

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 7/21/2022

Budget & Finance Committee  
Financials for the Month Ending 5/31/2022

AGENDA ITEM NUMBER: E.2.e.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the May 31, 2022 month-end close. The report also details monthly activity for May. Overall, with 41.4% of the budget year elapsed, year-to-date Library revenue at 86.9% collected is within budget and year-to-date expense, at 36.8%, is also within budget.

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 adopted budget for library fine revenue reflected a continued multi-year diminishing trend. 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. The gradual return of patron physical visits to the Library, as the COVID-19 pandemic wanes, further contributes to 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 was adjusted downward pursuant to implementing the fine free program approved in Resolution 2022-12. Increased NY State aid noted above helped to address the 2022 impact of the fine free program.
- ✓ **Rental and Commissions - Food Svcs** revenue reflects the impact of a more gradual return of in-person patron activity at the Central Library, influenced by the evolving use of remote and hybrid work situations by downtown employers.
- ✓ **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** adjusted budget includes \$245,000 reflecting 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 36.8% of the budget. Savings reflect higher vacancies due to turnover and significant 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 38.6% overall.**
  - Employer FICA – Regular & Medicare are the employer share of payroll taxes for Social Security and Medicare. Savings reflect savings in salary and wage expense.
  - Active Employee Health cost is under budget (at 36.2% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 0.5% above the same period last year.
  - Retiree medical charges so far this year are also running under budget, at 33.3% of budget. YTD expense was 6.2% below the same period in 2021. Said expense is subject to significant swings due to changes in usage by retirees.
  - Workers Compensation expense, at \$133,870 is over budget, largely 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 reflects distribution of state and local legislature member aid upon receipt and the contract provision that small dollar amounts are transmitted at the beginning of the year rather than quarterly in advance. This expense is expected to end the year within budget.
- ✓ **Several remaining operating accounts above 41.4% reflect timing differences.**

Several account variances reflect timing variations and are expected to end the year within budget. These accounts are: Professional Services; Office Equipment, furniture & Fixtures; 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 \$167,196 came in at 84.0% of the 2022 annual budget, reflecting a colder 2022 winter (with 5.2% higher Heating Degree Days in January-May 2022 vs the same period in 2021) and natural gas rates averaging 42.1% higher than January-May 2021. Expense was 68.7% above the \$99,095 paid in January - May 2021. Electricity charges of \$251,347 came in at 39.1% of the 2022 annual budget and were 60.7% above the \$156,430 paid in January - May 2021. Electricity rates averaged 44.6% higher than January-May 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-May 2022 vs the same period in 2021 as COVID related impacts eased. Total weekly open hours averaged 1,601 per week in January-May 2022, vs 1,492 in the same period in 2021 (7.3% more).

**Combined, 2022 interfund utility charges of \$418,543 (49.8% of budget) are ABOVE budget and they are \$163,018 (63.8%) 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 \$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 5/31/2022

41.4% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjust-ments	Adjusted Budget	Revenue May	YTD Revenue	To Be Realized	% of Budget Collected	2022 Estimated	Variance Under (Over) Budget
<b>REVENUE FROM LIBRARY OPERATIONS</b>										
419000	Library Charges - Fines	130,202	(86,475)	43,727	1,302	43,395.48	332	99.2%	43,727	0
422000	Copies	17,290	0	17,290	2,443	8,333.15	8,957	48.2%	20,143	(2,853)
466040	Printing	41,400	0	41,400	5,179	19,217.57	22,182	46.4%	46,453	(5,053)
466030	Book Bags	600	0	600	94	271.48	329	45.2%	656	(56)
466020	Minor Sale - Other	2,223	0	2,223	339	1,031.41	1,192	46.4%	2,493	(270)
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	2,386	9,655.65	14,344	40.2%	23,340	660
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	1,062	3,505.97	10,894	24.3%	8,475	5,925
	<b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>	<b>230,115</b>	<b>(86,475)</b>	<b>143,640</b>	<b>12,805</b>	<b>85,410.71</b>	<b>58,229</b>	<b>59.5%</b>	<b>145,287</b>	<b>(1,647)</b>
<b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>										
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
	<b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b>	<b>28,629,974</b>	<b>127,644</b>	<b>28,757,618</b>	<b>0</b>	<b>26,435,688.00</b>	<b>2,321,930</b>	<b>91.9%</b>	<b>28,757,618</b>	<b>0</b>
<b>OTHER REVENUE</b>										
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		29,368.75	(19,369)	293.7%	29,369	(19,369)
445030	Int & Earn - Gen Inv	2,000	0	2,000	109	531.62	1,468	26.6%	532	1,468
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	0	15
466000	Miscellaneous Receipts		39,000	39,000	25,000	39,000.00	0	100.0%	39,000	0
467000	Misc Depart Income	5,000	0	5,000	207	500.45	4,500	10.0%	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
	<b>TOTAL OTHER REVENUE</b>	<b>77,982</b>	<b>10,751</b>	<b>88,733</b>	<b>25,316</b>	<b>69,400.82</b>	<b>19,332</b>	<b>78.2%</b>	<b>106,618</b>	<b>(17,885)</b>
<b>USE OF FUND BALANCE</b>										
402190	Appropriated Fund Balance	1,353,642	250,460	1,604,102		0.00	1,604,102	0.0%	1,581,117	22,985
	<b>TOTAL USE OF FUND BALANCE</b>	<b>1,353,642</b>	<b>250,460</b>	<b>1,604,102</b>	<b>0</b>	<b>0.00</b>	<b>1,604,102</b>	<b>0.0%</b>	<b>1,581,117</b>	<b>22,985</b>
	<b>GRAND TOTAL OPERATING REVENUE</b>	<b>30,291,713</b>	<b>302,380</b>	<b>30,594,093</b>	<b>38,121</b>	<b>26,590,499.53</b>	<b>4,003,593</b>	<b>86.9%</b>	<b>30,590,641</b>	<b>3,452</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2022 OPERATING BUDGET**  
 Expenditure Detail as of 5/31/2022  
 41.4% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	May 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				
<b>OPERATING EXPENDITURES</b>																	
<b>PERSONAL SERVICES</b>																	
<b>Regular Salaries &amp; Wages</b>																	
500000	Full Time - Salaries	10,952,480		0	10,952,480	\$892,123	4,161,133.48			4,161,133.48	6,791,347	38.0%	38.0%	10,561,287	391,193	96.4%	Hiring/turnover challenges
500010	Part Time - Wages	4,036,330		23,072	4,059,402	257,639	1,215,970.23			1,215,970.23	2,843,432	30.0%	30.0%	3,174,407	884,995	78.2%	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	94,573	424,160.38			424,160.38	843,108	33.5%	33.5%	1,025,288	241,980	80.9%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	6,112	13,445.40			13,445.40	11,555	53.8%	53.8%	32,500	(7,500)	130.0%	
500330	Holiday Worked	22,500		0	22,500	1,035	9,343.34			9,343.34	13,157	41.5%	41.5%	22,585	(85)	100.4%	
500350	Other Employee Payments	140,000		0	140,000	11,660	39,323.01			39,323.01	100,677	28.1%	28.1%	120,052	19,948	85.8%	
	<b>Salaries &amp; Wages</b>	<b>16,443,578</b>	<b>0</b>	<b>23,072</b>	<b>16,466,650</b>	<b>1,263,142</b>	<b>5,863,375.84</b>	<b>0.00</b>	<b>0.00</b>	<b>5,863,375.84</b>	<b>10,603,274</b>	<b>35.6%</b>	<b>35.6%</b>	<b>14,936,119</b>	<b>1,530,531</b>	<b>90.7%</b>	
501000	Overtime Salaries & Wages	290,000		0	290,000	\$44,259	154,860.60			154,860.60	135,139	53.4%	53.4%	363,102	(73,102)	125.2%	
	<b>TOTAL, PERSONAL SERVICES</b>	<b>16,733,578</b>	<b>0</b>	<b>23,072</b>	<b>16,756,650</b>	<b>1,307,401</b>	<b>6,018,236.44</b>	<b>0.00</b>	<b>0.00</b>	<b>6,018,236.44</b>	<b>10,738,414</b>	<b>35.9%</b>	<b>35.9%</b>	<b>15,299,221</b>	<b>1,457,429</b>	<b>91.3%</b>	
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%	
	<b>NET PERSONAL SERVICES</b>	<b>16,332,920</b>	<b>0</b>	<b>23,072</b>	<b>16,355,992</b>	<b>1,307,401</b>	<b>6,018,236.44</b>	<b>0.00</b>	<b>0.00</b>	<b>6,018,236.44</b>	<b>10,337,756</b>	<b>36.8%</b>	<b>36.8%</b>	<b>15,299,221</b>	<b>1,056,771</b>	<b>93.5%</b>	
<b>FRINGE BENEFITS</b>																	
502010	Employer FICA - REGULAR	1,037,494		1,430	1,038,924	82,472	366,800.48			366,800.48	672,124	35.3%	35.3%	948,552	90,372	91.3%	
502020	Employer FICA - MEDICARE	242,627		335	242,962	19,287	85,784.09			85,784.09	157,178	35.3%	35.3%	221,839	21,123	91.3%	Reflects Impacts of
502030	Employee Health Insurance	2,468,388		0	2,468,388	164,060	893,082.51			893,082.51	1,575,305	36.2%	36.2%	2,158,776	309,612	87.5%	hiring/turnover challenges.
502040	Dental Plan	91,456		0	91,456	4,962	27,044.38			27,044.38	64,412	29.6%	29.6%	65,372	26,084	71.5%	
502050	Workers Compensation	76,425		108	76,533	24,054	133,870.17			133,870.17	(57,337)	174.9%	174.9%	208,368.55	(131,836)	272.3%	Includes \$65,919 in charges for a prior year claim settlement.
502060	Unemployment Insurance	38,572		55	38,627	1,306	9,222.16			9,222.16	29,405	23.9%	23.9%	22,292	16,335	57.7%	
502070	Hospital & Medical - Retirees	1,523,973		0	1,523,973	140,371	507,684.43			507,684.43	1,016,289	33.3%	33.3%	1,325,359	198,614	87.0%	
502090	Health Insurance Waiver (Incl: 117)	51,420		0	51,420	9,235	27,026.00			27,026.00	24,394	52.6%	52.6%	65,328	(13,908)	127.0%	
502100	Retirement	1,610,601		0	1,610,601	136,382	708,047.47			708,047.47	902,554	44.0%	44.0%	1,711,505	(100,904)	106.3%	
	<b>TOTAL, FRINGE BENEFITS</b>	<b>7,140,956</b>	<b>0</b>	<b>1,928</b>	<b>7,142,884</b>	<b>582,131</b>	<b>2,758,561.69</b>	<b>0.00</b>	<b>0.00</b>	<b>2,758,561.69</b>	<b>4,384,322</b>	<b>38.6%</b>	<b>38.6%</b>	<b>6,727,392</b>	<b>415,492</b>	<b>94.2%</b>	
	<b>TOTAL COMPENSATION RELATED</b>	<b>23,473,876</b>	<b>0</b>	<b>25,000</b>	<b>23,498,876</b>	<b>1,889,532</b>	<b>8,776,798.13</b>	<b>0.00</b>	<b>0.00</b>	<b>8,776,798.13</b>	<b>14,722,078</b>	<b>37.3%</b>	<b>37.3%</b>	<b>22,026,613</b>	<b>1,472,263</b>	<b>93.7%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2022 OPERATING BUDGET**  
 Expenditure Detail as of 5/31/2022  
 41.4% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/Revisions	Adjusted Budget	May 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/ & Encumb	YTD Expend				
505000	Office Supplies	191,450		0	191,450	4,048	41,842.96	8,391.55		50,234.51	141,215	21.9%	26.2%	172,305	19,145	90.0%	
505200	Clothing Supplies	6,000		0	6,000		0.00	3,000.00		3,000.00	3,000	0.0%	50.0%	0	6,000	0.0%	
505600	Auto Truck & Heavy Equip Supplies	15,250		0	15,250	798	2,065.21			2,065.21	13,185	13.5%	13.5%	13,725	1,525	90.0%	
505800	Medical & Health Supplies	2,500		0	2,500	62	61.92	23.99		85.91	2,414	2.5%	3.4%	2,500	0	100.0%	
506200	Maintenance & Repair	187,300	54,629	0	241,929	17,912	41,702.83	7,208.63		48,911.46	193,018	17.2%	20.2%	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	435	1,936.38			1,936.38	10,564	15.5%	15.5%	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%	11,625	3,875	75.0%	
510200	Training and Education	103,050		0	103,050	347	13,073.50	885.00		13,958.50	89,092	12.7%	13.5%	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	3,841	11,940.51			11,940.51	21,956	35.2%	35.2%	30,507	3,390	90.0%	
	Telephone & Internet Service	105,346		0	105,346	28,503	89,876.15			89,876.15	15,470	85.3%	85.3%	105,346	0	100.0%	
515000	<b>Total Utility Charges</b>	<b>140,243</b>	<b>0</b>	<b>0</b>	<b>140,243</b>	<b>32,344</b>	<b>101,816.66</b>	<b>0.00</b>	<b>0</b>	<b>101,817</b>	<b>38,426</b>	<b>72.6%</b>	<b>72.6%</b>	<b>135,853</b>	<b>4,390</b>	<b>96.9%</b>	
516010	CONTRACTUAL PAYMENTS																
	Newstead Public - Akron	7,180	4,500	754	12,434	754	7,934.00	4,500.00		12,434.00	0	63.8%	100.0%	12,434	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Ewell Free - Alden	7,530	3,834	387	11,751	387	7,917.00	3,834.00		11,751.00	0	67.4%	100.0%	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	2,250	3,977	2,250	2,250.00	1,727.00		3,977.00	0	56.6%	100.0%	3,977	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Aurora Public	0	787	1,038	1,825	1,038	1,038.00			1,038.00	787	56.9%	56.9%	1,825	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Boston Free	7,045	699	2,338	10,082	2,338	9,383.00	699.00		10,082.00	0	93.1%	100.0%	10,082	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Cheektowaga Public	10,350		3,592	13,942	3,592	8,767.00	5,175.00		13,942.00	0	62.9%	100.0%	13,942	0	100.0%	
	Clarence Public	950	11,250	2,675	14,875	2,675	3,625.00	11,250.00		14,875.00	0	24.4%	100.0%	14,875	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Collins Public	3,515		27,826	31,341	2,826	31,341.00			31,341.00	0	100.0%	100.0%	31,341	0	100.0%	2022 Adjusted per Res 2022-1
	Concord Public	3,070		2,488	5,558	2,488	5,558.00			5,558.00	0	100.0%	100.0%	5,558	0	100.0%	
	Eden Library	5,195		2,723	7,918	2,723	7,918.00			7,918.00	0	100.0%	100.0%	7,918	0	100.0%	
	Elma Public	2,085	1,681	917	4,683	917	4,683.00			4,683.00	0	100.0%	100.0%	4,683	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Grand Island Memorial	770	214	1,017	2,001	1,017	1,787.00	214.00		2,001.00	0	89.3%	100.0%	2,001	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Lackawanna Public	18,370	1,971	20,552	40,893	1,578	30,763.00	10,130.00		40,893.00	0	75.2%	100.0%	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	416	5,071.00			5,071.00	0	100.0%	100.0%	5,071	0	100.0%	
	North Collins Public	5,770		2,089	7,859	2,089	7,859.00			7,859.00	0	100.0%	100.0%	7,859	0	100.0%	
	Orchard Park Public	5,425		25,480	30,905	5,480	30,905.00			30,905.00	0	100.0%	100.0%	30,905	0	100.0%	2022 Adjusted per Res 2022-1
	City of Tonawanda Public	0	2,096	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	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	838	25,838.00			25,838.00	0	100.0%	100.0%	25,838	0	100.0%	
	<b>Total Cnt Pmts-NP Pur Svs</b>	<b>81,910</b>	<b>36,259</b>	<b>217,380</b>	<b>335,549</b>	<b>33,406</b>	<b>287,637.00</b>	<b>47,125.00</b>	<b>0.00</b>	<b>334,762.00</b>	<b>787</b>	<b>85.7%</b>	<b>99.8%</b>	<b>335,549</b>	<b>0</b>	<b>100.0%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2022 OPERATING BUDGET**  
 Expenditure Detail as of 5/31/2022  
 41.4% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	May 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	51,479	454,673.72	483,275.69		937,949.41	266,326	37.8%	77.9%	1,180,190	24,086	98.0%	2021 Rsv. Incl Equip/Facility Init.	
516030	Maintenance Contracts	161,608		0	161,608	7,953	43,247.51	111,864.90		155,112.41	6,496	26.8%	96.0%	158,376	3,232	98.0%		
530000	Other Expenses	166,750	40,303	60,000	267,053	5,222	56,868.97	16,422.13	40,302.89	113,593.99	153,459	21.3%	42.5%	253,700	13,353	95.0%	2021 Rsv. Incl Equip/Facility Init.	
545000	Rental Charges	5,877		0	5,877	763	2,189.11	3,643.21		5,832.32	45	37.2%	99.2%	5,877	0	100.0%		
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 proj. March amount is for Crane Phase 1	
561410	Lab & Technical Equipment	487,619	85,056	0	572,675	128,173	167,777.59	147,430.37		315,207.96	257,467.27	29.3%	55.0%	572,675	0	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561420	Office Equip, Furn & Fixtures		78,998	0	78,998		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	(8,409)	6,721.80	14,760.99		21,482.79	-	31.3%	100.0%	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	164,935	898,619.88			898,619.88	2,386,778	27.4%	27.4%	3,041,025	244,373	92.6%		
575040	Interfund Exp - Utilities																	Higher natural gas rates: YTD
	Natural Gas	198,941		0	198,941	15,568	167,196.02			167,196.02	31,745	84.0%	84.0%	309,456	(110,515)	155.6%	May up 42.1% vs 2021; Gas	
	Electricity	642,054		0	642,054	47,106	251,347.41			251,347.41	390,707	39.1%	39.1%	764,765	(122,711)	119.1%	prices impact electric rates	
	<b>Total Interfund Exp - Utilites</b>	<b>840,995</b>	<b>0</b>	<b>0</b>	<b>840,995</b>	<b>62,674</b>	<b>418,543.43</b>	<b>0.00</b>	<b>0.00</b>	<b>418,543.43</b>	<b>422,452</b>	<b>49.8%</b>	<b>49.8%</b>	<b>1,074,221</b>	<b>(233,226)</b>	<b>127.7%</b>	<b>which are up 44.6% vs 2021</b>	
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)	(3,582.50)			(3,582.50)	(5,016)	41.7%	41.7%	(8,598)	0	100.0%		
	<b>Total ID Library Services</b>	<b>(153,468)</b>	<b>0</b>	<b>0</b>	<b>(153,468)</b>	<b>(717)</b>	<b>(3,582.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,582.50)</b>	<b>(149,886)</b>	<b>2.3%</b>	<b>2.3%</b>	<b>(95,520)</b>	<b>(57,948)</b>	<b>62.2%</b>		
910600	Interfund Expense - Purchasing Services	42,236		0	42,236	3,267	16,334.16			16,334.16	25,902	38.7%	38.7%	42,236	0	100.0%		
910700	Interfund Expense - Fleet Services	46,940		0	46,940	2,819	12,044.21			12,044.21	34,896	25.7%	25.7%	46,940	0	100.0%		
911500	Interfund Exp - Sheriff Division Svcs	177,188		0	177,188	10,508	50,277.82			0.00	177,188	28.4%	0.0%	177,188	0	100.0%	Security Assistance @ Central Library	
980000	Interdepart Services DISS	60,000		0	60,000	4,852	24,260.00			24,260.00	35,740	40.4%	40.4%	60,000	0	100.0%		
	<b>System Operating Grand Totals</b>	<b>30,291,713</b>	<b>1,533,363</b>	<b>302,380</b>	<b>32,127,456</b>	<b>2,412,403</b>	<b>11,835,606.85</b>	<b>844,826.15</b>	<b>445,772.39</b>	<b>13,075,927.57</b>	<b>19,051,529</b>	<b>36.8%</b>	<b>40.7%</b>	<b>30,590,641</b>	<b>1,536,816</b>	<b>95.2%</b>		

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY  
 2022 OPERATING BUDGET  
 Expenditure Detail as of 5/31/2022  
 41.4% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust-ments/ Revisions	Adjusted Budget	May 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 FUNDING FOR LIBRARY</u>																	
	Library Debt Service	463,739			463,739	32,635	93,017.23			93,017.23	370,722	20.1%	20.1%				
	<b>Grand Total Operating and Erie County Capital</b>	<b>30,755,452</b>	<b>1,533,363</b>	<b>302,380</b>	<b>32,591,196</b>	<b>2,445,037</b>	<b>11,928,624</b>	<b>844,826</b>	<b>445,772</b>	<b>13,168,945</b>	<b>19,422,251</b>	<b>36.6%</b>	<b>40.4%</b>				



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

Main Trust	\$1,494,752.87
Encore Editions Proceeds (Invested per resolution 2006-19)	\$85,992.55
2021 Ending Balance	<b>\$1,580,745.42</b>
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<u>2022 Activity and Balances</u>	
Restricted Donations	\$76,564.34
(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	\$139.75
	<hr/>
Total 2022 Revenue	<b>\$76,704.09</b>
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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	(\$24,328.22)
Equipment, furnishings & supplies	(\$7,685.00)
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	(\$169.01)
Subtotal Disbursements per Resolution 2010-8	<b>(\$77,007.41)</b>
Other Disbursements (Describe)	\$0.00
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Total 2022 Disbursements	<b>(\$77,007.41)</b>
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Balance, 2022 Activity	<b>(\$303.32)</b>
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Cumulative Balance Library Trust	<b>\$1,580,442.10</b>