

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: December 21, 2023

AGENDA ITEM NUMBER: E.2.a

RESOLUTION: 2023-41
Adoption of 2024 Budget

BACKGROUND:

On December 7, the Erie County Legislature adopted a 2024 County Budget with amendments. The Legislature-approved amendments did not change the County Executive's 2024 Proposed Budget allocation for the Library Fund.

The 2024 Operating and Grants Budget sustains library operations and services in an evolving post-COVID world. It prioritizes public access to resources, programs and services to help us serve our communities. A county funding increase of \$1,390,013 (4.9%) will help offset inflation related impacts on library operating costs, including contractually obligated labor costs, a \$0.80 per hour increase in the minimum wage, costs of supplies and utilities in this challenging fiscal environment.

The Library's overall operating budget, including State Aid and library revenue, increases 5.4% from 2023's \$31,491,387 to \$33,105,584 in 2024. Including recurring grants, the combined total increase is 4.0% from 2023's \$32,213,226 to \$33,707,002 in 2024.

While not part of the Library's operating budget, the County's Capital Budget provides: \$700,000 in bond funds for Central Library Improvements & Upgrades and \$130,000 in "Pay As You Go" funds for Central Library Shipping & Maintenance Vehicle Replacement.

The minimum wage increase directly impacts Part-time Page wages, presently \$14.20 per hour. Further, it impacts the competitiveness and the Library's ability to hire in positions with wages scales near the new rate. Specifically, Senior Pages, presently at \$14.20 per hour. Part-time Page, and Senior Page positions are not represented by a bargaining unit. That means they are not eligible to receive wage scale adjustments without approval by the System Board of Trustees, which occurred as part of the budget process in preparing the 2024 Proposed Budget.

2024 Budget in Brief Charts are included for your review and action.

RESOLUTION 2023-41

WHEREAS, on December 7, the Erie County Legislature finalized the County's 2024 Budget allocation for the Library, and

WHEREAS, the County's enacted budget provides a 4.9% increase in County Library Tax funding from 2023's \$28,285,362 to \$29,675,375, and

WHEREAS, this funding will allow the Buffalo & Erie County Public Library (B&ECPL) to sustain operations, prioritizing public access to resources, programs and services to help us serve our communities, and

WHEREAS, it helps to offset inflation-related impacts on library operating costs, including contractually obligated labor costs, a \$0.80 per hour increase in the minimum wage, and costs of supplies and utilities in this challenging fiscal environment, and

WHEREAS, the Board of Trustees expresses its appreciation to the County Executive for recommending the funding and to the County Legislature in approving the recommended funding, and

WHEREAS, strong public support for the B&ECPL reinforces both the continuing need for innovative and responsive library services in an evolving post-COVID environment, now therefore be it

RESOLVED, that the Board of Trustees of the Buffalo & Erie County Public Library adopts the 2024 Budget, utilizing the following sources to provide library services in 2024:

\$29,675,375 - County Property Tax for Library Purposes

\$ 2,415,951 - New York State Aid - Operating Budget

\$ 716,119 - Use of Fund Balance

\$ 298,139 - Library Fines, Fees and Other Revenue

\$33,105,584 - Total Operating Budget

\$ 601,418 - Library Recurring Grants Budget

\$33,707,002 - Combined Operating and Grants Budget, further detailed in the *2024 Budget in Brief Charts* and the accompanying *2024 Budget Operating and Grants by Line Item* document, and be it finally

RESOLVED, that the budget documents and schedules be promptly posted on the Library's website and the Library Director or designee(s) are authorized to execute all needed forms and accounting entries to implement this budget promptly.



Buffalo & Erie County Public
LIBRARY

2024 Budget

Pursuant to B&ECPL Board of Trustees Resolution 2023-41

December 21, 2023

Buffalo & Erie County Public Library

2024 Budget Change vs 2023

	2023 Budget	2024 Budget	Change	
OPERATING BUDGET				
Revenue				
Library Real Property Tax	\$28,285,362	\$29,675,375	\$1,390,013	4.9%
NY State Aid	\$2,321,930	\$2,415,951	\$94,021	4.0%
Use of Fund Balance	\$716,119	\$716,119	\$0	0.0%
All Other	\$167,976	\$298,139	\$130,163	77.5%
Total Revenue	\$31,491,387	\$33,105,584	\$1,614,197	5.1%
Expense				
Salaries & Wages	\$17,276,438	\$19,484,213	\$2,207,775	12.8%
Reduction from Personal Svcs	(\$232,151)	(\$979,573)	(\$747,422)	322.0%
Contractual Salary Reserves	\$593,720	\$146,031	(\$447,689)	-75.4%
FICA (Social Security & Medicare)	\$1,073,665	\$1,490,566	\$416,901	38.8%
Employee Health Insurance	\$2,464,094	\$2,697,148	\$233,054	9.5%
Hospital & Medical - Retirees	\$1,447,933	\$1,528,553	\$80,620	5.6%
Retirement (NY State System)	\$1,522,351	\$1,804,530	\$282,179	18.5%
Supplies & Repairs/Maintenance	\$651,476	\$709,064	\$57,588	8.8%
Professional Services	\$873,461	\$805,358	(\$68,103)	-7.8%
Insurance - Liability Coverage	\$169,482	\$171,417	\$1,935	1.1%
Library Materials	\$3,078,460	\$3,078,460	\$0	0.0%
Telecom & Internet; Water & Sewer	\$143,604	\$155,031	\$11,427	8.0%
Interfund Utilities (Electric & Ngas)	\$1,096,206	\$914,646	(\$181,560)	-16.6%
County Charges for Data Svcs.;				
Purchasing Svcs; Fleet Svcs.; and	\$359,001	\$396,164	\$37,163	10.4%
Sheriff Div Svcs.				
All Other	\$973,647	\$703,976	(\$269,671)	-27.7%
Total Operating Expense	\$31,491,387	\$33,105,584	\$1,614,197	5.1%

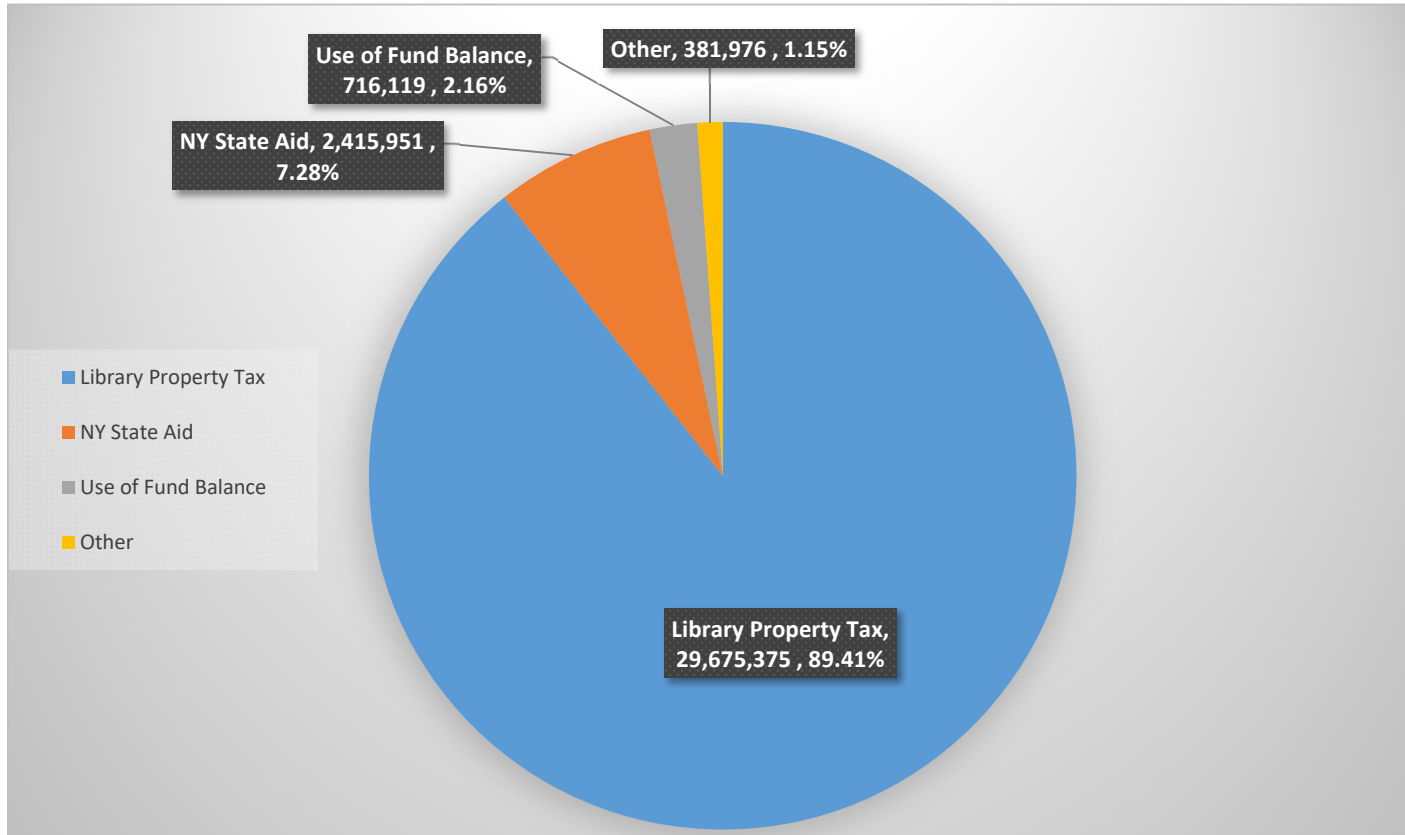
Buffalo & Erie County Public Library

2024 Budget Change vs 2023

	2023 Budget	2024 Budget	Change	
LIBRARY GRANTS				
Grant Revenue - NY State	\$721,839	\$601,418	(\$120,421)	-16.7%
Grant Expense by Grant				
Central Library Book Aid	\$69,147	\$69,579	\$432	0.6%
Central Library Development Aid	\$295,435	\$295,807	\$372	0.1%
Continuity of Service	\$47,789	\$0	(\$47,789)	-100.0%
NYS Library Automation Grant	\$73,956	\$0	(\$73,956)	-100.0%
Coordinated Outreach	\$183,431	\$183,835	\$404	0.2%
Library Services to County Correctional Facilities	\$8,380	\$8,399	\$19	0.2%
Library Services to State Correctional Facilities	\$43,701	\$43,798	\$97	0.2%
Grant Program Expense	\$721,839	\$601,418	(\$120,421)	-16.7%
TOTAL OPERATING & GRANTS				
Revenue	\$32,213,226	\$33,707,002	\$1,493,776	4.6%
Expense	\$32,213,226	\$33,707,002	\$1,493,776	4.6%

Buffalo & Erie County Public Library

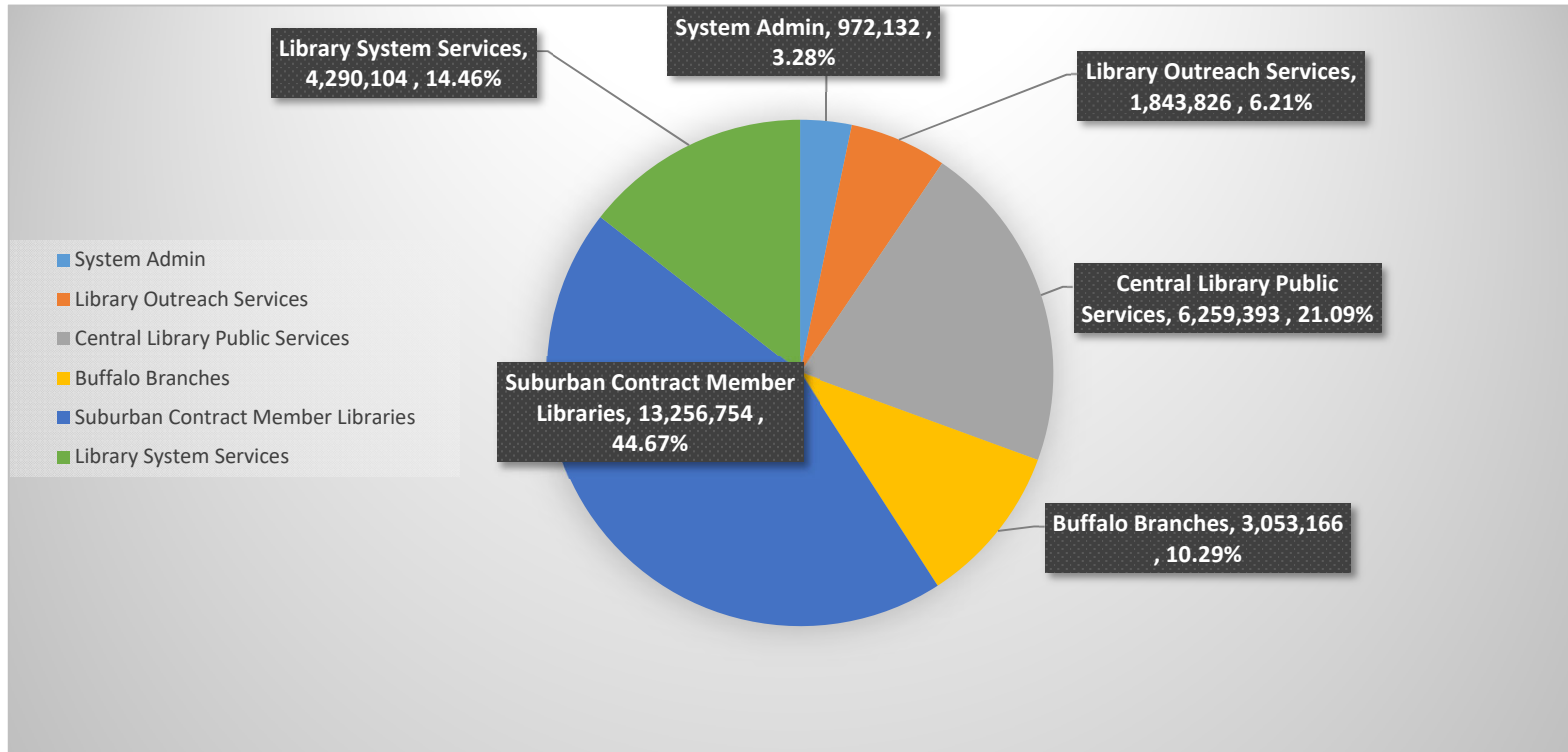
Where The Funding Comes From



B&ECPL 2024 TOTAL OPERATING REVENUE IN COUNTY SAP FINANCIAL SYSTEM	\$33,105,584
Adjustment for suburban library net directly collected revenue	83,837
B&ECPL 2024 BUDGET TOTAL SYSTEM NET OPERATING REVENUE	\$33,189,421

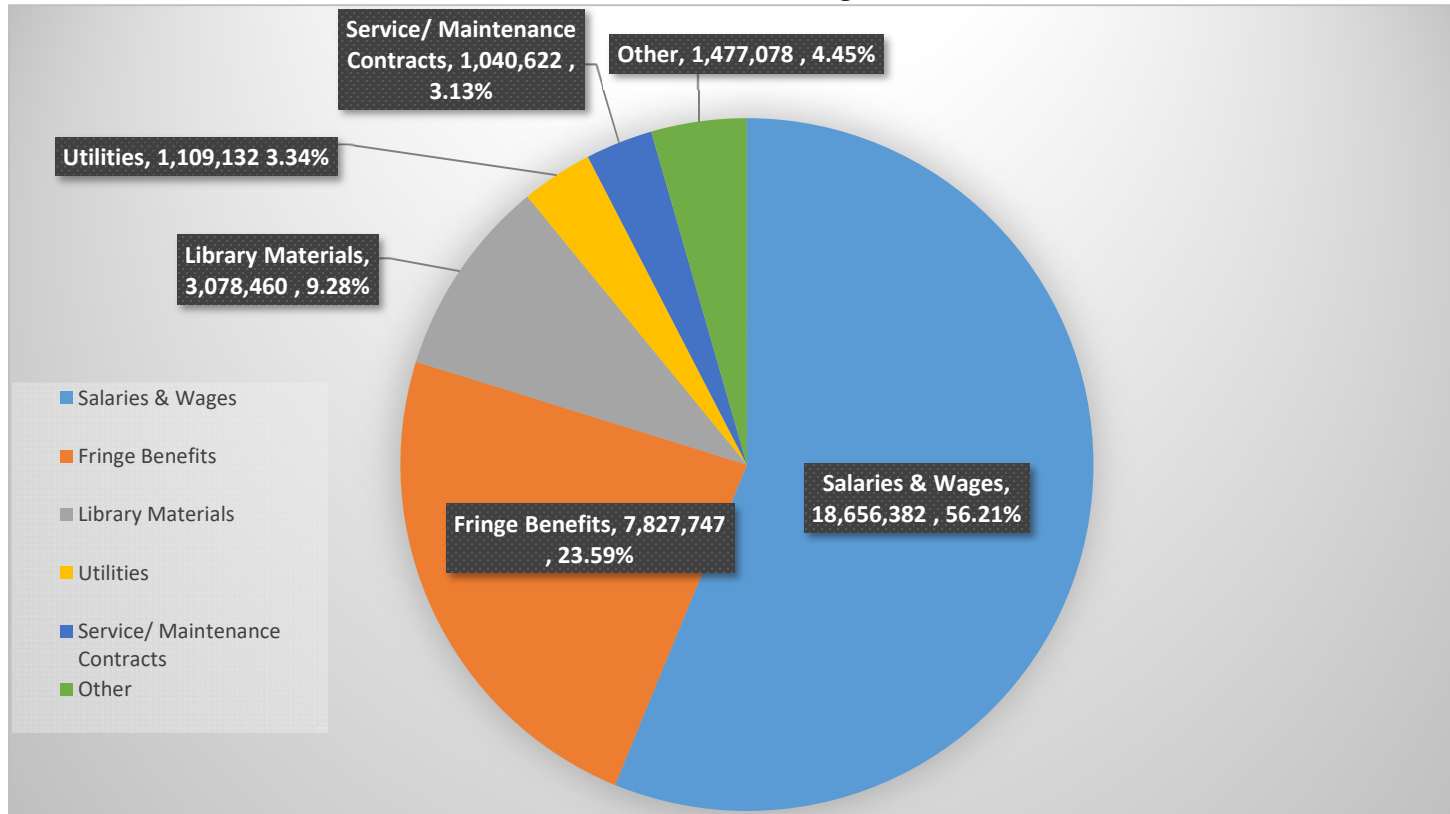
Buffalo & Erie County Public Library

Use Of Library Property Tax - \$29,675,375



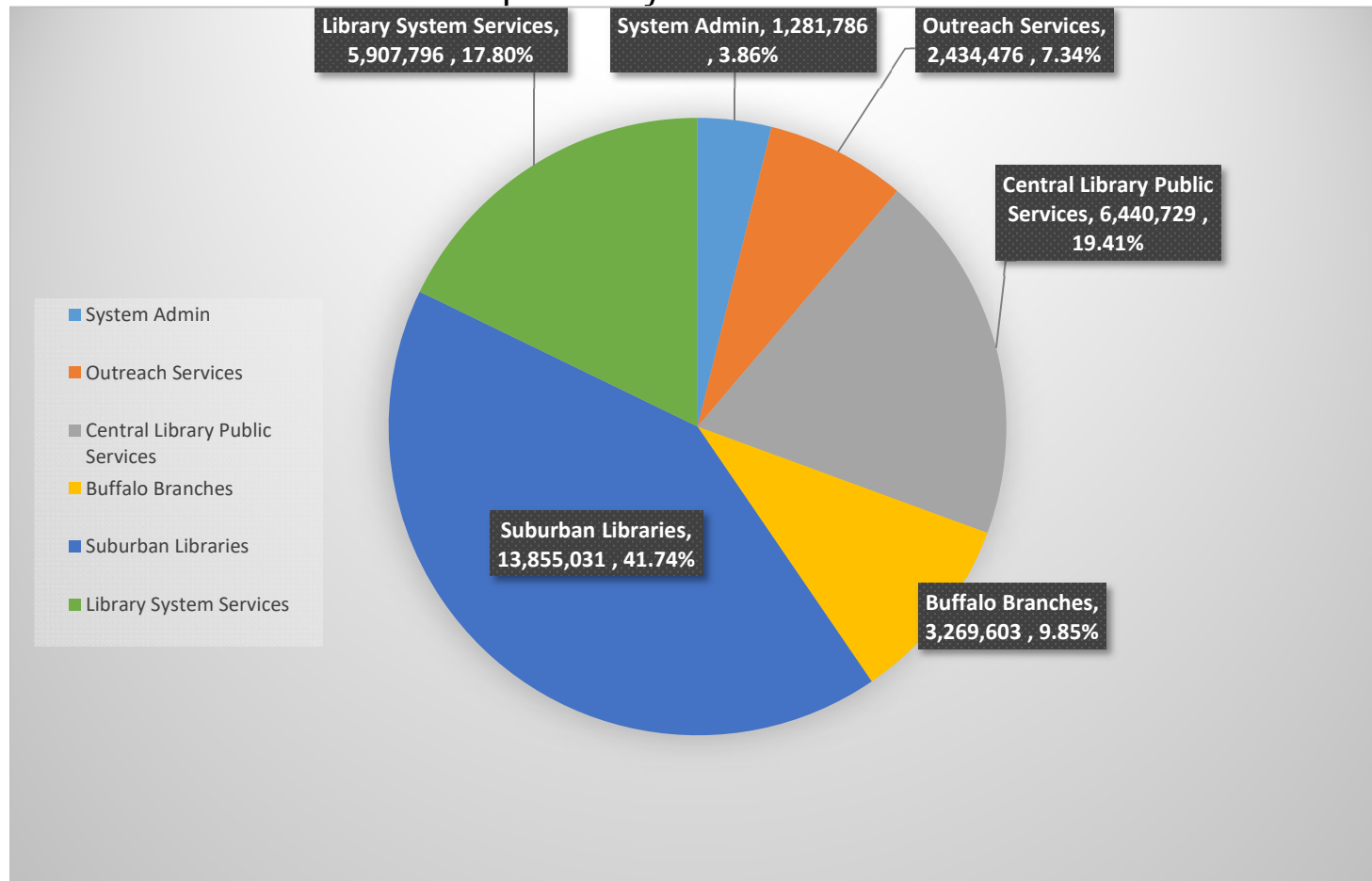
Buffalo & Erie County Public Library

Where The Funding Goes



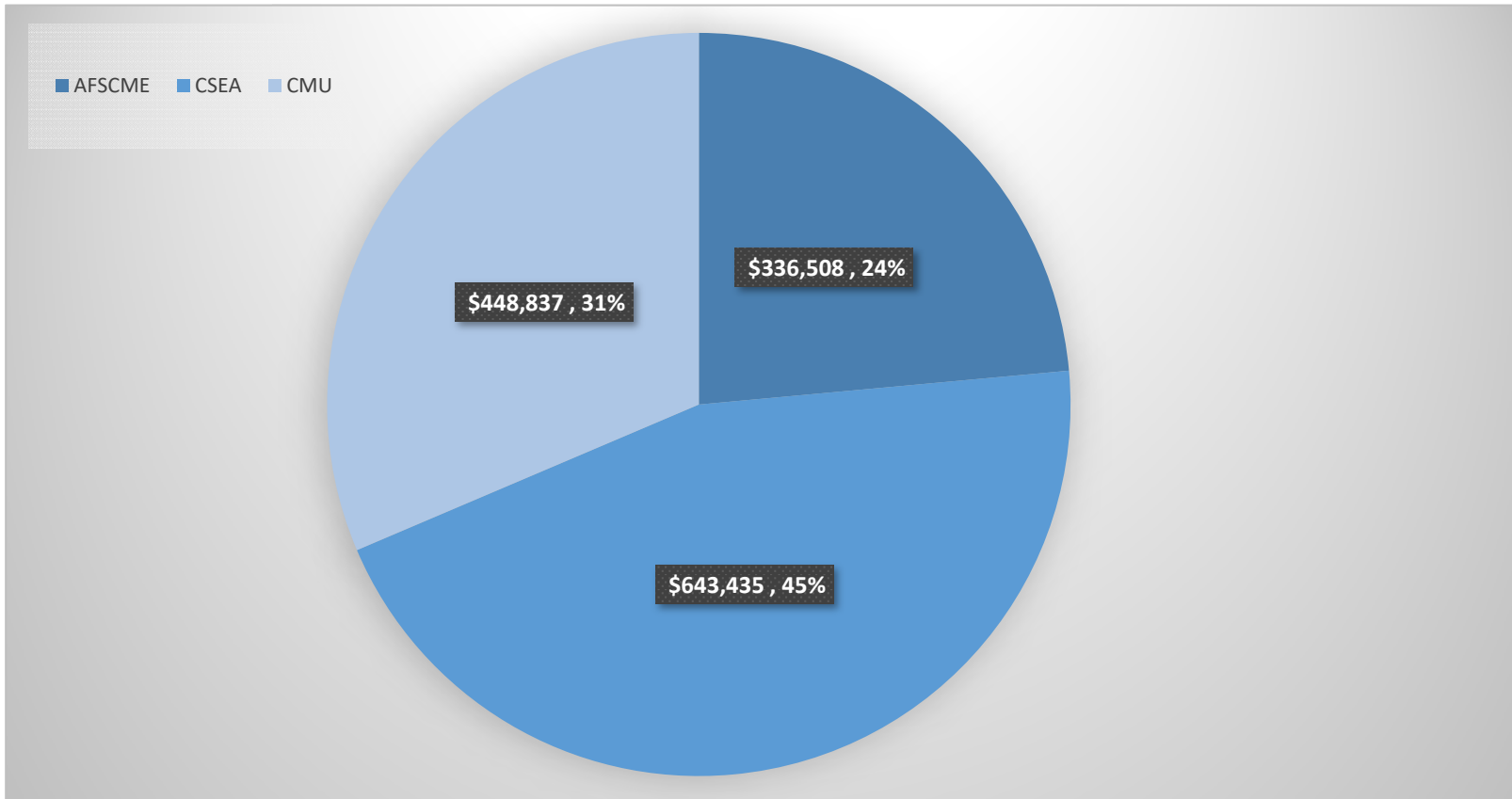
Buffalo & Erie County Public Library

Expense By Functional Area



Buffalo & Erie County Public Library

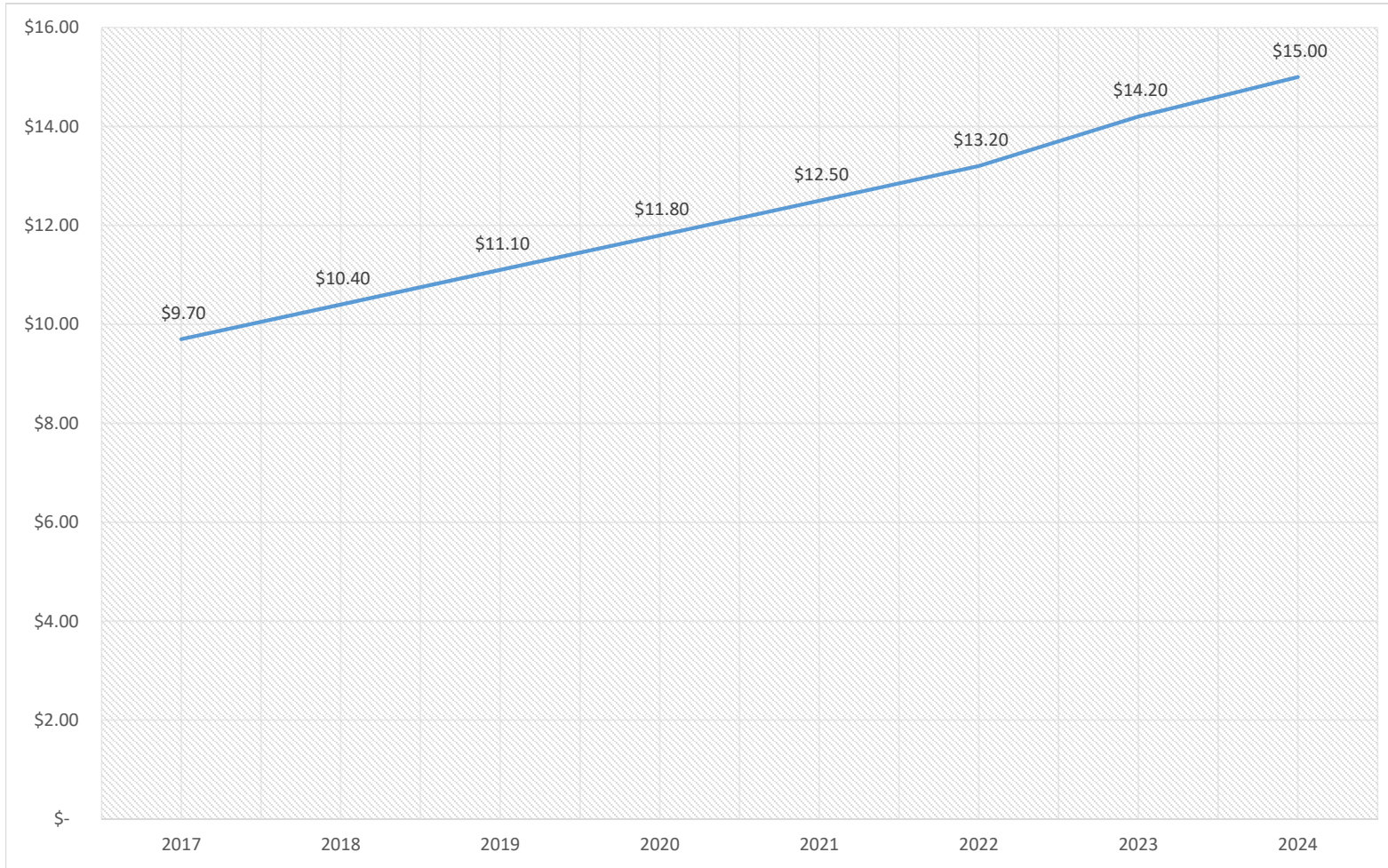
Union Contract Impacts on the 2023 B&ECPL Budget



* The data above represents each union's monetary increase in their modified contracts which was reflected in the B&ECPL 2023 Budget. As a result, this was a \$1,428,780 increase in Salaries / Wages and Fringe Benefits.

Buffalo & Erie County Public Library

Minimum Wage Trends

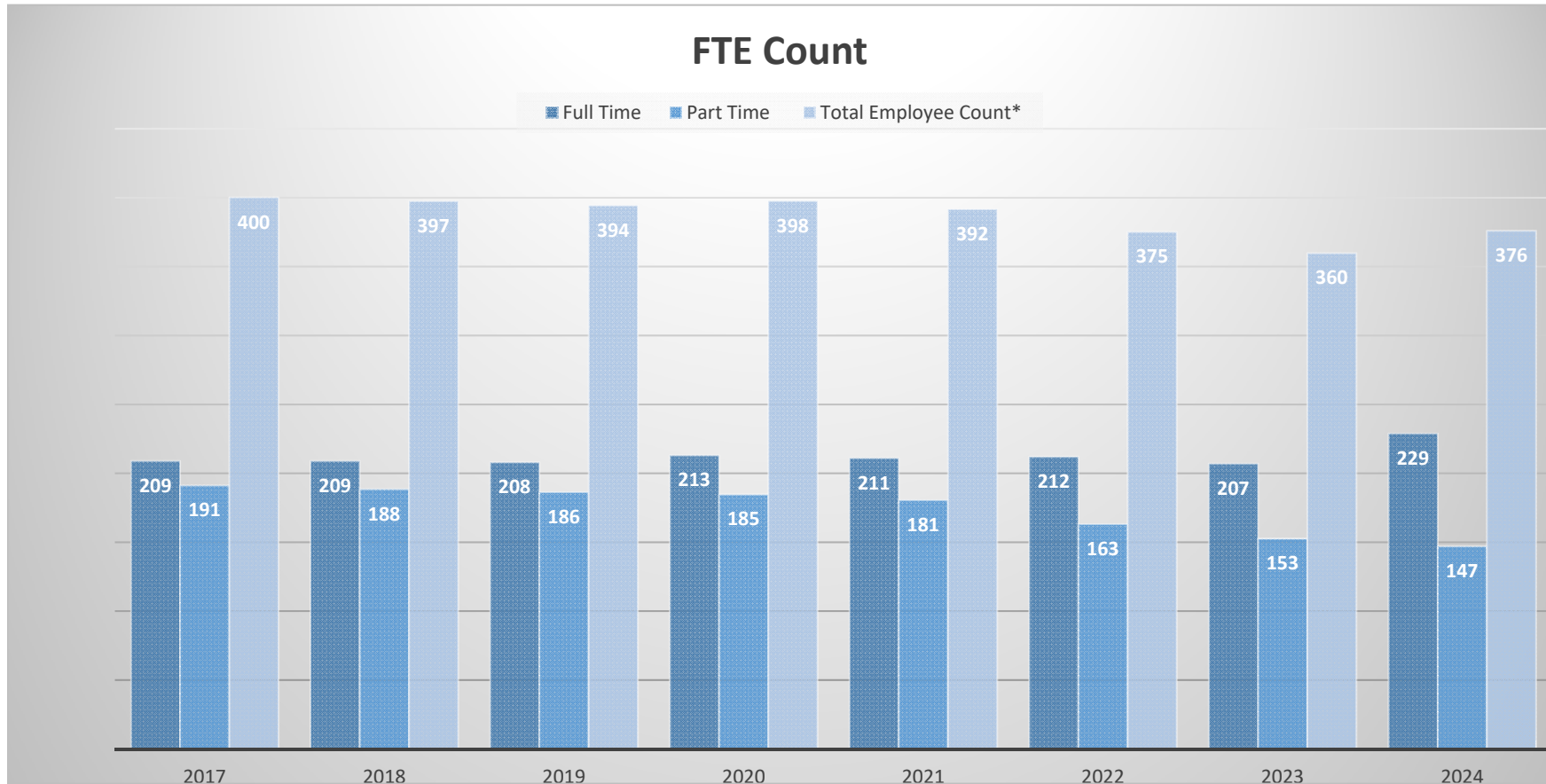


Note: Per NYS Department of Labor, recent amendments to the Labor Law include that the minimum wage will increase \$0.50 for both 2025 and 2026.

	2017	2018	2019	2020	2021	2022	2023	2024
Full Time	\$ 9.70	\$ 10.40	\$ 11.10	\$ 11.80	\$ 12.50	\$ 13.20	\$ 14.20	\$ 15.00
YOY Increase		\$ 0.70	\$ 0.70	\$ 0.70	\$ 0.70	\$ 0.70	\$ 1.00	\$ 0.80

Buffalo & Erie County Public Library

Staffing Trends in Full-Time Equivalents (FTEs)

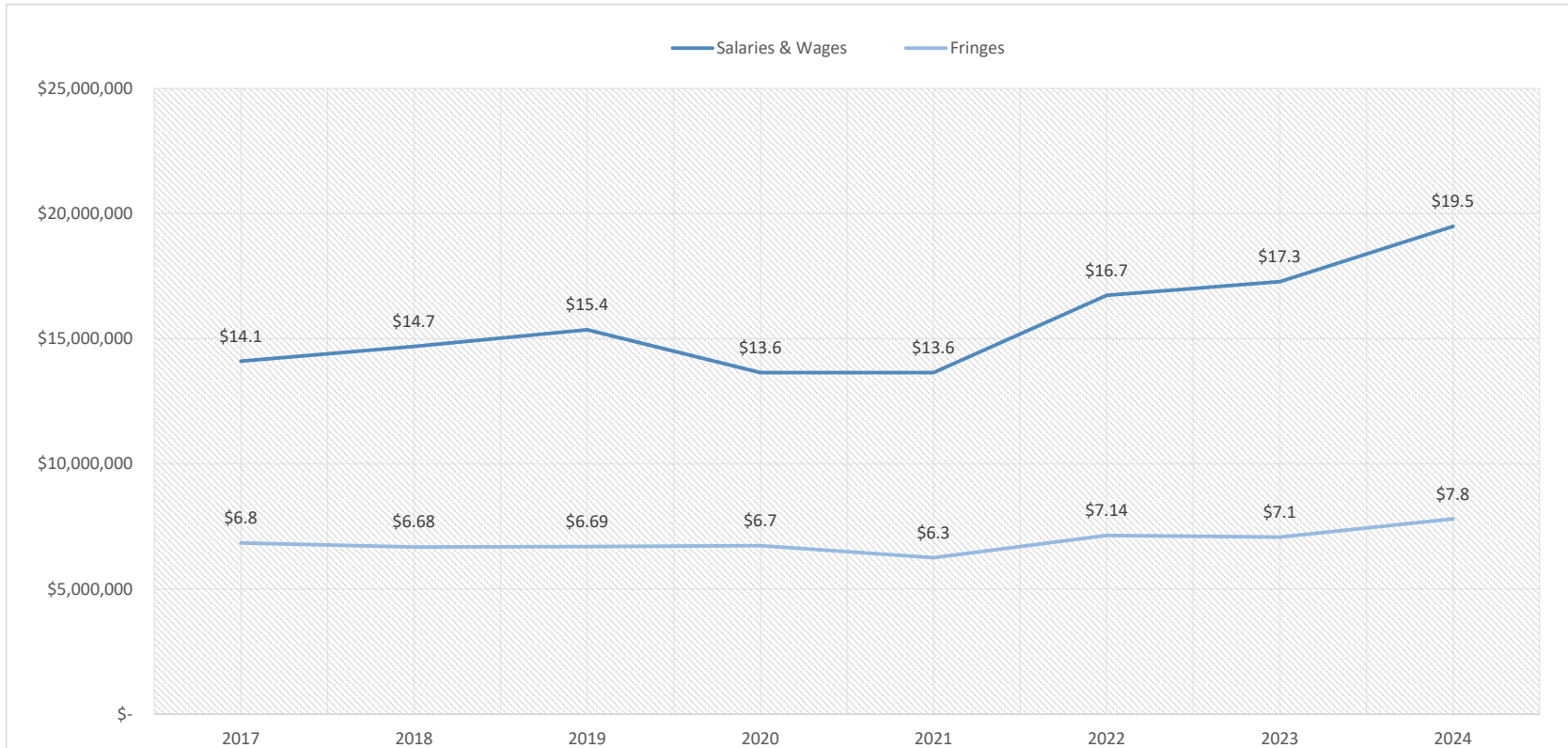


Note: Our counts includes the grant funded positions from January 2017 - January 2024. Additionally the 2024 count includes the 14 positions held for civil service.

	2017	2018	2019	2020	2021	2022	2023	2024
Full Time	209	209	208	213	211	212	207	229
Part Time	191	188	186	185	181	163	153	147
Total	400	397	394	398	392	375	360	376

Buffalo & Erie County Public Library

Operating Budget* Personnel Cost Trends

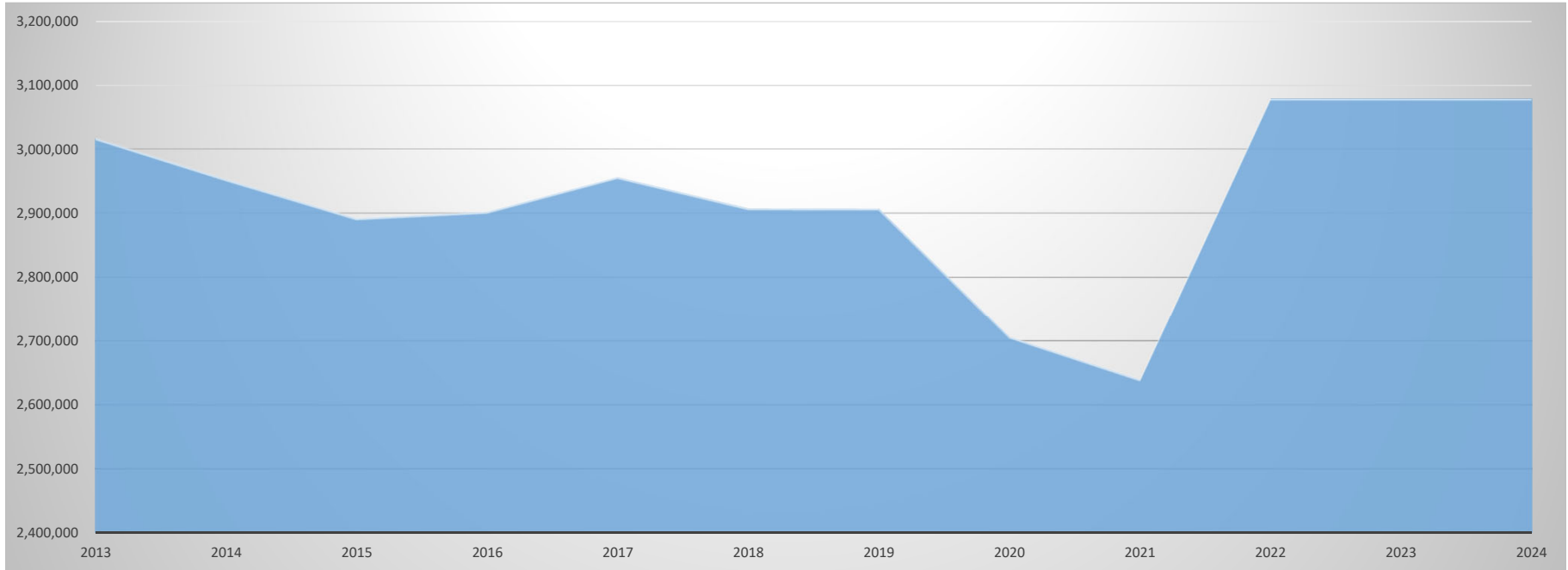


Note: The figures below exclude grant funded positions from January 2017 - January 2024. Also, the figures exclude the Reduction from Personal Services which is \$979,573 for 2024.

	2017	2018	2019	2020	2021	2022	2023	2024
Salaries & Wages	14,097,533	14,689,508	15,353,828	13,645,762	13,645,762	16,733,578	17,276,438	19,484,213
Fringes	6,840,134	6,677,449	6,692,036	6,729,433	6,251,542	7,140,956	7,070,158	7,797,818
Total	20,937,667	21,366,957	22,045,864	20,375,195	19,897,305	23,874,534	24,346,596	27,282,031

Buffalo & Erie County Public Library

Library Materials Funding for Purchase of New Books, Media,
and Downloadables/Streaming (e-Books/Audio Books, Music, and Video)



* Erie County's 2022 Adopted Budget included \$2,828,460 for Library Materials. In adopting the Library's 2022 Budget the Library Board allocated an additional \$250,000 from fund balance to support the transition to new digital content services. This additional allocation was included in the 2023 and 2024 base budget to help offset inflationary impacts to library material prices.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Library Materials - Operating Budget	3,016,647	2,952,662	2,891,934	2,901,906	2,956,125	2,907,627	2,907,229	2,706,423	2,639,273	3,078,460	3,078,460	3,078,460

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2024 Operating Budget

SAP Account	FY 2022 Actual	2023 Library Budget			2024 Library Budget					
		Res 2022-47 Library Adpt Budget	Encumb. /Adjusts /Revisions	Revised Budget	2024 Erie County Adopted	Library Board Changes	Library Budget Per Res 2023-41	Change from 2023 Library Adopted		
								Dollars	Percent	
as of 11/30/2023										
Operating Revenue										
LIBRARY REAL PROPERTY TAX	400020	26,435,688	28,285,362		28,285,362	29,675,375	29,675,375	1,390,013	4.9%	The County Budget allocation increases 4.9%, with the additional funding helping to offset inflation related impacts on library operating costs, including contractually obligated labor costs, costs of supplies & utilities.
USE OF FUND BALANCE	402190		716,119	548,411	1,264,530	716,119	716,119	0	0.0%	Use of fund balance helps to partially offset the impact of rising contractually obligated and/or mandated expenses.
STATE AID-FR LIB INCL INCENT AID	408140	1,990,518	2,022,554	(27,646)	1,994,908	2,117,090	2,117,090	94,536	4.7%	2024 NYS aid estimate is maintained at the same level as NY State's enacted 2023-24 Budget.
STATE AID-TO MEMBER LIBRARIES	408150	298,203	299,376	(515)	298,861	298,861	298,861	(515)	-0.2%	
STATE AID-SPECIAL	408160	240,000	0		0	0	0	0	n/a	
LIBRARY CHARGES-FINES (Central & Buffalo Libraries only)	419000	55,325	17,074		17,074	15,400	15,400	(1,674)	-9.8%	In April 2022, the Library implemented a fine free program, eliminating overdue fines, which had been a diminishing source of revenue due to the shift to ebooks, e-audio books and related e-content which expire automatically so are never overdue. Patrons are still responsible for returning materials, with the amount budgeted in 2024 including "lost item" fees for materials "assumed lost" by patrons. The Library Charges - Fines, account reflects activity generated at the Central Library and Buffalo Branch Libraries only. Lost item Fees/charges revenue generated at libraries outside Buffalo are collected directly by each library.
REFUNDS FROM CONTRACT LIBRARIES	419010	72,667	9,860		9,860	14,070	14,070	4,210	42.7%	Revenue returned to the System by libraries outside Buffalo to support their labor expense under the Centralized Human Resources Program (CHR) is recorded at the end of the year via the "Refunds from Contract Libraries" line.
RENT RL PROP- Partners; Auditorium & Meeting Rooms	420510	25,204	25,000		25,000	25,000	25,000	0	0.0%	Based upon agreements and past usage.
COMMISSIONS-TEL BOOTH / VENDING FOOD SVC (Central & Buffalo Libraries)	420530	10,803	12,000		12,000	12,000	12,000	0	0.0%	Principally vending services at the Central Library, 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.
OTHER DEPT INCOME-COPIES (Central & Buffalo Libraries)	422000	20,534	18,052		18,052	18,978	18,978	926	5.1%	
REFUND OF PRIOR YEAR EXPENSES	423000	29,369	10,000		10,000	10,000	10,000	0	0.0%	
INTEREST & EARNINGS REGULAR	445030	24,979	1,200	28,161	29,361	90,000	90,000	88,800	7400.0%	Large increase depicts the current nature of interest income.
MISCELLANEOUS RECEIPTS	466000	226,623	0	769,976	769,976	0	0	0	n/a	
NSF CHECK FEES (Central & Buffalo Libraries)	466010	0	15		15	15	15	0	0.0%	
MINOR SALE OTHER (Central & Buffalo Libraries)	466020	2,711	2,177		2,177	2,858	2,858	681	31.3%	Based upon projected usage.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2024 Operating Budget

SAP Account	FY 2022 Actual	2023 Library Budget			2024 Library Budget					
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								Dollars	Percent	
as of 11/30/2023										
MINOR SALE BOOK BAGS (Central & Buffalo Libraries)	466030	976	600	600	600		600	0	0.0%	
MINOR SALE PRINTING (Central & Buffalo Libraries)	466040	46,765	44,498	44,498	46,718		46,718	2,220	5.0%	Based upon projected usage.
MISC. DEPARTMENTAL INCOME	467000	3,630	2,500	2,500	2,500		2,500	0	0.0%	
OTHER CONTRIBUTION	479100	71,320	25,000	25,000	60,000		60,000	35,000	140.0%	Reflects the target for the Library's fundraising campaign "Bucks for Books".
INTERFUND- REV SUBSIDY (County Aid)	486000	0	0	0	0		0	0	n/a	
SUBTOTAL OPERATING REVENUE	29,555,315	31,491,387	1,318,387	32,809,774	33,105,584	0	33,105,584	1,614,197	5.1%	
Operating Expense										
FULL-TIME WAGES	500000	10,357,269	11,606,246	11,606,246	13,335,438		13,335,438	1,729,192	14.9%	
PART-TIME WAGES	500010	2,984,261	4,065,586	4,065,586	4,361,639		4,361,639	296,053	7.3%	
REGULAR PART-TIME WAGES	500020	989,095	1,264,356	1,264,356	1,222,136		1,222,136	(42,220)	-3.3%	
SEASONAL EMPLOYEE WAGES	500030	0	0	0	0		0	0	n/a	
SHIFT DIFFERENTIAL	500300	40,705	35,000	35,000	45,000		45,000	10,000	28.6%	Wages include contracted COLA's pursuant to bargaining unit agreements and increase in NYS minimum wage.
HOLIDAY WORKED	500330	25,322	25,000	25,000	30,000		30,000	5,000	20.0%	
OTHER EMPLOYEE PAYMENTS	500350	159,743	160,000	160,000	170,000		170,000	10,000	6.3%	
OVERTIME	501000	407,878	310,000	310,000	320,000		320,000	10,000	3.2%	
SUBTOTAL SALARIES & WAGES	14,964,271	17,466,188	0	17,466,188	19,484,213	0	19,484,213	2,018,025	11.6%	
FRINGE BENEFITS: Include employer benefit costs for all libraries.	502000	6,493,012	7,047,281	7,047,281	7,824,776		7,824,776	777,495	11.0%	See Fringe Benefit Detail below.
REDUCTIONS FRM PRSNL SVS ACCT	504990	0	(249,440)	(249,440)	(979,573)		(979,573)	(730,133)	292.7%	Amount includes: a offset for civil service encumbered positions which are held vacant and deleted once the encumbrance is removed.
CONTRACTUAL SALARY RESERVES	504992	0	444,136	444,136	146,031		146,031	(298,105)	-67.1%	For 2024, the amount included a reserve for wage & benefit adjustments for non-represented staff members.
TOTAL LABOR AND BENEFIT COSTS	21,457,283	24,708,165	0	24,708,165	26,475,447	0	26,475,447	1,767,282	7.2%	
OFFICE SUPPLIES (for all libraries)	505000	150,577	223,400	23,097	262,400		262,400	39,000	17.5%	Increase reflects inflationary increases in supplies along with demand driven printer/ toner expense.
CLOTHING SUPPLIES	505200	2,614	6,000	6,000	6,500		6,500	500	8.3%	
AUTO SUPPLIES	505600	8,782	16,500	16,500	16,500		16,500	0	0.0%	
MEDICAL SUPPLIES	505800	461	2,500	2,500	3,000		3,000	500	20.0%	
REPAIRS & MAINTENANCE SUPPLIES	506200	136,600	200,600	45,881	209,500		209,500	8,900	4.4%	Supply cost increases.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2024 Operating Budget

SAP Account	FY 2022 Actual	2023 Library Budget			2024 Library Budget					
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								Dollars	Percent	
as of 11/30/2023										
HIGHWAY SUPPLIES (rock salt)	506400	14,674	18,500	18,500	19,500		19,500	1,000	5.4%	Rock Salt and deicers: For entire library system. Increase reflects usage and higher anticipated prices for salt.
LOCAL MILEAGE REIMBURSEMENT	510000	11,121	37,000	37,000	18,500		18,500	(18,500)	-50.0%	The \$18,500 decrease is based off of prior year data of reimbursements.
OUT OF AREA TRAVEL	510100	9,694	20,000	20,000	21,500		21,500	1,500	7.5%	Assumes a return to pre-COVID-19 travel for training and meetings.
TRAINING & EDUCATION	510200	26,068	102,050	102,050	99,250		99,250	(2,800)	-2.7%	
UTILITY CHARGES Water/Sewer/ phone/Data Lines/Internet Access; & fuel oil. See Interfund Enterprise Utility Line for Electric & Natural Gas	515000	136,121	143,604	143,604	155,031		155,031	11,427	8.0%	The federal e-Rate program funds eligible telecommunications and Internet Access expense found in this category, at up to 90% for eligible Wide Area Network and Internet Access costs.
CONTRACTUAL PAYMENTS							0			
AMHERST PUBLIC	516010	50,000	4,600	4,600	6,150		6,150	1,550	n/a	
ANGOLA PUBLIC 2	516010	3,977	395	395	0		0	(395)	n/a	
AURORA TOWN PUBLIC 1,2	516010	0	2,670	2,670	3,120		3,120	450	n/a	
BOSTON FREE	516010	34,693	8,300	8,300	8,750		8,750	450	5.4%	
CHEEKTOWAGA PUBLIC	516010	11,355	0	0	0		0	0	n/a	
CLARENCE PUBLIC	516010	3,625	5,725	11,250	5,800		5,800	75	1.3%	
COLLINS PUBLIC 1,2	516010	31,341	4,770	4,770	5,465		5,465	695	14.6%	
CONCORD PUBLIC 2	516010	5,558	8,550	8,550	8,550		8,550	0	0.0%	This funding supports contracting library other operating costs
EDEN PUBLIC 2	516010	7,918	5,820	5,820	5,065		5,065	(755)	-13.0%	above the amount of locally collected fee/charges revenue at some
ELMA PUBLIC	516010	4,683	3,435	3,435	3,350		3,350	(85)	-2.5%	contracting libraries. Remaining contracting libraries generate
EWELL FREE-ALDEN 2	516010	8,955	8,005	3,834	11,839		8,005	0	0.0%	fee/charges revenue in excess of local other operating costs and
GRAND ISLAND MEMORIAL	516010	11,787	2,130	2,130	1,900		1,900	(230)	-10.8%	that difference is returned to the Library system (see Refunds from
HAMBURG PUBLIC 2	516010	0	3,220	3,220	4,500		4,500	1,280	n/a	Contract Libraries revenue line). Implementing the fine-free
LACKAWANNA PUBLIC 2	516010	39,948	18,145	945	19,090		17,745	(400)	-2.2%	program increased the need to offset revenue loss. These factors
LANCASTER PUBLIC 1,2	516010	20,000	0	0	0		0	0	n/a	resulted in the increases in this account. It also contributed to a
MARILLA FREE 1,2	516010	5,071	5,180	5,180	5,530		5,530	350	6.8%	reduction in estimated Refunds from Contract Libraries revenue.
NEWSTEAD PUBLIC - AKRON 1,2	516010	7,934	9,295	4,500	13,795		8,820	(475)	-5.1%	
NORTH COLLINS PUBLIC	516010	7,859	5,820	5,820	5,420		5,420	(400)	-6.9%	
ORCHARD PARK PUBLIC 1,2	516010	30,905	7,505	7,505	4,405		4,405	(3,100)	-41.3%	
TONAWANDA PUBLIC CITY	516010	32,096	0	0	0		0	0	n/a	
TONAWANDA TOWN PUBLIC 1,2	516010	57,500	0	0	350		350	350	n/a	
WEST SENECA PUBLIC 2	516010	25,838	2,100	2,100	1,700		1,700	(400)	n/a	
PROF SERV CONTRACT & FEES	516020	855,052	873,461	68,827	942,288		805,358	(68,103)	-7.8%	Reduction due to elimination of coverage on the RFID equipment.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2024 Operating Budget

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								Dollars	Percent		
										as of 11/30/2023	
MAINTENANCE CONTRACTS	516030	127,744	183,976	11,238	195,214	191,664		191,664	7,688	4.2%	Assumes inflationary impacts to upcoming service contract to be bid in 2024.
OTHER EXPENSES	530000	153,986	193,400	190,574	383,974	208,800		208,800	15,400	8.0%	
RENTAL CHARGES	545000	5,426	5,527		5,527	5,700		5,700	173	3.1%	
INSURANCE PREMIUMS	555050	170,339	169,482		169,482	171,417		171,417	1,935	1.1%	Directors & officers, general liability, comprehensive cyber liability and related policies - coverage for all library operations.
LOCAL SHARE GRANT MATCH	559000	355,575	0	375,000	375,000	0		0	0	n/a	
LAB & TECH EQUIP	561410	688,736	101,033	533,023	634,056	133,778		133,778	32,745	32.4%	Base amount includes routine network related expenses. 2023 amount included the onetime expenses related to installation of updated computers for the change to Windows 11.
FURNITURE, FIXTURES & OFFICE EQUIP.	561420	94,561	0	13,991	13,991	0		0	0	n/a	
BUILDINGS & GROUNDS EQUIPMENT	561430	8,616	0	74,043	74,043	0		0	0	n/a	
MOTOR VEHICLE EQUIPMENT	561440	38,858	0		0	0		0	0	n/a	
LIBRARY BOOKS & MEDIA	561450	3,067,746	3,078,460	196,210	3,274,670	3,078,460		3,078,460	0	0.0%	
INTERFUND-UTILITY ENTERPRISE FUND for Electric & Ngas (Most libraries are included in the electric and all are in the Natural gas pool)	575040	908,433	1,096,206		1,096,206	914,646		914,646	(181,560)	-16.6%	See Interfund Utilities Detail below.
INTERDEPT-LIBRARY SERVICES (To Corrections Center, Holding Facility and Buildings & Grounds (Court Storage)	942000	(63,635)	(153,143)		(153,143)	(165,198)		(165,198)	(12,055)	7.9%	This credit expense offsets costs for providing library services at the Corrections Center & Holding Facility and costs for utilities to the court storage area underneath the Central Library's front ramp.
INTERDEPT-Purchasing Svcs	910600	43,118	46,460		46,460	46,110		46,110	(350)	-0.8%	Erie County assesses these charges for purchasing services.
INTERDEPT-Fleet Svcs (including fuel)	910700	38,047	51,634		51,634	25,026		25,026	(26,608)	-51.5%	Charges for Library shipping & maintenance vehicle fuel.
INTERFUND EXP. - Sheriff Division Svcs	911500	173,222	194,907		194,907	232,070		232,070	37,163	n/a	Funds Sheriff dept presence at the Central Library and coordination with area law enforcement.

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2024 Operating Budget

SAP Account	FY 2022 Actual	2023 Library Budget			2024 Library Budget					
		Res 2022-47 Library Adpt Budget	Encumb. /Adjusts /Revisions	Revised Budget	2024 Erie County Adopted	Library Board Changes	Library Budget Per Res 2023-41	Change from 2023 Library Adopted		
								Dollars	Percent	
		<small>as of 11/30/2023</small>								
INTERDEPT-DISS	980000	47,031	66,000	66,000	66,000		66,000	0	0.0%	Amount represents Library share of SAP & ORACLE supporting County Financial and Human Resources systems. While the Library utilizes the SAP Enterprise Resource System, it does not utilize DISS provided county network, personal computing device, and telecommunications services/support.
TOTAL OPERATING EXPENDITURES	29,067,890	31,491,387	1,552,413	33,043,800	33,105,584	0	33,105,584	1,614,197	5.1%	
Fringe Benefit Detail										
Employer FICA - REGULAR	502010	907,486	1,082,895	1,082,895	1,208,036		1,208,036	125,141	11.6%	Due to Salary Increases noted above.
Employer FICA - MEDICARE	502020	212,313	253,273	253,273	282,530		282,530	29,257	11.6%	
Employee Health Insurance	502030	2,241,949	2,423,377	2,423,377	2,645,094		2,645,094	221,717	9.1%	Cost estimate based upon current enrollments and net rates (after adjustments for actual utilization). The Labor-Management Healthcare Fund sets rates.
Dental Plan	502040	59,492	84,168	84,168	84,425		84,425	257	0.3%	
Workers Compensation	502050	206,215	111,778	111,778	117,304		117,304	5,526	4.9%	Estimates are based upon the Library's utilization trends.
Unemployment Insurance	502060	17,612	30,496	30,496	26,488		26,488	(4,008)	-13.1%	
Hospital & Medical - Retirees	502070	1,281,955	1,447,933	1,447,933	1,528,553		1,528,553	80,620	5.6%	Program benefits and rates are determined by Labor-Management Healthcare Fund. Budget estimate utilizes prior 18 months utilization plus 5%.
Health Insurance Waiver	502080	74,441	85,824	85,824	63,204		63,204	(22,620)	-26.4%	Estimate based upon the Library's utilization trends.
Retirement	502100	1,491,548	1,527,537	1,527,537	1,869,142		1,869,142	341,605	22.4%	The New York State and Local Retirement System (NYSLRS) rates increased for the 4/1/2024 to 3/31/2025 period causing an increase in this account. Also noted above contributing to the increase is that base salaries increased. This account will be closely monitored.
Total Fringe Benefit Detail:	6,493,012	7,047,281	0	7,047,281	7,824,776	0	7,824,776	777,495	11.0%	
Interfund Utilities Detail										
Natural Gas		233,344	346,739	346,739	209,780		209,780	(136,959)	-39.5%	Based upon rolling 24 month projections of usage data combined with market cost estimates provided by the County's pool purchaser, Fluent Energy.
Electricity		675,090	749,467	749,467	704,866		704,866	(44,601)	-6.0%	
Total Interfund Utilities Detail:		908,433	1,096,206	0	1,096,206		914,646	(181,560)	-16.6%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2024 Grants Budget**

Grant Name	2022 Board Adopted Budget	2023 Board Adopted Budget	2024 Budget
Central Library Development Aid			
NEW YORK STATE AID	285,589	295,435	295,435
Total Revenue:	285,589	295,435	295,435
FULL-TIME SALARIES	144,804	196,957	159,136
PART-TIME WAGES	39,201	0	28,916
FRINGE BENEFITS	101,584	98,478	107,755
Total Expense:	285,589	295,435	295,807
Central Library Book Aid			
NEW YORK STATE AID	65,881	69,147	69,579
Total Revenue:	65,881	69,147	69,579
LIBRARY BOOKS & MEDIA	65,881	69,147	69,579
Total Expense:	65,881	69,147	69,579
Continuity of Service			
NEW YORK STATE AID	46,071	47,789	47,789
Total Revenue:	46,071	47,789	47,789
PART-TIME WAGES	41,218	40,613	40,613
FRINGE BENEFITS	4,853	7,176	7,176
Total Expense:	46,071	47,789	47,789
Coordinated Outreach			
NEW YORK STATE AID	155,641	183,431	183,835
Total Revenue:	155,641	183,431	183,835
FULL-TIME SALARIES	59,584	63,852	107,342
PART-TIME WAGES	62,723	54,520	0
FRINGE BENEFITS	33,334	43,059	51,493
PROFESSIONAL SERVICES	0	2,000	3,000
OTHER EXPENSES	0	8,000	10,000
LIBRARY MATERIALS	0	12,000	12,000
Total Expense:	155,641	183,431	183,835

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2024 Grants Budget**

Grant Name	2022 Board Adopted Budget	2023 Board Adopted Budget	2024 Budget
Library Automation Aid			
NEW YORK STATE AID	74,487	73,956	0
Total Revenue:	74,487	73,956	0
FULL-TIME SALARIES	36,263	43,120	0
PART-TIME WAGES	10,935	8,094	0
FRINGE BENEFITS	27,289	22,742	0
Total Expense:	74,487	73,956	0
State Correctional Facilities			
NEW YORK STATE AID	36,130	43,701	43,798
Total Revenue:	36,130	43,701	43,798
PERSONAL SERVICES			
PART-TIME WAGES	20,020	24,211	24,224
FRINGE BENEFITS	1,658	2,010	2,056
PROF SERVICES & FEES	800	800	800
OFFICE SUPPLIES	1,000	1,000	1,000
OTHER EXPENSES	2,000	2,000	2,000
LIBRARY BOOKS & MEDIA	10,652	13,680	13,718
Total Expense:	36,130	43,701	43,798
County Correctional Facilities			
NEW YORK STATE AID	8,079	8,380	8,399
Total Revenue:	8,079	8,380	8,399
PERSONAL SERVICES			
PART-TIME WAGES	6,370	6,788	0
FRINGE BENEFITS	709	592	0
OFFICE SUPPLIES	1,000	1,000	1,500
OTHER EXPENSES	0	0	1,500
LIBRARY BOOKS & MEDIA	0	0	5,399
Total Expense:	8,079	8,380	8,399
TOTAL LIBRARY GRANTS			
NEW YORK STATE AID	671,878	721,839	648,835
	671,878	721,839	648,835

