals | 29,345,916 | 385,131 | 778,300 | 30,509,347 | 2,199,288 | 2,438,897 | 1,926,081 | 6,564,265.54 | 443,782.78 | 42,666.50 | 7,050,714.82 | 23,458,632 | 21.5% | 23.1% | 27,071,718 | 3,436,628 | 88.7% | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 3/31/2021

24.7% of Budget Year

| SAP Acct. Nbr. | Account Description | 2021 Adopted Budget | 2020 Encumbered & PY Reservations | 2021 Budget Adjustments/ Revisions | Adjusted Budget | January Expended | February Expended | March Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | % Current Budget | | 2021 Estimated Expended | Variance Under (Over) Budget | 2021 Est % of Adj Budget | Notes |
|---|--|---------------------|-----------------------------------|------------------------------------|-------------------|------------------|-------------------|------------------|-----------------------|----------------|----------------------|-----------------------------------|-------------------|------------------|----------------------|-------------------------|------------------------------|--------------------------|-------|
| | | | | | | | | | | | | | | YTD Expend | YTD Expend/ & Encumb | | | | |
| <u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u> | | | | | | | | | | | | | | | | | | | |
| | Library Debt Service | 0 | | | | | | 64,626 | 64,625.71 | | | 64,625.71 | (64,626) | 0.0% | 0.0% | | | | |
| | Grand Total Operating and Erie County Capital | 29,345,916 | 385,131 | 778,300 | 30,509,347 | 2,199,288 | 2,438,897 | 1,990,706 | 6,628,891 | 443,783 | 42,667 | 7,115,341 | 23,394,006 | 21.7% | 23.3% | | | | |

**Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending March 31, 2021**

| | |
|--|-----------------------|
| Main Trust | \$1,445,522.06 |
| Encore Editions Proceeds (Invested per resolution 2006-19) | \$87,510.63 |
| 2020 Ending Balance | \$1,533,032.69 |
| <hr/> | |
| <u>2021 Activity and Balances</u> | |
| Restricted Donations | \$51,693.67 |
| (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 | \$319.19 |
| <hr/> | |
| Total 2021 Revenue | |
| \$52,012.86 | |
| <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 | \$0.00 |
| Programming support | (\$12,955.01) |
| Equipment, furnishings & supplies | \$0.00 |
| Exhibit/display preparation and support/Rare Book Room | (\$2,229.00) |
| Preservation/Conservation | \$0.00 |
| Construction Aid and other Grant Match | \$0.00 |
| Raiser's Edge Software and General Fundraising Expense | (\$3,930.40) |
| Other | (\$917.45) |
| <hr/> | |
| Subtotal Disbursements per Resolution 2010-8 | |
| (\$20,031.86) | |
| <hr/> | |
| Other Disbursements (Describe) | \$0.00 |
| <hr/> | |
| Total 2021 Disbursements | |
| (\$20,031.86) | |
| <hr/> | |
| Balance, 2021 Activity | \$31,981.00 |

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

| | |
|----------------------------------|-----------------------|
| Cumulative Balance Library Trust | \$1,565,013.69 |
|----------------------------------|-----------------------|