

# Report to the Board of Trustees

2016 – 2017 Operating Budget **DRAFT**

## Port Jefferson Free Library



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## ***Introduction***

This Budget Report is submitted pursuant to section 90.2 of the Regulations of the Commissioner of Education, which requires that The Port Jefferson Free Library (“Library”) present annually a written budget which would enable the Library to meet or exceed minimum state standards and to carry out its long-range plan of service. This report includes detailed estimates for the major categories of receipts and disbursements.

Section 4 of Chapter 193 of the Laws of New York requires that operating budgets that increase or decrease the appropriation last approved by the voters be submitted to the residents of the library district for approval. Funds voted for library purposes are an annual appropriation until changed by further vote and levied and collected yearly.

Chapter 97 of the Laws of 2011 (Part A-Property Tax Cap) established a tax levy limit that affects all local governments and most school districts and libraries in New York State, except New York City. Under this law, the growth in the property tax levy will be capped at 2 percent or the rate of inflation, whichever is less, with certain allowable exclusions. The calculation is subject to the requirements of the State Comptroller. The Library is required to have 60% approval of the Board to exceed the cap. The actual percentage increase or decrease of any individual tax bill will differ from the Tax Cap because the Budget Cap is calculated differently than a tax assessment.

## Budget Priorities

Maintain the current level of service with hours as indicated below.

	Monday	Tuesday	Wednesday	Thursday	Friday <sup>1</sup>	Saturday	Sunday <sup>2</sup>
Main Library	9:30 – 9	9:30 – 9	9:30 – 9	9:30 – 9	9:30 – 9	9:30 – 5	1 – 5
Teen/Friends	10 – 8	10 – 8	10 – 8	10 – 8	10 – 8	9:30 – 5	1 – 5

Annex

<sup>1</sup> Library closes at 5:00 pm on Fridays beginning Memorial Day and resumes hours after Labor Day.

<sup>2</sup> Sunday hours Begin the first Sunday after Memorial Day and end the last Sunday in May.

- Provide adequate staffing for the current level of service at four public service desks and Library Programs. Proposal will provide to 3588 total annual hours of operation at the Main Library Building and 3198hours in the Teen/Friends Annex.
- This is the fifth year of the Tax Cap. According to the Office of the NYS Comptroller, this year's rate of inflation (Cap) is 0.12%. The Library has never exceeded the Cap and took modest increases in the two years immediately preceding the Cap implementation. It is difficult to find many products or services that will increase by that small a percentage, particularly over a number over years.
- The proposed budget maintains sensitivity to economic conditions. There is some turnover savings created by retirements of long term employees. A reasonable conclusion of Collective Bargaining negotiations also helps keeps costs in line. Two years ago coverage was reduced at service desks. This reduction has been maintained but not further reduced. We are close to the minimum practical level of public service desk staffing needed to maintain hours of operation.
- Efficiencies in the maintenance area present some cost saving opportunities. We have eliminated Sunday Security Guard coverage and replaced it with Custodial coverage yielding better maintenance with no increase in costs. We will continue to investigate areas of potential savings.
- The materials lines are slightly reduced. Some savings is realized because more material is available in more economical electronic formats.
- Library Programs are becoming more sophisticated and more costly.
- Funds need to be allocated for the improvement of Library property.

## Summary of Operating Fund Revenue Changes

- **PILOT (Payment in Lieu of Taxes):** An annual payment for the 79.9 megawatt power plant. The Library receives a prorated portion each year for 25 years beginning in 2003. The payment is adjusted by the CPI (Consumer Price Index). We estimate the amount based on the actual receipts of previous year.
- **CONTRACT DISTRICTS:** Mount Sinai and Miller Place School Districts do not have their own public libraries. Since 1984, the residents of both Districts have contracted with the Port Jefferson and Comsewogue Libraries for Library service. Contracts are overseen by the Suffolk Cooperative Library System (SCLS). Residents receive a full service Port Jefferson library card, valid at any library in Suffolk County under the terms of the Resource Sharing Code.

Each year SCLS determines the average per capita library tax for Suffolk County. The average tax is multiplied by the number of residents in each School District. That number is determined by the District. The dollar amount is placed on the ballot in the Contract Districts at the annual School Budget vote. Port Jefferson and Comsewogue determine the ratio of cardholders from each Contract District using their services. The assessment is apportioned by that ratio. Changes in population or ratio of cardholders can cause our revenue to decrease. We are estimating this revenue will decrease as a result of a population decrease. The contracts are not guaranteed but have been overwhelmingly approved each year, even when the School Budget failed.

- **LIBRARY CHARGES:** Usage related charges assessed to patrons such as fines, fees, lost and damaged materials, reimbursed items.
- **INCOME FROM INVESTMENTS:** Interest and earnings on our accounts such as money markets and certificates of deposit.
- **PROGRAMS:** We showing income from program fees. This is offset by expenses for the same programs. Bus Trips costs are generally a wash and we collect fees for a few programs that are subsidized by the program budget. Our Auditor recommends we show all money that passes through the Library.
- **E-RATE:** Federal Communications Discount Program. According to recently revised accounting rules this is now counted as income instead of a discount.
- **COPIER REVENUE:** Funds Collected for photocopies, microfilm and computer printing.
- **GIFTS AND DONATIONS:** Money received as gifts and donations from private persons, organizations and the Friends of the Port Jefferson Free Library.
- **STATE AID:** Monies received from Local Library Services Aid.
- **REAL PROPERTY TAXES:** Ad valorem levy on the lots and parcels of land within the boundaries of the Port Jefferson Free Library District. Procedure first estimates expenditures then deducts estimated revenues from sources other than the property tax

to arrive at a remainder, which is the tax levy. Thus the property tax levy becomes the balancing item on the revenue side of the library budget.

- The 2016 – 2017 budget proposal presented herein increases the amount of revenue raised through the Port Jefferson property tax levy by 0.1%. The overall operating budget will increase by .49%. The difference is offset by other revenue. Most of our income is expected to be relatively flat but we anticipate a slight decrease in the PILOT and in Contract income. This is an estimated \$12.54 annual increase for average home. We are estimating the Total Assessed Valuation of the district to slightly decrease based on last year’s numbers. We are maintaining a conservative estimate.

**TABLE I: Operating Revenues**

<b>Estimated Revenues</b>	<b>Estimated FY 2016 - 17</b>	<b>FY 2015 -16</b>
Real Property Tax	\$3,000,810.00	\$3,000,810.00
PILOT*	\$115,252.00	\$115,241.00
Contract districts*	\$1,009,896.00	\$1,159,776.00
Library Charges*	\$17,670.00	\$14,853.00
Income from Investments*	\$7,392.00	\$6,900.00
Programs*	\$19,688.00	\$12,200.00
E-rate*	\$4,715.00	\$4,715.00
Copier Revenue*	\$3,951.00	\$4,740.00
Gifts and Donations*	\$2,328.00	\$1,400.00
Grant & State Aid*	\$9,790.00	\$9,978.00
<b>TOTAL REVENUES</b>	<b>\$4,191,492.00</b>	<b>\$4,305,769.00</b>

\*Estimates

## Summary of Operating Fund Spending Changes – Salaries

**SALARIES PROFESSIONAL:** Salaries paid to professional certified librarians. Salaries are estimated based on operating hours, staffing levels and compensation according to the pertinent salary schedules in the Collective Bargaining Agreement now in effect between the Port Jefferson Free Library and the New York State United Teachers bargaining unit.

**SALARIES CLERICAL:** Salaries paid to paraprofessionals, clerical employees, library aids and pages. Salaries are estimated based on operating hours, staffing levels and compensation according to the pertinent salary schedules in the Collective Bargaining Agreement now in effect between the Port Jefferson Free Library & the NYSUT bargaining unit.

**ACCRUED COMPENSATION:** An expense for salaries paid at separation of service. This amount represents an average turnover of employees. This is not a current expenditure as we currently have a designated fund that can cover this expense.

Current Salaries are determined by the Collective Bargaining Agreement. This agreement will be in force through June 30, 2018. Personnel allocations are monitored by budget constraints and by Full-Time Equivalent (FTE). FTEs are calculated for comparison purposes by adding all full time and part time hours and dividing by the number of hours in a full time work week yielding the number of full time staff that would be required to fill those hours. The Current FTE level is 27.9. The proposed budget supports 27.9 FTE which includes savings created by attrition, turnover vacancies and by filling positions at a lower rate of pay. Budgeted Positions in Full-Time Equivalent are as follows:

### Full Time Equivalent Staff Levels

Professional.....	9.9
Clerical.....	15.0
Custodial.....	1.9
Security.....	.75

This proposal assumes the execution of all of the items agreed upon in collective bargaining agreement and that all existing staff to works at similar or slightly or modified levels from current staffing levels. Hours of operation remain the same. Sunday reference coverage was previously reduced from two librarians to one, Sunday circulation coverage was previously reduced and coverage in the Teen Center was reduced during hours when school is in session. Sunday pay has been reduced. There have been a number of other changes in the way we hire, schedule & deploy staff that resulted in further savings.

**TABLE II: Operating Expenditures – Salaries**

<b>PERSONNEL</b>	<b>FY 2016-2017</b>	<b>FY 2015 -2016</b>
PROFESSIONAL	\$865,397.00	\$983,547.00
CLERICAL	\$897,730.00	\$951,345.00
CUSTODIAL	\$88,808.00	\$85,481.00
SECURITY	\$26,380.00	\$25,861.00
<b>SALARIES TOTAL</b>	<b>\$1,878,315.00</b>	<b>\$2,198,817.00</b>



## Summary of Operating Fund

### Spending Changes – Employee Benefits & Payroll Taxes

HEALTH INSURANCE: Individual and family premiums for coverage under the New York State Empire Plan – Core Plus.

SOCIAL SECURITY: Library's share of Social Security and Medicare contribution. Social Security is 6.2 percent of budgeted salary costs and Medicare is 1.25 percent.

MTA: The Metropolitan Commuter Transportation Mobility Tax is imposed on certain employers and self-employed individuals engaging in business within the Metropolitan Commuter Transportation District.

STATE RETIREMENT: Contribution to New York State Employees' Retirement System. Rates are determined by the retirement system. 22.9% for Tier 2, 18.6% for Tier 3 & 4, 15.3% for Tier 5, 10.4% for Tier 6 of total budgeted salary costs.

UNEMPLOYMENT INSURANCE: Based on recent history.

WORKERS COMPENSATION: Premium for insurance required by state law to cover liability resulting from employees injured or disabled in connection with work. Projection based on three-year trend of disbursements.

DISABILITY INSURANCE: Mandated insurance which protects employee's income if they become disabled.

Certain employee benefits costs are mandated by New York State and by the current Collective Bargaining Agreement (CBA). The Library is a participating employer in the New York State and Local Employees' Retirement System (ERS). Generally, funding for ERS is accomplished through employee and employer contributions, as determined by the Retirement and Social Security Law. The employer contribution is charged as a percentage of salaries and is based on each employee's time in the system.

The Library participates in the NYS Empire Health Plan. Pursuant to the current CBA (MOA) employees contribute 15% to the cost of an individual plan and 25% to the additional cost of a family plan. Employees hired prior to July 1, 2014 contribute 10% to the cost of an individual plan and 25% to the additional cost of a family plan. We have 6 people choosing individual plans and 8 choosing family plans. Qualified employees can elect to receive a partial rebate of the individual premium in lieu of coverage and 5 employees have chosen that option. There are also 9 retirees participating in the program under various coverage plans. The Library continues to pay an amount reduced by Medicare for coverage for retirees who meet contractual terms and conditions.

POST RETIREMENT HEALTH: Certain employees who meet longevity requirements qualify for some health benefits into retirement. The Government Accounting Standards Board recommends that funds be set aside for that purpose so future payments do not become unmanageable. GASB recommendations are considered best practice and usually become law or regulation. To date, this has not become law in New York State, but the

obligation exists regardless of the law. This set aside has been computed by an independent actuary. On the advice of our Auditor, the Library budgets for this purpose.

This proposal assumes the execution of all of the items agreed upon in the collective bargaining agreement and that all existing staff continues to work at staffing levels described above with no change in hours of operation.

**TABLE III: Operating Expenditures – Employee Benefits**

<b>Employee Benefits Budgeted</b>	<b>FY 2016-17</b>	<b>FY 2015 -2016</b>
Social Security	\$116,091.00	\$124,820.00
Medicare	\$27,150.00	\$29,671.00
MTA	\$0	\$6,957.00
Health Insurance	\$253,495.00	\$272,642.00
Less Employee Contributions	(\$25,290.00)	(\$63,945.00)
Employee Health Rebate	\$20,000.00	\$20,000.00
Retiree Health	\$119,532.00	\$119,532.00
Medicare Reimbursement	\$12,116.00	\$13,092.00
Workers' Compensation	\$34,285.00	\$31,353.00
Disability	\$6,569.00	\$6,802.00
Unemployment Insurance	\$10,371.00	\$10,749.00
Post-Retirement Health	\$196,745.00	\$160,236.00
NYS Retirement	\$270,439.00	\$351,951.00
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$1,041,497.00</b>	<b>\$1,083,860.00</b>

## Summary of Operating Fund

### Spending Changes – Library Materials & Programs

- **BOOKS:** Books purchased for circulation and reference use by the public.
- **AUDIO-VISUAL:** Audio-visual materials purchased for circulation, including video recordings, compact discs, audio book recordings and other recordings.
- **PERIODICALS:** Costs of newspaper and magazine subscriptions.
- **BINDRY:** Costs of binding.
- **AUTOMATED & SHARED SERVICES:** Cooperative ventures with other Suffolk County libraries associated with the circulation, cataloging, and sharing of library material. These services allow all members great cost savings and increased access to a wider variety of material than any library could provide on their own.
- **AV LICENSES:** Allows for public performance rights.
- **LIBRARY PROGRAMS:** Cultural, educational and informational programs and activities.

The material budget has been developed to serve the changing needs of our patrons. Changing formats and reduced demand for expensive research tools allow for some budgetary reduction while demand for Audio Visual formats has increased. Fewer periodicals are in print and some items have been switched to more economical electronic formats. The increase in Automated and Shared services reflects greater purchasing of consortia discounts. We have also added additional software through the PALS (Partnership of Automated Library Services) consortium. Programs have become an increasingly important service and our budget is increased to reflect this shift. STEM and STEAM programming comes at a higher cost.

**TABLE IV: Operating Expenditures – Library Materials and Programs**

<b>Library Materials &amp; Programs</b>	<b>FY 2016-17</b>	<b>FY 2015-16</b>
Books	\$168,000.00	\$178,000.00
Audio Visual	\$84,425.00	\$90,025.00
Periodicals	\$38,425.00	\$40,425.00
Bindery	\$500.00	\$500.00
Automated & Shared Services	\$117,561.00	\$117,561.00
AV Licenses	\$360.00	\$360.00
Library Programs	\$137,930.00	\$120,330.00
<b>TOTAL MATERIALS &amp; PROGRAMS</b>	<b>\$547,201.00</b>	<b>\$547,201.00</b>

## Summary of Operating Fund

### Spending Changes – Library Operations

- **LIBRARY SUPPLIES:** Cost of paper, ink, and other supplies for photocopy and fax machines, plastic book jackets, and other supplies for the processing of library materials, office supplies, consumable computer supplies which have increased and some software.
- **TELECOMMUNICATIONS:** Cost of telephone and cable operation and maintenance. Projection based on historical trend of disbursements.
- **POSTAGE:** Costs of postage including overdue notices, UPS, and other freight and delivery costs, District-wide mailings including budget material are expected to increase.
- **PRINTING AND PUBLICITY:** Includes printing costs such as the newsletter and budget brochure, miscellaneous printing, newspaper ads, promotions, public relations and community functions. We expect increased publicity this year.
- **CONFERENCE AND TRAVEL:** Costs of the library's commitment to staff development including staff and trustee training, professional development and related expenses, including travel. We are taking advantage of increased training opportunities.
- **PROFESSIONAL FEES:** Fees for specialized professional services such as legal, accounting or engineering services. We are anticipating additional professional fees related to further development and execution of our strategic planning process.
- **LIBRARY INSURANCE:** All liability insurance costs other than those for health and workers' compensation.

**TABLE V: Operating Expenditures – Library Operations**

<b>LIBRARY OPERATIONS</b>	<b>FY 2016 -17</b>	<b>FY 2015 - 16</b>
LIBRARY SUPPLIES	\$58,750.00	\$42,750.00
TELECOMMUNICATIONS	\$11,112.00	\$13,425.00
POSTAGE	\$15,500.00	\$14,500.00
PRINTING & PUBLICITY	\$35,557.00	\$37,475.00
CONFERENCE & TRAVEL	\$8,608.00	\$12,630.00
PROFESSIONAL FEES	\$82,100.00	\$79,610.00
LIBRARY INSURANCE	\$34,500.00	\$32,100.00
<b>TOTAL LIBRARY OPERATIONS</b>	<b>\$246,127.00</b>	<b>\$232,490.00</b>

## Summary of Operating Fund

### Spending Changes – Equipment and Maintenance

- **BUILDING MAINTENANCE:** Day-to-day and routine maintenance of buildings and equipment, including snow removal and supplies. Changes reflect trends of disbursements.
- **UTILITIES:** Costs of electricity, heat, gas, water and carting fees. Projection based on historical trend of disbursements.
- **EQUIPMENT RENTAL AND REPAIR:** Costs of rented or leased equipment such as copy machines and postage meter. We realized savings with a new copier contract but we are anticipating replacement of other equipment.
- **BUILDING REPAIR & IMPROVEMENTS:** Costs associated with repair of damage to the building and minor upgrades. In order to be prepared for any catastrophic failures in the infrastructure of our building, based on the recommendation of our independent auditor we maintain a designated contingency Building and Grounds Fund.
- **SERVICE CONTRACTS:** Service contracts related to the operation and maintenance of the facility. These include elevators, pest control, fire suppression, landscaping, HVAC etc. Two microfilm machines were eliminated.
- **EQUIPMENT ACQUISITION & REPLACEMENT:** This refers to furniture, fixtures, computers and related equipment. Additionally maintenance equipment such as snow blowers, vacuums and tools would be included. We are anticipating server and computer replacement.
- **FACILITIES RENTAL:** Rental of 150 East Main Street.

**TABLE VI: Operating Expenditures – Equipment & Maintenance**

<b>EQUIPMENT &amp; MAINTENANCE</b>	<b>FY 2016-17</b>	<b>FY 2015 - 16</b>
BUILDING MAINTENANCE	\$25,490.00	\$22,500.00
UTILITIES	\$104,337.00	\$101,256.00
EQUIPMENT RENTAL & REPAIR	\$15,528.00	\$19,680.00
BLDG REPAIR/IMPROVEMENTS	\$18,396.00	\$49,250.00
SERVICE CONTRACTS	\$19,875.00	\$17,068.00
EQUIPMENT ACQ./REPLACEMENT	\$62,714.00	\$62,714.00
FACILITIES RENTAL	\$41,614.00	\$41,360.00
<b>EQUIPMENT &amp; MAINTENANCE TOTAL</b>	<b>\$287,954.00</b>	<b>\$313,828.00</b>

**TABLE VII: Transfer to the Capital Fund – Property Improvement**

<b>TRANSFER TO CAPITAL FUND</b>	<b>FY 2016-17</b>	<b>FY 2015 - 16</b>
CAPITAL IMPROVEMENTS	\$103,000.00	\$107,000.00 -

- TRANSFER TO THE CAPITAL FUND: This is a new budget line to increase the Capital Fund for the purpose of improving 114 Thompson Street and other Library property and buildings.

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<b>TRANSFER TO DEBT SERVICE FUND</b>	<b>FY 2016-17</b>	<b>FY 2015 - 16</b>
LOAN PAYMENT-(interest only)	\$80,000.00	\$0 -

**Tax Cap Calculations**

**TABLE VIII: 2015 – 2016 Estimated Library Tax Cap Calculations.**

Tax Levy for FY 2016 – 2017	\$3,000,810.00
Tax Base Growth Factor (OSC)	0.12
PILOTS FYE 6/30/2016	\$115241.00
NYS Dept. of Taxation & Finance Allowable Levy Growth Factor (OSC)	0.12
PILOTS FYE 6/30/2016*	\$115,241.00
Levy Limit Before Adjustments/Exclusions	<b>\$3,000,810.00</b>
Pension Exclusion (OSC)	00.00
Levy Limit (Cap) With Adjustments/Exclusions	<b>\$3,000,810.00</b>
Proposed Levy FY 2016-2017	\$3,000,810.00
Amount Above or Below the Cap	<b>\$0.01</b>

\*Estimate

This is our Tax Levy Limit (Tax Cap) based the formula mandated by the Office of the State Comptroller. The OSC calculates the rate of inflation for our FY 2016-2017 as 0.12%, resulting in a 0.1% cap. Our proposed budget meets the allowable limit.

**TABLE VIII: 2016 – 2017 Estimated Library Tax Cap Calculations.**

**Library Tax Rate**

The Library tax rate is calculated by dividing the tax levy by the total dollar amount of the taxable assessed valuation of the Port Jefferson Free Library District. The result is a percentage figure, which is expressed as a tax rate, in terms of dollars and cents per \$100 of assessed valuation.

**TABLE VIII: 2016 – 2017 Estimated Library Tax Rate**

	<b>Taxable Valuation*</b>	<b>Tax Levy</b>	<b>Rate/\$100</b>
<b>FY 2015 - 2016</b>	\$23,947,564	\$3,000,810	\$12.53
<b>FY 2016 - 2017</b>	\$23,926,880	\$3,000,810	\$12.54

**Formula:**  $\$3,000,810 \div \$23,926,880 = \$ .1254$  per \$100 or \$12.54

\*Valuation is an estimate since the actual valuation is not determined in time for our budget.

At a rate of \$12.54 per \$100 assessed valuation equals a \$.24 increase per \$100 of assessed valuation. An average house is assessed at \$4,500 and would see a library tax increase of \$10.80 per year or \$0.90 per month which is 1.95%

**DEFINITIONS**

**Ad Valorem** - In proportion to the value.

**Appraisal** – An estimate of the value of property within an assessment district by the assessor.

**Assessment District** – A political subdivision within which an assessor is authorized to assess taxable property.

**Assessed Value** – The value placed on taxable property by the Assessor for ad valorem tax purposes. This is not the amount of tax paid, but the factor that is used to calculate that the amount due.

**Assessor** – A public official having the authority and responsibility to appraise and assess taxable property within an assessment district for ad valorem tax purposes.

**Library Tax Levy** – The total revenue that is to be raised by taxation for the support of the Port Jefferson Free Library from residents of the Port Jefferson School District. The Board of Trustees establishes the annual tax levy for library purposes.

**OSC** – New York Office of the State Comptroller. One of the major functions of the OSC is to perform audits of agencies that spend tax dollars in the State of New York. The OSC has been charged with writing and implementing the rules and regulations related to the execution of the Tax Cap Legislation.

**Pension Exclusion** – Amount pension costs increase over 2%. This is based on total State Employee Retirement System costs, not the actual agency experience and id determined by the OSC.

**Tax Cap** – The common name for the New York State Legislation that went into effect in 2012 that established a Maximum Tax Levy Increase of 2% or the rate of inflation, whichever is less.

**Tax Rate** – The library tax rate is expressed in so many dollars and cents per \$100 of assessed valuation.

**Tax Roll** – An official book listing the name and address of each taxpayer in the tax district that is subject to a property tax, the amount of each assessment, and the amount of taxes to be collected.

**Taxable Assessed Valuation** – The total value of all the taxable property assessments in the district. We use the latest figures available from the Town of Brookhaven Assessor. The actual amount used to calculate individual tax bills is not yet determined.

## **Budget Adoption Resolution**

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1 2016 AND ENDING JUNE 30, 2017, MAKING APPROPRIATIONS FOR THE OPERATION OF THE PORT JEFFERSON FREE LIBRARY FOR SUCH PERIOD.

WHEREAS, This Board has met at the time and place required to deliberate on the proposed operating budget for fiscal year 2016 – 2017 and heard all persons desiring to be heard thereon; now, therefore, be it

RESOLVED, The sum of \$3,000,810.00 be approved for the general use and maintenance of the Port Jefferson Free Library during the fiscal year July 1, 2016 – June 30 2017, which said sum shall be raised by the taxation on the taxable property in Union Free School District #6, and that the Board of Education of said district be authorized and directed to collect said sum as provided by section 416 of the education law. (APPROVED 2/1/2016)



**DRAFT BUDGET PROPOSAL FOR THE PORT JEFFERSON FREE  
LIBRARY FOR THE 2016 - 2017 FISCAL YEAR**

**2016 – 2017 Estimated Operating Revenues**

<b>REVENUES</b>	<b>FY 2016 -17</b>	<b>FY 2015-16</b>
REAL PROPERTY TAX	\$3,000,810.00	\$3,000,810.00
PILOT	115,252.00	115,241.00
CONTRACT DISTRICTS	1,009,896.00	1,159,776.00
LIBRARY CHARGES	17,670.00	14,853.00
INCOME FROM INVESTMENTS	7,392.00	6,900.00
PROGRAMS	19,688.00	12,200.00
E RATE	4,715.00	4,715.00
COPIER REVENUE	3,951.00	4,740.00
GIFTS AND DONATIONS	2,328.00	1,400.00
STATE AID & GRANTS	9,790.00	9,978.00
<b>TOTAL REVENUES</b>	<b>\$4,081,492.00</b>	<b>\$4,330,613.00</b>

**2016 – 2017 Estimated Operating Expenditures**

<b>PERSONNEL</b>	<b>FY 2016 -17</b>	<b>FY 2015-16</b>
PROFESSIONAL	\$865,397.00	\$983,547.00
CLERICAL	897,730.00	951,345.00
CUSTODIAL	88,808.00	85,481.00
SECURITY	26,380.00	25,861.00
PAYROLL TAXES	143,241.00	161,448.00
INSURANCE BENEFITS	431,078.00	410,225.00
POST RETIREMENT HEALTH BENIFITS	196,745.00	160,236.00
RETIREMENT	270,439.00	351,951.00
<b>PERSONNEL TOTAL</b>	<b>\$2,919,818.00</b>	<b>\$3,130,094.00</b>
<b>MATERIALS &amp; PROGRAMS</b>		
BOOKS	\$168,000.00	\$178,000.00
AUDIO-VISUALS	84,425.00	90,025.00
PERIODICALS PRINT & NON-PRINT	38,425.00	40,425.00

AUTOMATED/SHARED SERVICES	117,561.00	117,561.00
BINDERY	500.00	500.00
AV LICENSES	360.00	360.00
PROGRAMS	137,930.00	120,330.00
<b>MATERIALS TOTAL</b>	<b>\$547,201.00</b>	<b>\$547,201.00</b>
<b>LIBRARY OPERATIONS</b>		
LIBRARY SUPPLIES	\$58,750.00	\$42,750.00
TELECOMMUNICATIONS	11,112.00	13,425.00
POSTAGE	15,500.00	14,500.00
PRINTING & PUBLICITY	35,557.00	37,475.00
CONFERENCE & TRAVEL	8,608.00	12,630.00
PROFESSIONAL FEES	82,100.00	79,610.00
LIBRARY INSURANCE	34,500.00	32,100.00
<b>OPERATIONS TOTAL</b>	<b>\$246,127.00</b>	<b>\$232,490.00</b>
<b>EQUIPMENT &amp; MAINTENANCE</b>		
BUILDING MAINTENANCE	\$25,490.00	\$22,500.00
UTILITIES	104,337.00	101,256.00
EQUIPMENT RENTAL & REPAIR	15,528.00	19,680.00
BLDG REPAIR/IMPROVEMENTS	33,396.00	49,250.00
SERVICE CONTRACTS	19,875.00	17,068.00
EQUIPMENT ACQ/REPLACEMENT	62,714.00	62,714.00
FACILITIES RENTAL	41,614.00	41,360.00
<b>EQUIPMENT &amp; MAINTENANCE TOTAL</b>	<b>\$302,954.00</b>	<b>\$313,828.00</b>
<b>TRANSFER TO CAPITAL FUND</b>		
<b>CAPITAL IMPROVEMENTS</b>	<b>\$88,000.00</b>	<b>\$107,000.00</b>
<b>TRANSFER TO DEBT SERVICE FUND</b>	<b>\$80,000.00</b>	
<b>TOTAL OPERATING BUDGET</b>	<b>\$4,184,100.00</b>	<b>\$4,330,613.00</b>
<b>MINUS PILOT ADJUSTMENT</b>	(115,252.00)	(115,241.00)
<b>MINUS REVENUE</b>	(1,068,038.00)	(1,214,562.00)
<b>TAX LEVY</b>	<b>\$3,000,810.00</b>	<b>\$3,000,810.00</b>