

Agenda
October 18, 2022
6:00 p.m.

1. Call to order.
2. Remarks from guests. (Period for public expression)
3. Reading, amendment, if necessary, and approval of the minutes of the September 20, 2022 meeting.
4. Consideration of the Treasurers' Report for September.
 - a. Cultural Programing Fund
 - b. Library Fund
5. Consideration of the Financial Report for September.
6. Consideration of the Director's Statistical Report for September.
7. Approval of Bills - Authorization for Payment No. 875
8. Approval of Disbursements for October Cultural Programming Fund.
9. Communications.
10. Old Business.
 - a) **CONSIDERATION OF MATTERS RELATING TO THE SUFFOLK COOPERATIVE LIBRARY SYSTEM**
 - 1) **SCLS Draft Proposed Operating Budget for 2023**

Exhibit A.
 - b) **CONSIDERATION OF H2M SANITARY SURVEY PROPOSAL**

Exhibit B.
 - c) **CONSIDERATION OF REVISED HOLIDAYS FOR 2023**

Exhibit C.

11. New Business.

- a) CONSIDERATION TO ACCEPT THE ANNUAL AUDIT REPORT PREPARED BY BALDESSARI AND COSTER, LLP FOR FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Exhibit D.

- b) CONSIDERATION OF THE EAP ANNUAL REPORT

Exhibit E.

- c) DIRECTOR'S REPORT

- d) DEPARTMENT HEAD REPORTS

- e) APPLICATIONS FOR USE OF THE MEETING ROOM

- f) REMARKS FROM GUESTS (PERIOD FOR PUBLIC EXPRESSION)

- g) EXECUTIVE SESSION

- h) PERSONNEL REPORT

- i) OTHER

Future meeting dates:

November 15, 2022 at 6:00 p.m.

December 20, 2022 at 6:00 p.m.

January 17, 2023 at 6:00 p.m.

12. Adjournment.

TREASURER'S REPORT
CULTURAL PROGRAMING FUND
For the period of September 1, 2022 to September 30, 2022

Total available balance as reported at the end of preceding period \$ 10,417.61

RECEIPTS DURING PERIOD

<u>Source</u>	<u>Amount</u>
SAT Review	\$ 1,020.00
Paint Night	200.00
Ceramic Pumpkin	252.00
Art with Pamela	220.00
Circle Hoop Earring Class	50.00
Interest Earned 09/02/22	0.05
Interest Earned	0.62
Total Receipts	\$ 1,742.67
Total receipts including balance	\$ <u>12,160.28</u>

DISBURSEMENTS MADE DURING PERIOD

<u>Check No.</u>	<u>Payee</u>	<u>Purpose</u>	<u>Amount Paid</u>
3970	Pamela Trastelis	Materials Fee - Under the Sea	\$ 90.00
3971	Donna Irvine	Materials Fee - Beaded Bracelet	50.00
3972	Lorraine Bennett	Refund - L.I. Ducks Tickets	39.00
3973	Rosemarie Attard	Materials Fee - Ceramic Pumpkin	252.00
Total Disbursements			\$ 431.00
Cash balance as shown by records			\$ <u>11,729.28</u>

RECONCILIATION WITH BANK STATEMENT

Bank statement balance at end of period	\$ <u>10,027.28</u>
Less total outstanding checks	\$ <u>40.00</u>
Net balance in bank	\$ <u>9,987.28</u>
Due from Library Fund	\$ <u>1,742.00</u>
Total available balance	\$ <u>11,729.28</u>
Total commitments	\$ <u>0.00</u>
Fund balance	\$ <u>11,729.28</u>

This is to certify that the above cash balance is in agreement with the bank statement as reconciled.



Treasurer, Cultural Programing Fund

CULTURAL PROGRAMING FUND

OUTSTANDING CHECKS

September 2022

3930	\$	40.00
Total	\$	40.00

NORTH BABYLON PUBLIC LIBRARY

Statistical Report for September 2022

CIRCULATION STATISTICS

	<u>This Year</u>	<u>Last Year</u>
Grand Total Materials (month)	<u>8,081</u>	<u>7,936</u>
Grand Total Materials (calendar year to date)	<u>69,233</u>	<u>70,029</u>
Total Videos and DVD's (month)	<u>1,530</u>	<u>1,721</u>
Total Videos and DVD's (calendar year to date)	<u>15,785</u>	<u>18,652</u>

COLLECTION:

	<u>Books</u>	<u>Audio</u>	<u>Video</u>	<u>PB Books</u>	<u>DVD</u>	<u>Pamphlets</u>	<u>Microfilms</u>	<u>Software</u>
Added	<u>276</u>	<u>12</u>	<u>0</u>	<u>11</u>	<u>33</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>114,944</u>	<u>8,329</u>	<u>32</u>	<u>5,447</u>	<u>13,926</u>	<u>2,852</u>	<u>59</u>	<u>113</u>
GRAND TOTAL	<u>145,702</u>							

BORROWER REGISTRATION:

	<u>Last Month</u>	<u>This Month</u>
Adult	<u>9,265</u>	<u>9,342</u>
YA	<u>1,713</u>	<u>1,735</u>
Juvenile	<u>2,318</u>	<u>2,338</u>
TOTAL	<u>13,296</u>	<u>13,415</u>

INTERLIBRARY LOAN:

# of items received from other libraries for our patrons	<u>343</u>
# of items lent to other libraries for their patrons	<u>741</u>

MISCELLANEOUS STATISTICS

Adult Reference Questions	<u>950</u>	Juvenile Reference Questions	<u>351</u>
Adult Computer Use	<u>477</u>	Juvenile Computer Use	<u>2</u>
Downloads - Live-brary.com	<u>3,324</u>	Door Count	<u>6,857</u>
Flipster	<u>197</u>	Scans	<u>357</u>
Kanopy	<u>135</u>		

North Babylon Public Library Circulation Statistics

ALL MATERIALS	2016	2017	2018	2019	2020	2021	2022
				<i>*Note : Auto-renewals begin June 2018</i>		<i>*Note : Libray COVID closure, March 16- June15, 2020</i>	
January	13,345	11,555	11,654	14,582	12,410	8,086	7,381
February	13,632	11,931	10,807	14,004	12,868	7,255	7,170
March	13,693	13,261	11,512	15,519	7,341	8,044	7,549
April	13,566	11,462	9,831	14,797		7,722	7,392
May	12,500	10,992	10,475	13,963		7,039	7,181
June	12,174	11,313	11,053	12,379	3,607	7,236	7,896
July	14,244	13,720	16,707	15,780	5,442	8,153	8,171
August	14,065	12,644	16,075	15,500	6,885	8,558	8,412
September	12,403	10,766	15,685	13,466	10,252	7,936	8,081
October	12,711	11,472	16,586	14,574	7,434	8,213	
November	11,704	10,899	15,016	12,589	8,924	7,826	
December	10,556	9,510	13,633	11,466	7,837	7,300	
TOTAL	154,593	139,525	159,034	168,619	83,000	93,368	69,233
VIDEOS & DVDs							
	2016	2017	2018	2019	2020	2021	2022
			<i>*Note : Auto-renewals begin June 2018</i>				
January	4,644	3,777	3,707	4,353	3,472	2,712	1,548
February	4,428	4,011	3,357	4,045	3,583	2,283	1,698
March	4,678	4,399	3,440	4,480	2,005	2,320	1,707
April	4,343	3,665	2,288	4,110		2,071	1,833
May	4,533	3,577	2,933	3,726		1,853	1,772
June	3,790	3,460	3,438	3,405	490	1,800	1,888
July	4,258	4,301	4,849	6,296	1,368	1,911	1,845
August	4,566	4,060	4,973	4,610	1,847	1,973	1,964
September	3,443	3,392	4,642	3,859	2,142	1,729	1,530
October	4,083	3,295	4,574	3,988	2,195	1,761	
November	3,853	3,263	4,370	3,609	2,457	1,837	
December	3,465	3,014	4,113	3,536	2,471	1,034	
TOTAL	50,084	44,214	46,684	50,017	22,030	23,284	15,785

NORTH BABYLON PUBLIC LIBRARY

PROGRAM STATISTICS

September 2022

DATE	PROGRAM	AGE LEVEL	FUND	ATTENDANCE
09/01	Intermediate ESL Class Registration	Adult		12
09/06	One-on-One Medicare Counseling	Adult		2
09/07	Crochet Class	Adult	Library	14
09/07	SAT Review	YA		12
09/07	Tech Help	Adult		1
09/08	Witch's Brew Ceramic Cup	Grades 2 - 5		23
09/08	Writing Group	Adult		0
09/09	Long Island Ducks Game	Adult		Cancelled
09/09	Tech Help	Adult		1
09/10	Family Story Time	PreK - Grade 5		5
09/12	Tots Night Out	18 mos. - 5 yrs.		20
09/12	Intermediate ESL Class	Adult		13
09/12	Mini Job Fair	Adult		6
09/12	Tech Help	Adult		1
09/13	Drop-In Craft	4 - 10 yrs.		11
09/13	Medicaid Enrollment Assistance	Adult		1
09/13	Ceramic Pumpkin Lantern	Adult	Library	21
09/13	Tech Help	Adult		1
09/14	Lego Fun!	Grades 1 - 5		20
09/14	SAT Review	YA		12
09/14	Intermediate ESL Class	Adult		11
09/15	What's a Portion, Anyway?	Adult		8
09/15	Paint Night	Adult	Library	22
09/15	Introduction to T'ai Chi: T'ai Chi Walking	Adult	Library	12
09/16	Foreign Film: <i>1001 Grams</i>	Adult		2
09/17	Zumba Kids	Grades K - 5		26
09/17	Career Counselor	Adult		0
09/19	Your Fall Garden	Adult		Cancelled
09/19	Intermediate ESL Class	Adult		10
09/20	Book Discussion	Adult		4
09/21	Preschool Story Time	2 - 5 yrs.		26
09/21	Crochet Class	Adult	Library	12
09/21	Intermediate ESL Class	Adult		12
09/21	SAT Review	YA		13
09/22	Art Buddies	4 - 8 yrs.		28
09/22	Writing Group	Adult		2
09/22	Introduction to T'ai Chi: T'ai Chi Walking	Adult	Library	17

NORTH BABYLON PUBLIC LIBRARY		
TREASURER'S REPORT		
FOR MONTH ENDING ON SEPTEMBER 30, 2022		
M&T Bank - NOW Checking #001710022060 Statement Balance		2,034,897.66
Plus: Deposits in Transit	262.85	
Less: Outstanding Checks		24,533.63
Less: Outstanding Payroll Check		178.72
Balance at End of Month		2,010,448.16
People's United - MMA #5010003749 Statement Balance		583,909.65
Capital One - MMA #7527401539 Statement Balance		498,176.37
Total		3,092,534.18
Beginning Balance:		
People's United - Checking		1,954,752.09
People's United - MMA		583,885.66
Capital One MMA		497,889.83
Real Property Taxes	353,279.17	
Fines	162.15	
Interest Income	446.01	
Lost Books Paid	110.58	
Gifts and Donations		
Copy Machine Revenue	393.85	
Miscellaneous Receipts	189.40	
Refund for Lost Books	20.94	
Due to CPF	1,867.00	
Total Receipts	356,469.10	
Minus: Disbursements		
Accounts Payable 09/20/22		83,801.87
Payroll 09/02/22		59,305.29
Payroll 09/16/22		86,499.36
Payroll 09/30/22		70,814.87
Bank Fees		41.11
Total Disbursements		300,462.50
Total Ending Balance		3,092,534.18
	Proof	-

**NORTH BABYLON PUBLIC LIBRARY
FINANCIAL REPORT
FOR MONTH ENDING SEPTEMBER 30, 2022**

<u>REVENUES</u>	<u>2022-2023 BUDGET</u>	<u>YEAR-TO-DATE</u>
Real Property Taxes	\$ 4,239,350.00	\$ 1,059,837.51
PILOT Funds: Payment in Lieu of Taxes	\$ 3,500.00	\$ -
Fines	\$ 16,500.00	\$ 351.41
Interest Income	\$ 2,000.00	\$ 1,013.52
Lost Books Paid	\$ 5,500.00	\$ 340.70
Gifts & Donations	\$ 8,000.00	\$ -
E-Rate	\$ 5,000.00	\$ -
Copy Machine Revenue	\$ 7,000.00	\$ 1,052.85
Unclassified Revenue	\$ 5,000.00	\$ 324.70
Grants	\$ -	\$ -
State Aid	\$ 8,800.00	\$ 8,222.00
Other State Aid	\$ -	\$ -
Appropriated Fund Balance	\$ 40,000.00	\$ -
Prior Year Refund	\$ -	\$ -
	\$ 4,340,650.00	\$ 1,071,142.69

CASH SUMMARY

Fund Balance - July 1, 2022	\$ 2,241,211.04	
Add: Reserve for Prior Encumbrances	\$ 18,714.12	
Reserve for Capital Improvements/Land Acquisition	\$ -	
Reserve for Retirement/Terminal Pay	\$ 80,000.00	
Reserve for Unemployment	\$ 11,195.71	
Committed for Post Employment Benefits	\$ 265,000.00	
Due to Employees' Retirement System	\$ 60,060.75	
Appropriated Fund Balance	\$ 40,000.00	
Accounts Payable	\$ 27,351.98	
Accrued Payroll	\$ 26,873.09	
	\$ 2,770,406.69	
 Current Revenues	 \$ 1,071,142.69	 <u><u>\$ 3,841,549.38</u></u>

EXPENSES

Budgetary Expenditures

\$	726,331.00
<u>\$</u>	<u>726,331.00</u>

		\$ 724,464.00
Dis. Ins. Withheld	\$ -	
Retirement System Deductions		\$ 68.75
CPF Exchange	\$ 1,867.00	
Petty Cash		\$ 370.00
Short-term Investments		\$ -
Citibank Account		\$ -
Insurance Receivable		\$ -
Prepaid Insurance		\$ 14,212.45
Prepaid Expenses		\$ 9,900.00
LIPA Rebate Receivable		\$ -
Grants Receivable		\$ -
Accrued Interest Receivable		\$ -
 Checking Accounts Balance		 <u><u>\$ 3,092,534.18</u></u>

**NORTH BABYLON PUBLIC LIBRARY
FINANCIAL REPORT
FOR MONTH ENDING SEPTEMBER 30, 2022**

	<u>2022-23 BUDGET</u>	<u>EXPENSED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
Professional Salaries	\$769,000.00	\$204,313.78	\$0.00	\$564,686.22
Clerical Salaries	\$705,000.00	\$143,267.09	\$0.00	\$561,732.91
Custodial/Maintenance Salaries	\$90,200.00	\$21,015.10	\$0.00	\$69,184.90
Technical Services Salaries	\$58,450.00	\$15,911.28	\$0.00	\$42,538.72
Library District Treasurer	\$2,600.00	\$726.95	\$0.00	\$1,873.05
Pages	\$45,450.00	\$5,998.21	\$0.00	\$39,451.79
Retirement	\$280,000.00	\$0.00	\$0.00	\$280,000.00
Social Security	\$117,000.00	\$28,950.60	\$0.00	\$88,049.40
Workmen's Compensation	\$17,000.00	\$0.00	\$0.00	\$17,000.00
Health Insurance	\$425,000.00	\$97,197.56	\$0.00	\$327,802.44
Vision Insurance	\$1,100.00	\$237.65	\$0.00	\$862.35
Disability Insurance	\$5,000.00	\$592.34	\$0.00	\$4,407.66
Dental/Life Insurance	\$21,550.00	\$1,287.42	\$0.00	\$20,262.58
Employee Assistance Plan	\$1,400.00	\$1,317.50	\$0.00	\$82.50
Books/Downloadable Books	\$200,000.00	\$18,324.82	\$0.00	\$181,675.18
DVD	\$20,000.00	\$1,851.04	\$0.00	\$18,148.96
Audio Recordings	\$4,000.00	\$206.85	\$0.00	\$3,793.15
Periodicals	\$14,500.00	\$1,964.37	\$0.00	\$12,535.63
Computer Software	\$10,000.00	\$4,087.00	\$0.00	\$5,913.00
Online Services	\$29,400.00	\$20,231.92	\$0.00	\$9,168.08
Charge Related Fees	\$0.00	\$130.46	\$0.00	(\$130.46)
Misc Expenses	\$1,000.00	\$0.00	\$0.00	\$1,000.00
Printing and Publication	\$15,000.00	\$5,577.30	\$0.00	\$9,422.70
Library Programs	\$63,000.00	\$9,155.00	\$0.00	\$53,845.00
Postage	\$13,500.00	\$2,163.84	\$0.00	\$11,336.16
Telephone	\$9,000.00	\$903.22	\$0.00	\$8,096.78
Telecommunications	\$11,000.00	\$9,900.00	\$0.00	\$1,100.00
Electric	\$47,500.00	\$18,046.20	\$0.00	\$29,453.80
Gas	\$7,000.00	\$632.04	\$0.00	\$6,367.96
Water	\$1,000.00	\$214.37	\$0.00	\$785.63
Building Repair	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Equipment Repair & Service Contracts	\$38,000.00	\$300.00	\$4,040.00	\$33,660.00
Trash Removal Service	\$2,300.00	\$210.51	\$0.00	\$2,089.49
Snow Removal Service	\$13,000.00	\$0.00	\$0.00	\$13,000.00
Security & Protective Services	\$58,000.00	\$15,940.31	\$0.00	\$42,059.69
Equipment	\$35,000.00	\$0.00	\$0.00	\$35,000.00
Circulation Control	\$20,000.00	\$3,916.29	\$0.00	\$16,083.71
SCLS Services Contract	\$45,000.00	\$39,218.00	\$0.00	\$5,782.00
Legal Counsel	\$14,000.00	\$2,375.00	\$0.00	\$11,625.00
Accounting Services	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Other Professional Fees (UMS)	\$5,000.00	\$2,200.00	\$0.00	\$2,800.00
Insurance	\$20,200.00	\$21,502.94	\$0.00	(\$1,302.94)
General Supplies	\$46,000.00	\$4,419.20	\$742.57	\$40,838.23
Maintenance Supplies	\$5,000.00	\$547.82	\$310.85	\$4,141.33
Travel	\$3,000.00	\$120.02	\$0.00	\$2,879.98
Continuing Education	\$3,000.00	\$0.00	\$0.00	\$3,000.00
Membership Dues	\$3,500.00	\$400.00	\$0.00	\$3,100.00
Election Expenses	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Building Improvements	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Expansion Project	\$1,000,000.00	\$20,977.00	\$1,000.00	\$978,023.00
	\$ 4,340,650.00	\$726,331.00	\$6,093.42	\$3,608,225.58

NO BABYLON PUBLIC LIBRARY

#875



Check Warrant Report For L - 12: 10/18/22 Cash Disb For Dates 10/18/2022 - 10/18/2022

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
43902	10/18/2022		602 A Time For Kids, Inc.		480.00
43903	10/18/2022		2229 Amber Michele Boyle		19.95
43904	10/18/2022		1885 AT&T		6.82
43905	10/18/2022		994 Bond, Schoeneck & King, PLLC		500.00
43906	10/18/2022		1395 Campy's Plumbing & Heating		925.00
43907	10/18/2022		42 Cengage Learning/Gale		75.97
43908	10/18/2022		1129 Chase Card Services		197.50
43908	10/18/2022		1129 **VOID** Chase Card Services		-197.50
43909	10/18/2022		224 Cornell Cooperative Extension of Suffolk County		175.00
43910	10/18/2022		618 Cultural Programming Fund		1,867.00
43911	10/18/2022		2144 D&S Mechanical Services, Inc.	8352	2,950.00
43912	10/18/2022		2048 Daily News		69.35
43913	10/18/2022		39 Demco	8345	106.56
43914	10/18/2022		2225 Denise Trezza		200.00
43915	10/18/2022		1586 Doris J. Benter		250.00
43916	10/18/2022		1301 Emerald Island	8342	73.75
43917	10/18/2022		2133 H2M Architects & Engineers		9,800.00
43918	10/18/2022		1130 Joan Jewhurst		100.00
43919	10/18/2022		2165 Kanopy, Inc		125.00
43920	10/18/2022		1867 Katharine Anne Reccardi		200.00
43921	10/18/2022		2230 Lauren Blum		510.00
43922	10/18/2022		796 Laurince Dean McElroy		500.00
43923	10/18/2022		1634 Lund Certified Valve Testing		49.00
43924	10/18/2022		260 Marc Horowitz		195.93
43925	10/18/2022		114 **CONTINUED** Midwest Tape		0.00
43926	10/18/2022		114 Midwest Tape		930.75
43927	10/18/2022		895 National Grid		289.67
43928	10/18/2022		2154 New York Hall of Science		750.00
43929	10/18/2022		1396 Nick the Balloonatic		300.00
43930	10/18/2022		215 OTC Brands, Inc	*See Detail Report	148.85
43931	10/18/2022		2155 Pamela Trastelis		150.00
43932	10/18/2022		123 Postmaster		1,000.00
43933	10/18/2022		1753 Principal Life Insurance Co.		66.04
43934	10/18/2022		2187 Printers 3	8349	102.57
43935	10/18/2022		20 Pro Benefits Administrators		1,060.24
43936	10/18/2022		55 PSEGLI		3,906.60
43937	10/18/2022		1884 Ready Refresh by Nestle		91.87
43938	10/18/2022		1704 Richard R. Sisson		200.00
43939	10/18/2022		1474 Rosemarie Attard		500.00
43940	10/18/2022		59 SCLS - P.A.L.S.		3,916.29
43941	10/18/2022		1992 SCWA		371.97
43942	10/18/2022		829 Staples Contract & Commercial	*See Detail Report	120.87
43943	10/18/2022		2217 Suffolk County Farm and Education Center		175.00
43944	10/18/2022		514 The Library Store, Inc.	8351	79.36
43945	10/18/2022		1419 Town of Babylon -		70.17
43946	10/18/2022		124 United States Postal Service		500.00

NO BABYLON PUBLIC LIBRARY



Check Warrant Report For L - 12: 10/18/22 Cash Disb For Dates 10/18/2022 - 10/18/2022

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
43947	10/18/2022	549	Verizon		296.42
43948	10/18/2022	1573	W.B. Mason Co., Inc. (2)	8348	74.83
43949	10/18/2022	2179	William Schulman		150.00
43950	10/18/2022	24	Baker & Taylor		2,777.35
43951	10/18/2022	1129	Chase Card Services		197.50
Number of Transactions: 51				Warrant Total:	37,405.68
				Vendor Portion:	37,405.68

*See Detail Report denotes that multiple purchase orders are referenced on this check. Run the Detail report to view the purchase order information

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, _____ in number, in the total amount of \$_____. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

Date	Signature	Title

**TREASURER'S REPORT
CULTURAL PROGRAMING FUND
October 2022**

DISBURSEMENTS MADE DURING PERIOD

<u>No.</u>	<u>Payee</u>	<u>Purpose</u>	<u>Amount Paid</u>
3974	Kathy Reccardi	Paint Night	\$ 220.00
3975	Chris Murphy	SAT Review Class	1,105.00
3976	Pamela Trastelis	Paint Class	220.00
		Total disbursements	\$ <u>1,545.00</u>

Exhibit A



627 NORTH SUNRISE SERVICE ROAD, P.O. BOX 9000, BELLPORT, NY 11713-9000
TEL: 631-286-1600 • FAX: 631-286-1647

October 5, 2022

To: Member Library Directors & Boards of Trustees
From: Kevin Verbese
Re: SCLS Draft FY 2023 Budget

Enclosed with this memo is a **Draft SCLS 2023 Operating Budget** for your review and consideration. Included along with the draft budget is a cover memorandum explaining some of the income and expense lines and an estimated Member Support Chart.

As is SCLS practice, during the month of October we ask you to review the coming year's draft budget proposal and offer your comments and suggestions prior to us presenting a final budget version for a membership vote in November and December.

The 2023 fiscal year will hopefully see us continue to return much more towards "normal" as the pandemic subsides. Much has changed for our member libraries, and SCLS, since the start of the pandemic so we will continue to structure our budget in a way that will allow us flexibility to adjust to our member libraries' changing needs.

SCLS continues to be in strong financial shape and that allows us to maintain most all of our focus on supporting the member libraries. Outward facing services like the Lending Library, SLED, and the TECH Van continue to grow in use and elements are added to each on a regular basis. PALS is working to bring online a new, and vastly improved, discovery tool. We continue to expand outreach services like the Healthy Libraries Initiative, Social Work Interns project, Blood Pressure Loaner Kit program, and we will continue to look for ways to expand these offerings and build upon them. Youth Services will continue to run popular programs like the Battle of the Books, Authors Unlimited, and the Great Giveback. Our area specialists continue to focus on continuing education and training as well as supporting staff at the member libraries in their areas of expertise. The last few years have been very difficult ones for the staffs at our member libraries and we continue to work to provide them with resources and tools they need to assist them with the myriad of challenges they face.

Internally at SCLS, our union contract expires at the end of 2022 so we will be working with our staff/union to negotiate a fair contract that acknowledges their hard work as well as ensures SCLS' long term fiscal health. We continue to save money with our commitment to sustainability and have additional projects planned around our facility (landscaping, a new

electric delivery vehicle, additional generator power, and the exploration of additional solar panels) that will enhance that work and ensure that we are able to support the work of the member libraries under any conditions.

The increases in usage of online services we saw during the pandemic has continued but it has moderated to an extent. Online services are still an important area where we, and the member libraries, make a large investment in direct patron services. In the coming year we will be introducing a newly updated "SCLS Gateway" to allow our member library staff easier access to our resources as well as a "refreshened" Livebrary.com page for library users around Suffolk.

We remain committed to continuing to provide our fifty-six member libraries with the depth and quality of services that they have come to expect from SCLS. Please review this proposal and contact me with any questions or concerns that you may have. I also welcome you to join us at one of our budget hearings that are listed below. We hope that this information will assist you in your decision-making and provide you with important data that you will need to manage your library.

SCLS FY 2023 Budget Hearings:

Friday, October 21, 2022, 10:00 a.m.
East End Director's Meeting
Southold Free Library
53705 Main Road
Southold, New York

Tuesday, October 25, 2022, 2:00 p.m. (Online)
<https://us06web.zoom.us/j/89199121790?pwd=dWtMd2xpMUJ3OU4yNUhQS2Q5ZHdaZz09>

Monday, October 31, 2022, 1:30 p.m.
Suffolk Cooperative Library System
627 N Sunrise Service Road,
Bellport, New York

Proposed SCLS 2023 Operating Budget

Notes on the Attached 2023 Budget:

FORMAT

You will note that the income (revenue) side of the SCLS Proposed Budget sheet is divided into three distinct sections; "Operational", "Central Library", and "Direct Offset." This is done to better reflect the nature of how SCLS and the partnership with our member libraries actually work.

The “Operational” section supports mainly our staff costs, facilities, supplies, utilities, professional services, insurance, and equipment.

The “Central Library Support” section highlights the area where our Central Library, Patchogue-Medford, supports our system-wide efforts.

The “Direct Offset” includes a number of large shared services and/or coordinated orders that we help maintain. One hundred percent of the income in the “Direct Offset” section is “pass through” and goes out to member libraries or vendors at the exact same levels as what comes in. Not a single cent of it “stays at SCLS.”

We present the budget this way to make it easier for you to review what is happening at SCLS as it relates to our “operations” and the specific coordinated services and/or programs that we work with you on.

REVENUES

Operational

* *State Aid* (which includes *Local Sponsor Aid, Outreach, CLA, CBA, Institutional Library Aid, and Member Library Aid*) is being projected at a significant increase from what budgeted for 2022. This is because we received an increase of over 5% this year so next year, even with an expected smaller (2-3%) increase, on “paper” the increase seems large. This is due to the timing of the State setting the budget and then the delay until we actually receive aid. In any case, this year, it is a “good” problem.

* *Misc Grants* revenue has been zeroed out. Last year we included \$242,000 in ARPA funding that was used to purchase the TECH Van. We do not expect extra Federal funds in 2023.

* *Rental* revenue is revenue we receive to rent space to the Long Island Library Resources Council and Eastern Suffolk BOCES.

* *Member Library Support* indicates the libraries’ proposed contribution to our cooperative services. We are proposing an increase of 1.5% in 2023. SCLS recognizes the challenges that the member libraries face in preparing their own budget with the overall increase in costs they face and recognizing the constraints of the “tax-cap.” We want to be sure that the level of member support remains commensurate with those challenges and State mandates.

* *PALS Revenue* (Partnership of Automated Libraries in Suffolk) represents a direct reimbursement for SCLS staffing and services to the consortium. This amount is subject to adjustment during the PALS budget process. Fifty-two member libraries currently participate in the PALS consortium for an integrated

library circulation/inventory management system. The PALS Executive Board and membership will vote on their FY 2023 budget and make the final determination on this budget line before the final SCLS FY 2023 proposed budget is presented to the member libraries.

Central Library

* *Non-fiction Overdrive* reflects the contribution from the Patchogue-Medford Library for non-fiction eBook content on the Countywide Downloads service on Live-brary.com.

* *Homework Help* reflects the contribution from the Patchogue-Medford Library for the Countywide Live Study Help service through Live-brary.com

* *ILL Delivery Support* is not funded since Saturday delivery is not taking place and not anticipated to resume in 2023.

Direct Offset

* *LLSA Member Libraries* is “State Aid” for the member libraries.

* *CLA/CBA Central Library* is “State Aid” for the Central Library.

* *Suffolk e-Resources* is proposed to increase by 3.5%. This includes the income contributed by all member libraries for the shared databases in the Suffolk e-Resources collection. This modest increase, which would be the second in a planned three year cycle, would allow us some flexibility in the collection’s development.

* *Coordinated Orders* is income for a variety of coordinated orders for all types of products and services that SCLS manages. Increases in this line are more than offset by cost savings in participating member library’s budgets.

* *Downloadable Media* income and expenses are still being discussed with the member libraries and the figure included in this draft budget is a “placeholder” at this time. The service continues to see strong growth. Between January-August of 2022 usage was up 8% from last year. This is higher growth than we saw in 2021 but considerably less growth in usage than we saw during the height of the pandemic.

* *Dedicated Library Aid (Grant)* is a new classification of State Aid that combines the former Family Literacy, Adult Literacy, and Institutional (Jail) aid grant program.

Transfer

* *Unappropriated Fund Balance* transfer of \$100,000 to reduce the need for additional member support charges and to use funds from an unexpected Construction grant received in 2022.

EXPENDITURES

* *Salaries* show an overall increase of 2.7%. We are currently negotiating a new contract with our staff so this figure will be adjusted as we move forward with those negotiations.

* *Retirement* expenses will stay flat due to some retirements and changes in staff.

* *Workers Compensation* costs drop by almost 10% due to new projected rates.

* *Health Insurance/Health Insurance Retirees* overall premiums are projected to increase a small amount, due to some retirements and changes in staff, based on current projections. The NYSHIP plan sends regular cost estimates so if we receive new information before a final budget is presented we will update our estimates to reflect NYSHIPs.

* *Dental* insurance premiums will decrease from what was budgeted in 2022 based on new estimates.

* *Sick and Vacation Payouts* are a contractual obligation and one that more staff are again using.

* *Insurance Incentive* are a contractual obligation and one that some of our new staff is using. The fact we are paying more here is more than offset by savings in our Health Insurance costs since we pay employees who opt out of the insurance a smaller amount than we would pay for their insurance.

* *Professional Fees* includes attorney, internal/external auditors, some required periodic audit reports, and some HR fees.

* This year SCLS will be contributing \$100,000 towards the cost of the *Downloadable Media*, \$12,000 of the SCLS contribution will be used to pay the annual platform fee and the remainder will go towards the purchase of materials for the collection.

* *Homework Help* costs are being budgeted, in this draft, at the same amount as 2022 but negotiations with the vendor are ongoing and this figure may be adjusted before a final budget is proposed.

* *CBA Materials/CLA/CBA Central Library/LLSA Member Libraries* are all “offset” or “pass through” lines that are increased / decreased as State support is. If State support changes at a rate other than what we have projected these lines will change as well and balance with changes on the income side.

* *Downloadable Media* costs are still being discussed with the member libraries and the figure included in this draft budget is just a “placeholder” at this time.

* *Coordinated Orders* are offset by the corresponding income line on the SCLS balance sheet and by cost savings in participating member library’s budgets.

* *Institutional Library Books* are items purchased through the annual “jail grant” that SCLS gets from New York State. The expenditure will match whatever amount the grant actually is.

* *Misc. Grants* are bullet aid and other legislative grants that SCLS passes through to the member libraries. The entire expense is offset on the revenue side of our budget. Since the amount received is so unpredictable and offsets completely in both revenue and expenditures it is listed as \$0 on the budget.

* *Office and Library Supplies* shows a small decrease based on current usage patterns.

* *Telephone Voice* decreases based upon anticipated costs in 2023.

* *ISP Service* shows a large decrease due to a new contract that was negotiated with a new vendor.

* *Line of Credit Interest* is the cost of borrowing money to meet cash flow requirements while awaiting State Aid payments. We have not used this line of credit for the past fifteen years and hope not to this year as well.

* *Postage and Freight SCLS* shows an increase due to an increase in out-of-system borrowing of library materials.

* *Travel* shows an increase as more programming and conferences are moving back to in-person from all of the remote events over the last few years.

* *Lost in Transit* is reimbursements for items that are lost or damaged during the delivery process. This number is decreasing due to current projections and the decrease in overall ILL since the pandemic.

* *Maintenance – Office Equipment* includes costs for copiers, print management systems, and shipping department equipment and shows a decrease based upon contracts and needs.

* *Computer Services* includes a wide variety of services used by both SCLS and the member libraries.

* *Vehicle Operation and Maintenance* mostly balances due to SCLS adding electric vehicles which decreases gas costs but the new larger vehicles (SLED and TECH Van) are more costly to perform maintenance on.

* *Programs* are the cost of SCLS putting on workshops, seminars, and events for member library staff, administrators, and trustees.

* *Professional Development* is the cost of SCLS staff programs, classes, workshops, seminars, and conference attendance.

* *Gas and Electric* costs will increase due to general across the board energy cost increases.

* *Contract Services* includes things like the outsourced part of our delivery, the cleaning of our building, snow removal, lawn maintenance, and other operations costs. This line will increase due primarily to general energy cost increases.

* *Insurance* costs are increased reflective of current 2023 cost estimates.

* *Equipment System* decreases by a significant amount and this is due to larger expenditures needed to 2022 to replace computers, docking stations, and other technology accessories.

* *Equipment Vehicle* includes the purchase of a new electric delivery vehicle.

* *Facility Renovations* includes money budgeted to do some significant landscaping now that the cesspool project is complete, add generator power, and explore an additional solar array.

Summary

The draft FY 2023 SCLS Budget shows an operational revenue increase of 1.1% or \$74,604.

Member Support in 2023 is projected to increase 1.5% or \$34,925.

This draft budget is still in development and we expect some meaningful changes may be made before a final proposed budget is approved in early November.

Member Support Note

While overall member support would change 1.5% in 2023 some individual member libraries will see a change of a different amount based on the formula that

we use to calculate these payments. Member Support is based on both the service population (which is being recalculated this year for the first time in a decade due to the 2020 census being complete) and the amount of annual expenditures that a library reports on their State Report (which can change significantly each year.) For this budget/member support chart we are using the 2021 State Report figures. Please see the attached chart.

Budget Process

This is the first draft of the SCLS FY 2023 Budget. We welcome any comments, questions, or concerns that anyone may have about this draft budget. After further review, adjustment, and consideration of any input received from the member libraries SCLS will present a final proposed FY 2023 Budget for your consideration in early November and the budget vote will take place throughout both November and December.

2023 BUDGET REVENUE

SOURCE	2021 Rev. Budget	2022 Budget	2023 Proposed	2022 to 2023 \$ Change	2022 to 2023 % Change
N. Y. State	3,187,691	2,656,409	2,883,774	227,365	8.56%
Local Services Support Aid (LSS)	306,749	306,749	330,753	24,004	7.83%
Outreach	262,238	218,531	235,160	16,629	7.61%
SCLS: CLA	174,391	145,326	156,407	11,081	7.62%
Misc. Grants	0	242,000	0	(242,000)	0.00%
Interest	10,000	5,000	5,000	0	0.00%
Rental	56,180	57,500	58,100	600	1.04%
Delivery Service	500	500	1,500	1,000	200.00%
Mailing Overdues	15,000	15,000	15,000	0	0.00%
Miscellaneous	10,000	10,000	10,000	0	0.00%
Contributions	100	100	100	0	0.00%
Programs/Rooms	5,000	5,000	6,000	1,000	20.00%
Library Contract Service	165,000	162,000	162,000	0	0.00%
Member Library Support	2,328,334	2,328,334	2,363,259	34,925	1.50%
PALS Admin. Fee	627,434	644,422	644,422	0	0.00%
RFID Support	0			0	0.00%
Sub-Total (Operational)	7,148,617	6,796,871	6,871,475	74,604	1.10%
<i>Central Library support</i>					
Non-fiction (Overdrive)	12,000	12,000	12,000	0	0.00%
Homework Help	55,000	55,000	55,000	0	0.00%
ILL Delivery Support	0	0	0	0	0.00%
Sub-Total (Central Library)	67,000	67,000	67,000	0	0.00%
<i>DIRECT OFFSET</i>					
LLSA Member Libraries	520,748	433,957	467,287	33,330	7.68%
CLA CBA Central Library	414,551	345,458	371,799	26,341	7.62%
Suffolk E-Resources	722,400	744,000	770,040	26,040	3.50%
Coordinated Orders	700,000	1,000,000	1,200,000	200,000	20.00%
Downloadable Media	4,946,362	5,193,680	5,531,127	337,447	6.50%
SCLS: CBA	18,581	15,484	16,500	1,016	6.56%
Dedicated Library Aid (Grants)	10,712	8,926	31,500	22,574	252.90%
Misc. Grants	0			0	0.00%
Sub-Total (Direct Offset)	7,333,354	7,741,505	8,388,253	646,748	8.35%
Transfer from Unappropriated Fund Balance	0	0	100,000	100,000	0.00%
Sub-Total (Non-Operational)	-	-	100,000	100,000	0.00%
TOTAL REVENUE	14,548,971	14,605,376	15,426,728	821,352	5.62%

2023 Budget Expenditures

ACCOUNT TITLE	2021	2022	2023	2022 to 2023	2022 to 2023
	Rev. Budget	Budget	Proposed	\$ Change	% Change
<i>SALARIES</i>					
LIBRARIANS	1,268,847	1,305,985	1,444,449	138,464	10.60%
CLERICAL	948,526	1,029,845	1,011,869	(17,976)	-1.75%
Shipping & Maint.	304,647	376,835	344,653	(32,182)	-8.54%
SUBSTITUTES & HOURLY	151,068	175,813	165,405	(10,408)	-5.92%
SUB-TOTAL (Salaries)	2,673,088	2,888,478	2,966,375	77,897	2.70%
<i>FIXED CHARGES & FRINGE BENEFITS</i>					
RETIREMENT	420,000	400,000	400,000	0	0.00%
SOCIAL SECURITY	203,175	220,768	222,500	1,732	0.78%
WORKER'S COMP.	41,500	41,500	37,500	(4,000)	-9.64%
UNEMPLOYMENT	50,000	1,000	1,000	0	0.00%
DISABILITY	6,000	5,000	5,000	0	0.00%
HEALTH INSURANCE	500,000	445,000	450,000	5,000	1.12%
MEDICAL INS. RETIREES	550,000	500,000	510,000	10,000	2.00%
DENTAL	40,000	42,000	38,000	(4,000)	-9.52%
OPTICAL	3,500	4,500	4,500	0	0.00%
FLEX PLAN	500	500	500	0	0.00%
SICK & VAC. PAYOUTS	85,000	85,000	95,000	10,000	11.76%
LONG TERM CARE INS.	2,500	2,500	2,000	(500)	-20.00%
INSURANCE INCENTIVE	23,000	26,000	42,000	16,000	61.54%
Empl. Assist. Program	2,000	2,000	1,800	(200)	-10.00%
SUB-TOTAL (Fixed & Fringe)	1,927,175	1,775,768	1,809,800	34,032	1.92%
<i>PROFESSIONAL FEES</i>	60,850	62,350	55,850	(6,500)	-10.43%
SUB-TOTAL (Professional Fees)	60,850	62,350	55,850	(6,500)	-10.43%
<i>LIBRARY MATERIALS</i>					
BOOKS	3,500	2,500	3,000	500	20.00%
DOWNLOADABLE MEDIA	100,000	100,000	100,000	0	0.00%
HOMEWORK HELP	366,000	366,000	366,000	0	0.00%
SUB-TOTAL	469,500	468,500	469,000	500	0.11%
<i>DIRECT OFFSET</i>					
LLSA MEMBER LIBRARIES	520,748	433,957	467,287	33,330	7.68%
CLA CBA CNTRL LIBRARY	414,551	345,458	371,799	26,341	7.62%
CBA MATERIALS	18,581	15,484	16,500	1,016	6.56%
SUFFOLK E-RESOURCES	722,400	744,000	770,040	26,040	3.50%
DOWNLOADABLE MEDIA	4,946,362	5,193,680	5,531,127	337,447	6.50%
COORDINATED ORDERS	700,000	1,000,000	1,200,000	200,000	20.00%
Dedicated Library Aid	10,712	8,926	31,500	22,574	252.90%
Misc. Grants	-	-	0	0	0.00%
SUB-TOTAL	7,333,354	7,741,505	8,388,253	1,054,899	14.38%

2023 Budget Expenditures

ACCOUNT TITLE	2021	2022	2023	2022 to 2023	2022 to 2023
	Rev. Budget	Budget	Proposed	\$ Change	% Change
<i>OPERATIONS</i>					
OFFICE & LIB. SUPPLIES	30,000	44,500	40,500	(4,000)	-8.99%
TELEPHONE VOICE	22,000	26,000	23,000	(3,000)	-11.54%
ISP SERVICE	60,000	60,000	35,000	(25,000)	-41.67%
Line of Credit INTEREST	100	100	100	0	0.00%
POSTAGE & FRGHT SCLS	10,000	12,500	15,000	2,500	20.00%
POSTAGE OVERDUES	12,000	12,000	9,000	(3,000)	-25.00%
PUBLICITY & PRINTING	30,000	30,000	30,000	0	0.00%
TRAVEL	10,000	20,500	23,500	3,000	14.63%
LOST IN TRANSIT	13,500	13,500	10,000	(3,500)	-25.93%
OVERDUE SUPPLIES	3,500	3,500	3,500	0	0.00%
MEMBERSHIP DUES	25,000	25,000	25,000	0	0.00%
MAINT. - OFFICE EQUIP.	23,800	18,050	16,000	(2,050)	-11.36%
COMPUTER SERVICES	260,000	260,500	261,500	1,000	0.38%
VEHICLE OPERATION	38,300	40,700	35,000	(5,700)	-14.00%
VEHICLE MAINTENANCE	12,000	12,000	15,000	3,000	25.00%
SECURITY SERVICES	21,500	21,500	21,500	0	0.00%
TRUSTEE EXPENSE	2,500	2,500	2,000	(500)	-20.00%
PROGRAMS	50,000	59,500	50,000	(9,500)	-15.97%
PROF. DEVELOPMENT	15,000	35,500	37,000	1,500	4.23%
Misc	604,054	-	0	0	0.00%
SUB-TOTAL	1,243,254	697,850	652,600	(45,250)	-6.48%
<i>BUILDING OPERATIONS</i>					
GAS	21,000	21,000	30,000	9,000	42.86%
ELECTRICITY	38,000	36,000	45,000	9,000	25.00%
WATER	1,500	1,500	1,200	(300)	-20.00%
SUPPLIES-JANITORIAL	2,500	2,500	2,000	(500)	-20.00%
CONTRACT SERVICES	307,062	307,125	358,800	51,675	16.83%
REPAIR - BLDG. & EQUIP.	35,000	40,000	40,000	0	0.00%
SUB-TOTAL	405,062	408,125	477,000	68,875	16.88%
INSURANCE	71,688	77,800	77,850	50	0.06%
EQUIPMENT - LENDING LIBRARY	5,000	5,000	5,000	0	0.00%
EQUIPMENT - SYSTEM	35,000	55,000	45,000	(10,000)	-18.18%
EQUIPMENT - VEHICLES	-	275,000	60,000	(215,000)	100.00%
FACILITY RENOVATIONS	325,000	150,000	420,000	270,000	180.00%
SUB-TOTAL	436,688	562,800	607,850	45,050	8.00%
TOTAL EXPENDITURES	14,548,971	14,605,376	15,426,728	821,352	5.62%

Proposed 2023 MEMBER LIBRARY SUPPORT @ 1.50% (OVERALL INCREASE)				
BASED ON ANNUAL REPORT FINANCIALS: 2021				
	ACT	PROP	\$ Change	% Change
	2022	2023	PROP 2023	PROP 2023
	ML SUPP	ML SUPP	FROM 2022 ACT	FROM 2022 ACT
AMAGANSETT	11,057	11,223	166	1.50%
AMITYVILLE	33,060	34,036	976	2.95%
BABYLON	19,121	19,213	92	0.48%
BAYPORT-BLUE POINT	23,736	23,633	(103)	-0.43%
BAY SHORE-BRIGHTWATERS	42,645	44,063	1,418	3.33%
BRENTWOOD	107,019	109,473	2,454	2.29%
BROOKHAVEN	11,057	11,501	444	4.02%
CENTER MORICHES	37,385	40,868	3,483	9.32%
CENTRAL ISLIP	46,327	50,460	4,133	8.92%
COLD SPRING HARBOR	18,699	19,177	478	2.56%
COMMACK	31,701	31,853	152	0.48%
COMSEWOGUE	63,978	64,490	512	0.80%
CONNETQUOT	63,660	62,235	(1,425)	-2.24%
COPIAGUE	42,458	43,882	1,424	3.35%
CUTCHOGUE-NEW SUFFOLK	11,057	11,513	456	4.12%
DEER PARK	36,138	36,321	183	0.51%
EAST HAMPTON	26,626	31,505	4,879	18.32%
EAST ISLIP	38,956	38,212	(744)	-1.91%
ELWOOD	18,725	19,162	437	2.33%
EMMA S CLARK	64,331	67,037	2,706	4.21%
FLOYD MEMORIAL	11,057	11,223	166	1.50%
HALF HOLLOW HILLS	71,603	73,577	1,974	2.76%
HAMPTON BAYS	23,405	25,026	1,621	6.93%
HAMPTON	11,057	11,223	166	1.50%
HARBORFIELDS	37,332	37,399	67	0.18%
HAUPPAUGE	23,717	23,772	55	0.23%
HUNTINGTON	71,252	69,987	(1,265)	-1.78%
ISLIP	33,768	32,389	(1,379)	-4.08%
JOHN JERMAIN	11,057	16,798	5,741	51.92%
LINDENHURST	54,141	53,115	(1,026)	-1.90%
LONGWOOD	84,485	86,084	1,599	1.89%
MASTICS-MORICHES-SHIRLEY	89,348	85,685	(3,663)	-4.10%
MATITUCK	11,057	11,223	166	1.50%
MIDDLE COUNTRY	122,961	123,089	128	0.10%
MONTAUK	11,057	11,223	166	1.50%
NORTH BABYLON	39,218	38,708	(510)	-1.30%
NORTH SHORE	43,589	42,315	(1,274)	-2.92%
NORTHPORT-EAST NORTHPORT	76,978	77,922	944	1.23%
PATCHOGUE-MEDFORD	88,255	86,793	(1,462)	-1.66%
PORT JEFFERSON	32,582	33,705	1,123	3.45%
QUOGUE	11,057	11,223	166	1.50%
RIVERHEAD	51,451	51,842	391	0.76%
ROGERS MEMORIAL	32,003	36,509	4,506	14.08%
SACHEM	117,362	116,720	(642)	-0.55%
SAYVILLE	30,584	30,938	354	1.16%
SHELTER ISLAND	11,057	11,223	166	1.50%
SMITHTOWN	160,973	160,821	(152)	-0.09%
SOUTH COUNTRY	30,623	29,880	(743)	-2.43%
SOUTH HUNTINGTON	57,956	58,547	591	1.02%
SOUTHOLD	11,057	11,223	166	1.50%
WEST BABYLON	38,560	38,655	95	0.25%
WEST ISLIP	40,283	40,655	372	0.92%
WESTHAMPTON	21,799	25,390	3,591	16.47%
WYANDANCH	17,914	18,520	606	3.38%
TOTALS:	2,328,334	2,363,259	34,925	1.50%

2023 Downloads at 6.5% Net Increase
DRAFT

Library	# of Downloads		% Use	# of Downloads		% Change	Library	2022		2023		% Of Total	2023		% Of Total	% Inc.
	10/28-21	OF Total		9/1-3/22	Use			Base	Usage	Base	Usage		Payment	Payment		
Ampawaett	12,128	0.42%	13,625	0.41%	4.18%	Ampawaett	\$ 9,618	\$19,585	\$ 29,380	\$ 10,242	\$30,297	\$ 30,539	0.55%	5%		
Aurville	36,673	0.90%	36,062	0.97%	8.70%	Aurville	\$ 9,618	\$44,654	\$64,274	\$ 10,242	\$46,259	\$68,531	1.06%	8%		
Babylon	24,732	0.92%	24,121	0.64%	8.08%	Babylon	\$ 9,618	\$45,152	\$67,770	\$ 10,242	\$46,732	\$67,014	1.03%	8%		
Bay Shore	49,327	1.50%	44,097	1.42%	1.71%	Bay Shore	\$ 9,618	\$70,015	\$79,483	\$ 10,242	\$70,839	\$81,081	1.47%	2%		
Bayport	34,448	1.19%	37,417	1.21%	9.14%	Bayport	\$ 9,618	\$55,661	\$66,279	\$ 10,242	\$60,429	\$70,671	1.28%	8%		
Brookwood	31,242	1.19%	33,593	1.08%	1.06%	Brookwood	\$ 9,618	\$33,081	\$42,999	\$ 10,242	\$35,965	\$44,207	1.16%	1%		
Brookhaven	7,521	0.26%	7,977	0.26%	6.05%	Brookhaven	\$ 9,618	\$12,145	\$21,763	\$ 10,242	\$12,814	\$23,064	0.42%	6%		
Center Merchants	52,229	1.80%	59,184	1.91%	13.22%	Center Merchants	\$ 9,618	\$54,342	\$80,960	\$ 10,242	\$95,078	\$105,209	1.90%	12%		
Central Llp	18,948	0.65%	19,481	0.64%	3.88%	Central Llp	\$ 9,618	\$30,592	\$40,216	\$ 10,242	\$31,619	\$41,861	0.76%	4%		
Cold Spring Har	18,099	1.37%	40,187	1.30%	5.48%	Cold Spring Har	\$ 9,618	\$61,524	\$71,142	\$ 10,242	\$64,557	\$74,799	1.55%	5%		
Commack	18,383	1.37%	39,791	1.28%	3.67%	Commack	\$ 9,618	\$61,983	\$71,681	\$ 10,242	\$63,921	\$74,163	1.34%	4%		
Conewogue	94,460	3.26%	96,037	3.10%	1.67%	Conewogue	\$ 9,618	\$152,539	\$162,157	\$ 10,242	\$154,276	\$164,518	2.97%	1%		
Conestoguo	83,484	2.88%	81,004	2.61%	-2.97%	Conestoguo	\$ 9,618	\$134,814	\$144,432	\$ 10,242	\$139,127	\$140,269	2.54%	-3%		
Copague	23,133	0.80%	24,742	0.80%	6.96%	Copague	\$ 9,618	\$27,556	\$46,974	\$ 10,242	\$39,746	\$49,888	0.89%	6%		
Cutchogue	19,384	0.63%	19,629	0.63%	7.36%	Cutchogue	\$ 9,618	\$29,526	\$39,144	\$ 10,242	\$31,353	\$41,775	0.76%	4%		
Deer Park	26,634	0.92%	26,961	0.87%	1.23%	Deer Park	\$ 9,618	\$43,013	\$52,631	\$ 10,242	\$45,314	\$55,566	0.97%	2%		
East Hampton	58,979	2.04%	65,050	2.10%	10.29%	East Hampton	\$ 9,618	\$95,242	\$140,860	\$ 10,242	\$104,498	\$114,740	2.07%	9%		
East Llp	48,215	1.67%	51,441	1.67%	7.11%	East Llp	\$ 9,618	\$77,860	\$87,478	\$ 10,242	\$83,961	\$93,203	1.69%	7%		
Elwood	31,083	1.14%	34,878	1.13%	5.43%	Elwood	\$ 9,618	\$33,424	\$40,442	\$ 10,242	\$36,029	\$46,271	1.20%	5%		
Emma S Clark	151,856	5.37%	146,449	5.37%	8.11%	Emma S Clark	\$ 9,618	\$188,616	\$188,234	\$ 10,242	\$263,383	\$177,630	5.02%	8%		
Floyd Memorial	17,243	0.60%	19,446	0.63%	12.14%	Floyd Memorial	\$ 9,618	\$28,054	\$37,624	\$ 10,242	\$21,283	\$41,468	0.75%	10%		
Half Hollow Hll	129,996	4.49%	124,886	4.09%	-2.39%	Half Hollow Hll	\$ 9,618	\$209,824	\$192,624	\$ 10,242	\$203,833	\$114,075	3.78%	-2%		
Hampton	13,000	0.45%	13,976	0.45%	7.53%	Hampton	\$ 9,618	\$20,993	\$30,611	\$ 10,242	\$24,456	\$37,698	0.59%	7%		
Hampton Bays	39,225	1.36%	46,983	1.32%	4.20%	Hampton Bays	\$ 9,618	\$65,504	\$79,122	\$ 10,242	\$65,836	\$76,079	1.38%	4%		
Hartford	60,664	2.30%	69,516	2.24%	4.25%	Hartford	\$ 9,618	\$107,653	\$117,773	\$ 10,242	\$111,672	\$121,914	2.20%	4%		
Hempstead	26,013	0.90%	26,011	0.84%	-0.12%	Hempstead	\$ 9,618	\$42,056	\$51,674	\$ 10,242	\$41,785	\$62,027	0.94%	1%		
Huntington	49,243	1.70%	83,235	2.69%	65.90%	Huntington	\$ 9,618	\$79,553	\$89,171	\$ 10,242	\$133,711	\$143,963	2.60%	61%		
Llp	37,381	1.29%	38,337	1.24%	2.56%	Llp	\$ 9,618	\$60,365	\$69,983	\$ 10,242	\$61,586	\$73,828	1.30%	3%		
John Jermain	33,901	1.17%	35,120	1.13%	3.22%	John Jermain	\$ 9,618	\$54,899	\$64,588	\$ 10,242	\$56,418	\$66,660	1.21%	3%		
Lindhurst	52,507	1.81%	57,818	1.87%	10.11%	Lindhurst	\$ 9,618	\$84,791	\$94,489	\$ 10,242	\$92,880	\$103,122	1.86%	9%		
Longwood	112,546	3.89%	119,201	3.86%	6.18%	Longwood	\$ 9,618	\$181,745	\$191,343	\$ 10,242	\$191,969	\$202,211	3.66%	6%		
Maries	61,166	2.18%	64,796	2.09%	2.58%	Maries	\$ 9,618	\$102,004	\$111,622	\$ 10,242	\$104,093	\$114,335	2.07%	2%		
Martrack	22,284	0.77%	24,266	0.78%	8.91%	Martrack	\$ 9,618	\$33,053	\$45,603	\$ 10,242	\$38,086	\$49,228	0.89%	8%		
Middle Country	99,766	3.41%	99,700	3.22%	1.03%	Middle Country	\$ 9,618	\$159,497	\$169,115	\$ 10,242	\$163,305	\$170,547	3.08%	1%		
Monrask	15,676	0.54%	18,222	0.59%	16.25%	Monrask	\$ 9,618	\$25,314	\$34,932	\$ 10,242	\$29,274	\$39,516	0.71%	13%		
North Babylon	35,727	1.25%	37,418	1.21%	4.73%	North Babylon	\$ 9,618	\$57,694	\$67,312	\$ 10,242	\$60,109	\$70,361	1.27%	5%		
North Shore	71,591	2.47%	74,590	2.41%	4.19%	North Shore	\$ 9,618	\$115,609	\$125,227	\$ 10,242	\$119,823	\$130,065	2.33%	4%		
Northport	103,904	3.59%	112,874	3.64%	8.63%	Northport	\$ 9,618	\$167,790	\$177,408	\$ 10,242	\$181,324	\$191,566	3.46%	8%		
Panageas-Medford	73,338	2.53%	79,911	2.58%	8.96%	Panageas-Medford	\$ 9,618	\$118,430	\$128,048	\$ 10,242	\$128,371	\$138,613	2.31%	8%		
Port Jefferson	50,717	1.75%	52,721	1.70%	3.93%	Port Jefferson	\$ 9,618	\$81,901	\$91,519	\$ 10,242	\$84,692	\$94,934	1.75%	4%		
Queque	14,762	0.51%	13,800	0.50%	4.19%	Queque	\$ 9,618	\$23,838	\$33,456	\$ 10,242	\$34,707	\$34,849	0.63%	4%		
Riverhead	66,123	2.29%	70,553	2.28%	6.44%	Riverhead	\$ 9,618	\$107,637	\$116,665	\$ 10,242	\$113,338	\$123,580	2.23%	6%		
Rogers Memorial	59,236	2.05%	64,939	2.10%	9.49%	Rogers Memorial	\$ 9,618	\$95,803	\$105,421	\$ 10,242	\$104,352	\$114,594	2.07%	9%		
Sachem	149,430	5.16%	171,270	5.53%	14.62%	Sachem	\$ 9,618	\$241,308	\$290,926	\$ 10,242	\$275,133	\$285,375	5.16%	14%		
Saville	54,680	1.87%	56,155	1.81%	3.84%	Saville	\$ 9,618	\$87,331	\$96,949	\$ 10,242	\$99,209	\$100,451	1.82%	4%		
Sheber Island	17,156	0.59%	19,977	0.64%	16.44%	Sheber Island	\$ 9,618	\$27,704	\$37,322	\$ 10,242	\$32,092	\$42,334	0.77%	13%		
Smithtown	265,277	9.10%	282,481	9.12%	7.29%	Smithtown	\$ 9,618	\$425,154	\$484,772	\$ 10,242	\$453,785	\$484,077	3.59%	7%		
South Country	37,238	1.29%	38,213	1.23%	2.37%	South Country	\$ 9,618	\$60,279	\$69,897	\$ 10,242	\$61,386	\$71,628	1.30%	2%		
South Huntington	81,197	2.81%	86,107	2.78%	6.12%	South Huntington	\$ 9,618	\$131,121	\$140,739	\$ 10,242	\$138,421	\$148,663	2.69%	6%		
Southold	25,600	0.88%	27,690	0.89%	8.05%	Southold	\$ 9,618	\$41,340	\$49,958	\$ 10,242	\$44,434	\$54,676	0.99%	7%		
West Babylon	40,405	1.40%	42,443	1.38%	5.31%	West Babylon	\$ 9,618	\$65,990	\$75,068	\$ 10,242	\$68,503	\$78,745	1.42%	5%		
West Llp	46,909	1.62%	51,412	1.66%	9.60%	West Llp	\$ 9,618	\$73,751	\$82,369	\$ 10,242	\$82,590	\$92,832	1.83%	9%		
Westhampton	51,531	1.78%	54,803	1.77%	6.60%	Westhampton	\$ 9,618	\$82,973	\$92,591	\$ 10,242	\$88,037	\$98,279	1.78%	6%		
Wyandanch	1,133	0.04%	1,369	0.04%	20.30%	Wyandanch	\$ 9,618	\$11,456	\$12,456	\$ 10,242	\$12,199	\$12,441	0.22%	9%		
Total	2,894,571	100%	3,095,314	100%	7.05%	Total	\$519,272	\$4,674,368	\$5,130,604	\$553,683	\$4,978,015	\$5,531,083	6.44%	100%		

Exhibit B



December 10, 2019 (*revised September 27, 2022*)

Marc Horowitz, Director
North Babylon Public Library
815 Deer Park Avenue
North Babylon, NY 11703-3812

**re: Proposal for Additional Investigative Services
for the Proposed Addition for North Babylon Public Library
H2M Proposal No: LP19-1636**

Dear Director Horowicz:

It has been a pleasure working with you on the Proposed Library Addition project, and we respectfully submit this request for additional investigative service in conjunction with the above-reference project at the North Babylon Public Library.

Referencing our original proposal dated May 16, 2019, we had provided an estimated fee with the assumption that the additional sanitary flow could be handled with the building footprint. Upon field verification, it was discovered that the existing sanitary pipe below the proposed addition will need to be extended to tie into new toilet rooms, and rerouted to avoid having clean-outs in the meeting room floor. The relocation of sanitary pipe will require SCDPW (Dept. of Public Works) permitting, which was not included in our original proposal.

Additionally, as discussed, since H2M was authorized to remobilize after a hold period, an updated version of the New York State Building Code has taken effect. H2M was required to review the proposed modifications and reconcile with code updates for each discipline (architecture, structural, electrical, mechanical and plumbing – there were no applicable changes for civil).

Should any of these services, or portions thereof, be rendered unnecessary due to existing information as provided by the Library, the applicable task (or portion of the task) can be struck from this proposal.

Based upon the aforementioned, H2M proposes to provide the following services:

A. Scope of Additional Services:

Task 1A – Sanitary Connection Survey & Subsurface Utility Mark-out

- H2M will perform additional field work to obtain sanitary connection information, including the following:
 - Location of the visible sanitary connection from the Library building to Cooper Road
 - Elevation and location of sanitary manholes in Cooper Road
 - Inverts of the sanitary manholes east and west of the sanitary connection to the Library building

North Babylon Public Library – Building Addition
 H2M Proposal No.: LP19-1636
 December 10, 2019 (revised September 27, 2022)
 Page 2 of 3



- Subsurface utilities will be addressed within the limits of the property. The sub-surface utilities will be marked by a subsurface utility mark-out consultant. The marked utilities will be located when our survey crew performs the actual field work for the project and will then be plotted on our topographic survey.

Task 2A – Sanitary Permitting

- H2M will prepare the required application forms and submit them to Suffolk County Department of Public Works (SCDPW) along with engineering plans and other required documents.
- Provide calculations for projected sanitary flow increase.
- Identify questions on the application forms that are specific to the site and building in advance and forward them for the Library's responses.
- H2M is prepared to make revisions to our engineering drawings as necessary to conform to published criteria of the SCDPW. However, sanitary system design revisions required due to individual reviewer opinions or preferences of technical design will be considered as additional services.
- H2M can address technical comments from SCDPW, and/or attend meetings or conference calls as required by SCDPW after the submission on an hourly basis in accordance with the previously provided rate schedule.
- For this proposal, it is assumed that the sanitary piping between the last manhole structure on-site and SCDPW sewer line located in Cooper Road can be reused and will not require upgrades, which will limit sanitary system improvements to be on-site only.

Task 3A – Design Review and Drawing Revisions due to Code Updates

- Once H2M was authorized to begin work on this project after being on hold, each of our disciplines on the project (architecture and structural, mechanical, electrical, and plumbing engineering) were required to revisit the original design from 2019, and review drawings and specifications for compliance with updated 2020 NYS Building Code provisions. This effort is outside of our base services, which were based upon contiguous design services under the previous building code. A Lump Sum fee proposal is outlined below for these services.

B. Compensation Schedule:

I. Additional Services

H2M can perform the services of Tasks 1A and 3A on a lump-sum basis.

* We propose to provide the services of Task 2A on an hourly rate basis in accordance with the attached hourly rate schedule, due to the unknown nature of this part of the project. We have estimated an approximate budget for the permitting phase services as \$7,000.

Our fees for the Additional Services indicated shall be allocated as follows:

North Babylon Public Library – Building Addition
 H2M Proposal No.: LP19-1636
 December 10, 2019 (revised September 27, 2022)
 Page 3 of 3



TASK 1A	Sanitary Connection Survey & Subsurface Utility Mark-out	Lump Sum:	\$ 5,000.00
TASK 2A	Sanitary Permitting (SCDPW)	Hourly Rates* (Estimated):	\$ 7,000.00
TASK 3A	Design revisions due to code updated	Lump Sum	\$12,700.00
	Soil Borings Coordination and Review (as per previous proposal revision)		Completed at no charge
Total Estimated Fee for Additional Services			\$24,700.00

Our services will be provided in accordance with the previously agreed to Proposal Statement executed on 5/22/2019. In addition, any Reimbursable Expenses and Optional Services will be billed in accordance with our original contract.

The offer to perform the proposed services shall remain open for ninety (90) days from the date of the proposal shown above. Extensions of this proposal shall be in writing only.

Should the terms and conditions outlined in this proposal be acceptable, please return a signed copy of this correspondence.

Naturally, should the Library Board wish to meet and / or discuss this request in greater detail, we are available. In the meantime, if you have any questions or require further clarification, please feel free to contact the undersigned at 631.756.8000 x1382 or lmocniak@h2m.com.

Very truly yours,

H2M Architects + Engineers

LeShelle Mocniak, RA
 Project Architect

Guy Y. Page, RA
 Senior Vice President / Market Director

Encls. 2022 Hourly Rate Schedule

Authorization for LP 19-1636

 Signature

 Date

 Name and Title

EXHIBIT C

HOLIDAY CLOSINGS FOR 2023

Sunday, January 1 & Monday, January 2
Monday, January 16
Monday, February 20
Monday, May 29
June 19
Tuesday, July 4
Monday, September 4
Monday, October 9
Saturday, November 11
Thursday, November 23
Sunday, December 25 and Monday

New Year's Day
Martin Luther King, Jr. Day
Presidents' Day
Memorial Day
Juneteenth
Independence Day
Labor Day
Columbus Day
Veterans' Day
Thanksgiving Day
Christmas Day

NORTH BABYLON PUBLIC LIBRARY

**FINANCIAL REPORT
WITH
ADDITIONAL INFORMATION**

JUNE 30, 2022

NORTH BABYLON PUBLIC LIBRARY

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	3-4
Management's Discussion and Analysis	5-9
Basic Financial Statements	
Statement of Net Position and Governmental Fund Balance Sheet	10
Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balance	11
Notes to Financial Statements	12-29
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund	30-32
Schedule of Proportionate Share of the Net Pension Liability	33
Schedule of Library Pension Contributions	34
Schedule of Changes in the Library's Total OPEB Liability and Related Ratios	35

BALDESSARI & COSTER LLP

Certified Public Accountants
84 Covert Avenue
Stewart Manor, New York 11530

Kevin Baldessari, C.P.A.
Albert Coster, C.P.A.
Edward Schlomann, C.P.A.

MEMBERS OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

THE NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

(516) 326-2582
Fax # (516) 358-7626

INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
North Babylon Public Library
815 Deer Park Avenue
North Babylon, New York 11703

Opinions

We have audited the accompanying basic financial statements of the governmental activities and each major fund of North Babylon Public Library (the "Library") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of North Babylon Public Library, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Babylon Public Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Babylon Public Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

INDEPENDENT AUDITOR'S REPORT
(Continued)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

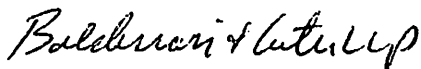
In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the North Babylon Public Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Babylon Public Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of proportionate share of the net pension liability, the schedule of library pension contributions and the schedule of changes in the Library's total OPEB liability and related ratios be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Certified Public Accountants
Stewart Manor, New York
September 15, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Using This Annual Report

This annual report consists of three parts- *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include information that presents two different views of the Library:

- The first three columns of these financial statements include information on the Library's Funds under the modified accrual method. These *Fund Financial Statements* focus on current financial resources and provide a more detailed view about the accountability of the Library's sources and uses of funds.

The adjustment column of the financial statements represents adjustments necessary to convert the fund financial statements to the government-wide financial statements under the full-accrual method.

- The *government-wide financial statement* columns provide both long-term and short-term information about the Library's overall financial status. The statement of net position and the statement of activities provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. These statements tell how these services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Condensed Financial Information:

The table below compares key financial information in a condensed format between the current year and the prior year, in thousands of dollars:

	<u>June 30,</u> <u>2022</u>	<u>June 30,</u> <u>2021</u>	<u>Increase</u> <u>(Decrease)</u>
Assets:			
Current assets	\$ 2,772	\$ 2,205	\$ 567
Net pension asset	322	0	322
Capital assets	<u>2,459</u>	<u>2,529</u>	<u>(70)</u>
Total Assets	<u>5,553</u>	<u>4,734</u>	<u>819</u>
Deferred Outflow of Resources	<u>1,827</u>	<u>1,382</u>	<u>445</u>
Liabilities:			
Long-term debt	4,688	4,587	101
Other liabilities	<u>102</u>	<u>114</u>	<u>(12)</u>
Total Liabilities	<u>4,790</u>	<u>4,701</u>	<u>89</u>
Deferred Inflow of Resources	<u>2,750</u>	<u>1,989</u>	<u>761</u>
Net Position			
Net investment in capital assets	2,459	2,529	(70)
Unrestricted	<u>(2,618)</u>	<u>(3,103)</u>	<u>485</u>
Total Net Position	<u>\$ (159)</u>	<u>\$ (574)</u>	<u>\$ 415</u>
Revenue:			
Tax revenues	\$ 3,180	\$ 3,136	\$ 44
State aid and grants	35	9	26
Other revenue	<u>27</u>	<u>26</u>	<u>1</u>
Total Revenue	3,242	3,171	71
Expenses - Library Services	<u>2,827</u>	<u>2,814</u>	<u>13</u>
Change in net position	415	357	58
Net Position - Beginning of Year	<u>(574)</u>	<u>(931)</u>	<u>357</u>
Net Position - End of Year	<u>\$ (159)</u>	<u>\$ (574)</u>	<u>\$ 415</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

The Library As A Whole

- The Library's net position increased by \$414,878 this year. The most significant reason for this increase was lower than expected expenditures, which are detailed within the Statement of Activities on page eleven.
- The Library's primary source of revenue is from property tax related items, which represents 98 percent of total revenue. In the prior year, property taxes represented 99 percent of total revenue.
- As is typical of service agencies, salaries and benefits are a significant expense of the Library, representing 78 percent of the Library's total expenses (as per the Statement of Activities). In the prior year, salaries and benefits represented 79 percent of the Library's total expenses.

The Library Funds:

Our analyses of the Library's major funds are included in the first three columns of pages 10 and 11 on the respective statements. The fund columns provide detailed information about the most significant funds – not the Library as a whole. The Library Board has the ability to create separate funds to help manage money for specific purposes and to maintain accountability for certain activities. The Library's major funds consist of the General Fund and the Cultural Programming Fund.

The fund balance of the General Fund increased during the year from \$2,081,749 to \$2,558,375. This is primarily the result of the budgetary highlights described below. The fund balance of the Cultural Programming Fund increased during the year from \$9,502 to \$10,262.

Budgetary Highlights:

The following are explanations for the significant variations between the Library's final budget and the actual results of the General Fund:

- In total, the unfavorable budget variance for library revenues was \$44,624. This was due to: 1) Collecting fewer fines than anticipated. During the pandemic the Library migrated to automatic renewals and waived fines for children's materials, 2) collecting fewer donations for its used books, and 3) budgeting \$40,000 for the transfer of prior year surplus. The Library used this budget shortfall as a mechanism to return to the taxpayers some of the surplus that had been built up over the past few years.
- The budget line for State Aid and grants had a favorable variance because Assemblywoman Kimberly Jean Pierre was able to secure Bullet aid in the amount of \$25,000.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Budgetary Highlights: (Continued)

- The budget line for E-rate reimbursement had a favorable variance of \$5,385. The Library does not budget for this income because it is not a source of funding that can be determined or depended on.
- The favorable variance in the salaries budget section was applicable to: 1) Closing the building one hour earlier for the entire year, 2) a long-tenured, full-time employee separated from service and their replacement was hired at a lower pay rate, and 3) the Library had an open page position for the entire year.
- The New York State retirement budget line was underspent by \$67,623. This was the result of projecting an amount based on information provided by the New York State Retirement System approximately a year in advance of the billing. The actual amount billed was less than the Library's projection.
- The budget line for health insurance was underspent by \$58,713. This was partially due to having three full-time staff decline health insurance coverage.
- The budget line for dental and life insurance was underspent because premiums were lower than anticipated.
- The budget lines for books and DVD's were both underspent. The Library attributes this to a decline in demand for these materials.
- The online services budget line was underspent by \$8,441. The Library attributes this to discontinuing some under-utilized database subscriptions.
- The budget line for general supplies was underspent by \$29,179. This was partially due to requiring fewer supplies, and partially because the Library decided to slow purchases in anticipation of the upcoming expansion project.
- The budget line for Library programs was underspent because most on-site programming has been limited since the pandemic and has been performed by staff or virtual which has provided a significant savings.
- The budget line for equipment repair and service contracts was underspent by \$11,726. Fortunately, fewer repairs were required than anticipated.
- The budget line for S.C.L.S. basic service fee was underspent by \$6,249 because the fee did not increase as much as had been expected.
- The budget line for legal counsel was underspent because fewer services were required than anticipated.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Budgetary Highlights: (Continued)

- The budget line for telephone was underspent by \$5,193. The Library attributes this to terrible connectivity from its telephone service and the fact that lines were up and down for periods of time.
- The budget line for building repairs was underspent because the Library has held off on repairs since it will be doing a small expansion project in the next fiscal year.
- The budget line for security service was overspent because prevailing rates increased more than anticipated.
- The furniture and equipment budget line was underspent by \$21,212. Since the Library has decided to do a small expansion project during the 2022-2023 fiscal year, it postponed certain purchases.

Capital Assets:

During the fiscal year, the Library purchased \$27,263 of fixed assets (capital outlay). The purchases were for architect fees related to the upcoming building project, computers and other equipment. During the fiscal year, the Library discarded 15,813 of obsolete equipment.

Debt Administration:

The only long-term debt that the Library has is to its employees for compensated absences and its obligation for other post-employment benefits. The net pension liability reported in the prior year of \$3,735 reversed and became a net pension asset of \$322,178 at June 30, 2022. The liability for compensated absences at June 30, 2022 was \$396,272. This represents an increase of \$29,627 from the previous year. The obligation for other post-employment benefits at June 30, 2022 was \$4,291,996. This represents an increase of \$75,747 from the previous year.

Currently Known Conditions:

The Library budget vote for the 2022-2023 fiscal year was approved by the taxpayers. The anticipated tax revenues will be \$4,239,350. This represents a 33.3% increase over the 2021-2022 fiscal year budget.

**NORTH BABYLON PUBLIC LIBRARY
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2022**

	General Fund	Cultural Programming Fund	Total	Adjustments (Note 11)	Statement of Net Position
Assets:					
Cash and cash equivalents	\$ 2,747,675	\$ 10,262	\$ 2,757,937	\$	\$ 2,757,937
Prepaid expenses	14,088		14,088		14,088
Net pension asset				322,178	322,178
Capital assets, net of depreciation (note 4)				2,459,278	2,459,278
Total Assets	2,761,763	10,262	2,772,025	2,781,456	5,553,481
Deferred Outflows of Resources:					
Deferred outflow on pension				735,364	735,364
Deferred outflow on OPEB				1,092,058	1,092,058
Total Deferred Outflows of Resources	0	0	0	1,827,422	1,827,422
Total Assets and Deferred Outflows of Resources	\$ 2,761,763	\$ 10,262	\$ 2,772,025	\$ 4,608,878	\$ 7,380,903
Liabilities:					
Accounts payable	\$ 27,881	\$	\$ 27,881	\$	\$ 27,881
Accrued payroll	32,890		32,890		32,890
Accrued NYS retirement	41,317		41,317		41,317
Non-current liabilities:					
Compensated absences payable (note 6)				396,272	396,272
Obligation for other post-employment benefits (note 10)				4,291,996	4,291,996
Total Liabilities	102,088	0	102,088	4,688,268	4,790,356
Deferred Inflows of Resources:					
Deferred inflows on real estate taxes	101,300		101,300	0	101,300
Deferred inflows on pension				1,129,158	1,129,158
Deferred inflows on OPEB				1,519,257	1,519,257
Total Deferred Inflows of Resources	101,300	0	101,300	2,648,415	2,749,715
Fund Balances/Net Position:					
Nonspendable (prepaid amounts)	14,088		14,088	(14,088)	
Assigned for specific purposes (note 8)	40,000	10,262	50,262	(50,262)	
Committed for specific purposes (note 7)	356,196		356,196	(356,196)	
Unassigned	2,148,091		2,148,091	(2,148,091)	
Total Fund Balance	2,558,375	10,262	2,568,637	(2,568,637)	
Total Liabilities, Deferred Inflows of Resources And Fund Balances	\$ 2,761,763	\$ 10,262	\$ 2,772,025		
Net Position:					
Net investment in capital assets				2,459,278	2,459,278
Unrestricted				(2,618,446)	(2,618,446)
Total Net Position				\$ (159,168)	\$ (159,168)

The accompanying notes are an integral part of the financial statements.

**NORTH BABYLON PUBLIC LIBRARY
STATEMENT OF ACTIVITIES AND GOVERNMENTAL
FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>	<u>Cultural Programming Fund</u>	<u>Total</u>	<u>Adjustments (Note 11)</u>	<u>Statement of Activities</u>
Revenues:					
Tax revenues	\$ 3,180,325	\$	\$ 3,180,325	\$	\$ 3,180,325
Fines	1,167		1,167		1,167
Payments in lieu of taxes	4,099		4,099		4,099
Programs		5,143	5,143		5,143
Interest	1,857	9	1,866		1,866
State Aid and grants	35,038		35,038		35,038
E-rate reimbursement	5,385		5,385		5,385
Copy machine and computer printing	4,024		4,024		4,024
Lost books	2,390		2,390		2,390
Gifts and donations	593		593		593
Miscellaneous income	2,123		2,123		2,123
Total Revenues	<u>3,237,001</u>	<u>5,152</u>	<u>3,242,153</u>	<u>0</u>	<u>3,242,153</u>
Expenditures/Expenses For Library Services:					
Salaries and wages	1,482,242		1,482,242	27,522	1,509,764
Employee benefits	720,936		720,936	(34,377)	686,559
Supplies, materials & programs	254,004	4,392	258,396		258,396
Library operations	65,094		65,094		65,094
Professional and technical services	60,505		60,505		60,505
Building operations	150,331		150,331		150,331
Capital outlay	27,263		27,263	(27,263)	
Depreciation				96,626	96,626
Total Expenditures/Expenses	<u>2,760,375</u>	<u>4,392</u>	<u>2,764,767</u>	<u>62,508</u>	<u>2,827,275</u>
Excess (Deficiency) Of Revenues Over Expenditures	476,626	760	477,386	(62,508)	
Other Financing Sources/Uses:					
Transfers- internal activities	<u>0</u>	<u>0</u>	<u>0</u>		
Excess (Deficiency) Of Revenues And Transfers In Over Expenditures	476,626	760	477,386	<u>(477,386)</u>	
Change In Net Position				414,878	414,878
Fund Balance/Net Position- beginning of the year	<u>2,081,749</u>	<u>9,502</u>	<u>2,091,251</u>	<u>(2,665,297)</u>	<u>(574,046)</u>
Fund Balance/Net Position- End of year	<u>\$ 2,558,375</u>	<u>\$ 10,262</u>	<u>\$ 2,568,637</u>	<u>\$ (2,727,805)</u>	<u>\$ (159,168)</u>

The accompanying notes are an integral part of the financial statements.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: Summary of Significant Accounting Policies

The accounting policies of North Babylon Public Library conform to accounting principles generally accepted in the United States of America as applicable to governmental units. Accordingly, in June 1999, the Governmental Accounting Standards Board issued Statement No. 34, *Basic Financial Statements – and Managements Discussion and Analysis – for State and Local Governments*. Some of the significant changes in the statement include the following:

- A Management’s Discussion and Analysis section providing an analysis of the Library’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Library’s activities.
- A change in the fund financial statements to focus on the major funds.

The following is a summary of the significant accounting policies:

- A. **Reporting Entity:** The North Babylon Public Library coordinates the raising of its real estate tax revenues with the North Babylon Union Free School District. The Board of Trustees is responsible for the approval of the annual budget and oversight of the Library management’s control and disbursement of funds and maintenance of assets. The Library’s management is solely responsible for day-to-day operations.
- B. **Management Focus, Basis of Accounting and Financial Statement Presentation:** The Library’s basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library’s major funds).

Government-Wide Financial Statements: The Government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The effect of interfund governmental activity has been eliminated from the government-wide financial statements.

The Statement of Net Position includes and recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library’s net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: Summary of Significant Accounting Policies (Continued)

**B. Management Focus, Basis of Accounting and Financial Statement Presentation:
(Continued)**

Fund Financial Statements: Governmental fund financial statements are reported using the modified accrual basis of accounting prescribed by the Governmental Accounting Standards Board and the State of New York's Department of Audit and Control, Division of Municipal Affairs. Under this method, revenues are recognized in the period in which they become both measurable and available. The Library considers all revenues reported in the governmental funds to be available if the revenues are collected within a reasonable period of time after fiscal year end, except for real property taxes, which are considered to be available if they are collected within sixty days after the end of the fiscal year. Fees and other income items other than interest income are recorded when received in cash. Expenditures are recognized in the period in which the liability is incurred. However, debt service expenditures, if applicable, are recorded only when a payment is due. The Library reports on the following funds:

General Fund: This fund is established to account for resources devoted to the general services that the Library performs for its taxpayers. General tax revenues and other sources of revenues used to finance the fundamental operation of the Library are included in this fund.

Cultural Programming Fund: This fund is established to account for resources collected and used for various types of trips, educational and physical education.

- C. Capital Assets:** Capital assets are defined by the Library as assets with an initial cost of \$500 or more, and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost. Donated assets are reported at estimated fair market value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The Library building has not been capitalized as it is owned by the School District. Library books and materials are not capitalized. Depreciation is provided on the straight-line basis over the following estimated lives:

Furniture and equipment	5 to 15 years
Fixtures	20 years
Building improvements	40 years

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: Summary of Significant Accounting Policies (Continued)

D. Fund Balance Classifications: The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* that defines the different types of fund balances that a governmental entity must use for financial reporting purposes. They are as follows:

Nonspendable: This includes amounts that cannot be spent because they are either not in spendable form (i.e. inventories, prepaid expenses, etc.) or they are legally or contractually required to be maintained intact.

Restricted: This includes amounts with constraints placed on the use of resources. These constraints can be externally imposed by creditors, grantors, contributors, or imposed by laws and regulations.

Committed: This includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the Library's Board. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned: This includes amounts that are constrained by the Library's intent to be used for specific purposes but are neither restricted nor committed. The Library Board is not required to impose or remove the constraint. Assignments of fund balance cannot be made if it would result in a negative unassigned fund balance.

Unassigned: This includes the residual classification for the Library's general fund. This classification represents fund balance that has not been assigned to other funds, assigned for specific purposes, restricted, or committed.

E. Order of Use of Restricted/Unrestricted Net Position and Fund Balance: When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Library's policy is to apply restricted net position first. Expenditures incurred from unrestricted resources are applied to committed fund balance as determined by the Board, then to assigned fund balance, and then to the unassigned fund balance.

F. Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1: Summary of Significant Accounting Policies (Continued)

G. Investments: The Library's investment policies are governed by State statutes and its own written investment policy. Permissible investments for the Library include special time deposit accounts, certificates of deposit and obligations of the United States of America.

NOTE 2: Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less.

NOTE 3: Concentration of Credit Risk

The Library maintains all of its cash balances at two banks. At year end, the Library's carrying amount of deposits was \$2,757,567 (excludes petty cash) and the bank balance was \$2,773,946. Of the bank balance, \$750,000 was covered by federal depository insurance and \$2,023,946 was covered by collateral held by the Library's agent.

NOTE 4: Capital Assets

A summary of changes in general fixed assets is as follows:

	Balance as of 7/1/2021	Additions	Deletions	Balance as of 6/30/2022
Assets not being depreciated:				
Land	\$ 496,361	\$ 0	\$ 0	\$ 496,361
Fine arts	16,910	0	0	16,910
Construction in progress	0	13,475	0	13,475
Other Capital Assets:				
Building and land improvements	2,527,449	0	0	2,527,449
Fixtures	332,117	0	0	332,117
Furniture and equipment	461,079	13,788	(15,813)	459,054
Total	3,833,916	27,263	(15,813)	3,845,366
Accumulated depreciation	(1,305,275)	(96,626)	15,813	(1,386,088)
Net Book Value	\$ 2,528,641	\$ (69,363)	\$ 0	\$ 2,459,278

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5: Long Term Debt

A summary of changes in long-term debt for the year ended June 30, 2022 is as follows:

	<u>Balance</u> <u>7/1/2021</u>	<u>Increases</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2022</u>	<u>Non-current liabilities</u>	
					<u>Due Within</u> <u>One Year</u>	<u>Due After</u> <u>One Year</u>
Compensated absences	\$ 366,645	\$ 29,627	\$ 0	\$ 396,272	\$ 0	\$ 396,272
Net pension liability	3,735	0	(3,735)	0	0	0
Other post-employment benefits payable	<u>4,216,249</u>	<u>75,747</u>	<u>0</u>	<u>4,291,996</u>	<u>0</u>	<u>4,291,996</u>
Total	<u>\$ 4,586,629</u>	<u>\$ 105,374</u>	<u>\$ (3,735)</u>	<u>\$ 4,688,268</u>	<u>\$ 0</u>	<u>\$ 4,688,268</u>

NOTE 6: Compensated Absences Payable

The Library has an accumulated liability as of June 30, 2022 for unused sick and vacation pay amounting to \$396,272.

NOTE 7: Funds Committed for Specific Purposes

The changes in committed funds for the year ending June 30, 2022 are as follows:

	<u>Balance</u> <u>as of</u> <u>7/1/2021</u>	<u>Funds</u> <u>Committed</u> <u>(Uncommitted)</u>	<u>Funds</u> <u>Expended</u>	<u>Balance</u> <u>as of</u> <u>6/30/2022</u>
Funds Committed For:				
Unemployment	\$ 11,196	\$ 0	\$ 0	\$ 11,196
Retirement/termination pay	80,000	0	0	80,000
Post-employment benefits	<u>265,000</u>	<u>0</u>	<u>0</u>	<u>265,000</u>
Total	<u>\$ 356,196</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 356,196</u>

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8: Assigned Fund Balance

The components of the assigned fund balance as of June 30, 2022 are as follows:

	<u>General Fund</u>	<u>Cultural Programming Fund</u>	<u>Total</u>
Assigned Fund Balance:			
Assigned for 2022-2023 budget	\$ 40,000	\$ 0	\$ 40,000
Assigned for programs	<u>0</u>	<u>10,262</u>	<u>10,262</u>
Total	<u>\$ 40,000</u>	<u>\$ 10,262</u>	<u>\$ 50,262</u>

NOTE 9: Retirement Plan

- A. Plan Description and Benefits Provided:** The North Babylon Public Library participates in the New York State and Local Employees' Retirement System (the System). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four-year term. Thomas P. DiNapoli has served as Comptroller since February 7, 2007. In November 2018, he was elected for a new term commencing January 1, 2019. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The North Babylon Public Library also participates in the Public Employees' Group Term Life Insurance plan (GTLI), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. Separately issued financial statements for the System can be accessed on the Comptroller's website at www.osc.state.ny.us/retire/about_us/financial_statements_index.php.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: Retirement Plan (Continued)

- B. Benefits Provided:** The System provides retirement benefits as well as death and disability benefits.

Tiers 1 and 2

Eligibility: Tier 1 members, with the exception of those retiring under special retirement plans, must be at least age 55 to be eligible to collect a retirement benefit. There is no minimum service requirement for Tier 1 members. Tier 2 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The age at which full benefits may be collected for Tier 1 is 55, and the full benefit age for Tier 2 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If the member retires with 20 or more years of service, the benefit is 2 percent of final average salary for each year of service.

Tier 2 members with five or more years of service can retire as early as age 55 with reduced benefits. Tier 2 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. As a result of Article 19 of the RSSL, Tier 1 and Tier 2 members who worked continuously from April 1, 1999 through October 1, 2000 received an additional month of service credit for each year of credited service they have at retirement, up to a maximum of 24 additional months. Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 1 members who joined on or after June 17, 1971, each year of final average salary is limited to no more than 20 percent of the previous year. For Tier 2 members, each year of final average salary is limited to no more than 20 percent of the average of the previous two years.

Tiers 3, 4, and 5

Eligibility: Tier 3 and 4 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. Tier 5 members, with the exception of those retiring under special retirement plans, must have 5 years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tiers 3, 4 and 5 is 62.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: Retirement Plan (Continued)

B. Benefits Provided: (Continued)

Tiers 3, 4, and 5 (Continued)

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with between 20 and 30 years of service, the benefit is 2 percent of final average salary for each year of service. If a member retires with more than 30 years of service, an additional benefit of 1.5 percent of final average salary is applied for each year of service over 30 years. Tier 3 and 4 members with five or more years of service and Tier 5 members with 10 or more years of service can retire as early as age 55 with reduced benefits. Tier 3 and 4 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. Final average salary is the average of the wages earned in the three highest consecutive years. For Tier 3, 4 and 5 members, each year of final average salary is limited to no more than 10 percent of the average of the previous two years.

Tier 6

Eligibility: Tier 6 members, with the exception of those retiring under special retirement plans, must have 5 years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tier 6 is 63.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with 20 years of service, the benefit is 1.75 percent of final average salary for each year of service. If a member retires with more than 20 years of service, an additional benefit of 2 percent of final average salary is applied for each year of service over 20 years. Tier 6 members with 10 or more years of service can retire as early as age 55 with reduced benefits.

Final average salary is the average of the wages earned in the five highest consecutive years. For Tier 6 members, each year of final average salary is limited to no more than 10 percent of the average of the previous four years.

Ordinary Disability Benefits

Generally, ordinary disability benefits, usually one-third of salary, are provided to eligible members after 10 years of service; in some cases, they are provided after five years of service.

Accidental Disability Benefits

For all eligible Tier 1 and Tier 2 ERS members, the accidental disability benefit is a pension of 75 percent of final average salary, with an offset for any Workers' Compensation benefits received. The benefit for eligible Tier 3, 4, 5 and 6 members is the ordinary disability benefit with the years-of-service eligibility requirement dropped.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: Retirement Plan (Continued)

B. Benefits Provided: (Continued)

Ordinary Death Benefits

Death benefits are payable upon the death, before retirement, of a member who meets eligibility requirements as set forth by law. The first \$50,000 of an ordinary death benefit is paid in the form of group term life insurance. The benefit is generally three times the member's annual salary. For most members, there is also a reduced post-retirement ordinary death benefit available.

Post-Retirement Benefit Increases

A cost-of-living adjustment is provided annually to: (i) all pensioners who have attained age 62 and have been retired for five years; (ii) all pensioners who have attained age 55 and have been retired for 10 years; (iii) all disability pensioners, regardless of age, who have been retired for five years; (iv) ERS recipients of an accidental death benefit, regardless of age, who have been receiving such benefit for five years and (v) the spouse of a deceased retiree receiving a lifetime benefit under an option elected by the retiree at retirement.

An eligible spouse is entitled to one-half the cost-of-living adjustment amount that would have been paid to the retiree when the retiree would have met the eligibility criteria. This cost-of-living adjustment is a percentage of the annual retirement benefit of the eligible member as computed on a base benefit amount not to exceed \$18,000 of the annual retirement benefit. The cost-of-living percentage shall be 50 percent of the annual Consumer Price Index as published by the U.S. Bureau of Labor but cannot be less than 1 percent or exceed 3 percent.

- C. Contributions:** The System is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who contribute 3 percent of their salary for the first 10 years of membership, and employees who joined on or after January 1, 2010 (ERS) who generally contribute 3 percent of their salary for their entire length of service. For Tier 6 members, the contribution rate varies from 3 percent to 6 percent depending on salary. Generally, Tier 5 and 6 members are required to contribute for all years of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. Contributions for the current year and two preceding years were equal to 100 percent of the contributions required. The required contribution for the current fiscal year was \$231,121, for the 2021 fiscal year it was \$216,277 and for the 2020 fiscal year it was \$213,059.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: Retirement Plan (Continued)

D. Pension Asset, Pension Expenses, Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions: At June 30, 2022, the North Babylon Public Library reported an asset of \$322,178 for its proportionate share of the net pension asset. The net pension asset was measured as of March 31, 2022, and the total pension asset was determined by an actuarial valuation as of that date. The North Babylon Public Library's proportion of the net pension asset was based on a projection of the North Babylon Public Library's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2022, the North Babylon Public Library's proportion was 0.0039412 percent, which was an increase of 0.0001901 percent from its proportion measured at June 30, 2021.

For the year ended June 30, 2022, the North Babylon Public Library recognized pension expense of \$58,947. At June 30, 2022, the North Babylon Public Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 24,399	\$ 31,647
Changes in assumptions	537,679	9,073
Net difference between projected and actual investment earnings on pension plan investments	0	1,054,999
Changes in proportion and differences between employer contributions and proportionate share of contributions	131,969	33,439
Library's contributions subsequent to the measurement date	<u>41,317</u>	<u>0</u>
Total	<u>\$ 735,364</u>	<u>\$ 1,129,158</u>

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: Retirement Plan (Continued)

D. Pension Asset, Pension Expenses, Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions: (Continued)

\$41,317 of resources related to pensions resulting from North Babylon Public Library contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount Recognized</u>
2023	\$ (42,204)
2024	(94,912)
2025	(254,759)
2026	(43,236)
2027	<u>0</u>
Total	<u>\$ (435,111)</u>

E. Actuarial Assumptions: The total pension liability (asset) at March 31, 2022 was determined by using an actuarial valuation as of April 1, 2021, with update procedures used to roll forward the total pension liability (asset) to March 31, 2022. The actuarial valuation used the following actuarial assumptions:

Inflation	2.70%
Salary increases	4.40%
Investment rate of return (net of investment expense, including inflation)	5.90%
Cost-of-living adjustments	1.40%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2020. The previous actuarial valuation as of April 1, 2020 used the same assumptions to measure the total pension liability (asset).

The actuarial assumptions used in the April 1, 2021 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: Retirement Plan (Continued)

E. Actuarial Assumptions: (Continued)

The long term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	32.00%	3.30%
International equity	15.00%	5.85%
Private equity	10.00%	6.50%
Real estate	9.00%	5.00%
Opportunistic portfolio	3.00%	4.10%
Credit	4.00%	3.78%
Real assets	3.00%	5.80%
Fixed income	23.00%	0.00%
Cash	1.00%	(1.00%)
Total	100.00%	

The real rate of return is net of the long-term inflation assumption of 2.5%

Discount Rate – The discount rate used to measure the total pension liability (asset) was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9: Retirement Plan (Continued)

E. Actuarial Assumptions: (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability (Asset) to the Discount Rate Assumption – The following presents the current-period net pension liability (asset) of the Library, calculated using the current-period discount rate assumption of 5.9 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (4.9 percent) or 1 percentage-point higher (6.9 percent) than the current assumption:

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Library's proportionate share of the net pension liability	\$ 829,283	\$ (322,178)	\$ (1,285,320)

Pension plan fiduciary net position – The components of the current year net pension liability (asset) of the New York State and Local Retirement System as of March 31, 2022, in thousands of dollars was as follows:

	Total
Employers' total pension liability	\$ 223,874,888
Plan net position	<u>(232,049,473)</u>
Employers' net pension asset	<u>\$ (8,174,585)</u>
Ratio of plan net position to the Employers' total pension liability	103.65%

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10: Post-employment Benefits Other Than Pensions

- A. Plan Description:** The New York State Department of Civil Service (DCS) administers the New York State Health Insurance Program (NYSHIP) which provides health insurance to current and retired employees of New York State, and participating public authorities and local governmental units, such as the North Babylon Public Library. NYSHIP offers comprehensive hospital, medical and prescription drug benefits. As administrator of NYSHIP, the DCS performs all administrative tasks and has the authority to establish and amend the benefit provisions offered. Annual benefit premiums charged to and paid by participating entities are generally the same, regardless of each individual employer's risk profile. The annual benefit premiums collected by DCS are then remitted to the health insurance carriers that comprise NYSHIP. NYSHIP is considered an agent multiple-employer defined benefit plan, it is not a separate entity or trust, and does not issue stand-alone financial statements. North Babylon Public Library, as a participant in the plan, recognizes these post-employment benefits on an accrual basis.
- B. Benefits Provided:** Contribution requirements are determined by the Library Board. For employees hired prior to October 15, 2013, the Library will pay 95% of the amount for an individual policy premium and 50% for a family policy (after subtracting the individual fee from the family fee). For employees hired after October 15, 2013, the Library will pay 90% of the amount for an individual policy premium and 50% for a family policy.

For the fiscal year ending June 30, 2022, North Babylon Public Library recognized the cost of providing health insurance by recording its share of insurance premiums of \$90,798 (exclusive of Medicare D reimbursements) as an expenditure in the General Fund. The Library also reimburses retired employees and their spouses the full cost of Medicare deducted from their Social Security benefits, which amounted to \$37,386.

As of July 1, 2021, the following employees were covered by the benefit terms:

Active employees	17
Inactive employees entitled to but not yet receiving benefit payments	0
Inactive employees or beneficiaries currently receiving benefit payments	15
Total	<u>32</u>

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10: Post-employment Benefits Other Than Pensions (Continued)

C. Total Other Post-Employment Benefit (OPEB) Liability: The Library's total OPEB liability of \$4,291,996 was updated through June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021.

D. Actuarial Assumptions and Other Inputs:

Inflation	2.00%
Payroll Growth Rate	2.50%
Discount Rate	3.54%
2021 Medical Trend Rates (Pre-65/Post-65)	7.00% / 5.00%
2022 Medical Trend Rates (Pre-65/Post-65)	6.50% / 5.00%
Ultimate Medical Trend Rate	5.00%
Year Ultimate Trend Year Reached (Pre-65/Post-65)	2025/2021

The discount rate was based on the *Bond Buyer's 20 Bond Index* as of June 30, 2022.

Mortality rates were based on the Society of Actuaries' RPH-2014 Total Dataset head count-weighted fully generational mortality table with projection scale MP-2021.

E. Changes in The Total OPEB Liability:

Balance at June 30, 2021	\$ <u>4,216,249</u>
Changes for the year:	
Service cost	248,492
Interest	111,165
Changes in benefit terms	0
Differences between expected and actual experience	836,551
Changes in assumptions and other inputs	(980,956)
Benefit payments	<u>(139,505)</u>
Net changes	<u>75,747</u>
Balance at June 30, 2022	\$ <u><u>4,291,996</u></u>

Note: For the purpose of calculating this liability, there have been no plan changes. The assumption changes were the updating of the pre-65 healthcare cost trend rates and the mortality improvement scale. The discount rate was 2.16% at June 30, 2021 and was 3.54% at June 30, 2022.

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10: Post-employment Benefits Other Than Pensions (Continued)

E. Changes in The Total OPEB Liability: (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Library, as well as what the Library’s total OPEB liability would be if it were calculated using a discount rate that is 1 point lower (2.54%) or 1 percentage point higher (4.54%) than the current discount rate:

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 4,916,904	\$ 4,291,996	\$ 3,774,110

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Library, as well as what the Library’s total OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1 percentage point lower (5.50% decreasing to 4.00%) or 1 percentage point higher (7.50% decreasing to 6.00%) than the current healthcare cost trend rate:

	1% Decrease (5.50% Decreasing to 4.00%)	Healthcare Cost Trend Rate (6.50% Decreasing to 5.00%)	1% Increase (7.50% Decreasing to 6.00%)
Total OPEB Liability	\$ 3,665,886	\$ 4,291,996	\$ 5,085,278

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10: Post-employment Benefits Other Than Pensions (continued)

F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ending June 30, 2022, the Library recognized OPEB expense of \$256,451. At June 30, 2022, the Library reported deferred inflows of resources that were related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 712,064	\$ 579,596
Changes in assumptions	<u>379,994</u>	<u>939,661</u>
Total	<u>\$ 1,092,058</u>	<u>\$ 1,519,257</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to post-employment benefits other than pensions will be recognized in other post-employment benefits expense as follows:

<u>Year Ending June 30,</u>	<u>Amount Recognized</u>
2023	\$ (103,206)
2024	(103,206)
2025	(103,206)
2026	(72,815)
2027	(29,692)
Thereafter	<u>(15,074)</u>
Total	<u>\$ (427,199)</u>

**NORTH BABYLON PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11: Reconciliation of Fund Financial Statements to Government-Wide Financial Statements

Total fund balance and the net change in fund balance of the Library's governmental fund differs from net position and changes in net position of the governmental activities reported in the statement of net position and statement of activities. This difference primarily results from the long-term economic focus of the statement of net position and statement of activities versus the current financial resources focus of the governmental fund balance sheet and statement of revenue, expenditures, and change in fund balance. The following are reconciliations of fund balance to net position and the net change in fund balance to the net change in net position:

Total Fund Balance - Modified Accrual Basis **\$ 2,568,637**

Amounts reported in the statement of net position are different because:

- Capital assets are not financial resources for fund accounting 2,459,278
- Net pension asset is not reported in the funds 322,178
- Deferred outflows on pension is not reported in the funds 735,364
- Deferred outflows OPEB is not reported in the funds 1,092,058
- Compensated absences liability is not included in the funds (396,272)
- Deferred inflows on pension is not reported in the funds (1,129,158)
- Deferred inflows on OPEB is not reported in the funds (1,519,257)
- Obligation for post-employment health insurance, to be paid in future periods, is not reported in the funds (4,291,996)

Total Net Position - Full Accrual Basis **\$ (159,168)**

Net Change in Fund Balance - Modified Accrual Basis **\$ 477,386**

Amounts reported in the statement of activities are different because:

- Capital outlays are reported as expenditures in the statement of revenue, expenditures, and changes in fund balance; in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:
 - Capital outlay 27,263
 - Depreciation expense (96,626)
- (Increase)/decrease in the items reported as expenditures in the statements of activities, not in the fund statements:
 - Compensated absences (29,627)
 - NYS Retirement pension costs 153,428
 - Post-employment health costs (116,946)

Change In Net Position - Full Accrual Basis **\$ 414,878**

**NORTH BABYLON PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Balances</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Tax revenues	\$ 3,180,325	\$ 3,180,325	\$ 3,180,325	\$ 0
Operating Revenue:				
Fines	25,000	25,000	1,167	(23,833)
Payments in lieu of taxes	0	0	4,099	4,099
Interest	2,000	2,000	1,857	(143)
State Aid and grants	8,800	8,800	35,038	26,238
E-rate reimbursement	0	0	5,385	5,385
Copy machine and computer printing	7,000	7,000	4,024	(2,976)
Lost books	5,500	5,500	2,390	(3,110)
Gifts and donations	8,000	8,000	593	(7,407)
Miscellaneous	5,000	5,000	2,123	(2,877)
Total Operating Revenue	<u>61,300</u>	<u>61,300</u>	<u>56,676</u>	<u>(4,624)</u>
Non-Operating Revenue:				
Transfer from unappropriated fund balance	40,000	40,000	0	(40,000)
Total Revenues	<u>\$ 3,281,625</u>	<u>\$ 3,281,625</u>	<u>\$ 3,237,001</u>	<u>\$ (44,624)</u>
Expenditures:				
Salaries and Wages:				
Professional	\$ 754,000	\$ 754,000	\$ 766,641	\$ (12,641)
Clerical	691,500	691,500	550,091	141,409
Maintenance	88,400	88,400	77,751	10,649
Technical	57,300	57,300	58,181	(881)
Pages	44,575	44,575	29,578	14,997
Total Salaries and Wages	<u>1,635,775</u>	<u>1,635,775</u>	<u>1,482,242</u>	<u>153,533</u>
Employee Benefits:				
Retirement	280,000	280,000	212,377	67,623
Social security	117,000	117,000	108,243	8,757
Health insurance	425,000	425,000	366,287	58,713
Dental and life insurance	21,550	21,550	14,426	7,124
Disability insurance	5,000	5,000	2,113	2,887
Optical insurance	1,100	1,100	980	120
Workers compensation insurance	17,000	17,000	15,192	1,808
Employee Assistance Program	1,400	1,400	1,318	82
Total Employee Benefits	<u>\$ 868,050</u>	<u>\$ 868,050</u>	<u>\$ 720,936</u>	<u>\$ 147,114</u>

The accompanying notes are an integral part of the financial statements.

**NORTH BABYLON PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Balances</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (Continued)				
Supplies, Materials & Programs:				
Books	\$ 186,650	\$ 186,650	\$ 138,580	\$ 48,070
DVD's	20,000	20,000	8,865	11,135
Audio recordings	4,000	4,000	1,087	2,913
Periodicals	14,500	14,500	14,508	(8)
Computer software	10,000	10,000	9,286	714
Online services	29,400	29,400	20,959	8,441
General supplies	46,000	46,000	16,821	29,179
Library programs	58,250	58,250	24,517	33,733
Circulation control	20,000	20,000	15,705	4,295
Maintenance supplies	5,000	5,000	3,676	1,324
Total Supplies, Materials & Programs	<u>393,800</u>	<u>393,800</u>	<u>254,004</u>	<u>139,796</u>
Library Operations:				
Equipment repair and service contracts	38,000	38,000	26,274	11,726
Printing and publication	15,000	15,000	18,133	(3,133)
Postage	13,500	13,500	12,328	1,172
Membership dues	3,500	3,500	3,173	327
Election expenses	5,000	5,000	3,066	1,934
Continuing education	3,000	3,000	0	3,000
Travel	3,000	3,000	487	2,513
Miscellaneous	1,000	1,000	1,633	(633)
Total Library Operations	<u>82,000</u>	<u>82,000</u>	<u>65,094</u>	<u>16,906</u>
Professional & Technical Services				
S.C.L.S. basic service fee	45,000	45,000	38,751	6,249
Legal Counsel	14,000	14,000	8,139	5,861
Auditor	9,500	9,500	10,050	(550)
Treasurer	2,500	2,500	2,600	(100)
Other professional fees	5,000	5,000	965	4,035
Total Professional & Technical Services	<u>\$ 76,000</u>	<u>\$ 76,000</u>	<u>\$ 60,505</u>	<u>\$ 15,495</u>

The accompanying notes are an integral part of the financial statements.

**NORTH BABYLON PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Balances</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures: (Continued)				
Building Operations:				
Gas	\$ 7,000	\$ 7,000	\$ 9,031	\$ (2,031)
Electric	47,500	47,500	44,140	3,360
Water	1,000	1,000	496	504
Telephone	9,000	9,000	3,807	5,193
Telecommunications	11,000	11,000	9,900	1,100
Insurance	20,200	20,200	18,303	1,897
Building repair	15,000	15,000	0	15,000
Snow removal	13,000	13,000	8,200	4,800
Trash removal	2,300	2,300	842	1,458
Security service	50,000	50,000	55,612	(5,612)
Total Building Operations	<u>176,000</u>	<u>176,000</u>	<u>150,331</u>	<u>25,669</u>
Capital Outlay:				
Building improvements	15,000	15,000	13,475	1,525
Furniture and Equipment	35,000	35,000	13,788	21,212
Total Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>27,263</u>	<u>22,737</u>
Total Expenditures	<u>3,281,625</u>	<u>3,281,625</u>	<u>2,760,375</u>	<u>521,250</u>
Excess Of Revenues Over Expenditures	0	0	476,626	476,626
Budgetary fund balance- beginning of year	<u>2,081,749</u>	<u>2,081,749</u>	<u>2,081,749</u>	<u>2,081,749</u>
Budgetary Fund Balance- End Of Year	<u>\$ 2,081,749</u>	<u>\$ 2,081,749</u>	<u>\$ 2,558,375</u>	<u>\$ 2,558,375</u>

The accompanying notes are an integral part of the financial statements.

**NORTH BABYLON PUBLIC LIBRARY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
NYSLRS PENSION PLAN
FOR THE 2022 FISCAL YEAR****

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Library's proportion of the net pension liability (asset)	0.00394%	0.00375%	0.00405%	0.00429%	0.00429%	0.00449%	0.00471%	0.00452%
Library's proportionate share of the net pension liability (asset)	\$ (322,178)	\$ 3,735	\$ 1,072,424	\$ 324,727	\$ 138,579	\$ 422,048	\$ 755,280	\$ 152,690
Library's covered-employee payroll	\$ 1,403,741	\$ 1,464,505	\$ 1,428,093	\$ 1,458,052	\$ 1,335,070	\$ 1,348,527	\$ 1,320,528	\$ 1,281,032
Library's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(22.95%)	0.255%	75.095%	22.271%	10.380%	31.297%	57.195%	11.919%
Plan fiduciary net position as a percentage of the total pension liability	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.95%

** The amounts presented for the fiscal year were determined as of the March 31st that occurred within the fiscal year.

The accompanying notes are an integral part of the financial statements.

**NORTH BABYLON PUBLIC LIBRARY
SCHEDULE OF LIBRARY PENSION CONTRIBUTIONS
NYSLRS PENSION PLAN
FOR THE 2022 FISCAL YEAR**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 231,121	\$ 216,277	\$ 213,059	\$ 238,771	\$ 203,703	\$ 207,793	\$ 294,947	\$ 318,044
Contributions in relation to the contractually required contribution	<u>231,121</u>	<u>216,277</u>	<u>213,059</u>	<u>238,771</u>	<u>203,703</u>	<u>207,793</u>	<u>294,947</u>	<u>318,044</u>
Contribution deficiency (excess)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
 Library's covered-employee payroll	\$ 1,403,741	\$ 1,464,505	\$ 1,428,093	\$ 1,458,052	\$ 1,335,070	\$ 1,348,527	\$ 1,320,528	\$ 1,281,032
Contributions as a percentage of covered-employee payroll	16.46%	14.77%	14.92%	16.38%	15.26%	15.41%	22.34%	24.83%

The accompanying notes are an integral part of the financial statements.

**NORTH BABYLON PUBLIC LIBRARY
SCHEDULE OF CHANGES IN THE LIBRARY'S TOTAL OPEB
LIABILITY AND RELATED RATIOS**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 248,492	\$ 211,607	\$ 156,245	\$ 205,920	\$ 200,897
Interest	111,165	91,586	115,134	135,643	128,149
Changes of benefit terms	0	0	0	0	0
Differences between expected and actual experience	836,551	0	(989,687)	0	0
Changes in assumptions or other inputs	(980,956)	30,826	611,065	(239,753)	0
Benefit payments	<u>(139,505)</u>	<u>(100,141)</u>	<u>(89,165)</u>	<u>(100,727)</u>	<u>(88,610)</u>
Net Change in total OPEB liability	75,747	233,878	(196,408)	1,083	240,436
Total OPEB liability- beginning	<u>4,216,249</u>	<u>3,982,371</u>	<u>4,178,779</u>	<u>4,177,696</u>	<u>3,937,260</u>
Total OPEB liability- ending	<u>\$ 4,291,996</u>	<u>\$ 4,216,249</u>	<u>\$ 3,982,371</u>	<u>\$ 4,178,779</u>	<u>\$ 4,177,696</u>
Covered-employee payroll	\$ 1,255,806	\$ 1,274,508	\$ 1,243,422	\$ 1,226,365	\$ 1,196,454
Total OPEB liability as a % of covered-employee payroll	341.77%	330.81%	320.28%	340.75%	349.17%

Notes to schedule:

Changes of benefit terms: None

Notes to schedule:

Assumption changes:

Discount rate	3.54%	2.16%	2.21%	3.50%	3.13%
Mortality Improvement Scale	MP-2021	MP-2019	MP-2019	MP-2016	MP-2016
Pre-65 Trend Rate	7.0% down to 5.0%	7.0% down to 4.5%	7.5% down to 4.5%	8.5% down to 5.0%	9.0% down to 5.0%

The accompanying notes are an integral part of the financial statements.

North Babylon Library



Dr. Michael L. Miles, LCSW-R, ACSW,
Program Administrator for Human Support Services

Eileen Mahon, LCSW, CEAP
Administrative Coordinator for Human Support

Annual Report

BOCES Employee Assistance Program

Commack EAP: [631] 218-5445

Medford EAP: [631] 289-0480

Hampton Bays EAP: [631] 728-2008

Summary of Services Provided to North Babylon Library

July 1, 2021 through June 30, 2022

Facts & Figures All Related Employee Assistance Services

1. Number of Covered Employees (as Reported by Library): 31
2. Number of Employees and Family members served:0
 - a. Total Clients: 0
 - b. Number of additional sessions: 0
3. Total Consultations for employee work related issues: 0
 - a. Administrative Consultations: 1
 - b. Union Leadership Consultations: 0
4. Number of Workshops provided to the consortium: 1
5. Total Attendance for Workshops provided: 35
6. Number of Local Committee Meetings:
7. Total Attendance for EAP Local Committee meetings:
8. Number EAP Consortium Meetings: 2
9. Number of EAP Consortium members:14
10. Total Attendance for EAP Consortium committee meetings: 8
11. Number of Orientation/Meet & Greets provided: 1
12. Total number of attending Orientation/Meet & Greets: 10
13. Number of Traumatic Incident Responses: 0



North Babylon Library



Dr. Michael L. Miles, LCSW-R, ACSW,
Program Administrator for Human Support Services

Eileen Mahon, LCSW, CEAP
Administrative Coordinator for Human Support

Annual Report

BOCES Employee Assistance Program

Commack EAP: [631] 218-5445

Medford EAP: [631] 289-0480

Hampton Bays EAP: [631] 728-2008

Additional Benefits & Services:

1. Total number of available resources in the EAP Databank (Individually interviewed, screened & updated): 1,193
2. Mailing circulation of the monthly EAP PATHWAYS Newsletter (Supervisor & Employee versions) for the North Babylon Library: 31
3. Number of individuals (all settings) who accessed the EAP on-line Orientation: 209
4. Number of individuals (all settings) who accessed the EAP on-line webpage: 5,731

Analysis of Usage

EAP Units of Service at North Babylon Library Compared to National Average Usage:

LOW

Sources for Comparison of National Averages of EAP Utilization:

Chestnut Global Partners: [North American National Average] 6%

Employee Assistance Professionals Association: 3 to 6%

Recommendations Based Upon Analysis:

- An Individualized Consultation is Recommended
- Consider District-wide EAP survey for both marketing and analysis of ways to reach staff
- Request administrative and union leadership recommendations on ways to enhance knowledge of EAP services



Report for the Board of Trustees
October 18, 2022

Communications

Oops. We neglected to add "Juneteenth" to our list of holidays. We will amend that on Tuesday night.

Al Coster will be here to review our annual audit (Exhibit).

H2M sanitary survey proposal (Exhibit). I have made it clear to the architects that if they continue with surprise studies, I may not have the funds to complete our project.

SCLS draft budget (Exhibit). Our system participation expense is based on population (unchanged) and budget (changed due to request for \$1M for expansion). Our participation with downloadable books (last page) continues to rise based on increased usage. We vote on the final budget in November, so this is just for your knowledge. Any changes will be minimal.

Policy of the Month

EAP Annual Report (Exhibit). No individual use this year.

Personnel

One substitute custodian departed. He disappeared off the cameras between 3:07 and 5:11 on Saturday 10-8 (we close at 5 PM).

Buildings and Grounds

I normally never consider extended warranties/service contracts. In the case of our automatic door, we maintain a contract. One service call and we break even (annual service, too). We also have contracts on the dumbwaiter (new NYS requirements) and HVAC (25% of the original installer's price).

On Saturday, October 1st, we had a significant flood. Water coming up from the floor drain in the public men's room. The custodian and I extracted the carpets in the hallway. He was unfamiliar with the extractors, so my presence was critical. We shut the water down throughout the library and we were forced to close. Sunday closure, too. I got our trusted plumber in first thing Monday morning and we were able to open by 10:30 AM. Now the painful stuff: someone flushed something they should not have flushed. Most likely a diaper. Combine a 4" drain and a diaper, worse if it was an adult diaper. Plumber's bill for an emergency call and all the salaries of staff who should have been able to be at work, \$2988.06. I have signs at the changing tables. I would love to know who did this. We have a \$1000 deductible; the plumber would not be covered, so the insurance agent felt any recovery would be offset by future increased premium. The only additional thing that would be covered is clean up, which I addressed. That's called "job security."

Security and Vandalism

I consider the diaper issue to be vandalism.

Just so you know: we frequently experience accidents in the parking lot. I am happy to look at the recorded images if there is evidence of wrongdoing. I am upfront about the images are they are "library records." Translation: a subpoena is required for access. However, I will tell the patron if I did or did not see anything. If there is something visible, I will work with the police, but not with a patron.

Public Relations

The Babylon Rotary has begun distribution of student dictionaries to 3rd graders in our area (Babylon, North Babylon, West Babylon, West Islip); I am the chair of the committee. We tell them about the Rotary, hand out dictionaries and introduce them to their new books. No good deed goes unpunished.

Requests for Purchase

None at this time.

Unmet Needs

Director's Porsche. If Myron Roohvarg (former director at Commack) could have one.... In the words of songwriter Frank Loesser, "I Can Dream, Can't I?"

Trustee Training

Beginning in January, there is a NYS mandate for such training. There will be a taped program on Roberts Rules of Order which we will make available after January 1st. I believe the mandate is for 2 hours of training each year. We will do our best to make this pain-free.

Other Items of Interest

We pulled our mask mandate, the president declared the pandemic over, but our staff continues to take ill. Two, so far, this month, and we're only partially through the month..

At the Public Library Director's Association annual golf outing, my foursome continued our legacy of being the poorest players on the links. We have more fun than anyone else.

Respectfully submitted,



Marc D. Horowitz

Reference Department September 2022 Report

Registration day was very busy. Classes and programs filled up quickly. T'ai Chi is very popular, with a long waitlist. We are currently offering Intermediate ESL class. We have approximately 12 students this session. Our ESL class has caught the attention of our patrons. We are asked weekly for different level classes. We are directing students to LIEOC as well as other locations. Crochet is still going strong. The mini-job fair had a small but interested group of job seekers. The ceramics class filled up, and patrons gave resounding positive feedback for the instructor, Rosemarie Attard. Paint Night also had good attendance. Belmont Lake Walking Tour received excellent feedback again, with the participants asking when we are doing it again. This month we had the SAT review program, which was well attended. Our volunteer program was Art Buddies. Four craft stations were set up, each with a different craft. Teens were stationed at each table to assist the children.

School is back in session. Students are back using the Library. Maureen proctored one of our patrons for a real estate exam. Amanda was supposed to have a class visit from the Life Skills class at the North Babylon High School, but the rain prevented it from happening. They will hopefully be able to begin their monthly visits in October. Kirsten continues to weed the Fiction collection. Maureen is beginning to weed the Biography collection. Stephanie assisted patrons with one-to-one tech help throughout the month. Amanda attended a Blood Pressure Monitor Kit meeting. The Adult displays included "September is Hispanic Heritage Month", "Colleen Hoover Read Alikes" and "Happy Birthday, Authors!". The Young Adult display was "Banned Books".

Respectfully submitted,
Maureen Nicolazzi



September, 2022 Children's Room Monthly Report

Witches Brew Ceramic Cup program was held in the Meeting Room on Thursday, September 8 for children in grades two through fifth. The children enjoyed painting a fun, Halloween-themed cup to store their pencils and trinkets in.

Family Story Time was held on Saturday, September 10 in the Children's Room for preschool aged children, and children through fifth grade who attended with their families. Attendees listen to stories, participate in songs and activities, and make a craft with Librarian Marylou Famiglietti.

Tots Night Out program was held in the Meeting Room on Monday, September 12 for preschool aged children. The children participate in activities, movement to music, and a simple craft.

A Drop-In Crafts program was held on Tuesday, September 13 for children aged four to ten years. Participants created a fall-themed craft to take home.

Lego Fun program was held on Wednesday, September 14 in the Children's Room. As always, children in grades one through fifth grade created a Lego structure for display in the Library's lobby showcase.

Zumba Kids program was held in the Meeting Room on Saturday, September 17 for children in grades kindergarten through fifth. Attendees enjoy a program designed to make exercise fun with activities, and dance movements, set to music.

Preschool Story Times were held on Wednesdays, September 21 and 28, and Fridays, September 23 and 30th. Children aged two to five enjoy stories, crafts, music, and activities.

Art Buddies program was held on Thursday, September 22 for children aged four to eight years. The program was held in the Children's Room. Young Adult volunteers were on hand to guide the children in creating four different art projects for which the young adults earned community service credits. The program resulted in good attendance, and the children left with four very nice projects to take home and continue to enjoy.

Stemtastic Candy Catapults program was held on Thursday, September 29 in the Meeting Room. The program was appropriate for children in grades two through fifth. The attending children had fun learning how to design and construct catapults. They then tested their creations by sending small objects and candy across the room using their catapults.

Ongoing collection maintenance projects continue with checking for damage, circulation, updating series, and keeping the collection relevant.

Submitted by,
Elizabeth Arena, Head of Children's Services



PERSONNEL REPORT

OCTOBER 2022

Patrick Erhardt, P.T. Custodial Worker I, termination effective 10/11/2022
(\$16.50/hr.)