

# BUDGET NARRATIVE

FY2025-26

I am pleased to present this proposed budget for the upcoming fiscal year. The budget consists of the Library's two (2) Funds: The General Fund (101), which is sometimes referred to as the Operating Fund; and the Building Fund (471). Each Fund is supported by its own millage. As with previous budgets, the budget will be controlled at the Fund Level. The accompanying line-item detail is provided for purposes of guidance and administrative control. The Library uses a modified accrual basis of accounting.

This proposed budget for the Garden City Public Library for the fiscal year ending June 30, 2026 (FY2025-26) appropriates \$766,397 for the General Fund (101) for operating purposes and proposes levying a total millage rate of 1.7903 mills comprised of 0.8814 mill for the voter approved 2018 operating millage, and the 0.9089 mill for the voter approved 2019 building millage. The operating millage expires in 2031. The building millage expires in 2029.

As the Building Fund (471) is far less complex, it will be treated first. The more detailed General Fund (101) will be treated second.

## Building Fund (471)

We are being conservative in our estimate of interest income for the coming year. As a result, our total projected revenue is slightly less than the amended budget for the current year. We are not planning any expenditures from this Fund during the fiscal year. Therefore, the Fund Balance should increase by the total revenue realized.

## General Fund (101)

### Revenue

We anticipate a slight Headlee Reduction of our millage rates this year. Penal fine revenue should be closer to the current year's amended budget than the current year's original budget. We are conservatively anticipating 3% interest on our invested funds. Our total revenue is projected to be slightly higher than the current year's amended budgeted amount.

Approved:

## Expenditures

### Personnel

We had a full-time librarian resign in early 2025 and have decided to break that position into 3 part time positions: one librarian and two library aides. This will provide us with more flexibility in covering vacation and sick days, and better staffing of the public areas during open hours. The extra cost in wages is mostly offset by reductions in retirement, healthcare insurance, tuition reimbursement costs, and pay rates. So, while the budget provides for a 2% raise for all staff, our total personnel costs have increased by less than 2%.

### Professional/Technical

The second largest expense category is Professional/Technical. This includes rent, legal fees, financial services, education, training, and dues.

New this year is an annual \$3,000 expense for website. By 2027, all government websites must be ADA compliant. This means they must meet accessibility standards for the visually impaired and others. Currently we use WordPress as the framework for our website. WordPress does not come with the tools needed to ensure ADA compliance. Director Lenze has been working with neighboring libraries to find the best solution and procure a group discount. At this time, the best option appears to be through Streamline. The annual cost for their solution will be \$3,000. It will be necessary to also purchase an annual license for Adobe Acrobat Pro or a similar product.

Despite the various increases here and in other portions of the budget, we are still able to propose a healthy contribution to the “Designated Fund” of over \$24,000.

### Operating

We are proposing a modest increase to our “supplies” line to meet rising costs, and a slight increase to our Digital Collections line to meet increased demand for eBooks and eAudiobooks.

### Capital Outlay

We are also proposing a slight increase to our Collection Development: books, movies, and audio. The benchmark for public libraries is for 7-12% of the budget to go towards circulating materials (eContent plus physical content). Together our proposed Digital Collections and Collection Development make up just over 10% of our total proposed budget.

Approved:

## GARDEN CITY PUBLIC LIBRARY PROPOSED BUDGET FY2025-26

Account Number	Account Name	2023-24 ACTUAL ACTIVITY	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	2025-26 PROPOSED BUDGET
<b>ESTIMATED REVENUES: FUND 471 ACTIVITY 000</b>					
<b>GENERAL REVENUES</b>					
471- 000- 401	Tax Revenues	643,765	666,873	666,873	687,746
471- 000- 573	LCSA - PPT Reimb	4,482			
	<b>SUBTOTAL GENERAL REVENUES</b>	<b>648,247</b>	<b>666,873</b>	<b>666,873</b>	<b>687,746</b>
<b>MISC. REVENUES</b>					
471- 000- 664	Interest	87,476	93,000	140,000	93,000
	<b>SUBTOTAL MISC. REVENUES</b>	<b>87,476</b>	<b>93,000</b>	<b>140,000</b>	<b>93,000</b>
	<b>TOTAL ESTIMATED REVENUES FUND 471</b>	<b>735,723</b>	<b>759,873</b>	<b>806,873</b>	<b>780,746</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 471</b>	<b>735,723</b>	<b>759,873</b>	<b>806,873</b>	<b>780,746</b>
	BEGINNING FUND BALANCE	1,729,317	2,465,040	2,465,040	3,224,913
	ENDING FUND BALANCE	2,465,040	3,224,913	3,271,913	4,005,659

2025-26 Proposed Budget (accessible)  
GARDEN CITY PUBLIC LIBRARY

Account Number	Account Name	2023-24 ACTUAL ACTIVITY	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	2025-26 PROPOSED BUDGET
<b>ESTIMATED REVENUES: FUND 101 ACTIVITY 000</b>					
<b>LSCA - PPT REIMB. REVENUES</b>					
101- 000- 573	LCSA - PPT Reimb	3,099	3,000	0	3,000
	SUBTOTAL LSCA - PPT REIMB REVENUES	3,099	3,000	0	3,000
<b>GRANTS FROM LOCAL UNITS</b>					
101- 000- 595	Local Community Stabilization Authority	0	0	0	
	SUBTOTAL GRANTS FROM LOCAL UNIT REVENUES	0	0	0	0
<b>MISC. REVENUES</b>					
101- 000- 664	Interest	97,355	31,500	35,500	35,500
	SUBTOTAL MISC. REVENUES	97,355	31,500	35,500	35,500
<b>GENERAL REVENUES</b>					
101- 000- 190	Use Of Fund Balance	0	0	2,000	
101- 000- 403	Tax Revenues	625,536	646,710	653,000	666,937
101- 000- 403					
101- 000- 566	State Aid	27,765	27,960	28,841	27,960
101- 000- 581	Penal Fines	16,954	15,000	24,368	24,000
101- 000- 602	Photocopier Coin-Op	3,765	3,000	3,000	3,000
101- 000- 603	User Fees	10,103	5,000	5,000	5,000
101- 000- 674 .000	Private Contributions And Donations	555	1,000	4,513	1,000
	Other	13,871			
	SUBTOTAL GENERAL REVENUES	698,549	698,670	720,722	727,897
	<b>TOTAL ESTIMATED REVENUES FUND 101</b>	<b>799,003</b>	<b>733,170</b>	<b>756,222</b>	<b>766,397</b>

## 2025-26 Proposed Budget (accessible)

## GARDEN CITY PUBLIC LIBRARY

Account Number	Account Name	2023-24 ACTUAL ACTIVITY	2024-25 APPROVED BUDGET	2024-25 AMENDED BUDGET	2025-26 PROPOSED BUDGET
<b>APPROPRIATIONS: FUND 101 ACTIVITY 790</b>					
<b>PERSONNEL</b>					
101- 790- 702	Salaries (Full Time)		199,049	209,049	149,843
101- 790- 703	Wages (Part Time)		157,027	164,990	243,208
	Salaries & Wages	351,752			
101- 790- 708	Direct Deposit Fees		0	0	0
101- 790- 714	Sick Leave Payoff		4,593	4,593	3,485
101- 790- 715	Social Security		27,643	27,643	30,125
101- 790- 716	Health Insurance & HSA		20,406	20,406	13,500
101- 790- 717	Life & Disability Insurance		1,500	1,500	1,500
101- 790- 718	Retirement		52,540	61,319	56,570
101- 790- 719	Dental & Vision		1,165	1,165	675
101- 790- 720	Longevity		680	680	705
101- 790- 721	Workers Compensation		1,070	1,070	1,400
101- 790- 722	Unemployment		50	50	60
101- 790- 874	Retiree BCBS		10,269	10,269	10,269
	Fringe Benefits	103,670			
	<b>SUBTOTAL PERSONNEL</b>	<b>455,422</b>	<b>475,992</b>	<b>502,734</b>	<b>511,340</b>
<b>OPERATING</b>					
101- 790- 726	Supplies		7,200	11,000	8,000
101- 790- 740	Janitorial Supplies		1,100	1,100	1,100
101- 790- 778	Digital Collections	32,265	28,000	28,000	33,000
101- 790- 851	WIFI Hotspots		3,000	3,000	3,000
101- 790- 933	Building Maint/Repairs	6,687	2,000	2,000	2,000
	Supplies	8,305			
	<b>SUBTOTAL OPERATING</b>	<b>47,257</b>	<b>41,300</b>	<b>45,100</b>	<b>47,100</b>
<b>MISC EXPENDITURES</b>					
101- 790- 774 .000	Private Contributions And Donations	1,000	1,000	1,000	1,000
	<b>SUBTOTAL MISC EXPENDITURES</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>PROFESSIONAL/TECHNICAL</b>					
101- 790- 801 .156	LSTA PUBLIC LIBRARY SERVICES GRANT		0	0	0
101- 790- 801 .180	JANITORIAL SERVICES		0	0	0
101- 790- 801 .405	CONTRACTUAL - PAYROLL		0	0	0
101- 790- 802	Legal Services	5,868	5,000	5,000	5,000
101- 790- 803	CONTRACTUAL-FULL TIME MTN		0	0	0
101- 790- 804	Financial Services		14,560	30,500	14,560
101- 790- 805	EAP Contract	150	150	150	150
101- 790- 806	Website				3,000
101- 790- 809	Photocopier Lease	2,738	2,700	2,700	2,700
101- 790- 810	Insurance	2,735	5,000	2,750	3,000

2025-26 Proposed Budget (accessible)

GARDEN CITY PUBLIC LIBRARY

<b>Account Number</b>	<b>Account Name</b>	<b>2023-24 ACTUAL ACTIVITY</b>	<b>2024-25 APPROVED BUDGET</b>	<b>2024-25 AMENDED BUDGET</b>	<b>2025-26 PROPOSED BUDGET</b>
101- 790- 820	TLN-Automation		42,230	42,230	42,230
	Contracted Services	66,106			
101- 790- 850	Telephone	938	1,600	1,600	1,600
101- 790- 880 .000	Library Programs	7,515	7,515	7,515	7,515
101- 790- 921	Natural Gas-Library				
101- 790- 922	Electric-Library				
101- 790- 923	Water-Library				
101- 790- 931	Maintenance Contracts				
101- 790- 940	Rent	48,100	48,100	48,100	48,100
101- 790- 955	Meetings/Conf/Workshops		5,000	5,000	5,000
101- 790- 958	Membership & Dues	1,137	1,255	1,255	1,255
101- 790- 960	Education & Training		1,000	1,000	1,000
101- 790- 961	Tuition Reimbursement	5,000	5,000	5,000	
101- 790- 980	Designated Account	12,828	33,768	12,588	24,847
	<b>SUBTOTAL PROFESSIONAL/TECHNICAL</b>	<b>153,115</b>	<b>172,878</b>	<b>165,388</b>	<b>159,957</b>
	<b>CAPITAL OUTLAY</b>				
101- 790- 978	Collection Development	38,556	42,000	42,000	47,000
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>38,556</b>	<b>42,000</b>	<b>42,000</b>	<b>47,000</b>
	<b>TOTAL APPROPRIATIONS FUND 101</b>	<b>695,350</b>	<b>733,170</b>	<b>756,222</b>	<b>766,397</b>
	NET OF REVENUES/APPROPRIATIONS - FUND 101	103,653	0	0	0
	BEGINNING FUND BALANCE	646,326	749,979	749,979	
	FUND BALANCE ADJUSTMENTS	0	0	0	
	ENDING FUND BALANCE	749,979	749,979	749,979	
	ESTIMATED REVENUES - ALL FUNDS	1,534,726	1,493,043	1,563,095	
	APPROPRIATIONS - ALL FUNDS	695,350	733,170	756,222	
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	839,376	759,873	806,873	
	BEGINNING FUND BALANCE - ALL FUNDS	2,375,643	3,215,019	3,215,019	
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	0	0	0	
	ENDING FUND BALANCE - ALL FUNDS	3,215,019	3,974,892	4,021,892	