

# Catskill Public Library Franklin St. Budget vs. Actual to 12/31/22 (unaudited)

VOTED		to 12/31/2022	Fall Working	\$ Over Budget	% of Budget
<b>Income</b>					
<b>Public Support- School and Pilot</b>					
<b>Local Public Funds</b>					
591,523.00	Catskill Central School District	828,886.00	828,886.00	0.00	100.0%
4,500.00	CCSD- Reserve for Computers	6,100.00	6,100.00	0.00	100.0%
12,000.00	CCSD- Reserve for Maintenance	12,000.00	12,000.00	0.00	100.0%
60,000.00	PILOT	66,339.00	66,339.00	0.00	100.0%
668,023.00	<b>Total Local Public Funds</b>	913,325.00	913,325.00	0.00	100.0%
668,023.00	<b>Total Public Support- School and Pilot</b>	913,325.00	913,325.00	0.00	100.0%
<b>Public Support- Unrestricted</b>					
<b>Individuals</b>					
800.00	Donations	1,949.09	1,700.00	249.09	114.65%
500.00	Program Support	1,064.50	805.00	259.50	132.24%
1,300.00	<b>Total Individuals</b>	3,013.59	2,505.00	508.59	120.3%
500.00	Corporate Contributions	3,142.82	1,150.00	1,992.82	273.29%
<b>Foundations</b>					
500.00	BOGC Charitable Foundation	1,500.00	1,500.00	0.00	100.0%
0.00	Other (Misc) Foundations	0.00	0.00	0.00	0.0%
500.00	Stewart's Foundation	2,000.00	2,000.00	0.00	100.0%
1,000.00	<b>Total Foundations</b>	3,500.00	3,500.00	0.00	100.0%
750.00	Friends Support	0.00	0.00	0.00	0.0%
0.00	MHLS Programming Support	0.00	0.00	0.00	0.0%
2,500.00	Greene Co Libraries Assoc	2,623.62	2,463.45	160.17	106.5%
0.00	Greene County ARPA Funds	7,500.00	7,500.00	0.00	100.0%
235.00	GCLA Computer Tech Support	475.00	475.00	0.00	100.0%
250.00	GCLA OverDrive Support	1,500.00	500.00	1,000.00	300.0%
0.00	MHLS Mini Grant for OTG	1,100.00	1,200.00	(100.00)	91.67%
2,500.00	NYS Local Libraries Services	4,094.94	3,721.46	373.48	110.04%
9,035.00	<b>Total Public Support- Unrestricted</b>	26,949.97	23,014.91	3,935.06	117.1%
<b>Register Income</b>					
6,000.00	Fines & Fees	3,552.89	2,950.00	602.89	120.44%
900.00	Donation for Used Books	1,842.29	1,500.00	342.29	122.82%
1,500.00	Patron Photocopying	1,068.36	1,100.00	(31.64)	97.12%
2,400.00	Patron Printing	2,477.44	2,050.00	427.44	120.85%
800.00	Patron Fax	626.10	725.00	(98.90)	86.36%
300.00	Cash Donations	941.20	750.00	191.20	125.49%
50.00	USB's, Bags & Buds	80.70	100.00	(19.30)	80.7%
11,950.00	<b>Total Register Income</b>	10,588.98	9,175.00	1,413.98	115.41%
<b>Reimbursement to CPL</b>					
1,250.00	Inland Marine/Fine Art Insurance	0.00	0.00	0.00	0.0%
1,250.00	<b>Total Reimbursement to CPL</b>	0.00	0.00	0.00	0.0%

**Catskill Public Library  
Franklin St. Budget vs. Actual  
to 12/31/22 (unaudited)**

<b>VOTED</b>		<b>to 12/31/2022</b>	<b>Fall Working</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
0.00	<i>Carryover From Prior Year (from savings)</i>	0.00	14,500.00	(14,500.00)	0.0%
0.00	<i>Payroll Adjustments (from savings)</i>	0.00	14,061.52	(14,061.52)	0.0%
0.00	Ethernet Upgrades (from reserves)	0.00	17,121.71	(17,121.71)	0.0%
0.00	Board Approved Building Repairs (from reserves)	0.00	40,360.00	(40,360.00)	0.0%
<b>Interest Income</b>					
1,200.00	Operating Account Interest Income	538.44	650.00	(111.56)	82.84%
0.00	Reserve Account Interest Income	193.52	175.00	18.52	110.58%
0.00	Board Designated Accounts Interest Income	255.27	225.00	30.27	113.45%
1,200.00	<b>Total Interest Income</b>	987.23	1,050.00	(62.77)	94.02%
691,458.00	<b>Total Income</b>	951,851.18	1,032,608.14	(80,756.96)	92.18%

# Catskill Public Library Franklin St. Budget vs. Actual to 12/31/22 (unaudited)

VOTED		to 12/31/2022	Fall Working	\$ Over Budget	% of Budget
<b>Expense</b>					
<b>Personnel</b>					
57,622.66	Total Director Salary	71,986.84	74,000.00	(2,013.16)	97.28%
49,605.00	Bookkeeping	70,697.52	70,590.80	106.72	100.15%
5,912.09	Library Branch Manager	69,265.36	69,065.38	199.98	100.29%
53,284.37	Adult Services Librarian	27,461.94	31,750.00	(4,288.06)	86.49%
44,938.65	Youth Services Librarian	58,312.42	59,990.00	(1,677.58)	97.2%
17,263.46	Reference Librarian	19,971.93	20,160.21	(188.28)	99.07%
34,517.52	Head of Circulation	22,933.62	22,933.62	0.00	100.0%
87,963.00	Catskill Support Staff	140,981.56	130,553.37	10,428.19	107.99%
0.00	Palenville Support Staff	18,796.52	18,058.00	738.52	104.09%
10,339.82	Program Support Staff	13,306.75	11,700.00	1,606.75	113.73%
4,120.00	Tech Support	4,672.67	6,612.00	(1,939.33)	70.67%
365,566.57	Total Salaries & Wages	518,387.13	515,413.38	2,973.75	100.58%
<b>CPL Payroll Expenses</b>					
<b>CPL Payroll Taxes</b>					
22,665.00	Social Security	30,994.93	32,017.68	(1,022.75)	96.81%
5,301.30	Medicare	7,261.70	7,488.01	(226.31)	96.98%
2,000.00	NYS Unemployment Tax	4,728.07	4,582.79	145.28	103.17%
125.91	NYS Re-employment Service Fund	159.62	235.68	(76.06)	67.73%
30,092.21	Total CPL Payroll Taxes	43,144.32	44,324.16	(1,179.84)	97.34%
<b>Payroll Benefits &amp; Insurances</b>					
<b>NYS Retirement Benefits</b>					
36,000.00	CPL Pension Contribution	32,356.31	32,593.00	(236.69)	99.27%
36,000.00	Total NYS Retirement Benefits	32,356.31	32,593.00	(236.69)	99.27%
1,000.00	Disability Insurance	3,608.18	3,608.18	0.00	100.0%
1,000.00	Family Leave Insurance	0.00	0.00	0.00	0.0%
40,180.00	Health Insurance	36,036.14	39,430.72	(3,394.58)	91.39%
3,060.22	Workers Compensation	3,785.00	5,449.00	(1,664.00)	69.46%
81,240.22	Total Payroll Pension & Insurances	75,785.63	81,080.90	(5,295.27)	93.47%
111,332.43	Total CPL Payroll Expenses	118,929.95	125,405.06	(6,475.11)	94.84%
476,899.00	Total Personnel	637,317.08	640,818.44	(3,501.36)	99.45%

# Catskill Public Library Franklin St. Budget vs. Actual to 12/31/22 (unaudited)

VOTED		to 12/31/2022	Fall Working	\$ Over Budget	% of Budget
	Library Services				
	Library Materials				
	Print Materials				
	Circulating Print Materials				
5,900.00	Adult Fiction	10,134.34	11,300.00	(1,165.66)	89.68%
4,300.00	Adult Non-Fiction	8,636.08	7,700.00	936.08	112.16%
3,800.00	Juvenile & YA Fiction	7,505.39	6,700.00	805.39	112.02%
2,235.00	Juvenile & YA Non Fiction	3,522.65	3,415.00	107.65	103.15%
1,300.00	Large Print Books	3,411.25	3,319.00	92.25	102.78%
975.00	Magazines	1,391.93	1,800.00	(408.07)	77.33%
18,510.00	Total Circulating Print Materials	34,601.64	34,234.00	367.64	101.07%
	Non Circulating Print Materials				
6,000.00	Reference: Digitized Materials	2,795.00	2,795.00	0.00	100.0%
729.00	Reference: Print Materials	1,174.50	1,626.00	(451.50)	72.23%
900.00	Local & State History	1,608.07	1,575.13	32.94	102.09%
1,720.00	Newspapers	1,670.55	1,606.00	64.55	104.02%
825.00	Professional Collection	397.00	125.00	272.00	317.6%
10,174.00	Total Non Circulating Print Materials	7,645.12	7,727.13	(82.01)	98.94%
28,684.00	Total Print Materials	42,246.76	41,961.13	285.63	100.68%
	Audiovisual				
2,200.00	Adult Books on CD	4,925.46	5,400.00	(474.54)	91.21%
7,500.00	Adult DVD	11,396.64	11,440.00	(43.36)	99.62%
1,400.00	Adult Music on CD	1,428.60	1,600.00	(171.40)	89.29%
570.00	Juvenile & YA Books on CD	142.47	350.00	(207.53)	40.71%
600.00	Juvenile & YA DVD	1,260.21	1,200.00	60.21	105.02%
400.00	Juvenile & YA Music on CD	257.44	110.00	147.44	234.04%
2,000.00	Video Games	3,122.54	3,400.00	(277.46)	91.84%
1,500.00	Azuradisk Repairs	58.94	500.00	(441.06)	11.79%
16,170.00	Total Audiovisual	22,592.30	24,000.00	(1,407.70)	94.14%
	Circulating eDevices				
6,000.00	Hoopla	1,750.56	1,200.00	550.56	145.88%
15,000.00	Total Overdrive: Local eBooks	39,558.67	36,871.00	2,687.67	107.29%
130.00	iPad and Leap Pad Tablet & Materials	0.00	260.00	(260.00)	0.0%
21,130.00	Total Circulating eDevices	41,309.23	38,331.00	2,978.23	107.77%
	Online Databases				
450.00	Daily Mail Online Database	1,055.00	1,055.00	0.00	100.0%
0.00	OverDrive Databases	2,561.79	3,500.00	(938.21)	73.19%
200.00	Worldbook Online Database	423.30	423.30	0.00	100.0%
650.00	Total Online Databases	4,040.09	4,978.30	(938.21)	81.15%
4,034.00	MHLS Holds/Delivery Fee	5,440.00	5,440.00	0.00	100.0%
5,000.00	Processing Library Materials	9,214.03	6,060.85	3,153.18	152.03%
75,668.00	Total Library Materials	124,842.41	120,771.28	4,071.13	103.37%

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VOTED		to 12/31/2022	Fall Working	\$ Over Budget	% of Budget
	<b>Patron Services</b>				
	<b>Mid-Hudson Library System Services</b>				
1,294.00	MHLS General Fee	1,790.02	1,500.00	290.02	119.34%
2,367.00	MHLS Sierra Fee - General	2,775.00	2,775.25	(0.25)	99.99%
2,342.00	MHLS Sierra Fee - License	3,692.00	3,692.00	0.00	100.0%
0.00	MHLS Web Hosting	0.00	0.00	0.00	0.0%
250.00	MHLS Computer Services	510.00	510.00	0.00	100.0%
6,253.00	<b>Total Mid-Hudson Library System Services</b>	8,767.02	8,477.25	289.77	103.42%
	<b>Patron Computers &amp; Printers</b>				
2,460.00	Internet Service Providers	3,649.36	3,712.05	(62.69)	98.31%
1,000.00	Computer Tech Support	250.00	1,300.00	(1,050.00)	19.23%
750.00	LibData	500.00	500.00	0.00	100.0%
1,600.00	Ethernet Upgrades	1,200.00	2,075.00	(875.00)	57.83%
0.00	Board Approved Ethernet Upgrade	19,969.32	21,621.71	(1,652.39)	92.36%
2,800.00	Patron Computers	0.00	1,200.00	(1,200.00)	0.0%
1,000.00	Patron Computer Supplies	787.50	1,400.00	(612.50)	56.25%
0.00	Patron Printer Hardware	0.00	0.00	0.00	0.0%
1,200.00	Patron Copier & Printer Supplies	615.67	782.00	(166.33)	78.73%
1,200.00	Patron Copier & Printer Usage	1,872.00	2,350.00	(478.00)	79.66%
1,860.00	Patron Copier & Printer Leases	3,263.38	3,340.00	(76.62)	97.71%
1,070.00	Software & Software Licenses	0.00	1,000.00	(1,000.00)	0.0%
14,940.00	<b>Total Patron Computers &amp; Printers</b>	32,107.23	39,280.76	(7,173.53)	81.74%
	<b>Library Programming</b>				
1,250.00	Program Facilitators	3,044.00	4,294.00	(1,250.00)	70.89%
7,750.00	Program Supplies	18,760.89	16,000.00	2,760.89	117.26%
0.00	Program Supplies- OTG Grant	1,439.75	1,200.00	239.75	119.98%
1,500.00	Publicity & Printing	3,595.24	2,500.00	1,095.24	143.81%
750.00	Web Design	600.00	1,000.00	(400.00)	60.0%
11,250.00	<b>Total Library Programming</b>	27,439.88	24,994.00	2,445.88	109.79%
32,443.00	<b>Total Patron Services</b>	68,314.13	72,752.01	(4,437.88)	93.9%
	<b>Other Library Services &amp; Support</b>				
450.00	Library Cards	577.91	577.91	0.00	100.0%
2,500.00	Library Furnishing/Displays	1,583.20	5,000.00	(3,416.80)	31.66%
814.00	Library Equipment	1,806.15	1,600.00	206.15	112.88%
0.00	ASJO & 24-7 EMS (AED & 1st Aid)	3,386.00	3,386.00	0.00	100.0%
2,300.00	Library Office Supplies	3,470.89	3,100.00	370.89	111.96%
2,500.00	Specialized Purchases - COVID-19	1,818.56	2,400.00	(581.44)	75.77%
1,400.00	Staff Computers	0.00	400.00	(400.00)	0.0%
425.00	Stamps	375.62	675.00	(299.38)	55.65%
2,940.00	Telephone	4,535.84	4,620.00	(84.16)	98.18%
13,329.00	<b>Total Other Library Services &amp; Support</b>	17,554.17	21,758.91	(4,204.74)	80.68%
121,440.00	<b>Total Library Services</b>	210,710.71	215,282.20	(4,571.49)	97.88%

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VOTED		to 12/31/2022	Fall Working	\$ Over Budget	% of Budget
	<b>Library Administration</b>				
	<b>Outside Services</b>				
0.00	Appraisers	0.00	0.00	0.00	0.0%
8,000.00	Audit/Accounting	8,125.00	7,000.00	1,125.00	116.07%
1,400.00	HR Consultant - Handbook	175.00	1,724.00	(1,549.00)	10.15%
1,500.00	Legal Services	0.00	2,000.00	(2,000.00)	0.0%
0.00	Staff Search	1,619.32	1,983.93	(364.61)	81.62%
10,900.00	<b>Total Outside Services</b>	9,919.32	12,707.93	(2,788.61)	78.06%
	<b>Travel and Meetings</b>				
500.00	Conference, Convention, Meetings	520.00	750.00	(230.00)	69.33%
2,100.00	Mileage & Tolls	418.16	1,650.00	(1,231.84)	25.34%
500.00	NYLA/ALA Conference	761.00	750.00	11.00	101.47%
0.00	Team Building/Turning Outward	0.00	800.00	(800.00)	0.0%
1,600.00	Training	2,457.14	2,457.14	0.00	100.0%
4,700.00	<b>Total Travel and Meetings</b>	4,156.30	6,407.14	(2,250.84)	64.87%
	<b>Insurance</b>				
7,066.00	Commercial Insurance	8,202.00	8,202.00	0.00	100.0%
500.00	Cyber Liability	1,452.78	1,452.68	0.10	100.01%
925.00	Director & Officers Insurance	884.00	925.00	(41.00)	95.57%
2,500.00	Fine Art Insurance (partially funded)	2,870.00	2,870.00	0.00	100.0%
10,991.00	<b>Total Insurance</b>	13,408.78	13,449.68	(40.90)	99.7%
1,200.00	Meeting Supplies	542.08	800.00	(257.92)	67.76%
1,400.00	Membership Dues	897.50	900.00	(2.50)	99.72%
	<b>Office Expenses</b>				
300.00	Admin Computer & Supplies	0.00	0.00	0.00	0.0%
500.00	Office Equipment & Repairs	70.00	225.00	(155.00)	31.11%
918.00	Office Furnishings	0.00	0.00	0.00	0.0%
300.00	Office Internet	175.00	175.00	0.00	100.0%
300.00	Office Postage	0.00	165.00	(165.00)	0.0%
0.00	Admin Printer Hardware	388.78	400.00	(11.22)	97.2%
900.00	Admin Copier & Printer Supplies	363.97	363.97	0.00	100.0%
800.00	Admin Copier & Printer Usage	384.89	800.00	(415.11)	48.11%
0.00	Admin Copier & Printer Leases	1,193.80	1,200.00	(6.20)	99.48%
2,100.00	Office Supplies	1,567.61	2,100.00	(532.39)	74.65%
550.00	Office Telephone	540.00	550.00	(10.00)	98.18%
1,500.00	QB Tax Tables & Backup	1,133.88	1,200.00	(66.12)	94.49%
8,168.00	<b>Total Office Expenses</b>	5,817.93	7,178.97	(1,361.04)	81.04%
37,359.00	<b>Total Library Administration</b>	34,741.91	41,443.72	(6,701.81)	83.83%

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<b>VOTED</b>		<b>to 12/31/2022</b>	<b>Fall Working</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
	<b>Building</b>				
	<b>Fuel &amp; Utilities</b>				
5,985.00	Electricity	9,691.25	10,000.00	(308.75)	96.91%
7,245.00	Heating Fuel	8,556.34	8,556.34	0.00	100.0%
425.00	Water & Sewer	331.89	320.00	11.89	103.72%
13,655.00	<b>Total Fuel &amp; Utilities</b>	18,579.48	18,876.34	(296.86)	98.43%
	<b>Maintenance &amp; Repairs</b>				
128.00	Boiler Inspection	0.00	128.00	(128.00)	0.0%
12,000.00	Building Repairs & Maintenance	6,264.56	12,750.00	(6,485.44)	49.13%
12,000.00	CCSD- Reserve for Maintenance	0.00	12,000.00	(12,000.00)	0.0%
0.00	Board Approved Exterior Repairs	40,403.00	40,360.00	43.00	100.11%
9,133.00	Custodial Service	13,014.24	13,014.00	0.24	100.0%
3,600.00	Custodial Supplies	1,824.47	3,160.44	(1,335.97)	57.73%
125.00	Fire Extinguisher Inspection	137.00	220.00	(83.00)	62.27%
1,500.00	Grounds	1,478.50	2,000.00	(521.50)	73.93%
750.00	Security System	1,989.26	2,150.00	(160.74)	92.52%
1,869.00	Snow Removal	3,629.23	3,898.00	(268.77)	93.11%
1,000.00	Trash Removal	1,452.41	1,693.00	(240.59)	85.79%
42,105.00	<b>Total Maintenance &amp; Repairs</b>	70,192.67	91,373.44	(21,180.77)	76.82%
0.00	Palenville Branch Rent	24,814.08	24,814.00	0.08	100.0%
55,760.00	<b>Total Building</b>	113,586.23	135,063.78	(21,477.55)	84.1%
691,458.00	<b>Total Expense</b>	996,355.93	1,032,608.14	(36,252.21)	96.49%
0.00		(44,504.75)	0.00	(44,504.75)	

So, this is how you look at our "loss". We are supposed to have one.

We start as "balanced" - our income for the year equals our expenses

Then, throughout the year - we allocate savings to offset upcoming expenses

<i>Carryover From Prior Year (from savings)</i>	<b>14,500.00</b>
<i>Payroll Adjustments (from savings)</i>	<b>14,061.52</b>
Ethernet Upgrades (from reserves)	<b>17,121.71</b>
Board Approved Building Repairs (from reserves)	<b>40,360.00</b>
	<b>86,043.23</b>

Since we are "cash basis" we cannot "add" the \$86,043 to 2022's income.

We had received the money already, and reported it in prior years.

We can only show (you see this on the balance sheet) where we transferred the dollars from our accounts to cover the expenses.