

TO: Chief Municipal Financial Officers  
County Finance Officers

FROM: Bob Keith  
Data Coordinator

DATE: January 18, 2024

RE: Instructions for Completing Application for State Library Aid (Per Capita), 2023NJSL-25APP:  
**Due March 15, 2024**

**READ THESE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THE APPLICATION**

The Survey Year is 12 months from January to December 2023, or July 2022 to June 2023 for SFY municipalities (members of a county library system may only report on the 12-month period from January to December).

PCSA as defined in N.J.S.A. 18A:74-2 is calculated on the basis of the annual expenditure for library services. These include:

- Municipal expenditures made directly to the library board or placed into a reserve account for the exclusive use of the library board (Line 2)
- Municipal expenditures for the county library dedicated tax (Line 3)
- County expenditures made directly to the county library commission or placed into a reserve account for the exclusive use of the county library commission (Line 3)
- Costs paid on behalf of the library and supported by expenditure documents (invoices, contracts, payroll records, etc.) (Line 4)

Costs excluded from the calculation of expenditures are:

- Capital and debt expenditures
- Previously earned state library aid

Please complete, **scan and email** a signed copy of 2023NJSL-25APP to [sdampier@njstatelib.org](mailto:sdampier@njstatelib.org). If an amount is entered in Line 4, include an itemized statement detailing the additional expenditures. This statement must be signed by the CFO of the municipality/county, an authorized member of the board of trustees/commission and the library director. The application must be received no later than March 15, 2024. The application must include the preparer's certificate number to be complete. Please **forward a completed copy of the application to the local library** so that the data may be input into our data collection software.

If you have any questions regarding the application, please contact me at [rkeith@njstatelib.org](mailto:rkeith@njstatelib.org) or call 609.278.2640 ext. 192.

**(send copy of form to local library)**



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## **INSTRUCTIONS (Continued):**

**Line 1.** For NJSL use only

**Line 2.** (Applicable to municipalities only): Enter the expenditures made directly to the municipal, joint or association library board, or placed into a reserve account for the exclusive use of the library board during the Survey Year.

**Line 3.** (Applicable to municipalities paying county library dedicated tax and counties only): Municipalities should enter the county library dedicated tax as it appears in the county Abstract of Ratables for the Survey Year unless that amount was changed by added, omitted, or rollback taxes during the Survey Year.

Counties should include the expenditures made directly to the library commission, or placed into a reserve account for the exclusive use of the library commission. Report all added and omitted taxes received in the Survey Year for expenditure to the library commission on this line, not on line 4.

**Line 4.** (Applicable to both municipalities and counties): Enter here the amount spent in the Survey Year for library operations in addition to the sums appropriated in the municipal budget or the county library dedicated tax: for example, funds spent for the payment of library fringe benefits, insurance, building maintenance, utilities, etc. These costs paid on behalf of the library by the municipality or county must be supported by expenditure documents (invoices, contracts, payroll records, etc.). Attach an itemized statement detailing the additional expenditures. The library director, a member of the library board of trustees or county library commission, and the chief municipal financial officer or county finance officer, must sign this statement.

**Line 5.** Enter here the sum of lines 2, 3, and 4.

Under the provisions of N.J.A.C. 15:21-2.8(b), state aid funds must be expended within two years of the date of receipt of the funds. If not expended, the board of trustees or the county library commission must submit to the State Librarian a plan for the use of the unspent balances. Failure to submit such a plan, or disapproval of the plan by the State Librarian, shall result in the withholding of subsequent state library aid payments. If the funds have been turned over to the library, please contact the library to obtain the correct information. If 0 (zero) is the answer to Lines 6 and/or 7, please enter that amount.

**Line 6.** Enter here the total of all per capita state aid balances unspent as of December 31 of the Survey Year. These funds may be in special purpose accounts, held in a reserve account, or invested in saving accounts, U. S. Treasury Notes, certificates of deposit, etc. Do not include interest earned on these funds, only the principal amount remaining. "N/A" may be reported if the municipality/county does not hold PCSA funding for the library.

**Line 7.** Enter here any state aid balances held and unspent as of December 31 of the Survey Year that have been held for more than two years. Please note that this amount cannot be greater than the amount reported on Line 6. "N/A" may be reported if the municipality/county does not hold PCSA funding for the library.

**Line 9.** (Optional) Enter here capital expenditures for library purposes. Capital expenditures are not reported on any other line. This information will be used by the State Library for informational purposes only.

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