

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 01/19/2022

Budget & Finance Committee
Financials for the Month Ending **11/30/2022**

AGENDA ITEM NUMBER: G.3.b.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the November 30, 2022 month-end close. Overall, with 91.5% of the budget year elapsed, year-to-date Library revenue at 92.6% collected is within budget and year-to-date expense, at 78.9%, is also within budget. The report also details monthly activity for November; 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.

REVENUE (continued):

- ✓ **Use of Fund Balance** adjusted budget includes \$5,460 to help offset fine free revenue lost, \$5,105 to meet the grant match for an Institute of Museum & Library Services (IMLS) American Rescue Plan for Museums and Libraries 2021 grant for the *Chromebooks & Hotspots Loan Program*. It also includes \$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. Finally \$650,000 use was approved via Resolution 2022-44 to accelerate obsolete computer hardware replacements.

EXPENSE:

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 81.1% 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 81.7% 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 80.8% of budget, reflecting usage experience. The Year-to-date (YTD) expense was 1.4% above the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 74.3% of budget. YTD expense was 3.4% below the same period in 2021. Said expense is subject to significant swings due to changes in usage by retirees.
 - Workers Compensation expense, at \$194,963 is over budget, reflecting higher usage and a \$65,919 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 92.7%.** 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.
- ✓ **Interdepartment Services DISS show at 92.9%:** These charges, from the County's Division of Information and Support Services relate to the Library's use of the County's SAP Enterprise Resource System (Financial Systems, Payroll, etc.). Staff will monitor these charges as we move towards year end.
- ✓ **Remaining operating accounts above 91.5% 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 \$200,577 came in at 100.8% 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 37.1% higher than January-November 2021. Expense was 27.8% above the \$157,004 paid in January – November 2021. Electricity charges of \$634,357 came in at 98.8% of the 2022 annual budget and were 33.7% above the \$474,351 paid in January – November 2021. Electricity rates averaged 24.8% higher than January-November 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-November 2022 vs the same period in 2021 as COVID related impacts eased. Total weekly open hours averaged 1,614 per week in January-November 2022, vs 1,558 in the same period in 2021 (3.6% more).

Combined, 2022 interfund utility charges of \$834,934 (99.3% of budget) are ABOVE budget and they are \$203,579 (32.2%) 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 almost \$95,000. 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 11/30/2022

91.5% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjust- ments	Adjusted Budget	Revenue November	YTD Revenue	To Be Realized	% of Budget Collected	2022 Estimated	Variance Under (Over) Budget
REVENUE FROM LIBRARY OPERATIONS										
419000	Library Charges/Fees	130,202	(86,475)	43,727	1,233	54,070.21	(10,343)	123.7%	55,600	(11,873)
422000	Copies	17,290	0	17,290	1,264	18,538.18	(1,248)	107.2%	19,500	(2,210)
466040	Printing	41,400	0	41,400	3,765	42,365.36	(965)	102.3%	45,200	(3,800)
466030	Book Bags	600	0	600	55	886.68	(287)	147.8%	950	(350)
466020	Minor Sale - Other	2,223	0	2,223	207	2,420.57	(198)	108.9%	2,630	(407)
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	1,506	21,466.14	2,534	89.4%	25,000	(1,000)
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	1,459	9,873.07	4,527	68.6%	10,800	3,600
	TOTAL REVENUE FROM LIBRARY OPERATIONS	230,115	(86,475)	143,640	9,488	149,620.21	(5,980)	104.2%	159,680	(16,040)
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	5,281	15,123.43	(13,123)	756.2%	16,530	(14,530)
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	83	3,409.73	1,590	68.2%	3,700	1,300
479100	Other Contributions	25,000	0	25,000		0.00	25,000	0.0%	71,000	(46,000)
	TOTAL OTHER REVENUE	77,982	198,374	276,356	5,364	274,524.91	1,831	99.3%	354,940	(78,584)
USE OF FUND BALANCE										
402190	Appropriated Fund Balance	1,353,642	905,565	2,259,207		0.00	2,259,207	0.0%	1,603,578	655,629
	TOTAL USE OF FUND BALANCE	1,353,642	905,565	2,259,207	0	0.00	2,259,207	0.0%	1,603,578	655,629
	GRAND TOTAL OPERATING REVENUE	30,291,713	1,145,108	31,436,821	14,851	29,098,126.12	2,338,695	92.6%	30,875,816	561,005

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

Expenditure Detail as of 11/30/2022

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	November 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	\$888,813	9,458,317.72			9,458,317.72	1,670,962	85.0%	85.0%	10,355,000	774,280	93.0%	Hiring/turnover challenges
500010	Part Time - Wages	4,036,330		(45,135)	3,991,195	237,086	2,731,023.39			2,731,023.39	1,260,172	68.4%	68.4%	2,999,000	992,195	75.1%	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	86,081	905,778.70			905,778.70	365,519	71.2%	71.2%	994,000	277,298	78.2%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	3,727	37,235.06			37,235.06	(12,235)	148.9%	148.9%	41,000	(16,000)	164.0%	
500330	Holiday Worked	22,500		0	22,500	1,410	19,884.80			19,884.80	2,615	88.4%	88.4%	22,000	500	97.8%	
500350	Other Employee Payments	140,000		0	140,000	92,700	152,582.57			152,582.57	(12,583)	109.0%	109.0%	160,000	(20,000)	114.3%	Increased Vacation Buy-back
	Salaries & Wages	16,443,578	0	135,695	16,579,273	1,309,815	13,304,822.24	0.00	0.00	13,304,822.24	3,274,451	80.2%	80.2%	14,571,000	2,008,273	87.9%	
501000	Overtime Salaries & Wages	290,000		0	290,000	\$45,437	372,487.54			372,487.54	(82,488)	128.4%	128.4%	407,000	(117,000)	140.3%	Helps cover vacancies
	TOTAL, PERSONAL SERVICES	16,733,578	0	135,695	16,869,273	1,355,252	13,677,309.78	0.00	0.00	13,677,309.78	3,191,963	81.1%	81.1%	14,978,000	1,891,273	88.8%	
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	135,695	16,468,615	1,355,252	13,677,309.78	0.00	0.00	13,677,309.78	2,791,305	83.1%	83.1%	14,978,000	1,490,615	90.9%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,037,494		1,430	1,038,924	87,161	831,946.59			831,946.59	206,977	80.1%	80.1%	929,000	109,924	89.4%	
502020	Employer FICA - MEDICARE	242,627		335	242,962	20,384	194,580.19			194,580.19	48,382	80.1%	80.1%	217,000	25,962	89.3%	Reflects Impacts of
502030	Employee Health Insurance	2,468,388		0	2,468,388	213,811	1,995,311.61			1,995,311.61	473,076	80.8%	80.8%	2,181,000	287,388	88.4%	hiring/turnover challenges.
502040	Dental Plan	91,456		0	91,456	5,628	53,920.96			53,920.96	37,535	59.0%	59.0%	59,000	32,456	64.5%	
502050	Workers Compensation	76,425		108	76,533	6,540	194,962.62			194,962.62	(118,430)	254.7%	254.7%	205,000	(128,467)	267.9%	Includes \$65,919 in charges for a prior year claim settlement.
502060	Unemployment Insurance	38,572		55	38,627	672	15,761.29			15,761.29	22,866	40.8%	40.8%	17,000	21,627	44.0%	
502070	Hospital & Medical - Retirees	1,523,973		0	1,523,973	144,999	1,131,866.86			1,131,866.86	392,106	74.3%	74.3%	1,262,000	261,973	82.8%	
502090	Health Insurance Waiver (Incl: 117)	51,420		0	51,420	7,019	67,522.00			67,522.00	(16,102)	131.3%	131.3%	74,000	(22,580)	143.9%	
502100	Retirement	1,610,601		0	1,610,601	89,611	1,348,898.10			1,348,898.10	261,703	83.8%	83.8%	1,474,000	136,601	91.5%	
	TOTAL, FRINGE BENEFITS	7,140,956	0	1,928	7,142,884	575,825	5,834,770.22	0.00	0.00	5,834,770.22	1,308,114	81.7%	81.7%	6,418,000	724,884	89.9%	
	TOTAL COMPENSATION RELATED	23,473,876	0	137,623	23,611,499	1,931,077	19,512,080.00	0.00	0.00	19,512,080.00	4,099,419	82.6%	82.6%	21,396,000	2,215,499	90.6%	

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

Expenditure Detail as of 11/30/2022

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	November 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 Expended	YTD Expend/ & Encumb				
505000	Office Supplies	191,450		0	191,450	24,915	139,468.19	35,206.80		174,674.99	16,775	72.8%	91.2%	163,000	28,450	85.1%	
505200	Clothing Supplies	6,000		0	6,000	382	2,614.25	1,451.45		4,065.70	1,934	43.6%	67.8%	4,066	1,934	67.8%	
505600	Auto Truck & Heavy Equip Supplies	15,250		0	15,250	1,252	7,495.23	54.90		7,550.13	7,700	49.1%	49.5%	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%	500	2,000	20.0%	
506200	Maintenance & Repair	187,300	54,629	0	241,929	21,116	122,349.33	9,309.08		131,658.41	110,271	50.6%	54.4%	140,000	101,929	57.9%	2021 Rsv. Incl Equip/Facility Init.
506400	Highway Supplies (Rock Salt)	18,000		0	18,000		10,519.80	5,328.75		15,848.55	2,151	58.4%	88.0%	16,000	2,000	88.9%	
510000	Local Mileage Reimbursement	12,500		0	12,500	1,595	8,537.21			8,537.21	3,963	68.3%	68.3%	11,000	1,500	88.0%	
510100	Out of Area Travel	15,500		0	15,500	2,156	7,547.88			7,547.88	7,952	48.7%	48.7%	10,000	5,500	64.5%	
510200	Training and Education	103,050		0	103,050	(1,923)	24,233.50	110.00		24,343.50	78,707	23.5%	23.6%	26,000	77,050	25.2%	
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	3,567	30,673.62			30,673.62	3,223	90.5%	90.5%	32,000	1,897	94.4%	
	Telephone & Internet Service	105,346		0	105,346	8,967	90,549.19			90,549.19	14,797	86.0%	86.0%	105,346	0	100.0%	
515000	Total Utility Charges	140,243	0	0	140,243	12,535	121,222.81	0.00	0	121,223	19,020	86.4%	86.4%	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		39,948.00	945.00		40,893.00	0	97.7%	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		22,096.00			22,096.00	0	100.0%	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 Pmts-NP Pur Svs	81,910	36,259	217,380	335,549	0	311,042.05	23,116.50	0.00	334,158.55	1,390	92.7%	99.6%	335,549	0	100.0%	

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

Expenditure Detail as of 11/30/2022

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	November 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	11,620	1,215,896	32,812	733,112.79	241,536.13		974,648.92	241,247	60.3%	80.2%	989,000	226,896	81.3%	2021 Rsv. Incl Equip/Facility Init.	
516030	Maintenance Contracts	161,608		0	161,608	5,090	118,593.52	31,631.79		150,225.31	11,383	73.4%	93.0%	153,000	8,608	94.7%		
530000	Other Expenses	166,750	40,303	17,596	224,649	8,351	122,131.20	10,079.66	40,302.89	172,513.75	52,135	54.4%	76.8%	190,000	34,649	84.6%	2021 Rsv. Incl Equip/Facility Init.	
545000	Rental Charges	5,877		0	5,877	370	4,906.30	926.02		5,832.32	45	83.5%	99.2%	5,877	0	100.0%		
555050	Insurance Premiums	171,023		0	171,023		170,338.74			170,338.74	684	99.6%	99.6%	170,339	684	99.6%		
559000	Local Share - Grant Match	0	725,470	5,105	730,575		355,574.50		375,000.00	730,574.50	0	48.7%	100.0%	730,575	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	651,230	1,223,905	(10,393)	422,984.79	135,758.88		558,743.67	665,161.56	34.6%	45.7%	1,223,905	0	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561420	Office Equip, Furn & Fixtures		78,998	29,554	108,552	13,556	80,088.67			80,088.67	28,463.64	73.8%	73.8%	108,552	0	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561430	Building, Grounds and Heavy Equip		21,483	75,000	96,483	957	8,615.79	4,640.00		13,255.79	83,227.00	8.9%	13.7%	96,483	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	279,770	2,606,511.29			2,606,511.29	678,887	79.3%	79.3%	3,703,000	(417,602)	112.7%		
575040	Interfund Exp - Utilities																	Higher natural gas rates: YTD
	Natural Gas	198,941		0	198,941	15,233	200,576.74			200,576.74	(1,636)	100.8%	100.8%	245,000	(46,059)	123.2%	Nov. up 37.1% vs 2021; Gas	
	Electricity	642,054		0	642,054	35,093	634,357.27			634,357.27	7,697	98.8%	98.8%	691,000	(48,946)	107.6%	prices impact electric rates	
	Total Interfund Exp - Utilites	840,995	0	0	840,995	50,326	834,934.01	0.00	0.00	834,934.01	6,061	99.3%	99.3%	936,000	(95,005)	111.3%	which are up 24.8% vs 2021	
942000	Interfund - Holding Center	(48,562)		0	(48,562)		0.00			0.00	(48,562)	0.0%	0.0%	0	(48,562)	0.0%	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)	(7,881.50)			(7,881.50)	(717)	91.7%	91.7%	(8,598)	0	100.0%		
	Total ID Library Services	(153,468)	0	0	(153,468)	(717)	(13,262.69)	0.00	0.00	(13,262.69)	(140,205)	8.6%	8.6%	(47,598)	(105,870)	31.0%		
910600	Interfund Expense - Purchasing Services	42,236		0	42,236	\$3,267	35,935.14			35,935.14	6,301	85.1%	85.1%	42,236	0	100.0%		
910700	Interfund Expense - Fleet Services	46,940		0	46,940	\$2,198	26,642.51			26,642.51	20,297	56.8%	56.8%	46,940	0	100.0%		
911500	Interfund Exp - Sheriff Division Svcs	177,188		0	177,188	\$19,341	157,654.73			0.00	177,188	89.0%	0.0%	177,188	0	100.0%	Security Assistance @ Central Library	
980000	Interdepart Services DISS	60,000		0	60,000	4,852	55,715.60			55,715.60	4,284	92.9%	92.9%	60,000	0	100.0%		
	System Operating Grand Totals	30,291,713	1,533,363	1,145,108	32,970,184	2,402,885	26,026,906.39	499,149.96	415,302.89	26,783,704.51	6,186,480	78.9%	81.2%	30,875,816	2,094,369	93.6%		

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

Expenditure Detail as of 11/30/2022

91.5% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	November 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	349	567,349.63			567,349.63	(103,610)	122.3%	122.3%				
Grand Total Operating and Erie County Capital		30,755,452	1,533,363	1,145,108	33,433,924	2,403,234	26,594,256	499,150	415,303	27,351,054	6,082,870	79.5%	81.8%				

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending November 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	\$180,403.45
(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	\$3,753.34
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Total 2022 Revenue	\$184,156.79
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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	(\$75,623.69)
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	(\$15,474.14)
Other	(\$3,126.01)
Subtotal Disbursements per Resolution 2010-8	(\$148,486.55)
Other Disbursements (Describe)	\$0.00
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Total 2022 Disbursements	(\$148,486.55)
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Balance, 2022 Activity	\$35,670.24
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Cumulative Balance Library Trust	\$1,616,415.66