

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 3/17/2022

Budget & Finance Committee
Financials for the Month Ending **12/31/2021**

AGENDA ITEM NUMBER: E.2.b.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the December 31, 2021 pre-audit month-end close. Overall, with 100.0% of the budget year elapsed, year-to-date Library revenue, excluding use of fund balance, ended the year at 100.4% collected, slightly above budget and expense ended the year at 82.4%, is also within budget. The report also details monthly activity for December and year-to-date totals.

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 projected 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, resulted in 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 was impacted by the more gradual return of in-person library use. Revenue estimates were adjusted downward by \$166,141 via Resolution 2021-14. Actual performance, while below the original budget, exceeded mid-year expectations.
- ✓ **Use of Fund Balance** revenue adjustments included: \$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); use of \$667,950 to support the Program Equipment & Facility Improvement Initiative (Res. 2021-20); use of \$55,170 of grant match to support the Merriweather Library Auditorium and Parking Lot improvements (Res. 2021-31); and -\$245,000 depositing State Legislative Member aid received in December into fund balance to be drawn out in 2022 (Res. 2022-1). These changes result in a net budget adjustment of \$771,466.

EXPENSE:

- ✓ **Salaries and wage expense ended the year well under budget.** Overall, Net Personal Services expense consumed 85.5% of the budget. Savings reflect controlled hiring; extended vacancy controls; increased turnover in part-time positions that were challenging to fill; and reduced part-time workhours to meet operational needs as patron physical visits gradually recover.

- ✓ **Fringe Benefit expense ended the year at 85.9% 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 ended under budget (at 92.5% of budget) reflecting usage experience. The Year-end expense was 6.5% above 2020.
 - Retiree medical charges ended under budget, at 90.9% of budget. 2021 expense was 0.2% above 2020. Said expense is subject to significant swings due to changes in usage by retirees.
 - Unemployment insurance expense YTD ended the year 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.

- ✓ **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 \$189,047 ended the year at 111.8% of the 2021 annual budget, reflecting a winter season less mild than the year before and natural gas rates averaging 24.6% higher than 2020. Expense was 51.0% above the \$125,177 paid in 2020. Electricity charges of \$515,921 ended the year at 86.2% of the 2021 annual budget and were 22.40% above the \$422,782 paid in 2020. Electricity rates averaged 22.4% higher than 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 \$704,969 (91.8% of budget) ended under budget while they were \$157,009 (28.7%) above the \$547,959 charged 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 12/31/2021 (Pre-Audit)

SAP Account Number	Account Description	100.0% of Budget Year					To Be Realized	% of Budget Collected	Notes
		Adopted Budget	Adjust- ments	Adjusted Budget	Revenue December	YTD Revenue			
REVENUE FROM LIBRARY OPERATIONS									
419000	Library Charges - Fines	213,819	0	213,819	14,861	160,264.31	53,555	75.0%	
422000	Copies	17,587	0	17,587	3,063	21,739.05	(4,152)	123.6%	
466040	Printing	58,712	0	58,712	4,694	45,528.79	13,183	77.5%	
466030	Book Bags	800	0	800	80	663.40	137	82.9%	
466020	Minor Sale - Other	4,558	0	4,558	176	2,625.65	1,932	57.6%	
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	3,453	22,884.66	1,115	95.4%	
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	1,486	8,911.66	5,488	61.9%	
TOTAL REVENUE FROM LIBRARY OPERATIONS		333,876	0	333,876	27,812	262,617.52	71,258	78.7%	
REVENUE FROM STATE & COUNTY GOVT.									
400020	Library Real Prop Tax	25,917,341	0	25,917,341		25,917,341.02	(0)	100.0%	
408140	NYS Aid-Lib Incl Incent	1,721,731	589,612	2,311,343	19,594	2,309,543.00	1,800	99.9%	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	28,285	361,797.00	(2,993)	100.8%	
408160	State Aid - Special	0	255,000	255,000	252,500	255,000.00	0	100.0%	
450000	Interfund - Subsidy	0	0	0		4,613.63	(4,614)	0.0%	From EC for Hazard pay for Maintenance staff who assisted at the Rath Building during COVID shutdown.
TOTAL REVENUE FROM STATE & COUNTY GOVT.		27,891,257	951,231	28,842,488	300,379	28,848,294.65	(5,807)	100.0%	
OTHER REVENUE									
419010	Refunds - Cont Library	193,268	(166,141)	27,127	142,839	142,839.00	(115,712)	526.6%	Revenue, while below the original budget, exceeded mid-year estimates.
423000	Refund P/Y Expenses	10,000	0	10,000		14,712.25	(4,712)	147.1%	
445030	Int & Earn - Gen Inv	6,000	0	6,000	97	2,234.09	3,766	37.2%	
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	
466000	Miscellaneous Receipts		135,000	135,000		135,000.00	0	100.0%	
467000	Misc Depart Income	5,000	0	5,000	262	10,069.43	(5,069)	201.4%	
479100	Other Contributions	25,000	0	25,000	79,893	79,892.57	(54,893)	319.6%	
499100	Accrued Invest Interest			0		0.00	0	0.0%	
TOTAL OTHER REVENUE		239,283	(31,141)	208,142	223,090	384,747.34	(176,605)	184.8%	
USE OF FUND BALANCE									
402190	Appropriated Fund Balance	881,500	771,466	1,652,966		0.00	1,652,966	0.0%	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	771,466	1,652,966	0	0.00	1,652,966	0.0%	
GRAND TOTAL OPERATING REVENUE		29,345,916	1,691,556	31,037,472	551,281	29,495,659.51	1,541,812	95.0%	

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

Expenditure Detail as of 12/31/2021 (Pre-Audit)

100.0% of Budget Year

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjust- ments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes
												YTD Expended	YTD Expend/ & Encumb	
OPERATING EXPENDITURES														
PERSONAL SERVICES														
Regular Salaries & Wages														
500000	Full Time - Salaries	10,542,591		0	10,542,591	915,873	9,774,779.73			9,774,779.73	767,811	92.7%	92.7%	Controlled hiring/turnover
500010	Part Time - Wages	4,531,133		(161,080)	4,370,053	237,286	2,543,538.97			2,543,538.97	1,826,514	58.2%	58.2%	Reduced PT hours reflecting below normal library visits/circulation.
500020	Regular PT - Wages	951,977		0	951,977	82,733	988,200.45			988,200.45	(36,223)	103.8%	103.8%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	2,507	23,558.93			23,558.93	1,441	94.2%	94.2%	
500330	Holiday Worked	21,000		0	21,000	4,883	21,794.35			21,794.35	(794)	103.8%	103.8%	
500350	Other Employee Payments	120,000		0	120,000	88,508	376,768.72			376,768.72	(256,769)	314.0%	314.0%	Variance includes COVID-19 Premium Pay (Res 2021-35) and negotiated signing bonus per Librarians Association agreement.
	Salaries & Wages	16,191,701	0	(161,080)	16,030,621	1,331,789	13,728,641.15	0.00	0.00	13,728,641.15	2,301,980	85.6%	85.6%	
501000	Overtime Salaries & Wages	280,000		0	280,000	\$20,835	219,105.11			219,105.11	60,895	78.3%	78.3%	Sunday Service resumed in Sept.
	TOTAL, PERSONAL SERVICES	16,471,701	0	(161,080)	16,310,621	1,352,624	13,947,746.26	0.00	0.00	13,947,746.26	2,362,875	85.5%	85.5%	
504990	Reduction From Personal Services	(163,262)		0	(163,262)		0.00			0.00	(163,262)	0.0%	0.0%	
504992	Contractual Salary Reserves	172,892		0	172,892		0.00			0.00	172,892	0.0%	0.0%	
	NET PERSONAL SERVICES	16,481,331	0	(161,080)	16,320,251	1,352,624	13,947,746.26	0.00	0.00	13,947,746.26	2,372,505	85.5%	85.5%	
FRINGE BENEFITS														
502010	Employer FICA - REGULAR	1,021,239		0	1,021,239	78,064	840,256.33			840,256.33	180,983	82.3%	82.3%	
502020	Employer FICA - MEDICARE	238,850		0	238,850	18,256	196,437.90			196,437.90	42,412	82.2%	82.2%	
502030	Employee Health Insurance	2,448,892		0	2,448,892	297,427	2,265,716.41			2,265,716.41	183,176	92.5%	92.5%	Impacts of Controlled hiring; reduced PT hours; and/or turnover.
502040	Dental Plan	87,396		0	87,396	6,222	68,728.13			68,728.13	18,668	78.6%	78.6%	
502050	Workers Compensation	75,310		0	75,310	9,665	94,849.34			94,849.34	(19,539)	125.9%	125.9%	
502060	Unemployment Insurance	37,997		0	37,997	(5)	(377,441.87)			(377,441.87)	415,439	-993.3%	-993.3%	Reflects operating budget share of credits due to CAREs Act and NY State refunding of pandemic related unemployment insurance expense in 2020-2021.
502070	Hospital & Medical - Retirees	1,494,302		0	1,494,302	186,899	1,358,847.05			1,358,847.05	135,455	90.9%	90.9%	
502090	Health Insurance Waiver (Incl: 117)	50,820		0	50,820	4,185	49,045.00			49,045.00	1,775	96.5%	96.5%	
502100	Retirement	1,737,106		0	1,737,106	172,309	1,755,104.14			1,755,104.14	(17,998)	101.0%	101.0%	
	TOTAL, FRINGE BENEFITS	7,191,912	0	0	7,191,912	773,023	6,251,542.43	0.00	0.00	6,251,542.43	940,370	86.9%	86.9%	
	TOTAL COMPENSATION RELATED	23,673,243	0	(161,080)	23,512,163	2,125,647	20,199,288.69	0.00	0.00	20,199,288.69	3,312,874	85.9%	85.9%	

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

Expenditure Detail as of 12/31/2021 (Pre-Audit)

100.0% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjust- ments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes
												YTD Expended	YTD & Encumb	
505000	Office Supplies	224,950		0	224,950	5,974	133,257.24			133,257.24	91,693	59.2%	59.2%	
505200	Clothing Supplies	5,500		0	5,500		3,082.94			3,082.94	2,417	56.1%	56.1%	
505600	Auto Truck & Heavy Equip Supplies	14,250		0	14,250	1,772	6,596.09			6,596.09	7,654	46.3%	46.3%	
505800	Medical & Health Supplies	2,500		0	2,500	56	1,760.88			1,760.88	739	70.4%	70.4%	
506200	Maintenance & Repair	174,300		36,134	210,434	7,816	70,102.27	4,513.02	50,116.00	124,731.29	85,703	33.3%	59.3%	Incl Equip/Facility Initiative
506400	Highway Supplies (Rock Salt)	17,000		0	17,000	1,985	10,981.85			10,981.85	6,018	64.6%	64.6%	
510000	Local Mileage Reimbursement	11,000		0	11,000	187	2,474.66			2,474.66	8,525	22.5%	22.5%	
510100	Out of Area Travel	19,000		0	19,000		1,942.91			1,942.91	17,057	10.2%	10.2%	
510200	Training and Education	56,100		0	56,100	150	34,503.10			34,503.10	21,597	61.5%	61.5%	
515000	Utility Charges (Telecom/water/sewer)													
	Fuel Oil	1,000			1,000		0.00			0.00	1,000	0.0%	0.0%	
	Water/Sewer	33,897			33,897	4,317	33,950.31			33,950.31	(53)	100.2%	100.2%	
	Telephone & Internet Service	98,276		0	98,276	5,825	95,545.97			95,545.97	2,730	97.2%	97.2%	
515000	Total Utility Charges	133,173	0	0	133,173	10,143	129,496.28	0.00	0	129,496	3,677	97.2%	97.2%	
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%	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%	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%	Incl Equip/Facility Initiative
	Aurora Public	0		7,875	7,875		7,088.00	787.00		7,875.00	0	90.0%	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%	Incl Equip/Facility Initiative
	Cheektowaga Public	0		15,742	15,742		15,742.00			15,742.00	0	100.0%	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%	Incl Equip/Facility Initiative
	Collins Public	604		4,625	5,229		5,229.00			5,229.00	0	100.0%	100.0%	
	Concord Public	560		3,887	4,447		4,447.00			4,447.00	0	100.0%	100.0%	
	Eden Library	2,655		25,111	27,766	2,292	27,766.00			27,766.00	0	100.0%	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%	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%	Incl Equip/Facility Initiative
	Hamburg Public	0		6,388	6,388		6,388.00			6,388.00	0	100.0%	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%	Incl Equip/Facility Initiative
	Marilla Free	3,298		1,457	4,755		4,755.00			4,755.00	0	100.0%	100.0%	
	North Collins Public	4,556		1,153	5,709		5,709.00			5,709.00	0	100.0%	100.0%	
	Orchard Park Public	0		7,021	7,021		7,021.00			7,021.00	0	100.0%	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%	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%	
	Total Cnt Prmts-NP Pur Sys	40,421	0	415,361	455,782	2,292	419,523.00	36,259.00	0.00	455,782.00	0	92.0%	100.0%	

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

Expenditure Detail as of 12/31/2021 (Pre-Audit)

100.0% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjust- ments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes
												YTD Expended	YTD Expend/ & Encumb	
516020	Professional Services Contracts & Fees	824,238	5,170	202,197	1,031,605	77,753	624,179.17	245,369.59		869,548.76	162,056	60.5%	84.3%	Incl Equip/Facility Initiative
516030	Maintenance Contracts	215,456		0	215,456	11,114	183,894.11			183,894.11	31,562	85.4%	85.4%	
530000	Other Expenses	178,250	43,306	(2,364)	219,192	10,917	128,433.49		40,302.89	168,736.38	50,456	58.6%	77.0%	
545000	Rental Charges	5,877		0	5,877	544	5,399.56			5,399.56	477	91.9%	91.9%	
555050	Insurance Premiums	165,218		0	165,218	13,026	161,033.67			161,033.67	4,184	97.5%	97.5%	
559000	Local Share - Grant Match	0		783,470	783,470	24,701	58,000.50		725,469.50	783,470.00	0	7.4%	100.0%	Local match towards Library Construction Aid projects: at the Dudley Library (project completed - Res. 2019-28); and tranfers of funds to the grant project for the Crane Library (Resolutions 2018-1, 2018-24, 2019-34).
561410	Lab & Technical Equipment	87,758	113,669	101,402	302,829	4,901	217,773.21	2,010.00	83,046.23	302,829.44	-	71.9%	100.0%	Incl Equip/Facility Initiative
561420	Office Equip, Furn & Fixtures		42,115	98,758	140,873	13,124	61,874.75	34,560.00	44,438.31	140,873.06	-	43.9%	100.0%	Incl Equip/Facility Initiative
561430	Building, Grounds and Heavy Equip		9,090	22,352	31,442		9,959.00	13,824.00	7,658.79	31,441.79	-	31.7%	100.0%	Incl Equip/Facility Initiative
561440	Motor Vehicles			34,246	34,246		(4,612.00)	38,858.00		34,246.00	-	-13.5%	100.0%	Equip/Facility Initiative
561450	Library Books and Media	2,828,460	171,780	0	3,000,240	426,725	2,639,272.60		206,938.00	2,846,210.60	154,029	88.0%	94.9%	
575040	Interfund Exp - Utilities													
	Natural Gas	169,103		0	169,103	32,044	189,047.42			189,047.42	(19,944)	111.8%	111.8%	Higher Natural Gas Rates
	Electricity	598,431		0	598,431	41,570	515,921.23			515,921.23	82,510	86.2%	86.2%	
	Total Interfund Exp - Utilites	767,534	0	0	767,534	73,614	704,968.65	0.00	0.00	704,968.65	62,565	91.8%	91.8%	
942000	Interfund - Holding Center	(90,627)		0	(90,627)		0.00			0.00	(90,627)	0.0%	0.0%	Reduced operations - COVID
	Interfund - Correctional Facility	(96,308)			(96,308)		(4,658.00)			(4,658.00)	(91,650)	4.8%	4.8%	Reduced operations - COVID
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(8,598.00)			(8,598.00)	0	100.0%	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(13,256.00)	0.00	0.00	(13,256.00)	(182,277)	6.8%	6.8%	
910600	Interfund Expense - Purchasing Services	38,396		0	38,396	\$15,840	47,734.35			47,734.35	(9,338)	124.3%	124.3%	
910700	Interfund Expense - Fleet Services	42,673		0	42,673	\$12,517	31,931.97			31,931.97	10,741	74.8%	74.8%	
911500	Interfund Exp - Sheriff Division Svcs	0		161,080	161,080		0.00			0.00	161,080	0.0%	0.0%	Security Assistance @ Central Library beginning Fall, not yet billed.
980000	Interdepart Services DISS	16,152		0	16,152	4,056	17,559.99			17,559.99	(1,408)	108.7%	108.7%	
	System Operating Grand Totals	29,345,916	385,131	1,691,556	31,422,603	2,844,136	25,887,156.93	375,393.61	1,157,969.72	27,420,520.26	4,002,082	82.4%	87.3%	

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

Expenditure Detail as of 12/31/2021 (Pre-Audit)
100.0% of Budget Year

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjust- ments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes
												YTD Expend	YTD Expend/ & Encumb	
<u>ERIE COUNTY CAPITAL / DEBT SERVICE</u>														
<u>FUNDING FOR LIBRARY</u>														
	Library Debt Service	463,739			463,739	15,852	463,739.44			463,739.44	0	100.0%	100.0%	
Grand Total Operating and Erie County Capital		29,809,655	385,131	1,691,556	31,886,342	2,859,988	26,350,896	375,394	1,157,970	27,884,260	4,002,082	82.6%	87.4%	

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending December 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	\$291,260.42
(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	\$681.06
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Total 2021 Revenue	\$291,941.48
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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	(\$71,932.99)
Programming support	(\$88,441.96)
Equipment, furnishings & supplies	(\$19,017.48)
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	(\$14,672.89)
Other	(\$1,390.44)
Subtotal Disbursements per Resolution 2010-8	(\$244,228.75)
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Other Disbursements (Describe)	\$0.00
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Total 2021 Disbursements	(\$244,228.75)
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Balance, 2021 Activity	\$47,712.73
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Cumulative Balance Library Trust	\$1,580,745.42