

Library Board of Trustees  
Regular Board Meeting Agenda  
Thursday, March 19, 2025  
6:00 pm at the Stevens Memorial Community Library

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I. Call to Order

II. Attendance

III. Pledge to the Flag

IV. Approval of Agenda

**MOTION:**

V. Public Comments

VI. . Approval of Minutes from Last Month

**MOTION: to approve minutes**

VII. Approval of Expenditures- Treasurer Reports

**MOTION:**

VIII. . Director's Report (attached) - discuss

IX. Old Business

1. Parking Lot Project Update

X. New Business

1. Trustee Academy and Required Trustee Education (General Update for Board Members)

2. Minimum Standards Compliance: Libraries must confirm compliance with New York State Minimum Standards by August 2026, and by January 1, 2027 they must also have written policies in several newly expanded required areas. (Action Item: Pass the compliance motion when approving annual report assurances (or by August), send the meeting minutes link to Ron, and review whether all required policies will be in place by January 1, 2027.

3. Budget Recommendation

MOTION: Approve Budget and submit to school

4. Fund Balance Policy/Resolution & Approval

5. Equipment Reserve Fund - Resolution/Approval

6. Building Reserve Fund - Resolution/Approval

7. Board Seats

8. Foundation Repair – estimate, grants, etc.

XII. Adjourn

**MOTION:**

Next Board Meeting April \_\_\_\_, 2026 at the Library

Next Finance: TBD @ at the library

Next Personnel: TBD @ at the library

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Minutes from last  
month

**Stevens Memorial Community Library**  
**Minutes of the Regular Meeting of the Board of Trustees**  
**February 16, 2026**

The Regular meeting of the Board of Trustees was held In Person at the Library, at 6:00 PM.

President Katie Kennedy, called the meeting to order at 6:05PM. Also present were:  
Trustees:, Sandy Eck, Kim Harding, Jennifer Wilkinson, Stuart Hempel, Lisa Neary (treasurer), and Barb Helak.  
Lori Kubik was absent.  
Staff: Director Palmer Perkins

We did pledge to the flag.

**1 Motion:** Kim Harding moved to approve the agenda. Katie Kennedy seconded, and the motion passed unanimously.

Public Comments were: none.

**2 Motion:** Kim Harding moved to approve the minutes from last month. Sandy Eck seconded, and the motion passed unanimously.

**3 Motion:** Jennifer Wilkinson moved to approve the expenditures and the Treasurer Reports and Abstracts. Barb Helak seconded, and the motion passed unanimously.

**4 Motion:** Jennifer Wilkinson moved to approve the Investment Policy as outlined in the agenda packet attachments and as recommended by the Finance Committee. Kim Harding seconded, and the motion passed unanimously.

**5 Motion:** Jennifer Wilkinson moved to combine the 2 CDs that are maturing onto one and to direct the Treasurer to “re-code” as Operating CD#2, and to reinvest at the highest rate for a period of 6-7 months. Katie Kennedy seconded, and the motion passed unanimously.

**6 Motion:** Jennifer Wilkinson moved to have the treasurer draft a Fund Balance Policy so as to have a Building Improvement and Equipment Fund along with a recommendation for amount of funding and to draft resolutions to accompany same. Kim Harding seconded, and the motion passed unanimously.

**7 Motion:** Jennifer Wilkinson moved to have the treasurer take the old designation of “Renovation” and “Fundraising” accounts to be revised to make it clear that they are General Operating Account Funds, and to “close-out” those accounts to make the book-keeping clearer. Sandy Eck seconded, and the motion passed unanimously.

**8 Motion:** Katie Kennedy moved to pass the override of the Tax Cap Resolution as revised per our discussion (attached). Stuart Hempel seconded, and the motion passed unanimously.

**9 Motion:** Jennifer Wilkinson moved to adjourn the meeting at 7:22 PM. Kim Harding seconded, and the motion passed unanimously.

The next meeting(s) will be held on:

Finance Meetings: Thursday, March 12, 2026 at 5:00 PM at the Library.

Regular Board Meeting **MOVED TO THUESDAY March 19, 2026 at 6:00** at the Library.

Personnel Tuesday, TBA at in the Library

Respectfully submitted,

Jennifer M. Wilkinson, Secretary



RESOLUTION - Exceed Tax cap 2026-2027

Whereas, the adoption of the 2026-2027 budget for the Stevens Memorial Community Library may require a tax levy increase that exceeds the tax cap imposed by state law as outlined in General Municipal Law Section 3-c adopted in 2011; and

Whereas, General Municipal Law Section 3-c expressly permits the library board to override the tax levy limit by a resolution approved by a vote of sixty percent of qualified board members; now therefore be it

Resolved, that the Board of Trustees of the Stevens Memorial Community Library voted and approved to exceed the tax levy limit for 2026-2027 by at least the sixty percent of the board of trustees as required by state law on February 16, 2025.

Adopted by the Board of Trustees February 16, 2025 by unanimous vote of those present.

# Treasurer Report(s)

# ABSTRACT OF AUDITED VOUCHERS - PAID

Stevens Memorial Community Library  
 Date of Audit: 2/9/2026-3/14/2026  
 Abstract # 2  
 Check #s 7067-7073 (does not include paychecks)

Total Paid Claims: 2,582.03  
 Operating: 2,582.03  
 Memorial: 0.00  
 Renovation: 0.00

Num	Date	Name	Account	Paid Amount
<b>7067</b>	<b>02/09/2026</b>	<b>Casella Waste Services</b>	<b>A200-1 · Operating checking account</b>	
292518	02/01/2026		486 · Trash removal	-50.27
TOTAL				-50.27
<b>7068</b>	<b>02/09/2026</b>	<b>Utica National Insurance Group</b>	<b>A200-1 · Operating checking account</b>	
100765505 0226	02/09/2026		453 · Liability insurance	-440.00
			454 · Auto insurance	-17.00
			455 · Workers Comp insurance	-76.00
			456 · Commercial umbrella	-63.00
			453 · Liability insurance	-8.00
TOTAL				-604.00
<b>7069</b>	<b>02/21/2026</b>	<b>National Grid</b>	<b>A200-1 · Operating checking account</b>	
77302-24108 0226	02/12/2026		483 · Electric	-710.07
TOTAL				-710.07
<b>7070</b>	<b>03/02/2026</b>	<b>LEAF</b>	<b>A200-1 · Operating checking account</b>	
19861407	02/23/2026		485 · Telephone	-174.73
TOTAL				-174.73
<b>7071</b>	<b>03/02/2026</b>	<b>Village of Attica</b>	<b>A200-1 · Operating checking account</b>	
B0983 0226	02/28/2026		482 · Water and sewer	-62.00
TOTAL				-62.00
<b>7072</b>	<b>03/03/2026</b>	<b>National Fuel</b>	<b>A200-1 · Operating checking account</b>	
3281151 09 0226	02/23/2026		484 · Gas	-845.60
TOTAL				-845.60
<b>7073</b>	<b>03/10/2026</b>	<b>Elan Financial Services</b>	<b>A200-1 · Operating checking account</b>	
6222 0326	02/03/2026		411 · Library programs-supplies	-31.74
			411 · Library programs-supplies	-23.97
			411 · Library programs-supplies	-4.99
			804 · Employee team building	-74.66
TOTAL				-135.36
<b>Total Paid Invoices</b>				<b><u>2,582.03</u></b>

## ABSTRACT OF AUDITED VOUCHERS - Unpaid

Stevens Memorial Community Library	Total Claims:	2,727.51
Date of Audit: 2/12/2026-3/14/2026	Operating:	2,727.51
Abstract # 2	Memorial:	0.00
Trans #s 537-580	Renovation:	0.00

Trans #	Date	Num	Due Date	Split	Amount
<b>Amazon Capital Servces</b>					
537	02/12/2026	19VC-CH4K-HVFX	03/14/2026	430 · Library and office supplies	14.84
576	03/08/2026	1JQJ-W7TY-Y1VH	04/07/2026	411 · Library programs-supplies	17.98
Total Amazon Capital Servces					32.82
<b>Attica Area Chamber of Commerce</b>					
571	03/10/2026	2026membership	03/20/2026	433 · Memberships	65.00
Total Attica Area Chamber of Commerce					65.00
<b>Author's Note</b>					
532	02/18/2026	153949	02/28/2026	400 · Books	162.08
572	03/05/2026	154419	03/15/2026	400 · Books	127.42
Total Author's Note					289.50
<b>Brodart Co.</b>					
550	02/17/2026	B7163386	03/19/2026	400 · Books	17.28
551	02/17/2026	B7163385	03/19/2026	400 · Books	61.22
552	02/17/2026	B7163384	03/19/2026	400 · Books	127.85
Total Brodart Co.					206.35
<b>Casella Waste Services</b>					
577	03/01/2026	300361	03/31/2026	486 · Trash removal	50.19
Total Casella Waste Services					50.19
<b>Center Point Large Print</b>					
574	02/16/2026	2232016	02/26/2026	400 · Books	25.77
Total Center Point Large Print					25.77
<b>Homestead Pest Control</b>					
566	03/05/2026	13491	03/15/2026	480 · Building maintenance and repair	510.00
Total Homestead Pest Control					510.00
<b>Ingram Library Services</b>					
534	02/16/2026	94510270	03/18/2026	400 · Books	215.95
Total Ingram Library Services					215.95
<b>Midwest Tape</b>					
533	12/09/2025	508148268	12/19/2025	402 · DVDs	102.71
553	02/24/2026	508487218	03/06/2026	402 · DVDs	145.29
Total Midwest Tape					248.00
<b>OWWL Library Systems</b>					
573	03/09/2026	0009144	03/19/2026	450 · Computer/Tech serv. & sup.-OWWL	315.00
Total OWWL Library Systems					315.00

**Playaway Products**

563	03/03/2026	credit balance		401 · Electronic books	-798.62
564	03/03/2026	526827	04/02/2026	401 · Electronic books	950.00

Total Playaway Products 151.38

**Sallome Heating**

538	02/09/2026	9015	02/19/2026	480 · Building maintenance and repair	175.00
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Total Sallome Heating 175.00

**Sitzman's Appliance Center, Inc.**

578	02/19/2026	167187	03/01/2026	480 · Building maintenance and repair	49.99
579	03/10/2026	167490	03/20/2026	480 · Building maintenance and repair	169.95

Total Sitzman's Appliance Center, Inc. 219.94

**Toshiba Financial Services**

580	03/08/2026	577329055	03/18/2026	452 · Printer lease	222.61
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Total Toshiba Financial Services 222.61

**TOTAL** 2,727.51

1 = Memorial Account

2 = Renovation Account

3 = "Friends" to reimburse (partial or whole)

Stevens Memorial Community Library

Balance Sheet

As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
A200-1 · Operating checking account	106,771.50
A200-2 · Memorial checking account	144,289.91
A200-3 · Renovation checking account	892.99
A200-4 · Checking account	6,402.49
A201-1 · Operating CD #1	43,254.48
A201-4 · Operating CD #2	182,027.66
Total Checking/Savings	<u>483,639.03</u>
Total Current Assets	<u>483,639.03</u>
<b>TOTAL ASSETS</b>	<u><u>483,639.03</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	2,315.67
Total Accounts Payable	<u>2,315.67</u>
Other Current Liabilities	
A719 · Paid famiy leave	117.37
Total Other Current Liabilities	<u>117.37</u>
Total Current Liabilities	<u>2,433.04</u>
Total Liabilities	2,433.04
Equity	
30000 · Opening Balance Equity	502,599.48
32000 · Retained Earnings	-3,947.60
Net Income	-17,445.89
Total Equity	<u>481,205.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>483,639.03</u></u>



**Stevens** Memorial Community Library

Feb.	1	2	3-LOST & DAMAGED	4-MEM & GIFTS	5-BAGS & GIFTS	6-FRIENDS MEMB.	7 VIDEOS	8 DONATIONS	9-BOOK SALES	10-COPIER & FAX	11 OTHER	DAILY TOTALS
2026 receipts	FINES A2082	OOSP A2082	DAMAGED A2082	GIFTS A2705	& GIFTS A2655	MEMB.	VIDEOS	DONATIONS A2705	SALES A2655	& FAX A 2082		
	1 Sunday											\$ -
	2 \$14.00								\$1.00	\$3.50		\$ 18.50
	3								\$1.00	\$1.00		\$ 2.00
	4								\$0.50	\$8.25		\$ 8.75
	5								\$0.25	\$6.00		\$ 6.25
	6									\$7.25		\$ 7.25
	7											\$ -
	8 Sunday											\$ -
	9									\$16.49		\$ 16.49
	10							\$0.75		\$4.50		\$ 5.25
	11								\$3.00	\$0.50		\$ 3.50
	12								\$1.00	\$18.25	\$3,000.00	\$ 3,019.25
	13									\$11.75		\$ 11.75
	14								\$3.25	\$9.25		\$ 12.50
	15 Sunday											\$ -
	16									\$3.50		\$ 3.50
	17			\$500.00						\$15.75		\$ 515.75
	18								\$8.75	\$3.00		\$ 11.75
	19								\$0.50	\$6.00		\$ 6.50
	20									\$1.50		\$ 1.50
	21									\$1.75		\$ 1.75
	22 Sunday											\$ -
	23									\$3.00	\$368.00	\$ 371.00
	24								\$0.75	\$38.50		\$ 39.25
	25			\$100.00					\$5.50	\$5.50		\$ 111.00
	26								\$1.00	\$5.50		\$ 6.50
	27								\$2.00	\$6.50		\$ 8.50
	28							\$0.25	\$5.00	\$4.00		\$ 9.25
Zeffy								\$3.50		\$1.50		
TOTAL	\$14.00	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$1.00	\$33.50	\$181.24	\$3,368.00	\$4,197.74
	1	2	3	4	5	6	7	8	9	10	11	TOTALS
												\$545.50

Other: Town of Darien \$3,000, OWWL final 10% of LLSA \$368

Stevens Memorial Community Library  
**Profit & Loss by Class**  
February 2026

	<u>Memorial</u>	<u>Renovation</u>	<u>TOTAL</u>
<b>Income</b>			
2401 · Interest and earnings	5.52	0.23	5.75
2705 · Gifts and donations	600.00	0.00	600.00
<b>Total Income</b>	<u>605.52</u>	<u>0.23</u>	<u>605.75</u>
<b>Expense</b>			
<b>2 · Equipment</b>			
201 · Small equipment	15.00	1,973.00	1,988.00
<b>Total 2 · Equipment</b>	<u>15.00</u>	<u>1,973.00</u>	<u>1,988.00</u>
<b>Total Expense</b>	<u>15.00</u>	<u>1,973.00</u>	<u>1,988.00</u>
<b>Net Income</b>	<u><u>590.52</u></u>	<u><u>-1,972.77</u></u>	<u><u>-1,382.25</u></u>

## Stevens Memorial Community Library

### Profit & Loss

February 2026

	Feb 26	Jul '25 - Feb 26	25-26 Budget	Budget vs. Actual	% of Budget
<b>Income</b>					
1001 · Real property taxes	0.00	199,254.66	209,368.00	-10,113.34	-5%
2082 · Library charges	219.99	2,054.69	2,600.00	-545.31	-21%
2360 · Library services-other govts	3,000.00	3,650.00	3,650.00	0.00	0%
2401 · Interest and earnings	4,252.24	6,742.93	1,400.00	5,342.93	382%
2655 · Sales, other	39.75	362.28	0.00	362.28	0%
2701 · Reimbursement of prior year exp	0.00	746.71	0.00	746.71	0%
2705 · Gifts and donations	4.25	979.36	4,000.00	-3,020.64	-76%
2770 · Unclassified revenue	0.00	46.10	300.00	-253.90	-85%
3840 · State aid for libraries	368.00	3,676.00	3,400.00	276.00	8%
A910 · Appropriated Fund Balance	0.00	0.00	38,000.00	-38,000.00	-100%
<b>Total Income</b>	<b>7,884.23</b>	<b>217,512.73</b>	<b>262,718.00</b>	<b>-45,205.27</b>	
<b>Expense</b>					
<b>1 · Salary</b>					
100 · Salaries	14,537.08	127,389.22	178,330.00	-50,940.78	-29%
<b>Total 1 · Salary</b>	<b>14,537.08</b>	<b>127,389.22</b>	<b>178,330.00</b>	<b>-50,940.78</b>	
<b>2 · Equipment</b>					
200 · Large equipment	0.00	7,590.00	0.00	7,590.00	0%
201 · Small equipment	0.00	0.00	0.00	0.00	0%
<b>Total 2 · Equipment</b>	<b>0.00</b>	<b>7,590.00</b>	<b>0.00</b>	<b>7,590.00</b>	
<b>4 · Contract services</b>					
400 · Books	610.15	6,034.81	15,000.00	-8,965.19	-60%
401 · Electronic books	0.00	881.10	2,326.00	-1,444.90	-62%
402 · DVDs	145.29	515.18	2,500.00	-1,984.82	-79%
403 · Periodicals	0.00	1,868.75	2,000.00	-131.25	-7%
410 · Library programs-services	0.00	88.95	50.00	38.95	78%
411 · Library programs-supplies	204.10	2,415.58	450.00	1,965.58	437%
430 · Library and office supplies	274.10	1,836.19	2,000.00	-163.81	-8%
431 · Custodial supplies	22.24	1,139.47	2,000.00	-860.53	-43%
432 · Computer supplies	0.00	0.00	2,000.00	-2,000.00	-100%
433 · Memberships	0.00	169.00	700.00	-531.00	-76%
434 · Travel	0.00	509.04	0.00	509.04	0%
435 · Training	0.00	108.22	0.00	108.22	0%
436 · Postage	0.00	78.00	0.00	78.00	0%
450 · Computer/Tech serv. & sup.-OWWL	0.00	11,856.36	8,420.00	3,436.36	41%
451 · Financial (CPA & software)	207.81	2,768.59	3,200.00	-431.41	-13%
452 · Printer lease	226.65	1,861.51	2,500.00	-638.49	-26%
453 · Liability insurance	448.00	3,647.00	5,000.00	-1,353.00	-27%
454 · Auto insurance	17.00	136.00	0.00	136.00	0%
455 · Workers Comp insurance	76.00	608.00	0.00	608.00	0%
456 · Commercial umbrella	63.00	441.00	0.00	441.00	0%
457 · Disability insurance	0.00	225.16	0.00	225.16	0%
480 · Building maintenance and repair	279.59	1,501.25	4,500.00	-2,998.75	-67%
481 · Grounds maintenance	0.00	884.98	0.00	884.98	0%

Stevens Memorial Community Library

Profit & Loss

February 2026

	Budget				
	Feb 26	Jul '25 - Feb 26	25-26 Budget	vs. Actual	% of Budget
482 · Water and sewer	62.00	204.30	9,600.00	-9,395.70	-98%
483 · Electric	710.07	3,962.84	0.00	3,962.84	0%
484 · Gas	845.60	2,956.23	0.00	2,956.23	0%
485 · Telephone	174.73	1,572.57	0.00	1,572.57	0%
486 · Trash removal	50.27	150.79	0.00	150.79	0%
<b>Total 4 · Contract services</b>	<b>4,416.60</b>	<b>48,420.87</b>	<b>62,246.00</b>	<b>-13,825.13</b>	
<b>8 · Employee benefits</b>					
800 · Social Security	1,112.12	9,744.35	13,642.00	-3,897.65	-29%
801 · Health insurance	192.30	1,730.80	2,500.00	-769.20	-31%
802 · Retirement	0.00	4,762.00	6,000.00	-1,238.00	-21%
803 · Short term disability	0.00	376.26	0.00	376.26	0%
804 · Employee team building	74.66	74.66	0.00	74.66	
<b>Total 8 · Employee benefits</b>	<b>1,379.08</b>	<b>16,688.07</b>	<b>22,142.00</b>	<b>-5,453.93</b>	
<b>Total Expense</b>	<b>20,332.76</b>	<b>200,088.16</b>	<b>262,718.00</b>	<b>-62,629.84</b>	
<b>Net Income</b>	<b>-12,448.53</b>	<b>17,424.57</b>	<b>0.00</b>	<b>17,424.57</b>	

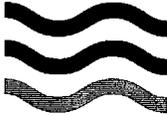
# Director's Report

Director's Report March Board Meeting

February Attendance - 930 →

- Cameras counting
- Programming and numbers from last month
- Fire systems complete
- Budget and timeline (due 3/24 to school)
- Library vendors and AY authors
- Annual Report
- Community survey data
- Foundation estimate
- OWWLDAC secretary
- Summer Reading and ice cream truck
- General updates - squirrels, parking lot, items spreadsheet, other board meetings

February 26	930
January 26	717
December 25	896
November 25	736
October 25	1000
September 25	1040
August 25	1050
July 25	1422
June 25	1009
May 25	954
April 25	1432



# Highlander

## Waterproofing & Foundation Repair

[www.highlanderwaterproofing.com](http://www.highlanderwaterproofing.com)  
 441 Mars-Valencia Rd, Suite 2A  
 Valencia, PA, 16059  
[info@highlanderwaterproofing.com](mailto:info@highlanderwaterproofing.com)  
 8774150564  
 PA HIC # 122147

6100 Oak Tree Blvd, Suite 200 Seven Hills, OH 44131 216-249-7292	441 Mars-Valencia Rd Suite 2A Valencia, PA 16059 724-898-0026	300 International Dr. Suite 100 Buffalo, NY 14221 716-249-4144	1504 Scottsville Rd #210 Rochester, NY 14623 315-802-5613
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**Date** 03-09-2026

### Client Details

Palmer Perkins  
 607-953-2063  
[atticalibrarydirector@owwl.org](mailto:atticalibrarydirector@owwl.org)  
 146 Main St  
 Attica, NY 14011

### Senior Field Inspector

Brandon Billett  
 (585) 305-2634  
[Brandon@highlanderwaterproofing.com](mailto:Brandon@highlanderwaterproofing.com)

### Product List

Description	Quantity
<b>Engineering Report/Permit</b> Engineering report provided by a certified engineer with stamped drawing. Permits and inspections as necessary.	1
<b>Foundation Rebuild with Footing</b> New footing per engineering specs. New block wall pegged and poured every 4ft or per engineering specs. Waterproof membrane installed and backfilled as necc.	15 ft
<b>Highlander Interior Dual Pressure Relief System</b> A) Open up floor around walls as noted approximetly 12"-18" with a electric rotary jack hammer. B) Remove soil to base of footer and inspect footing for damage (some areas may not have a footing depending on foundation type) Repair any damage as necessary to footing, including cracks and/or undermining C) Install gravel at base of footing/wall and install 4" ADS pipe. D) Inspect lower area of wall below floor level and repair as necessary. Fix and seal areas that are crumbling with hydraulic cement E) Drill weep holes into base of wall (depending on foundation type this may not be viable) including every core pocket and mortar joint. F) Install gravel on top of pipe. Install polymeric drain tile across trench G) Hand mix concrete on site and pour new floor feathering into original floor. "Lifetime transferable warranty on areas serviced, in conjunction with 5 yr inspection"	30 ft
<b>Highlander Primary Hydrostatic Relief Unit Single Pump</b> Highlander custom sump tank (see enclosed brochure) with custom solid lid and drain. Tank lid will be radon compatible. Highlander 1/2hp primary pump. "5 yr pump warranty"	1
<b>Highlander Set Up</b>	1
<b>Post on Footing</b>	2
<b>Estimated carpentry budget</b> Budget includes cost of new sill plate for rebuild, and potential repairs to joists that are both existing and due to lifting floor.	
<b>New Beam 8'</b> Install new 2x12 beam under floor next to stairway area to properly support floor.	
<b>Total</b>	<b>\$57,600.00</b>

### Payment

**Balance** \$57,600.00

Payment Terms:

Payment Upon Completion

### Additional Information

#### Question that needs to be answered

##### PRODUCTION NOTES

FINAL ESTIMATED COSTS WILL BE DETERMINED AFTER ENGINEER PROVIDES STAMPED DRAWINGS

##### INCHES OF FIRST BLOCK SHOWING

STONE

##### ACCESS

EXTERIOR AND CRAWLSPACE

##### OUTLET LOCATION

NA

##### FURNACE-HOW FAR OFF WALL ?

NA

##### PARKING LOCATION

PARKING LOT

##### DISCHARGE LINE LOCATION

SEWER

##### POLY VINYL LOCATION

NA

##### WALL HEIGHT

5.5

##### WALL DEFLECTION

NA

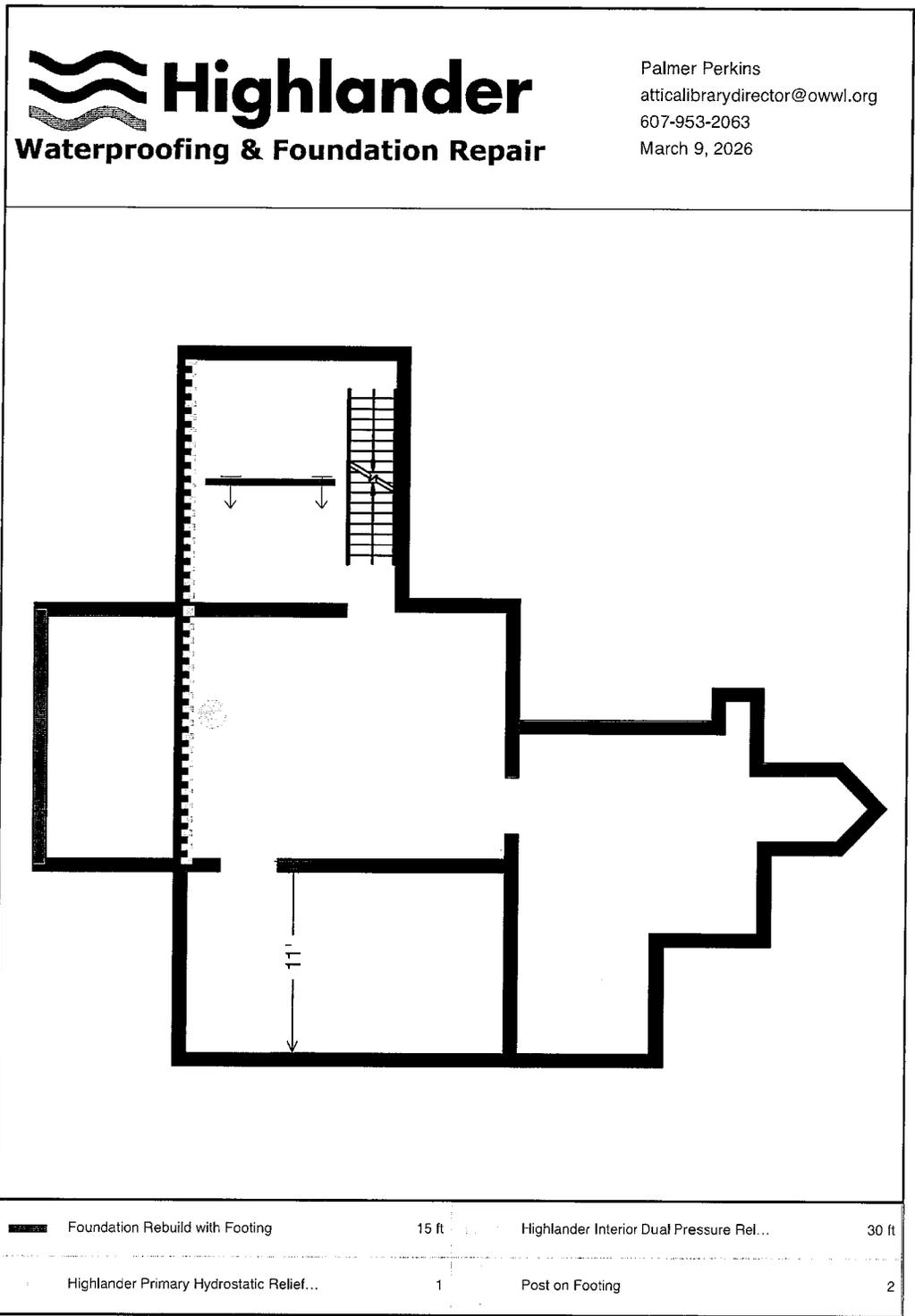
##### TOP ATTACHMENT

NA

##### MOVING ITEMS

NA

Detail Plan



In witness whereof the parties have hereto set their hands and seals the day and year above written. You, the buyer, may cancel this transaction at any time prior to midnight on the third business day after the date of this transactions.

# Budget

# Stevens Memorial Community Library FINAL Budget Proposal 3/19/26

Stevens Memorial Library  
Proposed Budget 3/19/26

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18.79% increase

25-26 Budget	Proposed 26-27
<b>39343.00</b>	

Levy Increase Proposed

**Income**

1001 · Real property taxes	209,368.00	248,711.00
2082 · Library charges	2,600.00	3,000.00
2360 · Library services-other govts	3,650.00	3,650.00
2401 · Interest and earnings	1,400.00	7,000.00
2655 · Sales, other	0.00	-
2701 · Reimbursement of prior year exp	0.00	-
2705 · Gifts and donations	4,000.00	500.00
2770 · Unclassified revenue	300.00	-
3840 · State aid for libraries	3,400.00	3,675.00
A910 · Appropriated Fund Balance	38,000.00	-

<b>Total Income</b>	<b>262,718.00</b>	<b>266,536.00</b>
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**Expense**

**1 · Salary**

100 · Salaries	178,330.00	181,571.00
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<b>Total 1 · Salary</b>	<b>178,330.00</b>	<b>181,571.00</b>
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**2 · Equipment**

200 · Large equipment	0.00	-
201 · Small equipment	0.00	-

<b>Total 2 · Equipment</b>	<b>0.00</b>	<b>-</b>
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**4 · Contract services**

400 · Books, audiobooks	15,000.00	12,000.00
401 · Electronic books	2,326.00	
402 · DVDs	2,500.00	1,500.00
403 · Periodicals	2,000.00	2,000.00
410 · Library programs-services	50.00	
411 · Library programs-supplies	450.00	3,000.00
430 · Library and office supplies	2,000.00	1,750.00
431 · Custodial supplies	2,000.00	1,750.00
432 · Computer supplies	2,000.00	-
433 · Memberships	700.00	65.00
434 · Travel	0.00	250.00
435 · Training	0.00	250.00
436 · Postage	0.00	100.00
450 · Computer/Tech serv. & sup	8,420.00	11,225.00
451 · Financial (CPA & software)	3,200.00	1,380.00
452 · Printer lease	2,500.00	2,500.00
453 · Liability insurance	5,000.00	7,250.00
454 · Auto insurance	0.00	
455 · Workers Comp insurance	0.00	

**Stevens Memorial Community Library  
FINAL Budget Proposal 3/19/26**

	<b>25-26 Budget</b>	<b>Proposed 26-27</b>
456 · Commercial umbrella	0.00	
457 · Disability insurance	0.00	
480 · Building maintenance/repair	4,500.00	1,750.00
481 · Grounds maintenance	0.00	3,440.00
482 · Water and sewer	9,600.00	300.00
483 · Electric	0.00	5,600.00
484 · Gas	0.00	2,600.00
485 · Telephone	0.00	2,100.00
486 · Trash removal	0.00	600.00
<b>Total 4 · Contract services</b>	<b>62,246.00</b>	<b>61,410.00</b>
<b>8 · Employee benefits</b>		
800 · Social Security	13,642.00	13,890.00
801 · Health insurance	2,500.00	3,000.00
802 · Retirement	6,000.00	6,165.00
803 · Short term disability	0.00	500.00
<b>Total 8 · Employee benefits</b>	<b>22,142.00</b>	<b>23,555.00</b>
<b>Total Expense</b>	<b>262,718.00</b>	<b>266,536.00</b>
	<b>262,718.00</b>	<b>266,536.00</b>

**Salary Breakdown**

Director	65000	
Children's Services Coordinator	19,929	18/hr * 21hr * 26 wk + 18.5/hr * 21 * 26
Full time clerk	36504	17.30 * 40hr * 26 wk + 17.80 * 40 * 26
Part-time clerks (44 hours per week)	37180	16 * 44hrs * 26 + 16.5 * 44 * 26
Part-time maintenance	10985	16 * 13hrs * 26 + 16.5 * 13 * 26
Part-time treasurer	11973	30.5 * 9hrs * 26 + 31 * 6 * 26
	<b>181571</b>	

Policies  
&  
Resolutions



March 19, 2026

BE IT RESOLVED, that the Stevens Memorial Community Library, hereby authorizes the adoption of the attached Fund Balance Policy effective immediately.

A fund balance policy is a key element of ensuring long-term economic and financial stability. The objective of the Governmental Accounting Standards Board (GASB) Statement No. 54 "*Fund Balance Reporting and Governmental Fund Type Definitions*" is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying fund type definitions. Statement No. 54 is effective for financial statements with periods beginning after June 15, 2010. This Fund Balance Policy will be effective with the Library's 2025-2026 fiscal year ending June 30, 2026.

On this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
(Signature of Secretary)

Date Enacted \_\_\_\_\_

I, \_\_\_\_\_, Secretary of the governing board of the Stevens Memorial Community Library, of the State of New York, do hereby certify that I have compared the forgoing with the original resolution passed by the board, at a legally convened meeting held on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ on filed as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

I further certify that the full board consists of \_\_\_\_ members, and that \_\_\_\_ of such members were present at such meeting and that \_\_\_\_ of such members voted in favor of the above resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Stevens Memorial Community Library.



146 Main Street • Attica, NY 14011 • (585) 591-2733

## Fund Balance Policy

### I. PURPOSE

Stevens Memorial Community Library recognizes that maintenance of a fund balance is essential to the preservation of the financial integrity of the Library, is fiscally responsible, helps mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and assists in ensuring stable tax rates. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the Stevens Memorial Community Library.

### II. BACKGROUND

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications for Governmental Funds: non-spendable, restricted, committed, assigned and unassigned. GASB Statement No. 54 goes into effect for financial statements ending March 31, 2012.

### III. DEFINITIONS

Fund balance is a measurement of available financial resources and represents the different between total assets and totals liabilities in each fund.

GASB Statement No. 54 distinguishes fund balance classifications based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported by the following classifications:

Non-spendable – Consists of assets that are inherently nonspendable in the current period either because of their form or because they are legally or contractually required to be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments (e.g., principal of a permanent fund).

Restricted – Consists of amounts that are subject to externally enforceable legal purpose restricted imposed by creditors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation (e.g., grants, donations and established reserve funds).

Committed – Consist of amounts that are subject to a purpose constraint imposed by formal action of the Library’s highest level of decision-making authority (Board of Directors) before the end of the fiscal year, and the same level of formal action is required to remove the constraint.

Assigned – Consists of amounts that are intended to be used for a specific purpose established by the government’s highest decision-making authority (Board of Directors), or by their designated body of official. Amounts cannot be assigned to a specific purpose if it would cause a deficit in the unassigned fund balance.

Unassigned – Represents the residual classification for the Library’s general fund, and could report a surplus or a deficit. In funds other than the General fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for the specific purposes for which amounts had been restricted, committed or assigned.

#### **IV. GUIDELINES**

The fund balance of the Library’s General Fund has been accumulated to provide stability and flexibility and to respond to unexpected adversity and/or opportunities.

The Library shall strive to attain and maintain an adequate fund balance in its general fund to provide flexibility and to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures), to ensure stable tax rates, to provide for one-time opportunities and to retain favorable credit ratings. The Library will endeavor to maintain unassigned fund balances in its general fund of between thirty and forty percent (30-40%) of regular general fund operating expenditures. This amount provides the liquidity necessary to accommodate the Library’s uneven cash flow, which is inherent in its tax collection schedule, and to respond to contingent liabilities.

If the unassigned fund balance falls below the 30% minimum fund balance percentage, the Finance Committee will evaluate current fund balance classifications in order to recommend the final distribution of fund balance in any fiscal year in consideration of estimated liabilities of the Library and sound financial planning.

The actual level of fund balance in the Library’s general fund is determined in its annual financial statement, a few months after the end of the fiscal year. The Library’s budgeting process, which culminates both in the establishment of the following year’s tax levy and the use of any appropriated fund balance, begins approximately two years in advance of the financial statement that will show the budget’s results. Because of this time lag and because of the uncertainties of the budgeting process (such as the amounts of appropriated fund balance actually used each year), it is not possible to guarantee in advance a specific level of fund balance at the close of any fiscal year. Therefore, the Library will use the following procedure to adjust the levels of fund balance, as necessary.

1. Once yearend adjustments are made to the Library’s financial statements and the fund balances of the general fund are confirmed, the Library Director and Treasurer will recommend to the Finance Committee the amounts and types of assignments for the Fund Balance to be included in the financial statement.

2. The Finance Committee will review these assignments, discuss them and accept or modify the assignments prior to the final presentation of the financial statements to the Library's Board of Directors.
3. The Library Director shall make recommendations regarding the use of fund balance to be appropriated in the following year's budget based on this policy, specifically, he/she shall recommend an amount that will, in his/her estimation, retain the requisite/appropriate level of fund balances established in this policy based on current budgetary constraints and opportunities.

**V. FUND BALANCE CLASSIFICATIONS – GOVERNMENTAL FUNDS:**

The following is a listing of the new classifications for the Library's General Fund current reserves and designations:

Non-spending Fund Balance:

None

Restricted Fund Balance:

- Capital Projects reserves – used to pay the cost of construction, reconstruction or acquisition of a type of capital improvement or equipment. Capital reserves are evaluated based on the status of capital projects, capital improvement plans and equipment replacement plans.

Committed Fund Balance:

None

Assigned Fund Balance:

Appropriated Fund Balance budgeted for the next fiscal year.

Unassigned Fund Balance:

Undesignated fund balance – remaining fund balance that has not been designated or reserved.



March 19, 2026

BE IT RESOLVED, that the Stevens Memorial Community Library, is hereby established a capital reserve to be known as the Equipment Reserve. The purpose of the Equipment Reserve is to accumulate moneys to finance the cost of building improvements to Stevens Memorial Community Library facilities.

The Treasurer is hereby directed to deposit and secure the moneys of this Equipment Reserve and may invest the moneys in the Equipment Reserve in the manner provided and consistent with the investment policy of Stevens Memorial Community Library. Any interest earned or gains realized on the moneys so deposited or invested shall accrue to and become part of the Equipment Reserve. The Treasurer shall account for the Equipment Reserve in a manner which maintains the separate identify of the Equipment Reserve and shows the date and amount of each sum paid into the fund, interest earned by the fund, capital gains or losses resulting from the sale of investments of the fund, the amount and date of each withdrawal from the fund and the total assets of the fund, showing cash balance and a schedule of investments, and shall, at the end of each fiscal year, render to the board a detailed report of the operation and condition of the Equipment Reserve.

Except as otherwise provided by law, expenditures from this Equipment Reserve shall be made only for the purpose for which the reserve is established. No expenditure shall be made from this reserve without the approval of this governing board and such additional actions or proceedings as may be required.

This reserve will be funded by \$20,000 transfer of unassigned fund balance for its establishment.

On this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
(Signature of Secretary)

Date Enacted \_\_\_\_\_

I, \_\_\_\_\_, Secretary of the governing board of the Stevens Memorial Community Library, of the State of New York, do hereby certify that I have compared the forgoing with the original resolution passed by the board, at a legally convened meeting held on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ on filed as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

I further certify that the full board consists of \_\_\_\_ members, and that \_\_\_\_ of such members were present at such meeting and that \_\_\_\_ of such members voted in favor of the above resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Stevens Memorial Community Library.



March 19, 2026

BE IT RESOLVED, that the Stevens Memorial Community Library, is hereby established a capital reserve to be known as the Building Improvement Reserve. The purpose of the Building Improvement Reserve is to accumulate moneys to finance the cost of building improvements to Stevens Memorial Community Library facilities.

The Treasurer is hereby directed to deposit and secure the moneys of this Building Improvement Reserve and may invest the moneys in the Building Improvement Reserve in the manner provided and consistent with the investment policy of Stevens Memorial Community Library. Any interest earned or gains realized on the moneys so deposited or invested shall accrue to and become part of the Building Improvement Reserve. The Treasurer shall account for the Building Improvement Reserve Fund in a manner which maintains the separate identify of the Building Improvement Reserve and shows the date and amount of each sum paid into the fund, interest earned by the fund, capital gains or losses resulting from the sale of investments of the fund, the amount and date of each withdrawal from the fund and the total assets of the fund, showing cash balance and a schedule of investments, and shall, at the end of each fiscal year, render to the board a detailed report of the operation and condition of the Building Improvement Reserve.

Except as otherwise provided by law, expenditures from this Building Improvement Reserve shall be made only for the purpose for which the reserve is established. No expenditure shall be made from this reserve without the approval of this governing board and such additional actions or proceedings as may be required.

This reserve will be funded by \$100,000 transfer of unassigned fund balance for its establishment.

On this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
(Signature of Secretary)

Date Enacted \_\_\_\_\_

I, \_\_\_\_\_, Secretary of the governing board of the Stevens Memorial Community Library, of the State of New York, do hereby certify that I have compared the forgoing with the original resolution passed by the board, at a legally convened meeting held on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ on filed as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

I further certify that the full board consists of \_\_\_\_ members, and that \_\_\_\_ of such members were present at such meeting and that \_\_\_\_ of such members voted in favor of the above resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Stevens Memorial Community Library.