

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 11/17/2022

Budget & Finance Committee
Financials for the Month Ending 9/30/2022

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 September 30, 2022 month-end close. Overall, with 74.8% of the budget year elapsed, year-to-date Library revenue at 94.4% collected is within budget and year-to-date expense, at 65.5%, is also within budget. The report also details monthly activity for September; 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 and fee 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 \$5,460 to help offset fine free revenue lost and \$245,000 reflecting state member aid received in December 2021 that increased 2021 ending fund balance. In January, the Board approved Resolution 2022-1 approving use of fund balance in 2022 to allow these funds to be sent to the designated libraries.

EXPENSE:

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 66.9% 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 recover.
- ✓ **Fringe Benefit expense is running under budget at 68.3% 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 65.5% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 3.2% below the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 64.4% of budget. YTD expense was 5.1% below the same period in 2021. Said expense is subject to significant swings due to changes in usage by retirees.
 - Workers Compensation expense, at \$169,506 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.
- ✓ **Remaining operating accounts above 74.8% reflect timing differences.**

Account variances reflect timing variations and are expected to end the year within budget. These accounts are: Insurance Premiums; 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 \$175,980 came in at 88.5% 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 44.3% higher than January-September 2021. Expense was 60.3% above the \$109,774 paid in January - September 2021. Electricity charges of \$551,200 came in at 85.8% of the 2022 annual budget and were 37.5% above the \$400,958 paid in January - September 2021. Electricity rates averaged 32.3% higher than January-September 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-September 2022 vs the same period in 2021 as COVID related impacts eased. Total weekly open hours averaged 1,622 per week in January-September 2022, vs 1,536 in the same period in 2021 (5.7% more).

Combined, 2022 interfund utility charges of \$727,180 (86.5% of budget) are ABOVE budget and they are \$216,448 (42.4%) above the same months in 2021. The Library participates in Erie County's aggregated utility purchasing pool which saves costs compared to retail pricing. **Recently energy prices have moderated somewhat, however they are still high and 2022 expense is now projected to exceed budget by over \$137,000. 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 9/30/2022

SAP Account Number	Account Description	74.8% of Budget Year					YTD Revenue	To Be Realized	% of Budget Collected	2022 Estimated	Variance Under (Over) Budget
		Adopted Budget	Adjust- ments	Adjusted Budget	Revenue September	Revenue					
REVENUE FROM LIBRARY OPERATIONS											
419000	Library Charges/Fees	130,202	(86,475)	43,727	2,220	50,837.36	(7,110)	116.3%	58,000	(14,273)	
422000	Copies	17,290	0	17,290	1,699	15,327.88	1,962	88.7%	20,500	(3,210)	
466040	Printing	41,400	0	41,400	4,246	35,444.38	5,956	85.6%	47,400	(6,000)	
466030	Book Bags	600	0	600	83	562.98	37	93.8%	750	(150)	
466020	Minor Sale - Other	2,223	0	2,223	256	1,974.81	248	88.8%	2,640	(417)	
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	3,996	19,316.81	4,683	80.5%	25,800	(1,800)	
420530	Comm - Tel Booth Food Svs	14,400	0	14,400		5,494.87	8,905	38.2%	7,300	7,100	
	TOTAL REVENUE FROM LIBRARY OPERATIONS	230,115	(86,475)	143,640	12,499	128,959.09	14,681	89.8%	162,390	(18,750)	
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		1,969,911.00	52,643	97.4%	2,022,554	0	
408150	NYS Aid to Member Libraries	282,849	16,527	299,376		268,382.00	30,994	89.6%	299,376	0	
	TOTAL REVENUE FROM STATE & COUNTY GOVT.	28,629,974	127,644	28,757,618	0	28,673,981.00	83,637	99.7%	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	1,833	4,385.23	(2,385)	219.3%	5,860	(3,860)	
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	0	15	
466000	Miscellaneous Receipts		226,623	226,623		226,623.00	0	100.0%	226,623	0	
467000	Misc Depart Income	5,000	0	5,000	800	2,625.43	2,375	52.5%	5,000	0	
479100	Other Contributions	25,000	0	25,000		0.00	25,000	0.0%	25,000	0	
	TOTAL OTHER REVENUE	77,982	198,374	276,356	2,633	263,002.41	13,354	95.2%	299,570	(23,214)	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	1,353,642	250,460	1,604,102		0.00	1,604,102	0.0%	1,043,817	560,285	
	TOTAL USE OF FUND BALANCE	1,353,642	250,460	1,604,102	0	0.00	1,604,102	0.0%	1,043,817	560,285	
	GRAND TOTAL OPERATING REVENUE	30,291,713	490,003	30,781,716	15,132	29,065,942.50	1,715,774	94.4%	30,263,395	518,321	

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

Expenditure Detail as of 9/30/2022

74.8% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	September 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	\$897,067	7,709,258.38			7,709,258.38	3,420,022	69.3%	69.3%	10,513,000	616,280	94.5%	Hiring/turnover challenges
500010	Part Time - Wages	4,036,330		29,865	4,066,195	244,067	2,226,877.56			2,226,877.56	1,839,317	54.8%	54.8%	3,067,000	999,195	75.4%	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	79,154	736,713.64			736,713.64	534,584	57.9%	57.9%	985,000	286,298	77.5%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	6,000	29,712.26			29,712.26	(4,712)	118.8%	118.8%	40,000	(15,000)	160.0%	
500330	Holiday Worked	22,500		0	22,500	1,798	18,475.04			18,475.04	4,025	82.1%	82.1%	25,000	(2,500)	111.1%	
500350	Other Employee Payments	140,000		0	140,000	4,660	57,243.01			57,243.01	82,757	40.9%	40.9%	127,000	13,000	90.7%	
	Salaries & Wages	16,443,578	0	210,695	16,654,273	1,232,746	10,778,279.89	0.00	0.00	10,778,279.89	5,875,993	64.7%	64.7%	14,757,000	1,897,273	88.6%	
501000	Overtime Salaries & Wages	290,000		0	290,000	\$42,212	288,102.67			288,102.67	1,897	99.3%	99.3%	385,000	(95,000)	132.8%	Helps cover vacancies
	TOTAL, PERSONAL SERVICES	16,733,578	0	210,695	16,944,273	1,274,958	11,066,382.56	0.00	0.00	11,066,382.56	5,877,890	65.3%	65.3%	15,142,000	1,802,273	89.4%	
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	1,274,958	11,066,382.56	0.00	0.00	11,066,382.56	5,477,232	66.9%	66.9%	15,142,000	1,401,615	91.5%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,037,494		1,430	1,038,924	77,839	668,870.37			668,870.37	370,054	64.4%	64.4%	939,000	99,924	90.4%	
502020	Employer FICA - MEDICARE	242,627		335	242,962	18,205	156,442.26			156,442.26	86,520	64.4%	64.4%	220,000	22,962	90.5%	Reflects Impacts of
502030	Employee Health Insurance	2,468,388		0	2,468,388	176,357	1,616,369.20			1,616,369.20	852,019	65.5%	65.5%	2,161,000	307,388	87.5%	hiring/turnover challenges.
502040	Dental Plan	91,456		0	91,456	3,385	47,635.64			47,635.64	43,820	52.1%	52.1%	64,000	27,456	70.0%	
502050	Workers Compensation	76,425		108	76,533	14,983	169,505.87			169,505.87	(92,973)	221.5%	221.5%	218,000	(141,467)	284.8%	Includes \$65,919 in charges for a prior year claim settlement.
502060	Unemployment Insurance	38,572		55	38,627	1,201	14,680.28			14,680.28	23,947	38.0%	38.0%	20,000	18,627	51.8%	
502070	Hospital & Medical - Retirees	1,523,973		0	1,523,973	95,053	980,736.09			980,736.09	543,237	64.4%	64.4%	1,364,000	159,973	89.5%	
502090	Health Insurance Waiver (Incl: 117)	51,420		0	51,420	6,952	53,484.00			53,484.00	(2,064)	104.0%	104.0%	72,000	(20,580)	140.0%	
502100	Retirement	1,610,601		0	1,610,601	134,335	1,168,519.12			1,168,519.12	442,082	72.6%	72.6%	1,562,000	48,601	97.0%	
	TOTAL, FRINGE BENEFITS	7,140,956	0	1,928	7,142,884	528,310	4,876,242.83	0.00	0.00	4,876,242.83	2,266,641	68.3%	68.3%	6,620,000	522,884	92.7%	
	TOTAL COMPENSATION RELATED	23,473,876	0	212,623	23,686,499	1,803,268	15,942,625.39	0.00	0.00	15,942,625.39	7,743,874	67.3%	67.3%	21,762,000	1,924,499	91.9%	

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

Expenditure Detail as of 9/30/2022

74.8% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	September 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	YTD Expend/ & Encumb				
505000	Office Supplies	191,450		0	191,450	30,115	111,477.42	61,658.93		173,136.35	18,314	58.2%	90.4%	172,000	19,450	89.8%	
505200	Clothing Supplies	6,000		0	6,000	193	1,846.55	2,219.15		4,065.70	1,934	30.8%	67.8%	4,066	1,934	67.8%	
505600	Auto Truck & Heavy Equip Supplies	15,250		0	15,250	445	4,647.13			4,647.13	10,603	30.5%	30.5%	12,000	3,250	78.7%	
505800	Medical & Health Supplies	2,500		0	2,500		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	11,197	89,295.37	8,707.05		98,002.42	143,927	36.9%	40.5%	169,000	72,929	69.9%	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	1,796	5,487.38			5,487.38	7,013	43.9%	43.9%	11,000	1,500	88.0%	
510100	Out of Area Travel	15,500		0	15,500		3,854.37			3,854.37	11,646	24.9%	24.9%	13,000	2,500	83.9%	
510200	Training and Education	103,050		0	103,050	(275)	17,936.50	330.00		18,266.50	84,784	17.4%	17.7%	72,000	31,050	69.9%	
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	4,104	24,611.27			24,611.27	9,286	72.6%	72.6%	32,000	1,897	94.4%	
	Telephone & Internet Service	105,346		0	105,346	(6,630)	72,598.01			72,598.01	32,748	68.9%	68.9%	105,346	0	100.0%	
515000	Total Utility Charges	140,243	0	0	140,243	(2,526)	97,209.28	0.00	0	97,209	43,034	69.3%	69.3%	137,346	2,897	97.9%	
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		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		9,692.55	0.00		9,692.55	389	96.1%	96.1%	10,082	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Cheektowaga Public	10,350		3,592	13,942		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			1,787.00	214	89.3%	89.3%	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		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		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 Pmnts-NP Pur Svs	81,910	36,259	217,380	335,549	0	304,353.55	29,805.00	0.00	334,158.55	1,390	90.7%	99.6%	335,549	0	100.0%	

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

Expenditure Detail as of 9/30/2022

74.8% of Budget Year

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516020	Professional Services Contracts & Fees	958,906	245,370	11,620	1,215,896	67,459	646,783.55	295,104.99		941,888.54	274,007	53.2%	77.5%	1,192,000	23,896	98.0%	2021 Rsv. Incl Equip/Facility Init.	
516030	Maintenance Contracts	161,608		0	161,608	9,818	108,688.03	39,491.16		148,179.19	13,429	67.3%	91.7%	158,000	3,608	97.8%		
530000	Other Expenses	166,750	40,303	17,596	224,649	16,721	107,380.42	8,709.62	40,302.89	156,392.93	68,256	47.8%	69.6%	202,000	22,649	89.9%	2021 Rsv. Incl Equip/Facility Init.	
545000	Rental Charges	5,877		0	5,877	528	4,142.72	1,689.60		5,832.32	45	70.5%	99.2%	5,877	0	100.0%		
555050	Insurance Premiums	171,023		0	171,023	392	170,351.94			170,351.94	671	99.6%	99.6%	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	1,230	573,905	15,776	413,286.60	135,758.88		549,045.48	24,859.75	72.0%	95.7%	573,905	0	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561420	Office Equip, Furn & Fixtures		78,998	29,554	108,552		39,305.60			39,305.60	69,246.71	36.2%	36.2%	108,552	0	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561430	Building, Grounds and Heavy Equip		21,483	0	21,483	(13,824)	7,658.79			7,658.79	13,824.00	35.7%	35.7%	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	202,386	1,795,101.01			1,795,101.01	1,490,297	54.6%	54.6%	3,120,000	165,398	95.0%		
575040	Interfund Exp - Utilities																	Higher natural gas rates: YTD
	Natural Gas	198,941		0	198,941	2,411	175,979.99			175,979.99	22,961	88.5%	88.5%	273,000	(74,059)	137.2%	Sept. up 44.3% vs 2021; Gas	
	Electricity	642,054		0	642,054	78,775	551,200.10			551,200.10	90,854	85.8%	85.8%	705,000	(62,946)	109.8%	prices impact electric rates	
	Total Interfund Exp - Utilites	840,995	0	0	840,995	81,187	727,180.09	0.00	0.00	727,180.09	113,815	86.5%	86.5%	978,000	(137,005)	116.3%	which are up 32.3% vs 2021	
942000	Interfund - Holding Center	(48,562)		0	(48,562)		0.00			0.00	(48,562)	0.0%	0.0%	(19,000)	(29,562)	39.1%	Reduced operations - COVID	
	Interfund - Correctional Facility	(96,308)			(96,308)		(5,381.19)			(5,381.19)	(90,927)	5.6%	5.6%	(39,000)	(57,308)	40.5%	Reduced operations - COVID	
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(6,448.50)			(6,448.50)	(2,150)	75.0%	75.0%	(8,598)	0	100.0%		
	Total ID Library Services	(153,468)	0	0	(153,468)	(\$717)	(11,829.69)	0.00	0.00	(11,829.69)	(141,638)	7.7%	7.7%	(66,598)	(86,870)	43.4%		
910600	Interfund Expense - Purchasing Services	42,236		0	42,236	\$3,267	29,401.48			29,401.48	12,835	69.6%	69.6%	42,236	0	100.0%		
910700	Interfund Expense - Fleet Services	46,940		0	46,940	\$2,117	22,041.02			22,041.02	24,899	47.0%	47.0%	46,940	0	100.0%		
911500	Interfund Exp - Sheriff Division Svcs	177,188		0	177,188	\$24,621	122,984.78			0.00	177,188	69.4%	0.0%	177,188	0	100.0%	Security Assistance @ Central Library	
980000	Interdepart Services DISS	60,000		0	60,000	4,852	43,668.00			43,668.00	16,332	72.8%	72.8%	60,000	0	100.0%		
	System Operating Grand Totals	30,291,713	1,533,363	490,003	32,315,079	2,258,797	21,172,731.83	584,269.07	445,772.39	22,079,788.51	10,235,291	65.5%	68.3%	30,263,395	2,051,685	93.7%		

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

Expenditure Detail as of 9/30/2022

74.8% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	September 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
<u>ERIE COUNTY CAPITAL / DEBT SERVICE FUNDING FOR LIBRARY</u>																	
	Library Debt Service	463,739			463,739	407,763	566,773.33			566,773.33	(103,034)	122.2%	122.2%				
Grand Total Operating and Erie County Capital		30,755,452	1,533,363	490,003	32,778,819	2,666,559	21,739,505	584,269	445,772	22,646,562	10,132,257	66.3%	69.1%				

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending September 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	\$129,187.76
(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	\$890.82
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Total 2022 Revenue	\$130,078.58
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$44,976.49)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$62,203.89)
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	(\$9,286.22)
Raiser's Edge Software and General Fundraising Expense	(\$5,412.68)
Other	(\$169.01)
Subtotal Disbursements per Resolution 2010-8	(\$122,048.29)
Other Disbursements (Describe)	\$0.00
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Total 2022 Disbursements	(\$122,048.29)
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Balance, 2022 Activity	\$8,030.29
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Cumulative Balance Library Trust	\$1,588,775.71