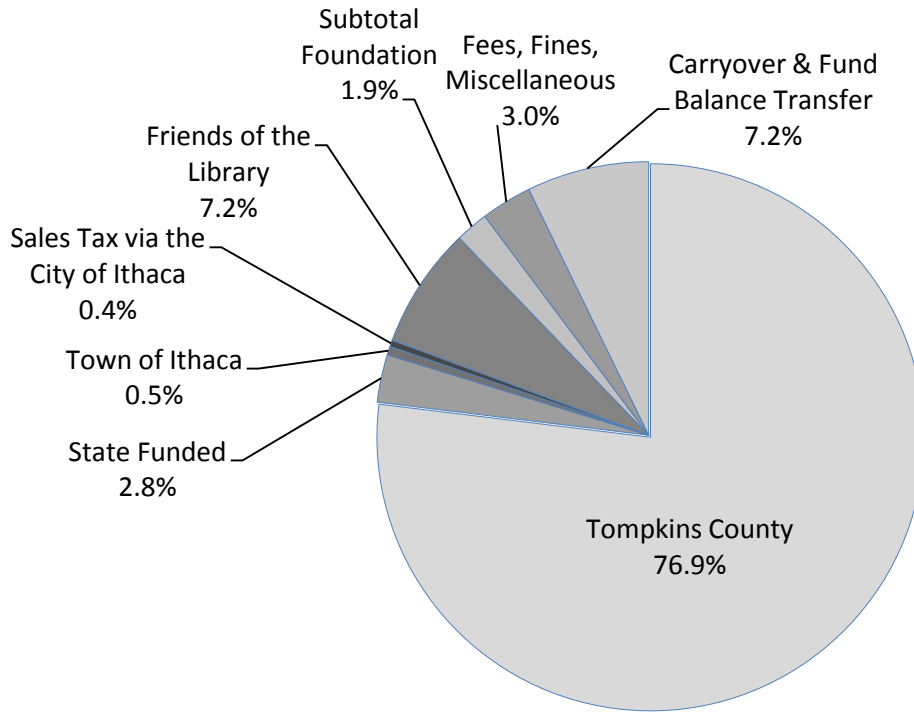


**Tompkins County Public Library
2014 Budget Summary**

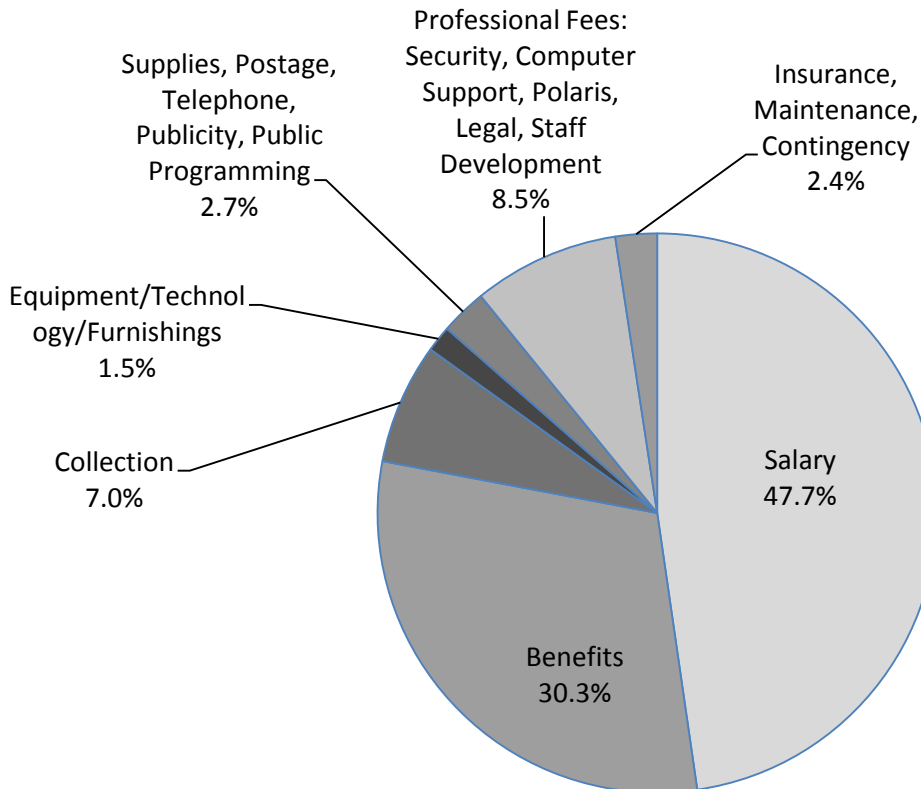
	2013	2014	Percent Change
<u>Revenue</u>			
1 Tompkins County	2,683,032	2,978,032	11.00%
2 State Funded	114,480	109,128	-4.68%
3 Town of Ithaca	20,000	20,000	0.00%
4 Sales Tax via the City of Ithaca	14,326	14,604	1.94%
5 Friends of the Library	273,000	278,000	1.83%
6 Foundation - Directed & Grants *	74,702	37,418	-49.91%
6 Foundation - General Support	42,500	38,000	-10.59%
Subtotal Foundation	117,202	75,418	-35.65%
7 Fees, Fines, Miscellaneous	143,507	116,285	-18.97%
8 Carryover & Fund Balance Transfer	<u>278,750</u>	<u>279,510</u>	<u>0.27%</u>
	3,644,297	3,870,977	6.22%
<u>Expenses</u>			
1 Salary	1,753,568	1,846,822	5.32%
2 Benefits	1,094,947	1,171,530	6.99%
3 Collection	269,949	269,982	0.01%
4 Equipment/Technology/Furnishings	69,143	58,256	-15.75%
5 Supplies, Postage, Telephone, Publicity, Public Programming	96,484	103,708	7.49%
6 Professional Fees: Security, Computer Support, Polaris, Legal, Staff Development	276,654	327,697	18.45%
7 Insurance, Maintenance, Contingency	<u>83,552</u>	<u>92,981</u>	<u>11.29%</u>
	3,644,297	3,870,977	6.22%

* As Foundation gifts and grants are received, the budget is amended accordingly.

2014 Library Operating Budget: Revenue



2014 Library Operating Budget: Expenses



2014 REVENUE, TOMPKINS COUNTY PUBLIC LIBRARY

Pie Code	Code	Category	Description	Approved 2013	Proposed 2014	Percent Change	Amount Change	Percent of Total Budget	Notes
1	L002A	Tompkins County *	Appropriations *	2,683,032	2,978,032	11.0%	295,000	76.9%	Target(\$2,663,082) + \$175,000 ongoing + \$140,000 County reserves
4	L002D	Sales Tax Revenue	Negotiated agreement between the City of Ithaca and Tompkins County	14,326	14,604	1.9%	278	0.4%	Per City Controller Steve Thayer - 2% increase over 2013
3		Town of Ithaca	Support Sunday Hours	20,000	20,000	0.0%	0	0.5%	To fund approximately 11 Sunday openings
2	L3840A1	NYS Local Library Services Aid	General Operating Aid based on per capita	26,409	25,174	-4.7%	-1,235	0.7%	Based on actual 2013 less 4.91% restoration which is not certain
2	L3840A4	NYS Other	Special Legislative Grants	0	0		0	0.0%	
2	L2760	NYS Central Library Development Aid	Aid to strengthen and assist library in its role as central library for the five county Finger Lakes Library System	88,071	83,954	-4.7%	-4,117	2.2%	Based on actual 2013 less 4.91% restoration which is not certain.
5	L2755F	Friends of the Library	Grant may be targeted for specific expenditures at the discretion of the Library Director	270,000	275,000	1.9%	5,000	7.1%	Directed for collections \$229,000, Polaris \$21,000, supplies \$25,000
5	L2755FS	Friends of the Library Staff Development	Grant targeted for specific staff training & development	3,000	3,000	0.0%	0	0.1%	Workshops/speaker fees \$3,000
6	L2755G	TCPL Foundation Directed	Endowed funds	27,387	30,056				Interest due from endowed funds. Materials \$22,182 + Bradford \$790 & 790 + Processing Fees \$3,915 + + Aneja \$585 + Library Directors Fund \$1,489 + Youth Art \$305 = \$30,056 As gifts and grants are received, TCPL's budget is amended accordingly. Schwarz/Jacobson \$1,500 Belly to Backpack \$4,618 ESL Book Club \$1,244 Gifts received in current year for use in following year.
			Restricted gifts - amended quarterly	21,698	7,362				
			Gifts to be used following year	25,617					
		Subtotal		74,702	37,418	-49.9%	-37,284	1.0%	
6	L2755GR	TCPL Foundation Grants	Grants	0	0		0	0.0%	As gifts and grants are received, TCPL's budget is amended accordingly.
6	L2755U	TCPL Foundation General Support	Annual Appeal	42,500	38,000	-10.6%	-4,500	1.0%	Reduced general support.
7	L2082	Fines	Fines collected from patrons for overdue items	81,000	74,000	-8.6%	-7,000	1.9%	Based on projected 2013 revenues as of 10/31/13.
7	L2083	Out of System Fee	Fee paid by patrons out of FLLS system	375	375	0.0%	0	0.0%	Based on projected 2013 revenues as of 10/31/13.
7	L2690	Lost and Paid Library Materials	Library materials lost and paid for by patrons; item is replaced if available	9,500	8,000	-15.8%	-1,500	0.2%	Based on projected 2013 revenues as of 10/31/13.
7	L2690P	Lost and Paid Processing Fees	Processing fees	4,500	3,500	-22.2%	-1,000	0.1%	Based on projected 2013 revenues as of 10/31/13.
7	L2401	Interest	From fund balances in TCTC savings account	1,000	1,000	0.0%	0	0.0%	Continued suppressed interest rates, declining fund balance.
7	L2360C	Printing & Copying	Commission from copiers and printing fees	11,000	10,000	-9.1%	-1,000	0.3%	Based on projected 2013 revenues as of 10/31/13.

2014 REVENUE, TOMPKINS COUNTY PUBLIC LIBRARY									
Pie Code	Code	Category	Description	Approved 2013	Proposed 2014	Percent Change	Amount Change	Percent of Total Budget	Notes
7	L2770	Miscellaneous	Reimbursements, unanticipated income Borg Warner Fees	36,132	19,410	-46.3%	-16,722	0.5%	\$7,200 Borg Warner fees, \$1,000 misc. (reference, headsets, comm libraries) Estimated IPEI/KDT/TKED \$3,181 program prep and 500 children @ \$10.08 = \$5,040 NYS Summer rdg mini grant via FLLS \$187.50 MLK mini grant \$250 Insurance refund for nooks stolen in 2013 - \$552 City of Ithaca Community Celebrations Grant \$2,000
8	L2850	Fund Balance Transfer	Fund balance transfers	174,944 78,000 7,545	117,857 26,075				Unrestricted Fund Balance Draw Down Benefit Reserve Draw Down - one time personnel restructuring liability Technology Reserve Draw Down
8	L2850	Fund Balance Transfer	Fund balance transfers - Foundation gifts received in prior year	18,261	25,617 10,063 7,754 4,653 7,548 25,335 5,957 48,651 135,578				Foundation gifts received in 2013 for fiscal year 2014 Carryover unexpended restricted material funds Carryover unexpended equipment funds Carryover unexpended staff development funds Carryover unexpended 2013 Foundation directed and grant funds Carryover unexpended 2013 collection funds Carryover unexpended 2013 publicity and programming funds Carryover unexpended 2013 personnel - project assistant & salary increases
8			Subtotal all fund balance transfers	278,750	279,510	0.3%	760	7.2%	
			TOTAL REVENUE	3,644,297	3,870,977	6.2%	226,680	100.0%	

* Does not include support for maintenance, cleaning and utilities which is in the Tompkins County Facilities budget.

2014 EXPENDITURES, TOMPKINS COUNTY PUBLIC LIBRARY														
Pie Code	Code	Category	Description	Amended 2013	Approved 2014	Percent Change	Amount Change	Percent of Total Budget	Notes	Friends of the Library	Foundation 2014	2013 Carryover	Sundays	CLDA (TBD)
1	100	Personnel	To run the library 55 hours per week	1,631,960	1,726,691	5.3%	92,201	47.2%	Per separate spreadsheet			45,194		
			Sundays	32,200	29,670				Includes longevity & premium pay & carryover from 2013 for settlements & project assistant				29,670	
			Central Library Personnel	69,626	69,626				Sundays - to fund approximately 22 openings					
									Provide services to FLLS members					
1	100F	Personnel	Restricted	19,782	20,835	5.3%	1,053	0.5%	Endowed Proc Fees \$3,444		3,444			
			Foundation and grant funded						KDT/IPEI \$7,221 Schwarz/Jacobson \$225		225			
									Foundation 2013 carryover-Elmira Savings \$3,325			3,325		
									Carryover \$2,850 Harmon Foundation			2,850		
									Foundation 2013 carryover for use in 2014			238		
									Belly to Backpack \$2,968 ESL Book Club \$564		3,532			
1			Subtotal - Personnel	1,753,568	1,846,822	5.3%	93,254	47.7%		0	7,201	51,607	29,670	0
2	8810	Retirement	Contributions to the NYS Retirement fund	349,435	341,700	-2.2%	-7,735	8.8%	Estimated at 20.1% of participating payroll.				8,990	
2	8830	Social Security & Medicare	7.65% of payroll less flexible benefits	128,460	134,524	4.7%	6,064	3.5%	Flex benefit savings estimated at \$6,500. Includes \$3,457 carryover from 2013 for settlements & project assistant.			3,457		
2	8840	Workers Compensation	Based on NYS Retirement payroll	26,186	26,974	3.0%	788	0.7%	1.5 % of salaries					
2	8850	Employee Assistance Program	Library pays 100% for all employees @ 3.01 per month per employee	1,926	1,992	3.4%	66	0.1%	Per K Fritz, 11/13 \$181 admin fee (10%) and 47 employees \$3.21 per person per month.					
2	8855	Parking/Mass Transit	Parking/Mass Transit Reimbursement Accounts (PRA) offered to staff to set aside money, tax-free for expenses	7,500	5,000	-33.3%	-2,500	0.1%	\$55 per month flex administration fee = \$660 And bus pass & parking subsidy - based on projected 2013.					
2	8860	Health Insurance	Library pays 85% of family or individual coverage of all employees working 18 hours per week or more, plus retirees	564,350	619,340	9.7%	54,990	16.0%	Projection based on 8.0% increase in rates & 11/13 enrollment levels. One-time personnel restructuring liability.					
2	8865	Disability	.75% of payroll for all staff working 18 hours per week or more	12,090	12,000	-0.7%	-90	0.3%	Based on projected 2013 experience.					
2	8870	Unemployment	Unemployment benefits	5,000	30,000	500.0%	25,000	0	Expected liability due to 2013 personnel restructuring and small contingency.					
2			Total Benefits	1,094,947	1,171,530	7.0%	76,583	30.3%		0	0	3,457	8,990	0

2014 EXPENDITURES, TOMPKINS COUNTY PUBLIC LIBRARY														
Pie Code	Code	Category	Description	Amended 2013	Approved 2014	Percent Change	Amount Change	Percent of Total Budget	Notes	Friends of the Library	Foundation 2014	2013 Carryover	Sundays	CLDA (TBD)
4	271	Equipment / Capital		69,143	58,256	-15.7%	-10,887	1.5%	Any remaining 2013 funds will be carried over. \$2,000 to update e-readers and other devices. Insurance stolen nooks 2013 - \$552 Carryover from 2013 \$7,754 (local funds) Carryover \$5,000 for Early Learning Stations Carryover \$19,259 for AS collection support Carryover \$3,691 for YS play area, collection support and technology			7,754 5,000 19,259 3,691		
4			Total Equipment	69,143	58,256	-15.7%	-10,887	1.5%		0	0	35,704	0	0
3	300-410A	Books, Adult	Average price \$18	74,807	73,683	-1.5%	-1,124	1.9%	Polson \$6,715		6,715			
3	300-410AG	Books, Adult Gifts & Memorials		8,911	12,970	45.6%	4,059	0.3%	Endowed \$5,907 Carryover \$2074 Foundation 2013 gifts for use in 2014 \$3,714 Schwarz/Jacobson \$1,275		5,907 1,275	2,074 3,714		
3	300-410J	Books, Children's	Average price \$16	46,741	46,704	-0.1%	-37	1.2%	Polson \$4,477		4,477			
3	300-410JG	Books, Children's Gifts & Memorials		6,121	8,538	39.5%	2,417	0.2%	Endowed \$2,412 Carryover \$586 Foundation 2013 gifts for use in 2014 \$5,540		2,412	586 5,540		
3	300-410L	Childhood Literacy		1,500	1,500		0	0.0%						
3	300-410Y	Books, Young Adult		14,697	12,000	-18.4%	-2,697	0.3%						
3	300-410YG	Books, Young Adult Gifts & Memorials		0	2,594		2,594	0.1%	Engaging Teens & Tweens \$500 Endowed \$1,571 Foundation 2013 carryover - Schlather \$523		1,571	523		
3	300-410SO	Books, Standing Orders		5,105	3,500	-31.4%	-1,605	0.1%						
3			Subtotal - Books	157,882	161,489	2.3%	3,607	4.2%		0	22,357	12,437	0	0
3	300-413P	Periodicals, Print	Subscriptions to Magazines and Newspapers	6,930	6,500	-6.2%	-430	0.2%						
3	300-413PG	Periodicals, Print		7,049	3,924	-44.3%	-3,125	0.1%	Carryover \$3924			3,924		

2014 EXPENDITURES, TOMPKINS COUNTY PUBLIC LIBRARY														
Pie Code	Code	Category	Description	Amended 2013	Approved 2014	Percent Change	Amount Change	Percent of Total Budget	Notes	Friends of the Library	Foundation 2014	2013 Carryover	Sundays	CLDA (TBD)
		Gifts & Memorials												
3			Subtotal -Periodicals	13,979	10,424	-25.4%	-3,555	0.3%		0	0	3,924	0	0
3	300-424	Bindery	Repairs, reformatting	3,086	2,500		-586	0.1%						
3			Subtotal - Bindery	3,086	2,500	-19.0%	-586	0.1%		0	0	0	0	0
3	300-425A	AV, Adult	DVD's, recorded books, music CD's Includes audiobook downloads	41,964	46,300	10.3%	4,336	1.2%						
3	300-425AG	AV, Adult Gifts & Memorials		1,364	518	-62.0%	-846	0.0%	Carryover \$518			518		
3	300-425J	AV, Children	DVD's, recorded books, music CD's	12,792	12,000	-6.2%	-792	0.3%						
3	300-425JG	AV, Children Gifts & Memorials		168	46	-72.6%	-122	0.0%	Carryover \$46			46		
3	300-425Y	AV, Young Adult		5,276	5,000	-5.2%	-276	0.1%						
3	300-425YG	AV, Young Adult Gifts & Memorials		816	0	-100.0%	-816	0.0%						
3			Subtotal - AV	62,380	63,864	2.4%	1,484	1.6%		0	0	564	0	0
3	300-426C	Electronic Information Sources	Licensed Data Bases & MFM E-Books	27,622 5,000 0	13,425 18,280 0	-51.4% 265.6% 0.00%	-14,197 13,280 0	0.3% 0.47% 0.00%	\$13,000 databases, \$425 MFM \$15,000 AS ebooks, \$4000 YS ebooks Engaging Teens & Tweens \$1200					
3			Subtotal - Electronic Info	32,622	31,705	-2.8%	-917	0.8%		0	0	610	0	0
3			SUBTOTAL - LIBRARY MATERIALS	269,949	269,982	0.0%	33	7.0%	Friends of the Library \$229,000 Foundation Endowed Funds \$20,268	229,000	22,357	16,925	0	0
5	300-430A	Library and Office Supplies - Staff	Supplies for Staff to support internal operations	10,000	7,000	-30.0%	-3,000	0.2%	Based on 2013 projected expenses. Reduced - printer contract initiated 11/13.					
5	300-430B	Library and Office Supplies - Public	Supplies for Equipment used by the Public	9,765	4,800	-50.8%	-4,965	0.1%	Based on 2013 projected expenses. Reduced - printer contract initiated 11/13. YS Posters \$300			300		
5	300-430C	Library and Office Supplies - Collection	Collection Processing and Repair Vendor processing fees (VAS)	27,186	25,000	-8.0%	-2,186	0.6%	Friends of the Library \$25,000	25,000				
5	300-430F	FLLS Polaris Supplies	Library cards & bar codes	2,535	4,000	57.8%	1,465	0.1%	Library cards and registration cards					
5	300-430S	Software / Licenses	Software & Licenses	6,200	6,200	0.0%	0	0.2%	Based on 2013 projected expenses.					

2014 EXPENDITURES, TOMPKINS COUNTY PUBLIC LIBRARY														
Pie Code	Code	Category	Description	Amended 2013	Approved 2014	Percent Change	Amount Change	Percent of Total Budget	Notes	Friends of the Library	Foundation 2014	2013 Carryover	Sundays	CLDA (TBD)
5			Subtotal - Supplies	55,686	47,000	-15.6%	-8,686	1.2%		25,000	0	300	0	0
5	300-430P	Publicity and Printing	Brochures, ads, fliers, bookmarks, signs, envelopes and stationary, newsletter, e newsletter	5,000	5,457	9.1%	457	0.1%	Misc expenses \$3,000 Publicity \$2,000 Carryover \$457			457		
5	300-430PP	Public Programming	Public programming expenses - supplies, printing & publicity	17,943	32,251	79.7%	14,308	0.8%	\$1,300 Summer rdg prg CAP Match \$450 Endowed YS Programs \$400 KDT / IPEI \$1,000 Pub Prog Coord \$1,500 ESL/AS Programs \$800 CAP \$500 MLK mini grant \$250 Sesquicentennial \$2,000 Community Engagement for Young Adults \$1,500 Foundation 2013 gifts for use in 2014 - Bonn \$100, Loomis \$25 Kammen \$8,400 Gannett \$4,250 Foundation 2013 carryover - Schlather \$650 ALA Civil War Exhibit \$750 Engaging Teens & Tweens \$2,269 Belly to Backpack \$1,650 ESL Book Club \$680 \$2,206 Summer rdg prg Brodhead \$1,571		400	2,000 1,500 12,775 650 750 2,330 1,571		
	300		SUBTOTAL 300	348,578	354,690	1.8%	6,112	9.2%		254,000	26,658	35,357	0	0
5	431	Telephone Internet Access	Line charges and monthly bill	4,785 10,340	5,660 10,340	18.3% 0.0%	875 0	0.1% 0.3%	Broadview w/ Erate discount & Directory Advertising. Based on actual & add caller ID. Clarity Connect - Internet Access					
5	433	Postage	Overdue notices, bills, reserve notices, mail	2,730	3,000	9.9%	270	0.1%	Based on projected 2013 experience. Postage increases					
6	435	Staff Development	Education and training of library staff and trustees, workshops, and local, state, and national conferences	9,996	9,028	-9.7%	-968	0.2%	Endowed Staff Development Fund \$1375 Friends of the Library \$3,000 workshops & speakers. 2013 carryover \$4,653		1,375	4,653		
6	436	Public access library catalog and circulating system	Contract with Finger Lakes Library System	62,000	62,000	0.0%	0	1.6%		21,000				
6	437	Professional fees, contracts	Sherpa MicroComputer Support Services	102,835	108,434	5.4%	5,599	2.8%	40 standard hours per week @\$50.93 Add'l services @\$95 After hours @ \$142.50					
6	437	Professional fees,	Facilities - Sunday utilities	4,400	4,400	0.0%	0	0.1%	22 Sundays open in 2014				4,400	

2014 EXPENDITURES, TOMPKINS COUNTY PUBLIC LIBRARY														
Pie Code	Code	Category	Description	Amended 2013	Approved 2014	Percent Change	Amount Change	Percent of Total Budget	Notes	Friends of the Library	Foundation 2014	2013 Carryover	Sundays	CLDA (TBD)
		contracts												
6	437	Professional fees, contracts	Unique Management - collection services and additional accounts	7,500	6,500	-13.3%	-1,000	0.2%	Average 60 placements @ \$8.95 Based on 2013 experience					
6	437	Professional fees, contracts	Newsletter layout and design	1,350	1,440	6.7%	90	0.0%	\$480 per newsletter x 3, approx \$80 per page Increased professional fee					
6	437	Professional fees, contracts	Misc fees	5,890	5,700	-3.2%	-190	0.1%	Plant Maintenance \$5,400. Armory Assoc GASB45 study (every 2 yrs) Reeading Center delivery fees \$300					
6	437	Professional fees, contracts	Website Maintenance	0	20,000	#DIV/0!	20,000	0.5%	Trial - outsource web maintenance					
6	437	Professional fees, contracts	Legal Fees	5,000	25,000	400.0%	20,000	0.6%	Increased legal fees due to grievances & arbitrations.					
6	437	Professional fees, contracts	Security Guard	61,494	66,820	8.7%	5,326	1.7%	62 standard hours per week @ \$18.04 hr Additional guard as conditions warrant 40hrs @ \$18.04 hr x 12 weeks				2,110	
6	437	Professional fees, contracts	Public Programs	13,700	14,571	6.4%	871	0.4%	Endowed YS Prog \$390 Exhibit & Display Coordinator \$4,900 of which \$2,500 is CAP Match. Youth Art \$305 Gannett \$500 Library Directors Fund \$1,489 NYS Summer Rdg via FLLS \$187.50 Carryover for honorariums \$2,000 Foundation 2013 carryover Teen Writing \$2,000 Foundation 2013 carryover Schlather \$300 City of Ithaca Celebrations Grant \$2,000 Engaging Teens & Tweens \$500		390			
6			Subtotal - Professional fees, contracts	202,169	252,865	25.1%	50,696	6.5%		0	2,184	4,800	6,510	0
6	438	Library membership fees	Local, regional, state, and national	2,489	3,804	52.8%	1,315	0.1%	SCRLC \$880, Discovery Trail \$1,000 Rotary \$260, NYSALB \$325, ALA \$80 (Chamber of Commerce \$580 PLACEHOLDER) NAMI-Finger Lakes \$500 (suitcase exhibit) Amazon Prime \$79, Central Lib \$100					
7	439C	Equipment Repair and Maintenance	Postage Meter and equipment	1,249	1,400	12.1%	151	0.0%	Meter rental @ \$750 Maintenance agreement @ \$650					
7	439C	Equipment Repair	3M System	14,859	14,843	-0.1%	-16	0.4%	4 943 workstations @ \$1,121					

2014 EXPENDITURES, TOMPKINS COUNTY PUBLIC LIBRARY														
Pie Code	Code	Category	Description	Amended 2013	Approved 2014	Percent Change	Amount Change	Percent of Total Budget	Notes	Friends of the Library	Foundation 2014	2013 Carryover	Sundays	CLDA (TBD)
		and Maintenance	Maintenance agreements						2 995 workstations @ \$1,232 1 Detection system @ \$1,721 3 Selfchecks @ \$2,058 (per quote 11/19/13)					
7	439C	Equipment Repair and Maintenance	Office Copiers	2,058	4,280	108.0%	2,222	0.1%	Canon 5240 lease @ \$281.69 mo and color copy fee @ \$.59 copy estimated \$900 yr					
7	439C	Equipment Repair and Maintenance	Office Copiers	4,910	6,084	23.9%	1,174	0.2%	Printer contract - printer for life, all cartridges and maintenance incl @ \$507 per month 2 public copiers provided at no charge					
7	439C	Equipment Repair and Maintenance	Misc Items	390	395	1.3%	5	0.0%	Secure document destruction (\$39 x 4) Survey Monkey (\$19.95x12)					
7	439C	Equipment Repair and Maintenance	Software Maintenance	13,000	13,500	3.8%	500	0.3%	Sage Accounting, Symantec, Fixed Assets, Checkpoint, Cisco, Deep Freeze etc					
7	439C	Equipment Repair and Maintenance	All Mode Communications	2,500	2,500	0.0%	0	0.1%	Annual maintenance contract.					
7	439C		Subtotal - Equipment Repairs and Maintenance	38,966	43,002	10.4%	4,036	1.1%		0	0	0	0	0
7	439S	Equipment Service	All service not covered by contracts	3,000	5,150	71.7%	2,150	0.1%	CAP Match \$150					
7	454	Insurance	Centrally Distributed Item, Tompkins County: employee dishonesty bond, valuable papers, excess liability, risk management services	14,884	15,329	3.0%	445	0.4%	3% increase					
7	472	Miscellaneous / Contingency Fund	not specified	22,262	25,500	14.5%	3,238	0.7%	Contingencies and other unanticipated expenditures or loss of revenue. Volunteer support \$500					
7	490	Ads, bank fees charges	Ads, bank charges, refunds	4,440	4,000	-9.9%	-440	0.1%	Legal advertising, banking fees, patron refunds. Based on 2013 projected.					
			SUBTOTAL - 400	378,061	439,679	16.3%	61,618	11.4%		21,000	3,559	9,453	6,510	0
			GRAND TOTALS (ALLOCATED)	3,644,297	3,870,977	6.2%	226,680	100.0%		275,000	37,418	135,578	45,170	0

REVENUE LESS EXPENSES

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