

# Report to the Board of Trustees

2011 – 2012 Proposed Operating Budget

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## Port Jefferson Free Library



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## ***Introduction***

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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 special library district for approval. Funds voted for library purposes are an annual appropriation until changed by further vote and levied and collected yearly.

The report is available by contacting the Library Director, The Port Jefferson Free Library, 100 Thompson Street, Port Jefferson, NY 11777. (631) 473-0022.

## Budget Priorities

Increase the current level of service with hours expanded as indicated below.

	Monday	Tuesday	Wednesday	Thursday	Friday <sup>1</sup>	Saturday	Sunday <sup>2</sup>
Main Library	9:30 – 9	9:30 – 9 <sup>3</sup>	9:30 – 9	9:30 – 9	9:30 – 9	9:30 – 5	1 – 5
Teen/Friends Annex	10 – 8	10 – 8	10 – 8	10 – 8	10 – 8	9:30 – 5 <sup>4</sup>	1 – 5

<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 Labor Day and end the last Sunday in June.

<sup>3</sup> Proposal includes changing the opening times at the Main Library Building from 10:00 to 9:30 am on Tuesday mornings to eliminate morning confusion.

<sup>4</sup> Proposal includes increasing Saturday hours at the Teen/Friends Annex by changing the closing time from 4:30 PM to 5:00 pm.

- Provide adequate staffing for the current level of service at four public service desks and Library Programs. Proposal will provide to 3438 total annual hours of operation at the Main Library Building and 3062 hours in the Teen/Friends Annex.
- The 2011 - 2012 Year presents some challenges as contractual obligations are increasing at an unusually high level.
- The proposed budget maintains sensitivity to economic conditions. To compensate for other increases we have made some reductions in personnel salary lines, which are realized by reductions in staff, filling positions at lower salaries or changes in service desk coverage.
- We have also realized savings by utilizing existing staff to better maintain our facilities and by investigating lower cost maintenance contracts.
- The materials line has been somewhat reduced. Most of that savings is realized because more material is available in more economical electronic formats. It is hoped that conditions will allow for expansion of this area in the future.
- We use some of the savings in other areas to increase our budget for our very popular library programs.

## 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).
- **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 at the annual School Budget vote. Port Jefferson and Comsewogue determine the ratio of cardholders from each district using their services. The assessment is apportioned by that ratio. Changes in population or ratio of cardholders can cause our revenue to decrease. The contracts 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.
- **COPIER REVENUE:** Funds Collected for photocopies, microfilm and computer printing.
- **GIFTS & 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 2011 – 2012 budget proposal presented herein increases the amount of revenue raised through property tax levy by \$32,763 or 1.18%. The overall operating budget will increase by 2.57%. The difference is offset by other revenue. Most of our income is expected to be relatively flat with slight increases in the PILOT and Contract income help offset the property tax increase. This is an estimated \$13.95 annual increase for average home.

**TABLE I: Operating Revenues**

<b>Estimated Revenues</b>	<b>FY 2010 -11</b>	<b>Estimated FY 2011- 12</b>
Real Property Tax	\$2,750,992.00	\$2,783,755.00
PILOT	\$85,000.00	\$110,000.00
Contract districts	\$880,434.00	\$921,207.00
Library Charges	\$12,480.00	\$11,720.00
Income from Investments	\$15,881.00	\$15,881.00
Copier Revenue	\$5,406.00	\$5,300.00
Gifts and Donations	\$3,655.00	\$3,655.00
State Aid	\$3,894.00	\$3,000.00
<b>TOTAL REVENUES</b>	<b>\$3,757,742.00</b>	<b>\$3,854,518.00</b>

## 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. NOTE: Pages are not included in the bargaining unit and therefore their salaries are determined by the Library.

**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.

The Collective Bargaining Agreement expired in June, 2008. Current Salaries are determined by a Memorandum of Agreement (MOA) which will become the new CBA when signed. This agreement will be in force through June 30, 2013. Personnel allocations are monitored by budget constraints and by Full-Time Equivalents FTE. FTEs are calculated by adding all full time and part time hours and dividing by the number of hours in a full work week. The Current FTE level is 30.50. The proposed budget supports 28.75 FTE which includes savings created by attrition and by filling positions at a lower rate of pay. Budgeted Positions in Full-Time Equivalents are as follows:

### Full Time Equivalent Staff Levels

Professional.....	10.00
Clerical.....	16.50
Custodial.....	2.50
Security.....	.75

This proposal assumes the execution of all of the items agreed upon in the collective bargaining agreement and that existing staff works at levels slightly modified from current staffing levels. Hours of operation are increased. Sunday reference coverage is reduced from two librarians to one, Sunday circulation coverage is reduced and coverage in the Teen center is reduced during hours when school is in session. There are a number of other changes in the way we schedule & deploy staff that result in further savings.

**TABLE II: Operating Expenditures – Salaries**

<b>PERSONNEL</b>	<b>FY 2010 -2011</b>	<b>FY 2011- 12</b>
PROFESSIONAL	\$990,157.00	\$967,566.00
CLERICAL	\$1,001,543.00	\$971,856.00
CUSTODIAL	\$142,633.00	\$139,133.00
SECURITY	\$42,939.00	\$31,037.00
<b>PERSONNEL TOTAL</b>	<b>\$2,177,272.00</b>	<b>\$2,109,592.00</b>

## Summary of Operating Fund

### Spending Changes – Employee Benefits

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 1.45 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. MTA tax is .35 percent of the payroll.

STATE RETIREMENT: Contribution to New York State Employees' Retirement System. 15.6 percent 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 employees will 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 10 choosing family plans. Qualified employees can elect to receive a partial rebate of the individual premium in lieu of coverage and 6 employees have chosen that option. There are also 9 retirees participating in the program under various coverage plans. The Library continues to pay for coverage for retirees who meet contractual terms and conditions.

This proposal assumes the execution of all of the items in the CBA collective and that all existing staff continues to work staffing levels described above for the proposed increase in hours of operation.

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

<b>Employee Benefits Budgeted</b>	<b>FY 2010 -2011</b>	<b>FY 2011- 12</b>
State Retirement System	\$185,437.00	\$273,633.00
Social Security/Medicare	\$166,561.00	\$161,028.00
MTA	00	\$7,367.00
Health Insurances	\$205,730,00	\$320,989.00
Workers' Compensation	\$22,120.00	\$17,184.00
Unemployment Insurance	\$6,533.00	\$6,662.00
Disability	\$3,775.00	\$7,992.00
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$590,156.00</b>	<b>\$794,855.00</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. We have not been spending the full allocation. We look to expand the material lines as conditions improve. Programs have become increasingly popular and our programming should continue to thrive at this funding level. This line was given an increase to reflect the increasing demand for educational and cultural activities.

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

<b>Library Materials &amp; Programs</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>
Books	\$249,200.00	\$220,500.00
Audio Visual	\$82,000.00	\$82,000.00
Periodicals	\$48,500.00	\$42,625.00
Bindery	\$500.00	\$500.00
Automated & Shared Services	\$75,000.00	\$61,100.00
AV Licenses	\$750.00	\$700.00
Library Programs	\$95,000.00	\$105,000.00
<b>TOTAL MATERIALS &amp; PROGRAMS</b>	<b>\$550,950.00</b>	<b>\$512,425.00</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 and some software.
- **TELECOMMUNICATIONS:** Cost of telephone and Internet 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.
- **PRINTING AND PUBLICITY:** Includes printing costs such as the newsletter and budget brochure, miscellaneous printing, newspaper ads, promotions, public relations and community functions.
- **CONFERENCE AND TRAVEL:** Costs of the library's commitment to staff development including staff and trustee training, professional development and related expenses, including travel.
- **PROFESSIONAL FEES:** Fees for specialized professional services such as legal, accounting or engineering services.
- **LIBRARY INSURANCE:** All liability insurance costs other than those for health and workers' compensation.

We will realize some savings by keeping a closer watch on meeting attendance. We should see some professional costs decrease related to the settlement of the Collective Bargaining Agreement, Improved Labor – Management Relations and adherence to the contract and policies should also reduce legal consultation.

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

<b>LIBRARY OPERATIONS</b>	<b>FY 2010 – 11</b>	<b>FY 2011- 12</b>
LIBRARY SUPPLIES	\$21,500.00	\$26,800.00
TELECOMMUNICATIONS	\$27,500.00	\$27,880.00
POSTAGE	\$18,900.00	\$18,900.00
PRINTING & PUBLICITY	\$31,000.00	\$34,000.00
CONFERENCE & TRAVEL	\$ 8,000.00	\$6,000.00
PROFESSIONAL FEES	\$51,063.00	\$38,800.00
LIBRARY INSURANCE	\$28,028.00	\$29,500.00
<b>TOTAL LIBRARY OPERATIONS</b>	<b>\$185,991.00</b>	<b>\$181,880.00</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 custodial supplies. Changes reflect the trend of actual disbursements and reassigning items to different lines.
- **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.
- **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.
- **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.
- **FACILITIES RENTAL:** Rental of 150 East Main Street. The lease expires October 30, 2011. This budget assumes the renewal of the lease.

The Building Maintenance line was increased to accurately reflect the cost of maintenance supplies. Maintenance supplies were removed from Building Repair. Savings have been realized by increased control, competitive bidding and improved maintenance techniques. Service contracts have been reevaluated and priced resulting in additional savings.

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

<b>EQUIPMENT &amp; MAINTENANCE</b>	<b>FY 2010 – 11</b>	<b>FY 2011- 12</b>
BUILDING MAINTENANCE	\$12,000.00	\$20,290.00
UTILITIES	\$85,175.00	\$90,000.00
EQUIPMENT RENTAL & REPAIR	\$25,000.00	\$27,500.00
BLDG REPAIR/IMPROVEMENTS	\$30,000.00	\$28,500.00
SERVICE CONTRACTS	\$30,000.00	\$14,576.00
EQUIPMENT ACQ./REPLACEMENT	\$24,700.00	\$27,700.00
FACILITIES RENTAL	\$46,748.00	\$47,200.00
<b>EQUIPMENT &amp; MAINTENANCE TOTAL</b>	<b>\$253,623.00</b>	<b>\$255,766.00</b>

## **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 IX: 2011 – 2012 Estimated Library Tax Rate**

	<b>Taxable Valuation</b>	<b>Tax Levy</b>	<b>Rate/\$100</b>
<b>FY 2010 - 2011</b>	\$24,853,024	\$2,750,992	\$11.07
<b>FY 2011 - 2012</b>	\$24,460,228	\$2,783,755	\$13.95

**Formula:**  $\$2,783,755 \div \$24,460,227 = \$ .11380$  or \$11.38 per \$100

At a rate of \$11.38 per \$100 assessed valuation equals a \$.31 increase per \$100 of assessed valuation. An average house is assessed at \$4,500 and would see a library tax increase of \$13.95 per year or \$1.16 per month which is 2.8%

**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.

**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 2011 AND ENDING JUNE 30, 2012, 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 2011 – 2012 and heard all persons desiring to be heard thereon; now, therefore, be it

RESOLVED, The sum of \$2,783,755.00 be approved for the general use and maintenance of the Port Jefferson Free Library during the fiscal year July 1, 2011 – June 30 2012, 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.

**DRAFT BUDGET PROPOSAL FOR THE PORT JEFFERSON FREE  
LIBRARY FOR THE 2011-2012 FISCAL YEAR**

**2011 – 2012 Estimated Operating Revenues**

<b>REVENUES</b>		
REAL PROPERTY TAX	\$	2,783,755.00
PILOT	\$	110,000.00
CONTRACT DISTRICTS	\$	921,208.00
LIBRARY CHARGES	\$	11,720.00
INCOME FROM INVESTMENTS	\$	15,881.00
COPIER REVENUE	\$	5,300.00
GIFTS AND DONATIONS	\$	3,655.00
STATE AID	\$	3,000.00
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>3,854,519.00</b>

**2011 – 2012 Estimated Operating Expenditures**

<b>PERSONNEL</b>		
PROFESSIONAL	\$	967,566.00
CLERICAL	\$	971,856.00
CUSTODIAL	\$	139,133.00
SECURITY	\$	31,037.00
PAYROLL TAXES	\$	168,395.00
INSURANCE BENEFITS	\$	352,827.00
RETIREMENT	\$	273,633.00
<b>PERSONNEL TOTAL</b>	<b>\$</b>	<b>2,904,447.00</b>

<b>MATERIALS &amp; PROGRAMS</b>		
BOOKS	\$	220,500.00
AUDIO-VISUALS	\$	82,000.00
PERIODICALS PRINT & NON-PRINT	\$	42,625.00
AUTOMATED/SHARED SERVICES	\$	61,100.00
BINDERY	\$	500.00
AV LICENSES	\$	700.00
PROGRAMS	\$	105,000.00
<b>MATERIALS TOTAL</b>	<b>\$</b>	<b>512,425.00</b>

<b>LIBRARY OPERATIONS</b>		
LIBRARY SUPPLIES	\$	26,800.00
TELECOMMUNICATIONS	\$	27,880.00
POSTAGE	\$	18,900.00
PRINTING & PUBLICITY	\$	34,000.00
CONFERENCE & TRAVEL	\$	6,000.00
PROFESSIONAL FEES	\$	38,800.00
LIBRARY INSURANCE	\$	29,500.00
<b>OPERATIONS TOTAL</b>	<b>\$</b>	<b>181,880.00</b>
 <b>EQUIPMENT &amp; MAINTENANCE</b>		
BUILDING MAINTENANCE	\$	20,290.00
UTILITIES	\$	90,000.00
EQUIPMENT RENTAL & REPAIR	\$	27,500.00
BLDG REPAIR/IMPROVEMENTS	\$	28,500.00
SERVICE CONTRACTS	\$	14,576.00
EQUIPMENT ACQ/REPLACEMENT	\$	27,700.00
FACILITIES RENTAL	\$	47,200.00
<b>EQUIPMENT &amp; MAINTENANCE TOTAL</b>	<b>\$</b>	<b>255,766.00</b>
 <b>TOTAL OPERATING BUDGET</b>	 <b>\$</b>	 <b>3,854,518.00</b>
<b>MINUS PILOT ADJUSTMENT</b>	<b>\$</b>	<b>(110,000.00)</b>
<b>MINUS REVENUE</b>	<b>\$</b>	<b>(960,763.00)</b>
<b>TAX APPROPRIATION</b>	<b>\$</b>	<b>2,783,755.00</b>

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Audrey Dombroski

President, Board of Trustees