

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 5/19/2022

AGENDA ITEM NUMBER: E.2.b.

Budget & Finance Committee
Financials for the Month Ending **3/31/2022**

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the March 31, 2022 month-end close. Overall, with 24.7% of the budget year elapsed, year-to-date Library revenue at 86.9% collected is within budget and year-to-date expense, at 23.1%, is also within budget. This is the first report for 2022 as the Library uses Erie County's SAP financial system and the County does not issue January and February month-end close reports. The report also details monthly activity for January, February and March; year-to-date totals; and provides year-end projections.

REVENUE:

- ✓ **Property Tax for Library Proceeds Booked.** The full \$26,435,688 Library Tax allocation was booked to the Library Fund in January.
- ✓ **New York State Library Aid 2021-22 Budget, adopted in early April, increased 5.8% over 2020-21.** New York State's enacted 2022-2023 budget, which provides the Library's aid for calendar year 2022, increased library aid by \$5.5 million statewide (5.8%). The Library's 2022 budget assumed state aid unchanged from 2021-2022. So, the increased funding will add an estimated \$127,644 above the Library's 2022 adopted operating budget. Active support for libraries in the NY State Legislature, combined with improving state revenues, contributed to the restored funding.

Budget adjustments recognizing the improved aid picture were included in Resolution 2022-12 adopted by the Board at its April meeting, and will be reflected in the April 2022 financial report. The initial payment for B&ECPL's 2022 state aid, representing nearly 90% of the total for the year would normally be released by the State in June or July (two to three months after the State's budget is enacted).
- ✓ **Library fines/fees** 2022's budgeted library fine revenue reflect a continued multi-year diminishing trend. The gradual return of patron physical visits to the Library, as the COVID-19 pandemic wanes, contributes to this trend. Additionally strong use of downloadable eBooks and eAudiobooks, which expire automatically on their due date and hence are never late, grew quickly during the pandemic, accelerating this trend. These factors also impact the "Refunds - Contracting Library" line, as that revenue represents a return of fine revenue collected by contracting libraries in excess of local expenses of those libraries. Estimated 2022 revenue is adjusted pursuant to implementing the fine free program approved in Resolution 2022-12.
- ✓ **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 estimated collections have also been adjusted pursuant to Resolution 2022-12.
- ✓ **Use of Fund Balance** revenue adjustment in January of \$245,000 reflects state member aid revenue received by the library in December 2021 that increased 2021 ending fund balance. In January, the Board approved Resolution 2022-1 which approved use of fund balance in 2022 to allow these funds to be distributed to the designated libraries.

EXPENSE:

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 19.4% of the budget. Savings reflect higher vacancies due to turnover and hiring challenges, particularly in the part-time ranks as well as reduced part-time workhours to meet operational needs as patron physical visits unevenly recover as COVID trends change.
- ✓ **Fringe Benefit expense is running under budget at 23.2% 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 22.7% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 10.2% above the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 20.6% of budget. YTD expense was 0.7% below the same period in 2021. Said expense is subject to significant swings due to changes in usage by retirees.
 - Workers Compensation expense, at \$99,260 is over budget, reflecting February expense to settle a prior year claim. Erie County and the Library are self-insured for Unemployment and Workers Compensation, so claims experience can fluctuate significantly.

We will closely monitor these accounts.

- ✓ **Highway Supplies (rock salt) show at 47.4%.**
This relatively small account (\$18,000 annual budget) is very seasonal in nature with the next set of purchases taking place in the fall.
- ✓ **Contractual Payments to Contract Libraries combined show at 81.5%.** 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 (five the eight amounts at 100% are below \$7,600). The remaining at 100% reflect distribution of NY State member aid allocations in January pursuant to Resolution 2022-1.
- ✓ **Several remaining operating accounts above 24.7% reflect timing differences.**
Several account variances reflect timing variations and are expected to end the year within budget. These accounts are: Telephone & Internet Service; Professional Services; Local Share Grant Match for Library Construction Aid projects; and Motor Vehicles.
- ✓ **Interfund Expense – Utilities: YTD expense reflects more open hours, the seasonal nature of utility expense, a less mild winter, and MUCH HIGHER Natural Gas and Electricity rates.**
Natural gas charges of \$124,157 came in at 62.4% of the 2022 annual budget, reflecting a colder 2022 winter (with 6.1% higher Heating Degree Days in January-March 2022 vs the same period in 2021) and natural gas rates averaging 43.4% higher than January-March 2021. Expense was 64.0% above the \$75,695 paid in January – March 2021. Electricity charges of \$167,848 came in at 26.1% of the 2022 annual budget and were 81.9% above the \$92,280 paid in January – March 2021. Electricity rates averaged 59.8% higher than January-March 2021. A significant portion of the area’s electricity generation utilizes natural gas.

Additionally, energy usage increased as libraries were open more hours per week in January-March 2022 vs the same period in 2021 as COVID related impacts eased. Total weekly open hours averaged 1,580 per week in January-March 2022, vs 1,460 in the same period in 2021 (8.2% more).

Combined, 2022 interfund utility charges of \$292,006 (34.7% of budget) are ABOVE budget and they are \$124,030 (73.8%) above the same months in 2021. The Library participates in Erie County’s aggregated utility purchasing pool which saves costs compared to retail pricing. **If the higher energy prices continue, 2022 expense is projected to exceed budget by over \$220,000. Prior year energy saving projects, including LED conversions, are factors preventing the impact from being even worse. Staff will closely monitor the situation as the year progresses.**

ACTION REQUIRED: None – Informational Report

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
Revenue Detail as of 3/31/2022

SAP Account Number	Account Description	24.7% of Budget Year							To Be Realized	% of Budget Collected	2022 Estimated	Variance Under (Over) Budget
		Adopted Budget	Adjust- ments	Adjusted Budget	Revenue January	Revenue February	Revenue March	YTD Revenue				
REVENUE FROM LIBRARY OPERATIONS												
419000	Library Charges - Fines	130,202	0	130,202	13,402	12,412	13,684	39,498.36	90,704	30.3%	43,727	86,475
422000	Copies	17,290	0	17,290	1,013	1,680	1,258	3,950.90	13,339	22.9%	16,023	1,267
466040	Printing	41,400	0	41,400	1,637	3,603	3,875	9,114.81	32,285	22.0%	36,966	4,434
466030	Book Bags	600	0	600	35	62	28	125.48	475	20.9%	509	91
466020	Minor Sale - Other	2,223	0	2,223	84	155	259	497.50	1,726	22.4%	2,018	205
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	1,860	328	2,521	4,708.83	19,291	19.6%	19,097	4,903
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	732		966	1,698.40	12,702	11.8%	6,888	7,512
TOTAL REVENUE FROM LIBRARY OPERATIONS		230,115	0	230,115	18,764	18,240	22,591	59,594.28	170,521	25.9%	125,228	104,887
REVENUE FROM STATE & COUNTY GOVT.												
400020	Library Real Prop Tax	26,435,688	0	26,435,688	26,435,688			26,435,688.00	0	100.0%	26,435,688	0
408140	NYS Aid-Lib Incl Incent	1,911,437	0	1,911,437				0.00	1,911,437	0.0%	2,022,554	(111,117)
408150	NYS Aid to Member Libraries	282,849	0	282,849				0.00	282,849	0.0%	299,376	(16,527)
408160	State Aid - Special	0	0	0				0.00	0	0.0%	0	0
450000	Interfund - Subsidy	0	0	0				0.00	0	0.0%	0	0
TOTAL REVENUE FROM STATE & COUNTY GOVT.		28,629,974	0	28,629,974	26,435,688	0	0	26,435,688.00	2,194,286	92.3%	28,757,618	(127,644)
OTHER REVENUE												
419010	Refunds - Cont Library	35,967	0	35,967				0.00	35,967	0.0%	7,718	28,249
423000	Refund P/Y Expenses	10,000	0	10,000		280	21,011	21,291.24	(11,291)	212.9%	21,291	(11,291)
445030	Int & Earn - Gen Inv	2,000	0	2,000	109	99	109	316.86	1,683	15.8%	317	1,683
466010	NSF Check Fees	15	0	15				0.00	15	0.0%	0	15
466000	Miscellaneous Receipts		0	0		14,000		14,000.00	(14,000)	0.0%	14,000	(14,000)
467000	Misc Depart Income	5,000	0	5,000	50	142	52	243.45	4,757	4.9%	5,000	0
479100	Other Contributions	25,000	0	25,000				0.00	25,000	0.0%	25,000	0
499100	Accrued Invest Interest			0				0.00	0	0.0%	0	0
TOTAL OTHER REVENUE		77,982	0	77,982	159	14,521	21,172	35,851.55	42,130	46.0%	73,326	4,656
USE OF FUND BALANCE												
402190	Appropriated Fund Balance	1,353,642	245,000	1,598,642				0.00	1,598,642	0.0%	1,482,171	116,471
TOTAL USE OF FUND BALANCE		1,353,642	245,000	1,598,642	0	0	0	0.00	1,598,642	0.0%	1,482,171	116,471
GRAND TOTAL OPERATING REVENUE		30,291,713	245,000	30,536,713	26,454,611	32,760	43,763	26,531,133.83	4,005,579	86.9%	30,438,343	98,370

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 3/31/2022
 24.7% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes
														YTD Expend	YTD Expend/ & Encumb				
OPERATING EXPENDITURES																			
PERSONAL SERVICES																			
Regular Salaries & Wages																			
500000	Full Time - Salaries	10,952,480		0	10,952,480	800,455	782,793	875,864	2,459,112.31			2,459,112.31	8,493,368	22.5%	22.5%	10,471,720	480,760	95.6%	Hiring/turnover challenges Reduced PT hours reflecting below pre-COVID library visits/circulation and turnover/hiring difficulties.
500010	Part Time - Wages	4,036,330		0	4,036,330	241,678	235,494	243,250	720,422.15			720,422.15	3,315,908	17.8%	17.8%	3,155,449	880,881	78.2%	
500020	Regular PT - Wages	1,267,268		0	1,267,268	83,429	80,548	88,148	252,124.87			252,124.87	1,015,143	19.9%	19.9%	1,022,506	244,762	80.7%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	785	1,699	1,769	4,252.81			4,252.81	20,747	17.0%	17.0%	17,248	7,752	69.0%	
500330	Holiday Worked	22,500		0	22,500	455	3,080	1,787	5,321.62			5,321.62	17,178	23.7%	23.7%	21,582	918	95.9%	
500350	Other Employee Payments	140,000		0	140,000	2,930	19,660	1,360	23,950.00			23,950.00	116,050	17.1%	17.1%	122,131	17,869	87.2%	
	Salaries & Wages	16,443,578	0	0	16,443,578	1,129,733	1,123,274	1,212,177	3,465,183.76	0.00	0.00	3,465,183.76	12,978,394	21.1%	21.1%	14,810,636	1,632,942	90.1%	
501000	Overtime Salaries & Wages	290,000		0	290,000	24,185	25,817	31,529	81,530.81			81,530.81	208,469	28.1%	28.1%	297,587	(7,587)	102.6%	
	TOTAL, PERSONAL SERVICES	16,733,578	0	0	16,733,578	1,153,917	1,149,091	1,243,706	3,546,714.57	0.00	0.00	3,546,714.57	13,186,863	21.2%	21.2%	15,108,223	1,625,355	90.3%	
504990	Reduction From Personal Services	(563,478)		0	(563,478)				0.00			0.00	(563,478)	0.0%	0.0%	0	(563,478)	0.0%	
504992	Contractual Salary Reserves	162,820		0	162,820				0.00			0.00	162,820	0.0%	0.0%	0	162,820	0.0%	
	NET PERSONAL SERVICES	16,332,920	0	0	16,332,920	1,153,917	1,149,091	1,243,706	3,546,714.57	0.00	0.00	3,546,714.57	12,786,205	21.7%	21.7%	15,108,223	1,224,697	92.5%	
FRINGE BENEFITS																			
502010	Employer FICA - REGULAR	1,037,494		0	1,037,494	69,885	68,876	75,156	213,917.43			213,917.43	823,577	20.6%	20.6%	936,710	100,784	90.3%	
502020	Employer FICA - MEDICARE	242,627		0	242,627	16,344	16,108	17,577	50,029.14			50,029.14	192,598	20.6%	20.6%	219,069	23,558	90.3%	Reflects Impacts of hiring/turnover challenges.
502030	Employee Health Insurance	2,468,388		0	2,468,388	98,707	193,547	268,529	560,782.96			560,782.96	1,907,605	22.7%	22.7%	2,274,286	194,102	92.1%	
502040	Dental Plan	91,456		0	91,456	4,621	5,375	6,959	16,955.55			16,955.55	74,500	18.5%	18.5%	68,764	22,692	75.2%	
502050	Workers Compensation	76,425		0	76,425	6,735	83,089	9,436	99,260.00			99,260.00	(22,835)	129.9%	129.9%	184,662.42	(108,237)	241.6%	Includes \$65,919 in charges for a prior year claim settlement.
502060	Unemployment Insurance	38,572		0	38,572	2,738	2,756	1,835	7,327.67			7,327.67	31,244	19.0%	19.0%	29,718	8,854	77.0%	
502070	Hospital & Medical - Retirees	1,523,973		0	1,523,973	41,614	98,626	173,482	313,723.01			313,723.01	1,210,250	20.6%	20.6%	1,374,107	149,866	90.2%	
502090	Health Insurance Waiver (Incl: 117)	51,420		0	51,420	4,352	4,352	4,652	13,356.00			13,356.00	38,064	26.0%	26.0%	54,166	(2,746)	105.3%	
502100	Retirement	1,610,601		0	1,610,601	128,455	128,758	123,032	380,244.18			380,244.18	1,230,357	23.6%	23.6%	1,542,101	68,500	95.7%	
	TOTAL, FRINGE BENEFITS	7,140,956	0	0	7,140,956	373,451	601,486	680,659	1,655,595.94	0.00	0.00	1,655,595.94	5,485,360	23.2%	23.2%	6,683,583	457,373	93.6%	
	TOTAL COMPENSATION RELATED	23,473,876	0	0	23,473,876	1,527,368	1,750,577	1,924,365	5,202,310.51	0.00	0.00	5,202,310.51	18,271,565	22.2%	22.2%	21,791,806	1,682,070	92.8%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
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 24.7% of Budget Year

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														YTD Expend	YTD Expend/ & Encumb				
505000	Office Supplies	191,450		0	191,450	2,822	4,172	6,746	13,739.34	27,150.50		40,889.84	150,560	7.2%	21.4%	172,305	19,145	90.0%	
505200	Clothing Supplies	6,000		0	6,000				0.00			0.00	6,000	0.0%	0.0%	0	6,000	0.0%	
505600	Auto Truck & Heavy Equip Supplies	15,250		0	15,250	927	161	161	1,248.41			1,248.41	14,002	8.2%	8.2%	13,725	1,525	90.0%	
505800	Medical & Health Supplies	2,500		0	2,500				0.00			0.00	2,500	0.0%	0.0%	2,500	0	100.0%	
506200	Maintenance & Repair	187,300	54,629	0	241,929	6,851	4,681	11,174	22,706.10	3,621.03		26,327.13	215,602	9.4%	10.9%	217,736	24,193	90.0%	2021 Rsv. Incl Equip/Facility Init.
506400	Highway Supplies (Rock Salt)	18,000		0	18,000	6,154	1,191	1,191	8,535.30	794.69		9,329.99	8,670	47.4%	51.8%	18,000	0	100.0%	
510000	Local Mileage Reimbursement	12,500		0	12,500	68	209	577	853.63			853.63	11,646	6.8%	6.8%	11,250	1,250	90.0%	
510100	Out of Area Travel	15,500		0	15,500				0.00			0.00	15,500	0.0%	0.0%	0	15,500	0.0%	
510200	Training and Education	103,050		0	103,050	8,949	110	1,067	10,125.50	1,160.00		11,285.50	91,765	9.8%	11.0%	92,745	10,305	90.0%	
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		2,787	3,285	6,071.51			6,071.51	27,825	17.9%	17.9%	30,507	3,390	90.0%	
	Telephone & Internet Service	105,346		0	105,346	(15,020)	25,098	29,547	39,625.42			39,625.42	65,721	37.6%	37.6%	105,346	0	100.0%	
515000	Total Utility Charges	140,243	0	0	140,243	(15,020)	27,884	32,832	45,696.93	0.00	0	45,697	94,546	32.6%	32.6%	135,853	4,390	96.9%	
516010	CONTRACTUAL PAYMENTS																		
	Newstead Public - Akron	7,180	4,500.00	0	11,680	7,180			7,180.00	4,500.00		11,680.00	0	61.5%	100.0%	12,434	(754)	106.5%	2021 Rsv. Incl Equip/Facility Init.
	Ewell Free - Alden	7,530	3,834.00	0	11,364	7,530			7,530.00	3,834.00		11,364.00	0	66.3%	100.0%	11,751	(387)	103.4%	2021 Rsv. Incl Equip/Facility Init.
	Amherst Public	0		25,000	25,000	25,000			25,000.00			25,000.00	0	100.0%	100.0%	25,000	0	100.0%	2022 Adjusted per Res 2022-1
	Angola Public	0	1,727.00	0	1,727				0.00	1,727.00		1,727.00	0	0.0%	100.0%	1,977	(250)	114.5%	2021 Rsv. Incl Equip/Facility Init.
	Aurora Public	0	787.00	0	787				0.00	787.00		787.00	0	0.0%	100.0%	1,825	(1,038)	231.9%	2021 Rsv. Incl Equip/Facility Init.
	Boston Free	7,045	699.00	0	7,744	7,045			7,045.00	699.00		7,744.00	0	91.0%	100.0%	8,082	(338)	104.4%	2021 Rsv. Incl Equip/Facility Init.
	Cheektowaga Public	10,350		0	10,350	2,588			2,587.50	7,762.50		10,350.00	0	25.0%	100.0%	13,942	(3,592)	134.7%	
	Clarence Public	950	11,250.00	0	12,200	950			950.00	11,250.00		12,200.00	0	7.8%	100.0%	14,875	(2,675)	121.9%	2021 Rsv. Incl Equip/Facility Init.
	Collins Public	3,515		25,000	28,515	28,515			28,515.00			28,515.00	0	100.0%	100.0%	29,341	(826)	102.9%	2022 Adjusted per Res 2022-1
	Concord Public	3,070		0	3,070	3,070			3,070.00			3,070.00	0	100.0%	100.0%	3,558	(488)	115.9%	
	Eden Library	5,195		0	5,195	5,195			5,195.00			5,195.00	0	100.0%	100.0%	5,918	(723)	113.9%	
	Elma Public	2,085	1,681.00	0	3,766	2,085	1,681		3,766.00			3,766.00	0	100.0%	100.0%	4,683	(917)	124.3%	2021 Rsv. Incl Equip/Facility Init.
	Grand Island Memorial	770	214.00	0	984	770			770.00	214.00		984.00	0	78.3%	100.0%	2,001	(1,017)	203.4%	2021 Rsv. Incl Equip/Facility Init.
	Hamburg Public	0		0	0				0.00			0.00	0	0.0%	0.0%	0	0	0.0%	
	Lackawanna Public	18,370	1,971.00	20,000	40,341	24,593			24,592.50	15,748.50		40,341.00	0	61.0%	100.0%	40,893	(552)	101.4%	2022 Adjusted per Res 2022-1
	Lancaster Public	0		20,000	20,000	20,000			20,000.00			20,000.00	0	100.0%	100.0%	20,000	0	100.0%	2022 Adjusted per Res 2022-1
	Marilla Free	4,655		0	4,655	4,655			4,655.00			4,655.00	0	100.0%	100.0%	5,071	(416)	108.9%	
	North Collins Public	5,770		0	5,770	5,770			5,770.00			5,770.00	0	100.0%	100.0%	5,859	(89)	101.5%	
	Orchard Park Public	5,425		20,000	25,425	25,425			25,425.00			25,425.00	0	100.0%	100.0%	28,905	(3,480)	113.7%	2022 Adjusted per Res 2022-1
	City of Tonawanda Public	0	2,096.00	20,000	22,096	20,000			20,000.00	2,096.00		22,096.00	0	90.5%	100.0%	22,096	0	100.0%	2022 Adjusted per Res 2022-1
	Town of Tonawanda Public	0	7,500.00	30,000	37,500	30,000			30,000.00	7,500.00		37,500.00	0	80.0%	100.0%	37,500	0	100.0%	2022 Adjusted per Res 2022-1
	West Seneca Public	0		25,000	25,000	25,000			25,000.00			25,000.00	0	100.0%	100.0%	25,838	(838)	103.4%	
	Total Cnt Pmts-NP Pur Svs	81,910	36,259	185,000	303,169	245,370	1,681	0	247,051.00	56,118.00	0.00	303,169.00	0	81.5%	100.0%	321,549	(18,380)	106.1%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 3/31/2022
 24.7% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes
														YTD Expend	YTD Expend/ & Encumb				
516020	Professional Services Contracts & Fees	958,906	245,370	0	1,204,276	170,032	95,945	101,206	367,182.30	509,087.28		876,269.58	328,006	30.5%	72.8%	1,180,190	24,086	98.0%	2021 Rsv. Incl Equip/Facility Init.
516030	Maintenance Contracts	161,608		0	161,608	814	13,149	9,686	23,648.94	63,149.81		86,798.75	74,809	14.6%	53.7%	158,376	3,232	98.0%	
530000	Other Expenses	166,750	40,303	60,000	267,053	6,744	7,562	25,102	39,408.61	13,154.28	40,302.89	92,865.78	174,187	14.8%	34.8%	253,700	13,353	95.0%	2021 Rsv. Incl Equip/Facility Init.
545000	Rental Charges	5,877		0	5,877	864	(56)	568	1,376.69	4,455.63		5,832.32	45	23.4%	99.2%	5,583	294	95.0%	
555050	Insurance Premiums	171,023		0	171,023			17,931	17,931.41			17,931.41	153,092	10.5%	10.5%	171,023	0	100.0%	
559000	Local Share - Grant Match	0	725,470	0	725,470			320,000	320,000.00		405,469.50	725,469.50	0	44.1%	100.0%	725,470	0	100.0%	Local match towards Library Construction Aid projs. March amount is for Crane Phase 1
561410	Lab & Technical Equipment	487,619	85,056	0	572,675	35,663	5,307	7,210	48,179.65	15,952.17		64,131.82	508,543.41	8.4%	11.2%	572,675	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
561420	Office Equip, Furn & Fixtures		78,998	0	78,998	6,927	8,510	1,335	16,771.85	18,600.00		35,371.85	43,626.46	21.2%	44.8%	78,998	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
561430	Building, Grounds and Heavy Equip		21,483	0	21,483			469	469.00	13,824.00		14,293.00	7,189.79	2.2%	66.5%	21,483	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
561440	Motor Vehicles		38,858	0	38,858			38,858	38,858.00			38,858.00	-	100.0%	100.0%	38,858	0	100.0%	
561450	Library Books and Media	3,078,460	206,938	0	3,285,398	83,632	346,345	196,029	626,006.70			626,006.70	2,659,391	19.1%	19.1%	3,173,506	111,892	96.6%	
575040	Interfund Exp - Utilities																		Higher natural gas rates: YTD
	Natural Gas	198,941		0	198,941	38,296	44,075	41,786	124,157.48			124,157.48	74,784	62.4%	62.4%	260,768	(61,827)	131.1%	March up 43.4% vs 2021; Gas
	Electricity	642,054		0	642,054	57,816	57,265	52,766	167,848.05			167,848.05	474,206	26.1%	26.1%	803,888	(161,834)	125.2%	prices impact electric rates
	Total Interfund Exp - Utilites	840,995	0	0	840,995	96,112	101,341	94,553	292,005.53	0.00	0.00	292,005.53	548,989	34.7%	34.7%	1,064,655	(223,660)	126.6%	which are up 59.8% vs 2021
942000	Interfund - Holding Center	(48,562)		0	(48,562)				0.00			0.00	(48,562)	0.0%	0.0%	(33,993)	(14,569)	70.0%	Reduced operations - COVID
	Interfund - Correctional Facility	(96,308)		0	(96,308)				0.00			0.00	(96,308)	0.0%	0.0%	(67,416)	(28,892)	70.0%	Reduced operations - COVID
	Interfund - Court Storage	(8,598)		0	(8,598)			(2,150)	(2,149.50)			(2,149.50)	(6,449)	25.0%	25.0%	(8,598)	0	100.0%	
	Total ID Library Services	(153,468)	0	0	(153,468)	0	0	(2,150)	(2,149.50)	0.00	0.00	(2,149.50)	(151,319)	1.4%	1.4%	(110,007)	(43,461)	71.7%	
910600	Interfund Expense - Purchasing Services	42,236		0	42,236			9,801	9,800.50			9,800.50	32,436	23.2%	23.2%	42,236	0	100.0%	
910700	Interfund Expense - Fleet Services	46,940		0	46,940	1,944	2,214	2,868	7,025.01			7,025.01	39,915	15.0%	15.0%	46,940	0	100.0%	
911500	Interfund Exp - Sheriff Division Svcs	177,188		0	177,188			25,637	25,636.93			0.00	177,188	14.5%	0.0%	177,188	0	100.0%	Security Assistance @ Central Library
980000	Interdepart Services DISS	60,000		0	60,000			14,556	14,556.00			14,556.00	45,444	24.3%	24.3%	60,000	0	100.0%	
	System Operating Grand Totals	30,291,713	1,533,363	245,000	32,070,076	2,186,221	2,370,982	2,841,771	7,398,974.34	727,067.39	445,772.39	8,546,177.19	23,523,899	23.1%	26.6%	30,438,343	1,631,733	94.9%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 3/31/2022
 24.7% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	January Expended	February Expended	March Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj 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			59,150	59,150.38			59,150.38	404,589	12.8%	12.8%				
Grand Total Operating and Erie County Capital		30,755,452	1,533,363	245,000	32,533,816	2,186,221	2,370,982	2,900,922	7,458,125	727,067	445,772	8,605,328	23,928,488	22.9%	26.5%				

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending March 31, 2022

Main Trust	\$1,494,752.87
Encore Editions Proceeds (Invested per resolution 2006-19)	\$85,992.55
2021 Ending Balance	\$1,580,745.42
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<u>2022 Activity and Balances</u>	
Restricted Donations	\$54,578.20
(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	\$83.22
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Total 2022 Revenue	\$54,661.42
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$40,000.00)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$15,561.83)
Equipment, furnishings & supplies	\$0.00
Exhibit/display preparation and support/Rare Book Room	\$0.00
Preservation/Conservation	\$0.00
Construction Aid and other Grant Match	\$0.00
Raiser's Edge Software and General Fundraising Expense	\$0.00
Other	(\$81.00)
Subtotal Disbursements per Resolution 2010-8	(\$55,642.83)
Other Disbursements (Describe)	\$0.00
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Total 2022 Disbursements	(\$55,642.83)
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Balance, 2022 Activity	(\$981.41)
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Cumulative Balance Library Trust	\$1,579,764.01