

BOARD OF TRUSTEES  
BUFFALO & ERIE COUNTY PUBLIC LIBRARY  
MEETING DATE: 9/21/2023

Budget & Finance Committee  
Financials for the Month Ending **7/31/2023**

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, 2023 month-end close. Overall, with 58.1% of the budget year elapsed, year-to-date Library revenue at 96% collected is within budget and year-to-date expense, at 49.7%, is also within budget. The report also details monthly activity for July; year-to-date totals; and provides year-end projections.

REVENUE:

- ✓ **Property Tax for Library Proceeds Booked.** The full \$28,285,362 Library Tax allocation was booked to the Library Fund in January.
- ✓ **New York State Library Aid 2023-24:** The State Library released the final 2023-2024 recurring library aid charts which entail the funding to be received by the B&ECPL for the 2023 budget year. Compared to the Library's 2023 Budget, overall operating and recurring grant aid will decrease \$26,400, from a combined \$3,043,769 to \$3,017,369. Of this change, \$28,161 is a decrease in the Operating State Aid and \$1,761 is an increase to the various recurring grants. The variance between our 2023 Budget and the States aid are due to the Population difference from what we calculated vs the 2020 Census. Resolution 2023-24 authorizes offsetting this reduction with above budget interest earnings.
- ✓ **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. The \$13,334 booked in March and April reflects 2022 year-end returns that arrived after the 2022 year end transactions cutoff.
- ✓ **Interest Earnings** revenue is performing well above budget, reflecting the higher short-term interest rate environment we are presently experiencing. This is expected to continue throughout the year. Resolution 2023-24 applied some of these excess earnings to offset the modest reduction in state aid.

**EXPENSE:**

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 52.7% of the budget. Savings include vacancies due to turnover and hiring challenges.
- ✓ **Fringe Benefit expense is running under budget at 53.4% 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 53.4% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 7.5% above the same period last year.
  - Retiree medical charges so far this year are running slightly over budget, at 55.1% of budget. YTD expense was 11.6% above the same period in 2022, largely reflecting credits applied in 2022. Said expense is subject to significant swings due to changes in usage by retirees.

We will closely monitor these accounts.

- ✓ **Highway Supplies (rock salt) show at 39.1%.**  
This relatively small account (\$18,500 annual budget) is very seasonal in nature with the next set of purchases taking place in the fall.
- ✓ **Contractual Payments to Contract Libraries combined show at 81.4%.** The above budget variances reflect the contract provision that small dollar amounts are transmitted at the beginning of the year rather than quarterly in advance.
- ✓ **Several remaining operating accounts above 58.1% expended reflect timing differences.**  
Several account variances reflect timing variations and are expected to end the year within budget. These accounts are: Medical & Health Supplies and Telephone & Internet Service.
- ✓ **Interfund Expense – Utilities: YTD expense reflects the seasonal nature of utility expense, a mild winter, and MUCH LOWER Natural Gas and Electricity rates compared to last year when rates spiked.**  
Natural gas charges of \$116,830.22 came in at 33.7% of the 2023 annual budget, reflecting a milder 2023 winter vs the same period in 2022) and natural gas rates averaging 25.96% lower than January-July 2022. Expense was 32.0% below the \$171,720 paid in January – July 2022. Electricity charges of \$291,354.81 came in at 38.9% of the 2023 annual budget and were 23.9% below the \$382,698 paid in January – July 2022. Electricity rates averaged 22.71% lower than January – July 2022. A significant portion of the area’s electricity generation utilizes natural gas.

Energy usage was on par with the same amount used in the same period of 2022 for Natural Gas. Regarding electricity, there was an increase in usage of 108,400 kWh year over year due to the summer heat. Total weekly open hours averaged 1,588.6 per week in January-July 2023, down 1.8% from 2022, impacted by the Crane and Gonzalez-Soto libraries being closed for construction in 2023.

**Combined, 2023 interfund utility charges of \$408,185 (37.2% of budget) are BELOW budget and they are \$146,233 (26.4%) below the same months in 2022.** The Library participates in Erie County’s aggregated utility purchasing pool which saves costs compared to retail pricing.

ACTION REQUIRED: None – Informational Report

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**  
**2023 OPERATING BUDGET**  
Revenue Detail as of 7/31/2023

SAP Account Number	Account Description	58.1% of Budget Year					To Be Realized	% of Budget Collected	2023 Estimated	Variance Under (Over) Budget
		Adopted Budget	Adjust- ments	Adjusted Budget	Revenue July	YTD Revenue				
<b>REVENUE FROM LIBRARY OPERATIONS</b>										
419000	Library Charges/Fees	17,074	0	17,074	1,874	14,081.06	2,993	82.5%	24,200	(7,126)
422000	Copies	18,052	0	18,052	1,591	10,728.60	7,323	59.4%	18,500	(448)
466040	Printing	44,498	0	44,498	4,104	27,929.41	16,569	62.8%	48,100	(3,602)
466030	Book Bags	600	0	600	63	484.50	116	80.8%	830	(230)
466020	Minor Sale - Other	2,177	0	2,177	401	1,931.77	245	88.7%	3,330	(1,153)
420510	Rent - Real Prop - Auditorium	25,000	0	25,000	3,923	15,969.63	9,030	63.9%	27,500	(2,500)
420530	Comm - Tel Booth Food Svs	12,000	0	12,000	4,015	4,151.82	7,848	34.6%	11,000	1,000
<b>TOTAL REVENUE FROM LIBRARY OPERATIONS</b>		<b>119,401</b>	<b>0</b>	<b>119,401</b>	<b>15,971</b>	<b>75,276.79</b>	<b>44,124</b>	<b>63.0%</b>	<b>133,460</b>	<b>(14,059)</b>
<b>REVENUE FROM STATE &amp; COUNTY GOVT.</b>										
400020	Library Real Prop Tax	28,285,362	0	28,285,362		28,285,362.01	(0)	100.0%	28,285,362	(0)
408140	NYS Aid-Lib Incl Incent	2,022,554	(27,646)	1,994,908	1,974,256	1,974,256.00	20,652	99.0%	1,994,908	0
408150	NYS Aid to Member Libraries	299,376	(515)	298,861	268,974	268,974.00	29,887	90.0%	298,861	0
408160	State Aid - Special	0	0	0		0.00	0	0.0%	0	0
<b>TOTAL REVENUE FROM STATE &amp; COUNTY GOVT.</b>		<b>30,607,292</b>	<b>(28,161)</b>	<b>30,579,131</b>	<b>2,243,230</b>	<b>30,528,592.01</b>	<b>50,539</b>	<b>99.8%</b>	<b>30,579,131</b>	<b>(0)</b>
<b>OTHER REVENUE</b>										
419010	Refunds - Cont Library	9,860	0	9,860		0.00	9,860	0.0%	9,860	0
423000	Refund P/Y Expenses	10,000	0	10,000		13,334.01	(3,334)	133.3%	10,000	0
445030	Int & Earn - Gen Inv	1,200	28,161	29,361	19,100	104,695.37	(75,334)	356.6%	180,250	(150,889)
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	15	0
466000	Miscellaneous Receipts		769,976	769,976		770,009.81	(34)	100.0%	770,010	(34)
467000	Misc Depart Income	2,500	0	2,500	75	2,621.92	(122)	104.9%	2,622	(122)
479100	Other Contributions	25,000	0	25,000		0.00	25,000	0.0%	0	25,000
<b>TOTAL OTHER REVENUE</b>		<b>48,575</b>	<b>798,137</b>	<b>846,712</b>	<b>19,175</b>	<b>890,661.11</b>	<b>(43,949)</b>	<b>105.2%</b>	<b>972,757</b>	<b>(126,045)</b>
<b>USE OF FUND BALANCE</b>										
402190	Appropriated Fund Balance	716,119	548,411	1,264,530		0.00	1,264,530	0.0%	104,120	1,160,410
<b>TOTAL USE OF FUND BALANCE</b>		<b>716,119</b>	<b>548,411</b>	<b>1,264,530</b>	<b>0</b>	<b>0.00</b>	<b>1,264,530</b>	<b>0.00%</b>	<b>104,120</b>	<b>1,160,410</b>
<b>GRAND TOTAL OPERATING REVENUE</b>		<b>31,491,387</b>	<b>1,318,387</b>	<b>32,809,774</b>	<b>2,278,376</b>	<b>31,494,529.91</b>	<b>1,315,244</b>	<b>96.0%</b>	<b>31,789,468</b>	<b>1,020,306</b>

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2023 OPERATING BUDGET**

Expenditure Detail as of 7/31/2023

58.1%

SAP Acct. Nbr.	Account Description	2023 Adopted Budget	2022 Encumbered & PY Reservations	2023 Budget Adjustments/ Revisions	Adjusted Budget	July Expended	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2023 Estimated Expended	Variance Under (Over) Budget	2023 Est % of Adj Budget	Notes
									YTD Expend	YTD Expend/ & Encumb				
<b><u>OPERATING EXPENDITURES</u></b>														
<b>PERSONAL SERVICES</b>														
<b>Regular Salaries &amp; Wages</b>														
500000	Full Time - Salaries	11,606,246		0	11,606,246	\$897,731	6,454,820.31	5,151,426	55.6%	55.6%	11,224,000	382,246	96.7%	
500010	Part Time - Wages	4,065,586		0	4,065,586	272,080	1,931,387.55	2,134,198	47.5%	47.5%	3,425,000	640,586	84.2%	Reduced PT and RPT hours reflecting continued turnover/hiring difficulties.
500020	Regular PT - Wages	1,264,356		0	1,264,356	86,786	579,954.31	684,402	45.9%	45.9%	1,018,000	246,356	80.5%	
500300	Shift Differential	35,000		0	35,000	2,631	23,460.62	11,539	67.0%	67.0%	40,000	(5,000)	114.3%	
500330	Holiday Worked	25,000		0	25,000	3,610	18,118.13	6,882	72.5%	72.5%	31,000	(6,000)	124.0%	
500350	Other Employee Payments	160,000		0	160,000	2,700	53,604.81	106,395	33.5%	33.5%	160,000	0	100.0%	
	<b>Salaries &amp; Wages</b>	<b>17,156,188</b>	<b>0</b>	<b>0</b>	<b>17,156,188</b>	<b>1,265,538</b>	<b>9,061,345.73</b>	<b>8,094,842</b>	<b>52.8%</b>	<b>52.8%</b>	<b>15,898,000</b>	<b>1,258,188</b>	<b>92.7%</b>	
501000	Overtime Salaries & Wages	310,000		0	310,000	\$5,688	237,121.95	72,878	76.5%	76.5%	367,000	(57,000)	118.4%	Helps cover vacancies
	<b>TOTAL, PERSONAL SERVICES</b>	<b>17,466,188</b>	<b>0</b>	<b>0</b>	<b>17,466,188</b>	<b>1,271,226</b>	<b>9,298,467.68</b>	<b>8,167,720</b>	<b>53.2%</b>	<b>53.2%</b>	<b>16,265,000</b>	<b>1,201,188</b>	<b>93.1%</b>	
504990	Reduction From Personal Services	(249,440)		0	(249,440)		0.00	(249,440)	0.0%	0.0%	0	(249,440)	0.0%	
504992	Contractual Salary Reserves	444,136		0	444,136		0.00	444,136	0.0%	0.0%	0	444,136	0.0%	
	<b>NET PERSONAL SERVICES</b>	<b>17,660,884</b>	<b>0</b>	<b>0</b>	<b>17,660,884</b>	<b>1,271,226</b>	<b>9,298,467.68</b>	<b>8,362,416</b>	<b>52.7%</b>	<b>52.7%</b>	<b>16,265,000</b>	<b>1,395,884</b>	<b>92.1%</b>	
<b>FRINGE BENEFITS</b>														
502010	Employer FICA - REGULAR	1,082,895		0	1,082,895	76,224	562,141.66	520,753	51.9%	51.9%	1,008,000	74,895	93.1%	
502020	Employer FICA - MEDICARE	253,273		0	253,273	17,827	131,435.70	121,837	51.9%	51.9%	236,000	17,273	93.2%	Reflects Impacts of hiring/turnover challenges.
502030	Employee Health Insurance	2,423,377		0	2,423,377	139,447	1,290,657.98	1,132,719	53.3%	53.3%	2,222,000	201,377	91.7%	
502040	Dental Plan	85,397		0	85,397	6,096	44,966.89	40,430	52.7%	52.7%	77,000	8,397	90.2%	
502050	Workers Compensation	110,908		0	110,908	9,482	46,174.01	64,734	41.6%	41.6%	79,000	31,908	71.2%	
502060	Unemployment Insurance	34,719		0	34,719	2,626	24,396.13	10,323	70.3%	70.3%	42,000	(7,281)	121.0%	
502070	Hospital & Medical - Retirees	1,443,351		0	1,443,351	27,250	795,234.90	648,116	55.1%	55.1%	1,369,000	74,351	94.8%	
502090	Health Insurance Waiver (Incl: 117)	85,824		0	85,824	7,485	55,346.50	30,478	64.5%	64.5%	95,000	(9,176)	110.7%	
502100	Retirement	1,527,537		0	1,527,537	121,199	811,833.92	715,703	53.1%	53.1%	1,398,000	129,537	91.5%	
	<b>TOTAL, FRINGE BENEFITS</b>	<b>7,047,281</b>	<b>0</b>	<b>0</b>	<b>7,047,281</b>	<b>407,635</b>	<b>3,762,187.69</b>	<b>3,285,093</b>	<b>53.4%</b>	<b>53.4%</b>	<b>6,526,000</b>	<b>521,281</b>	<b>92.6%</b>	
	<b>TOTAL COMPENSATION RELATED</b>	<b>24,708,165</b>	<b>0</b>	<b>0</b>	<b>24,708,165</b>	<b>1,678,860</b>	<b>13,060,655.37</b>	<b>11,647,510</b>	<b>52.9%</b>	<b>52.9%</b>	<b>22,791,000</b>	<b>1,917,165</b>	<b>92.2%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2023 OPERATING BUDGET**

Expenditure Detail as of 7/31/2023

58.1%

SAP Acct. Nbr.	Account Description	2023 Adopted Budget	2022 Encumbered & PY Reservations	2023 Budget Adjustments/ Revisions	Adjusted Budget	July Expended	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2023 Estimated Expended	Variance Under (Over) Budget	2023 Est % of Adj Budget	Notes
									YTD Expend	YTD Expend/ & Encumb				
505000	Office Supplies	223,400	23,097	0	246,497	3,977	113,476.95	133,020	35.4%	46.0%	150,000	96,497	60.9%	
505200	Clothing Supplies	6,000		0	6,000		5,510.21	490	25.2%	91.8%	5,510	490	91.8%	
505600	Auto Truck & Heavy Equip Supplies	16,500		0	16,500	778	3,852.13	12,648	23.3%	23.3%	13,000	3,500	78.8%	
505800	Medical & Health Supplies	2,500		0	2,500		2,357.97	142	94.3%	94.3%	2,500	0	100.0%	
506200	Maintenance & Repair	200,600	45,881	199	246,680	16,984	94,110.28	152,569	34.2%	38.2%	172,000	74,680	69.7%	
506400	Highway Supplies (Rock Salt)	18,500		0	18,500		11,925.62	6,574	39.1%	64.5%	18,500	0	100.0%	
510000	Local Mileage Reimbursement	37,000		0	37,000	6,316	9,129.24	27,871	24.7%	24.7%	31,000	6,000	83.8%	
510100	Out of Area Travel	20,000		0	20,000		9,294.29	10,706	46.5%	46.5%	17,000	3,000	85.0%	
510200	Training and Education	102,050		0	102,050	135	35,812.52	66,237	34.9%	35.1%	61,000	41,050	59.8%	
515000	Utility Charges (Telecom/water/sewer)													
	Fuel Oil	1,000			1,000		0.00	1,000	0.0%	0.0%	0	1,000	0.0%	
	Water/Sewer	33,897			33,897	3,713	17,091.65	16,805	50.4%	50.4%	32,000	1,897	94.4%	
	Telephone & Internet Service	108,707		0	108,707	16,422	89,025.50	19,682	81.9%	81.9%	108,707	0	100.0%	
515000	<b>Total Utility Charges</b>	<b>143,604</b>	<b>0</b>	<b>0</b>	<b>143,604</b>	<b>20,135</b>	<b>106,117</b>	<b>37,487</b>	<b>73.9%</b>	<b>73.9%</b>	<b>140,707</b>	<b>2,897</b>	<b>98.0%</b>	
516010	CONTRACTUAL PAYMENTS													
	Newstead Public - Akron	9,295	4,500	0	13,795		13,795.00	0	67.4%	100.0%	13,795	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Ewell Free - Alden	8,005	3,834	0	11,839		11,839.00	0	67.6%	100.0%	11,839	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Amherst Public	4,600		0	4,600		4,600.00	0	100.0%	100.0%	4,600	0	100.0%	
	Angola Public	395		2,000	2,395		2,395.00	0	100.0%	100.0%	2,395	0	100.0%	
	Aurora Public	2,670		0	2,670		2,670.00	0	100.0%	100.0%	2,670	0	100.0%	
	Boston Free	8,300		2,000	10,300		10,300.00	0	100.0%	100.0%	10,300	0	100.0%	
	Clarence Public	5,725	11,250	0	16,975		16,975.00	0	33.7%	100.0%	16,975	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Collins Public	4,770		2,000	6,770		6,770.00	0	100.0%	100.0%	6,770	0	100.0%	
	Concord Public	8,550		2,000	10,550		10,550.00	0	100.0%	100.0%	10,550	0	100.0%	
	Eden Library	5,820		33,624	39,444		39,444.00	0	92.0%	100.0%	39,444	0	100.0%	Res 2023-09
	Elma Public	3,435		0	3,435		3,435.00	0	100.0%	100.0%	3,435	0	100.0%	
	Grand Island Memorial	2,130		0	2,130		2,130.00	0	100.0%	100.0%	2,130	0	100.0%	
	Hamburg Public	3,220		0	3,220		3,220.00	0	100.0%	100.0%	3,220	0	100.0%	
	Lackawanna Public	18,145	945	0	19,090		19,090.00	0	47.5%	100.0%	19,090	0	100.0%	2021 Rsv. Incl Equip/Facility Init.
	Marilla Free	5,180		9,902	15,082		15,082.00	0	93.4%	100.0%	15,082	0	100.0%	Res 2023-12
	North Collins Public	5,820		2,000	7,820		7,820.00	0	100.0%	100.0%	7,820	0	100.0%	
	Orchard Park Public	7,505		2,000	9,505		9,505.00	0	100.0%	100.0%	9,505	0	100.0%	
	West Seneca Public	2,100		0	2,100		2,100.00	0	100.0%	100.0%	2,100	0	100.0%	
	<b>Total Cnt Pmnts-NP Pur Svs</b>	<b>105,665</b>	<b>20,529</b>	<b>55,526</b>	<b>181,720</b>	<b>0</b>	<b>181,720.00</b>	<b>0</b>	<b>81.4%</b>	<b>100.0%</b>	<b>181,720</b>	<b>0</b>	<b>100.0%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2023 OPERATING BUDGET**

Expenditure Detail as of 7/31/2023

58.1%

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									YTD Expend	YTD Expend/ & Encumb				
516020	Professional Services Contracts & Fees	873,461	68,827	434,231	1,376,519	95,936	907,732.62	468,786	39.0%	65.9%	1,308,000	68,519	95.0%	
516030	Maintenance Contracts	183,976	11,238	0	195,214	(4,304)	188,329.52	6,884	47.2%	96.5%	191,000	4,214	97.8%	
530000	Other Expenses	193,400	190,574	0	383,974	6,079	313,669.37	70,305	28.1%	81.7%	326,000	57,974	84.9%	Includes Member aid for city branches
545000	Rental Charges	5,527		0	5,527	406	5,226.32	301	52.8%	94.6%	5,527	0	100.0%	
555050	Insurance Premiums	169,482		0	169,482	23,784	92,809.69	76,672	54.8%	54.8%	169,482	0	100.0%	
559000	Local Share - Grant Match	0	375,000	0	375,000		375,000.00	0	0.0%	100.0%	375,000	0	100.0%	Local match towards Library Construction Aid proj. (Crane Phase 2)
561410	Lab & Technical Equipment	101,033	533,023	615,728	1,249,784	(10,301)	404,979.24	844,804	32.4%	32.4%	1,249,784	0	100.0%	
561420	Office Equip, Furn & Fixtures		13,991	212,703	226,694	103,101	113,730.18	112,964	50.1%	50.2%	226,694	0	100.0%	
561430	Building, Grounds and Heavy Equip		74,043	0	74,043	499	13,391.22	60,652	11.8%	18.1%	74,043	0	100.0%	
561450	Library Books and Media	3,078,460	196,210	0	3,274,670	216,636	1,664,150.81	1,610,519	50.8%	50.8%	3,324,000	(49,330)	101.5%	
575040	Interfund Exp - Utilities													
	Natural Gas	346,739		0	346,739	(884)	116,830.22	229,909	33.7%	33.7%	178,000	168,739	51.3%	LOWER natural gas rates: YTD July down 25.96% vs 2022; Gas prices impact electric rates which were down 22.71% vs 2022.
	Electricity	749,467		0	749,467	57,404	291,354.81	458,112	38.9%	38.9%	542,000	207,467	72.3%	
	<b>Total Interfund Exp - Utilites</b>	<b>1,096,206</b>	<b>0</b>	<b>0</b>	<b>1,096,206</b>	<b>56,520</b>	<b>408,185.03</b>	<b>688,021</b>	<b>37.2%</b>	<b>37.2%</b>	<b>720,000</b>	<b>376,206</b>	<b>65.7%</b>	
942000	Interfund - Holding Center	(68,880)		0	(68,880)		(43,548.00)	(25,332)	63.2%	63.2%	(75,000)	6,120	108.9%	
	Interfund - Correctional Facility	(75,665)			(75,665)		(23,920.00)	(51,745)	31.6%	31.6%	(41,000)	(34,665)	54.2%	
	Interfund - Court Storage	(8,598)			(8,598)		(4,299.00)	(4,299)	50.0%	50.0%	(7,000)	(1,598)	81.4%	
	<b>Total ID Library Services</b>	<b>(153,143)</b>	<b>0</b>	<b>0</b>	<b>(153,143)</b>	<b>\$0</b>	<b>(71,767.00)</b>	<b>(81,376)</b>	<b>46.9%</b>	<b>46.9%</b>	<b>(123,000)</b>	<b>(30,143)</b>	<b>80.3%</b>	
910600	Interfund Expense - Purchasing Services	46,460		0	46,460	\$3,543	24,799.25	21,661	53.4%	53.4%	46,460	0	100.0%	
910700	Interfund Expense - Fleet Services	51,634		0	51,634	\$1,152	14,794.10	36,840	28.7%	28.7%	51,634	0	100.0%	
911500	Interfund Exp - Sheriff Division Svcs	194,907		0	194,907	\$18,204	0.00	194,907	69.0%	0.0%	194,907	0	100.0%	
980000	Interdepart Services DISS	66,000		0	66,000	3,426	23,979.34	42,021	36.3%	36.3%	66,000	0	100.0%	
	<b>System Operating Grand Totals</b>	<b>31,491,387</b>	<b>1,552,412</b>	<b>1,318,387</b>	<b>34,362,186</b>	<b>2,241,865</b>	<b>18,112,971.42</b>	<b>16,249,215</b>	<b>49.8%</b>	<b>52.7%</b>	<b>31,789,468</b>	<b>2,572,718</b>	<b>92.5%</b>	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY**

**2023 OPERATING BUDGET**

Expenditure Detail as of 7/31/2023

58.1%

SAP Acct. Nbr.	Account Description	2023 Adopted Budget	2022 Encumbered & PY Reservations	2023 Budget Adjust- ments/ Revisions	Adjusted Budget	July Expended	Total Expenditures & Encumbrances	Remaining Balance	% Current Budget		2023 Estimated Expended	Variance Under (Over) Budget	2023 Est % of Adj Budget	Notes
									YTD Expended	YTD Expend/ & Encumb				
<b><u>ERIE COUNTY CAPITAL / DEBT SERVICE</u></b>														
<b><u>FUNDING FOR LIBRARY</u></b>														
	Library Debt Service	463,739			463,739	0	181,756.21	281,983	39.2%	39.2%				
<b>Grand Total Operating and Erie County Capital</b>		<b>31,955,126</b>	<b>1,552,412</b>	<b>1,318,387</b>	<b>34,825,926</b>	<b>2,241,865</b>	<b>18,294,728</b>	<b>16,531,198</b>	<b>49.7%</b>	<b>52.5%</b>				

**Buffalo and Erie County Public Library**  
**Treasurer's Report of**  
**Year to Date Donations**  
**Results for the Period Ending July 31, 2023**

Main Trust	\$1,502,035.15
Encore Editions Proceeds (Invested per resolution 2006-19)	\$77,571.74
2022 Ending Balance	<b>\$1,579,606.89</b>
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<u>2023 Activity and Balances</u>	
Restricted Donations	\$116,247.17
(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	\$27,664.92
	<hr/>
Total 2023 Revenue	<b>\$143,912.09</b>
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$3,375.00)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$31,803.19)
Equipment, furnishings & supplies	(\$4,673.24)
Preservation/Conservation	\$0.00
Construction Aid and other Grant Match	\$0.00
Raiser's Edge Software and General Fundraising Expense	(\$5,796.97)
Other	(\$1,729.21)
Subtotal Disbursements per Resolution 2010-8	<b>(\$47,377.61)</b>
Other Disbursements (Describe)	\$0.00
	<hr/>
Total 2023 Disbursements	<b>(\$47,377.61)</b>
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Balance, 2023 Activity	<b>\$96,534.48</b>
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Cumulative Balance Library Trust	<b>\$1,676,141.37</b>