

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 7/15/2021

Budget & Finance Committee
Financials for the Month Ending **5/31/2021**

AGENDA ITEM NUMBER: E.2.f.

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. 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. The report also details monthly activity for May; 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.** 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	Adjustments	Adjusted Budget	Revenue May	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	10,379	46,888.39	166,931	21.9%	113,339	100,480	Assumes 47% lost rev
422000	Copies	17,587	0	17,587	1,963	7,518.75	10,068	42.8%	18,174	(587)	Slight positive variance
466040	Printing	58,712	0	58,712	3,206	16,621.08	42,091	28.3%	44,194	14,518	Assumes 25% lost rev
466030	Book Bags	800	0	800	64	248.40	552	31.1%	630	170	Assumes 21% lost rev
466020	Minor Sale - Other	4,558	0	4,558	203	1,081.40	3,477	23.7%	2,745	1,813	Assumes 40% lost rev
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	1,743	8,341.24	15,659	34.8%	22,179	1,821	Assumes 8% lost rev
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	425	2,056.47	12,344	14.3%	5,717	8,683	Assumes 60% lost rev
	TOTAL REVENUE FROM LIBRARY OPERATIONS	333,876	0	333,876	17,983	82,755.73	251,120	24.8%	206,978	126,898	
REVENUE FROM STATE & COUNTY GOVT.											
400020	Library Real Prop Tax	25,917,341	0	25,917,341		25,917,341.02	(0)	100.0%	25,917,341	(0)	
408140	NYS Aid-Lib Incl Incent	1,721,731	589,612	2,311,343		398,107.00	1,913,236	17.2%	2,311,343	0	
408150	NYS Aid to Member Libraries	252,185	106,619	358,804		78,948.00	279,856	22.0%	358,804	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%	28,587,488	(0)	
OTHER REVENUE											
419010	Refunds - Cont Library	193,268	(166,141)	27,127		0.00	27,127	0.0%	27,127	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%	13,210	(3,210)	
445030	Int & Earn - Gen Inv	6,000	0	6,000	189	1,584.59	4,415	26.4%	3,830	2,170	
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	0	15	
467000	Misc Depart Income	5,000	0	5,000	4,421	6,221.59	(1,222)	124.4%	10,527	(5,527)	
479100	Other Contributions	25,000	0	25,000		0.00	25,000	0.0%	25,000	0	
	TOTAL OTHER REVENUE	239,283	(166,141)	73,142	5,989	21,015.82	52,126	28.7%	79,694	(6,552)	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	881,500	293,346	1,174,846		0.00	1,174,846	0.0%	(2,159,406)	3,334,252	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%	(2,159,406)	3,334,252	
	GRAND TOTAL OPERATING REVENUE	29,345,916	823,436	30,169,352	23,972	26,498,167.57	3,671,184	87.8%	26,714,754	3,454,598	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 5/31/2021

41.4% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	May 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
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%	10,019,847	522,744	95.0%	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%	2,850,217	1,680,916	62.9%	Reduced PT hours reflecting 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%	1,017,220	(65,243)	106.9%	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%	24,177	823	96.7%	
500330	Holiday Worked	21,000		0	21,000		10,373.77			10,373.77	10,626	49.4%	49.4%	25,076	(4,076)	119.4%	
500350	Other Employee Payments	120,000		0	120,000	1,560	17,986.25			17,986.25	102,014	15.0%	15.0%	120,000	0	100.0%	
	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%	14,056,537	2,135,164	86.8%	
501000	Overtime Salaries & Wages	280,000		0	280,000	\$11,550	76,030.50			76,030.50	203,970	27.2%	27.2%	218,782	61,218	78.1%	
	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%	14,275,319	2,196,382	86.7%	
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	1,090,705	5,446,197.77	0.00	0.00	5,446,197.77	11,035,133	33.0%	33.0%	14,275,319	2,206,012	86.6%	
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%	885,070	136,169	86.7%	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%	206,992	31,858	86.7%	
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%	2,363,910	84,982	96.5%	
502040	Dental Plan	87,396		0	87,396	7,663	26,772.23			26,772.23	60,624	30.6%	30.6%	64,714	22,682	74.0%	
502050	Workers Compensation	75,310		0	75,310	8,206	20,350.96			20,350.96	54,959	27.0%	27.0%	49,193	26,117	65.3%	
502060	Unemployment Insurance	37,997		0	37,997	0	(377,436.96)			(377,436.96)	415,434	-993.3%	-993.3%	(350,000)	387,997	-921.1%	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	110,455	541,220.36			541,220.36	953,082	36.2%	36.2%	1,439,073	55,229	96.3%	
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%	51,910	(1,090)	102.1%	
502100	Retirement	1,737,106		0	1,737,106	121,722	669,769.99			669,769.99	1,067,336	38.6%	38.6%	1,699,929	37,177	97.9%	
	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%	6,410,791	781,121	89.1%	
	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%	20,686,110	2,987,133	87.4%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 5/31/2021

41.4% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	May 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
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%	224,950	0	100.0%	
505200	Clothing Supplies	5,500		0	5,500		1,152.39	847.61		2,000.00	3,500	21.0%	36.4%	4,950	550	90.0%	
505600	Auto Truck & Heavy Equip Supplies	14,250		0	14,250	361	3,215.46			3,215.46	11,035	22.6%	22.6%	12,825	1,425	90.0%	
505800	Medical & Health Supplies	2,500		0	2,500		989.73	138.95		1,128.68	1,371	39.6%	45.1%	2,500	0	100.0%	
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%	194,085	10,215	95.0%	
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%	17,000	0	100.0%	
510000	Local Mileage Reimbursement	11,000		0	11,000	157	1,133.58			1,133.58	9,866	10.3%	10.3%	3,836	7,164	34.9%	
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	1,968	18,364.25	4,496.25		22,860.50	33,240	32.7%	40.7%	44,390	11,710	79.1%	
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	3,253	10,594.35			10,594.35	23,303	31.3%	31.3%	32,202	1,695	95.0%	
	Telephone & Internet Service	98,276		0	98,276	25,761	46,164.55			46,164.55	52,111	47.0%	47.0%	98,199	77	99.9%	
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%	130,401	1,772	97.9%	
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%	8,970	0	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%	6,844	0	100.0%	
	Boston Free	4,996		1,934	6,930		4,996.00	1,934.00		6,930.00	0	72.1%	100.0%	6,930	0	100.0%	
	Cheektowaga Public	0		7,417	7,417		0.00	7,417.00		7,417.00	0	0.0%	100.0%	7,417	0	100.0%	
	Clarence Public	0		847	847		0.00	847.00		847.00	0	0.0%	100.0%	847	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%	5,229	0	100.0%	
	Concord Public	560		3,887	4,447		560.00	3,887.00		4,447.00	0	12.6%	100.0%	4,447	0	100.0%	
	Eden Library	2,655		2,187	4,842		2,655.00	2,187.00		4,842.00	0	54.8%	100.0%	4,842	0	100.0%	
	Elma Public	0		2,244	2,244		0.00	2,244.00		2,244.00	0	0.0%	100.0%	2,244	0	100.0%	
	Grand Island Memorial	0		1,273	1,273		0.00	1,273.00		1,273.00	0	0.0%	100.0%	1,273	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%	19,029	0	100.0%	
	Marilla Free	3,298		1,457	4,755		3,298.00	1,457.00		4,755.00	0	69.4%	100.0%	4,755	0	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%	5,709	0	100.0%	
	Orchard Park Public	0		7,021	7,021		0.00	7,021.00		7,021.00	0	0.0%	100.0%	7,021	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%	85,557	0	100.0%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 5/31/2021

41.4% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	May 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	17,011	285,245.82	298,844.05		584,089.87	265,318	33.6%	68.8%	832,420	16,988	98.0%	
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%	211,147	4,309	98.0%	
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%	214,203	7,353	96.7%	
545000	Rental Charges	5,877		0	5,877	418	2,117.73	3,288.59		5,406.32	471	36.0%	92.0%	5,877	0	100.0%	
555050	Insurance Premiums	165,218		0	165,218		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	0		728,300	728,300	(695,000)	33,300.00		695,000.00	728,300.00	0	4.6%	100.0%	33,300	728,300	4.6%	Local match towards Library Construction Aid projects: at the Dudley Library (project completed - Res. 2019-28). Per Comptroller's office, transfers 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%	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	477	477.00			477.00	8,613	5.2%	5.2%	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	208,975	1,106,504.13			1,106,504.13	1,893,736	36.9%	36.9%	2,888,635	111,605	96.3%	
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%	166,793	2,310	98.6%	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%	559,163	39,268	93.4%	
	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%	725,956	41,578	94.6%	
942000	Interfund - Holding Center	(90,627)		0	(90,627)		0.00			0.00	(90,627)	0.0%	0.0%	(45,314)	(45,314)	50.0%	Reduced operations - COVID
	Interfund - Correctional Facility	(96,308)			(96,308)		(4,658.00)			(4,658.00)	(91,650)	4.8%	4.8%	(57,785)	(38,523)	60.0%	Reduced operations - COVID
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(3,582.50)			(3,582.50)	(5,016)	41.7%	41.7%	(8,598)	0	100.0%	
	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%	(111,696)	(83,837)	57.1%	
910600	Interfund Expense - Purchasing Services	38,396		0	38,396	2,900	14,497.50			14,497.50	23,899	37.8%	37.8%	35,044	3,352	91.3%	
910700	Interfund Expnese - Fleet Services	42,673		0	42,673	1,652	8,175.58			8,175.58	34,497	19.2%	19.2%	29,762	12,911	69.7%	
980000	Interdepart Services DISS	16,152		0	16,152	1,116	5,580.00			5,580.00	10,572	34.5%	34.5%	16,152	0	100.0%	
	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%	26,714,754	3,872,029	87.4%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 5/31/2021

41.4% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	May Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend & Encumb	2021 Estimated Expended	Variance Under (Over) Budget	2021 Est % of Adj Budget	Notes
<u>ERIE COUNTY CAPITAL / DEBT SERVICE</u>																
<u>FUNDING FOR LIBRARY</u>																
	Library Debt Service	0				31,864	97,697.25			97,697.25	(97,697)	0.0%	0.0%			
Grand Total Operating and Erie County Capital		29,345,916	385,131	823,436	30,554,483	1,341,749	9,985,749	541,425	737,667	11,264,840	19,289,642	32.7%	36.9%			

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending May 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
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<u>2021 Activity and Balances</u>	
Restricted Donations	\$63,245.87
(Donations received with instructions restricting them to the Buffalo & Erie County Public Library direct uses and fundraising for identified program use)	
Unrestricted Donations	\$8,784.71
Interest Income	\$489.80
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Total 2021 Revenue	\$72,520.38
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$40,313.55)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$18,335.61)
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	(\$4,380.40)
Other	(\$917.45)
Subtotal Disbursements per Resolution 2010-8	(\$66,176.01)
Other Disbursements (Describe)	\$0.00
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Total 2021 Disbursements	(\$66,176.01)
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Balance, 2021 Activity	\$6,344.37
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Cumulative Balance Library Trust	\$1,539,377.06