



**2023**

**Operating and  
Capital Budget**

# **2023 Operating and Capital Budget**

## **Bucks County Free Library Bucks County, Pennsylvania**

Prepared by:

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and  
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To obtain copies of this document, please visit [www.buckslib.org](http://www.buckslib.org) or contact:

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## **Message from the Chief Executive Officer**

We are looking forward to another year of exciting growth and community engagement.

We have budgeted to continue sprucing up outdoor areas, particularly at our Langhorne and Bensalem branches, where visitors will enjoy new outdoor musical instruments similar to those added to the Doylestown branch in 2022. These instruments prompt visitors to pause, play, and enjoy a unique outdoor space with other community members.

We continue to strengthen our physical and digital collections. During the COVID pandemic, many Bucks County readers pivoted to digital instead of physical checkouts, but demand for physical items has not decreased proportionally to the increase in demand for digital items. In order to meet the growing need for things to read, watch and listen to, we have increased funds to the collection material budget.

We have also prioritized updating the furniture in all of our branches. In response to the COVID pandemic, each branch saw the removal of furniture that could not be easily sanitized. As we welcome growing numbers of library users back to our facilities, we are committed to providing furniture that is safe and comfortable for all.

We continue to adapt to a community whose needs and habits were altered by the pandemic. We are pleased that library users' feedback has been positive and strive to use our resources to respond to our community's needs – now and in the future.

See you at the library!

A handwritten signature in black ink that reads "Martina Kominiarek". The signature is written in a cursive, flowing style.

Martina Kominiarek  
Chief Executive Officer

# Bucks County Free Library Overview

## Service Area

As a County library system, the Bucks County Free Library (BCFL) service area includes all of Bucks County. BCFL's seven branch libraries are located in Bensalem, Doylestown, Langhorne, Levittown, Lower Makefield, Perkasié, and Quakertown. BCFL's service range extends far beyond its physical branches as the sole funder and provider county-wide of a robust collection of e-books, e-audio, and other downloadable or streaming materials. As a designated Pennsylvania public library district and system, BCFL extends e-material borrowing privileges to card holders at 11 District member libraries and collaborates on county wide projects, shares a public catalog, and provides support services to them. These libraries are otherwise independently funded, governed and managed by their own local boards and directors.

Statistics as of 12/31/2021:

Population:	625,249
Registered Users:	163,783
Checkouts:	1,550,796
Collection Size:	396,178

## In-Person Services

- Books, movies, music, newspapers, and magazines
- Special collections: such as board games, book club bags, exercise bags, adult ability tools, early learning kits, educational toys, and tools
- Public access computers and free Wi-Fi access
- Passport applications and photos
- Copier/printers and high-resolution digital scanners
- Meeting rooms, group study rooms, and quiet study rooms
- Early learning programs, such as story times

## Virtual Services

- Downloadable audiobooks, e-books, and magazine subscriptions
- Streaming videos and music
- Research databases, including business and genealogy
- Tutoring and homework help via Brainfuse
- Resume help with JobNow
- Online learning via LinkedIn Learning
- Early learning games via Let's Play School

# 2023 General Operating Budget

	2022	2022	2023	2022 Actual vs 2023 Budget
<b>INCOME</b>	<u>Budget</u>	<u>Projected Actual</u>	<u>Budget</u>	<u>Variance</u>
COUNTY ALLOCATION	6,003,000.00	6,003,000.00	6,003,000.00	-
STATE AID	2,930,697.96	3,014,500.12	3,435,833.06	421,332.94
LATE FEES	136,000.00	148,525.00	143,000.00	(5,525.00)
DONATIONS - GENERAL	80,000.00	130,600.00	110,000.00	(20,600.00)
DONATIONS - EITC	25,000.00	52,400.00	52,400.00	-
GRANTS	1,500.00	166,145.00	1,500.00	(164,645.00)
PASSPORT INCOME - portion	-	23,350.00	45,000.00	21,650.00
PHOTOCOPIER INCOME	47,000.00	55,710.00	53,000.00	(2,710.00)
VENDING MACHINE	1,500.00	1,340.00	1,500.00	160.00
INTEREST	2,000.00	3,738.36	2,400.00	(1,338.36)
TOTAL RETURN (4%-CME)	-	-	-	-
DISBROW TRUST INCOME	190,000.00	214,302.64	180,000.00	(34,302.64)
<b>TOTAL REVENUE</b>	<b>9,416,697.96</b>	<b>9,813,611.12</b>	<b>10,027,633.06</b>	<b>214,021.94</b>
<b>PERSONNEL EXPENSES</b>				
SALARIES & WAGES	4,127,060.65	3,569,658.40	4,437,482.37	867,823.97
BENEFITS	1,013,839.37	837,212.79	1,024,923.51	187,710.72
WORKER'S COMP	36,215.00	36,215.00	39,840.00	3,625.00
Breakage (Turnover)	(63,857.71)		(172,895.21)	(172,895.21)
<b>TOTAL PERSONNEL</b>	<b>5,113,257.31</b>	<b>4,443,086.19</b>	<b>5,329,350.67</b>	<b>886,264.48</b>
<b>MATERIALS</b>				
BOOKS	617,000.00	635,000.00	579,000.00	(56,000.00)
AUDIO VISUAL	92,000.00	97,607.00	60,000.00	(37,607.00)
TOYS	4,000.00	-	4,000.00	4,000.00
SUBSCRIPTIONS & MICROFORMS	35,000.00	35,000.00	35,000.00	-
DATABASES	204,650.00	195,196.88	209,149.00	13,952.12
DOWNLOADS & STREAMING	880,000.00	1,275,000.00	1,095,000.00	(180,000.00)
PLATFORM FEES	8,500.00	4,250.00	4,250.00	-
<b>TOTAL MATERIALS</b>	<b>1,841,150.00</b>	<b>2,242,053.88</b>	<b>1,986,399.00</b>	<b>(255,654.88)</b>
<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>				
ACCOUNTING/AUDIT/PR SERVICES	56,900.00	75,000.00	60,650.00	(14,350.00)
ADVERTISING - PUBLIC RELATIONS	11,000.00	4,600.00	6,000.00	1,400.00
ADVERTISING - PERSONNEL	2,000.00	1,000.00	2,000.00	1,000.00
VISA/MC FEES	12,522.00	11,600.00	12,690.00	1,090.00
CONTRACT SERVICES	60,024.00	190,000.00	153,500.00	(36,500.00)
PHOTOCOPIER LEASE	38,400.00	38,400.00	34,395.00	(4,005.00)
LEGAL SERVICES	30,000.00	30,000.00	37,850.00	7,850.00
LIBRARY PROGRAMS - CONTRACTED	35,000.00	35,000.00	178,900.00	143,900.00
MEALS & TRAVEL	16,800.00	4,150.00	18,600.00	14,450.00
MEMBERSHIP DUES	95,317.00	89,730.73	93,595.00	3,864.27
POSTAGE	4,000.00	2,400.00	4,450.00	2,050.00
PRINTING	7,000.00	5,000.00	9,400.00	4,400.00
PROFESSIONAL EDUCATION	31,900.00	32,500.00	35,900.00	3,400.00
STATE AID TO CPLs	342,660.00	342,660.00	401,722.00	59,062.00
VENDING MACHINE SUPPLIES	1,500.00	1,350.00	1,500.00	150.00
SUPPLIES - GENERAL	35,800.00	28,182.00	35,000.00	6,818.00
SUPPLIES - MATERIALS	150,000.00	150,000.00	120,000.00	(30,000.00)
SUPPLIES - PROGRAMMING	46,100.00	60,000.00	57,594.00	(2,406.00)
<b>TOTAL G&amp;A EXPENSES</b>	<b>976,923.00</b>	<b>1,101,572.73</b>	<b>1,263,746.00</b>	<b>162,173.27</b>

## 2023 General Operating Budget (Continued)

	2022	2022	2023	2022 Actual vs 2023 Budget
	<u>Budget</u>	<u>Projected Actual</u>	<u>Budget</u>	<u>Variance</u>
<b><u>PROPERTY &amp; OVERHEAD EXPENSES</u></b>				
BUILDING SUPPLIES	80,000.00	56,000.00	60,000.00	4,000.00
COMPUTER EQUIP & SUPPLIES	100,800.00	135,000.00	100,800.00	(34,200.00)
BUILDING & EQUIPMENT REPAIR	115,000.00	100,000.00	99,000.00	(1,000.00)
DELIVERIES - GAS & REPAIRS	28,900.00	38,500.00	39,000.00	500.00
FURNITURE & SHELVING	101,200.00	225,000.00	102,800.00	(122,200.00)
BUILDING & GROUNDS CONTRACT SVCS	187,500.00	175,000.00	157,500.00	(17,500.00)
HVAC	44,338.00	42,400.00	44,914.00	2,514.00
INSURANCE	27,200.00	24,500.00	25,900.00	1,400.00
INTEGRATED ON-LINE SYSTEM	182,480.00	183,050.00	197,780.00	14,730.00
JANITORIAL	122,574.88	115,934.00	115,934.00	-
PBX	3,000.00	3,000.00	3,000.00	-
SOFTWARE	152,103.41	162,500.00	165,306.81	2,806.81
TELEPHONE	21,888.00	16,625.00	9,786.30	(6,838.70)
TELECOMMUNICATIONS	48,093.96	53,500.00	53,735.24	235.24
UTILITIES	245,000.00	247,500.00	249,000.00	1,500.00
WASTE REMOVAL	21,258.00	21,000.00	21,849.36	849.36
<b>TOTAL P&amp;O EXPENSES</b>	<b>1,481,336.25</b>	<b>1,599,509.00</b>	<b>1,446,305.71</b>	<b>(153,203.29)</b>
<b>SUM OF EXPENSES</b>	<b>9,412,666.56</b>	<b>9,386,221.80</b>	<b>10,025,801.38</b>	<b>639,579.58</b>
<b>NET INCOME/LOSS OVER EXPENSES</b>	<b>4,031.40</b>	<b>427,389.32</b>	<b>1,831.68</b>	<b>(425,557.64)</b>

# 2023 Operating Budget Highlights

This report discusses the highlights and significant variances. Comparisons are based on 2023 projected revenue and expenditures to 2022 projects actuals. The operating budget does not include any plans for expenditure of capital funds to cover routine operations. One note, in 2021-2022, we had a large amount of cash due on hand to the difficulty of purchasing items due to the supply chain problems.

As with any budget, this is a road map and management's best estimate based on current conditions. If the budgeted amount of revenue is not received or there is an unanticipated spike in costs, the library's management team will strategically delay certain purchases or reduce expenses accordingly.

## Revenue

The County allocation will remain the same as in 2022 while the State allocation increased 17%. Our donations have been increasing over the years, but our revenue estimate will be conservative. Our Passport office reopened in August 2022 and we have budgeted a modest increase in passport and passport photo income.

## Personnel Expenses

In January 2022, we signed a 3-year collective bargaining agreement and employees covered by that contract will have a 2% wage increase. As of date, we still have several vacancies that need to be filled. We will work with our insurance broker to keep healthcare premium increases to 5% or less.

**Management and Non-Represented Wages:** We have included a 2% increase in salaries and wages.

## Collection Material Expense

In 2022, we put an additional \$250,000 funds into the material budget with the additional funds received in the year. We will add \$144,000 additional funds into the 2023 budget as compared to the 2022 budget to purchase more books and online materials.

## General & Administrative Expense

In 2023, we plan on hiring additional children service performers to assist our Programming Assistants with story times, offer diverse programs and bolster our Summer Quest plans. We will offer online adult programs as well.

The Pass-Thru amount to five community libraries will increase 17% with the boost in the State allocation.

## **Property & Overhead Expense**

Safety of our patrons and staff is very important. We will review all furniture and plan to replace all fabric seating and other items that are not within current health standards. We will continue our computer replacement plan cycle and will reinstate our past due collection service.



# 2023-2025 Capital Budget

<b>Capital Projects</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
BN - Instruments and Garden Upgrade	75,000.00		
IT - Transit Van Replacement	60,000.00		
YA - Kitchen Move & Windows	340,000.00		
IT - Solar Backup System	70,000.00		
DY - Second Floor Restrooms	35,000.00		
DY - Window Replacement - 1st & 2nd Floor	200,000.00		
DY - Flat Roof Replacement (County Funds)	-		
IT - Meraki Switches	116,005.80		
LV - Fire & Security Panel	75,000.00		
QT - Instruments and Garden Upgrade		75,000.00	
IT - HF20 Hybrid Cloud		4,452.95	
DY - Children's Area HVAC		30,000.00	
YA - Parking Lot Replacement		125,000.00	
PK - Sidewalk Replacement		25,000.00	
PK - Replace Gutters		25,000.00	
PK - Replace Upper Siding, Windows & Re-Roof		175,000.00	
QT - Roof Replacement		300,000.00	
QT - HVAC Units			125,000.00
Delivery Vehicle			75,000.00
<b>Total</b>	<b>971,005.80</b>	<b>759,452.95</b>	<b>200,000.00</b>
<b>County Projects - Information only</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
DY - Flat Roof Replacement	600,000.00		
DY - Flat Roof Replacement (Keystone Grant Portion)	600,000.00		
DY - Window Replacement - 1st & 2nd Floor		200,000.00	
<b>Total County Capital Projects</b>	<b>1,200,000.00</b>	<b>200,000.00</b>	<b>-</b>

# 2023-2025 Capital Budget Highlights

At this time, BCFL plans to use our C&N Bank capital funds account to complete these projects. BCFL will apply for grants and search for other funding sources, such as potential donors or favorable variance from our operating budget, to cover the costs of additional projects. Our Capital projects for the years 2023-2025 are listed below.

## 2023

### **Bensalem Instruments and Garden Upgrade - \$75,000**

Installation of musical instruments and create a pocket garden.

### **IT Transit Van Replacement – \$60,000**

This van was ordered in 2022 through Co-Stars and it should be delivered in 2023.

### **Yardley-Makefield Kitchen Move and Windows - \$340,000**

Working with our engineer, we have decided to make more public space and move the staff lounge into the work room, including staff bathrooms.

### **IT Solar Backup System - \$70,000**

The IT department servers are located in the Doylestown Branch. Our check-out system, computer and internet access all rely on these servers and they need to be operational during a power outage in Doylestown. We have worked with an engineer to determine a system that would fit our needs.

### **Doylestown Second Floor Restrooms - \$35,000**

Our second floor restrooms located in the Administration Department are original to the building. We plan to use our facilities team to perform most of the restoration.

### **Doylestown Window Replacement 1<sup>st</sup> and 2<sup>nd</sup> Floor– \$400,000**

The windows in Doylestown are original to the building (1988) and need to be replaced. Seals are visibly broken. New windows will be more energy efficient and reduce heating and cooling costs. This project will take place over 2023-2024 and will be put out to bid. We plan on using \$200,000 from the county in 2024.

### **Doylestown Flat Roof Replacement - \$1,200,000**

In 2019-2020, the Doylestown metal roof was replaced. The remainder of the roof, above Collection Management and Administration, will have an engineering assessment, put out to bid and replaced. We have submitted a \$600,000 grant through the Pennsylvania Keystone Grant. We plan on using \$600,000 of County Capital Funds to help cover the balance of this project.

### **IT – Meraki Switches - \$116,005.80**

Replacement of switches that are at end of life.

### **Levittown – Fire and Security Panel - \$75,000**

The panel is malfunctioning and needs to be replaced immediately.

## **2024**

### **Quakertown Instruments and Garden Upgrade - \$75,000**

Purchase musical instruments

### **IT HF20 Hybrid/Contour Cloud - \$4,452.95**

Process for putting more onto the cloud and off internal servers.

### **Doylestown Children's Area HVAC - \$30,000**

According to our capital replacement plan, the HVAC unit will need to be replaced.

### **Yardley-Makefield Parking Lot Replacement - \$125,000**

The parking lot has been repaired over the years and needs to be completely replaced. We will put this project out to bid.

### **Perkasie Renovations - \$225,000**

The top of the building, the upper siding and gutters need to be replaced. There are leaks in the roof which need to be replaced and repaired. In addition, removing a crumbling sidewalk.

### **Quakertown Roof Replacement - \$300,000**

Original to the building, we will hire an engineering firm to review and guide us. This project will be put out to bid.

## **2025**

### **Quakertown HVAC Units Replaced - \$125,000**

Four HVAC units are close to 20 years old and should be replaced.

### **Delivery Vehicle - \$75,000**

In 2025, one of our delivery trucks will have over 200,000 miles on it and should be replaced.

# 2023 General and Reserve Funds

	C&N Bank <u>General Fund</u>	C&N Bank <u>Capital Fund</u>	Vanguard <u>Operating Reserve</u>	Vanguard <u>Capital Reserve</u>	Collection Material <u>Endowment</u>	<u>Total</u>
<b>Estimated Balance 1/1/2023</b>	\$ 60,000.00	\$ 1,107,713.74	\$ 2,500,000.00	\$ 5,047,550.00	\$ 2,912,982.52	\$ 11,628,246.26
<b>Additions - 2023</b>						
2023 Operating Budget Revenue	10,027,633.06					
2023 Book Sales*					12,000.00	
2023 Memorial Donations*					5,000.00	
2023 Meeting Room Fees*				500.00		
2023 Lost and Damaged Items*					12,000.00	
2023 Passport*				45,000.00		
<b>Total Additions</b>	<b>10,027,633.06</b>	<b>-</b>	<b>-</b>	<b>45,500.00</b>	<b>29,000.00</b>	<b>10,102,133.06</b>
<b>Usage - 2023</b>						
2023 Operating Budget Expenses	10,025,801.39					
BN - Instruments and Garden Upgrade		75,000.00				
IT - Transit Van Replacement		60,000.00				
YA - Kitchen Move & Windows		340,000.00				
IT - Solar Backup System		70,000.00				
DY - Second Floor Restrooms		35,000.00				
DY - Window Replacement - 1st & 2nd floors		200,000.00				
IT - Meraki Switches		116,005.80				
LV - Fire and Security Panel		75,000.00				
<b>Total Usage</b>	<b>10,025,801.39</b>	<b>971,005.80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,996,807.19</b>
<b>Balance 12/31/2023</b>	<b>\$ 61,831.67</b>	<b>\$ 136,707.94</b>	<b>\$ 2,500,000.00</b>	<b>\$ 5,093,050.00</b>	<b>\$ 2,941,982.52</b>	<b>\$ 10,733,572.13</b>
NOTE: This does not assume any further appreciation or depreciation of investments and are investment totals as of 10/31/22						
*Not included in operating budget						

# 2023 General and Reserve Funds

Listed below are the additions and subtractions to all of our General and Reserve Funds.

## General Fund

This fund is our general operating account. It acts as the account to receive allocations from State and County government, as well as funds from fines, grants, donations and other revenue sources. This account is also used to cover all of our operating expenses, such as payroll, general and administrative and overhead costs.

## Capital Fund

Not to be confused with our Capital Reserve Fund, this account holds funds for immediate capital needs. When bequests or large non-operating funds are received, they are deposited into this account. A determination is made as to hold for immediate capital needs or to transfer to our Capital Reserve Fund.

## General Operating Reserve

These funds will support operations in the event of funding delays primarily by the County or State. The minimum amount designated as operating reserve is equal to maintain ongoing operations for three (3) months. The current balance necessary for this fund is \$2,500,000.

## Capital Reserve

These funds will be used to cover future capital needs over and above any County allocation. Funds deposited into this account will occur only after the General Operating Reserve fund balance has been reached. The balance in this fund is unrestricted and will be evaluated against future capital replacement needs.

## Collection Material Endowment

This fund was established to provide an additional source of funding for purchases of collection materials (books, audio material, downloads, etc.). Revenue from book sales, lost and damaged fees and memorial donations are deposited into this account.

## Additions and Usage

**General Fund:** Only revenue and expenses from the 2023 operating budget.

**C&N Bank Capital Fund:** The balance in this account can cover all our 2023 capital projects.

**Operating Reserve Fund:** We do not plan on any additions or usage of this fund.

## Vanguard Capital Reserve

We have reopened our Passport office in Bensalem and will add any revenue over and above our direct expenses, estimated at \$45,000. Our meeting rooms will also be open all of 2023 and any

funds collected will be added to this account. Our C&N Bank capital fund should be able to pay for all our capital expenditures and we do not plan on any withdrawals from this fund.

### **Collection Material Endowment**

We estimate that \$29,000 will be added to this fund from memorial donations, book sales and lost and damaged items. We do not plan on any withdrawals from this fund.

# Locations

## **Bensalem**

3700 Hulmeville Road  
Bensalem, PA 19020

## **Doylestown**

150 South Pine Street  
Doylestown, PA 18901

## **Langhorne**

301 South Pine Street  
Langhorne, PA 19047

## **Levittown**

7311 New Falls Road  
Levittown, PA 19055

## **Perkasie**

491 Arthur Avenue  
Perkasie, PA 18944

## **Quakertown**

401 West Mill Street  
Quakertown, PA 18951

## **Yardley-Makefield**

1080 Edgewood Road  
Yardley, PA 19067