

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 9/15/2022

Budget & Finance Committee
Financials for the Month Ending 7/31/2022

AGENDA ITEM NUMBER: E.2.g.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the July 31, 2022 month-end close. Overall, with 58.1% of the budget year elapsed, year-to-date Library revenue at 87.1% collected is within budget and year-to-date expense, at 51.9%, is also within budget. The report also details monthly activity for June and July; 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). This year that release occurred in August.
- ✓ **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 51.3% 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 52.1% 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 48.7% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 5.3% below the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 46.7% of budget. YTD expense was 10.3% below the same period in 2021. Said expense is subject to significant swings due to changes in usage by retirees.
 - Workers Compensation expense, at \$139,799 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.
- ✓ **Contractual Payments to Contract Libraries combined show at 90.7%.** 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 58.1% reflect timing differences.** Several account variances reflect timing variations and are expected to end the year within budget. These accounts are: Maintenance Contracts; Insurance Premiums; 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 \$171,720 came in at 86.3% 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 44.2% higher than January-July 2021. Expense was 59.1% above the \$107,953 paid in January - July 2021. Electricity charges of \$382,698 came in at 59.6% of the 2022 annual budget and were 43.4% above the \$266,878 paid in January - July 2021. Electricity rates averaged 36.0% higher than January-July 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-July 2022 vs the same period in 2021 as COVID related impacts eased. Total weekly open hours averaged 1,617 per week in January-July 2022, vs 1,516 in the same period in 2021 (6.7% more).

Combined, 2022 interfund utility charges of \$554,418 (65.9% of budget) are ABOVE budget and they are \$179,587 (47.9%) 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 \$139,000. 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 7/31/2022

58.1% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue June	Revenue July	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	1,200	1,730	46,325.87	(2,599)	105.9%	52,596	(8,869)
422000	Copies	17,290	0	17,290	1,291	1,871	11,495.18	5,795	66.5%	19,791	(2,501)
466040	Printing	41,400	0	41,400	2,955	3,896	26,069.44	15,331	63.0%	44,884	(3,484)
466030	Book Bags	600	0	600	56	74	401.48	199	66.9%	691	(91)
466020	Minor Sale - Other	2,223	0	2,223	191	242	1,464.51	758	65.9%	2,521	(298)
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	578	3,385	13,618.80	10,381	56.7%	23,447	553
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	1,961		5,466.75	8,933	38.0%	9,412	4,988
TOTAL REVENUE FROM LIBRARY OPERATIONS		230,115	(86,475)	143,640	8,231	11,200	104,842.03	38,798	73.0%	153,342	(9,702)
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	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			29,368.75	(19,369)	293.7%	29,369	(19,369)
445030	Int & Earn - Gen Inv	2,000	0	2,000	106	382	1,019.24	981	51.0%	1,755	245
466010	NSF Check Fees	15	0	15			0.00	15	0.0%	0	15
466000	Miscellaneous Receipts		226,623	226,623		187,623	226,623.00	0	100.0%	226,623	0
467000	Misc Depart Income	5,000	0	5,000	80	190	770.45	4,230	15.4%	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	198,374	276,356	186	188,195	257,781.44	18,575	93.3%	295,465	(19,109)
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	1,353,642	250,460	1,604,102			0.00	1,604,102	0.0%	1,084,141	519,961
TOTAL USE OF FUND BALANCE		1,353,642	250,460	1,604,102	0	0	0.00	1,604,102	0.0%	1,084,141	519,961
GRAND TOTAL OPERATING REVENUE		30,291,713	490,003	30,781,716	8,417	199,395	26,798,311.47	3,983,405	87.1%	30,290,566	491,150

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 7/31/2022

58.1% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/ & 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		176,800	11,129,280	\$860,752	\$879,561	5,901,446.22			5,901,446.22	5,227,834	53.0%	53.0%	10,617,732	511,548	95.4%	Hiring/turnover challenges
500010	Part Time - Wages	4,036,330		29,865	4,066,195	246,010	245,038	1,707,018.31			1,707,018.31	2,359,177	42.0%	42.0%	3,085,919	980,276	75.9%	Reduced PT hours reflecting below pre-COVID library visits/circulation and turnover/hiring difficulties.
500020	Regular PT - Wages	1,267,268		4,030	1,271,298	72,941	78,319	575,420.31			575,420.31	695,878	45.3%	45.3%	990,700	280,598	77.9%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	3,112	3,306	19,863.12			19,863.12	5,137	79.5%	79.5%	34,198	(9,198)	136.8%	
500330	Holiday Worked	22,500		0	22,500	2,028	5,305	16,676.72			16,676.72	5,823	74.1%	74.1%	28,712	(6,212)	127.6%	
500350	Other Employee Payments	140,000		0	140,000	1,560	8,960	49,843.01			49,843.01	90,157	35.6%	35.6%	120,815	19,185	86.3%	
	Salaries & Wages	16,443,578	0	210,695	16,654,273	1,186,403	1,220,489	8,270,267.69	0.00	0.00	8,270,267.69	8,384,005	49.7%	49.7%	14,878,076	1,776,197	89.3%	
501000	Overtime Salaries & Wages	290,000		0	290,000	\$30,881	\$27,418	213,159.79			213,159.79	76,840	73.5%	73.5%	366,997	(76,997)	126.6%	
	TOTAL, PERSONAL SERVICES	16,733,578	0	210,695	16,944,273	1,217,284	1,247,907	8,483,427.48	0.00	0.00	8,483,427.48	8,460,846	50.1%	50.1%	15,245,073	1,699,200	90.0%	
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	210,695	16,543,615	1,217,284	1,247,907	8,483,427.48	0.00	0.00	8,483,427.48	8,060,188	51.3%	51.3%	15,245,073	1,298,542	92.2%	
FRINGE BENEFITS																		
502010	Employer FICA - REGULAR	1,037,494		1,430	1,038,924	69,616	77,237	513,653.72			513,653.72	525,270	49.4%	49.4%	945,195	93,729	91.0%	
502020	Employer FICA - MEDICARE	242,627		335	242,962	16,281	18,064	120,128.66			120,128.66	122,833	49.4%	49.4%	221,054	21,908	91.0%	Reflects Impacts of
502030	Employee Health Insurance	2,468,388		0	2,468,388	157,316	150,704	1,201,102.00			1,201,102.00	1,267,286	48.7%	48.7%	2,067,935	400,453	83.8%	hiring/turnover challenges.
502040	Dental Plan	91,456		0	91,456	6,347	4,481	37,872.09			37,872.09	53,584	41.4%	41.4%	65,204	26,252	71.3%	
502050	Workers Compensation	76,425		108	76,533	1,739	4,190	139,799.22			139,799.22	(63,266)	182.7%	182.7%	202,431.03	(125,898)	264.5%	Includes \$65,919 in charges for a prior year claim settlement.
502060	Unemployment Insurance	38,572		55	38,627	1,227	1,679	12,127.80			12,127.80	26,499	31.4%	31.4%	20,880	17,747	54.1%	
502070	Hospital & Medical - Retirees	1,523,973		0	1,523,973	101,099	103,566	712,349.41			712,349.41	811,624	46.7%	46.7%	1,287,773	236,200	84.5%	
502090	Health Insurance Waiver (Incl: 117)	51,420		0	51,420	5,852	6,052	38,930.00			38,930.00	12,490	75.7%	75.7%	67,026	(15,606)	130.4%	
502100	Retirement	1,610,601		0	1,610,601	129,257	108,480	945,785.27			945,785.27	664,816	58.7%	58.7%	1,546,939	63,662	96.0%	
	TOTAL, FRINGE BENEFITS	7,140,956	0	1,928	7,142,884	488,733	474,454	3,721,748.17	0.00	0.00	3,721,748.17	3,421,136	52.1%	52.1%	6,424,437	718,447	89.9%	
	TOTAL COMPENSATION RELATED	23,473,876	0	212,623	23,686,499	1,706,017	1,722,361	12,205,175.65	0.00	0.00	12,205,175.65	11,481,323	51.5%	51.5%	21,669,510	2,016,989	91.5%	

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

Expenditure Detail as of 7/31/2022

58.1% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend/ & Encumb		2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes
													YTD Expend	YTD Encumb				
505000	Office Supplies	191,450		0	191,450	10,043	24,304	76,190.54	78,306.12		154,496.66	36,953	39.8%	80.7%	172,305	19,145	90.0%	
505200	Clothing Supplies	6,000		0	6,000	836	588	1,423.54	2,642.16		4,065.70	1,934	23.7%	67.8%	4,066	1,934	67.8%	
505600	Auto Truck & Heavy Equip Supplies	15,250		0	15,250	965	449	3,478.67	723.88		4,202.55	11,047	22.8%	27.6%	13,725	1,525	90.0%	
505800	Medical & Health Supplies	2,500		0	2,500	399		461.25			461.25	2,039	18.5%	18.5%	2,500	0	100.0%	
506200	Maintenance & Repair	187,300	54,629	0	241,929	9,256	17,872	68,830.57	11,701.54		80,532.11	161,397	28.5%	33.3%	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	805	405	3,146.54			3,146.54	9,353	25.2%	25.2%	9,375	3,125	75.0%	
510100	Out of Area Travel	15,500		0	15,500		2,911	2,911.26			2,911.26	12,589	18.8%	18.8%	11,625	3,875	75.0%	
510200	Training and Education	103,050		0	103,050	3,368	1,593	18,034.50	330.00		18,364.50	84,686	17.5%	17.8%	82,440	20,610	80.0%	
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	1,849	3,137	16,926.67			16,926.67	16,970	49.9%	49.9%	32,202	1,695	95.0%	
	Telephone & Internet Service	105,346		0	105,346	27,362	(8,714)	108,523.99			108,523.99	(3,178)	103.0%	103.0%	105,346	0	100.0%	
515000	Total Utility Charges	140,243	0	0	140,243	29,211	(5,577)	125,450.66	0.00	0	125,451	14,792	89.5%	89.5%	137,548	2,695	98.1%	
516010	CONTRACTUAL PAYMENTS																	
	Newstead Public - Akron	7,180	4,500	754	12,434			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			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		1,727	3,977.00			3,977.00	0	100.0%	100.0%	3,977	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Aurora Public	0	787	1,038	1,825			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	310		9,692.55	389.45		10,082.00	0	96.1%	100.0%	10,082	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Cheektowaga Public	10,350		3,592	13,942		2,588	11,354.50	2,587.50		13,942.00	0	81.4%	100.0%	13,942	0	100.0%	
	Clarence Public	950	11,250	2,675	14,875			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			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			5,558.00			5,558.00	0	100.0%	100.0%	5,558	0	100.0%	
	Eden Library	5,195		2,723	7,918			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			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			1,787.00	214.00		2,001.00	0	89.3%	100.0%	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	20,552	40,893		4,593	35,355.50	5,537.50		40,893.00	0	86.5%	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			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			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			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		7,500	37,500.00			37,500.00	0	100.0%	100.0%	37,500	0	100.0%	2022 Adjusted per Res 2022-1
	West Seneca Public	0		25,838	25,838			25,838.00			25,838.00	0	100.0%	100.0%	25,838	0	100.0%	
	Total Cnt Pmts-NP Pur Svs	81,910	36,259	217,380	335,549	310	16,407	304,353.55	30,408.45	0.00	334,762.00	787	90.7%	99.8%	335,549	0	100.0%	

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

Expenditure Detail as of 7/31/2022

58.1% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/ & Encumb	2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes	
516020	Professional Services Contracts & Fees	958,906	245,370	0	1,204,276	71,291	168,163	694,127.90	330,430.20		1,024,558.10	179,717	57.6%	85.1%	1,180,190	24,086	98.0%	2021 Rsv. Incl Equip/Facility Init.	
516030	Maintenance Contracts	161,608		0	161,608	43,279	13,277	99,804.13	36,235.56		136,039.69	25,568	61.8%	84.2%	158,376	3,232	98.0%		
530000	Other Expenses	166,750	40,303	60,000	267,053	35,889	5,172	97,929.46	7,605.83	40,302.89	145,838.18	121,215	36.7%	54.6%	253,700	13,353	95.0%	2021 Rsv. Incl Equip/Facility Init.	
545000	Rental Charges	5,877		0	5,877	568	463	3,220.36	2,611.96		5,832.32	45	54.8%	99.2%	5,877	0	100.0%		
555050	Insurance Premiums	171,023		0	171,023		125,932	143,863.73			143,863.73	27,159	84.1%	84.1%	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	115,702	22,831	306,310.06	147,509.64		453,819.70	118,855.53	53.5%	79.2%	572,675	0	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561420	Office Equip, Furn & Fixtures		78,998	0	78,998	4,992.18	(1,058)	39,305.60			39,305.60	39,692.71	49.8%	49.8%	78,998	0	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561430	Building, Grounds and Heavy Equip		21,483	0	21,483	7,076		13,797.79	7,685.00		21,482.79	-	64.2%	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	199,746	383,284	1,481,649.39			1,481,649.39	1,803,749	45.1%	45.1%	3,188,691	96,707	97.1%		
575040	Interfund Exp - Utilities																		Higher natural gas rates: YTD
	Natural Gas	198,941		0	198,941	3,453	1,071	171,719.57			171,719.57	27,221	86.3%	86.3%	294,481	(95,540)	148.0%	May up 42.1% vs 2021; Gas	
	Electricity	642,054		0	642,054	67,520	63,831	382,698.36			382,698.36	259,356	59.6%	59.6%	685,809	(43,755)	106.8%	prices impact electric rates	
	Total Interfund Exp - Utilites	840,995	0	0	840,995	70,973	64,902	554,417.93	0.00	0.00	554,417.93	286,577	65.9%	65.9%	980,290	(139,295)	116.6%	which are up 44.6% vs 2021	
942000	Interfund - Holding Center	(48,562)		0	(48,562)			0.00			0.00	(48,562)	0.0%	0.0%	(19,425)	(29,137)	40.0%	Reduced operations - COVID	
	Interfund - Correctional Facility	(96,308)			(96,308)	(5,381)		(5,381.19)			(5,381.19)	(90,927)	5.6%	5.6%	(57,785)	(38,523)	60.0%	Reduced operations - COVID	
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(717)	(5,015.50)			(5,015.50)	(3,583)	58.3%	58.3%	(8,598)	0	100.0%		
	Total ID Library Services	(153,468)	0	0	(153,468)	(\$6,098)	(\$717)	(10,396.69)	0.00	0.00	(10,396.69)	(143,071)	6.8%	6.8%	(85,808)	(67,660)	55.9%		
910600	Interfund Expense - Purchasing Services	42,236		0	42,236	3,267	\$3,267	22,867.82			22,867.82	19,368	54.1%	54.1%	42,236	0	100.0%		
910700	Interfund Expense - Fleet Services	46,940		0	46,940	2,336	\$2,912	17,292.12			17,292.12	29,648	36.8%	36.8%	46,940	0	100.0%		
911500	Interfund Exp - Sheriff Division Svcs	177,188		0	177,188	15,567	\$15,519	81,363.42			0.00	177,188	45.9%	0.0%	177,188	0	100.0%	Security Assistance @ Central Library	
980000	Interdepart Services DISS	60,000		0	60,000	4,852	4,852	33,964.00			33,964.00	26,036	56.6%	56.6%	60,000	0	100.0%		
	System Operating Grand Totals	30,291,713	1,533,363	490,003	32,315,079	2,330,650	2,590,110	16,756,367.05	656,985.03	445,772.39	17,777,761.05	14,537,318	51.9%	55.0%	30,290,566	2,024,514	93.7%		

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

Expenditure Detail as of 7/31/2022

58.1% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	June Expended	July Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/ & Encumb	2022 Estimated Expended	Variance Under (Over) Budget	2022 Est % of Adj Budget	Notes
<u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u>																		
	Library Debt Service	463,739			463,739	65,993		159,010.67			159,010.67	304,729	34.3%	34.3%				
Grand Total Operating and Erie County Capital		30,755,452	1,533,363	490,003	32,778,819	2,396,644	2,590,110	16,915,378	656,985	445,772	17,936,772	14,842,047	51.6%	54.7%				

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending July 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	\$99,197.57
(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	\$214.70
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Total 2022 Revenue	\$99,412.27
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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	(\$35,234.50)
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	(\$5,412.68)
Other	(\$169.01)
Subtotal Disbursements per Resolution 2010-8	(\$88,501.19)
Other Disbursements (Describe)	\$0.00
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Total 2022 Disbursements	(\$88,501.19)
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Balance, 2022 Activity	\$10,911.08
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Cumulative Balance Library Trust	\$1,591,656.50