

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 03/16/2023

Budget & Finance Committee
Financials for the Month Ending **12/31/2022**

AGENDA ITEM NUMBER: E.2.a.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the December 31, 2022 pre-audit month-end close. Overall, with 100.0% of the budget year elapsed, year-to-date Library revenue, excluding use of fund balance, ended the year at 100.5% collected, slightly above budget and expense ended the year at 87.5% expended (92.2% including encumbrances and funds reservations), also within budget. The report also details monthly activity for December and year-to-date totals.

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. 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 and are reflected in this report. Final receipts were impacted modestly by distribution formula adjustments resulting from the 2020 Census. While Erie County's population increased from 2010's 919,040 to 954,236 in 2020, up 3.83%, New York State's overall population increased modestly faster, from 2010's 19,378,102 to 20,201,249 in 2020, up 4.25%, resulting in a modest shift of population based aid to areas experiencing faster growth.
- ✓ **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. Year-end results were better than expected earlier in the year.
- ✓ **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. Year-end results include a more robust rebound in activity than earlier anticipated.

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 ended the year within budget.** Overall, Net Personal Services expense consumed 90.9% 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 were recovering.
- ✓ **Fringe Benefit expense ended under budget, also at 90.9% 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 ended under budget, at 90.8% of budget, reflecting usage experience. That expense was 1.0% below 2021 expense.
 - Retiree medical charges so far this year are also running under budget, at 84.1% of budget. 2022's expense was 5.7% below 2021. Said expense is subject to significant swings due to changes in usage by retirees.
 - Workers Compensation expense, ended at \$206,215 which 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.
- ✓ **Interdepartment Library Services Charges show at 41.5%:** B&ECPL provides library services to the Erie County Holding Center and Correctional Facility, with our costs reimbursed by charges to the Sheriff's Department. Operations were reduced for a significant portion of 2022, resulting in lower charges.

EXPENSE (continued):

- ✓ **Interfund Expense – Utilities: 2022 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 \$233,344 came in at 117.3% of the 2022 annual budget, reflecting colder 2022 heating seasons (with 13.7% higher Heating Degree Days in 2022 vs 2021) and natural gas rates averaging 28.0% higher in 2022 than in 2021. Expense was 23.4% above the \$189,047 paid in 2021. Electricity charges of \$675,090 came in at 105.1% of the 2022 annual budget and were 30.9% above the \$515,921 paid 2021. Electricity rates averaged 24.0% higher in 2022 than in 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 2022 vs 2021 as COVID related impacts eased. Total weekly open hours averaged 1,613 per week overall in 2022, vs 1,567 overall in 2021 (3.0% more).

Combined, 2022 interfund utility charges of \$908,433 (108.0% of budget) ended ABOVE budget and \$203,464 (28.9%) above 2021. The Library participates in Erie County’s aggregated utility purchasing pool which saves costs compared to retail pricing. **In the last quarter of 2022 overall energy prices moderated and 2022 expense ended up exceeding budget by \$67,438. Prior year energy saving projects, including LED conversions, are factors preventing the impact from being even worse.**

ACTION REQUIRED: None – Informational Report

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2022 OPERATING BUDGET

Revenue Detail as of 12/31/2022 (Preliminary)

100.0% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue December	YTD Revenue	To Be Realized	% of Budget Collected
REVENUE FROM LIBRARY OPERATIONS								
419000	Library Charges/Fees	130,202	(86,475)	43,727	1,255	55,324.75	(11,598)	126.5%
422000	Copies	17,290	0	17,290	1,996	20,534.02	(3,244)	118.8%
466040	Printing	41,400	0	41,400	4,400	46,764.88	(5,365)	113.0%
466030	Book Bags	600	0	600	89	975.68	(376)	162.6%
466020	Minor Sale - Other	2,223	0	2,223	291	2,711.07	(488)	122.0%
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	3,738	25,204.01	(1,204)	105.0%
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	930	10,803.40	3,597	75.0%
TOTAL REVENUE FROM LIBRARY OPERATIONS		230,115	(86,475)	143,640	12,698	162,317.81	(18,678)	113.0%
REVENUE FROM STATE & COUNTY GOVT.								
400020	Library Real Prop Tax	26,435,688	0	26,435,688		26,435,688.00	0	100.0%
408140	NYS Aid-Lib Incl Incent	1,911,437	111,117	2,022,554	20,607	1,990,518.00	32,036	98.4%
408150	NYS Aid to Member Libraries	282,849	16,527	299,376	29,821	298,203.00	1,173	99.6%
408160	State Aid - Special	0	240,000	240,000	240,000	240,000.00	0	100.0%
TOTAL REVENUE FROM STATE & COUNTY GOVT.		28,629,974	367,644	28,997,618	290,428	28,964,409.00	33,209	99.9%
OTHER REVENUE								
419010	Refunds - Cont Library	35,967	(28,249)	7,718	72,667	72,667.00	(64,949)	941.5%
423000	Refund P/Y Expenses	10,000	0	10,000		29,368.75	(19,369)	293.7%
445030	Int & Earn - Gen Inv	2,000	0	2,000	9,856	24,978.99	(22,979)	1248.9%
466010	NSF Check Fees	15	0	15		0.00	15	0.0%
466000	Miscellaneous Receipts		226,623	226,623		226,623.00	0	100.0%
467000	Misc Depart Income	5,000	0	5,000	221	3,630.27	1,370	72.6%
479100	Other Contributions	25,000	0	25,000	71,320	71,320.32	(46,320)	285.3%
TOTAL OTHER REVENUE		77,982	198,374	276,356	154,063	428,588.33	(152,232)	155.1%
USE OF FUND BALANCE								
402190	Appropriated Fund Balance	1,353,642	905,565	2,259,207		0.00	2,259,207	0.0%
TOTAL USE OF FUND BALANCE		1,353,642	905,565	2,259,207	0	0.00	2,259,207	0.0%
GRAND TOTAL OPERATING REVENUE		30,291,713	1,385,108	31,676,821	457,189	29,555,315.14	2,121,506	93.3%
<i>Revenue Excluding Use of Fund Balance:</i>		<i>28,938,071</i>	<i>479,543</i>	<i>29,417,614</i>	<i>457,189</i>	<i>29,555,315</i>	<i>(137,701)</i>	<i>100.5%</i>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET**
Expenditure Detail as of 12/31/2022 (Preliminary)
100.0% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes
												YTD Expend	YTD Expend/ & Encumb	
OPERATING EXPENDITURES														
PERSONAL SERVICES														
Regular Salaries & Wages														
500000	Full Time - Salaries	10,952,480		176,800	11,129,280	898,951	10,357,268.58			10,357,268.58	772,011	93.1%	93.1%	Hiring/turnover challenges
500010	Part Time - Wages	4,036,330		(45,135)	3,991,195	253,238	2,984,261.05			2,984,261.05	1,006,934	74.8%	74.8%	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	83,316	989,094.66			989,094.66	282,203	77.8%	77.8%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	3,470	40,704.88			40,704.88	(15,705)	162.8%	162.8%	
500330	Holiday Worked	22,500		0	22,500	5,437	25,321.82			25,321.82	(2,822)	112.5%	112.5%	
500350	Other Employee Payments	140,000		0	140,000	7,160	159,742.57			159,742.57	(19,743)	114.1%	114.1%	Increased Vacation Buy-back
	Salaries & Wages	16,443,578	0	135,695	16,579,273	1,251,571	14,556,393.56	0.00	0.00	14,556,393.56	2,022,879	87.8%	87.8%	
501000	Overtime Salaries & Wages	290,000		0	290,000	\$35,390	407,877.88			407,877.88	(117,878)	140.6%	140.6%	Helps cover vacancies
	TOTAL, PERSONAL SERVICES	16,733,578	0	135,695	16,869,273	1,286,962	14,964,271.44	0.00	0.00	14,964,271.44	1,905,002	88.7%	88.7%	
504990	Reduction From Personal Services	(563,478)		0	(563,478)		0.00			0.00	(563,478)	0.0%	0.0%	
504992	Contractual Salary Reserves	162,820		0	162,820		0.00			0.00	162,820	0.0%	0.0%	
	NET PERSONAL SERVICES	16,332,920	0	135,695	16,468,615	1,286,962	14,964,271.44	0.00	0.00	14,964,271.44	1,504,344	90.9%	90.9%	
FRINGE BENEFITS														
502010	Employer FICA - REGULAR	1,037,494		1,430	1,038,924	75,540	907,486.34			907,486.34	131,438	87.3%	87.3%	
502020	Employer FICA - MEDICARE	242,627		335	242,962	17,733	212,313.44			212,313.44	30,649	87.4%	87.4%	Reflects Impacts of hiring/turnover
502030	Employee Health Insurance	2,468,388		0	2,468,388	246,637	2,241,948.69			2,241,948.69	226,439	90.8%	90.8%	challenges.
502040	Dental Plan	91,456		0	91,456	5,571	59,492.22			59,492.22	31,964	65.1%	65.1%	
502050	Workers Compensation	76,425		108	76,533	11,253	206,215.21			206,215.21	(129,682)	269.4%	269.4%	Includes \$65,919 in charges for a prior year claim settlement.
502060	Unemployment Insurance	38,572		55	38,627	1,851	17,611.94			17,611.94	21,015	45.6%	45.6%	
502070	Hospital & Medical - Retirees	1,523,973		0	1,523,973	150,088	1,281,955.29			1,281,955.29	242,018	84.1%	84.1%	
502090	Health Insurance Waiver (Incl: 117)	51,420		0	51,420	6,919	74,440.50			74,440.50	(23,021)	144.8%	144.8%	
502100	Retirement	1,610,601		0	1,610,601	142,650	1,491,548.08			1,491,548.08	119,053	92.6%	92.6%	
	TOTAL, FRINGE BENEFITS	7,140,956	0	1,928	7,142,884	658,241	6,493,011.71	0.00	0.00	6,493,011.71	649,872	90.9%	90.9%	
	TOTAL COMPENSATION RELATED	23,473,876	0	137,623	23,611,499	1,945,203	21,457,283.15	0.00	0.00	21,457,283.15	2,154,216	90.9%	90.9%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 12/31/2022 (Preliminary)
 100.0% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes
												YTD Expend	YTD Expend/ & Encumb	
505000	Office Supplies	191,450		0	191,450	11,108	150,576.57	23,097.00		173,673.57	17,776	78.7%	90.7%	
505200	Clothing Supplies	6,000		0	6,000		2,614.25			2,614.25	3,386	43.6%	43.6%	
505600	Auto Truck & Heavy Equip Supplies	15,250		0	15,250	1,286	8,781.60			8,781.60	6,468	57.6%	57.6%	
505800	Medical & Health Supplies	2,500		0	2,500		461.25			461.25	2,039	18.5%	18.5%	
506200	Maintenance & Repair	187,300	54,629	0	241,929	14,250	136,599.70		45,880.74	182,480.44	59,449	56.5%	75.4%	2021 Rsv. Incl Equip/Facility Init.
506400	Highway Supplies (Rock Salt)	18,000		0	18,000	4,154	14,674.02			14,674.02	3,326	81.5%	81.5%	
510000	Local Mileage Reimbursement	12,500		0	12,500	2,584	11,121.21			11,121.21	1,379	89.0%	89.0%	
510100	Out of Area Travel	15,500		0	15,500	2,146	9,693.82			9,693.82	5,806	62.5%	62.5%	
510200	Training and Education	103,050		0	103,050	1,834	26,067.50			26,067.50	76,983	25.3%	25.3%	
515000	Utility Charges (Telecom/water/sewer)													
	Fuel Oil	1,000			1,000		0.00			0.00	1,000	0.0%	0.0%	
	Water/Sewer	33,897			33,897	5,676	36,349.57			36,349.57	(2,453)	107.2%	107.2%	
	Telephone & Internet Service	105,346		0	105,346	9,223	99,771.76			99,771.76	5,574	94.7%	94.7%	
515000	Total Utility Charges	140,243	0	0	140,243	14,899	136,121.33	0.00	0	136,121	4,122	97.1%	97.1%	
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%	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%	2021 Rsv. Incl Equip/Facility Init.
	Amherst Public	0		50,000	50,000	25,000	50,000.00			50,000.00	0	100.0%	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%	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%	2021 Rsv. Incl Equip/Facility Init.
	Boston Free	7,045	699	27,338	35,082	25,000	34,692.55			34,692.55	389	98.9%	98.9%	2021 Rsv. Incl Equip/Facility Init.
	Cheektowaga Public	10,350		3,592	13,942		11,354.50			11,354.50	2,588	81.4%	81.4%	
	Clarence Public	950	11,250	2,675	14,875		3,625.00	11,250.00		14,875.00	0	24.4%	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%	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%	
	Eden Library	5,195		2,723	7,918		7,918.00			7,918.00	0	100.0%	100.0%	
	Elma Public	2,085	1,681	917	4,683		4,683.00			4,683.00	0	100.0%	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Grand Island Memorial	770	214	11,017	12,001	10,000	11,787.00			11,787.00	214	98.2%	98.2%	2021 Rsv. Incl Equip/Facility Init.
	Hamburg Public	0		0	0		0.00			0.00	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%	2022 Adjusted per Res 2022-1
	Lancaster Public	0		20,000	20,000		20,000.00			20,000.00	0	100.0%	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%	
	North Collins Public	5,770		2,089	7,859		7,859.00			7,859.00	0	100.0%	100.0%	
	Orchard Park Public	5,425		25,480	30,905		30,905.00			30,905.00	0	100.0%	100.0%	2022 Adjusted per Res 2022-1
	City of Tonawanda Public	0	2,096	30,000	32,096	10,000	32,096.00			32,096.00	0	100.0%	100.0%	2022 Adjusted per Res 2022-1
	Town of Tonawanda Public	0	7,500	50,000	57,500	20,000	57,500.00			57,500.00	0	100.0%	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%	
	Total Cnt Pmts-NP Pur Svs	81,910	36,259	307,380	425,549	90,000	401,042.05	20,529.00	0.00	421,571.05	3,978	94.2%	99.1%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
Expenditure Detail as of 12/31/2022 (Preliminary)
100.0% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjustments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reservations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes	
												YTD Expend	YTD Expend/ & Encumb		
516020	Professional Services Contracts & Fees	958,906	245,370	11,620	1,215,896	121,939	855,051.61	68,826.75		923,878.36	292,017	70.3%	76.0%	2021 Rsv. Incl Equip/Facility Init.	
516030	Maintenance Contracts	161,608		0	161,608	9,150	127,743.96	11,237.92		138,981.88	22,626	79.0%	86.0%		
530000	Other Expenses	166,750	40,303	167,596	374,649	31,855	153,986.08		190,574.25	344,560.33	30,089	41.1%	92.0%	2021 Rsv. Incl Equip/Facility Init.	
545000	Rental Charges	5,877		0	5,877	520	5,426.15			5,426.15	451	92.3%	92.3%		
555050	Insurance Premiums	171,023		0	171,023		170,338.74			170,338.74	684	99.6%	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%	Local match expended for: Crane Ph 1 \$320,000; Merriweather SAM \$30,469.50; ARA Hotspots \$5,105. Funds Reservation of \$375,000 is for Crane Ph 2.	
561410	Lab & Technical Equipment	487,619	85,056	651,230	1,223,905	265,751	674,912.10		533,022.70	1,207,934.80	15,970.43	55.1%	98.7%	2021 Rsv. Incl Equip/Facility Init.	
561420	Office Equip, Furn & Fixtures		78,998	29,554	108,552	14,473	94,561.28		13,991.03	108,552.31	-	87.1%	100.0%	2021 Rsv. Incl Equip/Facility Init.	
561430	Building, Grounds and Heavy Equip		21,483	75,000	96,483		22,439.79	4,640.00	69,403.00	96,482.79	-	23.3%	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%		
561450	Library Books and Media	3,078,460	206,938	0	3,285,398	461,235	3,067,746.01		196,210.00	3,263,956.01	21,442	93.4%	99.3%		
575040	Interfund Exp - Utilities														Higher natural gas rates: YTD Dec. up
	Natural Gas	198,941		0	198,941	32,767	233,343.52			233,343.52	(34,403)	117.3%	117.3%	28.0% vs 2021; Gas prices impact	
	Electricity	642,054		0	642,054	40,732	675,089.53			675,089.53	(33,036)	105.1%	105.1%	electric rates which ended up 24.0% vs	
	Total Interfund Exp - Utilites	840,995	0	0	840,995	73,499	908,433.05	0.00	0.00	908,433.05	(67,438)	108.0%	108.0%	2021	
942000	Interfund - Holding Center	(48,562)		0	(48,562)	(22,946)	(22,946.00)			(22,946.00)	(25,616)	47.3%	47.3%	Reduced operations - COVID	
	Interfund - Correctional Facility	(96,308)			(96,308)	(26,710)	(32,091.00)			(32,091.00)	(64,217)	33.3%	33.3%	Reduced operations - COVID	
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(8,598.00)			(8,598.00)	0	100.0%	100.0%		
	Total ID Library Services	(153,468)	0	0	(153,468)	(\$50,372)	(63,635.00)	0.00	0.00	(63,635.00)	(89,833)	41.5%	41.5%		
910600	Interfund Expense - Purchasing Services	42,236		0	42,236	\$7,183	43,118.07			43,118.07	(882)	102.1%	102.1%		
910700	Interfund Expense - Fleet Services	46,940		0	46,940	\$11,405	38,047.05			38,047.05	8,893	81.1%	81.1%		
911500	Interfund Exp - Sheriff Division Svcs	177,188		0	177,188	\$15,567	173,221.53			173,221.53	3,966	97.8%	97.8%	Security Assistance @ Central Library	
980000	Interdepart Services DISS	60,000		0	60,000	(8,684)	47,031.11			47,031.11	12,969	78.4%	78.4%		
	System Operating Grand Totals	30,291,713	1,533,363	1,385,108	33,210,184	3,040,984	29,067,890.48	128,330.67	1,424,081.72	30,620,302.87	2,589,881	87.5%	92.2%		

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2022 OPERATING BUDGET
 Expenditure Detail as of 12/31/2022 (Preliminary)
 100.0% of Budget Year

SAP Acct. Nbr.	Account Description	2022 Adopted Budget	2021 Encumbered & PY Reservations	2022 Budget Adjust- ments/ Revisions	Adjusted Budget	December Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		Notes
												YTD Expend	YTD Expend/ & Encumb	
<u>ERIE COUNTY CAPITAL / DEBT SERVICE</u>														
<u>FUNDING FOR LIBRARY</u>														
	Library Debt Service	463,739			463,739	14,599	581,948.60			581,948.60	(118,209)	125.5%	125.5%	
Grand Total Operating and Erie County Capital		30,755,452	1,533,363	1,385,108	33,673,924	3,055,583	29,649,839	128,331	1,424,082	31,202,251	2,471,672	88.0%	92.7%	

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending December 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
<hr/>	
<u>2022 Activity and Balances</u>	
Restricted Donations	\$238,706.75
(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	\$5,311.11
	<hr/>
Total 2022 Revenue	\$244,017.86
<hr/>	
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	(\$69,850.69)
Programming support	(\$77,234.40)
Equipment, furnishings & supplies	(\$1,708.20)
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	(\$32,652.54)
Other	(\$9,447.85)
Subtotal Disbursements per Resolution 2010-8	(\$245,156.39)
<hr/>	
Other Disbursements (Describe)	\$0.00
	<hr/>
Total 2022 Disbursements	(\$245,156.39)
<hr/>	
Balance, 2022 Activity	(\$1,138.53)
<hr/>	
Cumulative Balance Library Trust	\$1,579,606.89