

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 1/20/2022

Budget & Finance Committee
Financials for the Month Ending 11/30/2021

AGENDA ITEM NUMBER: E.2.c.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the November 30, 2021 month-end close. Overall, with 91.5% of the budget year elapsed, year-to-date Library revenue at 93.0% collected is within budget and year-to-date expense, at 73.5%, is also within budget. The report also details monthly activity for November; 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 November issued on January 3rd that *for the first eleven months of 2021 the County has a \$121,566,349 positive variance. This variance is largely due to four components: (1) Sales tax through November 2021 which has an unprecedented year-to-date growth rate of 17.9% over 2020. The net benefit from this growth for November year-to-date is \$82.0 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 \$24.5 million in unutilized benefit through November. (3) Greater than expected current and prior year reimbursement revenue from New York State for Raise the Age costs which provided a benefit of \$6.5 million. (4) An unbudgeted revenue of \$4.0 million relating to the NYS 2020-21 Criminal Justice Discovery Reform Funding. All other items through November have generated a net \$4,557,493 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 \$150,381,722.

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 77.2% 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 76.2% 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 80.4% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 4.3% above the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 78.4% of budget. YTD expense was 2.4% 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):

- ✓ **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 \$157,004 came in at 92.8% of the 2021 annual budget, reflecting a winter season less mild than the year before and natural gas rates averaging 19.5% higher than January- November 2020. Expense was 48.6% above the \$105,642 paid in January – November 2020. Electricity charges of \$474,351 came in at 79.3% of the 2021 annual budget and were 20.6% above the \$393,346 paid in January – November 2020. Electricity rates averaged 22.0% higher than January-November 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 \$631,355 (82.3% of budget) were below budget while they were \$132,367 (26.5%) 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 11/30/2021

SAP Account Number	Account Description	91.5% of Budget Year					To Be Realized	% of Budget Collected	2021 Estimated	Variance Under (Over) Budget	Notes
		Adopted Budget	Adjust- ments	Adjusted Budget	Revenue November	YTD Revenue					
REVENUE FROM LIBRARY OPERATIONS											
419000	Library Charges - Fines	213,819	0	213,819	15,694	145,403.62	68,415	68.0%	158,899	54,920	Assumes 26% lost rev
422000	Copies	17,587	0	17,587	1,925	18,676.25	(1,089)	106.2%	20,410	(2,823)	Continued Modest positive variance
466040	Printing	58,712	0	58,712	4,199	40,834.65	17,877	69.6%	44,625	14,087	Assumes 24% lost rev
466030	Book Bags	800	0	800	47	583.40	217	72.9%	638	162	Assumes 20% lost rev
466020	Minor Sale - Other	4,558	0	4,558	181	2,449.90	2,108	53.7%	2,677	1,881	Assumes 41% lost rev
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	2,242	19,432.05	4,568	81.0%	21,236	2,764	Assumes 12% lost rev
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	1,303	7,425.89	6,974	51.6%	8,115	6,285	Assumes 44% lost rev
	TOTAL REVENUE FROM LIBRARY OPERATIONS	333,876	0	333,876	25,591	234,805.76	99,070	70.3%	256,600	77,276	
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		2,500.00	7,500	25.0%	247,500	(237,500)	\$245k State Member Item Aid received in Dec.
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
	TOTAL REVENUE FROM STATE & COUNTY GOVT.	27,891,257	706,231	28,597,488	0	28,547,915.65	49,572	99.8%	28,839,602	(242,114)	
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		14,712.25	(4,712)	147.1%	14,712	(4,712)	
445030	Int & Earn - Gen Inv	6,000	0	6,000	75	2,137.29	3,863	35.6%	2,336	3,664	
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	76	9,807.93	(4,808)	196.2%	9,808	(4,808)	
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	150	161,657.47	181,485	47.1%	213,983	129,159	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	881,500	961,296	1,842,796		0.00	1,842,796	0.0%	(1,823,001)	3,665,797	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%	(1,823,001)	3,665,797	
	GRAND TOTAL OPERATING REVENUE	29,345,916	1,771,386	31,117,302	25,741	28,944,378.88	2,172,923	93.0%	27,487,184	3,630,118	

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

Expenditure Detail as of 11/30/2021

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjust-ments/ Revisions	Adjusted Budget	November 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
OPERATING EXPENDITURES																	
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,542,591		0	10,542,591	\$800,738	8,858,907.23			8,858,907.23	1,683,684	84.0%	84.0%	9,777,953	764,638	92.7%	Controlled hiring
500010	Part Time - Wages	4,531,133		(161,080)	4,370,053	230,222	2,306,252.70			2,306,252.70	2,063,800	52.8%	52.8%	2,551,253	1,818,800	58.4%	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	77,209	905,467.83			905,467.83	46,509	95.1%	95.1%	989,508	(37,531)	103.9%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	1,781	21,052.25			21,052.25	3,948	84.2%	84.2%	23,006	1,994	92.0%	
500330	Holiday Worked	21,000		0	21,000	1,544	16,911.64			16,911.64	4,088	80.5%	80.5%	18,481	2,519	88.0%	
500350	Other Employee Payments	120,000		0	120,000	247,963	288,260.54			288,260.54	(168,261)	240.2%	240.2%	120,000	0	100.0%	
	Salaries & Wages	16,191,701	0	(161,080)	16,030,621	1,359,457	12,396,852.19	0.00	0.00	12,396,852.19	3,633,769	77.3%	77.3%	13,480,201	2,550,420	84.1%	
501000	Overtime Salaries & Wages	280,000		0	280,000	\$28,108	198,269.69			198,269.69	81,730	70.8%	70.8%	241,672	38,328	86.3%	Sunday Service resuming Sept
	TOTAL, PERSONAL SERVICES	16,471,701	0	(161,080)	16,310,621	1,387,564	12,595,121.88	0.00	0.00	12,595,121.88	3,715,499	77.2%	77.2%	13,721,873	2,588,748	84.1%	
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	1,387,564	12,595,121.88	0.00	0.00	12,595,121.88	3,725,129	77.2%	77.2%	13,721,873	2,598,378	84.1%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,021,239		0	1,021,239	86,429	762,192.53			762,192.53	259,046	74.6%	74.6%	850,756	170,483	83.3%	Impacts of Controlled hiring; reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	238,850		0	238,850	20,213	178,181.56			178,181.56	60,668	74.6%	74.6%	198,967	39,883	83.3%	
502030	Employee Health Insurance	2,448,892		0	2,448,892	129,831	1,968,289.55			1,968,289.55	480,602	80.4%	80.4%	2,193,995	254,897	89.6%	
502040	Dental Plan	87,396		0	87,396	5,112	62,506.16			62,506.16	24,890	71.5%	71.5%	69,674	17,722	79.7%	
502050	Workers Compensation	75,310		0	75,310	8,722	85,183.91			85,183.91	(9,874)	113.1%	113.1%	93,090	(17,780)	123.6%	
502060	Unemployment Insurance	37,997		0	37,997		(377,436.96)			(377,436.96)	415,434	-993.3%	-993.3%	(360,000)	397,997	-947.4%	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	70,010	1,171,947.71			1,171,947.71	322,354	78.4%	78.4%	1,306,336	187,966	87.4%	
502090	Health Insurance Waiver (Incl: 117)	50,820		0	50,820	4,185	44,860.00			44,860.00	5,960	88.3%	88.3%	49,024	1,796	96.5%	
502100	Retirement	1,737,106		0	1,737,106	148,557	1,582,795.25			1,582,795.25	154,311	91.1%	91.1%	1,732,651	4,455	99.7%	
	TOTAL, FRINGE BENEFITS	7,191,912	0	0	7,191,912	473,059	5,478,519.71	0.00	0.00	5,478,519.71	1,713,392	76.2%	76.2%	6,134,493	1,057,419	85.3%	
	TOTAL COMPENSATION RELATED	23,673,243	0	(161,080)	23,512,163	1,860,624	18,073,641.59	0.00	0.00	18,073,641.59	5,438,521	76.9%	76.9%	19,856,366	3,655,797	84.5%	

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

Expenditure Detail as of 11/30/2021

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjust- ments/ Revisions	Adjusted Budget	November 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 Expended	YTD Expended/ & Encumb				
505000	Office Supplies	224,950		0	224,950	35,131	127,282.92	4,497.11		131,780.03	93,170	56.6%	58.6%	157,465	67,485	70.0%	
505200	Clothing Supplies	5,500		0	5,500		3,082.94	736.91		3,819.85	1,680	56.1%	69.5%	3,850	1,650	70.0%	
505600	Auto Truck & Heavy Equip Supplies	14,250		0	14,250	44	4,824.52	1,708.94		6,533.46	7,717	33.9%	45.8%	8,123	6,127	57.0%	
505800	Medical & Health Supplies	2,500		0	2,500	56	1,705.20			1,705.20	795	68.2%	68.2%	2,500	0	100.0%	
506200	Maintenance & Repair	174,300		36,134	210,434	5,722	62,286.50	9,719.25		72,005.75	138,428	29.6%	34.2%	204,121	6,313	97.0%	Incl Equip/Facility Initiative
506400	Highway Supplies (Rock Salt)	17,000		0	17,000		8,997.35	7,658.65		16,656.00	344	52.9%	98.0%	17,000	0	100.0%	
510000	Local Mileage Reimbursement	11,000		0	11,000	170	2,287.17			2,287.17	8,713	20.8%	20.8%	2,549	8,451	23.2%	
510100	Out of Area Travel	19,000		0	19,000	881	1,942.91			1,942.91	17,057	10.2%	10.2%	3,800	15,200	20.0%	
510200	Training and Education	56,100		0	56,100	721	34,353.10			34,353.10	21,747	61.2%	61.2%	37,542	18,558	66.9%	
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	3,725	29,633.07			29,633.07	4,264	87.4%	87.4%	32,202	1,695	95.0%	
	Telephone & Internet Service	98,276		0	98,276	12,145	89,720.63			89,720.63	8,555	91.3%	91.3%	98,048	228	99.8%	
515000	Total Utility Charges	133,173	0	0	133,173	15,870	119,353.70	0.00	0	119,354	13,819	89.6%	89.6%	130,250	2,923	97.8%	
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	833	15,742.00			15,742.00	0	100.0%	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%	
	Total Cnt Prmts-NP Pur Svs	40,421	0	415,361	455,782	833	417,231.00	38,551.00	0.00	455,782.00	0	91.5%	100.0%	455,782	0	100.0%	

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

Expenditure Detail as of 11/30/2021

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	November 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	35,388	546,425.97	369,406.02		915,831.99	115,773	53.0%	88.8%	1,010,973	20,632	98.0%	Incl Equip/Facility Initiative
516030	Maintenance Contracts	215,456		0	215,456	4,809	172,779.73	19,297.57		192,077.30	23,379	80.2%	89.1%	213,301	2,155	99.0%	
530000	Other Expenses	178,250	43,306	0	221,556	2,017	117,516.94	8,987.46	42,666.50	169,170.90	52,385	53.0%	76.4%	192,636	28,920	86.9%	
545000	Rental Charges	5,877		0	5,877	395	4,855.24	951.08		5,806.32	71	82.6%	98.8%	5,877	0	100.0%	
555050	Insurance Premiums	165,218		0	165,218		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	0	100.0%	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	101,402	302,829	79,362	212,872.10	4,272.02		217,144.12	85,685	70.3%	71.7%	302,829	0	100.0%	Incl Equip/Facility Initiative
561420	Office Equip, Furn & Fixtures		42,115	96,394	138,509	18,913	48,751.12	56,761.63		105,512.75	32,996	35.2%	76.2%	138,509	0	100.0%	Incl Equip/Facility Initiative
561430	Building, Grounds and Heavy Equip		9,090	22,352	31,442	(2,794)	9,959.00	13,824.00		23,783.00	7,659	31.7%	75.6%	31,442	0	100.0%	Incl Equip/Facility Initiative
561440	Motor Vehicles			34,246	34,246		(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	73,020	2,212,547.78			2,212,547.78	787,692	73.7%	73.7%	2,841,037	159,203	94.7%	
575040	Interfund Exp - Utilities																
	Natural Gas	169,103		0	169,103	17,589	157,003.58			157,003.58	12,099	92.8%	92.8%	167,697	1,406	99.2%	Est. reflects recent Fluent Energy forecasts as of November 2021 reports.
	Electricity	598,431		0	598,431	45,660	474,351.36			474,351.36	124,080	79.3%	79.3%	545,722	52,709	91.2%	
	Total Interfund Exp - Utilites	767,534	0	0	767,534	63,248	631,354.94	0.00	0.00	631,354.94	136,179	82.3%	82.3%	713,419	54,115	92.9%	
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%	(4,658)	(91,650)	4.8%	Reduced operations - COVID
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(7,881.50)			(7,881.50)	(717)	91.7%	91.7%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(717)	(12,539.50)	0.00	0.00	(12,539.50)	(182,994)	6.4%	6.4%	(13,256)	(182,277)	6.8%	
910600	Interfund Expense - Purchasing Services	38,396		0	38,396	\$2,900	31,894.50			31,894.50	6,502	83.1%	83.1%	34,855	3,541	90.8%	
910700	Interfund Expense - Fleet Services	42,673		0	42,673	\$1,829	19,415.22			19,415.22	23,258	45.5%	45.5%	31,217	11,456	73.2%	
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		13,503.60			13,503.60	2,648	83.6%	83.6%	16,152	0	100.0%	
	System Operating Grand Totals	29,345,916	385,131	1,636,386	31,367,433	2,198,423	23,043,021.29	575,229.64	737,666.50	24,355,917.43	7,011,515	73.5%	77.6%	27,487,184	3,880,249	87.6%	

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

Expenditure Detail as of 11/30/2021

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/Revisions	Adjusted Budget	November 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
<u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u>																	
	Library Debt Service	0				1,580	447,886.95			447,886.95	(447,887)	0.0%	0.0%				
Grand Total Operating and Erie County Capital		29,345,916	385,131	1,636,386	31,367,433	2,200,003	23,490,908	575,230	737,667	24,803,804	6,563,628	74.9%	79.1%				

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending November 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	\$218,266.33
(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	\$652.49
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Total 2021 Revenue	\$218,918.82
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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	(\$173,642.45)
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Other Disbursements (Describe)	\$0.00
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Total 2021 Disbursements	(\$173,642.45)
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Balance, 2021 Activity	\$45,276.37
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Cumulative Balance Library Trust	\$1,578,309.06