

BUFFALO & ERIE COUNTY PUBLIC LIBRARY
OPERATING FINANCIAL REPORT AS OF MAY 31, 2021, FOR
ERIE COUNTY LEGISLATURE 2021 MID-YEAR BUDGET HEARING
July 14, 2021

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the May 31, 2021 month-end close. The report also details monthly activity for May. Overall, with 41.4% of the budget year elapsed, year-to-date Library revenue at 87.8% collected is within budget and year-to-date expense, at 32.4%, is also within budget.

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.** A total of \$477,055 in state aid from 2020 has been received and applied to 2021's operating budget. First, a February payment of \$38,259 in state aid 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. Second, in March the Library received a \$438,796 state aid payment representing the operating budget's share of the 20% of 2020 State Aid withheld from distributions in 2020.

Further, 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 \$219,830 above the Library's 2021 adopted operating 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. That Federal action led to the State releasing the 20% of State Aid withheld from 2020 disbursements 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 \$898,379 (\$696,885 in the Operating Fund and \$202,163 in the Library Grants Fund). The operating budget share of these funds were incorporated into the 2021 adjusted budget via Resolution 2021-14.

Erie County has experienced a similar effect with the County Budget Director noting in his Budget Monitoring Report for May issued on June 30th that *for the first five months of 2021, the County has a \$65,447,427 positive variance. This variance is largely due to three components: (1) 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%. This has provided \$36.3 million in unutilized benefit through May. (2) Sales tax through May 2021 has YTD growth rate of 15.11% over 2020. The net benefit from this growth year-to-date is \$23.2 million. (3) An unbudgeted revenue of \$4.1 million relating to the NYS 2020-21 Criminal Justice Discovery Reform Funding.*

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. Revenue estimates were adjusted downward by \$166,141 via Resolution 2021-14. Improved state aid mentioned earlier offset this reduction.
- ✓ **Use of Fund Balance** revenue adjustments to date include: \$50,000 to support additional LED conversions (Res. 2021-1); \$728,300 applying 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; \$6,624 to reimburse the Collins, Concord, and Newstead Libraries to partially offset unanticipated revenue loss in 2020 (Res. 2021-7); and offset by net \$491,578 contribution to fund balance from additional state aid noted above (Res. 2021-14). These changes result in a net budget adjustment of \$293,346.

EXPENSE:

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 33.0% 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 30.5% 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 36.3% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 7.8% above the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 36.2% of budget. YTD expense was 2.7% above 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 \$377,437 reflecting the operating budget share of credits received. 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 45.0%.** 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 budget adjustments apply additional state aid to help offset revenue losses resulting in the need to send funds to the member libraries to cover locally incurred expenses.
- ✓ **Telephone & Internet Service charges show at 47.0% pending e-Rate reimbursements.**
- ✓ **Several remaining operating accounts above 41.4% reflect timing differences.**
These accounts: Maintenance Contracts, Telephone & Internet Service and Insurance Premiums 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 Electricity and Natural Gas rates.**
Natural gas charges of \$99,095 came in at 58.6% of the 2021 annual budget, reflecting a winter season less mild than the year before and natural gas rates averaging 12.8% higher than January-May 2020. Expense was 14.9% above the \$86,250 paid in January – May 2020. Electricity charges of \$156,430 came in at 26.1% of the 2021 annual budget and were 13.7% above the \$137,527 paid in January – May 2020. Electricity rates averaged 13.2% higher than January-May 2020. A significant portion of the area’s electricity generation utilizes natural gas and is impacted by changes in Natural Gas rates.
Combined, 2021 interfund utility charges of \$255,525 (33.3% of budget) were below budget while they were \$31,749 (14.2%) 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 5/31/2021

41.4% of Budget Year

| SAP Account Number | Account Description | Adopted Budget | Adjust- ments | Adjusted Budget | Revenue May | YTD Revenue | To Be Realized | % of Budget Collected | Notes |
|--|-------------------------------|-------------------|------------------|--------------------|----------------|----------------------|-------------------|-----------------------------|---|
| REVENUE FROM LIBRARY OPERATIONS | | | | | | | | | |
| 419000 | Library Charges - Fines | 213,819 | 0 | 213,819 | 10,379 | 46,888.39 | 166,931 | 21.9% | Assumes 47% lost rev |
| 422000 | Copies | 17,587 | 0 | 17,587 | 1,963 | 7,518.75 | 10,068 | 42.8% | Slight positive variance |
| 466040 | Printing | 58,712 | 0 | 58,712 | 3,206 | 16,621.08 | 42,091 | 28.3% | Assumes 25% lost rev |
| 466030 | Book Bags | 800 | 0 | 800 | 64 | 248.40 | 552 | 31.1% | Assumes 21% lost rev |
| 466020 | Minor Sale - Other | 4,558 | 0 | 4,558 | 203 | 1,081.40 | 3,477 | 23.7% | Assumes 40% lost rev |
| 420510 | Rent - Real Prop - Auditorium | 24,000 | 0 | 24,000 | 1,743 | 8,341.24 | 15,659 | 34.8% | Assumes 8% lost rev |
| 420530 | Comm - Tel Booth Food Svs | 14,400 | 0 | 14,400 | 425 | 2,056.47 | 12,344 | 14.3% | Assumes 60% lost rev |
| TOTAL REVENUE FROM LIBRARY OPERATIONS | | 333,876 | 0 | 333,876 | 17,983 | 82,755.73 | 251,120 | 24.8% | |
| REVENUE FROM STATE & COUNTY GOVT. | | | | | | | | | |
| 400020 | Library Real Prop Tax | 25,917,341 | 0 | 25,917,341 | | 25,917,341.02 | (0) | 100.0% | YTD totals include \$38,259 that is the final 10% of 2020 Local Library Services and Local Services Support Aid received in February, plus \$438,796 which is the operating budget share of the 20% of 2020 State Aid withheld from distributions in 2020, received in March. Budget adjusted to reflect these items via Res 2021-14. |
| 408140 | NYS Aid-Lib Incl Incent | 1,721,731 | 589,612 | 2,311,343 | | 398,107.00 | 1,913,236 | 17.2% | |
| 408150 | NYS Aid to Member Libraries | 252,185 | 106,619 | 358,804 | | 78,948.00 | 279,856 | 22.0% | |
| TOTAL REVENUE FROM STATE & COUNTY GOVT. | | 27,891,257 | 696,231 | 28,587,488 | 0 | 26,394,396.02 | 2,193,092 | 92.3% | |
| OTHER REVENUE | | | | | | | | | |
| 419010 | Refunds - Cont Library | 193,268 | (166,141) | 27,127 | | 0.00 | 27,127 | 0.0% | Estimate factors in lost fine revenue @ Contracting Libraries |
| 423000 | Refund P/Y Expenses | 10,000 | 0 | 10,000 | 1,379 | 13,209.64 | (3,210) | 132.1% | |
| 445030 | Int & Earn - Gen Inv | 6,000 | 0 | 6,000 | 189 | 1,584.59 | 4,415 | 26.4% | |
| 466010 | NSF Check Fees | 15 | 0 | 15 | | 0.00 | 15 | 0.0% | |
| 467000 | Misc Depart Income | 5,000 | 0 | 5,000 | 4,421 | 6,221.59 | (1,222) | 124.4% | |
| 479100 | Other Contributions | 25,000 | 0 | 25,000 | | 0.00 | 25,000 | 0.0% | |
| TOTAL OTHER REVENUE | | 239,283 | (166,141) | 73,142 | 5,989 | 21,015.82 | 52,126 | 28.7% | |
| USE OF FUND BALANCE | | | | | | | | | |
| 402190 | Appropriated Fund Balance | 881,500 | 293,346 | 1,174,846 | | 0.00 | 1,174,846 | 0.0% | Includes local match towards Library Construction Aid projects, see note in expense sheet. |
| TOTAL USE OF FUND BALANCE | | 881,500 | 293,346 | 1,174,846 | 0 | 0.00 | 1,174,846 | 0.0% | |
| GRAND TOTAL OPERATING REVENUE | | 29,345,916 | 823,436 | 30,169,352 | 23,972 | 26,498,167.57 | 3,671,184 | 87.8% | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET
Expenditure Detail as of 5/31/2021
41.4% of Budget Year

| 41.4% of Budget Year | | | | | | | | | | | % Current Budget | | Notes | |
|--------------------------|-------------------------------------|---------------------|-----------------------------------|-------------------------------------|-----------------|--------------|-----------------------|---------|----------------------|-----------------------------------|-------------------|------------|---------|---|
| SAP Acct. Nbr. | Account Description | 2021 Adopted Budget | 2020 Encumbered & PY Reservations | 2021 Budget Adjust-ments/ Revisions | Adjusted Budget | May Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | YTD Expend | | YTD Expend/ & Encumb |
| OPERATING EXPENDITURES | | | | | | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | | | | | | |
| Regular Salaries & Wages | | | | | | | | | | | | | | |
| 500000 | Full Time - Salaries | 10,542,591 | | 0 | 10,542,591 | \$785,394 | 3,985,766.29 | | | 3,985,766.29 | 6,556,825 | 37.8% | 37.8% | Controlled hiring |
| 500010 | Part Time - Wages | 4,531,133 | | 0 | 4,531,133 | 208,974 | 925,216.71 | | | 925,216.71 | 3,605,916 | 20.4% | 20.4% | 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 | 81,408 | 420,822.46 | | | 420,822.46 | 531,155 | 44.2% | 44.2% | Increased RPT hours help offset impact of vacancies. |
| 500300 | Shift Differential | 25,000 | | 0 | 25,000 | 1,819 | 10,001.79 | | | 10,001.79 | 14,998 | 40.0% | 40.0% | |
| 500330 | Holiday Worked | 21,000 | | 0 | 21,000 | | 10,373.77 | | | 10,373.77 | 10,626 | 49.4% | 49.4% | |
| 500350 | Other Employee Payments | 120,000 | | 0 | 120,000 | 1,560 | 17,986.25 | | | 17,986.25 | 102,014 | 15.0% | 15.0% | |
| | Salaries & Wages | 16,191,701 | 0 | 0 | 16,191,701 | 1,079,154 | 5,370,167.27 | 0.00 | 0.00 | 5,370,167.27 | 10,821,534 | 33.2% | 33.2% | |
| 501000 | Overtime Salaries & Wages | 280,000 | | 0 | 280,000 | \$11,550 | 76,030.50 | | | 76,030.50 | 203,970 | 27.2% | 27.2% | |
| | TOTAL, PERSONAL SERVICES | 16,471,701 | 0 | 0 | 16,471,701 | 1,090,705 | 5,446,197.77 | 0.00 | 0.00 | 5,446,197.77 | 11,025,503 | 33.1% | 33.1% | |
| 504990 | Reduction From Personal Services | (163,262) | | 0 | (163,262) | | 0.00 | | | 0.00 | (163,262) | 0.0% | 0.0% | |
| 504992 | Contractual Salary Reserves | 172,892 | | 0 | 172,892 | | 0.00 | | | 0.00 | 172,892 | 0.0% | 0.0% | |
| | NET PERSONAL SERVICES | 16,481,331 | 0 | 0 | 16,481,331 | 1,090,705 | 5,446,197.77 | 0.00 | 0.00 | 5,446,197.77 | 11,035,133 | 33.0% | 33.0% | |
| FRINGE BENEFITS | | | | | | | | | | | | | | |
| 502010 | Employer FICA - REGULAR | 1,021,239 | | 0 | 1,021,239 | 65,363 | 327,589.50 | | | 327,589.50 | 693,650 | 32.1% | 32.1% | Impacts of Controlled hiring; reduced PT hours; and/or turnover. |
| 502020 | Employer FICA - MEDICARE | 238,850 | | 0 | 238,850 | 15,285 | 76,540.40 | | | 76,540.40 | 162,310 | 32.0% | 32.0% | |
| 502030 | Employee Health Insurance | 2,448,892 | | 0 | 2,448,892 | 198,364 | 889,042.24 | | | 889,042.24 | 1,559,850 | 36.3% | 36.3% | |
| 502040 | Dental Plan | 87,396 | | 0 | 87,396 | 7,663 | 26,772.23 | | | 26,772.23 | 60,624 | 30.6% | 30.6% | |
| 502050 | Workers Compensation | 75,310 | | 0 | 75,310 | 8,206 | 20,350.96 | | | 20,350.96 | 54,959 | 27.0% | 27.0% | |
| 502060 | Unemployment Insurance | 37,997 | | 0 | 37,997 | 0 | (377,436.96) | | | (377,436.96) | 415,434 | -993.3% | -993.3% | 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 | 110,455 | 541,220.36 | | | 541,220.36 | 953,082 | 36.2% | 36.2% | |
| 502090 | Health Insurance Waiver (Incl: 117) | 50,820 | | 0 | 50,820 | 4,185 | 21,475.00 | | | 21,475.00 | 29,345 | 42.3% | 42.3% | |
| 502100 | Retirement | 1,737,106 | | 0 | 1,737,106 | 121,722 | 669,769.99 | | | 669,769.99 | 1,067,336 | 38.6% | 38.6% | |
| | TOTAL, FRINGE BENEFITS | 7,191,912 | 0 | 0 | 7,191,912 | 531,243 | 2,195,323.72 | 0.00 | 0.00 | 2,195,323.72 | 4,996,588 | 30.5% | 30.5% | |
| | TOTAL COMPENSATION RELATED | 23,673,243 | 0 | 0 | 23,673,243 | 1,621,948 | 7,641,521.49 | 0.00 | 0.00 | 7,641,521.49 | 16,031,722 | 32.3% | 32.3% | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET
Expenditure Detail as of 5/31/2021
41.4% of Budget Year

| SAP Acct. Nbr. | Account Description | 2021 Adopted Budget | 2020 Encumbered & PY Reservations | 2021 Budget Adjust- ments/ Revisions | Adjusted Budget | May Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | % Current Budget | | Notes |
|----------------------|---------------------------------------|---------------------------|--|--|--------------------|-----------------|--------------------------|------------------|-------------------------|---|----------------------|------------------|---------------------------------|-------|
| | | | | | | | | | | | | YTD Expended | YTD Expended/ & Encumb | |
| 505000 | Office Supplies | 224,950 | | 0 | 224,950 | 25,746 | 39,056.16 | 76,080.39 | | 115,136.55 | 109,813 | 17.4% | 51.2% | |
| 505200 | Clothing Supplies | 5,500 | | 0 | 5,500 | | 1,152.39 | 847.61 | | 2,000.00 | 3,500 | 21.0% | 36.4% | |
| 505600 | Auto Truck & Heavy Equip Supplies | 14,250 | | 0 | 14,250 | 361 | 3,215.46 | | | 3,215.46 | 11,035 | 22.6% | 22.6% | |
| 505800 | Medical & Health Supplies | 2,500 | | 0 | 2,500 | | 989.73 | 138.95 | | 1,128.68 | 1,371 | 39.6% | 45.1% | |
| 506200 | Maintenance & Repair | 174,300 | | 30,000 | 204,300 | 8,039 | 32,366.63 | 13,531.46 | | 45,898.09 | 158,402 | 15.8% | 22.5% | |
| 506400 | Highway Supplies (Rock Salt) | 17,000 | | 0 | 17,000 | | 8,387.30 | 3,813.70 | | 12,201.00 | 4,799 | 49.3% | 71.8% | |
| 510000 | Local Mileage Reimbursement | 11,000 | | 0 | 11,000 | 157 | 1,133.58 | | | 1,133.58 | 9,866 | 10.3% | 10.3% | |
| 510100 | Out of Area Travel | 19,000 | | 0 | 19,000 | | 0.00 | | | 0.00 | 19,000 | 0.0% | 0.0% | |
| 510200 | Training and Education | 56,100 | | 0 | 56,100 | 1,968 | 18,364.25 | 4,496.25 | | 22,860.50 | 33,240 | 32.7% | 40.7% | |
| 515000 | Utility Charges (Telecom/water/sewer) | | | | | | | | | | | | | |
| | Fuel Oil | 1,000 | | | 1,000 | | 0.00 | | | 0.00 | 1,000 | 0.0% | 0.0% | |
| | Water/Sewer | 33,897 | | | 33,897 | 3,253 | 10,594.35 | | | 10,594.35 | 23,303 | 31.3% | 31.3% | |
| | Telephone & Internet Service | 98,276 | | 0 | 98,276 | 25,761 | 46,164.55 | | | 46,164.55 | 52,111 | 47.0% | 47.0% | |
| 515000 | Total Utility Charges | 133,173 | 0 | 0 | 133,173 | 29,014 | 56,758.90 | 0.00 | 0 | 56,759 | 76,414 | 42.6% | 42.6% | |
| 516010 | CONTRACTUAL PAYMENTS | | | | | | | | | | | | | |
| | Newstead Public - Akron | 3,896 | | 5,074 | 8,970 | 3,789 | 7,685.00 | 1,285.00 | | 8,970.00 | 0 | 85.7% | 100.0% | |
| | Ewell Free - Alden | 5,087 | | 1,757 | 6,844 | | 5,087.00 | 1,757.00 | | 6,844.00 | 0 | 74.3% | 100.0% | |
| | Boston Free | 4,996 | | 1,934 | 6,930 | | 4,996.00 | 1,934.00 | | 6,930.00 | 0 | 72.1% | 100.0% | |
| | Cheektowaga Public | 0 | | 7,417 | 7,417 | | 0.00 | 7,417.00 | | 7,417.00 | 0 | 0.0% | 100.0% | |
| | Clarence Public | 0 | | 847 | 847 | | 0.00 | 847.00 | | 847.00 | 0 | 0.0% | 100.0% | |
| | Collins Public | 604 | | 4,625 | 5,229 | 1,659 | 2,263.00 | 2,966.00 | | 5,229.00 | 0 | 43.3% | 100.0% | |
| | Concord Public | 560 | | 3,887 | 4,447 | | 560.00 | 3,887.00 | | 4,447.00 | 0 | 12.6% | 100.0% | |
| | Eden Library | 2,655 | | 2,187 | 4,842 | | 2,655.00 | 2,187.00 | | 4,842.00 | 0 | 54.8% | 100.0% | |
| | Elma Public | 0 | | 2,244 | 2,244 | | 0.00 | 2,244.00 | | 2,244.00 | 0 | 0.0% | 100.0% | |
| | Grand Island Memorial | 0 | | 1,273 | 1,273 | | 0.00 | 1,273.00 | | 1,273.00 | 0 | 0.0% | 100.0% | |
| | Lackawanna Public | 14,769 | | 4,260 | 19,029 | | 7,384.75 | 11,644.25 | | 19,029.00 | 0 | 38.8% | 100.0% | |
| | Marilla Free | 3,298 | | 1,457 | 4,755 | | 3,298.00 | 1,457.00 | | 4,755.00 | 0 | 69.4% | 100.0% | |
| | North Collins Public | 4,556 | | 1,153 | 5,709 | | 4,556.00 | 1,153.00 | | 5,709.00 | 0 | 79.8% | 100.0% | |
| | Orchard Park Public | 0 | | 7,021 | 7,021 | | 0.00 | 7,021.00 | | 7,021.00 | 0 | 0.0% | 100.0% | |
| | Total Cnt Pmts-NP Pur Svs | 40,421 | 0 | 45,136 | 85,557 | \$5,448 | 38,484.75 | 47,072.25 | 0.00 | 85,557.00 | 0 | 45.0% | 100.0% | |

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET
Expenditure Detail as of 5/31/2021
41.4% of Budget Year

| SAP Acct. Nbr. | Account Description | 2021 Adopted Budget | 2020 Encumbered & PY Reservations | 2021 Budget Adjust- ments/ Revisions | Adjusted Budget | May Expended | Year-to-Date Expended | Encumb. | Funds Reser- vations | Total Expenditures & Encumbrances | Remaining Balance | % Current Budget | | Notes |
|----------------------|---|---------------------------|--|--|--------------------|------------------|--------------------------|-------------------|-------------------------|---|----------------------|------------------|-------------------------------|---|
| | | | | | | | | | | | | YTD Expend | YTD Expend/ & Encumb | |
| 516020 | Professional Services Contracts & Fees | 824,238 | 5,170 | 20,000 | 849,408 | 17,011 | 285,245.82 | 298,844.05 | | 584,089.87 | 265,318 | 33.6% | 68.8% | |
| 516030 | Maintenance Contracts | 215,456 | | 0 | 215,456 | 5,731 | 91,871.69 | 64,425.99 | | 156,297.68 | 59,158 | 42.6% | 72.5% | |
| 530000 | Other Expenses | 178,250 | 43,306 | 0 | 221,556 | 17,179 | 59,077.12 | 14,482.83 | 42,666.50 | 116,226.45 | 105,330 | 26.7% | 52.5% | |
| 545000 | Rental Charges | 5,877 | | 0 | 5,877 | 418 | 2,117.73 | 3,288.59 | | 5,406.32 | 471 | 36.0% | 92.0% | |
| 555050 | Insurance Premiums | 165,218 | | 0 | 165,218 | | 116,003.01 | | | 116,003.01 | 49,215 | 70.2% | 70.2% | Timing of policy renewals |
| 559000 | Local Share - Grant Match | 0 | | 728,300 | 728,300 | (695,000) | 33,300.00 | | 695,000.00 | 728,300.00 | 0 | 4.6% | 100.0% | Local match towards Library Construction Aid projects: at the Dudley Library (project completed - Res. 2019-28). Per Comptroller's office, tranfers of funds to the grant project for the Crane Library (Resolutions 2018-1, 2018-24, 2019-34) to occur as expenses are reimbursed later this year. |
| 561410 | Lab & Technical Equipment | 87,758 | 113,669 | 0 | 201,427 | 10,445 | 76,486.15 | 14,403.00 | | 90,889.15 | 110,538 | 38.0% | 45.1% | |
| 561420 | Office Equip, Furn & Fixtures | | 42,115 | 0 | 42,115 | | 0.00 | | | 0.00 | 42,115 | 0.0% | 0.0% | |
| 561430 | Building, Grounds and Heavy Equip | | 9,090 | 0 | 9,090 | 477 | 477.00 | | | 477.00 | 8,613 | 5.2% | 5.2% | |
| 561440 | Motor Vehicles | | | 0 | 0 | | 0.00 | | | 0.00 | 0 | 0.0% | 0.0% | |
| 561450 | Library Books and Media | 2,828,460 | 171,780 | 0 | 3,000,240 | 208,975 | 1,106,504.13 | | | 1,106,504.13 | 1,893,736 | 36.9% | 36.9% | |
| 575040 | Interfund Exp - Utilities | | | | | | | | | | | | | |
| | Natural Gas | 169,103 | | 0 | 169,103 | 9,719 | 99,095.26 | | | 99,095.26 | 70,008 | 58.6% | 58.6% | Est reflects recent Fluent Energy Forecasts (as of May 2021 Reports). |
| | Electricity | 598,431 | | 0 | 598,431 | 37,297 | 156,430.19 | | | 156,430.19 | 442,001 | 26.1% | 26.1% | |
| | Total Interfund Exp - Utilites | 767,534 | 0 | 0 | 767,534 | 47,016 | 255,525.45 | 0.00 | 0.00 | 255,525.45 | 512,009 | 33.3% | 33.3% | |
| 942000 | Interfund - Holding Center | (90,627) | | 0 | (90,627) | | 0.00 | | | 0.00 | (90,627) | 0.0% | 0.0% | Reduced operations - COVID |
| | Interfund - Correctional Facility | (96,308) | | | (96,308) | | (4,658.00) | | | (4,658.00) | (91,650) | 4.8% | 4.8% | Reduced operations - COVID |
| | Interfund - Court Storage | (8,598) | | | (8,598) | (717) | (3,582.50) | | | (3,582.50) | (5,016) | 41.7% | 41.7% | |
| | Total ID Library Services | (195,533) | 0 | 0 | (195,533) | (717) | (8,240.50) | 0.00 | 0.00 | (8,240.50) | (187,293) | 4.2% | 4.2% | |
| 910600 | Interfund Expense - Purchasing Services | 38,396 | | 0 | 38,396 | 2,900 | 14,497.50 | | | 14,497.50 | 23,899 | 37.8% | 37.8% | |
| 910700 | Interfund Expnese - Fleet Services | 42,673 | | 0 | 42,673 | 1,652 | 8,175.58 | | | 8,175.58 | 34,497 | 19.2% | 19.2% | |
| 980000 | Interdepart Services DISS | 16,152 | | 0 | 16,152 | 1,116 | 5,580.00 | | | 5,580.00 | 10,572 | 34.5% | 34.5% | |
| | System Operating Grand Totals | 29,345,916 | 385,131 | 823,436 | 30,554,483 | 1,309,885 | 9,888,051.32 | 541,425.07 | 737,666.50 | 11,167,142.89 | 19,387,340 | 32.4% | 36.5% | |