



2024

**Operating and
Capital Budget**

2024 Operating and Capital Budget

Bucks County Free Library Bucks County, Pennsylvania

Prepared by:

Martina Kominiarek
Chief Executive Officer
and
John J. Doran III
Chief Financial Officer

To obtain copies of this document, please visit www.buckslib.org or contact

John J. Doran III
Chief Financial Officer
Bucks County Free Library
150 South Pine St
Doylestown, PA 18901
(215) 348-0332

Message from the Chief Executive Officer

2024

In 2024, the Bucks County Free Library will work to accomplish our new strategic plan goals.

Our new vision statement reflects how our communities feel about us and how we want the library to be centered in our communities: “Community connections and a connected community from generation to generation.”

As part of planning, we surveyed our customers to help us better understand where we’re doing our best and analyzed operations to determine how we can improve in our top-level areas of strategic focus:

Collections—we will offer access to print, non-print, and electronic resources that support the diverse needs of the whole community. We will invest in a collection that serves both our virtual and physical patrons.

Experiences—visitors will enjoy welcoming, safe, and appealing library spaces and help from friendly staff. We will work to make sure that we support diversity and inclusion.

Connections—people of all ages and stages of life will engage with others and become involved with the library community. We will actively encourage teens and adults to join our volunteer program. We will offer events of interest to people of all ages.

We are here to serve you and look forward to being the place you go in 2024 for lifelong learning, personal growth, information, and entertainment.

See you at the library!

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, Perkasie, 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 12/31/2022:

Population:	646,538
Registered Users:	131,855
Checkouts:	1,523,055
Collection Size:	368,312

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

2024 General Operating Budget

	2023	2023	2024	2023 Actual vs 2024 Budget
INCOME	Budget	Projected Actual	Budget	Variance
COUNTY ALLOCATION	6,003,000.00	6,003,000.00	6,003,000.00	-
STATE AID	3,435,833.06	3,435,833.06	3,540,129.06	104,296.00
LATE FEES	143,000.00	161,000.00	161,000.00	-
DONATIONS - GENERAL	110,000.00	249,000.00	110,000.00	(139,000.00)
DONATIONS - EITC	52,400.00	74,400.00	74,400.00	-
GRANTS	1,500.00	8,960.08	1,500.00	(7,460.08)
PASSPORT INCOME - portion	45,000.00	45,000.00	58,000.00	13,000.00
PHOTOCOPIER INCOME	53,000.00	61,450.00	53,000.00	(8,450.00)
VENDING MACHINE	1,500.00	1,500.00	3,000.00	1,500.00
INTEREST	2,400.00	8,279.00	2,400.00	(5,879.00)
TOTAL RETURN (4%-CME)	-	-	-	-
DISBROW TRUST INCOME	180,000.00	204,833.00	190,000.00	(14,833.00)
TOTAL REVENUE	10,027,633.06	10,253,255.14	10,196,429.06	(56,826.08)
PERSONNEL EXPENSES				
SALARIES & WAGES	4,437,482.37	3,756,960.86	4,491,968.48	735,007.62
BENEFITS	1,024,923.51	921,580.51	1,020,666.92	99,086.41
WORKER'S COMP	39,840.00	39,840.00	36,000.00	(3,840.00)
Breakage (Turnover)	(172,895.21)		(240,613.22)	(240,613.22)
TOTAL PERSONNEL	5,329,350.67	4,718,381.37	5,308,022.18	589,640.81
MATERIALS				
BOOKS	554,000.00	577,140.00	554,000.00	(23,140.00)
AUDIO VISUAL	85,000.00	106,098.00	75,000.00	(31,098.00)
TOYS	4,000.00	2,284.70	4,000.00	1,715.30
SUBSCRIPTIONS & MICROFORMS	35,000.00	35,000.00	46,000.00	11,000.00
DATABASES	209,149.00	209,149.00	264,899.00	55,750.00
DOWNLOADS & STREAMING	1,095,000.00	1,160,591.00	1,038,502.00	(122,089.00)
TOTAL MATERIALS	1,982,149.00	2,090,262.70	1,982,401.00	(107,861.70)
GENERAL & ADMINISTRATIVE EXPENSES				
ACCOUNTING/AUDIT/PR SERVICES	60,650.00	61,352.98	59,850.00	(1,502.98)
ADVERTISING - PUBLIC RELATIONS	6,000.00	1,000.00	12,000.00	11,000.00
ADVERTISING - PERSONNEL	2,000.00	1,000.00	2,000.00	1,000.00
VISA/MC FEES	12,690.00	19,312.72	20,175.00	862.28
CONTRACT SERVICES	153,500.00	117,440.51	156,265.00	38,824.49
PHOTOCOPIER LEASE	34,395.00	34,395.00	34,395.00	-
LEGAL SERVICES	37,850.00	36,000.00	30,000.00	(6,000.00)
LIBRARY PROGRAMS - CONTRACTED	178,900.00	95,000.00	82,400.00	(12,600.00)
MEALS & TRAVEL	18,600.00	14,446.68	25,100.00	10,653.32
MEMBERSHIP DUES	93,595.00	100,494.75	104,106.00	3,611.25
PLATFORM FEES	4,250.00	4,250.00	8,500.00	4,250.00
POSTAGE	4,450.00	8,750.00	9,550.00	800.00
PRINTING	9,400.00	14,959.00	7,100.00	(7,859.00)
PROFESSIONAL EDUCATION	35,900.00	19,569.51	52,071.00	32,501.49
STATE AID TO CPLs	401,722.00	401,722.00	505,208.00	103,486.00
VENDING MACHINE SUPPLIES	1,500.00	1,500.00	3,000.00	1,500.00
SUPPLIES - GENERAL	35,000.00	43,287.84	56,300.00	13,012.16
SUPPLIES - MATERIALS	120,000.00	171,217.20	250,000.00	78,782.80
SUPPLIES - PROGRAMMING	57,594.00	50,000.00	50,000.00	-
TOTAL G&A EXPENSES	1,267,996.00	1,195,698.19	1,468,020.00	272,321.81
4				

2024 General Operating Budget (Continued)

	2023 Budget	2023 Projected Actual	2024 Budget	2023 Actual vs 2024 Budget Variance
PROPERTY & OVERHEAD EXPENSES				
BUILDING SUPPLIES	60,000.00	57,243.72	60,000.00	2,756.28
COMPUTER EQUIP & SUPPLIES	100,800.00	101,195.48	110,700.00	9,504.52
BUILDING & EQUIPMENT REPAIR	99,000.00	67,276.03	113,500.00	46,223.97
DELIVERIES - GAS & REPAIRS	39,000.00	34,134.72	39,000.00	4,865.28
FURNITURE & SHELIVING	102,800.00	58,707.99	50,000.00	(8,707.99)
BUILDING & GROUNDS CONTRACT SVCS	157,500.00	150,432.16	157,500.00	7,067.84
HVAC	44,914.00	27,338.10	46,129.12	18,791.02
INSURANCE	25,900.00	24,148.50	25,900.00	1,751.50
INTEGRATED ON-LINE SYSTEM	197,780.00	203,712.19	195,900.00	(7,812.19)
JANITORIAL	115,934.00	114,435.00	132,122.40	17,687.40
PBX	3,000.00	-	-	-
SOFTWARE	165,306.81	162,500.00	176,407.98	13,907.98
TELEPHONE	9,786.30	6,700.00	6,780.00	80.00
TELECOMMUNICATIONS	53,735.24	47,341.81	32,063.40	(15,278.41)
UTILITIES	249,000.00	248,000.00	264,000.00	16,000.00
WASTE REMOVAL	21,849.36	23,366.76	23,886.16	519.40
TOTAL P&O EXPENSES	1,446,305.71	1,326,532.46	1,433,889.06	107,356.60
SUM OF EXPENSES	10,025,801.38	9,330,874.72	10,192,332.24	861,457.52
NET INCOME/LOSS OVER EXPENSES	1,831.68	922,380.42	4,096.82	(918,283.60)

2024 Operating Budget Highlights

This report discusses the highlights and significant variances. Comparisons are based on 2024 projected revenue and expenditures to 2023 projected actuals. The operating budget does not include any plans for expenditure of capital funds to cover routine operations.

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 2023 while the State allocation will increase based on two member libraries joining our consortium. Our donations have been increasing over the years, but our revenue estimate will remain conservative.

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 an increase in salaries and wages.

Collection Material Expenses

In 2023, we put an additional \$115,000 funds into the material budget with the additional funds received during the year. The 2024 budget will be the same as 2023.

General & Administrative Expenses

In 2024, we plan on hiring additional children service performers to assist our Program Leaders with story times, offer diverse programs and bolster our Summer Quest plans. We will attend more in-person conferences, such as the Public Library Association (PLA) in Columbus, Ohio.

The Pass-Thru state allocation will increase when we move from five to seven community libraries with the addition of Morrisville and Southampton.

Collection material processing expenses will increase due to the new agreements with our vendors.

Property & Overhead Expenses

We have smaller, non-capital repair projects for 2024, such as, Yardley restroom floors and sinks, painting the exterior of Doylestown, enclose the Quakertown dumpsters and more.

2024-2026 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 2024-2026 are listed below.

2024

Bensalem – Concrete Entrance Replacement - \$75,000

The front entrance pavers will be removed and all the sidewalk will be replaced. This project will be put out to bid.

Doylestown Children’s Area HVAC - \$60,000

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

Doylestown Administration Restroom Restoration- \$35,000

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

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.

Levittown-Family Restroom Installation - \$130,000

Working with our engineer, we will add additional secured family restrooms. This project will be put out to bid.

Doylestown Window Replacement 1st and 2nd Floor– \$500,000

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 2024-2025 and will be put out to bid. We plan on using \$200,000 from the county in 2024.

Langhorne – Parking Lot Resurface - \$175,000

The parking lot in Langhorne needs to be resurfaced. We will work with our engineer and place this project out for bid.

Salary Review - \$35,000

With the arrival of a new CEO, we have put some funds aside, if necessary, to review positions and salaries.

CEO Search Fees - \$30,000

We have hired June Garcia, LLC, to handle the search and hiring of a new CEO. This amount includes fee and direct expenses.

Self-Check Kiosk Replacement - \$175,000

Our kiosks were purchased in 2017 and we need to begin replacement

2025

Quakertown Roof Replacement - \$400,000

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

Quakertown Instruments and Garden Upgrade - \$100,000

Purchase musical instruments and install a garden with them.

IT Server Replacements - \$75,000

Based on the useful life of our servers, it will be time to replacement most of them.

IT Server Room Restoration - \$100,000

With the purchase and installation of the new servers, we plan on restoring the Server Room to make it more efficient. We plan to do this over two years.

Doylestown Main Entrance Sidewalk - \$35,000

Replace the front sidewalk to remove any tripping hazards. This project will be put out to bid.

Doylestown – Parking Lot sidewalk extension - \$35,000

Coupled with the project above, we plan on extending the parking lot sidewalk all the way to the staff parking lot. This will make a safer walking area for staff and patrons.

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.

2026

IT Server Room Restoration - \$100,000

Completion of this project, started in 2024.

2024 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 2024 operating budget.

C&N Bank Capital Fund: A transfer of \$175,000 of 2023 favorable variance will be made from the General Fund. The balance in this account can cover all our 2024 capital projects.

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

Vanguard Capital Reserve: We estimate that passport income will be close to \$200,000. We retain \$58,000 in the Operating budget and the balance, \$142,000, will be added to this fund along with meeting room fees. Our C&N Bank capital fund is able to fund all our capital expenditures and we do not plan on any withdrawals from this fund.

Collection Material Endowment: We estimate that \$22,000 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