



**Board of Trustees Meeting
Monday November 13, 2023 6:00 pm
Board Room**

This meeting will be held in person in the Board Room

Watch here: <https://www.youtube.com/@bethlehempubliclibrary9609>

Public comments can be submitted here:

<https://www.bethlehempubliclibrary.org/about-us/contact-us/contact-the-director/>

Board packet information can be accessed here:

<https://www.bethpl.org/about-us/board-of-trustees/>

Agenda

- Call to order
- Public participation
- Annual audit presentation (p. 2-52)
- Ashley McGraw – architect presentation
- Review of previous meetings’ minutes (p. 53-59)
- Financial report (p. 60-69)
 - Treasurer’s update (p. 60)
- Personnel report (p. 70)
 - Personnel actions
- Director’s report (p. 71-80)
- UHLS report
- New business
 - NY state and local retirement invoice (p. 81)
 - Computer purchase (p. 82-88)
 - Boiler repair (p. 89-93)
 - Public Library Association Conference attendance proposal (p. 94)
 - Staff Development Day
 - Other new business (Patron Point - p. 95-105)
- Old business
 - Library properties consolidation
 - Mileage reimbursement policy – 2nd read (p. 106)
 - Gifts, Memorials and Bequests policy – 2nd read (p. 107)
 - Displays and Exhibits Policy – language update (p. 108-109)
 - Other old business
- Future business
- Public participation
- Executive Session
- Adjournment

Next board meeting: Monday December 11, 2023 6:00 pm

Next Friends of the Library meeting: December 18, 2023 6:30 pm

November____, 2023

To the Board of Trustees
Bethlehem Public Library
451 Delaware Ave.
Delmar, New York 12054

Dear Members of the Board of Trustees:

In planning and performing our audit of the financial statements of the Bethlehem Public Library (the Library) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we noted a certain matter involving internal controls that is presented for your consideration. Our comment is summarized as follows:

JOURNAL ENTRIES

Finding

Our audit procedures revealed that journal entries recorded by the Business Manager are not being formally reviewed and approved. Discussions with the Business Manager noted that she reviews journal entries with the Treasurer, however this review is not documented. We also noted there is the monthly financial presentation to the Board by the Treasurer.

Recommendation

We recommend the Library develop a process in which journal entries recorded by the Business Manager are reviewed and approved by the Treasurer. This review should be documented by a signature and date. Additionally, for journal entries recorded by the Treasurer, considering having the Library Director review and approve these adjustments with a signature and date.

This letter does not affect our report dated November ___, 2023 on the financial statements of the Library. We will review the status of this comment during our next audit engagement. Our comment and recommendation, which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss the comment in further detail at your convenience, or assist you in implementing the recommendation.

We would like to thank you and your staff for the cooperation, time, and support you have given us during the course of the audit. We hope that our recommendation, along with your efforts, assist you in making improvements.

This communication is intended solely for the information and use of the Board of Trustees, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Latham, NY

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November __, 2023

Board of Trustees
Bethlehem Public Library

We have audited the financial statements of Bethlehem Public Library (the Library) as of and for the year ended June 30, 2023 and have issued our report thereon dated __, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 29, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Bethlehem Public Library solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding other operational matters during our audit in a separate letter dated November __, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable, and experienced Business Manager, Treasurer and Library Director who reviews draft financial statements prior to issuance and accepts responsibility for them.

Significant Risks Identified

We have identified the following significant risks: management override of controls and financial reporting bias based on their potential significance to the financial statements and revenue recognition.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Bethlehem Public Library is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are:

1. Management's estimate of the depreciable lives of property and equipment are based on judgments regarding the length of time an asset will provide value to the Library.
2. Management's estimate of the compensated absences is based upon accumulated of unused vacation hours, rates of pay and the probability of retirement.
3. Management's estimate of the other postemployment benefits and related deferred inflows/outflows is based on an actuarial calculation provided by a third party.
4. Management's estimate of the net pension asset/liability and deferred outflows/inflows is based on actuarial assumptions provided by the individual state plans.

We evaluated the key factors and assumptions used to develop the estimates above and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Bethlehem Public Library's financial statements related to the other postemployment benefits and pension plans.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our procedures. The material misstatements that we identified as a result of our audit procedures, attached to this letter, were brought to the attention of, and corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Bethlehem Public Library's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the separate letter dated _____, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Bethlehem Public Library, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Bethlehem Public Library's auditors.

This report is intended solely for the information and use the Board of Trustees, and management of Bethlehem Public Library and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

MENGEL, METZGER, BARR & CO. LLP

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Bethlehem Public Library
Listing of Corrected Misstatements
June 30, 2023

Account	Description	Debit	Credit
Capital Projects Fund			
Adjusting Journal Entries JE # 1			
to record Ashley McGraw invoice that should be in Accounts Payable for Current Year.			
H 2110.240	ARCHITECT'S COSTS	56,727.00	
H 600	ACCOUNTS PAYABLE		56,727.00
Total		56,727.00	56,727.00
General Fund			
Adjusting Journal Entries JE # 2			
to reverse accrued payroll from Prior Year.			
9999	Rounding	1.00	
A 601.1	ACCRUED PAYROLL	18,163.00	
A 7410.150	SALARIES-LIBRARIANS		5,297.00
A 7410.160	SALARIES-SUPPORT		11,277.00
A 7410.170	SALARIES-CUSTODIANS		1,590.00
Total		18,164.00	18,164.00
Adjusting Journal Entries JE # 4			
To record interest activity on the CD through 6/30/23			
A 251	INVESTMENT FUND-6 MO. CD	8,266.00	
A 2401	INTEREST INCOME		8,266.00
Total		8,266.00	8,266.00
Cumulative impact on the bottom line for General Fund		26,430.00	26,430.00

Bethlehem Public Library
 Summary of Audit Differences
 June 30, 2023

	Current Year Over (Under) Statement
Statement of Activities	
General support - overstated	\$ (16,992)
Cumulative effect on change in net position (before effect of prior year differences)	<u>(16,992)</u>
Prior year general support expenses - overstated	16,338
Cumulative effect on change in net position (after effect of prior year differences)	<u>\$ (654)</u>
Statement of Net Position Misstatements	
Liabilities	
Accounts payable - overstated	<u>\$ 16,992</u>
Total Liabilities	<u>16,992</u>
Net Position	
Beginning	<u>\$ (16,338)</u>
Ending	<u>(16,992)</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ -</u>

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**BETHLEHEM PUBLIC LIBRARY
FINANCIAL REPORT
JUNE 30, 2023**

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BETHLEHEM PUBLIC LIBRARY

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Bethlehem Public Library

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Bethlehem Public Library (Library) as of and for the year ended June 30, 2023, 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Bethlehem Public Library as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Bethlehem 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 the 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 Bethlehem 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment 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 Bethlehem 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bethlehem 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 management's discussion and analysis on pages 4 through 9, budgetary comparison information on page 36, schedule of changes in total OPEB liability on page 37, schedule of proportionate share of the net pension liability (asset) on page 38, and schedule of contributions to employees' retirement system on page 39 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2023, on our consideration of Bethlehem Public Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bethlehem Public Library's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bethlehem Public Library's internal control over financial reporting and compliance.

Latham, NY
_____, 2023

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BETHLEHEM PUBLIC LIBRARY

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Our discussion and analysis of Bethlehem Public Library's (Library) financial performance provides an overview of the financial activities for the year ended June 30, 2023. This document should be read in conjunction with Bethlehem Public Library's financial statements.

USING THIS FINANCIAL REPORT

This financial report consists of a set of financial statements and notes. The statement of net position and the statement of activities provide information about the activities of Bethlehem Public Library as a whole and present a longer-term view of the Library's finances. Fund financial statements begin thereafter. For governmental activities, these statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements also report Bethlehem Public Library's operations in more detail than the government-wide statements by comparing budget totals to actual.

REPORTING ON BETHLEHEM PUBLIC LIBRARY AS A WHOLE

Our analysis of Bethlehem Public Library as a whole begins below. One of the most important questions asked about the Library's finances is, *Is Bethlehem Public Library, as a whole, better off or worse off as a result of the year's activities?* The statement of net position and the statement of activities report information about the Library as a whole and about its activities in a manner that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report Bethlehem Public Library's net position and changes in them. You can think of the Library's net position - the difference between assets and liabilities - as one way to measure the Library's financial health, or financial position. Over time, increases or decreases in Bethlehem Public Library's net position are one indicator of whether its financial health is improving or deteriorating.

THE GOVERNMENT AS A WHOLE

The Library's net position increased from \$4,408,365 to \$4,432,322 as depicted in the following table.

Table 1 - Net Position (Rounded) Governmental Activities

	<u>2023</u>	<u>2022</u>
Current assets	\$ 4,784,500	\$ 4,322,700
Noncurrent assets	3,030,200	3,561,300
Total assets	<u>7,814,700</u>	<u>7,884,000</u>
Deferred outflows of resources	<u>1,101,900</u>	<u>1,204,500</u>
Total assets and deferred outflows of resources	<u>\$ 8,916,600</u>	<u>\$ 9,088,500</u>
Current liabilities	\$ 394,100	\$ 191,400
Long-term liabilities	<u>3,955,500</u>	<u>2,219,600</u>
Total liabilities	4,349,600	2,411,000
Deferred inflows of resources	<u>134,700</u>	<u>2,269,100</u>
Total liabilities and deferred inflows of resources	<u>\$ 4,484,300</u>	<u>\$ 4,680,100</u>
Net position:		
Invested in capital assets	\$ 3,030,200	\$ 2,914,000
Unrestricted	<u>1,402,100</u>	<u>1,494,400</u>
Total net position	<u>\$ 4,432,300</u>	<u>\$ 4,408,400</u>

THE GOVERNMENT AS A WHOLE (Continued)

Table 2 - Change in Net Position (Rounded) Governmental Activities

	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenue:		
Charges for services	\$ 22,000	\$ 32,800
Operating grants	25,300	24,400
General revenue:		
Real property taxes	4,542,400	4,391,800
Use of money and property	128,100	4,800
Gifts and donations	10,600	6,200
	<u>4,728,400</u>	<u>4,460,000</u>
Total revenue		
Program expenses:		
General support	2,451,400	1,732,600
Library operations	2,253,100	1,569,400
Total expenses	<u>4,704,500</u>	<u>3,302,000</u>
Change in net position	<u>\$ 23,900</u>	<u>\$ 1,158,000</u>

The Library's fiscal year 2023 revenue totaled approximately \$4,728,000 (see Table 2). Property taxes accounted for 96% and 98% of total revenue for the years ended June 30, 2023 and 2022, respectively. Approximately 50% and 48% of total expenses were comprised of salary for librarians and support staff for the years ended June 30, 2023 and 2022, respectively.

THE GOVERNMENT AS A WHOLE (Continued)

Table 3 - Governmental Activities (Rounded)

	<u>2023</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General Support	\$ 2,451,400	\$ 2,451,400
Library operations	<u>2,253,100</u>	<u>2,205,800</u>
Totals	<u>\$ 4,704,500</u>	<u>\$ 4,657,200</u>

	<u>2022</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General Support	\$ 1,732,600	\$ 1,732,600
Library operations	<u>1,569,400</u>	<u>1,512,200</u>
Totals	<u>\$ 3,302,000</u>	<u>\$ 3,244,800</u>

Table 3 presents the Library's two governmental functions: general support and library operations - as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the Library by each of these functions.

Significant analysis follows:

- The cost of all governmental activities this year was \$4,704,451.
- The users of the Library's programs financed \$22,002 of the costs.
- State operating grants subsidized certain programs with contributions in the amount of \$25,309.
- Most of the Library's net costs (\$4,657,140) were financed by local taxpayers.

FUND ANALYSIS

The Library utilizes two funds - General and Capital Projects. The General Fund is used for the operations of the Library and the Capital Projects Fund accounts for various library improvement projects. Significant activities in the General Fund consist of salary and benefits to library staff, maintenance and operation of the library building, and purchase of books, periodicals, and other resources for the community's use. The General Fund ended the year with an operating surplus of \$101,776 and a fund balance of \$4,233,052. The Capital Projects Fund ended the year with an operating surplus and fund balance of \$214,055 during the year ended June 30, 2023.

GENERAL FUND BUDGETARY HIGHLIGHTS

In the 2023 budget, general fund revenue was projected to be \$4,580,800 and actual revenue was \$4,728,408 resulting in a favorable variance of \$147,608.

Expenditures were budgeted, after adjustments, at \$4,647,535; actual expenditures were, including transfers, \$4,626,632 resulting in a favorable variance of \$101,776 after applying encumbrances. The majority of the favorable variance was due to savings in budgeted staff salaries and benefits, savings in print materials due to supply chain issues, and savings in capital expenditures.

The final budget had anticipated that the fund balance would be drawn down by \$66,735, but actual results was an increase in fund balance of \$101,776.

The general fund balance at the end of the year was \$4,233,052. The current fund balance is sufficient to sustain library operations in the three-month period between the end of the fiscal year and the receipt of tax revenue for the new fiscal year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2023, the Library had \$2.97 million invested in a broad range of capital assets including buildings, and building improvements, computers, and other research and educational equipment, net of accumulated depreciation.

Table 4 - Capital Assets Net of Depreciation (Rounded)

Table 4 - Capital Assets Net of Depreciation (Rounded)

	<u>2023</u>	<u>2022</u>
Furniture and equipment	\$ 837,900	\$ 805,000
Land/land improvements	803,000	803,000
Construction-in-progress	242,700	-
Buildings/building improvements	5,124,300	5,124,300
Less: accumulated depreciation	<u>(3,977,700)</u>	<u>(3,818,300)</u>
Capital assets, net	<u>\$ 3,030,200</u>	<u>\$ 2,914,000</u>

No new debt was incurred during 2023 and the Library was debt free as of June 30, 2023. However, the Library has committed to provide certain benefits to its employees that create long-term obligations. More detailed information about the Library's long-term liabilities is presented in the notes to the financial statements.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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FACTORS BEARING ON THE FUTURE OF THE LIBRARY

The library was aware of existing circumstances that could significantly affect its financial health in the future:

New York State's tax cap legislation will have a financial impact on future library operations. The Library is dedicated to meeting patron demand for high quality library materials and services.

Health insurance costs and other postemployment costs will continue to see significant cost increases.

The cost of the New York State Retirement Benefits will fluctuate as the market conditions change. More staff members have chosen to participate in the New York State Retirement benefit program which increases the costs to the Library.

As of June 30, 2023, the library is operating at pre-COVID levels. Circulation has returned to normal, programs are in full swing and utilization of public meeting room space is near capacity. The Board is working with an architect on plans for a renovation project which is in the schematic design phase. A community survey has been distributed for public input. The Board anticipates using a portion of the Library's Fund Balance for expenses relating to the design process.

CONTACTING BETHLEHEM PUBLIC LIBRARY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of Bethlehem Public Library's finances and to show Bethlehem Public Library's accountability for the money it receives.

If you have questions about this report or need additional financial information, please contact:

Geoffrey Kirkpatrick,
Library Director
Bethlehem Public Library
451 Delaware Avenue
Delmar, NY 12054

BETHLEHEM PUBLIC LIBRARY
STATEMENT OF NET POSITION
JUNE 30, 2023

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Current Assets	
Cash	\$ 2,619,178
Investments	2,141,461
Prepaid expenses	23,884
Total Current Assets	<u>4,784,523</u>
Noncurrent Assets	
Capital assets, net	<u>3,030,238</u>
Total Noncurrent Assets	<u>3,030,238</u>
Deferred Outflows of Resources	
Pension	<u>1,101,936</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 8,916,697</u></u>

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

Current Liabilities	
Accounts payable	\$ 312,728
Accrued liabilities	15,465
Due to employees' retirement system	65,950
Total Current Liabilities	<u>394,143</u>
Long-Term Liabilities	
Compensated absences	123,012
Net pension liability - ERS	1,722,300
Other postemployment benefits	2,110,204
Total Long-Term Liabilities	<u>3,955,516</u>
Deferred Inflows of Resources	
Pension	<u>134,716</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>4,484,375</u>

NET POSITION

Investment in capital assets	3,030,238
Unrestricted	1,402,084
Total Net Position	<u>4,432,322</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u><u>\$ 8,916,697</u></u>

BETHLEHEM PUBLIC LIBRARY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants</u>	<u>Change in</u>
				<u>Net Position</u>
Government Activities				
General support	\$ 2,451,376	\$ -	\$ -	\$ (2,451,376)
Library operations	2,253,075	22,002	25,309	(2,205,764)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Government Activities	\$ 4,704,451	\$ 22,002	\$ 25,309	(4,657,140)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
General Revenue				
Real property taxes				4,542,435
Use of money and property				128,062
Gifts and donations				10,600
				<hr/>
Total General Revenue				4,681,097
				<hr/>
Change in Net Position				
				23,957
Net Position, Beginning of Year				4,408,365
				<hr/>
Net Position, End of Year				\$ 4,432,322
				<hr/> <hr/>

BETHLEHEM PUBLIC LIBRARY
BALANCE SHEET - GOVERNMENTAL FUNDS
AND RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCE TO GOVERNMENT-WIDE NET POSITION
JUNE 30, 2023

	<u>General</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 2,325,621	\$ 293,557	\$ 2,619,178
Investments	2,141,461	-	2,141,461
Prepaid expenses	23,884	-	23,884
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 4,490,966</u>	<u>\$ 293,557</u>	<u>\$ 4,784,523</u>
LIABILITIES			
Accounts payable	\$ 176,499	\$ 136,229	\$ 312,728
Accrued liabilities	15,465	-	15,465
Due to employees' retirement system	65,950	-	65,950
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>257,914</u>	<u>136,229</u>	<u>394,143</u>
FUND BALANCE			
Nonspendable - Prepaid	23,884	\$ -	23,884
Assigned - Unappropriated	102,570	113,783	216,353
Unassigned	4,106,598	43,545	4,150,143
	<hr/>	<hr/>	<hr/>
Total Fund Balance	<u>4,233,052</u>	<u>157,328</u>	<u>4,390,380</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balance	<u>\$ 4,490,966</u>	<u>\$ 293,557</u>	<u>\$ 4,784,523</u>
Amounts reported for governmental activities in the statement of net position are different due to the following:			
Fund balance, all governmental funds			\$ 4,390,380
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			3,030,238
Compensated absences at year end in government-wide statements under full accrual accounting			(123,012)
Other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the funds			(2,110,204)
GASB 68 related government-wide activity			
Deferred outflows of resources			1,101,936
Net pension liability - ERS			(1,722,300)
Deferred inflows of resources			(134,716)
			<hr/>
NET POSITION OF GOVERNMENTAL ACTIVITIES			<u>\$ 4,432,322</u>

See notes to accompanying financial statements.

BETHLEHEM PUBLIC LIBRARY
STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>General</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenue			
Real property taxes	\$ 4,542,435	\$ -	\$ 4,542,435
Charges for services	22,002	-	22,002
Use of money and property	128,062	-	128,062
Gifts and donations	10,600	-	10,600
State sources	25,309	-	25,309
	<hr/>	<hr/>	<hr/>
Total Revenue	4,728,408	-	4,728,408
Expenditures			
General support	1,721,535	-	1,721,535
Library operations	1,682,665	-	1,682,665
Employee benefits	789,431	-	789,431
Capital outlay	33,001	242,672	275,673
	<hr/>	<hr/>	<hr/>
Total Expenditures	4,226,632	242,672	4,469,304
Excess of Revenue Over Expenditures	<hr/>	<hr/>	<hr/>
	501,776	(242,672)	259,104
Other Sources and (Uses)			
Operating transfers in	-	400,000	400,000
Operating transfers (out)	(400,000)	-	(400,000)
	<hr/>	<hr/>	<hr/>
Total Other Sources and (Uses)	(400,000)	400,000	-
Excess of Revenue and Other Sources Over (Under) Expenditures and Other (Uses)	<hr/>	<hr/>	<hr/>
	101,776	157,328	259,104
Fund Balance, Beginning of Year	<hr/>	<hr/>	<hr/>
	4,131,276	-	4,131,276
Fund Balance, End of Year	<hr/>	<hr/>	<hr/>
	\$ 4,233,052	\$ 157,328	\$ 4,390,380

BETHLEHEM PUBLIC LIBRARY
RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Net changes in fund balance - total governmental funds	\$ 259,104
Capital outlays are expenditures in governmental funds, but are capitalized in the statement of net position	275,673
Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities	(159,430)
Other postemployment benefits are not due and payable in the current period and, therefore, are not reported as expenditures in the governmental funds	2,782
Compensated absences are not due and payable in the current period and are therefore not reported in the funds	(16,365)
Pension expense resulting from the GASB 68/71 related actuary reporting is not recorded as an expenditure in the government funds but is recorded in the statement of activities	<u>(337,807)</u>
Change in Net Position - Governmental Activities	<u><u>\$ 23,957</u></u>

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. NATURE OF OPERATIONS

Bethlehem Public Library provides library services to residents within the geographic borders of the Bethlehem Central School Library located in Albany County, New York.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Bethlehem Public Library (Library) have been prepared in conformity with generally accepted accounting principles as applied to governmental units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies utilized by the Library are described below:

Reporting Entity

Bethlehem Public Library was established as a school district public library in 1913, and operates in accordance with the provisions of the Education Law of the State of New York. The Board of Trustees is the governing body of the Library and is elected by the voters of the district.

Basis of Presentation

The Library's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund level financial statements which provide more detailed information.

Government-Wide Financial Statements

The statement of net position and the statement of activities present financial information about Bethlehem Public Library's governmental activities. These statements include the financial activities of the overall government in its entirety. Governmental activities generally are financed through taxes, state aid, intergovernmental revenue, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column, when present, reflects capital-specific grants.

The statement of activities presents a comparison between program expenses and revenue for each function of the Library's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenue includes charges paid by the recipients of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenue that is not classified as program revenue, including all taxes, is presented as general revenue.

Fund Financial Statements

The fund statements provide information about the Library's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Financial Statements

The accounts of Bethlehem Public Library are organized into funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenue, and expenditures. The various funds are summarized by type in the financial statements. Significant transactions between funds within a fund type have been eliminated. The major funds of the Bethlehem Public Library are as follows:

General Fund: This is the Library's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Capital Projects Fund: This fund is used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenue and expenditures during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities, pension plan, other post-employment benefits and useful lives of long-lived assets.

Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured, whereas basis of accounting refers to when revenues and expenditures are recognized. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions in which the Library gives or receives value without directly receiving or giving equal value in exchange include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recognized when measurable and available. The Library considers all revenue reported in the governmental funds to be available if the revenue is collected within sixty days after the end of the fiscal year.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Measurement Focus and Basis of Accounting

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under finance leases are reported as other financing sources.

Cash and Investments

The Library's cash consists of cash on hand and demand deposits. The Library's investment is a U.S. Treasury Security. New York State law governs the Library investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the state. Permissible investments include obligations of the United States Treasury, United States Agencies, and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. The Library's aggregate bank balances that were not covered by FDIC insurance were not exposed to custodial credit risk at June 30, 2023.

Grants Receivable

Receivables are stated at unpaid balances, less an allowance for doubtful accounts. The Library provides for losses on grants receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of grantors to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Library's policy to charge off uncollectible grants receivable when management determines the receivable will not be collected. Grants receivable were \$-0- as of June 30, 2023.

Property Taxes

Real property taxes are levied annually by the Board of Education of Bethlehem Central School Library (School Library) no later than September 1, and become a lien on September 1. Taxes are collected by the Bethlehem School Library and transmitted to the Library as collected. The total amount of the levied taxes is paid to the Library prior to its year-end.

Prepaid Expenses

Prepaid items represent payments made by the Library for which benefits extend beyond year-end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the Government-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Interfund Transactions

The operations of the Library include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The Library typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the Library's practice to settle these amounts at a net balance based upon the right of legal offset.

Interfund transactions and balances are as follows:

	Interfund			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ -	\$ -	\$ -	\$ 400,000.00
Capital Fund	-	-	400,000.00	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000.00</u>	<u>\$ 400,000.00</u>

The General Fund transferred to the Capital Projects Fund \$400,000 for the Building Enhancement Project that started in the year ending June 30, 2023.

Capital Assets

Capital assets are reported at actual cost for acquisitions, if actual cost information is available. If actual cost information is not available, estimated historical costs, based on appraisals conducted by independent third-party professionals are used. Donated assets are reported at acquisition value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the Government-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings/Improvements	1,000	SL	30 - 50
Furniture and Equipment	1,000	SL	5 - 15
Land/Improvements	1,000	SL	10 - 40

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Inexhaustible Collections and Books

The value of the existing inexhaustible collections, including research books, is not readily determinable and, therefore, the Library has not capitalized them. Books used in the circulating library have not been capitalized. Their estimated useful lives are not readily determinable but are deemed to be less than one year. For insurance purposes, these collections have an appraised replacement value of \$3,031,774.

Accrued Liabilities

Payables and accrued liabilities are reported in the government-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources.

Claims and judgments, and compensated absences that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Library has one type of item that qualifies for reporting as deferred inflows and outflows of resources related to its pension plan. Note 6 provides the specific pension related items that make up the deferred outflows and inflows of resources balances.

Vested Employee Benefits

Compensated Absences

Compensated absences consist of unpaid accumulated annual vacation time.

Library employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

Other Benefits

Library employees participate in the New York State and Local Employees' Retirement System.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Other Postemployment Benefits

In addition to providing the retirement benefits described, the Library provides other postemployment health insurance coverage to its retired employees and their survivors in accordance with the provisions of the employment contracts in effect at the time of retirement. Substantially all of the Library's full-time employees may become eligible for these benefits based on length of service and an age threshold (Note 7). The Library pays a variable percentage of the cost of premiums to an insurance company that provides health care insurance. At the fund level, the Library recognizes the current cost of providing benefits by recording its share of insurance premiums for currently enrolled retirees.

In accordance with generally accepted accounting principles, the Library has recorded, in the government-wide statement of net position, the other postemployment benefits liability totaling \$2,110,204 as of June 30, 2023.

Budgetary Procedures and Budgetary Accounting

The Library's administration prepares a proposed budget for approval by the Board of Trustees for governmental funds for which legal (appropriated) budgets are adopted:

The voters of the Library approved the proposed appropriation budget for the general fund. Appropriations are adopted at the program line level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures, (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances lapse if not expended in the subsequent year. Supplemental appropriations may occur subject to legal restrictions, if the Board of Trustees approves them because of a need that exists which was not determined at the time the budget was adopted. No supplemental appropriations occurred during the year. Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the previous year.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations.

Equity Classifications

Government-Wide Statements

In the Government-wide statements, there are three classes of net position:

Net investment in capital assets - consists of net capital assets, (cost less accumulated depreciation) plus unspent bond proceeds reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Equity Classifications

Government-Wide Statements

Restricted net position - reports net position when constraints placed on the assets are either externally imposed by creditors, (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The Library has no restricted net position.

Unrestricted net position - reports all other net position that do not meet the definition of the above two classifications and are deemed to be available for general use by the Library.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Library's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these notes.

Fund Statements

In the fund basis statements there are five classifications of fund balance.

Nonspendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually are required to be maintained intact. Non-spendable fund balance includes prepaid expenditures in the general and capital projects funds, if any.

	<u>Total</u>
Prepaid Expenses	\$ 23,884
Total Nonspendable Fund Balance	<u><u>\$ 23,884</u></u>

Restricted fund balance - Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The Library has available the following restricted fund balances, if any:

Capital

Capital reserve (Education Law §3651) is used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term, and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. This reserve is accounted for in the general fund under restricted fund balance, if any.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Equity Classifications

Employee Benefit Accrued Liability

Reserve for employee benefit accrued liability (GML §6-p) is used to reserve funds for the payment of accrued employee benefits due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the general fund under restricted fund balance, if any.

Retirement Contribution

Retirement Contribution Reserve (GML §6-r) is used for the purpose of financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the board. This reserve is accounted for in the general fund under restricted fund balance, if any.

Committed fund balance - Includes amounts that can be used for specific purposes pursuant to constraints imposed by formal action of the Library's highest level of decision making authority, i.e., the Board of Trustees. There is no committed fund balance as of June 30, 2023.

Assigned fund balance - Includes amounts that are constrained by the Library's intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the general fund are classified as assigned fund balance in the general fund.

As of June 30, 2023, the Library's encumbrances were classified as follows:

General Support, including capital outlay	\$ 5,640
Library Operations	96,930
Total Encumbrances	<u>\$ 102,570</u>

Unassigned fund balance - Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the Library.

Order of Fund Balance Spending Policy

The Library's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first; committed fund balance is determined next; then restricted fund balances for specific purposes, if any, are determined and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

3. CASH AND INVESTMENTS

Deposits

Deposits are valued at cost or cost plus interest and are categorized as either (1) insured, or for which the securities are held by the Library's agent in the Library's name, (2) collateralized, and for which the securities are held by the pledging financial institution's trust department or agent in the Library's name, or (3) uncollateralized. At June 30, 2023, all deposits were fully insured and collateralized by the Library's agent in the Library's name.

3. CASH AND INVESTMENTS

Investment and Deposit Policy

The Library follows an investment and deposit policy, the objectives of which are to adequately safeguard the principal amounts of funds invested or deposited; conformance with Federal, state and other legal requirements; and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Treasurer of the Library.

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The Library's investment policy does not limit investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

Credit Risk

The Library's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. The Library's investment and deposit policy authorizes the reporting entity to purchase the following types of investments:

- Interest bearing demand accounts
- Certificates of deposit
- Obligations of the United States Treasury and United States agencies
- Obligations of New York State and its localities

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a failure of a depository financial institution, the reporting entity may not recover its deposits. In accordance with the Library's investment and deposit policy, all deposits of the Library including interest bearing demand accounts and certificates of deposit, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act (FDIC) shall be secured by a pledge of securities with an aggregate value equal to 100% of the aggregate amount of deposits.

The Library limits investments to the following eligible items:

- Obligations issue, fully insured or guaranteed as to the payment of principal and interest, by the United States Treasury and the United States agencies
- Obligations issued or fully insured or guaranteed by New York State and its localities
- Obligations issued by other than New York State rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization

Investments

U.S. GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

3. CASH AND INVESTMENTS

Investments

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in active markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means;
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

At June 30, 2023, the Library held \$2,141,461 in investments consisting principally of U.S. Treasury securities with a maturity of less than 1 year. The following valuation inputs are included as investments:

Investments at Value	<u>Valuation Inputs</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market	\$ 57	\$ -	\$ -	\$ 57
Certificate of Deposit	1,108,266	-	-	\$ 1,108,266
U.S. Treasury Bills	-	1,033,138	-	1,033,138
Total	\$ 1,108,323	\$ 1,033,138	\$ -	\$ 2,141,461

For the year ended June 30, 2023, the portfolio did not have significant unobservable inputs (Level 3) used in determining fair value. Thus, a reconciliation of assets in which significant unobservable inputs (Level 3) were used in determining fair value is not applicable.

There were no transfers between Level 1 and Level 2 of the fair value hierarchy during the period. The portfolio recognizes transfers between the levels as of the beginning of the fiscal year.

Risks and Uncertainties with Investments

The Library invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes could materially affect the amounts reported in the financial statements.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

4. CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2023, is as follows:

<u>Governmental Activities</u>	<u>Balance July 1</u>	<u>Additions</u>	<u>Adjustments/ Disposals</u>	<u>Balance June 30</u>
Capital assets that are not depreciated				
Construction in progress	\$ -	\$ 242,672	\$ -	\$ 242,672
Total Non-Drepreciable	<u>-</u>	<u>242,672</u>	<u>-</u>	<u>242,672</u>
Capital assets that are depreciated				
Furniture and equipment	804,939	33,001	-	837,940
Land/Improvements	803,017	-	-	803,017
Buildings/Improvements	5,124,331	-	-	5,124,331
Total Cost	<u>6,732,287</u>	<u>33,001</u>	<u>-</u>	<u>6,765,288</u>
Less Accumulated Depreciation:				
Furniture and Equipment	597,427	25,656	-	623,083
Land/Improvements	618,798	47,654	-	666,452
Buildings/Improvements	<u>2,602,067</u>	<u>86,120</u>	<u>-</u>	<u>2,688,187</u>
Total Accumulated Depreciation	<u>3,818,292</u>	<u>159,430</u>	<u>-</u>	<u>3,977,722</u>
Total Capital Assets, Net	<u>\$ 2,913,995</u>	<u>\$ (126,429)</u>	<u>-</u>	<u>\$ 3,030,238</u>

Depreciation expense was \$159,430 for the year ended June 30, 2023.

The building occupied by the Library is owned by Bethlehem Central School District. Because the Library was obligated to make payments on the debt issuance for the building, the cost of the facility has also been recorded on the Library's books as a capital asset. As of June 30, 2023, all previous debt obligations related to the Library have been fulfilled.

5. INTERFUND BALANCES OR ACTIVITY

Interfund receivables and payables are eliminated on the statement of net position. The Library typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are expected to be repaid within one year.

6. PENSION PLAN

General Information

The Library participates in the New York State and Local Employees' Retirement System (ERS) also referred to as New York State and Local Retirement System (the System). This is a cost-sharing multiple-employer retirement system, providing 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. System benefits are established under the provisions of the New York Retirement and Social Security Law (NYSRSSL). Once an 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 Library also participates in the Public Employees' Group Life Insurance Plan (GLIP), 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. That report and additional information may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244-0001 or found at www.osc.state.ny.us/retire/publications/index.php.

Contributions

The System is noncontributory except for employees who joined after July 27, 1976 who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3% to 3.5% of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. 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.

The Library is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

2022-23	\$ 232,461
2021-22	316,827
2020-21	287,977

The Library's contributions made to the Systems were equal to 100 percent of the contributions required for each year.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

6. PENSION PLAN

Pension Liabilities

At June 30, 2023, the Library reported the following liability for its proportionate share of the net pension liability for the System. The net pension liability was measured as of March 31, 2023. The total net pension liability was determined by an actuarial valuation. The Library's proportion of the net pension liability was based on a projection of the Library's long-term share of contributions of all participating members, actuarially determined. This information was provided by the ERS systems in reports provided to the Library.

Actuarial Valuation Date	April 1, 2022
Net Pension Liability (asset)	\$ 1,722,300
Library's portion of the Plan's	
Total Net Pension Liability	0.0080316%

Pension Expense

For the year ended June 30, 2023, the Library recognized its proportionate share of pension expense of \$602,037.

Deferred Outflows and Inflows of Resources Related to Pension

At June 30, 2023, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 183,438	\$ 48,369
Changes of assumptions	836,460	9,244
Net differences between projected and actual earnings on pension plan investments	-	10,118
Changes in proportion and differences between the Library's contributions and proportionate share of contributions	16,088	66,985
Contributions subsequent to the measurement date	65,950	-
	<u>\$ 1,101,936</u>	<u>\$ 134,716</u>

The Library's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended March 31, 2024. Other amounts reported as deferred outflows of resources, and deferred inflows of resources related to pensions will be recognized within pension expense as follows:

6. PENSION PLAN

Deferred Outflows and Inflows of Resources Related to Pension

Plan's Year Ended March 31:

2024	\$	206,486
2025		(109,232)
2026		340,711
2027		463,305
	<u>\$</u>	<u>901,270</u>

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuation used the following actuarial assumptions:

Measurement Date	March 31, 2023
Actuarial Valuation Date	April 1, 2022
Interest Rate	5.9%
Salary Scale	4.4%
Decrement Tables	April 1, 2015 - March 31, 2020
	System Experience
Inflation Rate	2.90%
Projected Cost of Living Adjustments	1.5% Annually

Annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based on MP-2021. The actuarial assumptions used in the April 1, 2022 valuation are based on the results of actuarial experience study for the period April 1, 2015 - March 31, 2020.

The long term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

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 returns net of investment expense 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. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation are summarized as follows:

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

6. PENSION PLAN

Actuarial Assumptions

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	32%	4.30%
International Equity	15%	6.85%
Private Equity	10%	7.50%
Real Estate	9%	4.60%
Opportunistic portfolios	3%	5.38%
Real Assets	3%	5.84%
Global fixed income securities	23%	1.50%
Credit	4%	5.43%
Cash	1%	0.00%
	<u>100%</u>	

* Real rate of return is net of the long-term inflation assumption of 2.5% for 2023.

Discount Rate

The discount rate used to calculate the total pension liability 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 the 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.

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to the Discount Rate Assumption

The following presents the Library's proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the Library's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percent lower (4.9%) or 1 percent higher (6.9%) than the current rate:

	<u>1% Decrease (4.9%)</u>	<u>Current Assumption (5.9%)</u>	<u>1% Increase (6.9%)</u>
Proportionate share of net pension liability (asset)	<u>\$ 4,162,061</u>	<u>\$ 1,722,300</u>	<u>\$ (316,404)</u>

6. PENSION PLAN

Changes of Assumptions

Changes of assumptions about future economic or demographic factors or other inputs are amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits.

Collective Pension Expense

Collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The collective pension expense for the year ended June 30, 2023, is \$578,080.

Payable to the Pension Plan

Employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2023 represent the projected employer contribution for the period of April 1, 2023 through June 30, 2023, based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2023, were \$65,950.

7. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Library's single employer defined benefit OPEB plan provides medical and Medicare Part B benefits to retired employees and their eligible dependents. The benefits and eligibility requirements are determined by the employment contracts negotiated between the Library and its employee groups. All full-time employees are eligible if they retire at or after the age of 55 and have 15 years of full-time service if hired prior to July 1, 2006 and 20 years of full-time service if hired thereafter. Medical benefits, including pharmaceutical costs, are provided through plans whose premiums are based on the benefits paid during the year. The Library pays 80 and 50 percent of the cost of premiums for employees hired before and after July 1, 2016 respectively. Spouses and surviving spouses contribute 100% of premiums.

The plan does not accumulate assets to meet its future obligation and the plan is not administered through a trust or an equivalent arrangement. The OPEB plan does not issue a stand-alone financial report.

In the governmental funds, the Library recognizes the cost of providing healthcare insurance by recording its share of insurance premiums as an expenditure in the general fund in the year paid. Total payments to the plan to cover the Library's share of retirees insurance premiums for the year ended June 30, 2023 were \$106,593.

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

7. OTHER POSTEMPLOYMENT BENEFITS

At the valuation date, the number of employees covered by the Library's OPEB plan were as follows:

Inactive employees or beneficiaries currently receiving benefits	19
Inactive employees entitled but not receiving benefits	-
Active employees	31
Total Participants	50

Net OPEB Liability

The Library's total OPEB liability was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021. The changes in the Library's net OPEB liability were as follows:

Service Cost	\$ 59,190
Interest Cost	78,187
Difference between expected and actual experience, changes in assumptions	(33,566)
Benefit payments	(106,593)
Decrease in net OPEB liability	(2,782)
Net OPEB Liability - Beginning of Year	2,112,986
Net OPEB Liability - End of Year	\$ 2,110,204

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.50%
Rate of Compensation Increase	2.00%
Discount Rate	3.86%
Healthcare Cost Trend Rates:	
Pre-65 Medical Trend Rates:	
Assumed Rate for 2023	7.75%
Ultimate Trend Rate	4.04%
Year of Ultimate Trend Rate	2075
Post 65 Medical Trend Rates:	
Assumed Rate for 2023	4.50%
Ultimate Trend Rate	4.04%
Year of Ultimate Trend Rate	2075

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

7. OTHER POSTEMPLOYMENT BENEFITS

Actuarial Assumptions and Other Inputs

Prescription Drug Trend Rates:	
Assumed Rate for 2023	6.25% - 7.75%
Ultimate Trend Rate	4.04%
Year of Ultimate Trend Rate	2075
Medicare Part B Drug Trend Rates:	
Assumed Rate for 2023	5.75%
Ultimate Trend Rate	4.04%
Year of Ultimate Trend Rate	2075

The discount rate was based on the Fidelity General Obligation 20-year AA Municipal Bond Index, which is a 20-year, tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher. The discount rate increased from 3.69% to 3.86% for 2023.

Prior to June 30, 2023, the sex-distinct and job category-specific headcount weighted Pub-2010 Public Retirement Plans Mortality Tables for employees and healthy retirees, adjusted for mortality improvements with scale MP-2021 mortality improvement scale on a generational basis was used.

As of June 30, 2023, the sex-distinct and job category-specific headcount weighted Pub-2010 Public Retirement Plans Mortality Tables for employees and healthy retirees, adjusted for mortality improvements with scale MP-2021 mortality improvement scale on a generational basis was used.

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 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease	Current Discount	1% Increase
	<u>2.86%</u>	<u>3.86%</u>	<u>4.86%</u>
Total OPEB Liability	<u>\$ 2,392,724</u>	<u>\$ 2,110,204</u>	<u>\$ 1,824,440</u>

BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

7. OTHER POSTEMPLOYMENT BENEFITS

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend 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 healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,787,320	\$ 2,110,204	\$ 2,450,356

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the years ended June 30, 2023, the Library recognized OPEB expense of \$(2,782). At June 30, 2023, the Library did not report any deferred outflows of resources or deferred inflows of resources related to OPEB.

8. LONG-TERM LIABILITIES

The changes in long-term liabilities and activity for the year ended June 30, 2023 are summarized as follows:

	<u>Balance July 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30,</u>
Compensated Absences	\$ 106,647	\$ 16,365	\$ -	\$ 123,012
Other Postemployment Benefits (see Note 7)	2,112,986	103,811	106,593	2,110,204
Net Pension Liability	-	1,722,300	-	1,722,300
Total	<u>\$ 2,219,633</u>	<u>\$ 1,842,476</u>	<u>\$ 106,593</u>	<u>\$ 3,955,516</u>

Additions and deletions to compensated absences is shown net since it is impractical to determine these amounts separately.

9. RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage.

**BETHLEHEM PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

9. RISK MANAGEMENT

The Library does not purchase insurance for the risk of losses for unemployment claims. Instead, the Library manages its risks for these losses internally and accounts for these in the Library’s general fund, including provisions for unexpected and unusual claims.

The Library has received grants which are subject to audit by agencies of the State and Federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, the Library’s administration believes disallowances, if any, will be immaterial.

10. TAX ABATEMENTS

All real property in New York State is subject to taxation unless specific legal provisions grant it exempt status. Real property exemptions are granted on the basis of many different criteria, including the use to which the property is put, the owner’s ability to pay taxes, the desire of the state and local governments to encourage certain economic or social activities, and other considerations. Most exemptions are granted under Article 4 of the Real Property Tax Law, but others are authorized by a wide variety of statutes ranging from Article 18-A of the Real Property Tax Law, the Agriculture and Markets Law and the Transportation Law. Certain exemptions provide full relief from taxation (wholly exempt property) and others reduce the taxes which would otherwise be payable by varying degrees (partially exempt property). Some exemptions apply to taxes levied for county, city/town, and school purposes, whereas others pertain only to certain of these purposes. Some tax exemptions are mandated by State law, others are subject to local option and/or local determination of eligibility criteria.

The Library has 17 real property tax abatement agreements that are entered into by the Town of Bethlehem Industrial Development Agency (IDA). These agreements provide for abatement of real property taxes in exchange for payment in lieu of taxes (PILOT) in accordance with the IDA’s Tax Exemption Policy.

PILOTs are granted in accordance with various activities such as purchase of an existing facility, development of a new facility, or the improvement or expansion of an existing facility to promote job creation or retention. There are no policies for recapture of PILOTS should the applicant not meet certain criteria.

The following are the aggregated PILOT agreements by purpose and the amount of real property tax that has been abated for the year ended June 30, 2023.

Purpose	Assessed Taxable Value	Tax Value	PILOT Received	Amount of Tax Abated
Town of Bethlehem Industrial Development Agency:				
Promote commercial:				
Development and Job Creation	<u>\$ 124,605,742</u>	<u>\$ 3,912,634</u>	<u>\$ 233,871</u>	<u>\$ 134,143</u>

11. IMPLEMENTATION OF NEW ACCOUNTING STANDARDS

The Library has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable and effective for the year ending June 30, 2023. These include the early adoption in the prior year of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for the year ending June 30, 2023, as well as GASB Statement No. 91, *Conduit Debt Obligation*; GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Arrangements*; and GASB Statement No. 99, *Omnibus 2022*. None of these accounting standards had a significant impact to the financial statements.

Future Changes in Accounting Standards

GASB has issued Statement No. 100, *Accounting Changes and Error Corrections*, effective for the year ending June 30, 2024.

GASB has issued Statement No. 101, *Compensated Absences*, effective for the year ending June 30, 2025.

The Library will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

12. SUBSEQUENT EVENTS

Subsequent events have been evaluated through _____, 2023, which is the date the financial statements were available to be issued. Management has determined that there are no subsequent events that require recording or disclosure.

BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Amended Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)
Revenue					
Real property taxes	\$ 4,535,800	\$ 4,535,800	\$ 4,542,435	\$ -	\$ 6,635
Charges for services	11,000	11,000	22,002	-	11,002
Use of money and property	6,000	6,000	128,062	-	122,062
Gifts and donations	3,500	3,500	10,600	-	7,100
State sources	24,500	24,500	25,309	-	809
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	4,580,800	4,580,800	4,728,408	-	147,608
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures					
General support, including capital outlay	1,999,095	2,008,185	1,754,536	5,640	248,009
Library operations	1,760,134	1,817,226	1,682,665	96,930	37,631
Employee benefits	821,571	822,124	789,431	-	32,693
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	4,580,800	4,647,535	4,226,632	102,570	318,333
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Other Sources and (Uses)					
Operating transfers (out)	-	-	(400,000)	-	(400,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	-	(66,735)	101,776		
	<hr/>	<hr/>	<hr/>		
Fund Balance, Beginning of Year	4,131,276	4,131,276	4,131,276		
	<hr/>	<hr/>	<hr/>		
Fund Balance, End of Year	\$ 4,131,276	\$ 4,064,541	\$ 4,233,052		
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>		

BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2023

	Last 10 Fiscal Years*					
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Measurement date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Service cost	\$ 59,190	\$ 96,626	\$ 71,572	\$ 56,201	\$ 60,962	\$ 60,885
Interest cost	78,187	52,542	60,545	67,926	76,704	73,652
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience and change of assumptions	(33,566)	(631,434)	223,786	244,028	17,049	(19,741)
Benefit payments	(106,593)	(103,642)	(113,318)	(95,101)	(58,786)	(70,903)
Net Change in Total OPEB Liability	<u>(2,782)</u>	<u>(585,908)</u>	<u>242,585</u>	<u>273,054</u>	<u>95,929</u>	<u>43,893</u>
Total OPEB Liability - beginning	2,112,986	2,698,894	2,456,309	2,183,255	2,087,326	2,043,433
Total OPEB Liability - ending	<u>\$ 2,110,204</u>	<u>\$ 2,112,986</u>	<u>\$ 2,698,894</u>	<u>\$ 2,456,309</u>	<u>\$ 2,183,255</u>	<u>\$ 2,087,326</u>
Covered employee payroll	\$ 1,908,256	\$ 1,830,255	\$ 1,798,845	\$ 1,697,844	\$ 1,753,073	\$ 1,784,854
Total OPEB Liability as a percentage of covered employee payroll	110.58%	115.45%	150.03%	144.67%	124.54%	116.95%

* Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this presentation will only include information for those years for which information is available. Additionally, the amounts presented for each fiscal year were determined as of each respective measurement date.

BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
FOR THE YEAR ENDED JUNE 30, 2023

	ERS Pension Plan Last 10 Fiscal Years								
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.0080316%	0.0079187%	0.0077767%	0.0078186%	0.0075665%	0.0078766%	0.0080026%	0.0077053%	0.0076626%
Proportionate share of the net pension liability(asset)	\$ 1,722,300	\$ (647,319)	\$ 7,744	\$ 2,070,405	\$ 536,107	\$ 254,200	\$ 751,900	\$ 1,236,700	\$ 258,900
Covered employee payroll	\$ 2,317,463	\$ 2,174,061	\$ 2,025,113	\$ 2,004,690	\$ 2,010,156	\$ 1,931,800	\$ 1,924,900	\$ 1,767,100	\$ 1,944,100
Proportionate share of the net pension liability as a percentage of covered employee payroll	74.3%	-29.8%	0.4%	103.3%	26.7%	13.2%	39.1%	70.0%	13.3%
Plan fiduciary net position as a percentage of the total pension liability	90.78%	103.65%	99.95%	86.39%	96.27%	98.20%	94.70%	90.70%	97.70%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this presentation will only include information for those years for which information is available. Additionally, the amounts presented for each fiscal year were determined as of each respective measurement date.

BETHLEHEM PUBLIC LIBRARY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS TO EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEAR ENDED JUNE 30, 2023

ERS Pension Plan
Last 10 Fiscal Years

	<u>2023</u>	<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	\$ 232,461	\$ 316,827	\$ 287,751	\$ 283,977	\$ 283,683	\$ 293,100	\$ 297,200	\$ 273,200	\$ 377,500
Contributions in relation to the contractually required contribution	<u>(232,461)</u>	<u>(316,827)</u>	<u>(287,751)</u>	<u>(283,977)</u>	<u>(283,683)</u>	<u>(293,100)</u>	<u>(297,200)</u>	<u>(273,200)</u>	<u>(377,500)</u>
Contribution deficiency (excess)	<u>\$ -</u>								
Covered employee payroll	\$ 2,317,463	\$ 2,174,061	\$ 2,025,113	\$ 2,004,690	\$ 2,010,156	\$ 1,931,800	\$ 1,924,900	\$ 1,767,100	\$ 1,944,100
Contributions as a percentage of covered employee payroll	10.03%	14.57%	14.21%	14.17%	14.11%	15.17%	15.44%	15.46%	19.42%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled this presentation will only include information for those years for which information is available. Additionally, the amounts presented for each fiscal year were determined as of each respective measurement date.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Bethlehem Public Library

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities of each major fund of the Bethlehem Public Library (Library) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated _____, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Latham, NY
_____, 2023

DRAFT

MINUTES OF THE BOARD OF TRUSTEES MEETING
 BETHLEHEM PUBLIC LIBRARY (BOARD ROOM) **DRAFT**
 Tuesday October 10, 2023

PRESENT: Caroline Brancatella
 Laura DiBetta
 Mark Kissinger (arrived at 6:15 p.m.)
 Lisa Scoons
 Michelle Walsh
 Charmaine Wijeyesinghe
 Sharon Whiting, library treasurer

Geoffrey Kirkpatrick, director
 Kristen Roberts, recording secretary

EXCUSED: Sarah Patterson

GUESTS: Jennifer Crawford, confidential secretary
 Phil Berardi, assistant director/head of Circulation and Technical Services
 John McPhillips, BCSD Chief Business and Financial Officer
 Tracey McShane, personnel administrator
 Frank Somers, Public Services department head
 Susanne Angarano, Ashley McGraw Architects (virtual)

Vice President M. Walsh called the meeting to order at 6pm.

PUBLIC PARTICPATION

G. Kirkpatrick said he had received a couple of emails from people asking what the library planned to do with the bricks that have been removed from the plaza. He said they were interested in the bricks not being thrown away. In response to these inquiries, he has said that the board is still considering their options but that any sale of the bricks would be subject to government regulations. There is no plan to throw the bricks away.

Another longtime patron expressed dismay that there are no real choices for quiet study at the library. They asked that the library assign a quiet room or add a partition.

A patron expressed concern about the condition of the carpet in the Children's Place and said it should be cleaned or replaced.

ETHICS STATEMENT

Revised ethics statements were distributed and signed.

SPECIAL PRESENTATION – JOHN MCPHILLIPS, BCSD CHIEF BUSINESS AND FINANCIAL OFFICER

J. McPhillips encouraged the board to look at the building project from where it is at this point and where it needs to be in order to be included in the May vote. He said that a legal notice describing the proposition would need to be issued 45 days prior to the vote after being approved by the library board and the board of education at their April 6 meeting. He said the library

would have to vote on the scope of project and timeline at or before the March meeting and provide that information to the district.

J. McPhillips said that one of the biggest procedural steps that would need to take place is the consolidation of the separate entities that make up the library property, whether it be absorbed under the title of the school district or otherwise. He said that process might be cumbersome administratively but could be accomplished by December. He also said the SEQRA environmental review process could take 3-6 months but could run parallel to a bond vote.

C. Wijeyesinghe asked if the library had to approve the language for the ballot at the March meeting. J. McPhillips said the library's approval would need to be ready in time for the board of education to vote on it at the April 6 meeting because of the 45-day notification rule. The library board could call a special meeting any time before then.

C. Wijeyesinghe asked if the properties were consolidated under school district ownership, would the district handle the bonding. J. McPhillips said the district would go out for a bond on behalf of the library. The district would help prepare the language for the bond and make it clear who is paying for what. C. Brancatella said she wouldn't want it to look like the library was taking any money away from the education of the town's children.

J. McPhillips encouraged the board to use the district as a resource as the process moves forward.

C. Wijeyesinghe asked G. Kirkpatrick to prepare a schedule of the upcoming school board meetings to share with the library board.

ASHLEY MCGRAW ARCHITECTS – BRIEF PRESENTATION

S. Angarano said the architects expected to wrap up the schematic design process in the next month. She shared a visioning recap and design update, as well as a preview of some exterior design options. She noted that the board had decided on the larger option for the community room addition in order to accommodate all community needs. She also pointed out some other adjustments in the design, such as the right-sizing of lobby space and a reorientation of the children's space.

M. Walsh asked how much larger the planned children's space is compared to what there is currently. S. Angarano said the stack space is about the same but the overall footprint has grown to include an enclosed program area. M. Walsh said that it is her understanding that a vibrant children's area is very important to the community and she worries that the design isn't a significant enough improvement. G. Kirkpatrick said that he has heard from people who have been very concerned about losing stack space, and the library will not be taking that away. Others are asking to make it more of a gathering place for kids. L. DiBetta said she was in the children's area the day before and it was busy with activity. There was a question about whether the enclosed space could be an imaginative play space as well as a drop-in craft area and program room. L. DiBetta said she has also heard concerns about the prominence of the computers in the children's area. C. Wijeyesinghe said she is not interested in building a playground at the library but rather a place for people to engage. G. Kirkpatrick said he has heard from a lot of people who do want some kind of drop-in play area. S. Angarano said she appreciated the comments regarding the children's area, and there is still time to refine how that space is organized.

S. Angarano said she would be meeting in a few days with the board for a work session to discuss two exterior design options and the pros and cons of each. C. Wijeyesinghe said she won't be able to attend meeting but wanted to reiterate her concerns about sightlines and the safety of the building.

S. Angarano said the architects are working with the library to develop a communications plan to make sure everyone is well informed and knows what is going on.

The next steps in the schematic design process include an estimate of the costs and the amount that would need to be bonded, energy modeling, façade design, vote planning and community outreach.

MINUTES

On a MOTION by C. Wijeyesinghe with a SECOND by L. DiBetta, the board unanimously approved minutes from the Monday September 11 meeting.

FINANCIAL REPORT

Treasurer's update

The board noted S. Whiting's treasurer's report. Additional items:

- In upcoming financial reports there will be a new revenue line to show the Friends of BPL contributions. This is good accounting practices and will be easier to understand.
- The library's CD and treasury bill both come due in November. The finance committee will meet to make a decision about whether to roll them over or not.
- The \$3,500 cost associated with audit shows up in the bill schedule under MMB+Co. Accounting, the company that absorbed Marvin and Co.
- M. Walsh thanked S. Whiting for being on top of the library's financial reporting.

On a MOTION by M. Kissinger with a SECOND by C. Wijeyesinghe, the board unanimously approved the Financial Statement dated 30 September 2023 (Checks disbursed in September 2023 based on pre-approval \$38,418.15; Checks disbursed in September 2023 relating to payroll \$182,082.11; Checks being submitted for approval \$81,453.21; CapProject Fund/Hand-Drawn Checks \$22,217.17; Total: \$324,170.64).

PERSONNEL REPORT

The board received an updated personnel report to reflect a recent opening. The online board packet was updated with the new document after the meeting.

On a MOTION by L. Scoons with a SECOND by C. Brancatella, the board unanimously voted to approve the following positions:

- Library clerk, full-time, permanent, 35 hours/week, \$31,992/annual or per contract.
- Library clerk, full-time, permanent, 35 hours/week, \$31,992/annual or per contract.
- Library clerk, part-time, permanent, 18/hours/week, \$16.26/hour or per contract

DIRECTOR'S REPORT

The board noted the director's report. Additional items:

- G. Kirkpatrick said the bulk of the plaza resurfacing would take place the following day. He said the workers from the Highway Department have done an amazing job so far. He

has received some feedback from people that were very happy that it was being done, as well as from people who do not want the bricks thrown away.

- The Friends book sale raised more money than in past sales even with fewer books. They are not yet accepting donations, but they are looking into getting that started.
- The virtual author talks through the Library Speaker Consortium continue to be very popular and bring in quality authors. They are also recorded and can be watched later.
- The library takes part in a number of outreach events. G. Kirkpatrick said it is a premium service as far as staffing, but the library is very well received when out and about.
- The library offered custom genre cards for Library Card Sign-Up Month. Staff in circulation were busy printing them up. L. Scoons also noted that Bethlehem printed all of the Expedition cards as well.
- M. Kissinger said he wanted to publicly thank Sarah R. for helping him with the Consumer Reports database. He asked if the Listening Parties would be starting back up again. F. Somers said that Michael Farley was uniquely suited to host those so the library would need to identify someone who could fill that role. M. Kissinger said he could provide some ideas, if needed.

UHLS BOARD UPDATE

L. Scoons said the Expedition statistics will be reported at the upcoming meeting. She said she was surprised to see that about 900 of the 2,000 people who took part became 36ers. She noted that the NYLA conference is being held next month in Saratoga, and attendance counts toward trustee training hours. C. Wijeyesinghe asked for a link to the schedule.

NEW BUSINESS

2023-24 plowing contract

G. Kirkpatrick presented a contract with the company that provided the service last year. He said they wanted to explore a three-year contract, but were told it was a more formal process. The cost of the service has increased by \$500 over last year.

On a MOTION by L. Scoons with a SECOND by C. Wijeyesinghe, the board unanimously voted to accept a bid from Young Landscapes LLC for plowing sanding and salting from Oct. 25, 2023-May 1, 2024 in the amount of \$13,000.

SEQRA process

G. Kirkpatrick said he had met with Ashley McGraw and the landscape architects about what needed to be done to get the SEQRA review started. He said there is plenty of time to complete the process and it is the library's desire to be the lead agency as it was during the HVAC project. The library will have to engage an attorney to guide it through the process. C. Brancatella asked if the SEQRA review could hold the project up. G. Kirkpatrick said it is more about the requirement for public notice. M. Walsh asked if this could be completed before the property consolidation. G. Kirkpatrick said that he has been told that it could and that the biggest concern would be stormwater runoff. L. Scoons asked if the library could use the same attorney as the school district. G. Kirkpatrick said that would be looked into. M. Kissinger said it was the library's project and therefore it should be leading it.

On a MOTION by C. Wijeyesinghe with a SECOND by M. Kissinger, the board unanimously voted to act as the lead agency in the SEQRA review process.

Other new business

G. Kirkpatrick said a patron who works with EMS asked about having an AED at the library. He said he had looked at public funding in the past, but it is also something the library could afford to buy outright for \$1,000-\$3,000. Yearly training and battery maintenance would be a small ongoing expense. He asked if it was something the board was interested in pursuing. M. Walsh said it is something that school districts and summer camps are requiring. G. Kirkpatrick said the holdup has traditionally been less about the cost and more about staff interest. C. Wijeyesinghe said she would like to see a more formal proposal and assessment of staff interest at the next meeting.

OLD BUSINESS

Library properties consolidation

G. Kirkpatrick said that all parties agree that the library's four parcels need to be combined to allow for a building expansion. The question is whether it should be under school district or library ownership. If owned by the school district, all major building projects would require SED approval. The library is still exploring whether the school district can hold the bond if the library owns the property. Bonding options are also available through DASNY. At this time, the library's biggest decision is whether it wants to own the consolidated property or asked the school district to own it. The architects are recommending school district ownership because then it does not have to go before the zoning board of appeals. M. Walsh noted that bonding through the school district might have some savings over going through DASNY. C. Wijeyesinghe encouraged board members to read through the email from the library's attorney. She said she would like an attorney's recommendation with a clear legal opinion before moving forward with a decision. M. Walsh asked if delaying the decision would affect the project moving forward. G. Kirkpatrick said he didn't think so as the architects were already moving forward with the assumption of school district ownership. He said he would be reaching out to the school board with M. Kissinger to see where they stand. G. Kirkpatrick said that once there is an agreement, the process will be relatively quick.

Plaza entry – update

Work has begun and should be completed by the end of the week.

Mileage reimbursement policy – 1st read

C. Wijeyesinghe said the draft has not changed, but the policy was due for board review.

Gifts, Memorials and Bequests policy – 1st read

C. Wijeyesinghe said that based on feedback from the last meeting, this policy has been separated from the naming opportunities discussion. This first read draft is similar to the current policy but that book donations will no longer be accepted. C. Brancatella said she is not in favor of allowing any gifts with special conditions. She said the board probably already has the discretion to decline those gifts whether it says so or not, but she is concerned the wording might invite issues. M. Walsh asked why the library would not want restrictions. L. Scoons said they wouldn't want any restrictions that are in conflict with the library and its mission. G. Kirkpatrick said that of all the gifts the library has received, almost none has come with conditions. The board generally agreed it was fine with the wording of the policy. C. Brancatella thanked fellow board members for hearing her out.

Policy Committee update

- *Naming Opportunities policy discussion*

C. Wijeyesinghe presented a draft of a naming opportunities chart but said the policy was not ready for a first read at this time. She asked the board to decide whether they wanted to allow naming opportunities for program series and what other naming opportunities are there that haven't been listed. The board discussed the pros and cons of allowing sponsorships of library programs. M. Kissinger said he wouldn't want to say no to a gift, as long as librarians have full discretion over program selection. G. Kirkpatrick suggested that putting something in the policy that says all naming opportunities must come before the board for approval would make that clear.

Other old business

G. Kirkpatrick's evaluation process will begin later this month.

FUTURE BUSINESS

There was no future business discussed at this time.

PUBLIC PARTICIPATION

There was no public participation at this time.

EXECUTIVE SESSION

On a MOTION by C. Brancatella with a SECOND by C. Wijeyesinghe, the board voted unanimously to enter into executive session to discuss the proposed acquisition, sale or lease of real property at 8:15pm.

On a MOTION by L. DiBetta with a SECOND by C. Wijeyesinghe, the board adjourned the executive session at 8:49pm.

ADJOURNMENT

On a MOTION by L. DiBetta with a SECOND by C. Brancatella, the board adjourned the regular meeting at 8:50pm.

Prepared by
Kristen Roberts, recording secretary

Cosigned by
M. Kissinger, board president

MINUTES OF THE BOARD OF TRUSTEES MEETING
BETHLEHEM PUBLIC LIBRARY (BOARD ROOM) **DRAFT**
Monday October 16, 2023

PRESENT: Caroline Brancatella
Laura DiBetta
Mark Kissinger
Lisa Scoons
Michelle Walsh
Charmaine Wijeyesinghe
Sharon Whiting, library treasurer

Geoffrey Kirkpatrick, director

EXCUSED: Sarah Patterson

GUESTS: Susanne Angarano, Ashley McGraw Architects (virtual)

The meeting was called to order at 6pm.

BUILDING FAÇADE DESIGN DISCUSSION

Board members reviewed and discussed two building façade options.

ADJOURNMENT

Prepared by
Kristen Roberts, recording secretary

Cosigned by
M. Kissinger, board president

Treasurer's Report

November 2023

Revenue and Expense Report

On the revenue side, we have received \$3,000,000 in tax revenues from the school district as of October 31 and another \$1.5 million, including most of the pilot payment, just last week. Expenses are exactly comparable to last year at this time, and running about 7% underbudget.

Investments

Our \$1.1 million CD came due on November 6 and earned \$28,106 in interest. We purchased another six-month CD for \$1.5 million at 5.3%. Our T-Bill is due on Nov 30. We will likely reinvest in another T-Bill since rates are hovering above 5%. I project that interest revenue will likely be in excess of \$150,000 this year.

Fund Balance

Our total fund balance as of June 30, 2023 is \$4.4 million. After subtracting \$1.4 million to fund operations from July to Oct when we receive tax revenues, we have \$3 million in reserve available for the building project.

Sharon Whiting CPA
District Library Treasurer

BETHLEHEM PUBLIC LIBRARY

CASH & INVESTMENTS SUMMARY

AS OF 10/31/23

	BALANCE					BALANCE
	9/30/2023	RECEIPTS	DISBURSEMENTS	EARNINGS	TRANSFERS	10/31/2023
TD Bank General Fund	978,175.41	3,003,079.62	(263,299.71)	979.32	(2,833,852.51)	885,082.13
TD Bank Payroll	0.00		(133,852.51)	-	133,852.51	0.00
TD Bank Money Market	330,632.79	-		7,884.55	2,700,000.00	3,038,517.34
TD Bank Treasury Bill	1,046,838.43		-	4,720.34	-	1,051,558.77
TD Bank Capital Project Fund	128,963.71	-	(22,217.17)		-	106,746.54
TD Bank 6 mo. CD Opened 5/9/23	1,100,000.00					1,100,000.00
Key Bank Checking	8,709.34	1,827.02	(122.67)		-	10,413.69
TOTAL:	3,593,319.68	3,004,906.64	(419,492.06)	13,584.21	-	6,192,318.47

Checks outstanding greater than 90 days old:

General Fund cash balance includes \$16,632* of Storch Fund money

*Includes Friends match & \$493 paid for baby changing kits as requested from the Storch Family

BETHLEHEM PUBLIC LIBRARY

REVENUE & EXPENSE REPORT

4 MONTHS ENDED 10/31/23

FISCAL YEAR 2023-2024

	ANNUAL BUDGET 2023-2024	YTD ACTUAL 4 MO. ENDED 10/31/2023	Percent YTD 10/31/2023	ANNUAL BUDGET 2022-2023	YTD PRIOR 4 MO. ENDED 10/31/2022	Percent YTD 10/31/2022
Real Property Taxes	4,401,969	3,000,000	68.2%	4,308,076	3,500,000	81.2%
PILOT	241,523	-	0.0%	227,724	-	0.0%
Fines	3,000	1,008	33.6%	2,000	1,181	59.0%
Interest on Deposits	35,000	10,714	30.6%	6,000	7,187	119.8%
Lost Book Payments	7,500	4,432	59.1%	2,500	3,356	134.2%
Friends of BPL Contributions	-	4,998	0.0%	-	-	0.0%
Gifts and Donations, Misc	4,000	2,133	53.3%	3,500	2,135	61.0%
Photocopier	7,000	3,839	54.8%	6,500	2,364	36.4%
State Aid	26,000	22,830	87.8%	24,500	22,779	93.0%
Grants	-	-	0.0%	-	-	0.0%
Miscellaneous Income	-	300	0.0%	-	300	0.0%
Total Revenue	4,725,992	3,050,255	64.5%	4,580,800	3,539,301	77.3%
EXPENSES						
Salaries	2,506,226	726,387	29.0%	2,444,929	730,584	29.9%
Retirement	280,440	-	0.0%	237,333	-	0.0%
Health Insurance	399,300	112,317	28.1%	364,700	139,191	38.2%
Other Benefits	224,226	74,281	33.1%	219,538	72,471	33.0%
Subtotal Salaries & Benefits	3,410,192	912,985	26.8%	3,266,500	942,246	28.8%
Library Materials - Print	292,000	94,853	32.5%	290,000	67,936	23.4%
Library Materials - Electronic & Audio	283,000	56,341	19.9%	296,000	47,273	16.0%
Subtotal Library Material	575,000	151,194	26.3%	586,000	115,209	19.7%
Operations	605,800	188,512	31.1%	593,300	152,446	25.7%
Capital Expenditures	100,000	-	0.0%	100,000	4,924	4.9%
Contingency	35,000	-		35,000	-	
Total Expenses	4,725,992	1,252,692	26.5%	4,580,800	1,214,825	26.5%

BETHLEHEM PUBLIC LIBRARY

EXPENSES REPORT - DETAIL

4 MONTHS ENDED 10/31/23

FISCAL YEAR 2023 - 2024

	ANNUAL BUDGET 2023-2024	YTD ACTUAL 4 MO. ENDED 10/31/2023	Percent YTD 10/31/2023	ANNUAL BUDGET 2022-2023	YTD PRIOR 4 MO. ENDED 10/31/2022	Percent YTD 10/31/2022
Salaries & Benefits						
Salaries-Librarians	1,177,151	372,698.63	31.7%	1,174,134	364,929	31.1%
Salaries-Support Staff	1,155,651	300,611.64	26.0%	1,108,487	312,926	28.2%
Salaries-Custodians	173,424	53,076.55	30.6%	162,308	52,729	32.5%
Subtotal Salaries	2,506,226	726,387	29.0%	2,444,929	730,584	29.9%
Retirement	280,440	-	0.0%	237,333	-	0.0%
Health Ins.	399,300	112,317	28.1%	364,700	139,191	38.2%
SocSec/Medicare	191,726	54,182	28.3%	187,038	54,548	29.2%
Worker's Comp.	20,000	14,829	74.1%	20,000	16,656	83.3%
Unemployment	10,000	4,591	45.9%	10,000	-	0.0%
Disability Ins.	2,500	679	27.1%	2,500	1,267	50.7%
Subtotal Salaries & Benefits	3,410,192	912,985	26.8%	3,266,500	942,246	28.8%
Library Materials						
Adult books	171,000	58,989	34.5%	171,000	48,588	28.4%
Periodicals	21,000	7,988	38.0%	19,000	-	0.0%
YS Books	85,000	23,652	27.8%	85,000	17,362	20.4%
Special Collections	15,000	4,223	28.2%	15,000	1,986	13.2%
Subtotal Print Materials	292,000	94,853	32.5%	290,000	67,936	23.4%
Audiobooks	20,000	5,819	29.1%	23,000	5,065	22.0%
E-Collections	196,000	36,193	18.5%	196,000	33,686	17.2%
Electronic Resources	31,000	6,500	21.0%	27,000	-	0.0%
YS Audiobooks	4,000	1,432	35.8%	5,000	1,785	35.7%
YS Media	2,000	106	5.3%	5,000	980	19.6%
AS Media	30,000	6,290	21.0%	40,000	5,757	14.4%
Subtotal Electronic & Audio	283,000	56,341	19.9%	296,000	47,273	16.0%
Subtotal Library Materials	575,000	151,194	26.3%	586,000	115,209	19.7%
Operations						
Copiers and supplies	15,000	3,458	23.1%	15,000	3,269	21.8%
Office supplies	20,000	3,884	19.4%	20,000	3,878	19.4%
Custodial supplies	20,000	5,843	29.2%	26,000	2,622	10.1%
Postage	22,000	5,292	24.1%	20,000	5,715	28.6%
Printing & Marketing	35,000	8,557	24.4%	35,000	3,911	11.2%
Van lease & oper.	4,000	145	3.6%	4,000	198	4.9%
Gas and Electric	75,000	20,965	28.0%	65,000	25,495	39.2%
Telecom & Cloud Svcs	24,000	6,615	27.6%	14,000	9,482	67.7%
Water	3,000	934	31.1%	3,000	1,238	41.3%
Taxes-sewer & water	3,400	-	0.0%	3,400	-	0.0%
Refund property taxes	5,000	-	0.0%	7,500	49	0.7%
Prof. Services	30,000	7,034	23.4%	30,000	5,148	17.2%
Contract Services	50,000	2,678	5.4%	45,000	2,330	5.2%
Insurance	30,000	32,387	108.0%	29,000	28,305	97.6%
Bank Fees	1,400	482	34.4%	1,400	635	45.4%
Travel/Conference	3,500	1,925	55.0%	3,000	1,692	56.4%
Memberships	3,000	75	2.5%	3,000	1,575	52.5%
Special Programs	35,000	20,376	58.2%	32,000	2,810	8.8%
Furniture & Equipment	30,000	4,421	14.7%	40,000	(4,611)	-11.5%
IT Hardware & Software	50,000	7,545	15.1%	42,000	9,897	23.6%
Bld & Grnd. Repair	40,000	1,077	2.7%	40,000	2,057	5.1%
Furn/Equip Repair	2,000	2,870	143.5%	2,000	-	0.0%
Miscellaneous	6,500	859	13.2%	6,000	1,941	32.4%
Audit Service	24,000	5,000	20.8%	24,000	17,925	74.7%
Accounting Service	20,000	19,419	97.1%	30,000	14,183	47.3%
UHLAN fees	54,000	26,672	49.4%	53,000	12,701	24.0%
Subtotal Operations	605,800	188,512	31.1%	593,300	152,446	25.7%
Capital Expenditures	100,000	-	0.0%	100,000	4,924	4.9%
Contingency	35,000	-	0.0%	35,000	-	0.0%
TOTAL	4,725,992	1,252,692	26.5%	4,580,800	1,214,825	26.5%

BETHLEHEM PUBLIC LIBRARY**DISBURSEMENTS SUMMARY**

CHECKS DISBURSED IN OCTOBER 2023 BASED ON PRE-APPROVAL	\$	53,859.43
CHECKS DISBURSED IN OCTOBER 2023 RELATING TO PAYROLL	\$	194,091.23
CHECKS BEING SUBMITTED FOR APPROVAL	\$	89,040.62
CHECKS BEING SUBMITTED FOR APPROVAL - CAPITAL PROJECT FUND	\$	21,272.00

BETHLEHEM PUBLIC LIBRARY

Check Warrant Report For A - 14: PREAPPROVED (OCT 23) For Dates 10/1/2023 - 10/31/2023



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
41387	10/09/2023	2440	**VOID** COLEEN M. PARATORE	230530	-300.00
41489	10/02/2023	1424	AFLAC NEW YORK		220.04
41490	10/02/2023	1831	CDPHP UNIVERSAL BENEFITS, INC.		28,802.16
41491	10/02/2023	2395	CSEA EMPLOYEE BENEFIT FUND		192.13
41492	10/02/2023	2386	GEOFF HOFFMAN	240154	100.00
41493	10/02/2023	1833	HIGHMARK BSNENY		981.91
41494	10/02/2023	2385	MICHAEL BRUNK	240144	350.00
41495	10/02/2023	720	MVP HEALTH PLAN, INC.		5,659.38
41496	10/02/2023	1570	NATIONAL GRID		5,309.75
41497	10/02/2023	1581	UNITED STATES POSTAL SERVICE	240015	1,567.54
41498	10/02/2023	1607	VERIZON BUSINESS FIOS	240003	89.00
41499	10/02/2023	1607	VERIZON BUSINESS FIOS	240003	159.79
41500	10/02/2023	1607	VERIZON BUSINESS FIOS	240003	124.99
41501	10/02/2023	1607	VERIZON BUSINESS FIOS	240003	159.79
41551	10/20/2023	2049	**VOID** THE RENSSELAERVILLE LIBRARY	240153	-14.95
41557	10/12/2023	423	NYS UNEMPLOYMENT INS		4,087.28
41558	10/12/2023	559	STATE INSURANCE FUND	240166	1,377.40
41559	10/12/2023	1607	VERIZON BUSINESS FIOS	240003	199.99
41561	10/20/2023	2426	JPMORGAN CHASE BANK NA	*See Detail Report	1,462.29
41562	10/20/2023	1607	VERIZON BUSINESS FIOS	240003	159.79
41563	10/23/2023	2458	RUSSELL BOLTON	240187	2,395.00
41564	10/27/2023	2381	DANIEL PURCELL	240190	291.37
41565	10/27/2023	404	NEW YORK LIBRARY ASSOC	240191	200.00
41566	10/27/2023	1607	VERIZON BUSINESS FIOS	240003	159.79
41567	10/27/2023	1607	VERIZON BUSINESS FIOS	240003	124.99

Number of Transactions: 25

Warrant Total: 53,859.43

Vendor Portion: 53,859.43

*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

BETHLEHEM PUBLIC LIBRARY

Check Warrant Report For A - 13: TRUST & AGENCY (OCT 23) For Dates 10/1/2023 - 10/31/2023



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
41488	10/06/2023	712	CIVIL SERVICE EMPL ASSOC INC.		747.17
41560	10/20/2023	712	CIVIL SERVICE EMPL ASSOC INC.		830.85
100814	10/06/2023	709	BPL SPECIAL PAYROLL ACCOUNT		66,923.91
100815	10/06/2023	710	NYS INCOME TAX BUREAU		3,813.55
100816	10/06/2023	1946	IRS - PAYROLL TAX PMT		21,564.10
100817	10/06/2023	2003	NEW YORK STATE DEFERRED		2,273.64
100818	10/20/2023	709	BPL SPECIAL PAYROLL ACCOUNT		66,928.60
100819	10/20/2023	710	NYS INCOME TAX BUREAU		3,817.50
100820	10/20/2023	730	NYS EMPLOYEES RETIREMENT SYSTE		3,463.29
100821	10/20/2023	1946	IRS - PAYROLL TAX PMT		21,403.57
100822	10/20/2023	2003	NEW YORK STATE DEFERRED		2,325.05
Number of Transactions: 11				Warrant Total:	194,091.23
				Vendor Portion:	194,091.23

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

BETHLEHEM PUBLIC LIBRARY**Check Warrant Report For A - 19: BILL SCHEDULE (NOV 23) For Dates 11/1/2023 - 11/30/2023**

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
41578	11/14/2023	2462	ABRAHAM OVADIA	240215	500.00
41579	11/14/2023	30	ALBANY PUBLIC LIBRARY-MAIN BR	*See Detail Report	26.00
41580	11/14/2023	2420	AMAZON CAPITAL SERVICES INC	240177	3,553.80
41581	11/14/2023	2457	AQUATIC ALLIES	240159	195.97
41582	11/14/2023	77	BAKER & TAYLOR , INC.	*See Detail Report	28,713.46
41583	11/14/2023	1186	BAKER AND TAYLOR ENTERTAINMENT	*See Detail Report	154.44
41584	11/14/2023	2223	BAYSCAN TECHNOLOGIES LLC	240178	45.00
41585	11/14/2023	2461	CHILDREN'S MUSEUM AT HOLYOKE	240199	250.00
41586	11/14/2023	2162	CHILDREN'S MUSEUM AT SARATOGA	240200	300.00
41587	11/14/2023	2459	CHLOE WHITTAKER	240189	200.00
41588	11/14/2023	2111	COMMUNITY MEDIA GROUP	240214	9.00
41589	11/14/2023	2078	COUNTY WASTE & RECYCLING SERVICE, INC.	240005	288.09
41590	11/14/2023	2428	DANIEL MAY	240092	40.00
41591	11/14/2023	1220	DEMCO, INC	240040	63.44
41592	11/14/2023	1991	EASTERN MANAGED PRINT NETWORK LLC	*See Detail Report	582.59
41593	11/14/2023	2418	ELIZABETH HUNTLEY	240181	350.00
41594	11/14/2023	1986	FIRSTLIGHT FIBER	240008	190.75
41595	11/14/2023	2170	FRIENDS OF HILDENE	240202	250.00
41596	11/14/2023	2361	FUN EXPRESS, LLC	240207	707.97
41597	11/14/2023	787	GUILDERLAND PUBLIC LIBRARY	240162	34.99
41598	11/14/2023	2201	LANE PRESS OF ALBANY	240009	2,245.00
41599	11/14/2023	1970	MENANDS PUBLIC LIBRARY	240175	8.00
41600	11/14/2023	1024	MIDWEST TAPE LLC	*See Detail Report	7,240.12
41601	11/14/2023	2313	MMB+CO ACCOUNTING	240176	9,000.00
41602	11/14/2023	2148	NORTHEAST PEST CONTROL	240006	199.00
41603	11/14/2023	2088	NYSID	*See Detail Report	201.57
41604	11/14/2023	2431	ONONDAGA COUNTY PARKS	240203	110.00
41605	11/14/2023	1823	OVER DRIVE INC.	*See Detail Report	8,777.79
41606	11/14/2023	450	PHILLIPS HARDWARE INC	240013	64.98
41607	11/14/2023	2430	PLAYAWAY PRODUCTS LLC	*See Detail Report	566.14
41608	11/14/2023	2450	QUEENS PUBLIC LIBRARY	240192	22.00
41609	11/14/2023	2451	QUENCH	*See Detail Report	1,303.12
41610	11/14/2023	1490	REPEAT BUSINESS	240056	63.76
41611	11/14/2023	984	RESERVE ACCOUNT-PITNEY BOWES	240171	1,500.00
41612	11/14/2023	2092	SENSOURCE, INC	240163	1,116.00
41613	11/14/2023	2421	SENTRON ASSOCIATES INC.	240104	519.52
41614	11/14/2023	2038	STAPLES BUSINESS ADVANTAGE	240041	346.55
41615	11/14/2023	2154	STERICYCLE, INC.	240010	20.94
41616	11/14/2023	2250	TECH LOGIC CORPORATION	240188	144.00
41617	11/14/2023	2436	THE LAW OFFICE OF STEPHANIE A. ADAMS, PLLC	240170	2,600.00
41618	11/14/2023	2173	THE OLANA PARTNERSHIP	240204	150.00
41619	11/14/2023	2296	THE WILD CENTER	240201	350.00
41620	11/14/2023	2344	ULINE, INC.	240148	82.79
41621	11/14/2023	2328	UNIFIRST CORPORATION	240011	280.14
41622	11/14/2023	632	UPPER HUDSON LIBRARY SYSTEM	240167	11,933.50
41623	11/14/2023	632	UPPER HUDSON LIBRARY SYSTEM	240213	17.00

BETHLEHEM PUBLIC LIBRARY

Check Warrant Report For A - 19: BILL SCHEDULE (NOV 23) For Dates 11/1/2023 - 11/30/2023



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
41624	11/14/2023	1968	VERIZON WIRELESS	240004	100.47
41625	11/14/2023	645	W W GRAINGER INC	240012	678.93
41626	11/14/2023	2137	WEX BANK	240014	87.80
41627	11/14/2023	2322	KANOPY INC.	240016	2,856.00
Number of Transactions: 50				Warrant Total:	89,040.62
				Vendor Portion:	89,040.62

*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

BETHLEHEM PUBLIC LIBRARY



Check Warrant Report For H - 5: BILL SCHEDULE - H FUND (NOV 23) For Dates 11/14/2023 - 11/14/2023

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
1216	11/14/2023	2424	ASHLEY MCGRAW ARCHITECTS	230523	21,272.00
Number of Transactions: 1				Warrant Total:	21,272.00
				Vendor Portion:	21,272.00

Certification of Warrant

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Date Signature Title

November 13, 2023 - Board of Trustee Meeting											
											70
Personnel Report											
Title	Dept.	Current Hours to be Approved	Former Hours if Changed	Salary/Rate	Previous or Current Incumbent	End Date	BOT Approved to Fill	Status	Name	Start Date	Type
Previously Approved to Fill											
Library Clerk PT	Circulation Services	11 hrs/wk	15 hrs/wk	\$16.26/hour or per contract	E. Romero	2/28/2021	3/8/2021				
Library Clerk PT	Circulation Services	15 hrs/wk		\$16.26/hour or per contract	A. Russo	8/15/2021	10/12/2021				
Library Page PT	Collection Maintenance	12.8 hrs/wk		\$14.20/hour	M. Mitchel	5/11/2022	5/9/2022				
Library Page	Collection Maintenance	6 hours/wk		\$14.20/hour	D. Bloom	8/30/2023	9/11/2023				
Library Assistant FT	Public Services	35 hrs/wk		\$41,584/annual or per contract	N. Carmel	6/9/2023	6/12/2023	Filled	A. Wang	11/8/2023	Hire
Library Clerk FT	Circulation Services	35 hrs/wk		\$31,992/annual or per contract	C. O'Brien	10/15/2023	10/10/2023	Filled	C. Nickarz	10/16/2023	Internal/PT to FT
Library Clerk FT	Circulation Services	35 hrs/wk		\$31,992/annual or per contract	A. Ford	10/20/2023	10/10/2023	Filled	A. Russo	10/30/2023	Internal/PT to FT
Library Clerk PT	Circulation Services	18.08 hrs/wk		\$16.26/hour or per contract	C. Nickarz	10/15/2023	10/10/2023	Filled	M. Leddy	10/31/2023	Internal/Schedule Change
Action Requested											
Library Clerk PT	Circulation Services	11.67 hrs/wk		\$16.26/hour or per contract	M. Leddy	10/30/2023					
Library Clerk PT	Circulation Services	11.67 hrs/wk		\$16.26/hour or per contract	J. Zaccagnino (schedule change)	11/12/2023					
Custodial Worker PT	Building & Grounds	7.63 hrs/wk		\$18.72/hour or per contract	G. Smith	10/19/2023					
Librarian 1 PT	Public Services	7.67 hrs/wk		\$29.83/hour or per contract	T. Davis	11/10/2023					
Positions Held											
None											

Director's Report November 2023

Buildings and Grounds

One of the boiler sections is leaking and the boiler has been shut down. This is the primary heating source for the boiler room and maintenance area. The rest of the building is adequately heated with the air handlers on the roof. Still this is a pressing matter, and we need to repair the boiler before temperatures drop further. We have supplementary electric heaters for the maintenance area and boiler room. A proposal for replacing the section is included in the packet.

Public Services

Our Wednesday and Friday night part time librarian resigned with a last day of work on November 10. Frank is working to fill the shifts until a replacement librarian can be hired.

Small study rooms continue to be in demand. The Board Room is used as overflow when available. There has been a marked increase in requests by individual patrons to conduct virtual meetings and interviews. Demand for private study space is expected to continue to increase.

Librarians continue to put together creative, well-received book displays throughout the library each month. Displays often need frequent restocking. Here is an example from banned books week.



In collaboration with UHLS, the library participated in the Great Give Back again this year (10/9 -10/20). We collected cleaning supplies that will be delivered to The Food Pantries for the Capital District.

One of our librarians, Rachael C., along with local author Catherine Bruns, were interviewed at the library on 10/31 for a Spectrum News program about Rachael's upcoming NaNoWriMo program. NaNoWriMo is a national, nonprofit creative writing initiative to create the first draft

of a novel within the month of November. “Each year on November 1, hundreds of thousands of people around the world begin to write, determined to end the month with a first draft. They enter the month as elementary school teachers, mechanics, or stay-at-home parents. They leave novelists.”



Two of our librarians, Sarah & Mary, collaborated to create & construct our new Book E. Monster for the library's internal book drop. It's a big hit with the kids.



Program Highlights

Bad Art Night (10/5) - Do you have what it takes to create the worst art? Using markers, paint, glitter, and more, participants will compete to create the worst art they can before voting for a winner. Attendance: 7

Beads & Brownies (10/6 & 10/20) - An afternoon program series for teens that's all about making beaded bracelets and necklaces while relaxing at the end of a long school week. Refreshments are served. Attendance: 4 in total

BHA Speaker Series: Upstate New York Tenant Farmers' Rebellions in the 1800s (10/18) - Jill Knapp, PhD received a BS in General Agriculture from Cornell and an MS and PhD in Agronomy from Purdue, where her research focused on wheat production. She authored the book "The Time for Redemption" on which this presentation was based. This program was recorded and is now available on the library's YouTube channel. Attendance: 83

Career Prep (10/12) - Learn about the different career prep programs offered by the library, including JobNow and Cypress Resume, so you can make a great impression on employers. Attendance: 0

Chess Club (10/2, 10/16, 10/23 & 10/30) - Children in grades K-5 learn the basics and play chess with peers or teen volunteers. All experience levels are welcome. Attendance: 17 in total

Community Yoga (10/11) - We continue to attract a good audience at these monthly classes. Attendance: 8

Crafternoon: Cork Pumpkins (10/13) - Participants made cork pumpkins out of repurposed wine corks, assembled them with hot glue, and added felt leaves, ribbon, and paint. Many of these participants were retirees/seniors, and they were truly appreciative for activities that get them out of the house during the week and – in one woman's case – to use a hot glue gun for the first time! Attendance: 9

Creation Station: Spooky Bats (10/2 - 10/8) - Halloween-themed drop in craft in the Children's Place. This craft proved to be very popular. More supplies had to be put together a few times during the week. Attendance: 237

Dark Corners Book Discussion: "Two Truths and a Lie" by Ellen McGarrah (10/18) - This was the first meeting of this group since June. Turnout was not as high as expected. Several registered participants and a couple regulars did not attend this session. Nevertheless, the group was very excited to reconvene after summer and we welcomed one new attendee. Attendance: 5

Day Books (10/2) - Our daytime book discussion continues to be popular. This month, we discussed "The House of Broken Angels" by Luis Alberto Urrea. Attendance: 14

Discover your Roots with Ancestry.com (10/10), Virtual via Zoom - An introduction to genealogical research using Ancestry.com. The different collections that are accessible with Ancestry including census records, military records, immigration documents, vital records, and more were discussed. The presentation also explored other relevant resources including Fold3, HeritageQuest, NYS Historic Newspapers, and Fulton History. Attendance: 17

Dungeons and Dragons for Adults (10/3 & 10/17) - The library hosted a Dungeons & Dragons roleplaying game series where participants have the opportunity to meet new people and let their

imaginations bloom as they weave their character's tale into the adventure. All playing materials are provided and beginners welcome. Attendance: 7 in total

Early Literacy Programs

- Tiny Tots (8 sessions) - Attendance from 32-62 participants per session.
- Music & Movement (8 sessions) - Attendance from 30-81 participants per session.
- Family/Pre-K Storytime (8 sessions) - Attendance from 12-39 participants per session.
- Monster Storytime & Craft - A monster-themed storytime followed by a build-your-own monster craft. Attendance: 29
- Saturday Storytime (10/14) - Beth read a couple of Fall-themed books and also used colored paper leaves for the kids to dance and play in. Attendance: 12
- Saturday Storytime (10/21) - Attended by mostly toddlers with a few older children. Shannon read a few books, did some songs, and tried the hidden truck felt board. Attendance: 40
- Sensory Playtime (10/13) - Play-Doh, sensory spheres, coloring sheets, textured mats, sequined mats, liquid tiles, soft blocks, sensory balls, textured alphabet blocks, and tubes filled with various items were put out for the children. They played with everything. Most, if not all the children tried each thing, either on their own or with encouragement from their caregivers. Everyone had a lot of fun exploring! Attendance: 17

Fall Wreath Workshop (10/7) - Back by popular demand from last year, we made Autumnal wreaths out of natural materials collected in the area. Everything was provided to construct a festive fall wreath from scratch or using a pre-made frame. Attendance: 12

Little Sunday Music (10/15) - In honor of New York State History Month, Lost Radio Rounders shared songs to celebrate the state's heritage. Since 2009, the Lost Radio Rounders have been one of the regions' premiere acoustic Americana performers. Sponsored by the Friends of Bethlehem Public Library. Attendance: 32

Look to the Skies - The Fantastic Life of an Unexceptional Star (10/17) - Dr. Mindy Townsend, PhD Astrophysicist and Dudley Astronomer at Siena College discussed the past, present, and future life of the sun. This was the second event in the library's "Look to the Skies" series, which will present astronomy-themed programming each month leading up to the solar eclipse in April 2024. Attendance: 32

Kids Build Anything (10/9) - Drop by for an open play session with multiple stations for building to your heart's content using Snap Circuits, Legos and more! Attendance: 55

Macramé Ghosts (10/23) - Craft program to create macramé ghosts for Halloween. This was a beginner level program and all supplies were provided. Rachael wrote up instructions to help everyone get started, but after that most people ran with it and made up their own fun designs. Two girls made what looked like headbands with veils in the back, which inspired some participants and had them request a program for macramé headbands. It was so cool to watch everyone be creative and have fun and make new crafting buddies. There were supplies for everyone to make two, but some people opted for just one. Everyone enjoyed the program and said they were excited for the upcoming rainbow macramé program. Attendance: 14

Make Your Own Spellbook (10/24) - After school craft program where participants created their own spooky spell book. One of the parents participated and made their own spell book alongside their child. It was enjoyable to see parents engage with their kids in the craft and act like excited kids, too! Attendance: 5

Marshmallow Engineering (10/4) - A STEM engineering-based program where marshmallows were used to create a building, a tall tower, or a sculpture. Children worked solo or in teams to create a marshmallow masterpiece and learned about creating sturdy structures in the process. Attendance: 7

Monday Matinee: "Rope" 1948 (10/30) - We screened another Hitchcock classic for this month's matinee. Sarah had a nice chat with a patron who had never seen this particular film and was glad to see we are screening more Hitchcock in the coming months. Attendance: 7

Paws to Read

Registered therapy dogs listen quietly, creating a safe space for children to practice their reading and speaking skills without fear or judgment.

- 10/2 - Toby visited the library. Attendance: 21
- 10/16 - Lola visited the library. Attendance: 28
- 10/23 - Lulu visited the library. Attendance: 22
- 10/30 - Bruno Mars visited the library. Attendance: 25

The Puppet People Present: The Three Little Pigs (10/9, two performances) - Two performances were scheduled on a school holiday so families could enjoy this retelling of a classic story featuring colorful puppets and sets, humor, and audience participation. Attendance: 177

Squeegee Art (10/19) - So much fun! Participants used a squeegee & paint to create art on a canvass. Everyone loved the craft, some wished we had provided practice canvases so that they could get used to the movement first and then make one that looked a little better. Attendance: 18

Stencil Art (10/12) - Participants learned and practiced how to draw animals, flowers, hearts and more using stencils in this passive program. Attendance: 4.

Super Smash Bros. Ultimate Afternoon (10/13 & 10/27) - Friday afternoon gaming program for teens to play Super Smash Bros. Ultimate on the Nintendo Switch. Attendance: 8 in total.

Tiny Banned Books (10/3) - We celebrated Banned Books Week by making tiny banned book keychains. People of all ages attended. Several participants talked about the importance of providing banned books to the public and for each person to choose whether or not they want to read something, and all were thrilled to find their favorite book amongst the book covers provided. Attendance: 12

Trick or Treat at the Library (10/31) - We had a lot of people attend this event, including two classes from St. Thomas, who walked over in their costumes! We had stations at all three service desks, plus at the Teen tables, in front of Geoff's office, by the IT office, and at the base of the Mezzanine stairs. Kids of all ages seem to love the sticker pages and the snap bracelets. The light-up rings were also a big hit. Attendance: 350

Yarn Monsters (10/23) - Cardboard rolls, yarn, pipe cleaners, feathers, and googly eyes were used to make silly, scary, and colorful yarn monsters! Participants got a cardboard tube, picked out which colored yarn they wanted, and after wrapping the yarn around the tube could then decorate with pipe cleaners, feathers, and googly eyes. They made some really silly and scary monsters with multiple arms, different amounts and sizes of googly eyes, and one even had a pet spider made out of left-over yarn! All ages. Attendance: 20 (12 kids, 8 adults)

Virtual Author Talk Virtual Series (10/10; 10/18) - The Author Talk virtual series continues to be popular and brings in big name authors. This month, guidebook author and TV host Rick Steves shared the latest from his book “Europe Through the Back Door” and master of suspense Ruth Ware discussed her latest book, “Zero Days.” These Author Talks are currently available virtually as an archived recording. Attendance: 115 in total; 47 (live views); 68 (archived recording views)

Outreach

Fall Fest for Tri-Village Nursery School (10/15) - This turned out to be a huge event for TVN and the community. They had a ton of activities: balloon animals, face painting, bounce house, cotton candy, rock wall climbing, dancing. Beth interacted with at least 140 families and handed out that many giveaways. Most were gone about halfway through the event. Overall, the event was a huge success for TVN and we should assume it will be just as big, or even bigger, next year. Attendance: 140

Halloween Hay Day (10/22) - This event was hosted from 1-3 pm at the Elm Avenue Town Park by the Bethlehem Parks & Rec Department. It was cold and windy, but thankfully the rain held off until after 3pm. There was a hay ride, carnival games, a bounce house, and a balloon twister. Lauren brought along copies of our Footnotes, Paws to Read brochures, and take-home scarecrow crafts for the kids. She had 150 people come to the table to chat (and some who came just for the scarecrows). Some families dressed in their Halloween costumes, but most were bundled up against the wind. Attendance: 150

Trick or Treat Storywalk (10/18) - Erin, Chris, and Lauren worked this event, along with two members of the Friends. The weather was cloudy, and we did get sprinkled on a bit in the beginning. From 4-6pm, we gave out Halloween-themed bubbles, snap bracelets, stickers, glow-in-the-dark spiders, and stamps. When those ran out, we gave out mood pencils, erasers, and candy. Last year, we had roughly 150 participants, but this year, we had 215! This rise in numbers is likely due to the fact that this year we moved the storywalk to the PAST, the new, more accessible walking path near the playground. Next year, we'll plan for more participants! Attendance: 215

Trunk or Treat at Elm Avenue Town Park (10/25) - Last year we had 1,300 participants, and this year we topped that with 1,800. The weather was gorgeous, about 72 and sunny, although it was breezy too. Geoff, Chris, Beth, Lauren, and two of the Friends worked our tables. We gave out fake fangs, stickers, and Spiderman comics/activity books. Our trunk was dressed up as a black cat, and we got lots of compliments. Chris took a ton of photos, and Kristen put them on our website! Attendance: 1,800



After School Enrichment, Glenmont Elementary (10/10, 10/17, 10/24,10/31) - For this program, Sarah developed “Make Your Own Mini Book” which is loosely based on the children’s writer’s workshop she attended at BPL as a child (mid 90’s vintage!). Students are writing and illustrating their own stories, and we are making them into physical hardbound library books. Attendance: 11 each session

After School Enrichment, Hamagrael Elementary (10/13 & 10/20) - Alex D. is doing a STEM-based ASE program, Kids Build, which lets kids figure out how to build using different mediums, such as Legos. He has had 19 kids on both days, and has one more session coming up in November. Attendance: 19 each session

Trunk or Treat at Elsmere Elementary (10/27) - Beth flew solo for this Trunk or Treat, but Chris M. helped with set up, which was extremely helpful! A total of 400 kids and adults stopped by BPL’s trunk to choose from an assortment of goodies. Beth laid the prizes out on the bottom of the trunk and let each kid pick one. Since this is a much smaller crowd than the other events it works much better doing it that way. Beth also had the chance to meet Joe Catalano from the Elsmere Fire Department and he would love for us to come and do storytime at the fire house. We will get in touch with him soon to set something up. Attendance: 400

Trunk or Treat at Slingerlands Elementary (10/26) - Erin M. attended this Trunk or Treat and Chris M. helped set up. The event was well attended and we had a nice assortment of treats to hand out. Attendance: 150

Circulation and Technical Services

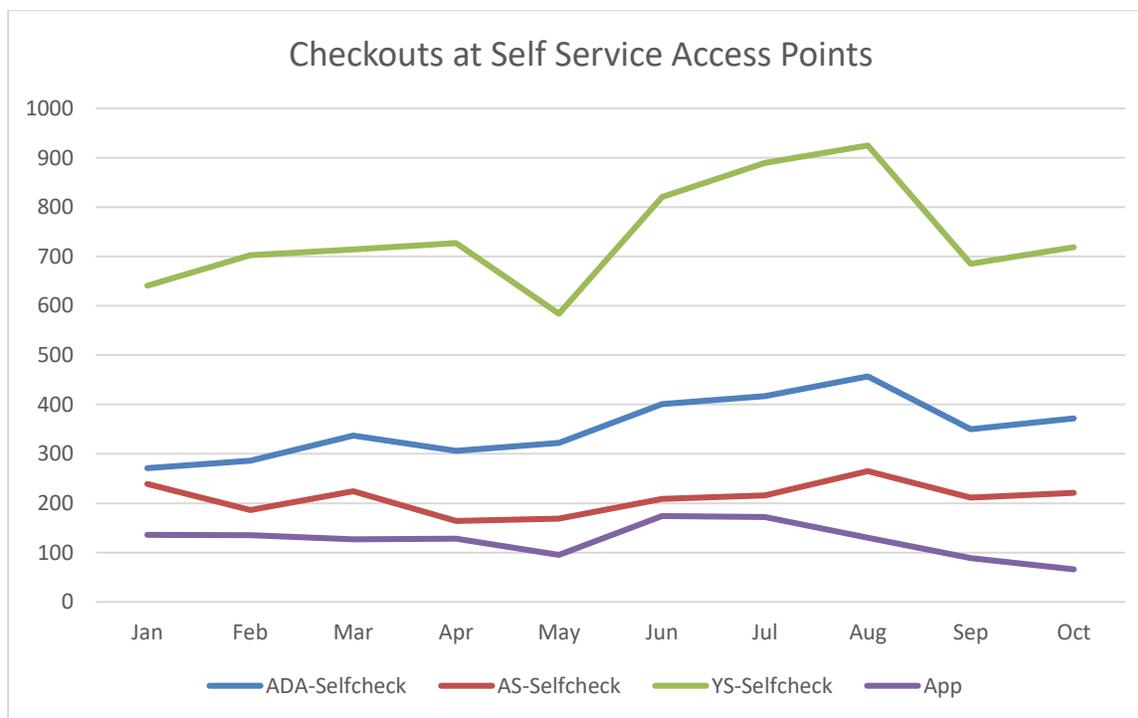
Concluding a site visit to the Guilderland Public Library, Bethlehem Public Library initiated a two-week survey on returned materials to identify the most likely area of return. The survey specifically looked at exterior return options versus interior return options. Exterior options include the drive-up book return and the building attached book return near the garage. Interior options include the vestibule return, the circulation desk, and individual staff desks.

The survey concluded that the rate of return from the exterior drop made up 36% of all returns during the length of the study. This is significant since materials checked in from exterior locations are 100% patron returns whereas items tracked through the interior returns are a combination of patron returns and check-ins triggered by staff during routine workflow functions.

Total items checked in from October 26 through October 30: 12,043

Total items from exterior return from October 26 through October 30: 4,387

There are several ways patrons can check out books from our library, two self-service options are available, kiosk and the UHLS app. Self-service options consistently make up 4-5% of total check-outs with the children's kiosk receiving the highest user engagement.



Meetings and miscellany

On October 12, a group of trustees and staff toured the Guilderland Public Library. The staff at Guilderland graciously demonstrated the RFID automated check in machine and took us on a tour of the café.

On October 16, Mark and Geoff met with representative of the Bethlehem Historical Association to view their paper records storage. They have requested that the library find a way to incorporate storage space for local history records. The overall number of paper records is relatively small, a picture is attached.



We continue to work with the school district towards the goal of consolidating the four library parcels into one property.

There was relatively robust interest in the part of the staff for AED training. We are working with a vendor to procure a model that will work well with non-emergency personnel. Training is provided by the vendor and we are working with Bethlehem EMS for supplemental training and advice.

I am working with a vendor to have the library carpets cleaned. Recent improvements in technology allow for faster drying times. We will experiment with a portion of the carpet with the goal of extending the life of what we have currently installed. The current carpet is more than 20 years old.

We plan to provide interested staff with NARCAN training in December or January.

Geoffrey Kirkpatrick, Library Director

Library Collection				2022-23	Current Total
Adult fiction				27,254	28,414
Adult non-fiction				29,671	29,813
Adult audio				5,713	5,691
Adult video				8,387	8,370
Young adult fiction				5,084	4,923
Young adult nonfiction				650	669
Young adult audiobooks				486	501
Children's fiction				29,443	29,927
Children's non-fiction				15,860	16,427
Children's audiobooks				1,620	1,648
Children's video				1,314	1,310
OverDrive - UHLS Shared				120,043	122,005
e-magazines				4,710	5,245
Electronic (games, ereaders)				405	421
Total				250,640	255,364
Library Programs	Oct-23	Oct-22	% change	2022-23	F-Y-T-D
Programs	90	59	52.5%	667	271
Program attendance	2,696	1,145	135.5%	17,832	8,590
Outreach Programs	14	8	75.0%	91	42
Outreach Attendance	2,974	3,005	-1.0%	11,899	6,059
Circulation	Oct-23	Oct-22	% change	2022-23	F-Y-T-D
Adult fiction	13,243	12,540	5.6%	157,456	57,299
Adult non-fiction	6,985	6,595	5.9%	84,784	29,151
Adult audio	5,594	4,368	28.1%	56,558	22,036
Adult video	6,127	5,549	10.4%	71,154	23,553
Magazines	2,899	1,350	114.7%	16,307	7,988
Young adult fiction	1,309	1,325	-1.2%	17,774	6,390
Young adult nonfiction	107	153	-30.1%	1,792	623
Young adult audiobooks	255	223	14.3%	2,844	1,137
Children's fiction	12,999	12,336	5.4%	147,150	52,014
Children's non-fiction	2,931	2,605	12.5%	37,799	12,496
Children's audiobooks	1,337	1,193	12.1%	14,929	5,505
Children's video	568	680	-16.5%	6,330	2,166
Electronic (games, ereaders)	665	632	5.2%	7,669	2,904
Total	55,019	49,549	11.0%	621,402	223,262
Interlibrary Loan	Oct-23	Oct-22	% change	2022-23	F-Y-T-D
Borrowed from others	6,346	5,927	7.1%	73,725	25,109
Loaned to others	4,637	4,556	1.8%	53,319	18,255
Miscellaneous	Oct-23	Oct-22	% change	2022-23	F-Y-T-D
Visits to our home page	39,120	43,194	-9.4%	418,101	174,969
Public use of meeting rooms	48	49	-2.0%	473	128
Public meeting attendance	726	572	26.9%	5,695	1,532
Staff use & library programs	75	63	19.0%	714	257
Study room sessions	411	292	40.8%	4,290	1,426
Tech room/ Studio use	6	11	-45.5%	125	32
Door count	17,723	14,797	19.8%	194,334	72,489
Registered BPL borrowers	80	69	15.9%	1,085	419
Computer signups	1,160	1,067	8.7%	13,008	4,844
Museum Pass use	128	91	40.7%	1,192	614
E-book use	5,997	5,272	13.8%	67,186	24,794
E-audiobook use	4,974	3,848	29.3%	49,297	19,551
E-magazine use	2,651	1,031	157.1%	12,862	6,817
Streaming video use	1,674	1,149	45.7%	14,758	5,602
BCSD use via Overdrive	218	175	24.6%	1,549	387
Equipment	337	225	49.8%	3,867	1,493
Wireless Use	1,229	10,357	-88.1%	127,768	39,904



BETHLEHEM PUBLIC LIBRARY

51463 ERS - 2024 Annual Invoice

SEE PAYMENT INSTRUCTIONS BELOW

Payment of this Invoice must be received by the Retirement System on or before February 01, 2024. If paying the prepay amount, payment must be received on or before December 15, 2023. Unpaid balances accrue interest at the rate of 5.90%. If you have questions, please contact the Employer Information line at 1-866-805-0990 or 518-474-7736. Select #1 from the menu, enter your location code at the prompt and choose the Employer Billing option.

**Payment Due
February 01, 2024**

**Prepayment Due
December 15, 2023**

Total Amount Due : \$265,696 \$263,799

Contribution Details						
Tier	Plan ID	Options	Salary	Rate	Regular Pension Contribution**	GTLI
2	75I	41J165	\$9,593	18.20%	\$1,679	\$67
3	A14	41J165	\$44,708	14.90%	\$6,349	\$313
4	A15	41J165	\$1,087,292	14.90%	\$154,395	\$7,611
5	A15	41J165	\$106,031	12.90%	\$12,936	\$742
6	A15	41J100	\$742,672	9.50%	\$65,355	\$5,199
6	A15	41J165	\$116,322	9.50%	\$10,236	\$814
Subtotal:			\$2,106,616		\$250,950	\$14,746

**Regular Pension Bill without GTLI - Uses March 31, 2023 Salaries with Final Rates

2024 Regular Pension Contribution, Including GTLI \$265,696

Invoice Details

**Due
February 01, 2024
Payments**

divide by
factor

**Pre Pay
December 15, 2023
Payments**

2024 Regular Pension Contribution \$265,696 1.007191 \$263,799

Total Amount Due \$265,696 \$263,799

ACH and Wiring Instructions

- **Before** sending your ACH or Wire please send an **Email** to NYSLRS_Billing@osc.ny.gov
- In your email be sure to include the following:
 - Date of Payment
 - Amount of Payment
 - Employer Name
 - Location Code
 - Retirement System (ERS or PFRS)
- Be advised that your ACH or Wire can take up to two business days to process.
- ACH or Wire payments can be made out to:
 - JPMorgan Chase
 - ABA #021 000 021
 - A/C638357702
 - In the Wire Description, please include Location Code and Retirement System (ERS/PFRS)

Pay by Check Instructions

- Make Checks Payable to: New York State and Local Employees' Retirement System
- Please fill out the following:
 - Amount Paid \$ _____
- Tear at the dotted line above and include this slip in the envelope with your check.

Savings

\$7,012.60

Subtotal (5)**\$4,873.00**

Estimated Shipping

\$0.00

Total**\$4,873.00**

Details

Latitude 5540 16Gb 512Mb 15.6D
isplay
Quote number # 3000168289673
Created November 7, 2023
Expires December 7, 2023
Created by
john@bethpl.org

Billing

Order contact
John Love
Bethlehem Public Library
Contract Code: C000000005600
Customer agreement number:
NCPA 01-42
Phone number: (518) 439-9314
Additional:
john@bethpl.org
Tax exemption
I am not tax exempt

Shipping

Payment method

Items

Quantity

Unit Price

Item total

Latitude 5540

5

\$2,377.12

\$11,885.60

Discounted unit price: \$974.60
Contract Code: C000000005600

Estimated Delivery

FREE Standard Delivery to 78664 by Tuesday,
November 14, 2023

Catalog Number: 84 / s11515540usr

Category	Description	Code	SKU	ID
Base	Dell Latitude 5540 BTX Base	GJKB31H	[210-BGBJ]	1
Processor	13th Gen Intel® Core™ i7-1355U (12 M B cache, 10 cores, 12 threads, up to 5.0 0 GHz Turbo)	GX5W8V6	[379-BFBS]	146
Operating System	Windows 11 Pro, English, Brazilian Portuguese, French, Spanish	G010VWE	[619-ARSB]	11
Office Productivity Software	No Microsoft Office License included	GC70FJV	[658-BCSB]	1002
Intel Responsiveness Technologies	Intel® Rapid Storage Technology Driver	GYXD2VA	[409-BCWS]	707
Systems Management	Intel vPro Management Disabled	GYUD7M3	[631-ADPS]	49
Memory	16 GB, 2 x 8 GB, DDR4, 3200 MT/s, Non-ECC, dual-channel	G4TUP9C	[370-AFVQ]	3
Hard Drive	512 GB, M.2 2230, PCIe NVMe, SSD, Class 35	GXVZ08K	[400-BOVY]	8
Additional Hard Drive	No Additional Hard Drive	GNTOSJ7	[401-AADF]	637
Display	15.6" FHD (1920x1080) Non-Touch, AG, IPS, 250 nits, FHD IR Cam, WLAN/WAN(4G)	GAI9G1J	[391-BHEM]	760
Keyboard	English US backlit keyboard with numeric keypad, 99-key	GA6KDNO	[583-BHBG]	4
Mouse	No Mouse	G8043UZ	[570-AADK]	12
Wireless Driver	Intel® AX211, 2x2, 802.11ax, MU-MIMO Driver, Bluetooth	GJMHT7	[555-BJDC]	7
Wireless	Intel® Wi-Fi 6E AX211, 2x2, 802.11ax, Bluetooth® wireless card	GL03PXW	[555-BHHU]	19

Category	Description	Code	SKU	ID
Mobile Broadband	No Mobile Broadband Card	GR957IY	[556-BBCD]	1183
Primary Battery	3 Cell, 54 Wh, ExpressCharge™, ExpressCharge™ Boost capable	GFB63PN	[451-BDBL]	112
AC Adapter	65W AC adapter, USB Type-C, TCO Gen 9 compliant	GI417VR	[492-BDHS]	1015
PalmRest	Single Pointing, Smart Card Reader, Finger Print Reader (w/ControlVault 3)	GLA0G37	[346-BINO]	55
Security Software	No anti-virus software	GD4K19S	[650-AAAM]	1014
Operating System Recovery Options	OS-Windows Media Not Included	GLA90Q1	[620-AALW]	200013
Power Cord	E4 Power Cord 1M for US	GC90V4B	[537-BBDO]	20
Setup and Features Guides	Latitude 5540 Quick Start Guide	G4DLOCA	[340-DDHL]	60
Resource Media	No Resource USB Media	G5KFAU6	[430-XXYG]	50
Documentation	Safety/Environment and Regulatory Guide (English/French Multi-language)	G7RB0GY	[340-AGIK]	21
ENERGY STAR	ENERGY STAR Qualified	GFSJ2Q8	[387-BBPC]	122
FGA Module	5540_1HFY23_021/US/BTS	FG0030	[998-GDKK]	572
Non-Microsoft Application Software	Dell Additional Software	GX3QS7G	[658-BFQB]	1003
Packaging	Packaging BTS 65W Adapter (WHN)	GGITE9Z	[340-DJVJ]	465
Processor Label	Intel® Core™ i7 non-vPro Processor Label	GS7J6TG	[389-DXDV]	749
Transportation from ODM to region	BTS/BTP Shipment	GR1YQZE	[800-BBGW]	200080
EAN POD Label	POD Label	GAX83SM	[389-EDJB]	292
Base Options	Intel 13th Generation i7-1355U Trans., Intel Integrated Graphics, TBT4	GGLQN57	[338-CHGG] [338-CHGM]	149
Chassis Options	Latitude 5540 Bottom Door, Intel 13th Gen U-Series CPU, Intel Integrated Graphics	GJ4GOVD	[321-BJTL]	116
Windows AutoPilot	No AutoPilot	GYE02AP	[340-CKSZ]	291
Camera	FHD/IR Camera, Temporal Noise Reduction, Camera Shutter, Mic	GFPAL0Z	[319-BBIE]	379
Additional Opticals	No Removable CD/DVD Drive	GDCPVR0	[429-AATO]	105
EPEAT 2018	EPEAT 2018 Registered (Gold)	GBU8CHM	[379-BDZB]	200331
Service	1Y Basic Onsite Service after remote diagnosis with Hardware-Only Support	NBD1	[997-8317] [997-8328]	29
Premier discount				-\$7,012.60

Item total: \$4,873.00

Savings: \$7,012.60

Subtotal (5): \$4,873.00

Savings \$7,012.60

Subtotal (5) \$4,873.00

Estimated Shipping \$0.00

Total \$4,873.00

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Smart Selection. Limited quantities. Only available for orders placed by 5:59 p.m. CT Mon.–Thurs. Systems shipped the next business day after an order is placed. Subject to order approval. Software and accessories not part of the configuration will be shipped separately and may arrive after your system. Please note that Smart Selection Configuration pricing cannot be combined with other pricing offers or discounts provided or agreed to by Dell. Orders with Custom Factory Integration might require additional processing time.

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Savings	\$12,090.40
Subtotal (10)	\$8,239.50
Estimated Shipping	85 \$0.00
Total	\$8,239.50

Details	Billing	Shipping	Payment method
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10-pack computers
 Quote number # 3000168287491
 Created November 7, 2023
 Expires December 7, 2023
 Created by
 john@bethpl.org

Order contact
 John Love
 Bethlehem Public Library
 Contract Code: C000000005600
 Customer agreement number:
 NCPA 01-42
 Phone number: (518) 439-9314
 Additional:
 john@bethpl.org

Tax exemption
 I am not tax exempt

Items	Quantity	Unit Price	Item total
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OptiPlex Small Form Factor Plus 10 \$2,032.99 \$20,329.90
 Discounted unit price: \$823.95
 Contract Code: C000000005600
Estimated Delivery
 FREE Standard Delivery to 78664 by Tuesday,
 November 14, 2023
 Catalog Number: 84 / s015dosffphusr

Category	Description	Code	SKU	ID
OptiPlex Small Form Factor (Plus 7010)	OptiPlex Small Form Factor (Plus 7010)	GMYQ6AB	[210-BFXD]	1
Processor	13th Gen Intel® Core™ i7-13700 (30 M B cache, 16 cores, 24 threads, 2.10 GHz to 5.10 GHz Turbo, 65 W)	GAZ0J8B	[338-CHCJ]	146
Operating System	Windows 11 Pro, English, Brazilian Portuguese, French, Spanish	G010VWE	[619-ARSB]	11
Microsoft Office	No Microsoft Office License included	GC70FJV	[658-BCSB]	1002
Memory	16 GB: 2 x 8 GB, DDR5	GPV26G0	[370-AGWQ]	3
Hard Drive	512 GB, M.2 2230, PCIe NVMe, SSD, Class 35	GWE6Q5J	[400-BOQM] [412-AAQT] [773-BBBC]	8
Additional Hard Drive	No Additional Hard Drive	G780XKR	[401-AANH]	637
Raid Connectivity	NO RAID	GX5Q06T	[817-BBBN]	1009
Video Card	Intel® Graphics	GZQDA24	[490-BBFG]	6
Chassis Options	OptiPlex SFF Plus with 260W Bronze Power Supply	G3HI2WG	[329-BHPM]	116
Power Cord	System Power Cord (US)	GA5894N	[450-AAOJ]	20
Optical Drive	8x DVD+/-RW 9.5mm ODD	GZY3028	[325-BDSH] [429-ABFH]	16
Optical Software	Cyberlink Media Suite Essentials for Windows 10 and DVD drive (without Media)	GWNM30Y	[658-BBTV]	597
Additional Storage Devices - Media Reader	No Media Card Reader	GW2K1D6	[379-BBHM]	10

Category	Description	Code	SKU	ID
Wireless	No Wireless LAN Card (no WiFi enablement)	GE7Y41P	[555-BBFO]	19 86
Wireless Driver	None	GQMKF4C	[340-AFMQ]	7
Serial Port Adapter	No PCIe add-in-card	GVEYOQ7	[492-BBFF]	698
Additional Video Ports	No Additional Video Ports	GWFXAL0	[492-BCKH]	495
Keyboard	Dell Wired Business Multimedia Keyboard - KB522 - US English	GHRL7AX	[580-AFHW]	4
Mouse	Dell Optical Mouse - MS116 (Black)	GWDQT30	[570-ABIE]	12
Cable Cover	No Cable Cover	GDT2C7Z	[325-BCZQ]	376
External Speakers	No External Speaker	GTNM7E2	[817-BBBC]	200095
Non-Microsoft Application Software	Dell Additional Software	GJAR81X	[658-BFPY]	1003
Operating System Recovery Options	OS-Windows Media Not Included	GLA9OQ1	[620-AALW]	200013
ENERGY STAR	ENERGY STAR Qualified	G6J34SM	[387-BBLW]	122
Documentation	Safety/Environment and Regulatory Guide (English/French Multi-language)	G7RB0GY	[340-AGIK]	21
System Monitoring Options	Dell Watchdog Timer	GW4YJIC	[379-BEZX]	39
Placemat	Quick Start Guide, OptiPlex SFF Plus	G6UPC0D	[340-DDFN]	60
EAN/UPC Labels	Print on Demand Label	GLBM3TR	[389-BDQH]	292
TPM Security	Trusted Platform Module (Discrete TPM Enabled)	GJMDKT6	[329-BBJL]	297
Shipping Material	Shipping Material	GDKR04V	[340-CQYR] [389-BBUU]	465
Label	Regulatory Label for OptiPlex SFF Plus 260W/300W, FSJ	GWIB87H	[389-FBFZ]	676
Hard Drive Cables and Brackets	M.2 Caddy	GGPQ1ML	[575-BBKX]	705
Intel Responsiveness Technologies	SW Driver, Intel Rapid Storage Technology, OptiPlex Small Form	G1523VT	[658-BFQF]	707
Processor Label	Intel Core i7 vPro Enterprise Processor Label	GLSPJR1	[389-EDDR]	749
Transportation from ODM to region	DT BTS/BTP Shipment	GL09IMP	[800-BBIP]	200080
Protect your new PC	No anti-virus software	GD4K19S	[650-AAAM]	1014
Add-in Cards	No Additional Add In Cards	GNV4J7Q	[382-BBHX]	583
Stands and Mounts	No Stand or Mount	GJ05ZSE	[575-BBBI]	558
Adapter	No Additional Cable	GIX0L8M	[379-BBCY]	592
FGA Module	SFFP_1H24_015D/US/BTS	FG0009	[998-FZQC]	572
Speakers	Internal Speaker	GR068XC	[520-AARD]	18
Systems Management	Intel vPro Enterprise	GFCZ8Q2	[631-BBKK]	49
Windows AutoPilot	No AutoPilot	GYE02AP	[340-CKSZ]	291
EPEAT 2018	EPEAT 2018 Registered (Silver)	GTZOE2H	[379-BDTP]	200331

Category	Description	Code	SKU	ID
Network Adapters (NIC)	No Additional Network Card Selected (Integrated NIC included)	G9MQCN3	[555-BBJ0]	87 13
3rd Hard Drive	No Additional Hard Drive	G780XKR	[401-AANH]	54
Service	3Y Basic Onsite Service after remote diagnosis with Hardware-Only Support	NBD3	[812-3886] [812-3887]	29
Premier discount				-\$12,090.40
Item total: \$8,239.50				

Savings: \$12,090.40

Subtotal (10): \$8,239.50

Savings \$12,090.40

Subtotal (10) \$8,239.50

Estimated Shipping \$0.00

Total \$8,239.50

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Smart Selection. Limited quantities. Only available for orders placed by 5:59 p.m. CT Mon.–Thurs. Systems shipped the next business day after an order is placed. Subject to order approval. Software and accessories not part of the configuration will be shipped separately and may arrive after your system. Please note that Smart Selection Configuration pricing cannot be combined with other pricing offers or discounts provided or agreed to by Dell. Orders with Custom Factory Integration might require additional processing time.

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Trane U.S. Inc.
301 Old Niskayuna Road, Suite 1
Latham, NY 12110
Phone: (518) 785-1315
Fax: (518) 785-4359
Service Contact: (518) 785-6486

November 6, 2023

Bethlehem Public Library
451 DELAWARE AVENUE
Delmar, NY 12054-1205
(518) 439-9314

Site Address:
Bethlehem Public Library
451 Delaware Ave
Delmar, NY 12054

ATTENTION: Kevin Coffey

PROJECT NAME: Bethlehem Library Boiler Section Replacement 2023

SCOPE OF SERVICE

- Shutdown boiler and drain.
- Disassemble boiler and removal of failed section.
- Provide and install new section, gaskets, hardware and breach rope.
- Leak check, fill and start boiler.
- Verify proper operation.

TOTAL PRICE:.....\$ 8,025.00 USD

CLARIFICATIONS

1. Applicable taxes are not included and will be added to the invoice.
2. Any service not listed is not included.
3. Work will be performed during normal Trane business hours.
4. This proposal is valid for 30 days from October 25, 2023.

I appreciate the opportunity to earn your business and look forward to helping you with all of your service needs. Please contact me if you have any questions or concerns.

Sincerely,

Scott Miller
Account Manager
E-mail: swmiller@trane.com
Cell: (518) 785-6486

This agreement is subject to Customer’s acceptance of the attached Trane Terms and Conditions – Quoted Service.

CUSTOMER ACCEPTANCE

Authorized Representative

Printed Name

Title

Purchase Order

Acceptance Date
Trane’s License Number:

TERMS AND CONDITIONS – QUOTED SERVICE

“Company” shall mean Trane U.S. Inc..

To obtain repair service within the scope of Services as defined, contact your local Trane District office identified on the first page of the Agreement by calling the telephone number stated on that page. That Trane District office is responsible for Company's performance of this Agreement. Only Trane authorized personnel may perform service under this Agreement. For Service covered under this Agreement, Company will be responsible for the cost of transporting a part requiring service.

1. Agreement. These terms and conditions are an integral part of Company's offer and form the basis of any agreement (the “Agreement”) resulting from Company's proposal (the “Proposal”) for the services (the “Services”) on equipment listed in the Proposal (the “Covered Equipment”). **COMPANY'S TERMS AND CONDITIONS ARE SUBJECT TO PERIODIC CHANGE OR AMENDMENT.**

2. Connected Services. In addition to these terms and conditions, the Connected Services Terms of Service (“Connected Services Terms”), available at <https://www.trane.com/TraneConnectedServicesTerms>, as updated from time to time, are incorporated herein by reference and shall apply to the extent that Company provides Customer with Connected Services, as defined in the Connected Services Terms.

3. Acceptance. The Proposal is subject to acceptance in writing by the party to whom this offer is made or an authorized agent (“Customer”) delivered to Company within 30 days from the date of the Proposal. If Customer accepts the Proposal by placing an order, without the addition of any other terms and conditions of sale or any other modification, Customer's order shall be deemed acceptance of the Proposal subject to Company's terms and conditions. If Customer's order is expressly conditioned upon the Company's acceptance or assent to terms and/or conditions other than those expressed herein, return of such order by Company with Company's terms and conditions attached or referenced serves as Company's notice of objection to Customer's terms and as Company's counteroffer to provide Services in accordance with the Proposal. If Customer does not reject or object in writing to Company within 10 days, the Company's counteroffer will be deemed accepted. Customer's acceptance of the Services by Company will in any event constitute an acceptance by Customer of Company's terms and conditions. In the case of a dispute, the applicable terms and conditions will be those in effect at the time of delivery or acceptance of the Services. This Agreement is subject to credit approval by Company. Upon disapproval of credit, Company may delay or suspend performance or, at its option, renegotiate prices and/or terms and conditions with Customer. If Company and Customer are unable to agree on such revisions, this Agreement shall be cancelled without any liability, other than Customer's obligation to pay for Services rendered by Company to the date of cancellation.

4. Cancellation by Customer Prior to Services; Refund. If Customer cancels this Agreement within (a) thirty (30) days of the date this Agreement was mailed to Customer or (b) twenty (20) days of the date this Agreement was delivered to Customer, if it was delivered at the time of sale, and no Services have been provided by Company under this Agreement, the Agreement will be void and Company will refund to Customer, or credit Customer's account, the full Service Fee of this Agreement that Customer paid to Company, if any. A ten percent (10%) penalty per month will be added to a refund that is due but is not paid or credited within forty-five (45) days after return of this Agreement to Company. Customer's right to cancel this Agreement only applies to the original owner of this Agreement and only if no Services have been provided by Company under this Agreement prior to its return to Company.

5. Cancellation by Company. This Agreement may be cancelled by Company for any reason or no reason, upon written notice from Company to Customer no later than 30 days prior to performance of any Services hereunder and Company will refund to Customer, or credit Customer's account, that part of the Service Fee attributable to Services not performed by Company. Customer shall remain liable for and shall pay to Company all amounts due for Services provided by Company and not yet paid.

6. Services Fees and Taxes. Fees for the Services (the “Service Fee(s)”) shall be as set forth in the Proposal and are based on performance during regular business hours. Fees for outside Company's regular business hours and any after-hours services shall be billed separately according to the then prevailing overtime or emergency labor/labour rates. In addition to the stated Service Fee, Customer shall pay all taxes not legally required to be paid by Company or, alternatively, shall provide Company with acceptable tax exemption certificates. Customer shall pay all costs (including attorneys' fees) incurred by Company in attempting to collect amounts due.

7. Payment. Payment is due upon receipt of Company's invoice. Company reserves the right to add to any account outstanding for more than 30 days a service charge equal to the lesser of the maximum allowable legal interest rate or 1.5% of the principal amount due at the end of each month. Customer shall pay all costs (including attorneys' fees) incurred by Company in attempting to collect amounts due or otherwise enforcing these terms and conditions.

8. Customer Breach. Each of the following events or conditions shall constitute a breach by Customer and shall give Company the right, without an election of remedies, to terminate this Agreement or suspend performance by delivery of written notice: (1) Any failure by Customer to pay amounts when due; or (2) any general assignment by Customer for the benefit of its creditors, or if Customer becomes bankrupt or insolvent or takes the benefit of any statute for bankrupt or insolvent debtors, or makes or proposes to make any proposal or arrangement with creditors, or if any steps are taken for the winding up or other termination of Customer or the liquidation of its assets, or if a trustee, receiver, or similar person is appointed over any of the assets or interests of Customer; (3) Any representation or warranty furnished by Customer in connection with this Agreement is false or misleading in any material respect when made; or (4) Any failure by Customer to perform or comply with any material provision of this Agreement. Customer shall be liable to the Company for all Services furnished to date and all damages sustained by Company (including lost profit and overhead).

9. Performance. Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances as of the time Company performs the Services. Company is not liable for any claims, damages, losses, or expenses, arising from or related to work done by or services provided by individuals or entities that are not employed by or hired by Company. Company may refuse to perform any Services or work where working conditions could endanger property or put at risk the safety of people. Parts used for any repairs made will be those selected by Company as suitable for the repair and may be parts not manufactured by Company. Customer must reimburse Company for services, repairs, and/or replacements performed by Company at Customer's request beyond the scope of Services or otherwise excluded under this Agreement. The reimbursement shall be at the then prevailing applicable regular, overtime, or holiday rates for labor/labour and prices for materials. Prior to Company performing the additional services, repairs, and/or replacements, Customer may request a separate written quote stating the work to be performed and the price to be paid by Customer for the work.

10. Customer Obligations. Customer shall: (a) provide Company reasonable and safe access to the Covered Equipment and areas where Company is to work; and (b) unless otherwise agreed by Customer and Company, at Customer's expense and before the Services begin, Customer will provide any necessary access platforms, catwalks to safely perform the Services in compliance with OSHA, state, or provincial industrial safety regulations or any other applicable industrial safety standards or guidelines.

11. Exclusions. Unless expressly included in the Proposal, the Services do not include, and Company shall not be responsible for or liable to the Customer for, any claims, losses, damages or expenses suffered by the Customer in any way connected with, relating to or arising from any of the following:

- (a) Any guarantee of room conditions or system performance;
- (b) Inspection, operation, maintenance, repair, replacement or performance of work or services outside the Services;
- (c) Damage, repairs or replacement of parts made necessary as a result of the acts or omission of Customer or any Event of Force Majeure;
- (d) Any claims, damages, losses, or expenses, arising from or related to conditions that existed in, on, or upon the premises before the effective date of this Agreement (“Pre-Existing Conditions”) including, without limitation, damages, losses, or expenses involving a Pre-Existing Condition of building envelope issues, mechanical issues, plumbing issues, and/or indoor air quality issues involving mold/mould, bacteria, microbial growth, fungi or other contaminants or airborne biological agents; and
- (e) Replacement of refrigerant is excluded, unless replacement of refrigerant is expressly stated as included with the Proposal.

12. Limited Warranty. Company warrants that: (a) the material manufactured by Company and provided to the Customer in performance of the Services is free from defects in material and manufacture for a period of 12 months from the earlier of the date of equipment start-up or replacement and (b) the labor/labour portion of the Services is warranted to have been properly performed for a period of 90 days from date of completion (the “Limited Warranty”). Company obligations of equipment start-up, if any are stated in the Proposal, are coterminous with the Limited Warranty period. Defects must be reported to Company within the Limited Warranty period. Company's obligation under the Limited Warranty is limited to repairing or replacing the defective part at its option and to correcting any improperly performed labor/labour. No liability whatsoever shall attach to Company until the Services have been paid for in full. Exclusions from this Limited Warranty include claims, losses, damages, and expenses in any way connected with, related to, or arising from failure or malfunction of equipment due to the following: wear and tear; end of life failure; corrosion; erosion; deterioration; Customer's failure to follow the Company-provided maintenance plan; unauthorized or improper maintenance; unauthorized or improper parts or material; refrigerant not supplied by Company; and modifications made by others to Company's equipment. Company shall not be obligated to pay for the cost of lost refrigerant or lost product. Some components of Company equipment may be warranted directly from the component supplier, in which case this Limited Warranty shall not apply to those components and any warranty of such components shall be the warranty given by the component supplier. Notwithstanding the foregoing, all warranties provided herein terminate upon termination or cancellation of this Agreement. Equipment, material and/or parts that are not manufactured by Company (“Third-Party Product(s)”) are not warranted by Company and have such warranties as may be extended by the respective manufacturer. **CUSTOMER UNDERSTANDS THAT COMPANY IS NOT THE MANUFACTURER OF ANY THIRD-PARTY PRODUCT(S) AND ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR SPECIFICATIONS ARE THOSE OF THE THIRD-PARTY MANUFACTURER, NOT COMPANY AND CUSTOMER IS NOT RELYING ON ANY WARRANTIES, CLAIMS, STATEMENTS, REPRESENTATIONS, OR**

SPECIFICATIONS REGARDING THE THIRD-PARTY PRODUCT THAT MAY BE PROVIDED BY COMPANY OR ITS AFFILIATES, WHETHER ORAL OR WRITTEN.

THE REMEDIES SET FORTH IN THIS LIMITED WARRANTY ARE THE SOLE AND EXCLUSIVE REMEDIES FOR WARRANTY CLAIMS PROVIDED BY COMPANY TO CUSTOMER UNDER THIS AGREEMENT AND ARE IN LIEU OF ALL OTHER WARRANTIES AND LIABILITIES, LIABILITIES, CONDITIONS AND REMEDIES, WHETHER IN CONTRACT, WARRANTY, STATUTE, OR TORT (INCLUDING NEGLIGENCE), EXPRESS OR IMPLIED, IN LAW OR IN FACT, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR USE OR FITNESS FOR A PARTICULAR PURPOSE AND/OR OTHERS ARISING FROM COURSE OF DEALING OR TRADE. COMPANY EXPRESSLY DISCLAIMS ANY REPRESENTATIONS OR WARRANTIES, ENDORSEMENTS OR CONDITIONS OF ANY KIND. EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF QUALITY, FITNESS, MERCHANTABILITY, DURABILITY AND/OR OTHERS ARISING FROM COURSE OF DEALING OR TRADE OR REGARDING PREVENTION BY THE SCOPE OF SERVICES, OR ANY COMPONENT THEREOF. COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, INCLUDING WARRANTY OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE. ADDITIONALLY, COMPANY MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND REGARDING PREVENTING, ELIMINATING, REDUCING OR INHIBITING ANY MOLD, FUNGUS, BACTERIA, VIRUS, MICROBIAL GROWTH, OR ANY OTHER CONTAMINANTS (INCLUDING COVID-19 OR ANY SIMILAR VIRUS) (COLLECTIVELY, "CONTAMINANTS"), WHETHER INVOLVING OR IN CONNECTION WITH EQUIPMENT, ANY COMPONENT THEREOF, SERVICES OR OTHERWISE. IN NO EVENT SHALL COMPANY HAVE ANY LIABILITY FOR THE PREVENTION, ELIMINATION, REDUCTION OR INHIBITION OF THE GROWTH OR SPREAD OF SUCH CONTAMINANTS INVOLVING OR IN CONNECTION WITH ANY EQUIPMENT, THIRD-PARTY PRODUCT, OR ANY COMPONENT THEREOF, SERVICES OR OTHERWISE AND CUSTOMER HEREBY SPECIFICALLY ACKNOWLEDGES AND AGREES THERETO

13. Indemnity. To the maximum extent permitted by law, Company and Customer shall indemnify and hold harmless each other from any and all claims, actions, costs, expenses, damages and liabilities, including reasonable attorneys' fees, resulting from death or bodily injury or damage to real or personal property, to the extent caused by the negligence or misconduct of the indemnifying party, and/or its respective employees or authorized agents in connection with their activities within the scope of this Agreement. Neither party shall indemnify the other against claims, damages, expenses, or liabilities to the extent attributable to the acts or omissions of the other party or third parties. If the parties are both at fault, the obligation to indemnify shall be proportional to their relative fault. The duty to indemnify and hold harmless will continue in full force and effect, notwithstanding the expiration or early termination of this Agreement, with respect to any claims based on facts or conditions that occurred prior to expiration or termination of this Agreement.

14. Limitation of Liability. NOTWITHSTANDING ANYTHING TO THE CONTRARY, NEITHER PARTY SHALL BE LIABLE FOR SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL LOSSES OR DAMAGES OF ANY KIND (INCLUDING WITHOUT LIMITATION REFRIGERANT LOSS, PRODUCT LOSS, LOST REVENUE OR PROFITS, OR LIABILITY TO THIRD PARTIES), INCLUDING CONTAMINANTS LIABILITIES, OR PUNITIVE DAMAGES WHETHER BASED IN CONTRACT, WARRANTY, STATUTE, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, INDEMNITY OR ANY OTHER LEGAL THEORY OR FACTS. NOTWITHSTANDING ANY OTHER PROVISION OF THIS AGREEMENT, THE TOTAL AND AGGREGATE LIABILITY OF THE COMPANY TO THE CUSTOMER WITH RESPECT TO ANY AND ALL CLAIMS CONNECTED WITH, RELATED TO OR ARISING FROM THE PERFORMANCE OR NON-PERFORMANCE OF THIS AGREEMENT, WHETHER BASED IN CONTRACT, WARRANTY, STATUTE, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, INDEMNITY OR ANY OTHER LEGAL THEORY OR FACTS, SHALL NOT EXCEED THE COMPENSATION RECEIVED BY COMPANY UNDER THIS AGREEMENT. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY DAMAGES (WHETHER DIRECT OR INDIRECT) RESULTING FROM MOLD, FUNGUS, BACTERIA, MICROBIAL GROWTH, OR OTHER CONTAMINANTS OR AIRBORNE BIOLOGICAL AGENTS. TO THE MAXIMUM EXTENT ALLOWED BY LAW, COMPANY SHALL NOT BE LIABLE FOR ANY OF THE FOLLOWING IN CONNECTION WITH PROVIDING THE ENERGY AND BUILDING PERFORMANCE SERVICES: INTERRUPTION, DELETION, DEFECT, DELAY IN OPERATION OR TRANSMISSION; CUSTOMER'S NETWORK SECURITY; COMPUTER VIRUS; COMMUNICATION FAILURE; THEFT OR DESTRUCTION OF DATA; GAPS IN DATA COLLECTED; AND UNAUTHORIZED ACCESS TO CUSTOMER'S DATA OR COMMUNICATIONS NETWORK.

15. CONTAMINANTS LIABILITY

The transmission of COVID-19 may occur in a variety of ways and circumstances, many of the aspects of which are currently not known. HVAC systems, products, services and other offerings have not been tested for their effectiveness in reducing the spread of COVID-19, including through the air in closed environments. **IN NO EVENT WILL COMPANY BE LIABLE UNDER THIS AGREEMENT OR OTHERWISE FOR ANY INDEMNIFICATION, ACTION OR CLAIM, WHETHER BASED ON WARRANTY, CONTRACT, TORT OR OTHERWISE, FOR ANY BODILY INJURY (INCLUDING DEATH), DAMAGED TO PROPERTY, OR ANY OTHER LIABILITIES, DAMAGES OR COSTS RELATED TO CONTAMINANTS (INCLUDING THE SPREAD, TRANSMISSION MITIGATION, ELIMINATION, OR CONTAMINATION THEREOF) (COLLECTIVELY, "CONTAMINANTS LIABILITIES") AND CUSTOMER HEREBY EXPRESSLY RELEASES COMPANY FROM ANY SUCH CONTAMINANT LIABILITIES.**

16. Asbestos and Hazardous Materials. The Services expressly exclude any identification, abatement, cleanup, control, disposal, removal or other work connected with asbestos or other hazardous materials (collectively, "Hazardous Materials"). Should Company become aware of or suspect the presence of Hazardous Materials, Company may immediately stop work in the affected area and shall notify Customer. Customer will be responsible for taking any and all action necessary to correct the condition in accordance with all applicable laws and regulations. Customer shall be exclusively responsible for any claims, liability, fees and penalties, and the payment thereof, arising out of or relating to any Hazardous Materials on or about the premises, not brought onto the premises by Company. Company shall be required to resume performance of the Services only when the affected area has been rendered harmless.

17. Insurance. Company agrees to maintain the following insurance during the term of the contract with limits not less than shown below and will, upon request from Customer, provide a Certificate of evidencing the following coverage:

Commercial General Liability	\$2,000,000 per occurrence
Automobile Liability	\$2,000,000 CSL
Workers Compensation	Statutory Limits

If Customer has requested to be named as an additional insured under Company's insurance policy, Company will do so but only subject to Company's manuscript additional insured endorsement under its primary Commercial General Liability policies. In no event does Company or its insurer waive its right of subrogation

18. Force Majeure. Company's duty to perform under this Agreement is contingent upon the non-occurrence of an Event of Force Majeure. If Company shall be unable to carry out any material obligation under this Agreement due to an Event of Force Majeure, this Agreement shall at Company's election (i) remain in effect but Company's obligations shall be suspended until the uncontrollable event terminates or (ii) be terminated upon ten (10) days' notice to Customer, in which event Customer shall pay Company for all parts of the Services furnished to the date of termination. An "Event of Force Majeure" shall mean any cause or event beyond the control of Company. Without limiting the foregoing, "Event of Force Majeure" includes: acts of God; acts of terrorism, war or the public enemy; flood; earthquake; lightning; tornado; storm; fire; civil disobedience; pandemic insurrections; riots; labor disputes; labor or material shortages; sabotage; restraint by court order or public authority (whether valid or invalid), and action or non-action by or inability to obtain or keep in force the necessary governmental authorizations, permits, licenses, certificates or approvals if not caused by Company and the requirements of any applicable government in any manner that diverts either the material or the finished product to the direct or indirect benefit of the government.

19. General. Except as provided below, to the maximum extent provided by law, this Agreement is made and shall be interpreted and enforced in accordance with the laws of the state or province in which the Services are performed without regard to choice of law principles which might otherwise call for the application of a different state's or province's law. Any dispute arising under or relating to this Agreement that is not disposed of by agreement shall be decided by litigation in a court of competent jurisdiction located in the state or province in which the Services are performed. Any action or suit arising out of or related to this Agreement must be commenced within one year after the cause of action has accrued. To the extent the premises are owned and/or operated by any agency of the United States Federal Government, determination of any substantive issue of law shall be according to the United States Federal common law of Government contracts as enunciated and applied by Federal judicial bodies and boards of contract appeals of the Federal Government. This Agreement contains all of the agreements, representations and understandings of the parties and supersedes all previous understandings, commitments or agreements, oral or written, related to the Services. No documents shall be incorporated herein by reference except to the extent Company is a signatory thereon. If any term or condition of this Agreement is invalid, illegal or incapable of being enforced by any rule of law, all other terms and conditions of this Agreement will nevertheless remain in full force and effect as long as the economic or legal substance of the transaction contemplated hereby is not affected in a manner adverse to any party hereto. Customer may not assign, transfer, or convey this Agreement, or any part hereof, without the written consent of Company. Subject to the foregoing, this Agreement shall bind and inure to the benefit of the parties hereto and their permitted successors and assigns. This Agreement may be executed in several counterparts, each of which when executed shall be deemed to be an original, but all together shall constitute but one and the same Agreement. A fully executed facsimile copy hereof or the several counterparts shall suffice as an original. No modifications, additions or changes may be made to this Agreement except in a writing signed by Company. No failure or delay by the Company in enforcing any right or exercising any remedy under this Agreement shall be deemed to be a waiver by the Company of any right or remedy.

20. Equal Employment Opportunity/Affirmative Action Clause. Company is a United States federal contractor that complies fully with Executive Order 11246, as amended, and the applicable regulations contained in 41 C.F.R. Parts 60-1 through 60-60, 29 U.S.C. Section 793 and the applicable regulations contained in

41 C.F.R. Part 60-741; and 38 U.S.C. Section 4212 and the applicable regulations contained in 41 C.F.R. Part 60-250; and Executive Order 13496 and Section 29 CFR 471, appendix A to subpart A, regarding the notice of employee rights in the United States and with Canadian Charter of Rights and Freedoms Schedule B to the Canada Act 1982 (U.K.) 1982, c. 11 and applicable Provincial Human Rights Codes and employment law in Canada.

21. U.S. Government Contracts.

The following provision applies only to direct sales by Company to the US Government. The Parties acknowledge that all items or services ordered and delivered under this Agreement / Purchase Order are Commercial Items as defined under Part 12 of the Federal Acquisition Regulation (FAR). In particular, Company agrees to be bound only by those Federal contracting clauses that apply to "commercial" suppliers and that are contained in FAR 52.212-5(e)(1). Company complies with 52.219-8 or 52.219-9 in its service and installation contracting business. **The following provision applies only to indirect sales by Company to the US Government.** As a Commercial Item Subcontractor, Company accepts only the following mandatory flow down provisions: 52.219-8; 52.222-26; 52.222-35; 52.222-36; 52.222-39; 52.247-64. If the Services are in connection with a U.S. government contract, Customer agrees and hereby certifies that it has provided and will provide current, accurate, and complete information, representations and certifications to all government officials, including but not limited to the contracting officer and officials of the Small Business Administration, on all matters related to the prime contract, including but not limited to all aspects of its ownership, eligibility, and performance. Anything herein notwithstanding, Company will have no obligations to Customer unless and until Customer provides Company with a true, correct and complete executed copy of the prime contract. Upon request, Customer will provide copies to Company of all requested written communications with any government official related to the prime contract prior to or concurrent with the execution thereof, including but not limited to any communications related to contractor's Customer's ownership, eligibility or performance of the prime contract. Customer will obtain written authorization and approval from Company prior to providing any government official any information about Company's performance of the Services that are the subject of this offer or agreement, other than the Proposal or this Agreement.

22. Limited Waiver of Sovereign Immunity. If Customer is an Indian tribe (in the U.S.) or a First Nation or Band Council (in Canada), Customer, whether acting in its capacity as a government, governmental entity, a duly organized corporate entity or otherwise, for itself and for its agents, successors, and assigns: (1) hereby provides this limited waiver of its sovereign immunity as to any damages, claims, lawsuit, or cause of action (herein "Action") brought against Customer by Company and arising or alleged to arise out of the furnishing by Company of any product or service under this Agreement, whether such Action is based in contract, tort, strict liability, civil liability or any other legal theory; (2) agrees that jurisdiction and venue for any such Action shall be proper and valid (a) if Customer is in the U.S., in any state or United States court located in the state in which Company is performing this Agreement or (b) if Customer is in Canada, in the superior court of the province or territory in which the work was performed; (3) expressly consents to such Action, and waives any objection to jurisdiction or venue; (4) waives any requirement of exhaustion of tribal court or administrative remedies for any Action arising out of or related to this Agreement; and (5) expressly acknowledges and agrees that Company is not subject to the jurisdiction of Customer's tribal court or any similar tribal forum, that Customer will not bring any action against Company in tribal court, and that Customer will not avail itself of any ruling or direction of the tribal court permitting or directing it to suspend its payment or other obligations under this Agreement. The individual signing on behalf of Customer warrants and represents that such individual is duly authorized to provide this waiver and enter into this Agreement and that this Agreement constitutes the valid and legally binding obligation of Customer, enforceable in accordance with its terms.

1-10.48 (0821)
Supersedes 1-10.48 (0720)

**Public Library Association Conference Proposal
April 3-5, 2024**

	unit price	number	subtotal
Conference Registration	\$488.00	4	\$1,952.00
Hotel for 4 nights (Tuesday night to Saturday morning)**	\$1,076.30	4	\$4,305.20
Meals and incidentals 5 days	\$320.00	4	\$1,280.00
Travel via Library Van to Columbus (gas and tolls)	\$200.00	1	\$200.00
Van parking	\$33.00	4	\$132.00

Grand Total

\$7,869.20

*staff travelling on Saturday will receive a compensatory day off

** there might be slight differences in hotel room cost as hotels fill up for the conference. This price is based on the main conference hotel



Patron Point
Subscription Agreement

Presented to:



2023-11-10

This Subscription Agreement ("Agreement") by and between Bethlehem Public Library, a public library with its main office at 451 Delaware Avenue, Delmar, New York, 12054 (the "Library") and Patron Point, Inc., an Ohio domestic business with its principal office at 6605 Longshore St, Ste 240 #1014, Dublin, OH 43017-2774 USA ("Patron Point" or "We/we"), and collectively as ("us") as follows:

Patron Point agrees to deliver, in a timely and professional manner, the programs and services as described "Subscribed Services" section below:

Subscribed Services

Included in the Library's subscription ("Subscribed Services") are the following :

Access to Patron Point Marketing Automation System

A fully-functional marketing automation system designed for performing customized responses based on user activity and interests. The Library's subscription includes all updates, releases, improvements, and corrections to Patron Point during the term of this Agreement. Patron Point will provide access to the system for an unlimited number of system users with full technical and user support throughout the term of subscription.

Set Up/Configuration

Patron Point will configure the Library's dedicated instance, analyze data requirements, perform initial database configuration and data load, and train staff on system features and functions.

Ongoing Data Management.

Patron Point will perform regular updates of ILS and applicable data sources for the purpose of supporting marketing programs and triggering automatic messages to patrons based on activity and/or preferences. Additional data sources can be added as needed by subscribed programs or customer needs at no additional cost.

Patron Sync™

Real time data interface available for select ILS and other third party systems

Patron Point Verify™

Patron Identity Verification service for the purposes of confirming patron residency in Library service area

SMS

The ability to use Patron Point to send text (SMS) messages directly to contacts.

Patron Point Recommends™

Reading recommendation newsletter service

Financial Terms

The Library agrees to the subscription fees and will be invoiced as indicated below. The invoice for the first year annual subscription fees, any one time fees, and applicable taxes will be issued within 30 days of the Effective Date (as defined later in this Agreement). Invoicing for any one-time charges or prorated subscription fees (if any) will occur on or near the first of the month after changes in the Library's subscriptions have occurred.

Initial term	3 Years
Number of email addresses	15182
Number of instances	1
Effective Date	2023-12-01

One time fees	Price	Discount	Subtotal
Patron Point Set Up	\$5,000.00	70.00%	\$1,500.00
Recommends Set Up	\$1,000.00	0.00%	\$1,000.00
SMS Set Up	\$1,000.00	0.00%	\$1,000.00
Verify Set Up	\$1,500.00	0.00%	\$1,500.00
Annual			
Patron Point Subscription	\$6,900.00	0.00%	\$6,900.00
Patron Sync	\$1,000.00	0.00%	\$1,000.00
Recommends Subscription	\$1,185.00	0.00%	\$1,185.00
SMS Subscription	\$1,000.00	0.00%	\$1,000.00
Verify Subscription	\$1,500.00	0.00%	\$1,500.00
Transactions (Carrier Fees will be added to SMS Transactions)			
SMS Transactions	\$0.01	0.00%	\$0.01
Verify Transactions	\$0.30	0.00%	\$0.30

Total Year 1	\$16,585.00
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Total Years 2 & 3	\$11,585.00
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This quotation and discount is valid until December 31st, 2023.

The Library is responsible for any costs associated with their vendors e.g. output programs, services, or subscriptions to APIs from the Library's ILS vendor.

Within ninety (90) days of the expiration of the then-current Term and any renewal term, Patron Point will notify the Library of the upcoming expiration and any proposed charges for the renewal term. The proposed charges for any service renewal term will not exceed the charges for the prior year, plus any increase in the domestic consumer price index for the Library's local country.

On each anniversary of the Effective Date, the Library will be invoiced for the upcoming year's subscription and any one-time fees. The Library agrees to pay Patron Point within 30 days of receipt of invoice. Patron Point will to the best of its abilities follow procurement and invoicing policies and practices of the library.

If during the time in which this Agreement is in effect, the library decides to change its Integrated Library System (ILS), Patron Point reserves the right to charge a set-up fee equal to 50% of the non-discounted Patron Point Set Up Fees as shown in the Financial Proposal section of this Agreement.

Term of Agreement

These terms and conditions shall become effective on the "Effective Date" as indicated in the Financial Terms section of this Agreement.

This Agreement will automatically renew at the end of the initial Term and any renewal term, unless: the Library notifies Patron Point at least sixty (60) days prior to the expiration of the Initial Term or Renewal Term of its desire not to renew this Agreement. Patron Point reserves the right to cancel this Agreement and discontinue the Service if the Library fails to pay any fees required under this Agreement within ten (10) days of being notified of non-payment.

If Library cancels the Agreement during the Initial Term, or during any renewal Term, or any reason other than Patron Point's failure to provide the Service, it shall pay all fees owed through the effective date of cancellation plus all fees for the remainder of the Initial Term or renewal Term.

The Agreement will automatically renew at the end of the Initial Term for a period of the Initial Term unless terminated with 60 days' notice of the anniversary of the initial term or subsequent term(s) by either of us.

Rights, Responsibilities and Indemnifications

Patron Point agrees to maintain for the duration of the Agreement insurance against claims that may arise from or in connection with the performance of the work hereunder by the SaaS Provider, its agents, representatives, employees or subcontractors. The following types and minimum :

Commercial General Liability (CGL) coverage on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal and advertising injury, with limits of no less than \$1,000,000 per occurrence and \$2,000,000 General Aggregate. Damage to Rented Premises (each occurrence): \$1,000,000; Medical Expense (any one person): \$10,000; Personal and Advertising Injury: \$1,000,000.

Workers' Compensation: Patron Point, Inc. maintains Workers' Compensation policies in all states where it has full time staff. As an Ohio corporation, Patron Point maintains good standing with the State of Ohio statutory

requirements and we maintain Insurance in compliance with Statutory Limits and Employers' Liability Insurance with limits of no less than \$1,000,000 per accident for bodily injury or disease.

Business Automobile Liability: Bodily Injury and Property Damage for any hired and/or non-owned automobiles used in the performance of our Agreement. Combined Single Limit (CSL) of \$1,000,000 each accident.

Technology Professional Errors and Omissions/Cyber Liability: Patron Point maintains Professional Liability Insurance, which includes technology errors and omissions and cyber liability insurance. Cyber liability insurance includes: cyber incident response; business interruption and expense; digital data recovery; network extortion; cyber privacy and network security liability (including payment card loss and regulatory proceedings); and electronic, social and printed media). Professional Liability / Errors & Omissions: \$1,000,000 per claim and \$1,000,000 Aggregate. Cyber Liability: \$1,000,000 per claim, and \$1,000,000 Aggregate

Ownership Rights - Other than the right of the Library to use the Service for its own use, Patron Point retains all rights to the Service and any and all supporting documentation and any confidential information and Intellectual Property included with the Service. The Library agrees that the Service and all of the ideas and methods are important trade secrets of Patron Point and it will do all it can to protect those trade secrets. Patron Point agrees that the Library exclusively owns its Confidential Information and Patron Personally Identifiable Information. Upon termination of this Agreement, Patron Point will promptly delete Library's Confidential Information and Patron Data and any related production and test environments and verify such deletion in writing to the Library.

Handling of Library Patron Data - In order to provide services to the Library, Patron Point collects "User Information" specifically for the purpose of providing the Service to the Library. This includes: information collected from various systems used by the Library, including but not limited to the Library's Integrated Library System ("ILS"), ebook service providers, and program registration and attendance providers; and Information collected directly from library patrons/users ("User/Users"), when User voluntarily submits that information to Library, including, for example: registering on the Library website, participating in surveys, contests or promotions;

Patron Point does not collect User Information regarding the following categories:

- security information such as User's username, password, and acceptance of policies, licenses and warranties;
- billing information such as credit card, expiration date, billing address and account history;
- social security numbers;
- queries to any of the Library's Customer Service, Reference Desk, and/or Technical Support functions.
- does not use this information for any purpose unrelated to the provision of the service to the library pursuant to this contract;
- does not sell, rent or otherwise share User Information with any third party unless specifically directed in writing by an authorized agent of the Library.

Patron Point appreciates the library's commitment to the privacy of its patrons. We and our vendors and subcontractors perform on a best efforts basis to ensure the privacy of its client library users and would not knowingly violate the trust placed in us. Patron Point agrees to only use the Library's Patron Information only for the purposes of delivering the Service and agrees to never resell the Library's data and implement security services and procedures that protect against unauthorized access to the Library's Patron information.

Patron Point employs third party service providers to perform various functions on our behalf which include, but are not limited to developing, hosting and maintaining the Service and its databases. If they do, this access is provided so that they may perform tasks on our and the Library's behalf. Patron Point does not authorize any third parties to make use of User Information or to contact the User outside the context of these services except to the extent

required by law. Furthermore, as appropriate, Patron Point enters into contractual agreements with each third party regarding data privacy, prohibitions against re-selling or sharing of User Information, and adhering to industry-wide security best practices and technologies that protect against unauthorized access to the User Information.

The Library will secure the necessary approvals and rights for the use of any third party materials (images, graphic designs). The Library will also grant Patron Point the right to use any of its branding, product identity, and other intellectual property in support of our engagement. Patron Point assures that, to the best of its knowledge, the creative work it produces will not be in violation of any copyright or intellectual property concerns.

Any public-facing work, designs, concepts created by Patron Point in support providing the Subscribed Services are the property of the Library. Patron Point is not responsible for any registration or licensing required to document ownership of this work. Patron Point maintains rights and ownership of any workflows or internal system modifications it produces to implement marketing automation programs.

Both Patron Point and the Library agree to indemnify and hold each other harmless from and against any and all claims, demands, losses, causes of action, damages, lawsuits, judgments, including attorney's fees and costs, to the extent caused by or arising out of or relating to the work, errors, omissions and/or operations of the other party. The Indemnifying Party shall reimburse the Indemnified Party for any legal or other expenses reasonably incurred in connection with investigation or defense or loss, claim, damage, liability or action referred to in the previous sentence as such expenses are incurred. The Indemnifying Party shall assume the defense of such action, including the employment and fees of counsel (reasonably satisfactory to the Indemnified Party) and payment of reasonable and accountable expenses. A Party will not, however, be responsible for any claims, losses, damages, liabilities, or expenses, which are finally judicially determined to have resulted solely from the other Party's gross negligence or intentional misconduct.

Either of us seeking indemnification will notify the other in writing and will cooperate and provide reasonable assistance to defend the other. This includes full disclosure of any information needed in defense of the other.

Patron Point will not have any liability or responsibility to indemnify the Library as a result of any loss or damage associated with mis-use of the Service by the Library.

Neither party shall be responsible for damages or for delays or failures in performance resulting from acts or occurrences beyond their reasonable control, including, without limitation: fire, lightning, explosion, power surge or failure, water, acts of God, war, revolution, civil commotion or acts of civil or military authorities or public enemies: any law, order, regulation, ordinance, or requirement of any government or legal body or any representative of any such government or legal body; or labor unrest, including without limitation, strikes, slowdowns, picketing, or boycotts; inability to secure raw materials, transportation facilities, fuel or energy shortages, or acts or omissions of other common carriers.

LIMITATION OF LIABILITY - IN NO EVENT WILL EITHER OF OUR TOTAL LIABILITY AS A RESULT OF THIS AGREEMENT (INCLUDING, BUT NOT LIMITED TO NEGLIGENCE, BREACH OF CONTRACT, MISREPRESENTATION AND INFRINGEMENT OR OTHER CONTRACTUAL CLAIMS) EXCEED THE TOTAL FEES PAID BY THE LIBRARY OVER THE PREVIOUS 12 MONTHS PRIOR TO ANY EVENT WHICH MIGHT HAVE CAUSED THE LIABILITY. NEITHER OF US WILL BE LIABLE FOR INDIRECT, PUNITIVE, OR CONSEQUENTIAL DAMAGES ARISING FROM OUR AGREEMENT EVEN IF EITHER OF US WAS INFORMED OF THE POSSIBILITY OF THIS HAPPENING IN ADVANCE. FINALLY, IF EITHER OF US DON'T PURSUE A PARTICULAR ENFORCEMENT OF RIGHTS OR REMEDY, THAT DOESN'T MEAN WE AGREE TO WAIVE ANY FURTHER ENFORCEMENT OR REMEDIES.

Patron Point maintains the right to assign this Agreement in the event of a sale, merger, or consolidation of our business to or with a qualified third-party upon thirty (30) days written notice to the Library.

Collaboration is a key part of how Patron Point strives to do business. In the spirit of partnership, when problems do occur, we will do all we can to meet your expectations. If we can't work things out using mediation, we'll use the services of an arbitrator first and then the laws and courts in the local and country jurisdiction of whomever the complaint is against. Whoever loses the legal action will be responsible for all legal expenses.

This agreement and any modifications to this agreement is our entire Agreement. No employee or representative of either of us has the authority to bind the other with regard to any statement, representation, warranty, or other expression unless it is specifically included in this Agreement, or in a written addendum signed by both of us. This Agreement supersedes any and all prior agreements.

This Agreement will be governed and construed in accordance with the laws of the State of Ohio, USA. Any legal actions should be brought to the U.S. District Court for the Southern District of Ohio, Eastern Division (Columbus)

or, if need be, the Ohio State courts located in Franklin County, Ohio, and we both agree to submit to the jurisdiction of those Courts.

Terms and Conditions specific to Patron Point Verify

The Library will be invoiced quarterly for the previous three months address verification charges in arrears.

The Library understands and acknowledges that in order to realize the benefits of Verify, the Library will provide to Patron Point its patrons' Personally Identifiable Information (PII) including mailing and email addresses. It also understands and acknowledges that Patron Point will provide that PII to a third-party Consumer Address Verification Service ("CAVS") specifically for the purpose of verifying the accuracy of that PII.

The Library acknowledges that Patron Point has the sole right to select and enter into an agreement with the CAVS so long as the CAVS agrees and is bound to treat the PII as confidential information and only for the provision of the address verification service.

The Library will indemnify and hold Patron Point harmless, including its directors, officers, employees, and agents, from any claim or complaint as a result of Library's agreement and practice of providing the PII specifically for the purposes of address verification.

Patron Point acknowledges that the PII provided by the Library is confidential information and Patron Point agrees not to use or disclose the PII except to the CAVS and only for the purpose of validating the accuracy of the PII. Patron Point will perform measures and shall include the highest degree of care that Patron Point utilizes to protect its own confidential information and Patron Point agrees to notify the Library in writing of any misuse or misappropriation of the PII which may come to its attention.

Patron Point shall indemnify and hold the Library harmless, including its directors, officers, employees, and agents, with respect to any complaint or claim that results from Patron Point's failure to maintain the confidentiality of the PII other than for the purposes of performing the address verification.

Both the Library and Patron Point agree that either party can cancel Verify on 90 days' prior written notice to the other party without effect on the Patron Point subscription. The Library agrees to pay for any outstanding fees resulting from the use of Verify up and until the cancellation date.

[Acceptance and Signatures Immediately Follow]

Agreement Acceptance

The terms and conditions included above fully represent the relationship of the Library and Patron Point.

By signing below, the representatives indicate that they have full authority to enter into this Agreement and approve and accept its terms and conditions.

Accepted By:

[Account.Name]

Patron Point, Inc.

By:

By:

Name

Ian Downie

Name

Title

CEO

Title

Date

Date

BETHLEHEM PUBLIC LIBRARY
MILEAGE REIMBURSEMENT POLICY

Policy adopted by the Board of Trustees August 12, 2002
Policy revised by the Board of Trustees February 12, 2018
Policy revised by Board of Trustees October 10, 2023

Employees who are required to travel for work-related business shall be required to use a vehicle provided by the library. If the vehicle is not available, the library will reimburse the employee at the IRS approved mileage rate. Prior approval shall be required from the employee's supervisor. If the employee declines to use the library-provided vehicle, when it's available, no reimbursement shall be made.

Revision by Policy Committee 9/28/23
First Read 10/10/23
Second Read 11/13/23

BETHLEHEM PUBLIC LIBRARY
GIFTS, MEMORIALS, AND BEQUESTS POLICY

Policy adopted by the Board of Trustees xxxx,xx,2023

Bethlehem Public Library (The Library) and the Board of Trustees (BOT) acknowledge that individuals, community groups, organizations, and other entities may wish to contribute to the holdings and resources of the Library through donations and gifts, or through tributes, memorials, and bequests. These contributions are recognized for the value they offer the Library and the current and future members of the Bethlehem community.

GIFTS, MEMORIALS, and BEQUESTS

The Library and BOT are grateful for gifts, memorials, and bequests and maintain the right to accept or decline specific contributions for any reason (s).

The Library cannot accept gifts, memorials, or bequests with restrictions or special conditions unless such restrictions or special conditions receive prior approval by the BOT.

MONETARY and FINANCIAL CONTRIBUTIONS

Individuals, groups, organizations, or other entities wishing to make monetary contributions should make checks payable to Bethlehem Public Library and mail the contribution to: Director, Bethlehem Public Library, 451 Delaware Avenue, Delmar, NY 12054. Inquiries and questions should be sent to the Library Director.

Individuals, groups or organizations, or other entities wishing to make alternate financial contributions should send an inquiry to the Library Director.

GIFTS and MEMORIAL ITEMS

Gifts and memorial items donated to the Library may include:

- Digital or archival materials
- Personal property
- Art objects, paintings, antiques, or other collectibles
- Other items

Gift and memorial items selected become the sole property of the Library. The Library reserves the right to pass on to another institution, sell, discard, or recycle any gift or memorial item. All proceeds from the sale of gifted or donated items will be retained by the Library. Acknowledgement of gifts and donations for tax records may be provided, but appraisal of the value of gifted or donated items will not be provided by the Library. If this is desired by the donor, certificate of appraisal must be secured by the donor prior to the donation.

First Read 10/10/23

Second Read 11/13/23

DISPLAYS AND EXHIBITS

Policy adopted by Board of Trustees October 15, 1996

Policy amended January 13, 1997

Policy amended September 9, 1998

Policy revised October 12, 2004

Policy revised August 13, 2012

Policy revised May 11, 2015

Policy revised March 14, 2022

Policy revised by Policy Committee 10-26-23

Displays and exhibits

Bethlehem Public Library provides public forum space to the community for educational, informational, civic and cultural exhibits. The library adheres to the American Library Association’s policy statement Exhibit Spaces and Bulletin Boards: An Interpretation of the Library Bill of Rights, which states, “Materials should not be excluded because of the origin, background, or views of those contributing to their creation.”

Displays and exhibits will present a broad spectrum of opinions and viewpoints. Displays and exhibits are offered as a community service and do not carry the endorsement of Bethlehem Public Library.

Lobby exhibit and display space may be reserved up to 12 months in advance on the library website. All applications will be considered pending until approved by the library. Exhibitors are encouraged to provide information pertinent to their displays for the edification of viewers.

Wall space

Hallway wall space is available for hanging artwork: one on the parking lot entrance and one on the Delaware Avenue side. Artists are limited to one individual show in a 12-month period. Group shows are limited to 2 per calendar year.

Floor space

Exhibits may be set up in front of the mural directly opposite the entrance to the library proper. Groups will be limited to 1 such display in a calendar year.

Glass exhibit cases

The library provides three locked exhibit cases suitable for display of small items and collections: two in the lobby and one in the Children’s Place entryway. The lobby exhibit cases may be reserved simultaneously.

The Children's Display Case is for children's collections only.

General rules and guidelines

- Residents and organizations within Bethlehem Central School District will be given priority over non-residents and organizations.
- All age groups use the library on a regular basis; exhibits should be suitable for viewing by all ages.
- Exhibits and displays must comply with all federal, state and local laws.
- The library does not charge for the use of display and exhibition space.

- The library reserves the right to review all materials to be displayed in advance. The library 109 reserves the right to make final decisions on the content and scheduling of all exhibits and displays.
- The library does not accept responsibility for ensuring that all points of view are represented in any single display.
- Exhibits advancing a political campaign, promoting hate speech, providing harmful misinformation, or advertising for a commercial entity are not permitted.
- Collection of donations for non-profit organizations will need prior approval by the Library Director.
- Library sponsored or cosponsored exhibits take precedence over other exhibits at all times and the library reserves the right to reschedule or cancel the use of the display areas by outside exhibitors with as much notice as possible.
- Displays must include signage indicating the name of the individual or the organization responsible for the exhibit. Signage must include preferred contact information of the exhibitor or the organization with the exception of any minors. This signage shall be provided by the exhibitor.
- Exhibits and displays will normally be scheduled for a period of one (1) month. Exhibits may be set up on the first day of the month and must be removed by the last day of the month, during library hours. If the exhibit/display is not set up by the assigned period, the exhibit/display may be canceled by the library.
- If the exhibitor/collector must cancel a show, it is expected that the exhibitor contacts the library as soon as possible.
- Setup and takedown must be done by the exhibitor; library staff cannot help with setup or takedown. The library cannot provide storage space for display items.
- Exhibitors may load and unload exhibit items from the parking lot (nonreserved spaces) or from the designated loading/unloading zone to the right of the garage. Driving onto the brick walkway or grass is prohibited.
- Exhibits must present no fire, safety or personal hazard.
- Exhibitors may host a public reception in one of the meeting rooms during public hours, in accordance with the Public Meeting policy.
- The library reserves the right to take down an exhibit or display for any reason. Notification to the exhibitor will be made with all attempts to have them take down the display before the library intervenes. If staff must dismantle the exhibit or display after the scheduled removal date or for other purposes, they or the library will not be responsible for any damage.
- Exhibitors unconditionally and irrevocably agree to indemnify, defend, and hold harmless Bethlehem Public Library and its members, officers, trustees, and employees from and against all claims, actions, causes of action, costs, expenses, liabilities, or damages (including attorney's fees) of any kind or character suffered or incurred or removal of my/our exhibit/display.
- Bethlehem Public Library assumes no responsibility to protect or insure exhibit/display items and no liability for any damage to or loss or theft of exhibit/display items.
- Grievances regarding exhibits and displays may be sent, in writing, to the library director. The matter will be given serious attention and a response will be made within a reasonable time.
- In accordance with the Solicitation & Distribution Policy, prices may not be included in any part of an exhibit or display. In addition, price lists or other means of solicitation are prohibited.