

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 11/18/2021

Budget & Finance Committee
Financials for the Month Ending **9/30/2021**

AGENDA ITEM NUMBER: E.2.d.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the September 30, 2021 month-end close. Overall, with 74.8% of the budget year elapsed, year-to-date Library revenue at 92.9% collected is within budget and year-to-date expense, at 59.5%, is also within budget. The report also details monthly activity for September; 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 (BMR) for August issued on October 11th that *for the first eight months of 2021 the County has a \$86,551,722 positive variance. This variance continues to be largely due to three components: (1) Sales tax through August 2021 which has a year-to-date growth rate of 24.47% over 2020. The net benefit from this growth for August year-to-date is \$58.0 million. (2) 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 \$21.8 million in unutilized benefit through August. (3) An unbudgeted revenue of \$4.1 million relating to the NYS 2020-21 Criminal Justice Discovery Reform Funding. All other items through August have generated a net \$2,710,389 positive variance.* The BMR projects a year-end positive variance of \$124,227,428.

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); a net \$491,578 contribution to fund balance from additional state aid noted above (Res. 2021-14); and use of \$667,950 to support the Program Equipment & Facility Improvement Initiative (Res. 2021-20). These changes result in a net budget adjustment of \$961,296.

EXPENSE:

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 61.5% 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 61.8% 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 68.2% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 4.8% above the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 69.2% of budget. YTD expense was 2.1% 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 Comp.

We will closely monitor these accounts.

EXPENSE (continued):

- ✓ **Contractual Payments to Contract Libraries combined show at 91.4%.** 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, along with distribution of Program Equipment & Facility Improvement Initiative pursuant to Res. 2021-20. 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 as well as Program Equipment & Facility Improvement Initiative allocations.
- ✓ **One remaining operating account above 74.8% reflects timing differences.**
This account: Insurance Premiums reflects 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 \$109,774 came in at 64.9% of the 2021 annual budget, reflecting a winter season less mild than the year before and natural gas rates averaging 13.7% higher than January-September 2020. Expense was 20.8% above the \$91,611 paid in January – September 2020. Electricity charges of \$400,958 came in at 67.0% of the 2021 annual budget and were 21.1% above the \$331,143 paid in January – September 2020. Electricity rates averaged 19.0% higher than January-September 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 \$510,733 (66.5% of budget) were modestly below budget while they were \$87,979 (20.8%) 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 9/30/2021

SAP Account Number	Account Description	74.8% of Budget Year					To Be Realized	% of Budget Collected	2021 Estimated	Variance Under (Over) Budget	Notes
		Adopted Budget	Adjust- ments	Adjusted Budget	Revenue September	YTD Revenue					
REVENUE FROM LIBRARY OPERATIONS											
419000	Library Charges - Fines	213,819	0	213,819	15,752	114,024.28	99,795	53.3%	152,450	61,369	Assumes 29% lost rev
422000	Copies	17,587	0	17,587	1,521	14,773.15	2,814	84.0%	19,752	(2,165)	Continued Modest positive variance
466040	Printing	58,712	0	58,712	4,857	32,910.25	25,802	56.1%	46,201	12,511	Assumes 21% lost rev
466030	Book Bags	800	0	800	64	494.40	306	61.8%	694	106	Assumes 16% lost rev
466020	Minor Sale - Other	4,558	0	4,558	332	2,038.40	2,520	44.7%	2,862	1,696	Assumes 41% lost rev
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	1,669	15,601.09	8,399	65.0%	21,902	2,098	Assumes 9% lost rev
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	956	4,837.22	9,563	33.6%	7,114	7,286	Assumes 51% lost rev
	TOTAL REVENUE FROM LIBRARY OPERATIONS	333,876	0	333,876	25,151	184,678.79	149,197	55.3%	250,975	82,901	
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		2,289,949.00	21,394	99.1%	2,311,343	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. Bulk of 2021 aid received in August Budget adjusted to reflect these items via Res 2021-14.
408150	NYS Aid to Member Libraries	252,185	106,619	358,804		333,512.00	25,292	93.0%	358,804	0	
408160	State Aid - Special	0	10,000	10,000	2,500	2,500.00	7,500	25.0%	2,500	7,500	
450000	Interfund - Subsidy	0	0	0	4,614	4,613.63	(4,614)	0.0%	4,614	(4,614)	Transfer from EC for Hazard pay for Maintenance sta
	TOTAL REVENUE FROM STATE & COUNTY GOVT.	27,891,257	706,231	28,597,488	7,114	28,547,915.65	49,572	99.8%	28,594,602	2,886	
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	1,350	14,559.81	(4,560)	145.6%	14,560	(4,560)	
445030	Int & Earn - Gen Inv	6,000	0	6,000	94	1,965.55	4,034	32.8%	2,628	3,372	
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	0	15	
466000	Miscellaneous Receipts		135,000	135,000		135,000.00	0	100.0%	135,000	0	
467000	Misc Depart Income	5,000	0	5,000	901	9,032.48	(4,032)	180.6%	8,453	(3,453)	
479100	Other Contributions	25,000	0	25,000		0.00	25,000	0.0%	25,000	0	
	TOTAL OTHER REVENUE	239,283	103,859	343,142	2,344	160,557.84	182,584	46.8%	212,768	130,374	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	881,500	961,296	1,842,796		0.00	1,842,796	0.0%	(1,140,403)	2,983,199	Includes local match towards Library Construction Aid projects (see note in expense sheet) and funding for the Program Equipment & Facility Improvement Initiative Res 2021-20.
	TOTAL USE OF FUND BALANCE	881,500	961,296	1,842,796	0	0.00	1,842,796	0.0%	(1,140,403)	2,983,199	
	GRAND TOTAL OPERATING REVENUE	29,345,916	1,771,386	31,117,302	34,609	28,893,152.28	2,224,150	92.9%	27,917,942	3,199,360	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET**

Expenditure Detail as of 9/30/2021

74.8% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/Revisions	Adjusted Budget	September 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														2,529,948			
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,542,591		0	10,542,591	\$802,296	7,271,359.19			7,271,359.19	3,271,232	69.0%	69.0%	10,013,434	529,157	95.0%	Controlled hiring
500010	Part Time - Wages	4,531,133		(161,080)	4,370,053	210,946	1,824,948.05			1,824,948.05	2,545,105	41.8%	41.8%	2,529,948	1,840,105	57.9%	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	82,810	744,816.84			744,816.84	207,160	78.2%	78.2%	995,817	(43,840)	104.6%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	1,634	16,519.39			16,519.39	8,481	66.1%	66.1%	22,086	2,914	88.3%	
500330	Holiday Worked	21,000		0	21,000	1,318	14,835.27			14,835.27	6,165	70.6%	70.6%	19,835	1,165	94.5%	
500350	Other Employee Payments	120,000		0	120,000	5,211	32,257.45			32,257.45	87,743	26.9%	26.9%	120,000	0	100.0%	
	Salaries & Wages	16,191,701	0	(161,080)	16,030,621	1,104,215	9,904,736.19	0.00	0.00	9,904,736.19	6,125,885	61.8%	61.8%	13,701,120	2,329,501	85.5%	
501000	Overtime Salaries & Wages	280,000		0	280,000	\$15,615	132,028.76			132,028.76	147,971	47.2%	47.2%	206,522	73,478	73.8%	Sunday Service resuming Sept
	TOTAL, PERSONAL SERVICES	16,471,701	0	(161,080)	16,310,621	1,119,830	10,036,764.95	0.00	0.00	10,036,764.95	6,273,856	61.5%	61.5%	13,907,642	2,402,979	85.3%	
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	(161,080)	16,320,251	1,119,830	10,036,764.95	0.00	0.00	10,036,764.95	6,283,486	61.5%	61.5%	13,907,642	2,412,609	85.2%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,021,239		0	1,021,239	67,746	603,785.31			603,785.31	417,454	59.1%	59.1%	862,274	158,965	84.4%	Impacts of Controlled hiring; reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	238,850		0	238,850	15,844	141,134.63			141,134.63	97,715	59.1%	59.1%	201,661	37,189	84.4%	
502030	Employee Health Insurance	2,448,892		0	2,448,892	252,384	1,670,636.73			1,670,636.73	778,255	68.2%	68.2%	2,322,981	125,911	94.9%	
502040	Dental Plan	87,396		0	87,396	6,900	52,911.87			52,911.87	34,484	60.5%	60.5%	74,280	13,116	85.0%	
502050	Workers Compensation	75,310		0	75,310	1,900	45,936.03			45,936.03	29,374	61.0%	61.0%	61,416	13,894	81.6%	
502060	Unemployment Insurance	37,997		0	37,997		(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	163,500	1,033,684.99			1,033,684.99	460,617	69.2%	69.2%	1,437,314	56,988	96.2%	
502090	Health Insurance Waiver (Incl: 117)	50,820		0	50,820	3,685	36,690.00			36,690.00	14,130	72.2%	72.2%	49,054	1,766	96.5%	
502100	Retirement	1,737,106		0	1,737,106	143,674	1,235,370.36			1,235,370.36	501,736	71.1%	71.1%	1,729,458	7,648	99.6%	
	TOTAL, FRINGE BENEFITS	7,191,912	0	0	7,191,912	655,632	4,442,712.96	0.00	0.00	4,442,712.96	2,749,199	61.8%	61.8%	6,388,438	803,474	88.8%	
	TOTAL COMPENSATION RELATED	23,673,243	0	(161,080)	23,512,163	1,775,462	14,479,477.91	0.00	0.00	14,479,477.91	9,032,685	61.6%	61.6%	20,296,080	3,216,083	86.3%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET**

Expenditure Detail as of 9/30/2021

74.8% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjust- ments/ Revisions	Adjusted Budget	September 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				
505000	Office Supplies	224,950		0	224,950	8,083	89,502.62	39,562.35		129,064.97	95,885	39.8%	57.4%	202,455	22,495	90.0%	
505200	Clothing Supplies	5,500		0	5,500	1,763	3,082.94	736.91		3,819.85	1,680	56.1%	69.5%	4,950	550	90.0%	
505600	Auto Truck & Heavy Equip Supplies	14,250		0	14,250	504	4,731.30	49.00		4,780.30	9,470	33.2%	33.5%	12,825	1,425	90.0%	
505800	Medical & Health Supplies	2,500		0	2,500	325	1,648.81			1,648.81	851	66.0%	66.0%	2,500	0	100.0%	
506200	Maintenance & Repair	174,300		36,134	210,434	13,393	55,596.29	15,210.55		70,806.84	139,627	26.4%	33.6%	204,121	6,313	97.0%	Incl Equip/Facility Initiative
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	167	1,800.78			1,800.78	9,199	16.4%	16.4%	2,889	8,111	26.3%	
510100	Out of Area Travel	19,000		0	19,000		0.00			0.00	19,000	0.0%	0.0%	4,750	14,250	25.0%	
510200	Training and Education	56,100		0	56,100	5,590	30,225.50	90.00		30,315.50	25,785	53.9%	54.0%	40,411	15,689	72.0%	
515000	Utility Charges (Telecom/water/sewer)																
	Fuel Oil	1,000			1,000		0.00			0.00	1,000	0.0%	0.0%	0	1,000	0.0%	
	Water/Sewer	33,897			33,897	3,218	22,517.03			22,517.03	11,380	66.4%	66.4%	32,202	1,695	95.0%	
	Telephone & Internet Service	98,276		0	98,276	29,657	70,591.86			70,591.86	27,684	71.8%	71.8%	94,381	3,895	96.0%	
515000	Total Utility Charges	133,173	0	0	133,173	32,874	93,108.89	0.00	0	93,109	40,064	69.9%	69.9%	126,583	6,590	95.1%	
516010	CONTRACTUAL PAYMENTS																
	Newstead Public - Akron	3,896		50,074	53,970		49,470.00	4,500.00		53,970.00	0	91.7%	100.0%	53,970	0	100.0%	Incl Equip/Facility Initiative
	Ewell Free - Alden	5,087		40,095	45,182		41,348.00	3,834.00		45,182.00	0	91.5%	100.0%	45,182	0	100.0%	Incl Equip/Facility Initiative
	Angola Public	0		17,273	17,273		15,546.00	1,727.00		17,273.00	0	90.0%	100.0%	17,273	0	100.0%	Incl Equip/Facility Initiative
	Aurora Public	0		7,875	7,875		7,088.00	787.00		7,875.00	0	90.0%	100.0%	7,875	0	100.0%	Incl Equip/Facility Initiative
	Boston Free	4,996		8,920	13,916		13,217.00	699.00		13,916.00	0	95.0%	100.0%	13,916	0	100.0%	Incl Equip/Facility Initiative
	Cheektowaga Public	0		15,742	15,742		14,909.00	833.00		15,742.00	0	94.7%	100.0%	15,742	0	100.0%	Incl Equip/Facility Initiative
	Clarence Public	0		113,347	113,347		102,097.00	11,250.00		113,347.00	0	90.1%	100.0%	113,347	0	100.0%	Incl Equip/Facility Initiative
	Collins Public	604		4,625	5,229		5,229.00			5,229.00	0	100.0%	100.0%	5,229	0	100.0%	
	Concord Public	560		3,887	4,447		4,447.00			4,447.00	0	100.0%	100.0%	4,447	0	100.0%	
	Eden Library	2,655		25,111	27,766		25,474.00	2,292.00		27,766.00	0	91.7%	100.0%	27,766	0	100.0%	Incl Equip/Facility Initiative
	Elma Public	0		19,055	19,055		17,374.00	1,681.00		19,055.00	0	91.2%	100.0%	19,055	0	100.0%	Incl Equip/Facility Initiative
	Grand Island Memorial	0		3,411	3,411		3,197.00	214.00		3,411.00	0	93.7%	100.0%	3,411	0	100.0%	Incl Equip/Facility Initiative
	Hamburg Public	0		6,388	6,388	639	6,388.00			6,388.00	0	100.0%	100.0%	6,388	0	100.0%	Incl Equip/Facility Initiative
	Lackawanna Public	14,769		23,970	38,739	3,692	36,768.00	1,971.00		38,739.00	0	94.9%	100.0%	38,739	0	100.0%	Incl Equip/Facility Initiative
	Marilla Free	3,298		1,457	4,755		4,755.00			4,755.00	0	100.0%	100.0%	4,755	0	100.0%	
	North Collins Public	4,556		1,153	5,709		5,709.00			5,709.00	0	100.0%	100.0%	5,709	0	100.0%	
	Orchard Park Public	0		7,021	7,021		7,021.00			7,021.00	0	100.0%	100.0%	7,021	0	100.0%	
	City of Tonawanda Public	0		55,957	55,957		53,861.00	2,096.00		55,957.00	0	96.3%	100.0%	55,957	0	100.0%	Incl Equip/Facility Initiative
	Town of Tonawanda Pubc	0		10,000	10,000	2,500	2,500.00	7,500.00		10,000.00	0	25.0%	100.0%	10,000	0	100.0%	
	Total Cnt Pmts-NP Pur Svs	40,421	0	415,361	455,782	6,831	416,398.00	39,384.00	0.00	455,782.00	0	91.4%	100.0%	455,782	0	100.0%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET**

Expenditure Detail as of 9/30/2021

74.8% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	September 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	202,197	1,031,605	73,982	489,796.50	388,622.40		878,418.90	153,186	47.5%	85.2%	1,010,973	20,632	98.0%	Incl Equip/Facility Initiative
516030	Maintenance Contracts	215,456		0	215,456	10,012	159,172.98	31,740.20		190,913.18	24,543	73.9%	88.6%	213,301	2,155	99.0%	
530000	Other Expenses	178,250	43,306	0	221,556	15,895	107,529.90	8,392.94	42,666.50	158,589.34	62,967	48.5%	71.6%	215,651	5,905	97.3%	
545000	Rental Charges	5,877		0	5,877	521	3,999.99	1,806.33		5,806.32	71	68.1%	98.8%	5,877	0	100.0%	
555050	Insurance Premiums	165,218		0	165,218	64	164,720.35			164,720.35	498	99.7%	99.7%	165,218	0	100.0%	Timing of policy renewals
559000	Local Share - Grant Match	0		728,300	728,300		33,300.00		695,000.00	728,300.00	0	4.6%	100.0%	728,300	728,300	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	101,402	302,829	6,102	124,127.43	2,197.68		126,325.11	176,504	41.0%	41.7%	302,829	0	100.0%	Incl Equip/Facility Initiative
561420	Office Equip, Furn & Fixtures		42,115	96,394	138,509	12,867	(15,262.77)	60,511.63		45,248.86	93,260	-11.0%	32.7%	138,509	0	100.0%	Incl Equip/Facility Initiative
561430	Building, Grounds and Heavy Equip		9,090	22,352	31,442	1,624	811.60	13,824.00		14,635.60	16,806	2.6%	46.5%	31,442	0	100.0%	Incl Equip/Facility Initiative
561440	Motor Vehicles			34,246	34,246		(3,805.00)	38,051.00		34,246.00	0	-11.1%	100.0%	34,246	0	100.0%	Equip/Facility Initiative
561450	Library Books and Media	2,828,460	171,780	0	3,000,240	126,192	1,854,912.97			1,854,912.97	1,145,327	61.8%	61.8%	2,728,013	272,227	90.9%	
575040	Interfund Exp - Utilities																
	Natural Gas	169,103		0	169,103	834	109,774.40			109,774.40	59,329	64.9%	64.9%	192,728	(23,625)	114.0%	Est. reflects recent Fluent Energy forecasts as of September 2021 reports.
	Electricity	598,431		0	598,431	58,192	400,958.12			400,958.12	197,473	67.0%	67.0%	555,433	42,998	92.8%	
	Total Interfund Exp - Utilites	767,534	0	0	767,534	59,025	510,732.52	0.00	0.00	510,732.52	256,801	66.5%	66.5%	748,161	19,373	97.5%	
942000	Interfund - Holding Center	(90,627)		0	(90,627)		0.00			0.00	(90,627)	0.0%	0.0%	0	(90,627)	0.0%	Reduced operations - COVID
	Interfund - Correctional Facility	(96,308)			(96,308)		(4,658.00)			(4,658.00)	(91,650)	4.8%	4.8%	(9,316)	(86,992)	9.7%	Reduced operations - COVID
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(6,448.50)			(6,448.50)	(2,150)	75.0%	75.0%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(11,106.50)	0.00	0.00	(11,106.50)	(184,427)	5.7%	5.7%	(17,914)	(177,619)	9.2%	
910600	Interfund Expense - Purchasing Services	38,396		0	38,396	\$2,900	26,095.50			26,095.50	12,301	68.0%	68.0%	34,890	3,506	90.9%	
910700	Interfund Expense - Fleet Services	42,673		0	42,673	\$1,879	15,608.02			15,608.02	27,065	36.6%	36.6%	30,868	11,805	72.3%	
911500	Interfund Exp - Sheriff Division Svcs	0		161,080	161,080		0.00			0.00	161,080	0.0%	0.0%	161,080	0	100.0%	Security Assistance @ Central Library beginning Fall
980000	Interdepart Services DISS	16,152		0	16,152	3,460	12,387.60			12,387.60	3,764	76.7%	76.7%	16,152	0	100.0%	
	System Operating Grand Totals	29,345,916	385,131	1,636,386	31,367,433	2,158,799	18,656,981.43	643,992.69	737,666.50	20,038,640.62	11,328,792	59.5%	63.9%	27,917,942	4,177,791	89.0%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET**

Expenditure Detail as of 9/30/2021

74.8% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	September Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/ & Encumb	2021 Estimated Expended	Variance Under (Over) Budget	2021 Est % of Adj Budget	Notes
<u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u>																	
	Library Debt Service	0				283,639	446,076.48			446,076.48	(446,076)	0.0%	0.0%				
	Grand Total Operating and Erie County Capital	29,345,916	385,131	1,636,386	31,367,433	2,442,438	19,103,058	643,993	737,667	20,484,717	10,882,715	60.9%	65.3%				

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending September 30, 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	\$131,495.79
(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	\$597.67
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Total 2021 Revenue	\$132,093.46
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$40,522.99)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$74,807.56)
Equipment, furnishings & supplies	(\$30,417.48)
Exhibit/display preparation and support/Rare Book Room	(\$2,349.00)
Preservation/Conservation	\$0.00
Construction Aid and other Grant Match	(\$5,094.00)
Raiser's Edge Software and General Fundraising Expense	(\$4,380.40)
Other	(\$1,347.16)
Subtotal Disbursements per Resolution 2010-8	(\$158,918.59)
Other Disbursements (Describe)	\$0.00
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Total 2021 Disbursements	(\$158,918.59)
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Balance, 2021 Activity	(\$26,825.13)
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Cumulative Balance Library Trust	\$1,506,207.56