

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 6/16/2022

Budget & Finance Committee
Financials for the Month Ending **4/30/2022**

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 April 30, 2022 month-end close. Overall, with 32.9% of the budget year elapsed, year-to-date Library revenue at 86.9% collected is within budget and year-to-date expense, at 29.4%, is also within budget. The report also details monthly activity for April; 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 2022-23 Budget, adopted in early April, increased 5.8% over 2021-22.** 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 are reflected in this 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 reflects 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 28.8% 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 30.5% 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 29.5 of budget) reflecting usage experience. The Year-to-date (YTD) expense was 5.6% above the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 24.1% of budget. YTD expense was 14.7% below the same period in 2021. Said expense is subject to significant swings due to changes in usage by retirees.
 - Workers Compensation expense, at \$109,816 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 75.8%.** The above budget variance is in part due to the contract provision that small dollar amounts are transmitted at the beginning of the year rather than quarterly in advance.
- ✓ **Several remaining operating accounts above 32.9% 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; Office Equipment, furniture & Fixtures; Building & Grounds Equipment; and Motor Vehicles.

EXPENSE (Continued):

- ✓ **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 \$151,628 came in at 76.2% 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 40.9% higher than January-April 2021. Expense was 69.7% above the \$89,376 paid in January – April 2021. Electricity charges of \$204,241 came in at 31.8% of the 2022 annual budget and were 71.4% above the \$119,133 paid in January – April 2021. Electricity rates averaged 54.7% higher than January-April 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-April 2022 vs the same period in 2021 as COVID related impacts eased. Total weekly open hours averaged 1,605 per week in January-April 2022, vs 1,482 in the same period in 2021 (8.3% more).

Combined, 2022 interfund utility charges of \$355,869 (42.3% of budget) are ABOVE budget and they are \$147,360 (70.7%) 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 \$200,000. 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 4/30/2022

32.9% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue April	YTD Revenue	To Be Realized	% of Budget Collected	2022 Estimated	Variance Under (Over) Budget
REVENUE FROM LIBRARY OPERATIONS										
419000	Library Charges - Fines	130,202	(86,475)	43,727	2,595	42,093.29	1,634	96.3%	43,727	0
422000	Copies	17,290	0	17,290	1,940	5,890.65	11,399	34.1%	17,917	(627)
466040	Printing	41,400	0	41,400	4,924	14,038.39	27,362	33.9%	42,700	(1,300)
466030	Book Bags	600	0	600	52	177.48	423	29.6%	540	60
466020	Minor Sale - Other	2,223	0	2,223	195	692.80	1,530	31.2%	2,107	116
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	2,561	7,269.53	16,730	30.3%	22,111	1,889
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	745	2,443.70	11,956	17.0%	7,433	6,967
TOTAL REVENUE FROM LIBRARY OPERATIONS		230,115	(86,475)	143,640	13,012	72,605.84	71,034	50.5%	136,535	7,105
REVENUE FROM STATE & COUNTY GOVT.										
400020	Library Real Prop Tax	26,435,688	0	26,435,688		26,435,688.00	0	100.0%	26,435,688	0
408140	NYS Aid-Lib Incl Incent	1,911,437	111,117	2,022,554		0.00	2,022,554	0.0%	2,022,554	0
408150	NYS Aid to Member Libraries	282,849	16,527	299,376		0.00	299,376	0.0%	299,376	0
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	127,644	28,757,618	0	26,435,688.00	2,321,930	91.9%	28,757,618	0
OTHER REVENUE										
419010	Refunds - Cont Library	35,967	(28,249)	7,718		0.00	7,718	0.0%	7,718	0
423000	Refund P/Y Expenses	10,000	0	10,000	8,078	29,368.75	(19,369)	293.7%	29,369	(19,369)
445030	Int & Earn - Gen Inv	2,000	0	2,000	106	422.48	1,578	21.1%	1,285	715
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	0	15
466000	Miscellaneous Receipts		14,000	14,000		14,000.00	0	100.0%	14,000	0
467000	Misc Depart Income	5,000	0	5,000	50	293.45	4,707	5.9%	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	(14,249)	63,733	8,233	44,084.68	19,648	69.2%	82,372	(18,639)
USE OF FUND BALANCE										
402190	Appropriated Fund Balance	1,353,642	250,460	1,604,102		0.00	1,604,102	0.0%	1,294,290	309,812
TOTAL USE OF FUND BALANCE		1,353,642	250,460	1,604,102	0	0.00	1,604,102	0.0%	1,294,290	309,812
GRAND TOTAL OPERATING REVENUE		30,291,713	277,380	30,569,093	21,245	26,552,378.52	4,016,714	86.9%	30,270,815	298,278

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET**

Expenditure Detail as of 4/30/2022

32.9% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expended	YTD Exp/ & Encumb	2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes
OPERATING EXPENDITURES																	
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,952,480		0	10,952,480	\$809,898	3,269,010.37			3,269,010.37	7,683,470	29.8%	29.8%	10,440,402	512,078	95.3%	Hiring/turnover challenges
500010	Part Time - Wages	4,036,330		0	4,036,330	237,909	958,331.12			958,331.12	3,077,999	23.7%	23.7%	3,148,118	888,212	78.0%	Reduced PT hours reflecting below pre-COVID library visits/circulation and turnover/hiring difficulties.
500020	Regular PT - Wages	1,267,268		0	1,267,268	77,462	329,587.14			329,587.14	937,681	26.0%	26.0%	1,002,494	264,774	79.1%	Hiring/turnover challenges
500300	Shift Differential	25,000		0	25,000	3,081	7,333.50			7,333.50	17,667	29.3%	29.3%	22,306	2,694	89.2%	
500330	Holiday Worked	22,500		0	22,500	2,987	8,308.63			8,308.63	14,191	36.9%	36.9%	25,272	(2,772)	112.3%	
500350	Other Employee Payments	140,000		0	140,000	3,713	27,663.01			27,663.01	112,337	19.8%	19.8%	109,142	30,858	78.0%	
	Salaries & Wages	16,443,578	0	0	16,443,578	1,135,050	4,600,233.77	0.00	0.00	4,600,233.77	11,843,344	28.0%	28.0%	14,747,734	1,695,844	89.7%	
501000	Overtime Salaries & Wages	290,000		0	290,000	29,071	110,601.35			110,601.35	179,399	38.1%	38.1%	302,771	(12,771)	104.4%	
	TOTAL, PERSONAL SERVICES	16,733,578	0	0	16,733,578	1,164,121	4,710,835.12	0.00	0.00	4,710,835.12	12,022,743	28.2%	28.2%	15,050,505	1,683,073	89.9%	
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	1,164,121	4,710,835.12	0.00	0.00	4,710,835.12	11,622,085	28.8%	28.8%	15,050,505	1,282,415	92.1%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,037,494		0	1,037,494	70,411	284,328.08			284,328.08	753,166	27.4%	27.4%	933,131	104,363	89.9%	
502020	Employer FICA - MEDICARE	242,627		0	242,627	16,468	66,496.74			66,496.74	176,130	27.4%	27.4%	218,232	24,395	89.9%	Reflects Impacts of
502030	Employee Health Insurance	2,468,388		0	2,468,388	168,239	729,022.29			729,022.29	1,739,366	29.5%	29.5%	2,217,443	250,945	89.8%	hiring/turnover challenges.
502040	Dental Plan	91,456		0	91,456	5,126	22,081.99			22,081.99	69,374	24.1%	24.1%	67,166	24,290	73.4%	
502050	Workers Compensation	76,425		0	76,425	10,556	109,815.69			109,815.69	(33,391)	143.7%	143.7%	192,519.81	(116,095)	251.9%	Includes \$65,919 in charges for a prior year claim settlement.
502060	Unemployment Insurance	38,572		0	38,572	589	7,916.55			7,916.55	30,655	20.5%	20.5%	24,080	14,492	62.4%	
502070	Hospital & Medical - Retirees	1,523,973		0	1,523,973	53,590	367,313.19			367,313.19	1,156,660	24.1%	24.1%	1,206,624	317,349	79.2%	
502090	Health Insurance Waiver (Incl: 117)	51,420		0	51,420	4,435	17,791.00			17,791.00	33,629	34.6%	34.6%	54,114	(2,694)	105.2%	
502100	Retirement	1,610,601		0	1,610,601	191,421	571,665.54			571,665.54	1,038,935	35.5%	35.5%	1,738,816	(128,215)	108.0%	
	TOTAL, FRINGE BENEFITS	7,140,956	0	0	7,140,956	520,835	2,176,431.07	0.00	0.00	2,176,431.07	4,964,525	30.5%	30.5%	6,652,126	488,830	93.2%	
	TOTAL COMPENSATION RELATED	23,473,876	0	0	23,473,876	1,684,956	6,887,266.19	0.00	0.00	6,887,266.19	16,586,610	29.3%	29.3%	21,702,631	1,771,245	92.5%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET**

Expenditure Detail as of 4/30/2022

32.9% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	<u>% Current Budget</u>		2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes
												YTD Expended	YTD & Encumb				
505000	Office Supplies	191,450		0	191,450	24,056	37,795.36	5,821.77		43,617.13	147,833	19.7%	22.8%	172,305	19,145	90.0%	
505200	Clothing Supplies	6,000		0	6,000		0.00			0.00	6,000	0.0%	0.0%	5,400	600	90.0%	
505600	Auto Truck & Heavy Equip Supplies	15,250		0	15,250	19	1,267.21	90.71		1,357.92	13,892	8.3%	8.9%	13,725	1,525	90.0%	
505800	Medical & Health Supplies	2,500		0	2,500		0.00	61.92		61.92	2,438	0.0%	2.5%	2,500	0	100.0%	
506200	Maintenance & Repair	187,300	54,629	0	241,929	1,085	23,791.16	3,848.85		27,640.01	214,289	9.8%	11.4%	217,736	24,193	90.0%	2021 Rsv. Incl Equip/Facility Init.
506400	Highway Supplies (Rock Salt)	18,000		0	18,000		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	648	1,501.50			1,501.50	10,999	12.0%	12.0%	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	2,601	12,726.50	885.00		13,611.50	89,439	12.3%	13.2%	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	2,028	8,099.82			8,099.82	25,797	23.9%	23.9%	30,507	3,390	90.0%	
	Telephone & Internet Service	105,346		0	105,346	21,748	61,373.01			61,373.01	43,973	58.3%	58.3%	105,346	0	100.0%	
515000	Total Utility Charges	140,243	0	0	140,243	23,776	69,472.83	0.00	0	69,473	70,770	49.5%	49.5%	135,853	4,390	96.9%	
516010	CONTRACTUAL PAYMENTS																
	Newstead Public - Akron	7,180	4,500.00	754	12,434		7,180.00	4,500.00		11,680.00	754	57.7%	93.9%	12,434	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Ewell Free - Alden	7,530	3,834.00	387	11,751		7,530.00	3,834.00		11,364.00	387	64.1%	96.7%	11,751	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Amherst Public	0		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	2,250	3,977		0.00	1,727.00		1,727.00	2,250	0.0%	43.4%	3,977	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Aurora Public	0	787.00	1,038	1,825		0.00			0.00	1,825	0.0%	0.0%	1,825	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Boston Free	7,045	699.00	2,338	10,082		7,045.00	699.00		7,744.00	2,338	69.9%	76.8%	10,082	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Cheektowaga Public	10,350		3,592	13,942	2,588	5,175.00	5,175.00		10,350.00	3,592	37.1%	74.2%	13,942	0	100.0%	
	Clarence Public	950	11,250.00	2,675	14,875		950.00	11,250.00		12,200.00	2,675	6.4%	82.0%	14,875	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Collins Public	3,515		27,826	31,341		28,515.00			28,515.00	2,826	91.0%	91.0%	31,341	0	100.0%	2022 Adjusted per Res 2022-1
	Concord Public	3,070		2,488	5,558		3,070.00			3,070.00	2,488	55.2%	55.2%	5,558	0	100.0%	
	Eden Library	5,195		2,723	7,918		5,195.00			5,195.00	2,723	65.6%	65.6%	7,918	0	100.0%	
	Elma Public	2,085	1,681.00	917	4,683		3,766.00			3,766.00	917	80.4%	80.4%	4,683	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Grand Island Memorial	770	214.00	1,017	2,001		770.00	214.00		984.00	1,017	38.5%	49.2%	2,001	0	100.0%	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	20,552	40,893	4,593	29,185.00	11,156.00		40,341.00	552	71.4%	98.7%	40,893	0	100.0%	2022 Adjusted per Res 2022-1
	Lancaster Public	0		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		416	5,071		4,655.00			4,655.00	416	91.8%	91.8%	5,071	0	100.0%	
	North Collins Public	5,770		2,089	7,859		5,770.00			5,770.00	2,089	73.4%	73.4%	7,859	0	100.0%	
	Orchard Park Public	5,425		25,480	30,905		25,425.00			25,425.00	5,480	82.3%	82.3%	30,905	0	100.0%	2022 Adjusted per Res 2022-1
	City of Tonawanda Public	0	2,096.00	20,000	22,096		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		30,000.00	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		25,838	25,838		25,000.00			25,000.00	838	96.8%	96.8%	25,838	0	100.0%	
	Total Cnt Pmts-NP Pur Svs	81,910	36,259	217,380	335,549	7,180	254,231.00	48,151.00	0.00	302,382.00	33,167	75.8%	90.1%	335,549	0	100.0%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 4/30/2022
 32.9% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	<u>% Current Budget</u>		2022 Estimated Expended	Variance Under Budget (Over)	2022 Est % of Adj Budget	Notes
												YTD Expended	YTD Exp/ & Encumb				
516020	Professional Services Contracts & Fees	958,906	245,370	0	1,204,276	36,012	403,194.68	522,874.26		926,068.94	278,207	33.5%	76.9%	1,180,190	24,086	98.0%	2021 Rsv. Incl Equip/Facility Init.
516030	Maintenance Contracts	161,608		0	161,608	11,646	35,294.83	73,333.74		108,628.57	52,979	21.8%	67.2%	158,376	3,232	98.0%	
530000	Other Expenses	166,750	40,303	60,000	267,053	12,238	51,646.91	14,021.06	40,302.89	105,970.86	161,082	19.3%	39.7%	253,700	13,353	95.0%	2021 Rsv. Incl Equip/Facility Init.
545000	Rental Charges	5,877		0	5,877	49	1,425.98	4,406.34		5,832.32	45	24.3%	99.2%	5,759	118	98.0%	
555050	Insurance Premiums	171,023		0	171,023		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			320,000.00	405,469.50	725,469.50	0	44.1%	100.0%	725,470	0	100.0%	Local match towards Library Construction Aid projs.
561410	Lab & Technical Equipment	487,619	85,056	0	572,675	(8,575)	39,604.52	147,822.42		187,426.94	385,248.29	6.9%	32.7%	572,675	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
561420	Office Equip, Furn & Fixtures		78,998	0	78,998	18,600	35,371.85			35,371.85	43,626.46	44.8%	44.8%	78,998	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
561430	Building, Grounds and Heavy Equip		21,483	0	21,483	14,662	15,131.00	5,737.57		20,868.57	614.22	70.4%	97.1%	21,483	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
561440	Motor Vehicles		38,858	0	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	107,678	733,684.98			733,684.98	2,551,713	22.3%	22.3%	3,079,643	205,755	93.7%	
575040	Interfund Exp - Utilities																Higher natural gas rates: YTD
	Natural Gas	198,941		0	198,941	27,470	151,627.86			151,627.86	47,313	76.2%	76.2%	301,546	(102,605)	151.6%	April up 40.9% vs 2021; Gas
	Electricity	642,054		0	642,054	36,393	204,241.21			204,241.21	437,813	31.8%	31.8%	744,556	(102,502)	116.0%	prices impact electric rates
	Total Interfund Exp - Utilites	840,995	0	0	840,995	63,864	355,869.07	0.00	0.00	355,869.07	485,126	42.3%	42.3%	1,046,102	(205,107)	124.4%	which are up 54.7% vs 2021
942000	Interfund - Holding Center	(48,562)		0	(48,562)		0.00			0.00	(48,562)	0.0%	0.0%	(29,137)	(19,425)	60.0%	Reduced operations - COVID
	Interfund - Correctional Facility	(96,308)			(96,308)		0.00			0.00	(96,308)	0.0%	0.0%	(57,785)	(38,523)	60.0%	Reduced operations - COVID
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(2,866.00)			(2,866.00)	(5,732)	33.3%	33.3%	(8,598)	0	100.0%	
	Total ID Library Services	(153,468)	0	0	(153,468)	(\$717)	(2,866.00)	0.00	0.00	(2,866.00)	(150,602)	1.9%	1.9%	(95,520)	(57,948)	62.2%	
910600	Interfund Expense - Purchasing Services	42,236		0	42,236	\$3,267	13,067.33			13,067.33	29,169	30.9%	30.9%	42,236	0	100.0%	
910700	Interfund Expense - Fleet Services	46,940		0	46,940	\$2,200	9,225.02			9,225.02	37,715	19.7%	19.7%	46,940	0	100.0%	
911500	Interfund Exp - Sheriff Division Svcs	177,188		0	177,188	\$14,133	39,769.71			0.00	177,188	22.4%	0.0%	177,188	0	100.0%	Security Assistance @ Central Library
980000	Interdepart Services DISS	60,000		0	60,000	4,852	19,408.00			19,408.00	40,592	32.3%	32.3%	60,000	0	100.0%	
	System Operating Grand Totals	30,291,713	1,533,363	277,380	32,102,456	2,024,230	9,423,204.34	827,849.33	445,772.39	10,657,056.35	21,445,400	29.4%	33.2%	30,270,815	1,831,642	94.3%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 4/30/2022
 32.9% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	<u>% Current Budget</u>		2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes
												YTD Expend/ & Encumb	YTD Expend				
<u>ERIE COUNTY CAPITAL / DEBT SERVICE</u>																	
<u>FUNDING FOR LIBRARY</u>																	
	Library Debt Service	463,739			463,739	1,232	60,382.39			60,382.39	403,357	13.0%	13.0%				
Grand Total Operating and Erie County Capital		30,755,452	1,533,363	277,380	32,566,196	2,025,462	9,483,587	827,849	445,772	10,717,439	21,848,757	29.1%	32.9%				

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending April 30, 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	\$62,004.66
(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	\$111.08
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Total 2022 Revenue	\$62,115.74
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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	(\$19,224.09)
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	(\$4,825.18)
Other	(\$81.00)
Subtotal Disbursements per Resolution 2010-8	(\$64,130.27)
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Other Disbursements (Describe)	\$0.00
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Total 2022 Disbursements	(\$64,130.27)
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Balance, 2022 Activity	(\$2,014.53)
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Cumulative Balance Library Trust	\$1,578,730.89