

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 12/16/2021

Budget & Finance Committee  
Financials for the Month Ending **10/31/2021**

AGENDA ITEM NUMBER: E.2.e.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the October 31, 2021 month-end close. Overall, with 83.3% of the budget year elapsed, year-to-date Library revenue at 92.9% collected is within budget and year-to-date expense, at 66.5%, 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 due to the pandemic). 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 State Aid withheld from distributions in 2020.

NY 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%). The State's withholding 20% of B&ECPL's 2020 State Aid throughout 2020, would have been compounded by the proposed reduction in 2021. The Library had 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's funding restoration with 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 October issued on December 7<sup>th</sup> that *for first ten months of 2021 the County has a \$111,613,468 positive variance. This variance is largely due to four components: (1) Sales tax through October 2021 which has a year-to-date growth rate of 17.6% over 2020. The net benefit from this growth for October year-to-date is \$73.5 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 \$24.5 million in unutilized benefit through October. (3) Greater than expected current and prior year reimbursement revenue from New York State for Raise the Age costs which provided a benefit of \$6.7 million. (4) An unbudgeted revenue of \$4.1 million relating to the NYS 2020-21 Criminal Justice Discovery Reform Funding. All other items through October have generated a net \$2,863,180 positive variance. It is critical to note that the major positive variance items are due to one-time revenues for which benefit is not expected to recur in future years. (Emphasis added)* The BMR projects a year-end positive variance of \$149,787,813.

**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.
- ✓ **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 68.7% 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 69.6% 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 75.1% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 4.1% above the same period last year.
  - Retiree medical charges so far this year are also running under budget, at 73.7% of budget. YTD expense was 0.05% 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 \$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 83.3% 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 \$139,415 came in at 82.4% of the 2021 annual budget, reflecting a winter season less mild than the year before and natural gas rates averaging 12.9% higher than January- October 2020. Expense was 45.1% above the \$96,112 paid in January – October 2020. Electricity charges of \$428,692 came in at 71.6% of the 2021 annual budget and were 16.8% above the \$367,060 paid in January – October 2020. Electricity rates averaged 20.8% higher than January-October 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 \$568,106 (74.0% of budget) were below budget while they were \$104,935 (22.7%) 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 10/31/2021

SAP Account Number	Account Description	83.3% of Budget Year					To Be Realized	% of Budget Collected	2021 Estimated	Variance Under (Over) Budget	Notes
		Adopted Budget	Adjust- ments	Adjusted Budget	Revenue October	YTD Revenue					
<b>REVENUE FROM LIBRARY OPERATIONS</b>											
419000	Library Charges - Fines	213,819	0	213,819	15,685	129,709.37	84,110	60.7%	155,737	58,082	Assumes 27% lost rev
422000	Copies	17,587	0	17,587	1,978	16,751.50	836	95.2%	20,113	(2,526)	Continued Modest positive variance
466040	Printing	58,712	0	58,712	3,725	36,635.74	22,076	62.4%	43,987	14,725	Assumes 25% lost rev
466030	Book Bags	800	0	800	42	536.40	264	67.1%	644	156	Assumes 20% lost rev
466020	Minor Sale - Other	4,558	0	4,558	230	2,268.65	2,289	49.8%	2,724	1,834	Assumes 40% lost rev
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	1,589	17,190.53	6,809	71.6%	20,640	3,360	Assumes 14% lost rev
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	1,285	6,122.70	8,277	42.5%	7,351	7,049	Assumes 49% lost rev
	<b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>	<b>333,876</b>	<b>0</b>	<b>333,876</b>	<b>24,536</b>	<b>209,214.89</b>	<b>124,661</b>	<b>62.7%</b>	<b>251,196</b>	<b>82,680</b>	
<b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>											
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		2,500.00	7,500	25.0%	10,000	0	
450000	Interfund - Subsidy	0	0	0		4,613.63	(4,614)	0.0%	4,614	(4,614)	Transfer from EC for Hazard pay for Maintenance sta
	<b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b>	<b>27,891,257</b>	<b>706,231</b>	<b>28,597,488</b>	<b>0</b>	<b>28,547,915.65</b>	<b>49,572</b>	<b>99.8%</b>	<b>28,602,102</b>	<b>(4,614)</b>	
<b>OTHER REVENUE</b>											
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	152	14,712.25	(4,712)	147.1%	14,712	(4,712)	
445030	Int & Earn - Gen Inv	6,000	0	6,000	97	2,062.35	3,938	34.4%	2,476	3,524	
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	Erie County Renew Plan Allocation
467000	Misc Depart Income	5,000	0	5,000	700	9,732.43	(4,732)	194.6%	8,180	(3,180)	
479100	Other Contributions	25,000	0	25,000		0.00	25,000	0.0%	25,000	0	
	<b>TOTAL OTHER REVENUE</b>	<b>239,283</b>	<b>103,859</b>	<b>343,142</b>	<b>949</b>	<b>161,507.03</b>	<b>181,635</b>	<b>47.1%</b>	<b>212,495</b>	<b>130,647</b>	
<b>USE OF FUND BALANCE</b>											
402190	Appropriated Fund Balance	881,500	961,296	1,842,796		0.00	1,842,796	0.0%	(1,243,267)	3,086,063	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.
	<b>TOTAL USE OF FUND BALANCE</b>	<b>881,500</b>	<b>961,296</b>	<b>1,842,796</b>	<b>0</b>	<b>0.00</b>	<b>1,842,796</b>	<b>0.0%</b>	<b>(1,243,267)</b>	<b>3,086,063</b>	
	<b>GRAND TOTAL OPERATING REVENUE</b>	<b>29,345,916</b>	<b>1,771,386</b>	<b>31,117,302</b>	<b>25,485</b>	<b>28,918,637.57</b>	<b>2,198,664</b>	<b>92.9%</b>	<b>27,822,526</b>	<b>3,294,776</b>	

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

Expenditure Detail as of 10/31/2021

83.3% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	October Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expended	YTD Expend/ & Encumb	2021 Estimated Expended	Variance Under (Over) Budget	2021 Est % of Adj Budget	Notes
<b>OPERATING EXPENDITURES</b>														2,526,031			
<b>PERSONAL SERVICES</b>																	
<b>Regular Salaries &amp; Wages</b>																	
500000	Full Time - Salaries	10,542,591		0	10,542,591	\$786,810	8,058,169.23			8,058,169.23	2,484,422	76.4%	76.4%	9,868,607	673,984	93.6%	Controlled hiring
500010	Part Time - Wages	4,531,133		(161,080)	4,370,053	251,083	2,076,030.82			2,076,030.82	2,294,022	47.5%	47.5%	2,526,031	1,844,022	57.8%	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	83,442	828,258.90			828,258.90	123,718	87.0%	87.0%	994,456	(42,479)	104.5%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	2,752	19,271.48			19,271.48	5,729	77.1%	77.1%	23,138	1,862	92.6%	
500330	Holiday Worked	21,000		0	21,000	532	15,367.40			15,367.40	5,633	73.2%	73.2%	18,451	2,549	87.9%	
500350	Other Employee Payments	120,000		0	120,000	8,040	40,297.45			40,297.45	79,703	33.6%	33.6%	120,000	0	100.0%	
	<b>Salaries &amp; Wages</b>	<b>16,191,701</b>	<b>0</b>	<b>(161,080)</b>	<b>16,030,621</b>	<b>1,132,659</b>	<b>11,037,395.28</b>	<b>0.00</b>	<b>0.00</b>	<b>11,037,395.28</b>	<b>4,993,226</b>	<b>68.9%</b>	<b>68.9%</b>	<b>13,550,683</b>	<b>2,479,938</b>	<b>84.5%</b>	
501000	Overtime Salaries & Wages	280,000		0	280,000	\$38,133	170,162.11			170,162.11	109,838	60.8%	60.8%	240,162	39,838	85.8%	Sunday Service resuming Sept
	<b>TOTAL, PERSONAL SERVICES</b>	<b>16,471,701</b>	<b>0</b>	<b>(161,080)</b>	<b>16,310,621</b>	<b>1,170,792</b>	<b>11,207,557.39</b>	<b>0.00</b>	<b>0.00</b>	<b>11,207,557.39</b>	<b>5,103,064</b>	<b>68.7%</b>	<b>68.7%</b>	<b>13,790,845</b>	<b>2,519,776</b>	<b>84.6%</b>	
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%	
	<b>NET PERSONAL SERVICES</b>	<b>16,481,331</b>	<b>0</b>	<b>(161,080)</b>	<b>16,320,251</b>	<b>1,170,792</b>	<b>11,207,557.39</b>	<b>0.00</b>	<b>0.00</b>	<b>11,207,557.39</b>	<b>5,112,694</b>	<b>68.7%</b>	<b>68.7%</b>	<b>13,790,845</b>	<b>2,529,406</b>	<b>84.5%</b>	
<b>FRINGE BENEFITS</b>																	
502010	Employer FICA - REGULAR	1,021,239		0	1,021,239	71,978	675,763.68			675,763.68	345,475	66.2%	66.2%	855,032	166,207	83.7%	Impacts of Controlled hiring; reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	238,850		0	238,850	16,834	157,968.29			157,968.29	80,882	66.1%	66.1%	199,967	38,883	83.7%	
502030	Employee Health Insurance	2,448,892		0	2,448,892	167,821	1,838,458.17			1,838,458.17	610,434	75.1%	75.1%	2,273,580	175,312	92.8%	
502040	Dental Plan	87,396		0	87,396	4,482	57,394.28			57,394.28	30,002	65.7%	65.7%	70,978	16,418	81.2%	
502050	Workers Compensation	75,310		0	75,310	30,526	76,461.91			76,461.91	(1,152)	101.5%	101.5%	91,805	(16,495)	121.9%	
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	68,253	1,101,937.95			1,101,937.95	392,364	73.7%	73.7%	1,362,742	131,560	91.2%	
502090	Health Insurance Waiver (Incl: 117)	50,820		0	50,820	3,985	40,675.00			40,675.00	10,145	80.0%	80.0%	48,837	1,983	96.1%	
502100	Retirement	1,737,106		0	1,737,106	198,868	1,434,238.24			1,434,238.24	302,868	82.6%	82.6%	1,795,217	(58,111)	103.3%	
	<b>TOTAL, FRINGE BENEFITS</b>	<b>7,191,912</b>	<b>0</b>	<b>0</b>	<b>7,191,912</b>	<b>562,748</b>	<b>5,005,460.56</b>	<b>0.00</b>	<b>0.00</b>	<b>5,005,460.56</b>	<b>2,186,451</b>	<b>69.6%</b>	<b>69.6%</b>	<b>6,348,158</b>	<b>843,754</b>	<b>88.3%</b>	
	<b>TOTAL COMPENSATION RELATED</b>	<b>23,673,243</b>	<b>0</b>	<b>(161,080)</b>	<b>23,512,163</b>	<b>1,733,540</b>	<b>16,213,017.95</b>	<b>0.00</b>	<b>0.00</b>	<b>16,213,017.95</b>	<b>7,299,145</b>	<b>69.0%</b>	<b>69.0%</b>	<b>20,139,003</b>	<b>3,373,160</b>	<b>85.7%</b>	

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

Expenditure Detail as of 10/31/2021

83.3% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	October 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	2,649	92,151.70	38,302.85		130,454.55	94,495	41.0%	58.0%	179,960	44,990	80.0%	
505200	Clothing Supplies	5,500		0	5,500		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	49	4,780.30	218.20		4,998.50	9,252	33.5%	35.1%	12,825	1,425	90.0%	
505800	Medical & Health Supplies	2,500		0	2,500		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	968	56,564.26	13,550.24		70,114.50	140,320	26.9%	33.3%	204,121	6,313	97.0%	Incl Equip/Facility Initiative
506400	Highway Supplies (Rock Salt)	17,000		0	17,000	610	8,997.35	3,203.65		12,201.00	4,799	52.9%	71.8%	17,000	0	100.0%	
510000	Local Mileage Reimbursement	11,000		0	11,000	317	2,117.42			2,117.42	8,883	19.2%	19.2%	2,797	8,203	25.4%	
510100	Out of Area Travel	19,000		0	19,000	1,062	1,061.65			1,061.65	17,938	5.6%	5.6%	3,800	15,200	20.0%	
510200	Training and Education	56,100		0	56,100	3,407	33,632.10			33,632.10	22,468	60.0%	60.0%	40,381	15,719	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	3,391	25,908.09			25,908.09	7,989	76.4%	76.4%	32,202	1,695	95.0%	
	Telephone & Internet Service	98,276		0	98,276	6,984	77,575.37			77,575.37	20,701	78.9%	78.9%	93,141	5,135	94.8%	
515000	<b>Total Utility Charges</b>	<b>133,173</b>	<b>0</b>	<b>0</b>	<b>133,173</b>	<b>10,375</b>	<b>103,483.46</b>	<b>0.00</b>	<b>0</b>	<b>103,483</b>	<b>29,690</b>	<b>77.7%</b>	<b>77.7%</b>	<b>125,343</b>	<b>7,830</b>	<b>94.1%</b>	
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		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		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 Public	0		10,000	10,000		2,500.00	7,500.00		10,000.00	0	25.0%	100.0%	10,000	0	100.0%	
	<b>Total Cnt Pmts-NP Pur Svs</b>	<b>40,421</b>	<b>0</b>	<b>415,361</b>	<b>455,782</b>	<b>0</b>	<b>416,398.00</b>	<b>39,384.00</b>	<b>0.00</b>	<b>455,782.00</b>	<b>0</b>	<b>91.4%</b>	<b>100.0%</b>	<b>455,782</b>	<b>0</b>	<b>100.0%</b>	

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

Expenditure Detail as of 10/31/2021

83.3% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	October 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
516020	Professional Services Contracts & Fees	824,238	5,170	202,197	1,031,605	21,242	511,038.31	376,215.70		887,254.01	144,351	49.5%	86.0%	1,010,973	20,632	98.0%	Incl Equip/Facility Initiative
516030	Maintenance Contracts	215,456		0	215,456	8,798	167,971.16	23,743.14		191,714.30	23,742	78.0%	89.0%	213,301	2,155	99.0%	
530000	Other Expenses	178,250	43,306	0	221,556	7,970	115,500.13	6,567.72	42,666.50	164,734.35	56,822	52.1%	74.4%	208,014	13,542	93.9%	
545000	Rental Charges	5,877		0	5,877	460	4,459.81	1,346.51		5,806.32	71	75.9%	98.8%	5,877	0	100.0%	
555050	Insurance Premiums	165,218		0	165,218	(16,713)	148,007.75			148,007.75	17,210	89.6%	89.6%	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	9,383	133,509.97	2,413.78		135,923.75	166,906	44.1%	44.9%	302,829	0	100.0%	Incl Equip/Facility Initiative
561420	Office Equip, Furn & Fixtures		42,115	96,394	138,509	45,101	29,838.09	56,761.63		86,599.72	51,909	21.5%	62.5%	138,509	0	100.0%	Incl Equip/Facility Initiative
561430	Building, Grounds and Heavy Equip		9,090	22,352	31,442	11,941	12,752.59	13,824.00		26,576.59	4,865	40.6%	84.5%	31,442	0	100.0%	Incl Equip/Facility Initiative
561440	Motor Vehicles			34,246	34,246	(807)	(4,612.00)	38,858.00		34,246.00	0	-13.5%	100.0%	34,246	0	100.0%	Equip/Facility Initiative
561450	Library Books and Media	2,828,460	171,780	0	3,000,240	284,615	2,139,527.77			2,139,527.77	860,712	71.3%	71.3%	2,825,725	174,515	94.2%	
575040	Interfund Exp - Utilities																
	Natural Gas	169,103		0	169,103	29,640	139,414.77			139,414.77	29,688	82.4%	82.4%	178,554	(9,451)	105.6%	Est. reflects recent Fluent Energy forecasts as of October 2021 reports.
	Electricity	598,431		0	598,431	27,734	428,691.70			428,691.70	169,739	71.6%	71.6%	565,829	32,602	94.6%	
	<b>Total Interfund Exp - Utilites</b>	<b>767,534</b>	<b>0</b>	<b>0</b>	<b>767,534</b>	<b>57,374</b>	<b>568,106.47</b>	<b>0.00</b>	<b>0.00</b>	<b>568,106.47</b>	<b>199,428</b>	<b>74.0%</b>	<b>74.0%</b>	<b>744,383</b>	<b>23,151</b>	<b>97.0%</b>	
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)	(7,165.00)			(7,165.00)	(1,433)	83.3%	83.3%	(8,598)	0	100.0%	
	<b>Total ID Library Services</b>	<b>(195,533)</b>	<b>0</b>	<b>0</b>	<b>(195,533)</b>	<b>(\$717)</b>	<b>(11,823.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,823.00)</b>	<b>(183,710)</b>	<b>6.0%</b>	<b>6.0%</b>	<b>(17,914)</b>	<b>(177,619)</b>	<b>9.2%</b>	
910600	Interfund Expense - Purchasing Services	38,396		0	38,396	\$2,900	28,995.00			28,995.00	9,401	75.5%	75.5%	34,813	3,583	90.7%	
910700	Interfund Expense - Fleet Services	42,673		0	42,673	\$1,979	17,586.72			17,586.72	25,086	41.2%	41.2%	31,116	11,557	72.9%	
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	1,116	13,503.60			13,503.60	2,648	83.6%	83.6%	16,152	0	100.0%	
	<b>System Operating Grand Totals</b>	<b>29,345,916</b>	<b>385,131</b>	<b>1,636,386</b>	<b>31,367,433</b>	<b>2,187,617</b>	<b>20,844,598.31</b>	<b>615,126.33</b>	<b>737,666.50</b>	<b>22,197,391.14</b>	<b>9,170,041</b>	<b>66.5%</b>	<b>70.8%</b>	<b>27,822,526</b>	<b>4,273,207</b>	<b>88.7%</b>	

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

Expenditure Detail as of 10/31/2021

83.3% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	October Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	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 FUNDING FOR LIBRARY</u>																
	Library Debt Service	0				230	446,306.82			446,306.82	(446,307)	0.0%	0.0%			
	<b>Grand Total Operating and Erie County Capital</b>	<b>29,345,916</b>	<b>385,131</b>	<b>1,636,386</b>	<b>31,367,433</b>	<b>2,187,847</b>	<b>21,290,905</b>	<b>615,126</b>	<b>737,667</b>	<b>22,643,698</b>	<b>8,723,735</b>	<b>67.9%</b>	<b>72.2%</b>			



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

Main Trust	\$1,445,522.06
Encore Editions Proceeds (Invested per resolution 2006-19)	\$87,510.63
2020 Ending Balance	<b>\$1,533,032.69</b>
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<u>2021 Activity and Balances</u>	
Restricted Donations	\$178,963.19
(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	\$625.28
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Total 2021 Revenue	<b>\$179,588.47</b>
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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	(\$79,600.60)
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	(\$5,901.00)
Raiser's Edge Software and General Fundraising Expense	(\$13,472.89)
Other	(\$1,378.49)
Subtotal Disbursements per Resolution 2010-8	<b>(\$173,642.45)</b>
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Other Disbursements (Describe)	\$0.00
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Total 2021 Disbursements	<b>(\$173,642.45)</b>
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Balance, 2021 Activity	\$5,946.02
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Cumulative Balance Library Trust	<b>\$1,538,978.71</b>