



February 24, 2025 7:15 PM

Board Meeting

1. *Agenda: Approval or Changes
2. *Minutes of the January 27, 2025 meeting.
3. Public Comment
4. Board Comment
5. Treasurer's Report
 - A. Presentation of the 2024 Audit
 - B. December 2024 and January 2025 Financial Statements
 - C. *Warrants
 - #2025-02 January 23, 2025 \$760,159.19
 - #2025-03 January 31, 2025 \$476,282.11
 - #2025-04 February 10, 2025 \$153,230.74
6. Friends' Report
7. Director's Report
 - A. Public Service -Jim Foster
 - B. Planning / Communication -Rebecca Verhayden
 - C. General Updates -Alex Gutelius
 - 2025 Director's Goals
8. Committee Reports
9. Old Business
10. New Business
 - A. Open Meeting Law
 - B. *2024 Annual Report for Public and Association Libraries
11. Executive Session

* Items so marked are action items



January 27, 2025 7:15 PM

Present: Cantore, Mathew; DiGianni, Jason; McMunn, Maria; Meyer, Stephen; Mogor, Cornelia; Srinivasan, Purushothaman. Also present were Alex Gutelius, Jim Foster, Rebecca Verhayden, and Lisa Oddo.

Absent: Megan Brown, Suzanne Dugan, Tom Madison, Ed Rodger

Teleconference: Russ Wise

Guest: Susan Flint

The meeting was called to order at 7:18 PM by Mr. Cantore.

AGENDA: Mr. Cantore presented the January 27, 2025 agenda with one addition. Under Committee Reports add Item E. Fine Exempt Status. A **Motion** was made by Mr. DiGianni, seconded by Mr. Srinivasan, to approve the agenda as amended. The **Motion** passed unanimously by those present.

MINUTES:

A **Motion** was made by Mr. Srinivasan, seconded by Mr. Meyer, to accept the December 16, 2024, minutes as sent. The **Motion** passed unanimously by those present.

A **Motion** was made by Mr. Meyer, seconded by Ms. McMunn, to accept the January 6, 2025, minutes as sent. The **Motion** passed unanimously by those present. Ms. Mogor and Mr. Srinivasan chose to abstain.

PUBLIC COMMENT: None

BOARD COMMENT: Mr. Cantore welcomed Ms. Mogor to the Library Board of Trustees.

TREASURER'S REPORT:

Mr. Meyer noted that due to the work on the 2024 audit this month there is no Financial Statement. The December 2024 and the January 2025 reports will be presented at the February meeting.

The December 20, 2024, warrant for \$343,536.42 was presented for approval. A **Motion** was made by Mr. Meyer, seconded by Ms. McMunn, to approve the December 20, 2024, warrant. The **Motion** passed unanimously



by those present. The reviewer for the December 20, 2024, warrant was Ms. Brown. It was noted this warrant included construction costs and insurance payments.

The December 30, 2024, warrant for \$111,051.79 was presented for approval. A **Motion** was made by Mr. Meyer, seconded by Mr. Srinivasan, to approve the December 30, 2024, warrant. The **Motion** passed unanimously by those present. The reviewer for the December 30, 2024, warrant was Ms. Brown.

The January 8, 2025, warrant for \$148,602.12 was presented for approval. A **Motion** was made by Mr. Meyer, seconded by Ms. McMunn, to approve the January 8, 2025, warrant. The **Motion** passed unanimously by those present. The reviewer for the January 8, 2025, warrant was Mr. Cantore.

THE FRIENDS: Mr. Foster gave the following report:

1. The FOL are working on their Standard Operating Procedures and are having budget discussions.
2. The TTOB kickoff with meteorologist Reid Kisselback from Channel 13, on January 19 was very successful and was well attended.
3. The FOL Used Book Sale will be January 31-February 2.
4. The TTOB program will welcome back Abby Shea, a Culinary Institute of America graduate, on February 8 at 2:00pm with a soup making program.
5. The Natural History of Wildlife as captured by Trail Cameras by George Steele-A TTOB event will be held on March 23 at 2pm.
6. The FOL will be funding a visit from Mychal Threets (Mychal the Librarian) in May at HS West.
7. The FOL will be accepting applications for scholarships until February 28, 2025.

DIRECTOR'S REPORT: Mr. Foster gave the following report on Public Service:

1. Mr. Foster noted there are a lot more adults with disabilities using the library. Staff continues to engage with this community by offering programs like the All Abilities Art Club, Inclusive Gaming events, and Therapy Dogs.
2. We have begun scheduling tax appointments. Federal forms are available in the café area and the state forms will be placed in the same area when they arrive.



3. Book Clubs are getting very popular. Two of our newest offerings are the Banned Books book club and the Meet Cutes book club.
4. Mr. Foster reported on a variety of programs taking place. He noted Appy Hour programs, Winterfest, Build a Fort at the Library, and the Arch Stanton Quartet presenting a jazz program on February 9. He encouraged everyone to look at the program brochure as we continue to offer a wide variety of programs.

DIRECTOR'S REPORT: Ms. Verhayden gave the following report on Communications:

1. Ms. Verhayden reported an increase in visits to our website and noted our most popular reels were the Happy Noon Year program and Tad using the front door.
2. We are offering patrons the option to scan a QR code for a digital copy of our program brochure.
3. Staff were presented with the final strategic plan at the January staff meeting and the full version will be on the website soon.
4. The Sustainability Committee is putting together several educational events including an Earth Day panel with speakers from local organizations.
5. A Seed Library was created and placed in a re-purposed book case near the café area where patrons can pick up seed packets that were donated to the library.

DIRECTOR'S REPORT: Ms. Gutelius gave the following report:

1. Staff are working on the annual state report that is due in February.
2. Ms. Gutelius updated trustees on the construction projects.
3. The Front Entrance project is complete and all outside foot traffic should come in using the revolving doors. The side doors have been locked from the outside now that the door is operational. The side doors are still able to be used as an exit. We are encouraging everyone to be patient as patrons get comfortable using the new doors.
4. Lobby Day is on February 5. Staff has scheduled appointments to meet in person with Assemblywoman Mary Beth Walsh and Senator Jim Tedisco.



COMMITTEE REPORTS:

POLICY COMMITTEE: Mr. Cantore gave the following report:

Mr. Cantore noted the Policy Committee End of Year report was included in the board packet.

PUBLIC RELATIONS: No Report

LONG RANGE PLANNING: No Report

PERSONNEL COMMITTEE: Ms. McMunn gave the following report:

Ms. McMunn presented two updates to the Employee Handbook. The Prenatal Leave Law will provide employees prenatal personal leave to be used for healthcare services related to your pregnancy. Ms. McMunn made the **Motion** on behalf of the Personnel Committee to approve the addition of Prenatal Leave Law to the Employee Handbook. The **Motion** passed unanimously by those present.

The Fine Exempt Status has been updated to reflect the current fine status policy. Ms. McMunn made the **Motion** on behalf of the Personnel Committee to approve the Fine Exempt Status as amended for the Employee Handbook. The **Motion** passed unanimously by those present.

BUILDINGS AND GROUNDS: No Report

FINANCE AND AUDIT: Mr. Cantore gave the following report:

Mr. Cantore noted the Finance and Audit Committee End of Year report was included in the board packet.

LEGISLATION: No Report

OLD BUSINESS: None

NEW BUSINESS: None

There being no further business, Mr. Meyer made the **Motion**, seconded by Mr. Srinivasan, to adjourn the meeting. The **Motion** passed unanimously by those present, and the meeting adjourned at 8:02PM.

The next scheduled Board Meeting is Monday, February 24, 2025, at 7:15pm.

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February 7, 2025

Board of Trustees
Clifton Park-Halfmoon Public Library
475 Moe Road
Clifton Park, New York 12065

We have audited the financial statements of the governmental activities of the Clifton Park-Halfmoon Public Library for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Clifton Park-Halfmoon Public Library are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Clifton Park-Halfmoon Public Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. We believe the most sensitive estimates affecting the financial statements are:

- Management's estimate of the net pension asset/liability and deferred outflows/inflows is based on actuarial assumptions provided by the state plan.
- Management's estimate of the other postemployment benefits liability and deferred outflows/inflows is based on an actuarial calculation provided by a third party.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, except as provided in the attached schedule, as applicable.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 7, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Clifton Park-Halfmoon Public Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Clifton Park-Halfmoon Public Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

CURRENT YEAR RECOMMENDATIONS

Bank Statement Review

During our audit we noted the monthly bank statements and reconciliations are to be reviewed for unusual activity by both the Director and the Treasurer. However, during our testwork we noted the lack of *proof* of review (i.e. initials and dates) by the Treasurer on seven of the twelve monthly statements and reconciliations.

Recommendation: We recommend initialing and dating all monthly bank statements and reconciliations as per the Library's internal control policy.

STATUS OF PRIOR YEAR RECOMMENDATIONS

Employee Handbook

During our audit we noted some updates required to the employee handbook.

Recommendation: We recommend reviewing your employee handbook and making the proper updates.

Status: Resolved.

Accrued Vacation

During our audit we sampled 25 employees vacation accrual during payroll testing. The Employee Personnel Policy allows employees to carry over up to 3 weeks of vacation time. However, we noted employees tested exceeded allowable vacation time accrual.

Recommendation: We recommend reviewing employee vacation accrual balances and reducing balances to allowable balances.

Status: Unresolved. We noted a similar finding during the current year audit (one employee noted out of sample of 25).

Payroll- Civil Service Documents

During our audit we sampled 25 payroll transactions and noted that for 4 of those sampled items the employee personnel file was lacking the required civil service documents. The library was able to provide documents for 3 out of the 4 employees when requested. However, documents were not initially retained in file.

Recommendation: We recommend including all required civil service documents in each employee personnel file upon hiring.

Status: Resolved

Revenue- Donations

During our audit we noted that donations to the library that are earmarked for specific expenses are recorded in the expense account instead of revenue.

Recommendation: We recommend recording donations received in revenue account instead of netting them in an expense account.

Status: Unresolved. We noted a similar finding during the current year audit.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the board of trustees and management of the Clifton Park-Halfmoon Public Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Cusack & Company, CPA's LLC". The signature is written in a cursive, flowing style.

CUSACK & COMPANY, CPA'S LLC

Clifton Park-Halfmoon Public Library

Adjusting Journal Entries

January 1, 2024 - December 31, 2024

Schedule 1

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
12/31/24	AJE01		Reclass for client erroneously netting of revenues and expenses				0.00
		6282	Friends Specified Expense		28,834.92		
		4160	Friends Specified			28,834.92	
12/31/24	AJE02		Reclass Investment Income	B-1			0.00
		4320	Unrealized Gain/Loss		4,742.88		
		4310	Investment Income			4,742.88	
12/31/24	AJE03		Record excluded AP invoice	N-2			(29,651.05)
		6545	Professional Services - Other		29,651.05		
		20000	Accounts Payable			29,651.05	
12/31/24	AJE04		Record Accrued Payroll	O-1			(70,305.33)
		7010	Salaries		65,309.18		
		7310	Taxes - FICA & Medicare ER		4,996.15		
		21000	Accrued Payroll			70,305.33	
12/31/24	AJE05		Record Accrued Expenses	O-3			(25,868.21)
		6011	Library Materials - Books		65.00		
		6110	Building Service Contract		11,800.00		
		6510	Automation - Other		9,223.38		
		6561	Travel		5.23		
		6575	Utilities - Other		875.05		
		6567	Credit Card Processing		45.12		
		7520	414-h - Expenses		3,854.43		
		24200	Accountant Accrual			25,868.21	
12/31/24	AJE06		To record NYSED grant receivable				50,116.00
		1100	Accounts Receivable		50,116.00		
		4130	NYS Education Grant			50,116.00	
12/31/24	AJE07		Record Prepaid Expenses	E-1			190,530.83
		13000	Prepaid Expenses		190,530.83		
		6011	Library Materials - Books			465.03	
		6020	Library Materials - Periodicals			6,181.04	
		6040	Digital Resources - Databases			830.87	
		6110	Building Service Contract			2,016.00	
		6140	Facility Insurance			45,957.00	
		6510	Automation - Other			16,075.00	
		6521	Insurance - Liability, D and O			2,125.00	

Clifton Park-Halfmoon Public Library

Adjusting Journal Entries

January 1, 2024 - December 31, 2024

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
		7210	Employee Health Insurance - Other			26,273.15	
		7211	Retiree Health Insurance			331.45	
		7230	Worker's Compensation			14,947.00	
		7220	Supplemental Health Ins - Other			173.04	
		7410	Retirement Benefits Paid			75,156.25	
12/31/24	AJE08		Record Accrued Vacation	O-1.1			(69,558.54)
		7010	Salaries		64,615.46		
		7310	Taxes - FICA & Medicare ER		4,943.08		
		24100	Accrual Leave			69,558.54	
Totals for Adjusting Journal Entries					<u>469,607.76</u>	<u>469,607.76</u>	<u>45,263.70</u>
Report Totals					<u>469,607.76</u>	<u>469,607.76</u>	<u>45,263.70</u>

Journal Entry count = 8

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

FINANCIAL STATEMENTS

DECEMBER 31, 2024

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

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Our discussion and analysis of the Clifton Park-Halfmoon Public Library's (the "Library") financial performance provides an overview of the financial activities for the year ended 2024. This document should be read in conjunction with the Library's financial statements.

Using this Annual Report

This annual report consists of a set of financial statements and notes. The Statement of Net Position and the Statement of Activities on pages 9 and 10 provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances. Fund financial statements begin on page 11. 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 the Library's operations in more detail than the government-wide statements by comparing budget totals to actual.

Reporting the Library as a Whole

Our analysis of the Library as a whole begins below. One of the most important questions asked about the Library's finances is, "Is Clifton Park-Halfmoon 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 Clifton Park-Halfmoon Public Library's net position and changes in them. You can think of the Library's net positions - the difference between assets, liabilities and deferred inflows and outflows - as one way to measure the Library's financial health, or financial position. Over time, increases or decreases in the 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 in 2024 increased from \$4,173,694 to \$4,694,317 as depicted in the following table.

Table 1

	Governmental Activities			
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>Percentage Change</u>
Current assets	\$ 1,946,954	\$ 2,610,460	\$ (663,506)	(25.4%)
Capital assets	<u>8,679,563</u>	<u>8,177,544</u>	<u>502,019</u>	6.1%
Total Assets	<u>\$ 10,626,517</u>	<u>\$ 10,788,004</u>	<u>\$ (161,487)</u>	(1.5%)
Deferred Outflows of Resources	<u>\$ 1,217,034</u>	<u>\$ 1,298,573</u>	<u>\$ (81,539)</u>	(6.3%)
Current liabilities	\$ 900,740	\$ 1,058,516	\$ (157,776)	(14.9%)
Noncurrent liabilities	<u>4,755,674</u>	<u>5,610,671</u>	<u>(854,997)</u>	(15.2%)
Total Liabilities	<u>\$ 5,656,414</u>	<u>\$ 6,669,187</u>	<u>\$ (1,012,773)</u>	(15.2%)
Deferred Inflows of Resources	<u>\$ 1,492,820</u>	<u>\$ 1,243,696</u>	<u>\$ 249,124</u>	20.0%
Net Position				
Invested in capital assets	\$ 4,674,313	\$ 3,573,844	\$ 1,100,469	30.8%
Unrestricted	<u>20,004</u>	<u>599,850</u>	<u>(579,846)</u>	(96.7%)
Total Net Position	<u>\$ 4,694,317</u>	<u>\$ 4,173,694</u>	<u>\$ 520,623</u>	12.5%

Significant variances are explained below:

- The decrease in noncurrent liabilities, decrease in deferred outflows of resources and increase in deferred inflows of resources resulted from the change in pension and OPEB liabilities and expenses based on the GASB 68, 71, and 75 calculations.
- The decrease in current assets resulted from an increase in capital assets for building renovation projects.

Table 2

Changes in Net Position

	Governmental Activities			
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>Percentage Change</u>
Revenue				
Program Revenue				
Charges for services	\$ 34,449	\$ 43,476	\$ (9,027)	(20.8%)
Operating grants	575,547	72,163	503,384	697.6%
General Revenue				
Real property taxes	5,103,254	4,921,023	182,231	3.7%
Donations and other income	3,088	4,486	(1,398)	(31.2%)
Interest income	34,868	20,688	14,180	68.5%
Investment income (loss)	1,894	7,259	(5,365)	(73.9%)
Total Revenue	<u>5,753,100</u>	<u>5,069,095</u>	<u>684,005</u>	13.5%
Expenses				
Program Expenses				
Culture and recreation	<u>5,232,477</u>	<u>4,823,941</u>	<u>408,536</u>	8.5%
Change in Net Position	520,623	245,154	<u>\$ 275,469</u>	
Total Net Position - Beginning of Year	<u>4,173,694</u>	<u>3,928,540</u>		
Total Net Position - End of Year	<u>\$ 4,694,317</u>	<u>\$ 4,173,694</u>		

Significant variances are explained below:

- Increase in operating grants related to two NYSED grants that were recognized in 2024.
- Increase in culture and recreation expenses related to capital improvements and salary and benefits increases.

Table 3 presents the cost of the Library's governmental function of culture and recreation - as well as the 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 this function.

Table 3

	Governmental Activities			
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
	<u>Total Cost of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Net Cost of Services</u>
Culture and recreation	<u>\$ 5,232,477</u>	<u>\$ 4,823,941</u>	<u>\$ 4,622,481</u>	<u>\$ 4,708,302</u>

- The cost of all governmental activities this year was \$5,232,477.
- The users of the Library's programs financed \$34,449 of the costs.
- State operating grants subsidized certain programs with contributions in the amount \$575,547.
- Most of the Library's net costs were financed by local taxpayers.

FUND ANALYSIS

The general fund is used for the operations of the Library. 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 a deficiency of revenues over expenditures of \$477,651 and a fund balance of \$1,734,320.

GENERAL FUND BUDGETARY HIGHLIGHTS

In the 2024 general budget, revenue was projected to be \$5,688,622 and actual revenue was \$5,753,100, resulting in a favorable variance of \$64,478.

Overall expenditures were budgeted at \$6,130,148 and actual expenditures were \$6,230,751, resulting in an unfavorable variance of \$100,603. The Library Board developed and adopted the 2024 budget nearly six months before the start of the 2024 fiscal year. Due to the long lead time, projected revenues and expenditures can be difficult to estimate resulting in variances.

The general fund balance at the end of the year was \$1,734,320. Library management believes current fund balance is necessary to sustain library operations.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of December 31, 2024, the Library had \$4,674,313 invested in a broad range of capital assets including land, buildings, and other equipment, net of accumulated depreciation and conduit debt obligations.

Table 4

Capital Assets, Net

	<u>2024</u>	<u>2023</u>
Land	\$ 593,860	\$ 593,860
Land improvements/landscaping	169,800	27,091
Equipment and furniture	77,257	23,977
Building	<u>7,838,646</u>	<u>7,532,616</u>
Fixed Assets, Net of Accumulated Depreciation	8,679,563	8,177,544
Less Conduit Debt Obligations	<u>(4,005,250)</u>	<u>(4,603,700)</u>
Net Investment in Capital Assets	<u>\$ 4,674,313</u>	<u>\$ 3,573,844</u>

FACTORS BEARING ON THE FUTURE OF CLIFTON PARK-HALFMOON PUBLIC LIBRARY

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

- The Library building and grounds infrastructure is aging and requires continual upkeep and repair, increasing the cost of operations.
- A change in the tax assessment in the Town of Clifton Park and Halfmoon can affect the Library's ability to increase budget expenditures.
- The Library's primary revenue source is property taxes and state governmental influences and pressure to reduce the property tax burden may affect the Library's ability to generate revenue.
- The Library Board is committed to continuing to provide staff salaries and benefits at the average level of neighboring libraries.
- The Library's Board is evaluating the space needs of the library which may result in additional capital expenditures over the next several years.

CONTACTING CLIFTON PARK-HALFMOON PUBLIC LIBRARY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Library's finances and to show the Library's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Clifton Park-Halfmoon Public Library
 Alexandra Gutelius, Library Director
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 Clifton Park, New York 12065

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Clifton Park-Halfmoon Public Library

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities of the Clifton Park-Halfmoon Public Library ("the Library") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Clifton Park-Halfmoon Public Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Clifton Park-Halfmoon Public Library, as of December 31, 2024, and the respective changes in financial position 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 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 the Clifton Park-Halfmoon 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 the Clifton Park-Halfmoon 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 generally accepted auditing standards 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 generally accepted auditing standards 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 the Clifton Park-Halfmoon 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 the Clifton Park-Halfmoon 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 the management's discussion and analysis on pages 1–5 and the supplementary information on pages 33-36 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 February 7, 2025, on our consideration of the Clifton Park-Halfmoon 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 Clifton Park-Halfmoon 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 the Clifton Park-Halfmoon Public Library's internal control over financial reporting and compliance.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
February 7, 2025

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

STATEMENT OF NET POSITION

DECEMBER 31, 2024

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Current Assets

Cash	\$ 1,658,764
Investments	121,052
Accounts receivable	51,763
Prepaid expenditures	<u>115,375</u>
Total Current Assets	<u>1,946,954</u>

Noncurrent Assets

Depreciable capital assets, net of accumulated depreciation	8,085,703
Non-depreciable capital assets	<u>593,860</u>
Total Noncurrent Assets	<u>8,679,563</u>
Total Assets	<u>10,626,517</u>

Deferred Outflows of Resources

Pension	817,721
Other postemployment benefits	<u>399,313</u>
Total Deferred Outflows of Resources	<u>1,217,034</u>

Total Assets and Deferred Outflows of Resources \$ 11,843,551

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Current Liabilities

Accounts payable and accrued expenses	\$ 287,790
Current portion of bonds payable	<u>612,950</u>
Total Current Liabilities	<u>900,740</u>

Noncurrent Liabilities

Bonds payable	3,392,300
Net pension liability	818,990
Other postemployment benefits	<u>544,384</u>
Total Noncurrent Liabilities	<u>4,755,674</u>
Total Liabilities	<u>5,656,414</u>

Deferred Inflows of Resources

Pension	437,004
Other postemployment benefits	<u>1,055,816</u>
Total Deferred Inflows of Resources	<u>1,492,820</u>

Net Position

Net investment in capital assets	4,674,313
Unrestricted	<u>20,004</u>
Total Net Position	<u>4,694,317</u>

Total Liabilities, Deferred Inflows of Resources and Net Position \$ 11,843,551

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Program Services</u>			Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants</u>	
Functions/Programs				
Culture and recreation	\$ <u>5,232,477</u>	\$ <u>34,449</u>	\$ <u>575,547</u>	\$ (4,622,481)
General Revenues				
Real property taxes				5,103,254
Donations and other income				3,088
Interest income				34,868
Investment income				<u>1,894</u>
Total General Revenues				<u>5,143,104</u>
Change in Net Position				<u>520,623</u>
Net Position, Beginning of Year				<u>4,173,694</u>
Net Position, End of Year				<u>\$ 4,694,317</u>

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
BALANCE SHEET - GOVERNMENTAL FUNDS AND RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO GOVERNMENT-WIDE NET POSITION
 DECEMBER 31, 2024

	General and Total Governmental <u>Fund</u>
Assets	
Cash	\$ 1,658,764
Investments	121,052
Accounts receivable	51,763
Prepaid expenditures	<u>190,531</u>
Total Assets	<u>\$ 2,022,110</u>
Liabilities	
Accounts payable and accrued liabilities	<u>\$ 287,790</u>
Fund Balance	
Nonspendable	190,531
Unassigned	<u>1,543,789</u>
Total Fund Balance	<u>1,734,320</u>
Total Liabilities and Fund Balance	<u>\$ 2,022,110</u>

Amounts reported for governmental activities in the statement of net position are different due to the following:

Fund Balance of Governmental Funds	\$ 1,734,320
Prepaid pension in government funds, not reported in the statement of position	(75,156)
Net pension liability and related deferred inflows and outflows	(438,273)
Other postemployment benefits obligation and related deferred inflows and outflows	(1,200,887)
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds	8,679,563
Bonds payable	<u>(4,005,250)</u>
Net Position of Governmental Activities	<u>\$ 4,694,317</u>

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

*STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS AND
RECONCILIATION OF CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024*

	General and Total Governmental Fund
Revenues	
Real property taxes	\$ 5,103,254
Library fees	34,449
State and local grants	575,547
Donations and other income	3,088
Bank interest income	34,868
Investment income	<u>1,894</u>
Total Revenues	<u>5,753,100</u>
Expenditures	
General support	4,730,969
Debt service	737,020
Employee benefits	<u>762,762</u>
Total Expenditures	<u>6,230,751</u>
Deficiency of Revenues Over Expenditures	(477,651)
Fund Balance, Beginning of Year	<u>2,211,971</u>
Fund Balance, End of Year	<u>\$ 1,734,320</u>
Net Changes in Fund Balance - Total Governmental Funds	\$ (477,651)
Certain expenses in the statement of activities do not require the expenditure of current resources and are, therefore, not reported as expenditures in the governmental funds:	
Postemployment benefits and related deferred inflows and outflows	21,468
Net pension asset and related deferred inflows and outflows	(123,663)
Debt principal payments are recognized as a reduction of liability when paid	598,450
Capital outlays are expenditures in the governmental funds, but are capitalized in the statement of net position	885,197
Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities	<u>(383,178)</u>
Change in Net Position - Governmental Activities	<u>\$ 520,623</u>

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clifton Park-Halfmoon Public Library (the “Library”) provides library services to residents within the geographic borders of the Town of Clifton Park and the Town of Halfmoon. The Library was created by vote of the residents of the district as an association library in 1969, and was later chartered as a special district public library by the NYS Education Department in 1985.

The financial statements of the Library have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) 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:

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 the Library’s governmental activities. These statements include the financial activities of the overall government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenue, and other exchange and non-exchange transactions.

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. Program revenue includes charges paid by the recipients for 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 financial statements provide information about the Library’s funds. Separate statements, if applicable, for each fund category are presented. The emphasis of fund financial statements is on major governmental funds.

The accounts of the Library are organized into funds, 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 balance, revenue, and expenditures. The various funds are summarized by type in the financial statements.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The fund types used by Clifton Park-Halfmoon Public Library are as follows:

Governmental Fund Types

Governmental funds are those in which most governmental functions of the Library are reported. The acquisition, use, and balances of the Library's expendable financial resources and related liabilities are accounted for through the governmental funds. The measurement focus is upon determination of changes in financial position rather than upon determination of net income. The Library had the following fund with activity during 2024:

- *General Fund* - The general fund is the principal fund of the Library and includes all operations not required to be recorded in other funds.

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 financial 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. Nonexchange 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.

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

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net positions 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 the notes.

Budgetary Procedures and Budgetary Accounting

Budgetary Procedures

The Library employs the following budgetary procedures:

- A. The Library administration prepares a proposed budget for approval by the Board of Trustees.
- B. The proposed budget is voted on by the voters within the district in September as determined by the Trustees. The proposed appropriation budget for the general fund was approved by the voters within the district.
- C. Supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need which exists that was not initially determined at the time the budget was adopted.

Budget Basis of Accounting

Budgets are adopted annually on a basis consistent with generally accepted accounting principles.

Excess of Expenditures over Appropriations

For the year ended December 31, 2024, expenditures exceeded appropriations in the general support line by \$132,307. These overexpenditures were not funded by anticipated revenues for the Library due to the timing of adopting the 2024 budget.

Property Tax

Library assessments are levied annually as a separate resolution on the same assessment as the Town of Clifton Park and the Town of Halfmoon. Uncollected real property taxes are subsequently enforced by the Town in which the resident is located.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Cash and Investments

The Library's cash consists of cash on hand and demand deposits. New York State law governs the Library's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within New York State.

Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements, 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. Investments are stated at fair value. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

Capital Assets, Net of Accumulated Depreciation

Capital assets are reported at actual acquisition cost. Donated assets are reported at the estimated fair value at the time received. The capitalization threshold for buildings, building improvements, furniture, and computer equipment is \$5,000. Depreciation is computed using the straight-line method over the estimated useful life of the capital asset and is reported as an expense in the Government-wide statements. The following are the estimated useful lives:

Building	39 years
Land improvements and landscaping	15 years
Furniture and equipment	7-25 years
Computer equipment	3 years

Prepaid Expenditures

Prepaid expenditures represent payments made by the Library for which benefits extend beyond year-end.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inexhaustible Collections and Books

The value of existing inexhaustible collections, including research books, is not readily determinable. Additionally, the estimated useful lives of books in the circulating library are not readily determinable but are deemed to be less than one year. Therefore, the Library has not capitalized these items.

Other Benefits

Library employees may also choose to participate in the Library's elective deferred compensation plan established under the Internal Revenue Code (IRC) Section 403(b) and the NYS Deferred Compensation Plan under IRC Section 457(b).

Net Position/Fund Balance 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).

Restricted Net Position - reports net positions 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 as of year-end.

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

Governmental 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 are legally or contractually required to be maintained intact. Nonspendable fund balance includes prepaid expenditures. The Library has \$190,531 of nonspendable fund balance as of December 31, 2024.

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 bylaw through constitutional provisions or enabling legislation. The Library had no restricted fund balance as of year end.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Statements (Continued)

Committed fund balance - Includes amounts that can be used for the 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. The Library has no committed fund balance as of year end.

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. The Library had no assigned fund balance as of year end.

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 spending policy is to use restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balance shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report 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 a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the Statement of Net Position will sometimes report 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 a future period and will not be recognized as an inflow of resources (revenue) until that time.

Fair Value Measurement of Financial Instruments

Generally Accepted Accounting Principles, establishes a framework for measuring fair value. That framework provides for a fair value hierarchy that prioritizes the inputs in valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurement of Financial Instruments (Continued)

The asset’s or liability’s fair value measurement level within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used at December 31, 2024.

Investments in mutual funds are valued based on quoted market prices within active markets.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Library believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instrument could result in a different fair value measurement at the reporting date.

Fair values of assets measured on a recurring basis at December 31, 2024 are as follows:

	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment – Mutual Fund	\$ <u>121,052</u>	\$ <u>121,052</u>	\$ <u>-</u>	\$ <u>-</u>

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the year ended December 31, 2024, there were no transfers in or out of levels 1, 2 or 3.

Total Fund Balances of Governmental Funds vs. Net Positions of Governmental Activities

Total fund balances of the Library’s governmental funds differ from “net position” of governmental activities reported in the statements of net position. The difference primarily results from the additional long-term economic focus of the statement of net position versus the solely current financial resources focus of the governmental fund balance sheets, as applied to the reporting of capital assets and long-term liabilities, including pensions and other postemployment benefits.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

2. CASH AND INVESTMENTS

Custodial Risk

Custodial credit risk is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. While the Library does not have a specific policy for custodial credit risk, New York State statutes govern the Library's investment policies, as discussed previously in these Notes.

The Library's aggregate cash balances with its two financial institutions included balances not covered by depository insurance at year end, collateralized as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash	\$ 1,917,911	\$ 1,658,764
Collateralized with securities held by the pledging financial institution's trust department or agent in the Library's name	\$ 1,216,085	
Covered by FDIC insurance (checking and savings)	<u>1,000,000</u>	
Total Insured	<u>\$ 2,216,085</u>	

The Library's unrestricted investments consisted of the following at December 31, 2024:

	<u>Market Value</u>	<u>Investment Maturity (in Years) Less than 1 Year</u>
Fidelity investment grade mutual funds	<u>\$ 121,052</u>	<u>\$ 121,052</u>

The mutual fund has a Morningstar Risk Rating of four stars. A Morningstar Risk Rating is assigned based on the underlying securities in each portfolio based on credit quality and interest rate sensitivity. The Library typically does not purchase investments for a long enough duration to cause it to believe that it is exposed to any material interest rate risk. The Library typically does not purchase investments denominated in a foreign currency, and is not exposed to foreign currency risk.

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 in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

3. CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION

Capital asset balances and activity for the year ended December 31, 2024, were as follows:

	Balance Beginning of <u>Year</u>	<u>Additions</u>	<u>Disposals</u>	Balance End of <u>Year</u>
Capital assets - non depreciated Land	\$ 593,860	\$ -	\$ -	\$ 593,860
Total Non-Depreciable Cost	<u>593,860</u>	<u>-</u>	<u>-</u>	<u>593,860</u>
Capital assets - depreciated				
Computer equipment	262,252	-	-	262,252
Equipment	79,258	27,192	-	106,450
Building	13,540,305	667,310	-	14,207,615
Land improvements	56,288	150,430	-	206,718
Furniture	1,727,725	40,265	-	1,767,990
Landscaping	30,660	-	-	30,660
Total Depreciable Costs	<u>15,696,488</u>	<u>885,197</u>	<u>-</u>	<u>16,581,685</u>
Less: Accumulated depreciation				
Computer equipment	251,553	2,377	-	253,930
Equipment	73,746	3,747	-	77,493
Building	6,007,689	361,280	-	6,368,969
Land improvements	29,197	7,721	-	36,918
Furniture	1,719,959	8,053	-	1,728,012
Landscaping	30,660	-	-	30,660
Total Accumulated Depreciation	<u>8,112,804</u>	<u>383,178</u>	<u>-</u>	<u>8,495,982</u>
Capital Assets, Net	<u>\$ 8,177,544</u>	<u>\$ 502,019</u>	<u>\$ -</u>	<u>\$ 8,679,563</u>

Depreciation expense of \$383,178 was allocated to culture and recreation for the year ended December 31, 2024.

4. EMPLOYEES' RETIREMENT SYSTEM**General Information**

The Library participates in the New York State and Local Employees' Retirement System (the System or ERS). This System is a cost sharing multiple employer, public employee retirement system. The System offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

Plan Description

The System provides 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. The Comptroller of the State of New York serves as trustee of the Fund and is the administrative head of the System. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). Once a public 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 State statute. The System is included in the State's financial report as a pension trust fund. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12208 or found at www.osc.state.ny.us/retire/publications/index.php.

Contributions

The System is noncontributory except for employees who joined the System after July 27, 1976. Those employees who joined after July 27, 1976 have varying contribution rates and terms based upon their date of membership as follows:

<u>Tiers</u>	<u>Plan Entry Dates</u>	<u>Contribution Rate</u>	<u>Term</u>
4	7/27/1976 - 12/31/2009	3% of salary	First ten years of membership
5	1/1/2010 - 3/31/2012	3% - 3.5% of salary	Active membership
6	4/1/2012 - present	3% - 6% of salary	Active membership

Employee contributions rates under tier 6 vary based on a sliding salary scale. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on the 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:

2024	\$ 300,625
2023	\$ 246,309
2022	\$ 225,578

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

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

Pension Liabilities

At December 31, 2024, the Clifton Park-Halfmoon Public 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, 2024 for the System. The total net pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Library's proportion of the net pension liability was based on the projection of the Library's long-term share of contributions of all participating members, actuarially determined. This information was provided by the System in reports provided by the Library.

Actuarial valuation date	April 1, 2023
Library's net pension liability	\$ 818,990
Library's portion of the Plan's total net pension liability	0.0055623%

Pension Expense (Credit)

For the year ended December 31, 2024, the Library recognized its proportionate share of the pension expense of \$352,929.

Collective Deferred Outflows and Inflows of Resources Related to Pension

At December 31, 2024, the Library reported deferred outflows and deferred inflows of resources related to the pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ 263,796	\$ (22,332)
Changes of assumptions	309,642	-
Net difference between projected and actual earnings on pension plan investments	-	(400,072)
Changes in proportion and differences between contributions and proportionate share of contributions	18,814	(14,600)
Contributions subsequent to the measurement date	<u>225,469</u>	<u>-</u>
Total	<u>\$ 817,721</u>	<u>\$ (437,004)</u>

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

Collective Deferred Outflows and Inflows of Resources Related to Pension (Continued)

The amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense are as follows:

2025	\$ 79,477
2026	157,784
2027	234,700
2028	<u>(91,244)</u>
	<u>\$ 380,717</u>

Deferred outflows of resources and deferred inflows of resources resulting from changes in an individual employer's proportion are amortized over a five year closed period, reflecting the average remaining service life of members (active and inactive members), respectively.

Actuarial Assumptions

The total pension asset/(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 asset/(liability) to the measurement date. The actuarial valuation used the following actuarial assumptions:

Measurement date	March 31, 2024
Actuarial valuation date	April 1, 2023
Salary scale	4.4%
Interest rate	5.9%
Decrements	April 1, 2015 - March 31, 2020 System's experience
Inflation rate	2.9%
Projected cost of living adjustments	1.5% annually
Mortality improvement	Scale MP-2021

The annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based Society of Actuaries' Scale on MP-2021. The actuarial assumptions used in the April 1, 2020 valuation are based on the results of an 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 Standards 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.

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using the building bloc 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 long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class summarized in the following table:

Asset Class:	Target Allocation <u>2024</u>	Long-Term Expected Real Rate of Return* <u>2024</u>
Domestic equity	32.0%	4.00%
International equity	15.0%	6.65%
Private equity	10.0%	7.25%
Real estate	9.0%	4.60%
Opportunistic portfolio	3.0%	5.25%
Credit	4.0%	5.40%
Real assets	3.0%	5.79%
Fixed income	23.0%	1.50%
Cash	<u>1.0%</u>	0.25%
Total	<u>100.0%</u>	

* Real rates of return are net of the long-term inflation assumption of 2.9%.

Discount Rate

The discount rate used to calculate the total pension asset/(liability) was 5.9% for the measurement date. 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 asset/(liability).

4. EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

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

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

	1% Decrease <u>(4.9%)</u>	Current Assumption <u>(5.9%)</u>	1% Increase <u>(6.9%)</u>
Employer's proportionate share of the net pension asset/(liability)	\$ <u>(2,574,987)</u>	\$ <u>(818,990)</u>	\$ <u>647,633</u>

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 pension benefits.

Collective Pension Expense

Collective pension expense includes certain current period changes in the collective net pension asset/(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 December 31, 2024 is \$366,938.

Payable/Prepayments 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 December 31, 2024 represent the projected employer contribution for the period April 1, 2024 through December 31, 2024 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Prepayment of retirement contributions as of December 31, 2024 amounted to \$75,156.

5. POSTEMPLOYMENT BENEFITS

Plan Description

The Library provides certain health care benefits for qualified retired employees. The benefits are provided through fully insured plans. The Library funds the cost of providing post-retirement health insurance benefits on a pay-as-you-go basis. Employees make contributions for postemployment benefits. Retirees will contribute from 50% to 75% of the premium of individual coverage. Spouses and dependents are not covered under the Library’s plan. Eligible employees must be age 55 or older with a minimum of 10 years of service to qualify for benefits.

The Library administers the plan as a single-employer defined benefit plan (the “Plan”), through which retirees receive benefits. The Plan does not issue a stand-alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.

Funding Policy

The Library’s benefits are provided through fully insured plans that are sponsored by a regional health insurance consortium. Below summarize the eligibility requirements:

- For an eligible employee retiring at age 55, or older, with at least 15 years of service, the Library will pay 25% of the individual insurance premium provided through the Library group health plan.
- For an eligible employee retiring at age 55, or older, with at least 20 years of service, the Library will pay 50% of the individual insurance premium provided through the Library group health plan.
- For administrators (director, assistance director, business manager, and department heads) retiring at age 55, or older, with at least 10 years of service, the Library will pay 50% of the individual insurance premium provided through the Library group health plan.

The Library reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the Library’s circumstances.

Employees Covered by Benefit Terms - At December 31, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	-
Inactive plan members entitled to but not yet receiving benefit payments	-
Retired plan members	1
Active plan members	<u>38</u>
 Total plan members	 <u><u>39</u></u>

5. POSTEMPLOYMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Library’s total OPEB liability was measured as of December 31, 2024; the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2024 (the “measurement date”).

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.88%
Healthcare cost trend rates:	
Initial cost trend	5.30%
Ultimate cost trend	3.71%
Salary Increases	3.30%
Year ultimate trend is reached	2075

Mortality rates were based on SOA RP-2014 Total Dataset Mortality Table with Scale MP-2021.

Retirement participation rate assumed that 100% of future retirees eligible for coverage will elect the benefit. For current retirees, actual census information was used. Additionally, a tiered approach based on age and years of service was used to determine retirement rate assumption. Actual spousal information was used for retirees when available.

Termination rates are tiered based on the percentage of employees who will terminate employment at any given age each year, for reasons other than death or retirement.

The discount rate was based on the index provided by the Fidelity Municipal Go AA 20 year bond rate as of December 31, 2024.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

5. POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes in the Net OPEB Liability

Changes in the Library's net OPEB liability were as follows:

	<u>OPEB Liability</u>
Balances at December 31, 2023	\$ 382,646
Changes for the year:	
Service cost	19,360
Interest	18,273
Assumption changes	40,800
Difference between expected and actual experience	91,490
Benefit payments	<u>(8,185)</u>
Net changes	<u>161,738</u>
Balances at December 31, 2024	<u>\$ 544,384</u>

Changes of benefit terms reflect changes in assumptions and other inputs.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Library's total OPEB liability, as well as what the Library's total OPEB liability would be if it were calculated using discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease <u>(2.88%)</u>	Discount Rate <u>(3.88%)</u>	1% Increase <u>(4.88%)</u>
Total OPEB Liability	\$ <u>622,151</u>	\$ <u>544,384</u>	\$ <u>480,935</u>

Sensitivity of the Total Liability to Changes in the Healthcare Cost Trend Rates

The following presents the Library's total OPEB liability, as well as what the Library's total OPEB liability would be if it were calculated using healthcare cost trend rates that is 1 percentage point lower or 1 percent higher than the current healthcare cost trend rate:

	1% Decrease <u>(4.30% to 2.71%)</u>	Healthcare Cost Rate <u>(5.30% to 3.71%)</u>	1% Increase <u>(6.30% to 4.71%)</u>
Total OPEB Liability	\$ <u>466,006</u>	\$ <u>544,384</u>	\$ <u>643,517</u>

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

5. POSTEMPLOYMENT BENEFITS (CONTINUED)

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

For the year ended December 31, 2024, the Library recognized OPEB expense of \$(13,283). At December 31, 2024, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual expenses	\$ 118,669	\$ (310,831)
Amounts recognized in OPEB expense	<u>280,644</u>	<u>(744,985)</u>
Total	<u>\$ 399,313</u>	<u>\$ (1,055,816)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2025	\$ (50,916)
2026	(50,916)
2027	(76,285)
2028	(78,410)
2029	(82,361)
Thereafter	<u>(317,615)</u>
	<u>\$ (656,503)</u>

6. BONDS PAYABLE

Debt was incurred on behalf of the Library by the Town of Clifton Park and the Town of Halfmoon for past and current capital improvement projects at the Library. The Library is currently paying and intends to continue paying the debt service payments for these bonds through intergovernmental charges, which is included in the real property tax levy. The payments are classified as debt service expenditures. The bond indebtedness is as follows:

	<u>Date of Issue</u>	<u>Maturity</u>	<u>Interest</u>	<u>Outstanding</u>
Town of Clifton Park	2021	2030	3.00-4.00%	\$ 2,710,250
Town of Halfmoon	2014	2030	2.00-4.00%	<u>1,295,000</u>
				<u>\$ 4,005,250</u>

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

6. BONDS PAYABLE (CONTINUED)

The following is a summary of changes:

	Balance December 31, <u>2023</u>	<u>Issued</u>	<u>Retired</u>	Balance December 31, <u>2024</u>
Town of Clifton Park	\$ 3,113,700	\$ -	\$ 403,450	\$ 2,710,250
Town of Halfmoon	<u>1,490,000</u>	<u>-</u>	<u>195,000</u>	<u>1,295,000</u>
	<u>\$ 4,603,700</u>	<u>\$ -</u>	<u>\$ 598,450</u>	<u>\$ 4,005,250</u>

The following is a schedule of principal and interest payments for future debt service requirements as of December 31, 2024:

	<u>Principal</u>	<u>Interest</u>
2025	\$ 612,950	\$ 120,643
2026	636,930	101,895
2027	651,420	82,307
2028	680,410	59,214
2029-2030	<u>1,423,540</u>	<u>46,556</u>
	<u>\$ 4,005,250</u>	<u>\$ 410,615</u>

7. COMMITMENTS AND CONTINGENCIES

Grants

The Library participates in a grant program. These programs are subject to financial and compliance audits by the grantors or their representatives. The Library believes that, based upon its review of current activity and prior experience, the amount of disallowances, resulting from these audits, if any, will be immaterial to the Library's financial position or results of operations.

Unemployment Insurance

Governmental entities are permitted to discharge their unemployment insurance liability by either (a) contribution tax method, or (b) benefit reimbursement method. The Library has elected to pay using the benefit reimbursement method, whereby the Library will reimburse the Unemployment Insurance Fund for all benefits paid to former employees of the Library.

8. TAX ABATEMENTS

The Library shares in certain tax abatements with the Town of Clifton Park and Town of Halfmoon, and is allocated a certain amount of PILOT revenue. There were no tax abatements allocated to the Library for the year ended December 31, 2024.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

9. SUBSEQUENT EVENTS

The Library's management has evaluated events subsequent to the statement of net position date of December 31, 2024 through February 7, 2025, which is the date these financial statements were available to be issued, and have determined that there are no subsequent events that require recording or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

CLIFTON PARK-HALFMOON PUBLIC LIBRARY

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024*

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Real property taxes	\$ 5,103,252	\$ 5,103,252	\$ 5,103,254	\$ 2
Library fees	35,500	33,700	34,449	749
State and local grants	28,883	510,037	575,547	65,510
Donations and other income	1,000	1,000	3,088	2,088
Bank interest income	5,000	34,907	34,868	(39)
Investment income (loss)	<u>-</u>	<u>5,726</u>	<u>1,894</u>	<u>(3,832)</u>
Total Revenue	<u>5,173,635</u>	<u>5,688,622</u>	<u>5,753,100</u>	<u>64,478</u>
Expenditures				
General support	3,850,774	4,598,662	4,730,969	(132,307)
Debt service	737,020	737,020	737,020	-
Employee benefits	<u>585,841</u>	<u>794,466</u>	<u>762,762</u>	<u>31,704</u>
Total Expenditures	<u>5,173,635</u>	<u>6,130,148</u>	<u>6,230,751</u>	<u>(100,603)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (441,526)</u>	<u>(477,651)</u>	<u>\$ 165,081</u>
Fund Balance, Beginning of Year			<u>2,211,971</u>	
Fund Balance, End of Year			<u>\$ 1,734,320</u>	

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET (LIABILITY)
 FOR THE YEARS ENDED DECEMBER 31, 2024 - DECEMBER 31, 2015

	<u>2024</u>	<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 asset (liability)	0.0055623%	0.0057022%	0.0054848%	0.0052796%	0.0051173%	0.0045868%	0.0060746%	0.0052637%	0.0046690%	0.0048350%
Proportionate share of the net pension asset (liability)	\$ (818,990)	\$(1,222,775)	\$ 448,356	\$(1,665,084)	\$(1,355,080)	\$ (324,990)	\$ (196,055)	\$ (494,588)	\$ (749,381)	\$ (163,338)
Covered-employee payroll	\$ 2,000,501	\$ 1,878,526	\$ 1,758,989	\$ 1,707,793	\$ 1,619,871	\$ 1,512,278	\$ 1,523,316	\$ 1,415,849	\$ 1,291,258	\$ 1,294,686
Proportionate share of the net pension asset (liability) as a percentage of covered-employee payroll	41%	65%	26%	97%	84%	21%	13%	35%	58%	13%
Plan fiduciary net position as a percentage of total pension liability	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%

Note: The amounts presented for each fiscal year were determined as of each plan's measurement date as disclosed in the footnotes.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
SCHEDULE OF ENTITY PENSION CONTRIBUTIONS
 FOR THE YEARS ENDED DECEMBER 31, 2024 - DECEMBER 31, 2015

	<u>2024</u>	<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	\$ 216,291	\$ 183,650	\$ 249,314	\$ 212,548	\$ 207,795	\$ 201,118	\$ 212,049	\$ 207,610	\$ 226,455	\$ 263,704
Contribution in relation to the contractually required contribution	<u>(216,291)</u>	<u>(183,650)</u>	<u>(249,314)</u>	<u>(212,548)</u>	<u>(207,795)</u>	<u>(201,118)</u>	<u>(212,049)</u>	<u>(207,610)</u>	<u>(226,455)</u>	<u>(263,704)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,000,501	\$ 1,878,526	\$ 1,758,989	\$ 1,707,793	\$ 1,619,871	\$ 1,512,278	\$ 1,523,316	\$ 1,415,849	\$ 1,291,258	\$ 1,294,686
Contributions as a percentage of covered-employee payroll	10.8%	9.78%	14.17%	12.45%	12.83%	13.30%	13.92%	14.66%	17.54%	20.37%

Note: The amounts presented for each fiscal year were determined as of each plan's measurement date as disclosed in the footnotes.

CLIFTON PARK-HALFMOON PUBLIC LIBRARY
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
FOR THE YEARS ENDED DECEMBER 31, 2024 - DECEMBER 31, 2018

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability							
Measurement date	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Service cost	\$ 19,360	\$ 20,696	\$ 106,963	\$ 132,973	\$ 130,212	\$ 74,136	\$ 71,287
Interest	18,273	16,566	38,510	31,985	28,971	29,134	25,909
Changes in benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience in the measurement of the total OPEB liability	91,490	(220)	(415,097)	-	(24,929)	50,974	4,556
Changes in assumptions and other inputs	40,800	(10,191)	(1,020,023)	-	403,042	-	-
Benefit payments	<u>(8,185)</u>	<u>(6,024)</u>	<u>(13,618)</u>	<u>(17,190)</u>	<u>(16,833)</u>	<u>(8,603)</u>	<u>(7,427)</u>
Net Change in Total OPEB Liability	161,738	20,827	(1,303,265)	147,768	520,463	145,641	94,325
Total OPEB Liability, Beginning of Year	<u>382,646</u>	<u>361,819</u>	<u>1,665,084</u>	<u>1,517,316</u>	<u>996,853</u>	<u>851,212</u>	<u>756,887</u>
Total OPEB Liability, End of Year	<u>\$ 544,384</u>	<u>\$ 382,646</u>	<u>\$ 361,819</u>	<u>\$ 1,665,084</u>	<u>\$ 1,517,316</u>	<u>\$ 996,853</u>	<u>\$ 851,212</u>
Covered-employee payroll	\$ 2,036,996	\$ 1,684,963	\$ 1,627,512	\$ 1,636,385	\$ 1,604,299	\$ 1,365,816	\$ 1,313,285
Total OPEB Liability as a percentage of covered-employee payroll	26.72%	22.71%	22.23%	101.75%	94.58%	72.99%	64.82%

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 fiscal year were determined as of the measurement date.

**ADDITIONAL REPORT REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

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**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**

To the Board of Trustees
Clifton Park-Halfmoon 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, the financial statements of the governmental activities of the Clifton Park-Halfmoon Public Library ("the Library"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Clifton Park-Halfmoon Public Library's basic financial statements, and have issued our report thereon dated February 7, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clifton Park-Halfmoon Public 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clifton Park-Halfmoon Public Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clifton Park-Halfmoon Public 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 Clifton Park-Halfmoon Public 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
February 7, 2025

**Clifton Park-Halfmoon Public Library
Financial Statement December 2024**

Percentage of Year: 100.00%

RECEIPTS	Adopted Budget		Modified		YTD as % of		
	Jan 24	Adj Budget	Budget	December	YTD	Budget	Variance
Governmental Income							
4010 Town of Clifton Park	\$3,425,085.00	\$0.00	\$3,425,085.00	\$0.00	\$3,425,086.00	100.00%	\$1.00
4020 Town of Halfmoon	\$1,678,167.00	\$0.00	\$1,678,167.00	\$0.00	\$1,678,167.78	100.00%	\$0.78
4040 LLSA	\$16,283.00	\$2,561.00	\$18,844.00	\$0.00	\$18,844.00	100.00%	\$0.00
4030 Bullet Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$5,119,535.00	\$2,561.00	\$5,122,096.00	\$0.00	\$5,122,097.78	100.00%	\$1.78
Grants							
4110 SALS Programming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4130 NYS Education	\$0.00	\$451,155.96	\$451,155.96	\$50,116.00	\$501,271.96	111.11%	\$50,116.00
4150 DFY Municipal	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$0.00	0.00%	-\$3,600.00
4160 Friends - Specified	\$9,000.00	\$22,436.64	\$31,436.64	\$38,994.75	\$50,431.39	160.42%	\$18,994.75
4170a Saratoga Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4170b Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4170e NCWIT Aspire IT Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4175 Construction Grant Challenge	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.00%	\$0.00
4170 Other Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4190 FEMA Grant Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$12,600.00	\$478,592.60	\$491,192.60	\$89,110.75	\$556,703.35	113.34%	\$65,510.75
Donations							
4210 Patron Donations	\$1,000.00	\$0.00	\$1,000.00	\$515.05	\$1,169.31	116.93%	\$169.31
4220 Friends - Unspecified	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
4230 Commemorative	\$0.00	\$0.00	\$0.00	\$0.00	\$314.00	0.00%	\$314.00
4240 Other Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$1,000.00	\$0.00	\$1,000.00	\$515.05	\$1,483.31	148.33%	\$483.31
Interest							
4310 Investment Income	\$0.00	\$0.00	\$0.00	\$4,742.88	\$4,742.88	0.00%	\$4,742.88
4320 Unrealized Gain/Loss on Investment	\$0.00	\$5,726.38	\$5,726.38	-\$8,575.26	(\$2,848.88)	-49.75%	-\$8,575.26
4330 Bank Interest Income	\$5,000.00	\$29,907.04	\$34,907.04	\$1,160.70	\$34,867.74	99.89%	-\$39.30
Subtotal	\$5,000.00	\$35,633.42	\$40,633.42	-\$2,671.68	\$36,761.74	90.47%	-\$3,871.68
Other Income							
4410 Fines	\$20,000.00	-\$1,800.00	\$18,200.00	\$64.30	\$18,217.76	100.10%	\$17.76
4420 Library Fees - Lost & Damaged	\$5,000.00	\$0.00	\$5,000.00	\$545.56	\$5,797.82	115.96%	\$797.82
4431 Emp Books	\$0.00	\$0.00	\$0.00	\$0.00	\$16.79	0.00%	\$16.79
4440 Copier	\$10,500.00	\$0.00	\$10,500.00	\$611.30	\$10,415.18	99.19%	-\$84.82
4450 Other	\$0.00	\$0.00	\$0.00	\$121.08	\$1,605.96	0.00%	\$1,605.96
Subtotal	\$35,500.00	-\$1,800.00	\$33,700.00	\$1,342.24	\$36,053.51	106.98%	\$2,353.51
Total Receipts	\$5,173,635.00	\$514,987.02	\$5,688,622.02	\$88,296.36	\$5,753,099.69	101.13%	\$64,477.67
Applied Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Receipts including Appropriations	\$5,173,635.00	\$514,987.02	\$5,688,622.02	\$88,296.36	\$5,753,099.69	101.13%	\$64,477.67

**Clifton Park-Halfmoon Public Library
Financial Statement December 2024**

Percentage of Year: 100.00%

DISBURSEMENTS	Adopted Budget	Adj Budget	Modified	December	YTD	YTD as % of	
	Jan 24		Budget			Budget	Variance
Personnel							
7010 Salaries - Personnel	\$2,543,103.00	-\$40,000.00	\$2,503,103.00	\$320,113.14	\$2,517,908.07	100.59%	-\$14,805.07
7013 Contracted Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$450.00	45.00%	\$550.00
7200 Benefits - Insurance	\$160,841.00	\$150,000.00	\$310,841.00	-\$5,842.10	\$283,062.28	91.06%	\$27,778.72
7270 Employee Public Relations	\$0.00	\$8,000.00	\$8,000.00	\$1,200.66	\$8,612.62	107.66%	-\$612.62
7300 Benefits - Taxes	\$175,000.00	\$0.00	\$175,000.00	\$23,797.29	\$183,468.96	104.84%	-\$8,468.96
7400 Benefits - Retirement	\$250,000.00	\$50,625.00	\$300,625.00	-\$75,156.25	\$287,045.75	95.48%	\$13,579.25
7500 Benefits - Pass through	\$0.00	\$0.00	\$0.00	\$5,555.58	\$572.13	0.00%	-\$572.13
Subtotal	\$3,129,944.00	\$168,625.00	\$3,298,569.00	\$269,668.32	\$3,281,119.81	99.47%	\$17,449.19
Library Materials							
6010 Books	\$160,000.00	\$0.00	\$160,000.00	\$17,929.17	\$149,139.35	93.21%	\$10,860.65
6020 Periodicals	\$18,000.00	\$0.00	\$18,000.00	-\$5,922.33	\$16,042.52	89.13%	\$1,957.48
6030 AV	\$55,000.00	\$0.00	\$55,000.00	\$1,973.38	\$47,768.43	86.85%	\$7,231.57
6050 Digital Resources	\$120,000.00	\$0.00	\$120,000.00	\$13,979.97	\$133,649.42	111.37%	-\$13,649.42
60000 Other	\$0.00	\$0.00	\$0.00	\$0.00	\$1,219.75	0.00%	-\$1,219.75
Subtotal	\$353,000.00	\$0.00	\$353,000.00	\$27,960.19	\$347,819.47	98.53%	\$5,180.53
Facility & Equipment							
6110 Bldg Svc Contracts	\$221,628.00	\$0.00	\$221,628.00	\$28,398.99	\$215,534.62	97.25%	\$6,093.38
6130 Office Equip	\$10,000.00	\$38,040.44	\$48,040.44	\$0.00	\$48,040.44	100.00%	\$0.00
6140 Facility Insurance	\$46,000.00	\$0.00	\$46,000.00	-\$500.00	\$48,863.00	106.22%	-\$2,863.00
6150 Repairs - Bldg & Equipment	\$32,000.00	\$545,948.00	\$577,948.00	\$173,446.58	\$663,999.77	114.89%	-\$86,051.77
6160 Equipment Lease Expense	\$29,183.00	\$0.00	\$29,183.00	\$2,427.20	\$27,609.79	94.61%	\$1,573.21
61000 Other Fac & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$338,811.00	\$583,988.44	\$922,799.44	\$203,772.77	\$1,004,047.62	108.80%	-\$81,248.18
Other Programs							
6200 Programs	\$47,858.00	\$24,000.00	\$71,858.00	\$18,582.01	\$78,348.24	109.03%	-\$6,490.24
6510 Automation	\$225,000.00	\$0.00	\$225,000.00	\$22,469.44	\$222,229.37	98.77%	\$2,770.63
6515 Custodial Supp	\$9,000.00	-\$1,500.00	\$7,500.00	\$946.95	\$7,253.33	96.71%	\$246.67
6520 Elections	\$5,610.00	-\$2,883.26	\$2,726.74	\$0.00	\$2,726.74	100.00%	\$0.00
6521 Insurance - D & O	\$2,003.00	\$0.00	\$2,003.00	\$0.00	\$2,063.00	103.00%	-\$60.00
6525 Membership Dues	\$5,000.00	\$2,194.00	\$7,194.00	\$215.00	\$7,409.00	102.99%	-\$215.00
6530 Office & Lib Supplies	\$21,500.00	\$5,000.00	\$26,500.00	\$848.50	\$26,794.40	101.11%	-\$294.40
6540 Postage & Freight	\$6,500.00	\$2,000.00	\$8,500.00	\$549.26	\$9,023.44	106.16%	-\$523.44
6545 Professional Services	\$33,660.00	\$203,853.39	\$237,513.39	\$29,701.05	\$267,214.44	112.51%	-\$29,701.05
6551 PR & Printing	\$11,000.00	-\$1,685.98	\$9,314.02	\$97.66	\$9,411.68	101.05%	-\$97.66
6556 Travel & Continuing Ed	\$16,000.00	\$6,921.87	\$22,921.87	\$125.79	\$23,047.66	100.55%	-\$125.79
6575 Utilities	\$120,000.00	-\$30,000.00	\$90,000.00	\$15,928.62	\$97,690.76	108.55%	-\$7,690.76
6576 Building Security	\$106,729.00	\$0.00	\$106,729.00	\$7,925.80	\$106,670.19	99.94%	\$58.81
6581 Other Operational	\$5,000.00	-\$4,000.00	\$1,000.00	\$242.80	\$862.01	86.20%	\$137.99
Subtotal	\$614,860.00	\$203,900.02	\$818,760.02	\$97,632.88	\$860,744.26	105.13%	-\$41,984.24
Bonds							
6610 Town of Clifton Park	\$495,414.00	\$0.00	\$495,414.00	\$0.00	\$495,413.35	100.00%	\$0.65
6620 Town of Halfmoon	\$241,606.00	\$0.00	\$241,606.00	\$0.00	\$241,606.25	100.00%	-\$0.25
Subtotal	\$737,020.00	\$0.00	\$737,020.00	\$0.00	\$737,019.60	100.00%	\$0.40
Other Expense Types							
8000 Unrecoverable Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total Disbursements	\$5,173,635.00	\$956,513.46	\$6,130,148.46	\$599,034.16	\$6,230,750.76	101.64%	-\$100,602.30

**Clifton Park-Halfmoon Public Library
Financial Statement December 2024**

Percentage of Year: 100.00%

<i>Cash - Bank Balances</i>	
1040 Petty Checking	\$426.00
1050 Petty Cash	\$719.67
1051 Key Checking	\$86,548.23
1052 Key MM Savings	\$599,225.71
1055 Pioneer Checking	\$192,653.81
1056 Pioneer MM Savings	\$779,190.94
1060 Unemployment Fund Bond	\$121,051.74
TTL CASH	\$1,779,816.10
1100 Accounts Receivable	\$51,762.72
12000 Undeposited Funds	\$0.00
13000 Prepaid Expense	\$190,530.83
Fixed Assets	\$0.00
TTL ASSETS	\$2,022,109.65
1071 Accrued credit card	\$0.00
2000 Accounts Payable	\$122,057.98
21000 Accrued Pay	\$70,305.33
24000 Payroll Liab	\$0.00
24100 Accrued Leave and Payroll	\$69,558.54
24103 Deferred Revenue	\$0.00
24200 Accrued Expense	\$25,868.21
TTL LIABILITIES	\$287,790.06
TTL EQUITY	\$1,256,668.52
	\$0.00
TTL LIAB & EQUITY	\$1,544,458.58

<i>Fund Balance Reconciliation</i>	
Year to Date Revenues	\$5,753,099.69
Year to Date Expenses	-\$6,230,750.76
Net Change	-\$477,651.07

Appropriations	Prior Month Balance	Use of Fund	
		Balance	Current Balance
3006 Library Construction	\$0.00	\$0.00	\$0.00
3000/3002 Automation App Fund	\$0.00	\$0.00	\$0.00
32000 Unappropriated Funds/Unrestricted Net Assets	\$2,211,970.66	-\$477,651.07	\$1,734,319.59
Fund Changes	\$2,211,970.66	-\$477,651.07	\$1,734,319.59

Clifton Park-Halfmoon Public Library
Financial Statement December 2024

Percentage of Year: 100.00%

Net Fixed Assets				
	12/31/24	12/31/2023	\$ Change	% Change
LAND	\$ 593,860.00	\$ 593,860.00	0.00	0%
LAND IMPROVEMENTS	\$ 169,800.00	\$ 27,091.00	142,709.00	526.78%
EQUIPMENT	\$ 77,257.00	\$ 23,977.00	53,280.00	222.21%
BUILDING	\$ 7,838,646.00	\$ 7,532,616.00	306,030.00	4.06%
TOTALS	8,679,563.00	\$ 8,177,544.00	502,019.00	6.14%

Reconciliation	
Prior Month Fund Balance	\$2,211,970.66
+ Net change (revenues - expenses)	-\$477,651.07
Subtotal	\$1,734,319.59
- Total Cash	-\$1,779,816.10
Accounts Payable	\$122,057.98
Accounts Receivable	-\$51,762.72
Prepaid Expense	-\$190,530.83
Accrued Payroll	\$70,305.33
Undeposited Funds	\$0.00
Accrued Leave and Payroll	\$69,558.54
Accrued Expense	\$25,868.21
Payroll Liab	\$0.00
Credit Cards	\$0.00
Deferred Revenue	\$0.00
Fixed Assets	\$0.00
Balance	\$0.00



The Director's Report has been reworked based on the goals and strategies from the new Strategic Plan. The Strategies have been included in this report for reference.

BE A COMMUNITY RESOURCE

Website & Social Media

- Access to the online newspapers and digital collections continue to be highly visited pages on the Library's website. There were 76,780 visits overall for January.
- There were huge increases in engagement on social media in January, particularly on Facebook with multiple posts reaching over 5,000 followers.
- A post promoting a Virtual Author Talk with TJ Klune reached 14,090 people and the Reel of the new front door, starring Tad, reached a combined 11,649 people.

Program Brochures

- As of February 18, 20 people scanned the QR code for the digital version, ten more than in January.

Strategic Planning

- The new Strategic Plan is available in print and on our website. The longer version, detailing the process is still in development.

Collections

- Overall circulation increased in January 2025 by 2.5% compared to January 2024. The increase was due to higher use of juvenile fiction, eaudiobooks and digital magazines.
- There was a 52% increase in the use of Hoopla (streaming movies and TV), from 67 loans in Jan 2024 to 102 in January 2025. This may be due to putting Hoopla flyers on the DVD shelves.
- The top 5 adult titles checked out in January 2025 are:
 1. The Women by Kirsten Hannah
 2. The Grey Wolf by Louise Penny
 3. Remarkably Bright Creatures by Shelby Van Pelt
 4. Tell Me Everything by Elizabeth Strout
 5. The Waiting: A Ballard and Bosch novel by Michael Connelly
- The top 5 children's titles checked out in January 2025 are:
 1. Cabin Fever by Jeff Kinney
 2. Diary of a Wimpy Kid: the Meltdown by Jeff Kinney



-
3. The Duckling gets a Cookie! by Mo Willems
 4. The Pigeon has to go to School by Mo Willems
 5. Diary of a Wimpy Kid vol 8: Hard Luck by Jeff Kinney
- The top 5 YA titles checked out in January 2025 are:
 1. The Final Gambit by Jennifer Barnes
 2. The Inheritance Games by Jennifer Barnes
 3. The Maze Runner by James Dashner
 4. Scythe by Neal Shusterman
 5. Always and Forever, Lara Jean by Jenny Han

OPERATE IN AN INNOVATIVE AND SUSTAINABLE MANNER

Visitors and Room Use

- The foot traffic numbers continue to be inaccurate as we work to find the optimal location for the counter.
- Room checkouts increased by 30% in January. There was a decrease in room bookings, which may have been due to the Bunbury Players who used Rooms A-D for 5 days and because of the Used Book Sale at the end of the month.

Sustainability Committee

- The Seed Library was a huge success and it ended early due to demand with over 600 seed packets taken in the first two weeks.

Front Entrance

- The new revolving door was put into operation on January 21, and has been operating well. Information about the new door and its functionality will be included in an upcoming newsletter for patrons.
- There has been a noticeable difference in the temperature on the first floor, which is a large part of why a revolving door was installed.
- The interior brick work was re-done.

Children's Library

- The Lactation Room is open for public use and patrons have been taking advantage of the new room. We are emphasizing that patrons are welcome to use the room, but are also welcome to feed their babies anywhere in the Library.
- There are a few light fixtures that need to be installed when they arrive, and the base around the reference desk also needs to be replaced.



INVEST IN PEOPLE

Outreach

- The Library participated in the Town of Clifton Park's Winterfest by offering an outdoor story time at the Library, and with an information table at the mall.
- The YS Department hosted several field trips from elementary schools, provided Homeschool co-op tours and did outreach visit to Helping Hands Preschool and Cheryl's Lodge.

Notary Public Services

- The Library has four notaries on staff who provide notary public services when they are scheduled to work. In 2024, documents were notarized for 433 individuals and 562 signatures were notarized. This is an increase in the number of people by 14%.

Tax Appointments/Tax Forms

- Tax appointments are available with the AARP volunteers to help patrons with their taxes on Mondays and Saturdays, February 1-April 12.
- Forms for both Federal and State are available for patrons to pick up.

January Incidents

- 1-2-2025 Patron ran into the side panel of the sliding door
- 1-5-2025 Security guard phone misplaced and found
- 1-9-2025 Minor staff injury with pencil
- 1-15-2025 Patron accidentally exposed himself
- 1-15-2025 Child aged 2-3 hit staff member on leg

Prepared by: Alex Gutelius, Library Director

**Clifton Park - Halfmoon Public Library
Program Statistics - January 2025**

Title	Date	Primary Event Type	Attendance	Adults	Teens	Children	Online Views
HYBRID: Banned Book Club	January 06 2025	Adults	18	11			7
HYBRID: Meet-Cutes Book Group	January 28 2025	Adults	7	6			1
Read With Pride Book Group	January 14 2025	Adults	4	4			
Goodreads and Novelist	January 10 2025	Adults	3	3			
HYBRID: Daytime Book Group	January 16 2025	Adults	5	5			
Citizenship Study Session	January 24 2025	Adults	2	2			
U.S. Citizenship Discussion Group	January 17 2025	Adults	8	8			
U.S. Citizenship Discussion Group	January 10 2025	Adults	9	9			
U.S. Citizenship Discussion Group	January 31 2025	Adults	6	6			
U.S. Citizenship Discussion Group	January 24 2025	Adults	5	5			
Android Essentials	January 27 2025	Adults	7				7
One-on-One Tech Help	January 30 2025	Adults	1	1			
Tech Tutoring	Various	Adults	5	5			
Read Digital Newspapers for FREE on Your Tablet	January 29 2025	Adults	2	2			
Read Ebooks for FREE on Your Kindle	January 06 2025	Adults	3	3			
Download Ebooks, Audiobooks, & TV	January 22 2025	Adults	1	1			
Download Ebooks, Audiobooks, & TV	January 14 2025	Adults	3	3			
Get FREE Audiobooks on Your Phone	January 31 2025	Adults	2	2			
Drop-In Tech Help	January 13 2025	Adults	11	8	3		
Getting to Know Your Smartphone	January 08 2025	Adults	10	10			
Listening to Podcasts	January 06 2025	Adults	11	11			
Intro to Artificial Intelligence (AI)	January 13 2025	Adults	15	15			
Android Essentials	January 13 2025	Adults	8	8			
Android Essentials	January 16 2025	Adults	5	5			
Android Essentials	January 23 2025	Adults	6	6			
Android Essentials	January 30 2025	Adults	8	8			
All Abilities Art Club	January 15 2025	Adults	20	20			
Crafty Adults: Embroidery as Mending	January 15 2025	Adults	12	11	1		
Tea 101	January 16 2025	Adults	16	16			
Beginner English Language Learning (ELL)	January 15 2025	Adults	18	18			
Beginner English Language Learning (ELL)	January 07 2025	Adults	16	16			
Beginner English Language Learning (ELL)	January 08 2025	Adults	18	18			
Beginner English Language Learning (ELL)	January 14 2025	Adults	15	15			
Beginner English Language Learning (ELL)	January 22 2025	Adults	17	17			
Beginner English Language Learning (ELL)	January 21 2025	Adults	17	17			
Beginner English Language Learning (ELL)	January 28 2025	Adults	23	23			
English Language Learning (ELL) Evening Class	January 07 2025	Adults	12	12			
English Language Learning (ELL) Evening Class	January 14 2025	Adults	14	14			
Advanced Beginner English Language Learning (ELL)	January 28 2025	Adults	24	24			
Advanced Beginner English Language Learning (ELL)	January 21 2025	Adults	21	21			
Advanced Beginner English Language Learning (ELL)	January 22 2025	Adults	16	16			
ELL Craft Club	January 17 2025	Adults	7	7			
Advanced Beginner English Language Learning (ELL)	January 07 2025	Adults	23	23			
Advanced Beginner English Language Learning (ELL)	January 08 2025	Adults	23	23			
Advanced Beginner English Language Learning (ELL)	January 14 2025	Adults	23	23			
Advanced Beginner English Language Learning (ELL)	January 15 2025	Adults	19	19			
Intermediate English Language Learning (ELL)	January 22 2025	Adults	8	8			
Intermediate English Language Learning (ELL)	January 08 2025	Adults	12	12			
ELL Program Orientation	January 14 2025	Adults	5	5			

**Clifton Park - Halfmoon Public Library
Program Statistics - January 2025**

Title	Date	Primary Event Type	Attendance	Adults	Teens	Children	Online Views
Intermediate English Language Learning (ELL)	January 15 2025	Adults	11	11			
Inclusible Adult Games	January 09 2025	Adults	14	14			
Genealogy Assistance	January 02 2025	Adults	5	5			
Radiant Morning Yoga	January 15 2025	Adults	4	4			
Radiant Morning Yoga	January 22 2025	Adults	8	8			
World Cinema: The Outrun (2024)	January 09 2025	Adults	16	16			
Seed Library	Various	Adults					
Jigsaw Puzzle & Board Game Swap	January 12 2025	Adults	39				39
Jigsaw Puzzle & Board Game Swap	January 11 2025	Adults	102				102
Journaling for Adults	January 08 2025	Adults	8	4			4
Silent Book Club	January 23 2025	Adults	15	15			
ZOOM: Mindfulness Meditation	January 17 2025	Adults	19				19
ZOOM: Mindfulness Meditation	January 10 2025	Adults	19				19
ZOOM: Mindfulness Meditation	January 31 2025	Adults	19				19
ZOOM: Mindfulness Meditation	January 24 2025	Adults	17				17
ZOOM: Intermediate English Language Learning (ELL)	January 30 2025	Adults	20	20			20
ZOOM: Intermediate English Language Learning (ELL)	January 23 2025	Adults	18	18			18
ZOOM: Intermediate English Language Learning (ELL)	January 16 2025	Adults	19	19			19
ZOOM: Intermediate English Language Learning (ELL)	January 09 2025	Adults	19	19			19
ZOOM: Powerful Spreadsheet Charts	January 22 2025	Adults	2				2
ZOOM: WhatsApp	January 08 2025	Adults	7				7
ZOOM: Virtual Author Talk with Amanda Montell	January 23 2025	Adults	9				9
ZOOM: Virtual Author Talk with Seth Fishman	January 28 2025	Adults	20				20
ZOOM: Virtual Author Talk with TJ Klune	January 15 2025	Adults	35				35
Play, Learn, and Grow!	January 21 2025	Children	22	11		11	
Music & Motion	January 17 2025	Children	105	49		56	
Family Story Time	January 16 2025	Children	60	25		35	
Family Story Time	January 13 2025	Children	49	23		26	
Family Story Time	January 23 2025	Children	47	22		25	
Family Story Time	January 27 2025	Children	46	23		23	
Wonderful Walkers	January 03 2025	Children	27	14		13	
Baby Story Time	January 03 2025	Children	32	19		13	
Terrific Twos Story Time	January 07 2025	Children	18	8		10	
Wonderful Walkers	January 03 2025	Children	32	16		16	
Baby Story Time	January 03 2025	Children	26	13		13	
Battle of the Books Meeting	January 07 2025	Children	30	16		14	
Drop-in Art Bar	January 24 2025	Children	34	14		20	
Kids Paint & Sip: Snowman	January 13 2025	Children	12			12	

**Clifton Park-Halfmoon Public Library
2025 Activity Report**

	January	February	March	April	May	June	July	August	September	October	November	December	YTD 2025	YTD 2024
Programming														
<i>Number of Programs</i>														
Adult	77	0	0	0	0	0	0	0	0	0	0	0	77	50
Teen	6	0	0	0	0	0	0	0	0	0	0	0	6	10
Child 0-5	11	0	0	0	0	0	0	0	0	0	0	0	11	16
Child 6-11	22	0	0	0	0	0	0	0	0	0	0	0	22	23
General	4	0	0	0	0	0	0	0	0	0	0	0	4	0
One-on-One	6	0	0	0	0	0	0	0	0	0	0	0	6	8
Grab & Go	0	0	0	0	0	0	0	0	0	0	0	0	0	50
Asynchronous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	126	0	0	0	0	0	0	0	0	0	0	0	126	157
<i>Attendance</i>														
Adult	989	0	0	0	0	0	0	0	0	0	0	0	989	635
Teen	89	0	0	0	0	0	0	0	0	0	0	0	89	55
Child 0-5	464	0	0	0	0	0	0	0	0	0	0	0	464	609
Child 6-11	3,060	0	0	0	0	0	0	0	0	0	0	0	3,060	3,428
General	229	0	0	0	0	0	0	0	0	0	0	0	229	0
One-on-One	6	0	0	0	0	0	0	0	0	0	0	0	6	9
Grab & Go	0	0	0	0	0	0	0	0	0	0	0	0	0	50
Asynchronous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	4,837	0	0	0	0	0	0	0	0	0	0	0	4,837	4,786
Outreach														
Events / Programs	12	0	0	0	0	0	0	0	0	0	0	0	12	7
Attendance	716	0	0	0	0	0	0	0	0	0	0	0	716	422
UeCPGGdug3!														
Interlibrary Loan														
Borrowed	7,156	0	0	0	0	0	0	0	0	0	0	0	7,156	6,960
Loaned	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000	3,516
TOTAL	10,156	0	0	0	0	0	0	0	0	0	0	0	10,156	10,476
Reference														
Ask Desk	2,507	0	0	0	0	0	0	0	0	0	0	0	2,507	2,470
Children's Library Desk	1,697	0	0	0	0	0	0	0	0	0	0	0	1,697	1,436
Computer Support	473	0	0	0	0	0	0	0	0	0	0	0	473	229
TOTAL	4,677	0	0	0	0	0	0	0	0	0	0	0	4,677	4,135
Museum Passes	51	0	0	0	0	0	0	0	0	0	0	0	51	31
Visitors	16,872	0	0	0	0	0	0	0	0	0	0	0	16,872	23,257
Room Use														
<i>Hours</i>														
Library Programs	206	0	0	0	0	0	0	0	0	0	0	0	206	266
Board/FOL/Staff	85	0	0	0	0	0	0	0	0	0	0	0	85	120
Outside Organizations	90	0	0	0	0	0	0	0	0	0	0	0	90	245
Room Checkouts	243	0	0	0	0	0	0	0	0	0	0	0	243	188
Outside Organization Meetings/Programs (bookings)	63	0	0	0	0	0	0	0	0	0	0	0	63	80
Collection Size (print & media)														
Added	844	0	0	0	0	0	0	0	0	0	0	0	844	1,106
Withdrawn	517	0	0	0	0	0	0	0	0	0	0	0	517	1,539
TOTAL	147,061	0	0	0	0	0	0	0	0	0	0	0	147,061	149,968



The goals outlined below for 2024 are based on the continued effective operation of the Library.

Duties of the Library Director

The following goals have been set for the director according to Policy 6.1 and reflect the director's responsibility for all aspects of the Library's operation in accordance with the mission and strategic vision of the Library and include but are not limited to:

- Determining the annual priorities and goals of the Library in conjunction with the Board.
- Determining staffing needs, hiring, supervising, and appraising staff.
- Setting the overall programs and services of the Library.
- Proposing and monitoring annual budgets.
- Overseeing the care and maintenance of library facilities.
- Coordinating beneficial partnerships and associations with other libraries and library groups, community organizations, and schools.
- Providing the Board with necessary information, data and support for its activities.

Operational Goals

The following goals are suggested below and provide additional detail for the above duties.

1. Work with the Library Board committees, administration team, and staff to develop a 2026 budget that supports the Board vision, mission, and goals, and is supported by the tax district voters.
2. Oversee the completion of Phase 3 of the Children's Library renovation project and the Front Entrance project and the administration of the construction grants.
3. Working with the B&G and Finance Committees, make recommendations to the Board for a State Construction Grant application to support the priority and maintenance projects identified through the space planning process. Submit a grant application that will maximize the Library's use of matching funds.



-
4. Work with Board committee chairs and staff liaisons to ensure committees are provided with the information and support required. Support the planning and implementation of the fall Board Retreat.
 5. Work with the Personnel Committee to analyze proposals for staff merit pay.
 6. Support the Crisis Communications Committee in developing communications strategies that ensures clear messaging during a crisis.
 7. Oversee the bid/RFP process for the Janitorial Contract. Issue the RFP during the third to fourth quarter of 2025. The current contract ends on Feb 28, 2026.
 8. Oversee the bid/RFP process for the Landscape/Grounds Contract. The current contract ends on November 1, 2025. RFP will be issued in the Spring/Summer 2025.
 9. Work with the Finance Committee to hire a new auditing firm for the 2026 audit. As per Policy 7.7 the Library had audits performed by the same auditing firm for no more than five consecutive years.
 10. Work with the Finance Committee to create a fiscal plan for 2030 and beyond when the current building bond is completed.



Strategic Plan Goals

Outlined below are the goals from the 2025-2028 Strategic Plan and some of the activities that will be directly led or supported by the director.

Goal: Be a Community Resource

Strategies

- *Promote literacy and lifelong learning among the community by providing rich and expansive physical and digital collections.*
 - *Lead and offer programs that foster connections through educational and recreational opportunities.*
 - *Be a leader in information literacy and a resource to access all types of information.*
 - *Expand upon Library marketing and outreach activities to ensure community awareness of the Library and its offerings.*
-
- Provide programming virtually or hybrid where appropriate in addition to the robust in-person programming that is offered.
 - Support staff in offering programs outdoors and at other locations in the community.
 - Identify opportunities for exposure of Library resources and services by increasing the Library's visibility at local activities.
 - Continue to expand access to underserved populations.
 - Continue to add new non-traditional collections as appropriate for the community and that can be supported by staff.

Goal: Operate in an Innovative & Sustainable Manner

Strategies

- *Employ the Library as a third space by providing functional spaces for programs, events, outside groups, remote workers, students, and recreational users.*
 - *Connect to the community and support environmentally friendly access to the Library and its resources.*
 - *Embrace innovative ideas, technology, and efficiencies to allow the Library to grow and adapt to best serve the community.*
 - *Act as good stewards of the Library through environmental sustainability, fiscal responsibility, and socially equitable practices.*
-
- Support the Sustainability Committee to increase the Library's commitment to environmental stewardship, economic feasibility and social equity.



- Support the Safety Committee in implementing changes to the physical building where appropriate to ensure the Library is a safe workplace for employees and a safe location for patrons.
- Update the costs for implementing RFID.
- Update the Space Planning recommendations to support current needs of Library operations.
- Submit an application for the SALS Construction Grant.
- Connect with the Town of Clifton Park regarding trail expansion and work to secure grant funding to evaluate the cost for this project.

Goal: Invest in People

Strategies

- *Attract and retain highly qualified staff by providing opportunities for growth, learning, and inclusivity while offering competitive salary and benefits packages.*
 - *Invest in educational opportunities to support employee and trustee growth and development.*
 - *Increase engagement and build support for the Library by connecting with the community through organizations and community members.*
-
- Work with the Personnel Committee to benchmark staff salaries and establish appropriate salary goals for FY 2026 and beyond.
 - Work with the Staff Benefits Committee to identify additional recommendations for benefit updates to the Employee Handbook.
 - Support trustee education by sharing training opportunities with trustees and ensure trustees submit self-assurance forms annually.
 - Provide time and resources for employee professional development and well-being.

On April 20, 2024, the Governor signed into Law Chapter 58 of the Laws of 2024. Part K of Chapter 5 provides for a two-year extension – without other modification – Until July 1, 2026, of the amendment to the Open Meetings Law (OML) established by Chapter 56 of the Laws of 2022 expanding the use of videoconferencing by public bodies to conduct open meeting, under extraordinary circumstances, regardless of a declaration of emergency.

The amendment to the Open Meetings Law makes permanent (until July 1, 2026) the expanded use of videoconferencing by public bodies (including libraries and library systems) to conduct open meetings, under extraordinary circumstances, regardless of a declaration of emergency.

- If the Board wishes to allow for remote attendance by trustees at locations that do not allow for in-person physical attendance by the public, a resolution must be adopted authorizing such remote attendance and written procedures must be established that set forth what the Board determines to be “extraordinary circumstances”.
- Before adopting a resolution, a hearing must be conducted.
- The new law requires that if the agenda includes a public comment period, members of the public attending via videoconference must be able to comment and participate just as those physically attending.

Considerations

Public Hearing

- A public hearing is required to be held prior to adopting a resolution to authorize videoconferencing.
- Legal notice of the hearing must be published in the Library’s official newspaper (TU and Gazette), as well as on our bulletin board and online.
- The meeting is the official proceeding of the Board; therefore, a quorum must be present.
- A sample resolution can be found below.

Definition of Extraordinary Circumstances

- Board must define what are the extraordinary circumstances under which a trustee may attend via videoconference.
- Written procedures must be established (see sample below).

Transcription

- The law requires that any meeting held via videoconference, must be transcribed upon request. Staff time would be required to complete this transcription.

Meeting Archive

- The law requires that meetings held via videoconference must be archived on the Library's website for five years. Currently we utilize YouTube for the meeting archive.

Public Comment via Videoconferencing

- Library has Zoom subscriptions that can be used to facilitate hybrid meetings.
- If a trustee attends remotely, the meeting must be livestreamed, and the public must be able to participate in the public comment period both at the physical location and via videoconference.
- Using Communico, members of the public could register for the meeting, and the Zoom link is sent; this can be set up automatically in Communico.
- The meeting is run through Zoom, and registered participants are let into the meeting, just as trustees.
- Note – there is nothing preventing members of the public from sharing the Zoom link.
- It is possible to allow members of the public into the Zoom meeting only until the end of the public comment period and then remove the public from the meeting. They would still have the capability of viewing the meeting via YouTube.

For additional information, please see the attached memo from Shoshanah Bewlay, Executive Director of the Committee On Open Government, which includes FAQs from the original amendment in 2022 that are still applicable.

Sample Resolution to Authorize Videoconferencing and Adopt Policies

WHEREAS on April 20, 2024, the governor of the state of New York signed into effect Chapter 58 of the laws of 2024, in part amending the Open Meetings Law to enable public bodies to meet, under certain circumstances, via videoconference; and

WHEREAS, the board of the ABC Library has duly considered the benefit of this law to its routine operations, and determined that meeting via videoconferencing per the Open Meetings Law with further the operations and mission of the library;

BE IT RESOLVED that consistent with its bylaws and Charter, the board of trustees hereby authorizes the use of videoconferencing for its meetings; and

BE IT FURTHER RESOLVED that the board of trustees hereby adopts the attached written procedure governing member and public attendance at trustee meetings, and confirms each element of that written procedure in this resolution; and

BE IT FURTHER RESOLVED that members of the board of trustees are required to be physically present at any duly noticed meeting unless such member is unable to be physically present due to extraordinary circumstances (including disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member's physical attendance at such meeting); and

BE IT FURTHER RESOLVED that except in the case of executive sessions conducted pursuant to section one hundred five of the Open Meetings Law, and consistent with the requirements of the Not-for-Profit Corporation law, the trustees shall ensure that members of the public body can be heard, seen and identified, while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon; and

BE IT FURTHER RESOLVED that the minutes of the meetings involving videoconferencing shall include which, if any, members participated remotely and shall be available to the public pursuant to section one hundred six of the Open Meetings Law; and

BE IT FURTHER RESOLVED that if videoconferencing is used to conduct a meeting, the public notice for the meeting shall inform the public that videoconferencing will be used, where the public can view and/or participate in such meeting, where required documents and records will be posted or available, and identify the physical location for the meeting where the public can attend; and

BE IT FURTHER RESOLVED that the board of trustees shall provide that each meeting conducted using videoconferencing shall be recorded and such recordings posted or linked on the library's website within five business days following the meeting, and shall remain so available for a minimum of five years thereafter, and such recordings shall be transcribed upon request; and

BE IT FURTHER RESOLVED if videoconferencing is used to conduct a meeting, the library shall provide the opportunity for members of the public to view such meeting via video, and to participate in proceedings via videoconference in real time where public comment or participation is authorized and shall ensure that videoconferencing authorizes the same public participation or testimony as in person participation or testimony; and

BE IT FURTHER RESOLVED that for so long as the board of trustees elects to utilize videoconferencing to conduct its meetings, the library will maintain an official website; and

BE IT FURTHER RESOLVED that, consistent with the library's mission to serve its community, the trustees' use of videoconferencing shall utilize technology to permit access by members of the public with disabilities consistent with the 1990 Americans with Disabilities Act (ADA).

Adopted this ___ day of _____, 2022.

Yay:

Nay:

Abstain:

TEMPLATE written procedure governing member and public attendance at trustee meetings

1. *Members of the board of trustees are required to be physically present at any duly noticed meeting unless such member is unable to be physically present due to extraordinary circumstances (including disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member's physical attendance at such meeting).*
2. *Except in the case of executive sessions conducted pursuant to section one hundred five of the Open Meetings Law, and consistent with the requirements of the Not-for-Profit Corporation law, the trustees shall ensure that members of the public body can be heard, seen and identified, while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon.*
3. *Minutes of the board meetings involving videoconferencing shall include which, if any, members participated remotely and shall be available to the public pursuant to section one hundred six of the Open Meetings Law.*
4. *If videoconferencing is used to conduct a board of trustees meeting, the public notice for the meeting shall inform the public that videoconferencing will be used, where the public can view and/or participate in such meeting, where required documents and records will be posted or available, and identify the physical location for the meeting where the public can attend.*
5. *The board of trustees shall provide that each meeting conducted using videoconferencing shall be recorded and such recordings posted or linked on the library's website within five business days following the meeting, and shall remain so available for a minimum of five years thereafter, and such recordings shall be transcribed upon request.*
6. *If videoconferencing is used to conduct a meeting, the library shall provide the opportunity for members of the public to view such meeting via video, and to participate in proceedings via videoconference in real time where public comment or participation is authorized and shall ensure that videoconferencing authorizes the same public participation or testimony as in person participation or testimony.*
7. *For so long as the board of trustees elects to utilize videoconferencing to conduct its meetings, the library will maintain an official website, which is **INSERT ADDRESS**.*
8. *Consistent with the Library's mission to serve its community, the trustees' use of videoconferencing shall utilize technology to permit access by members of the public with disabilities consistent with the 1990 Americans with Disabilities Act (ADA).*



SAMPLE notice of meeting to use videoconferencing

The board of trustees of the ABC Library will hold a meeting at

DAY

HOUR

at

[AT LEAST ONE] PHYSICAL LOCATION

Per the policy of the board, videoconferencing will be used to enable attendance of trustees and public access to the open meeting.

The public can view and/or participate in the meeting by [INSERT].

[If public comment or participation is authorized and noted on the agenda] Those attending via videoconference may engage in the same public participation or testimony as in person participation or testimony by [INSERT].

Document and records to be reviewed at that meeting will be posted at [INSERT] and available by request at [INSERT].

The meeting shall be recorded, and the recording shall be posted [or linked] on the library's website ([INSERT ADDRESS]) within five business days following the meeting, and shall remain so available for a minimum of five years thereafter. The recording shall be transcribed upon request.

Consistent with the Library's mission to serve its community, the trustees' use of videoconferencing shall utilize technology to permit access by members of the public with disabilities consistent with the 1990 Americans with Disabilities Act (ADA). Questions regarding accommodations can be directed to [INSERT and INSERT].(two methods of contact, phone and email are recommended)

[Insert rules of broadcasting meeting if applicable]

COMMITTEE ON OPEN GOVERNMENT

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DEPARTMENT OF STATE

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STEPHEN B. WATERS

EXECUTIVE DIRECTOR

SHOSHANAH BEWLAY

MEMORANDUM

TO: Whom it May Concern

FROM: Shoshanah Bewlay
Executive Director, Committee on Open Government

RE: *Alert: Legislation Extended: Chapter 58 of the Laws of 2024*

DATE: April 25, 2024 (updated May 15, 2024)

On April 20, 2024, Governor Kathy Hochul signed into Law Chapter 58 of the Laws of 2024. Part KK of Chapter 58 provides for a two-year extension – without other modification – until July 1, 2026, of the amendment to the Open Meetings Law (OML) established by Chapter 56 of the Laws of 2022 expanding the use of videoconferencing by public bodies to conduct open meetings, under extraordinary circumstances, regardless of a declaration of emergency. See previously issued guidance on this topic, which remains applicable, [here](#).

In addition, Chapter 58 also amended Public Authorities Law to add a new § 2829 to clarify and reinforce the fact that state and local authorities are subject to both the Freedom of Information Law and the OML:

All state and local authorities, as such terms are defined in section two of this chapter, as well as all subsidiaries of such state and local authorities, as such terms are defined in section two of this chapter, shall be subject to the provisions of articles six and seven of the public officers law relating to the freedom of information and open meetings laws respectively.

The amendment further provides that all such authorities and their subsidiaries

shall, to the extent practicable, stream all open meetings and public hearings on their website in real-time, post video recordings of all open meetings and public hearings on their website within five business days of the meeting or hearing and maintain such recordings for a period of not less than five years.

This amendment relating to public authorities goes into effect on May 20, 2024.

COMMITTEE ON OPEN GOVERNMENT

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EXECUTIVE DIRECTOR

SHOSHANAH BEWLAY

MEMORANDUM

TO: Whom it May Concern

FROM: Shoshanah Bewlay
Executive Director, Committee on Open Government

RE: *Chapter 58 of the Laws of 2023 Amending § 103-a(2)(c) of the Open Meetings Law*

DATE: May 5, 2023

On May 3, 2023, Governor Kathy Hochul signed into Law Chapter 58 of the Laws of 2023, which, in part, provides for the exemption from certain in person meeting participation requirements of individuals with disabilities who are members of public bodies as defined in the Open Meetings Law (Pub. Off. L. § 100 et seq.). Specifically, Chapter 58 amended Public Officers Law § 103-a(2)(c) to allow public bodies, notwithstanding the quorum requirements otherwise applicable in this section, through written procedures:

to allow for any member who has a disability as defined in section two hundred ninety-two of the executive law, where such disability renders such member unable to participate in-person at any such meeting location where the public can attend, to be considered present for purposes of fulfilling the quorum requirements for such public body at any meetings conducted through videoconferencing pursuant to this section, provided, however, that the remaining criteria set forth in this subdivision are otherwise met; and provided, further, that the public body maintains at least one physical location where the public can attend such meeting;

This amendment takes effect immediately and will be deemed repealed on the same date (July 1, 2024) as the remainder of § 103-a. The full text of the Open Meetings Law may be found [here](#).

NEW YORK STATE COMMITTEE ON OPEN GOVERNMENT

QUESTIONS AND ANSWERS CHAPTER 56 OF THE LAWS OF 2022

On April 9, 2022, Governor Hochul signed Chapter 56 of the Laws of 2022 relating to the New York State budget for the 2022-2023 state fiscal year. Included in the bill is an amendment to the Open Meetings Law (OML) to make permanent (until July 1, 2024) the expanded use of videoconferencing by public bodies to conduct open meetings, *under extraordinary circumstances*, regardless of a declaration of emergency.

As a threshold matter, it is our understanding that the new law is not meant to change or curtail what has always been required of public bodies complying with the Open Meetings Law. Public bodies may continue to operate now as they did *before* the onset of the pandemic in early 2020 when the “in person” aspects of the Open Meetings Law were first suspended. In other words, we believe that if a public body was permitted to do it before the pandemic, this law does not change that. As noted above, this law is intended to expand, in extraordinary circumstances only, the ability of public bodies to meet using remote access technology.

Below we have identified areas of the law that may require clarification.

Q. Are public bodies required to comply with the new videoconferencing requirements right away?

A. No. For sixty days after the effective date of Chapter 56 (April 9, 2022; accordingly through June 8, 2022), public bodies are authorized to meet and take such action authorized by law without permitting in public-in-person access to meetings and authorize such meetings to be held remotely by conference call or similar service, provided that the public has the ability to view or listen to such proceeding and that such meetings are recorded and later transcribed. This language closely models the language of Chapter 417 of the Laws of 2021 and [Chapter 1 of the Laws of 2022](#), the requirements of which have been in effect since September 2021.

Q. What is considered an “extraordinary circumstance” under which a public body may permit a member to participate remotely by videoconference from a location not open to the public?

A. Each public body that wishes to allow for remote attendance by its members at locations that do not allow for in-person physical attendance by the public is required to adopt a local law (governing bodies of counties, cities, towns and villages), adopt a joint resolution (New York State Senate and Assembly), or adopt a resolution (any other public body) authorizing such remote attendance, and must establish written procedures that set forth what they determine to be “extraordinary circumstances.” The Law includes a non-exhaustive list of examples of such circumstances, “including disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member’s physical attendance at such meeting.”

Q. Are public bodies permitted to conduct its meetings at multiple physical locations from which members of the body may participate if those locations are open to in-person public attendance, regardless of extraordinary circumstances?

A. Yes. We understand that the intent of the amendments to the OML was to *expand* the authority of a public body to allow its members to participate in a meeting using videoconferencing under limited circumstances when the member’s location is not open to in-person public attendance. Before the onset of the pandemic in 2020, public bodies routinely held proper open meetings by videoconference from

multiple physical locations identified in the meeting notice that were open to the public, connected virtually together by videoconference. This remains proper. It was not the intent to limit the existing authority to virtually connect multiple public locations from which members and the public may attend through the use of videoconferencing technology.

Q. Which members of the public body may count toward a quorum?

A. Any member who participates at a physical location that is open to in-person physical attendance by the public (and which location has been included in the meeting notice) may count toward a quorum and may fully participate and vote in the meeting. If there is a quorum of members at a physical location open to the public, the public body may properly convene a meeting; a member who is participating from a remote location that is *not* open to in-person physical attendance by the public may not be counted toward a quorum of the public body (but may participate and vote if there is a quorum of members at a physical location open to the public).

Q. Can members of a public body participate remotely in a meeting, for any reason, without convening at least a quorum of members at a physical location (or locations) open to the public?

A. No. Chapter 56 states that members of the public body “shall be physically present at any such meeting unless such member is unable to be physically present at any such meeting location due to extraordinary circumstances.”

Q. Are public bodies *required* to allow their members to participate remotely, under extraordinary circumstances, at locations that do not allow for in-person physical attendance by the public?

A. No. Chapter 56 states that a public body “may, in its discretion” allow its members to participate remotely, under extraordinary circumstances and so long as there is a quorum of members gathered at a physical location or locations open to the public, at locations that do not allow for in-person physical attendance by the public.

Q. If a public body allows its members to participate remotely, under extraordinary circumstances, at locations that do not allow for in-person physical attendance by the public, must it afford members of the public the opportunity to view the meeting by videoconference as well?

A. Yes. If a public body uses videoconferencing to conduct a meeting, the public notice for the meeting must inform the public that videoconferencing will be used and must include directions for how the public can view and/or participate (if participation is permitted) in such meeting. The public body must provide the opportunity for members of the public to view the meeting, using remote technology or in person, in real time.

Q. If a public body allows for public comment or public participation by members of the public who attend its meetings in-person, must it allow the same for members who attend remotely?

A. Yes. The law requires public bodies to allow members of the public to participate in proceedings by videoconference in real time where public comment or participation is authorized and shall ensure that videoconferencing authorizes the same public participation or testimony as in person participation or testimony.

Q. Is participation by a member of a public body by teleconferencing (audio only) authorized by Chapter 56?

A. No. The Law requires that except in the case of executive sessions, a “public body shall ensure that members of the public body can be heard, seen and identified, while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon.” (Note that an executive session may only be properly convened after a successful motion made during an open session, and that but for the requirement to permit the public to attend and view the session, all other requirements of the Law continue to apply to executive sessions.)

Q. Must the meeting minutes reflect which members of the public body participated remotely?

A. Yes. The Law requires that “minutes of the meetings involving videoconferencing shall include which, if any, members participated remotely.”

Q. Are public bodies required to record and/or transcribe open meetings conducted using videoconferencing?

A. Yes. The Law requires that “each meeting conducted using videoconferencing shall be recorded and such recordings posted or linked on the public website of the public body within five business days following the meeting and shall remain so available for a minimum of five years thereafter. Such recordings shall be transcribed upon request.”

Q. Are public bodies required to record and/or transcribe the executive session portions of meetings conducted using videoconferencing?

A. No. In our view the obligation to record and transcribe upon request only applies to the open portions of the meeting that the public is entitled to attend.

Q. What if a local public body does not maintain an official website for purposes of posting the recording of its meetings?

A. Any local public body electing to utilize the “extraordinary circumstances” videoconferencing described in the Law to conduct its meetings *must* maintain an official website.

Q. Does the Law address the ability of a public body to hold fully remote meetings during a state of emergency?

A. Yes. The Law states that the “in person” participation requirements of the Law shall not apply during a state disaster emergency declared by the governor pursuant to section twenty-eight of the executive law, or a local state of emergency proclaimed by the chief executive of a county, city, village or town pursuant to section twenty-four of the executive law, if the public body determines that the circumstances necessitating the emergency declaration would affect or impair the ability of the public body to hold an in person meeting.

Resolution No. _____

[PUBLIC BODY]

WHEREAS, by passing Chapter 56 of the Laws of 2022 (“Chapter 56”), the New York State Legislature amended Section 103 of the Open Meetings Law; and

WHEREAS, Chapter 56 adds Section 103-a of the Open Meetings Law, permitting the [PUBLIC BODY] to authorize its members to attend meetings by videoconferencing under extraordinary circumstances; and

WHEREAS, Section 103-a(2)(a) requires the [PUBLIC BODY] to adopt a resolution following a public hearing authorizing the limited use of videoconferencing under such circumstances; and

WHEREAS, Section 103-a(2) allows for hybrid meetings by requiring “that a minimum number of members are present to fulfill the public body’s quorum requirement in the same physical location or locations where the public can attend”; and

WHEREAS, Section 103-a(2)(c) requires that members be physically present at any such meeting “unless such member is unable to be physically present at any such meeting location due to extraordinary circumstances . . . including disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member’s physical attendance at such meeting”; and

WHEREAS, in accordance with Section 103-a(2)(d), any members attending by videoconference must, except during executive session, be “heard, seen and identified, while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon”; and

WHEREAS, Section 103-a(2)(g) requires that any meeting where a member attends by videoconference be recorded, posted to the [PUBLIC BODY] webpage within five business days, and transcribed upon request; and

WHEREAS, Section 103-a(2)(h) requires that members of the public be permitted to attend and participate, if authorized, in any meeting by videoconference when a member attends by videoconference.

BE IT RESOLVED, that the [PUBLIC BODY] authorizes its members who experience an extraordinary circumstance, as described above and further defined by any rules or written procedures later adopted, to attend meetings by videoconference: (i) as long as a quorum of the members attend in-person at one or more locations open to the public; (ii) as long as the member can be seen, heard, and identified while the open portion of the meeting is being conducted; and (iii) as otherwise permitted under Chapter 56 of the Laws of 2022; and be it further

RESOLVED, that the [PUBLIC BODY] shall create written procedures further governing its use of videoconferencing by its members in compliance with Chapter 56 of the Laws of 2022.

MODEL Procedures for Member Videoconferencing
Pursuant to Public Officers Law § 103-a

In compliance with Public Officers Law (POL) § 103-a(2)(a), the [PUBLIC BODY], following a public hearing, authorized by resolution on [insert date] the use of videoconferencing as described in POL § 103-a.

The following procedures are hereby established to satisfy the requirement of POL § 103-a(2)(b) that any public body which in its discretion wishes to permit its members to participate in meetings by videoconferencing from private locations – under extraordinary circumstances – must establish written procedures governing member and public attendance.

1. [PUBLIC BODY] members shall be physically present at any meeting of the [PUBLIC BODY] unless such member is unable to be physically present at one of the designated public meeting locations due to extraordinary circumstances.
2. For purposes of these procedures, the term “extraordinary circumstances” includes disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member’s physical attendance at such meeting.
3. If a member is unable to be physically present at one of the designated public meeting locations and wishes to participate by videoconferencing from a private location due to extraordinary circumstances, the member must notify [REPRESENTATIVE OR CHAIR OF PUBLIC BODY] no later than four business days prior to the scheduled meeting in order for proper notice to the public to be given. If extraordinary circumstances present themselves on an emergent basis within four days of a meeting, the [PUBLIC BODY] shall update its notice as soon as practicable to include that information. If it is not practicable for the [PUBLIC BODY] to update its notice, the [PUBLIC BODY] may reschedule its meeting.
4. If there is a quorum of members participating at a physical location(s) open to the public, the [PUBLIC BODY] may properly convene a meeting. A member who is participating from a remote location that is not open to in-person physical attendance by the public *shall not* count toward a quorum of the [PUBLIC BODY] but may participate and vote if there is a quorum of members at a physical location(s) open to the public.
5. Except in the case of executive sessions conducted pursuant to POL § 105, the [PUBLIC BODY] shall ensure that its members can be heard, seen, and identified while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon. This shall include the use of first and last name placards physically placed in front of the members or, for members participating by videoconferencing from private locations due to extraordinary circumstances, such members must ensure that their full first and last name appears on their videoconferencing screen.
6. The minutes of the meetings involving videoconferencing based on extraordinary circumstances pursuant to POL § 103-a shall include which, if any, members participated by videoconferencing from a private location due to such extraordinary circumstances.

**MODEL Procedures for Member Videoconferencing
Pursuant to Public Officers Law § 103-a**

7. The public notice for the meeting shall inform the public: (i) that extraordinary circumstances videoconferencing will (or may) be used, (ii) where the public can view and/or participate in such meeting, (iii) where required documents and records will be posted or available, and (iv) the physical location(s) for the meeting where the public can attend.
8. The [PUBLIC BODY] shall provide that each open portion of any meeting conducted using extraordinary circumstances videoconferencing shall be recorded and such recordings posted or linked on the [PUBLIC BODY] website within five business days following the meeting, and shall remain so available for a minimum of five years thereafter. Such recordings shall be transcribed upon request.
9. If members of the [PUBLIC BODY] are authorized to participate by videoconferencing from a private location due to extraordinary circumstances, the [PUBLIC BODY] shall provide the opportunity for members of the public to view such meeting by video, and to participate in proceedings by videoconference in real time where public comment or participation is authorized. The [PUBLIC BODY] shall ensure that where extraordinary circumstances videoconferencing is used, it authorizes the same public participation or testimony as in person participation or testimony.
10. Choice 1:

Open meetings of the [STATE PUBLIC BODY OR AUTHORITY] conducted using extraordinary circumstances videoconferencing pursuant to the provisions of POL § 103-a shall be broadcast pursuant to the requirements of POL § 103(f) and shall utilize technology to permit access by members of the public with disabilities consistent with the 1990 Americans with Disabilities Act (ADA), as amended, and corresponding guidelines. For the purposes of this guideline, “disability” shall have the meaning defined in Executive Law § 292.

Choice 2:

Open meetings of the [ALL OTHER PUBLIC BODIES] conducted using extraordinary circumstances videoconferencing pursuant to the provisions of POL § 103-a shall utilize technology to permit access by members of the public with disabilities consistent with the 1990 Americans with Disabilities Act (ADA), as amended, and corresponding guidelines. For the purposes of this guideline, “disability” shall have the meaning defined in Executive Law § 292.
11. The in-person participation requirements of POL § 103-a(2)(c) shall not apply during a [state disaster emergency declared by the governor pursuant to Executive Law § 28 or a local state of emergency proclaimed by the chief executive of a county, city, village or town pursuant to § 24 of the Executive Law] if the [PUBLIC BODY] determines that the circumstances necessitating the emergency declaration would affect or impair the ability of the [PUBLIC BODY] to hold an in-person meeting.
12. These procedures shall be conspicuously posted on the [PUBLIC BODY] website.

Clifton Park-Halfmoon Public Library

Annual Report For Public And Association Libraries - 2024

1. GENERAL LIBRARY INFORMATION

Library / Director Information

[Outline of Major Changes](#)

Please be advised of two improvements that have been implemented:

- The report now saves automatically after every new entry or change.
- Multiple users can now view and edit reports at the same time. When logging in, you will receive a pop-up message notifying you if someone else is also using the report to enable coordination.

Report all information in Part 1 as of December 31, 2024, except for questions related to the current library director/manager (questions 1.37 through 1.44).

1.1	Library ID Number	7600521415
1.2	Library Name	CLIFTON PARK-HALFMOON PUBLIC LIBRARY
1.3	Name Status (State use only)	00 (for no change from previous year)
1.4	Structure Status (State use only)	00 (for no change from previous year)
1.5	Community	Clifton Park
1.6	Beginning Fiscal Reporting Year	01/01/2024
1.7	Ending Fiscal Reporting Year	12/31/2024
1.8	Is the library now reporting on a different fiscal year than it reported on in the previous Annual Report?	No
1.9	If yes, please indicate the beginning date of library's new reporting year. Enter N/A if No was answered to Question 1.8.	N/A
1.10	Please indicate the ending date of library's new reporting year. Enter N/A if No was answered to Question 1.8.	N/A
1.11	Beginning <u>Local</u> Fiscal Year	01/01/2024
1.12	Ending <u>Local</u> Fiscal Year	12/31/2024

1.13	Address Status	00 (for no change from previous year)
1.14	Street Address	475 MOE ROAD
1.15	City	CLIFTON PARK
1.16	Zip Code	12065
1.17	Mailing Address	475 MOE ROAD
1.18	City	CLIFTON PARK
1.19	Zip Code	12065
1.20	Telephone Number (enter 10 digits only and hit the Tab key; enter M (Missing) if no telephone number)	(518) 371-8622
1.21	Fax Number (enter 10 digits only and hit the Tab key; enter M (Missing) if no telephone number)	(518) 371-3799
1.22	E-Mail Address (enter M (Missing) if no E-Mail)	agutelius@sals.edu
1.23	Library Home Page URL (Enter M (Missing) if no home page URL)	www.cphlibrary.org
1.24	Population Chartered to Serve (per 2020 Census)	61,063
1.25	Indicate the type of library as stated in the library's charter (select one):	PUBLIC
1.26	Indicate the area chartered to serve as stated in the library's charter (select one):	Special Legislative District
1.27	During the reporting year, has there been any change to the library's legal service area boundaries? Changes must be the result of a Regents charter action. Answer Y for Yes, N for No.	N
1.28	Indicate the type of charter the library currently holds (select one):	Absolute
1.29	Date the library was granted its absolute charter <u>or</u> the date of the provisional charter if the library does not have an absolute charter	12/18/1992
1.30	Date the library was last registered	01/01/1986

1.31	Federal Employer Identification Number	141510789
1.32	County	SARATOGA
1.33	School District	Shenendehowa
1.34	Town/City	Clifton Park
1.35	Library System	Southern Adirondack Library System

THESE QUESTIONS ARE FOR NYC LIBRARIES ONLY. PLEASE PROCEED TO THE NEXT QUESTION.

1.36a President/CEO Name
1.36b President/CEO Phone Number
1.36c President/CEO Email

NOTE: For questions 1.37 through 1.44, report all information for the current library director/manager.

1.37	First Name of Library Director/Manager	Alexandra
1.38	Last Name of Library Director/Manager	Gutelius
1.39	NYS Public Librarian Certification Number	24090
1.40	What is the highest education level of the library manager/director?	Master's Degree
1.41	If the library manager/director holds a Master's Degree, is it a Master's Degree in Library/Information Science?	Y
1.42	Do all staff working in the budgeted Librarian (certified) positions reported in 6.4 have an active NYS Public Librarian Certificate? If No, list the name and e-mail address of each staff member without an active certificate in a Note.	Y
1.43	E-mail Address of the Director/Manager	agutelius@sals.edu
1.44	Fax Number of the Director/Manager	(518) 371-3799
1.45	Does the library charge fees for library cards to people residing outside the system's service area?	N

Public Votes / Contracts

1.46 Was all or part of the library's funding subject to a public vote(s) held during Calendar Year 2024? (Please respond even if the vote was unsuccessful). Enter Y for Yes, N for No. If Yes, complete one record for the public vote from each funding source. If no, go to question 1.47. Y

Please Note: last year's answers for repeating groups cannot be displayed.

1. Name of municipality or district holding the public vote Clifton Park-Halfmoon Public Library District
2. Indicate the type of municipality or district holding the public vote Special Legislative District
3. Date the vote was held (mm/dd/2024) 09/12/2024
4. Was the vote successful? Y/N Y
5. What type of public vote was it? budget vote (special legislative district public library only)
- 6a. Most recent prior year approved appropriation from a public vote: \$5,103,252
- 6b. Proposed increase in appropriation as a result of the vote held on the date reported in question number 3: \$148,308
- 6c. Total proposed appropriation (manually sum of 6a and 6b): \$5,251,560

This question should only be answered if "No" was answered in Q1.46 OR the library has votes from different municipalities/districts that were held in different years, both current and prior.

1.47 Did the library receive funding from an appropriation which was approved by public vote in a prior year? (Prior to Calendar Year 2024) Enter Y for Yes, N for No. If Yes, complete one record for the vote from each funding source. If No, go to question 1.48. N

Please Note: last year's answers for repeating groups cannot be displayed.

1. Name of municipality or district holding the public vote N/A
2. Indicate the type of municipality or district holding the public vote N/A
3. Date the last successful vote was held (mm/dd/yyyy) N/A
4. What type of public vote was it? N/A
5. What was the total dollar amount of the appropriation from tax dollars resulting from the last successful vote? N/A

Unusual Circumstances

1.48 Does the reporting library have a contractual agreement with a municipality or district to provide library services to residents of an area not served by a chartered library? Enter Y for Yes, N for No. If yes, please complete one record for *each* contract. If no, go to question 1.49. N

Please Note: last year's answers for repeating groups cannot be displayed.

1. Name of contracting municipality or district N/A
2. Is this a written contractual agreement? N/A
3. Population of the geographic area served by this contract N/A
4. Dollar amount of contract N/A
5. Enter the appropriate code for range of services provided (select one): N/A

1.49 For the reporting year, has the library experienced any unusual circumstance(s) that affected the statistics reported (e.g., natural disaster, fire, closed for renovations, massive weeding of collection, etc.)? If yes, please annotate explaining the circumstance(s) and the impact on the library using the Note; if no, please go to Part 2, Library Collection. Y

2. LIBRARY COLLECTION

Physical Holdings

Report holdings, additions, and subscriptions as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. Please [read](#) general information instructions below before completing this section.

This section of the survey (2.1-2.16) collects data on selected types of materials.

It does not cover all materials (i.e., microforms, loose sheet music, maps, and pictures) for which expenditures are reported under Print Materials Expenditures, Electronic Materials Expenditures, and Other Materials Expenditures (questions 12.6, 12.7 and 12.8). Under this category report only items that have been purchased, leased or licensed by the library, a consortium, the state library, a donor or other person or entity. Included items must only be accessible with a valid library card or at a physical library location; inclusion in the catalog is not required. Do not include items freely available without monetary exchange.

PRINT MATERIALS

Cataloged Books

2.1	Adult Fiction Books	39,785
2.2	Adult Non-fiction Books	29,647
2.3	Total Adult Books (Total questions 2.1 & 2.2)	69,432
2.4	Children's Fiction Books	33,594
2.5	Children's Non-fiction Books	18,445
2.6	Total Children's Books (Total questions 2.4 & 2.5)	52,039
2.7	Total Cataloged Books (Total questions 2.3 & 2.6)	121,471

Other Print Materials

2.8	Total Uncataloged Books	38
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2.9	Total Print Serials	262
2.10	All Other Print Materials	2
2.11	Total Other Print Materials (Total questions 2.8 through 2.10)	302
2.12	Total Print Materials (Total questions 2.7 and 2.11)	121,773

ALL OTHER MATERIALS

2.13	Audio - Physical Units	8,456
2.14	Video - Physical Units	16,231
2.15	Other Circulating Physical Items	466
2.16	Total Other Physical Materials (Total questions 2.13 through 2.15)	25,153

Grand Total / Additions to Holdings

2.17	GRAND TOTAL HOLDINGS (Total questions 2.12 and 2.16)	146,926
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ADDITIONS TO HOLDINGS - Do not subtract withdrawals or discards.

2.18	Cataloged Books	8,880
2.19	All Other Print Materials	1
2.20	All Other Materials	1,712
2.21	Total Additions (Total questions 2.18 through 2.20)	10,593

3. LIBRARY PROGRAMS, POLICIES, AND SERVICES

Visits / Borrowers / Policies / Accessibility

Report all information on questions 3.1 through 3.3 and 3.17a through 3.34e as of the last day of the fiscal year stated in 1.6. and 1.7 in Part 1; report information on questions 3.4 through 3.16 and 3.35 through 3.77b based on the 2024 calendar year. Please click [here](#) to read general instructions before completing this section.

Please report information on LIBRARY USE as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1.

LIBRARY USE

3.1	Library visits (total annual attendance)	284,004
3.1a	Regarding the number of Library Visits entered, is this an annual count or an annual estimate based on a typical week or weeks?	CT - Annual Count
3.2	Registered resident borrowers	30,333
3.3	Registered non-resident borrowers	2,959

Please report information on WRITTEN POLICIES as of 12/31/24.

WRITTEN POLICIES (Answer Y for Yes, N for No)

Answers are prefilled with the prior year's answers. If a change is made please add a note of explanation.

3.4	Does the library have an open meeting policy?	Y
3.5	Does the library have a policy protecting the confidentiality of library records?	Y
3.6	Does the library have an Internet use policy?	Y
3.7	Does the library have a disaster plan?	Y
3.8	Does the library have a board-approved conflict of interest policy?	Y
3.9	Does the library have a board-approved whistle blower policy?	Y
3.10	Does the library have a board-approved sexual harassment prevention policy?	Y

Please report information on ACCESSIBILITY as of 12/31/24.

ACCESSIBILITY (Answer Y for Yes, N for No)

3.11	Does the library provide service to persons who cannot visit the library (homebound persons, persons in nursing homes, persons in jail, etc.)?	Y
3.12	Does the library have assistive devices for persons who are deaf and hearing impaired (TTY/TDD)?	Y

3.13 Does the library have large print books? Y

3.14 Does the library have assistive technology for people who are visually impaired or blind? Y

3.15 - If so, what do you have? If no, go to next question

screen reader, such as JAWS, Windoweyes or NVDA

refreshable Braille commonly referred to as a refreshable Braille display

screen magnification software, such as Zoomtext Yes

electronic scanning and reading software, such as OpenBook

3.16 Is the library registered for services from either the New York State Talking Book and Braille Library (New York State Library, Albany) or the Andrew Heiskell Braille and Talking Book Library (The New York Public Library, New York)? Y

Library Sponsored Programs

LIVE PROGRAM SESSIONS and ATTENDANCE

Report information on Library Program Sessions and Attendance based on the fiscal reporting year entered for Questions 1.6 and 1.7 in Section 1 General Library Information.

Live Program Sessions

- A live program session is any planned event which introduces the group attending to library services or which provides information to participants.
- Program sessions may cover use of the library, library services, or library tours. Program sessions may also provide cultural, recreational, or educational information.
- Examples of these types of program sessions include, but are not limited to, film showings, lectures, story hours, literacy programs, citizenship classes, and book discussions.
- For specific examples of live and prerecorded programs (previously called synchronous and asynchronous), please refer to the chart in Instructions.

IMPORTANT: If no programs within a category were offered/attended, enter 0. If they were offered/attended but that data is not available, enter M (Missing). N/A should not be entered for any programs.

NOTE: Summer Reading, Early Literacy, Adult Literacy, ESOL, and Digital Literacy programs are subsets of Live and Prerecorded programs and should be entered in those sections as well as in the appropriate subsequent section.

3.17a Number of Sessions Targeted at 161
Children Ages 0-5

3.17b Attendance at Sessions Targeted 6,303
at Children Ages 0-5

3.18a Number of Sessions Targeted at 281
Children Ages 6-11

3.18b Attendance at Sessions Targeted 26,468
at Children Ages 6-11

3.19a Number of Sessions Targeted at 139
Young Adults Ages 12-18

3.19b Attendance at Sessions Targeted 1,351
at Young Adults Ages 12-18

3.20a Number of Sessions Targeted at 758
Adults Age 19 or Older

3.20b Attendance at Sessions Targeted 9,486
at Adults Age 19 or Older

3.21a Number of General Interest 62
Program Sessions

3.21b Attendance at General Interest 5,803
Program Sessions

3.22 Total Sessions of Live Programs 1,401
Categorized by Age (sum of 3.17a,
3.18a, 3.19a, 3.20a, 3.21a)

3.23 Total Attendance at Live 49,411
Programs Categorized by Age (sum of
3.17b, 3.18b, 3.19b, 3.20b, 3.21b)

Live Programs Categorized by Venue

3.24a Total Live Onsite Program 1,177
Sessions

3.24b Total Live Onsite Program 42,735
Attendance

3.25a Total Live Offsite Program 132
Sessions

3.25b Total Live Offsite Program 5,677
Attendance

3.26a Total Live Virtual Program 92
Sessions

3.26b Total Live Virtual Program 999
Attendance

3.27 Total Sessions of Live Programs 1,401
Categorized by Venue (sum of 3.24a,
3.25a, 3.26a)

3.28 Total Attendance at Live 49,411
Programs Categorized by Venue (sum of
3.24b, 3.25b, 3.26b)

Prerecorded and One-on-One Programs

3.29 Total Number of Prerecorded 0
Program Presentations

3.30 Total Views of Prerecorded 0
Program Presentations within 30 Days

3.31 One-on-One Program Sessions 71

3.32 Attendance at One-on-One 76
Program Sessions

- 3.33 Did your library offer teen-led activities during the 2024 calendar year? Y
- 3.34a Do library staff, trustees and/or volunteers reach outside of the library to promote library programs and services through group presentations, information tables and/or other similar educational activities sponsored by the Library? Yes
- 3.34b Does your library use Facebook for promotion? Yes
- 3.34c Does your library use Instagram for promotion? Yes
- 3.34d Does your library use Twitter/X for promotion? No
- 3.34e Does your library use TikTok for promotion? No

Please report information on SUMMER READING PROGRAMS for the 2024 calendar year. These are a subset of Library Sponsored Programs and should *also* be entered there.

SUMMER READING PROGRAM

- 3.35 Did the library offer a summer reading program in 2024? (Enter Y for Yes, N for No) If entering no, proceed to the next section. Y
- 3.36 Library outlets offering the summer reading program 1
- 3.37 Children registered for the library's summer reading program 2,050
- 3.38 Young adults registered for the library's summer reading program 369
- 3.39 Adults registered for the library's summer reading program 351
- 3.40 **Total number registered for the library's summer reading program (total 3.37 + 3.38 + 3.39)** 2,770
- 3.41a Children's program sessions - Summer 2024 95

3.41b	Children's program attendance - Summer 2024	5,043
3.42a	Young adult program sessions - Summer 2024	38
3.42b	Young adult program attendance - Summer 2024	292
3.43a	Adult program sessions - Summer 2024	128
3.43b	Adult program attendance - Summer 2024	2,574
3.44	Total program sessions - Summer 2024 (total 3.41a + 3.42a + 3.43a)	261
3.45	Total program attendance - Summer 2024 (total 3.41b + 3.42b + 3.43b)	7,909

3.46 Did the library use the Summer Reading at New York Libraries name and/or logo? Y

3.47 Did the library use the Collaborative Summer Library Program (CSLP) Manual, provided through the New York State Library? Y

COLLABORATORS

3.48	Public school district(s) and/or BOCES	1
3.49	Non-public school(s)	0
3.50	Childcare center(s)	1
3.51	Summer camp(s)	0
3.52	Municipality/Municipalities	2
3.53	Literacy provider(s)	0
3.54	Other (describe using the State note)	0
3.55	Total Collaborators (total 3.48 through 3.54)	4

Please report information on EARLY LITERACY for the 2024 calendar year. These are a subset of Library Sponsored Programs and should *also* be entered there.

EARLY LITERACY PROGRAMS

3.56	Did the library offer early literacy programs in 2024? (Enter Y for Yes, N for No) If entering no, proceed to the next section.	Y
3.57a	Focus on birth - school entry (kindergarten) sessions	161
3.57b	Focus on birth - school entry (kindergarten) attendance	6,303
3.58a	Focus on parents & caregivers sessions	0
3.58b	Focus on parents & caregivers attendance	0
3.59a	Combined audience sessions	0
3.59b	Combined audience attendance	0
3.60	Total Sessions	161
3.61	Total Attendance	6,303
3.62	- Collaborators (check all that apply):	
a.	Childcare center(s)	Yes
b.	Public School District(s) and/or BOCES	Yes
c.	Non-Public School(s)	
d.	Health care providers/agencies	
e.	Other (describe using the State note)	

Adult Literacy

Please report information on ADULT LITERACY for the 2024 calendar year. These are a subset of Library Sponsored Programs and should *also* be entered there.

ADULT LITERACY

3.63 Did the library offer adult literacy programs in 2024? (Enter Y for Yes, N for No) If entering no, proceed to the next section. Y

3.64a Total group program sessions 230

3.64b Total group program attendance 2,745

3.65a Total one-on-one program sessions 71

3.65b Total one-on-one program attendance 76

3.66 - Collaborators (check all that apply)

a. Literacy NY (Literacy Volunteers of America)

b. Public School District(s) and/or BOCES

c. Non-Public Schools

d. Other (see instructions and describe using Note)

ESOL / Digital Literacy

Please report information on ESOL, for the 2024 calendar year. These are a subset of Library Sponsored Programs and should *also* be entered there.

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL) PROGRAMS

3.67 Did the library offer English for Speakers of Other Languages (ESOL) programs in 2024? (Enter Y for Yes, N for No) If entering no, proceed to the next section. Y

3.68a	Children's program sessions	0
3.68b	Children's program attendance	0
3.69a	Young adult program sessions	0
3.69b	Young adult program attendance	0
3.70a	Adult program sessions	138
3.70b	Adult program attendance	2,525
3.71	Total program sessions (total 3.68a + 3.69a + 3.70a)	138
3.72	Total program attendance (total 3.68b + 3.69b + 3.70b)	2,525
3.73a	One-on-one program sessions	0
3.73b	One-on-one program attendance	0

3.74 - Collaborators (check all that apply):

- a. Literacy NY (Literacy Volunteers of America)
- b. Public School District(s) and/or BOCES
- c. Non-Public School(s)
- d. Other (describe using the Note)

Please report information on DIGITAL LITERACY for the 2024 calendar year. These are a subset of Library Sponsored Programs and should *also* be entered there.

DIGITAL LITERACY

3.75 Did the library offer digital literacy programs in 2024? (Enter Y for Yes, N for No) If entering no, proceed to the next section.

3.76a	Total group program sessions	114
3.76b	Total group program attendance	743
3.77a	Total one-on-one program sessions	71
3.77b	Total one-on-one program attendance	76

4. LIBRARY TRANSACTIONS

Circulation / Reference Transactions

Report all transactions as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. (Please note: Internal Library usage is not considered part of circulation.)

CATALOGED BOOK CIRCULATION

4.1	Adult Fiction Books	125,296
4.2	Adult Non-fiction Books	64,622
4.3	Total Adult Books (Total questions 4.1 & 4.2)	189,918
4.4	Children's Fiction Books	159,710
4.5	Children's Non-fiction Books	39,107
4.6	Total Children's Books (Total questions 4.4 & 4.5)	198,817
4.7	Total Cataloged Book Circulation (Total question 4.3 & 4.6)	388,735

CIRCULATION OF OTHER MATERIALS

4.8	Circulation of Adult Other Materials	72,369
4.9	Circulation of Children's Other Materials	22,278
4.10	Circulation of Other Physical Items (Total questions 4.8, 4.9)	94,647
4.11	Physical Item Circulation (Total questions 4.7 & 4.10)	483,382

4.12 As of the end of the reporting period, does the library charge overdue fines to any users when they fail to return physical print materials by the date due? No

4.13 Did your library offer automatic renewal for any physical materials during the reporting period? NOTE: Patrons do not have to take any action for automatic renewals. The Integrated Library System [ILS] rules determine how/when automatic renewals occur. No

REFERENCE TRANSACTIONS

- 4.14 Total Reference Transactions 55,077
- 4.14a Regarding the number of Reference Transactions entered, is this an annual count or an annual estimate based on a typical week or weeks? CT - Annual Count
- 4.15 Does the library offer virtual reference? Y

Interlibrary Loan / E-Rate

INTERLIBRARY LOAN - MATERIALS RECEIVED (BORROWED)

- 4.16 TOTAL MATERIALS RECEIVED 41,715

INTERLIBRARY LOAN - MATERIALS PROVIDED (LOANED)

- 4.17 TOTAL MATERIALS PROVIDED 28,793

E-RATE

- 4.18 Does the library file for E-rate benefits? N
- 4.19 Is the library part of a consortium for E-rate benefits? N
- 4.20 If yes, in which consortium are you participating? N/A

5. ELECTRONIC USE

Electronic Holdings

These are new questions added by IMLS that will be required to be answered for the 2025 report, and are voluntary for this year. All questions are simply reformulated methods of gathering data that has been previously required; no new data gathering should be needed by libraries to answer these questions.

For all questions: Answer *Missing* if the answer is unknown

Report information for Electronic Use based on the fiscal reporting year entered for Questions 1.6 and 1.7 in Section 1 General Library Information.

Electronic Books

E-books are the digital equivalent of printed books that may be accessed online from an electronic device. E-books also include e-comics. Do not consider resources available for free in the public domain when answering the following questions.

5.1 Did the library provide access to Yes
e-books purchased solely by the library?

5.2 Did the library provide access to Yes
e-books purchased via a consortium,
cooperative, or other similar group at
the local, regional, or state level?

5.3 Did the library provide access to No
e-books provided by the New York State
Library at no or minimal cost to the
library?

Electronic Serials

E-serials are periodic digital publications equivalent to printed newspapers, magazines, and similar media that are viewed as entire issues rather than as single articles returned from a research query. Do not consider resources available for free in the public domain when answering the following questions. Answer Yes/No/Missing (Unknown)

5.4 Did the library provide access to No
e-serials purchased solely by the
library?

5.5 Did the library provide access to Yes
e-serials purchased via a consortium,
cooperative, or other similar group at
the local, regional, or state level?

5.6 Did the library provide access to No
e-serials provided by the New York
State Library at no or minimal cost to
the library?

Electronic Audio

E-audio are digital files of sound only (e.g., audiobooks, music) that may be accessed online from an electronic device. Do not consider resources available for free in the public domain when answering the following questions. Answer Yes/No/Missing (Unknown)

5.7 Did the library provide access to Yes
e-audio purchased solely by the library?

5.8 Did the library provide access to Yes
e-audio purchased via a consortium,
cooperative, or other similar group at
the local, regional, or state level?

5.9 Did the library provide access to No
e-audio provided by the New York State
Library at no or minimal cost to the
library?

Electronic Video

E-videos are digital files of moving visual images with or without sound (e.g., movies, television shows) that may be accessed online from an electronic device. Examples include Hoopla, Kanopy, and cloudlibrary. Do not consider resources available for free in the public domain when answering the following questions. Answer Yes/No/Missing (Unknown)

5.10 Did the library provide access to Yes
e-videos purchased solely by the
library?

5.11 Did the library provide access to No
e-videos purchased via a consortium,
cooperative, or other similar group at
the local, regional, or state level? (Do
not include New York State Library-
provided content here; that should be
entered in 5.12.)

5.12 Did the library provide access to No
e-videos provided by the New York
State Library at no or minimal cost to
the library?

Databases / Online Learning / E-Material Circulation

Research Databases

Research databases are organized collections of electronic data or records (e.g., facts, abstracts, articles, bibliographic data, texts, photographs) that can be searched to retrieve information. Do not consider resources available for free when answering the following questions. Answer Yes/No/Missing (Unknown)

5.13 Did the library provide access to Yes
research databases purchased solely by
the library?

5.14 Did the library provide access to Yes
research databases purchased via a
consortium, cooperative, or other
similar group at the local, regional, or
state level?

5.15 Did the library provide access to Yes
research databases provided by the New
York State Library at no or minimal cost
to the library (e.g., NOVELny)?

Online Learning

Online learning platforms primarily provide instruction, tools, and resources to enhance education, lifelong learning, and skill building. Platforms may offer homework assistance, language learning, test preparation, professional development, resume assistance, hobby instruction, etc. Answer Yes if library provided access to a platform even if the platform itself is not owned by the library (e.g., paying for access to Ryan Dowd's Homeless Library). Do not consider resources available for free when answering the following questions. Answer Yes/No/Missing (Unknown)

5.16 Did the library provide access to Yes
online learning platforms purchased
solely by the library?

5.17 Did the library provide access to No
online learning platforms purchased via
a consortium, cooperative, or other
similar group at the local, regional, or
state level?

5.18 Did the library provide access to No
online learning platforms provided by
the New York State Library at no or
minimal cost to the library?

E-Material Circulation

Electronic (digital) materials can be accessed online from an electronic device. Types of electronic materials include e-books, e-serials, e-audio, and e-video. Only count items that require user authentication and have a limited period of use. Count all checkouts, including renewals.

5.19 The total circulation of e-books 41,545
during the reporting period

5.20 The total circulation of e-serials 21,489
during the reporting period.

5.21 The total circulation of e-audio 45,074
during the reporting period

5.22 The total circulation of e-videos 4,870
during the reporting period.

6. STAFF INFORMATION

All staff questions refer to PAID staff.

Note: Report figures as of the last day of the fiscal year reported in Questions 1.6 and 1.7 in Part 1.

Include the FTE for all positions funded in the library's budget whether those positions are filled or not. This report requires conversion of part-time hours to full-time equivalents (FTE). To compute the FTE of employees in any category, take the total number of hours worked per week for all budgeted positions in that category and divide that total by the number of hours per week the library considers to be full-time. Report the FTE to two decimal places.

FTE (FULL-TIME EQUIVALENT CALCULATION)

6.1 The number of hours per workweek used to compute FTE for all paid library personnel in this section. 35

BUDGETED POSITIONS IN FULL-TIME EQUIVALENTS

6.2	Library Director (certified)	1
6.3	Vacant Library Director (certified)	0
6.4	Library Manager (not certified)	0
6.5	Vacant Library Manager (not certified)	0
6.6	Librarian	14.23
6.7	Vacant Librarian	0.5
6.8	Library Specialist/Paraprofessional	0
6.9	Vacant Library Specialist/Paraprofessional	0
6.10	Other Staff	27.14
6.11	Vacant Other Staff	0
6.12	TOTAL PAID STAFF (Total questions 6.2, 6.4, 6.6, 6.8 & 6.10)	42.37
6.13	VACANT TOTAL PAID STAFF (Total questions 6.3, 6.5, 6.7, 6.9 & 6.11)	0.50

SALARY INFORMATION

6.14	FTE - Library Director (certified)	1
6.15	Salary - Library Director (certified)	\$137,303

6.16	FTE - Library Manager (not certified)	0
6.17	Salary - Library Manager (not certified)	\$0
6.18	FTE - Librarian	1
6.19	Salary - Librarian	\$55,328

7. MINIMUM PUBLIC LIBRARY STANDARDS

All public, free association and Indian libraries in New York State are required to meet the minimum standards listed below. Please indicate which of these standards your library meets as of **December 31, 2024**. Please click [here](#) to read general instructions before completing this section. [Helpful information for meeting minimum public library standards](#) is available on the State Library's website.

1. Is governed by written bylaws which define the structure and governing functions of the library board of trustees, and which shall be reviewed and re-approved by the board of trustees at least once every five years or earlier if required by law. Y
2. Has a community-based, board-approved, written long-range plan of service developed by the library board of trustees and staff. Y
3. Provides a board-approved written annual report to the community on the library's progress in meeting its mission, goals and objectives, as outlined in the library's long-range plan of service. Y
4. Has board-approved written policies for the operation of the library, which shall be reviewed and updated at least once every five years or earlier if required by law. Y
5. Annually prepares and publishes a board-approved, written budget, which enables the library to address the community's needs, as outlined in the library's long-range plan of service. Y
6. Periodically evaluates the effectiveness of the library's programs, services and collections to address community needs, as outlined in the library's long-range plan of service. Y

7. Is open the minimum standard number of public service hours for population served. (see instructions) Y
8. Maintains a facility that addresses community needs, as outlined in the library's long-range plan of service, including adequate:
- 8a. space Y
 - 8b. lighting Y
 - 8c. shelving Y
 - 8d. seating Y
 - 8e. power infrastructure Y
 - 8f. data infrastructure Y
 - 8g. public restroom Y
9. Provides programming to address community needs, as outlined in the library's long-range plan of service. Y
10. Provides
- 10a. a circulation system that facilitates access to the local library collection and other library catalogs Y
 - 10b. equipment, technology, and internet connectivity to address community needs and facilitate access to information. Y
11. Provides access to current library information in print and online, facilitating the understanding of library services, operations and governance; information provided online shall include the standards referenced in numbers (1) through (5) above. Y
12. Employs a paid director in accordance with the provisions of Commissioner's Regulation 90.8. Y
13. Provides library staff with annual technology training, appropriate to their position, to address community needs, as outlined in the library's long-range plan of service. Y

14. Establishes and maintains partnerships with other educational, cultural or community organizations which enable the library to address the community's needs, as outlined in the library's long-range plan of service. Y

8. PUBLIC SERVICE INFORMATION

Report all information as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. Please click [here](#) to read general instructions before completing this section. Questions 8.1-8.4 are pre-filled with prior year answers but not locked to allow updating.

PUBLIC SERVICE OUTLETS - Libraries reporting main libraries, branches and bookmobiles should complete Service Outlets Information in Part 9.

8.1	Main Library	1
8.2	Branches	0
8.3	Bookmobiles	0
8.4	Other Outlets	0
8.5	TOTAL PUBLIC SERVICE OUTLETS (Total questions 8.1 - 8.4)	1

PUBLIC SERVICE HOURS - Report hours to two decimal places.

8.6 Minimum Weekly Total Hours - 70.00
Main Library

8.7 Minimum Weekly Total Hours - 0.00
Branch Libraries

8.8 Minimum Weekly Total Hours - 0.00
Bookmobiles

8.9 **Minimum Weekly Total Hours - 70.00**
Total Hours Open (Total questions 8.6 - 8.8)

8.10 Annual Total Hours - Main Library 3,640.00

8.11 Annual Total Hours - Branch Libraries 0.00

8.12 Annual Total Hours - Bookmobiles 0.00

8.13 Annual Hours Open - Total 3,640.00
Hours Open (Total questions 8.10
through 8.12)

9. SERVICE OUTLET INFORMATION

Outlets should be arranged in alphabetical order if possible.

Report all information as of the end of the fiscal year reported in Questions 1.6 and 1.7 in Part 1. Please click [here](#) to read general instructions before completing this section. Questions 1–14, 20–25, and 34–36 are pre-filled with prior year answers but not locked to allow updating.

NOTE: Libraries reporting Public Service Outlets in questions 8.1, 8.2 and 8.3 of Part 8 are required to complete this part of the Annual Report. Use this section to enter outlet information on main libraries, branches or bookmobiles. Complete one record for each main library, branch or bookmobile.

NEW OUTLETS: If a new outlet was open in the reporting year for any amount of time, it must be entered here. For locked fields, use the note to input information; enter *New* in the note for Question 40.

CLOSED OUTLETS: Even if an outlet was closed for the entire year it still must be reported and not simply left out of reporting. In these cases, enter either *Closed, will reopen* or *Closed permanently* in the note for Question 40. Permanently closed outlets will be removed and not appear in subsequent reports.

If you have multiple libraries, you may 1) enter the data for the Service Outlet Information section directly into the survey as usual or 2) send Baker and Taylor the data for this section to be uploaded into CollectConnect. If you choose to send your data for uploading, you will enter the data into the spreadsheet form available in the survey by clicking [a link](#) to an Excel sheet listing prior year outlets is located in section 9. Complete this form and email it to collectconnect@baker-taylor.com and your data will be uploaded into CollectConnect within 24 hours. The data will be loaded in the same order in which it appears in your file, so libraries should be in the correct order on the spreadsheet.

Outlet fields 5–6, 11–14, and 20–23 should be locked.

1.	Outlet Name	CLIFTON PARK-HALFMOON PUBLIC LIBRARY
2.	Outlet Name Status	00 (for no change)
3.	Street Address	475 MOE ROAD
4.	Outlet Street Address Status	00 (for no change)
5.	City	CLIFTON PARK
6.	Zip Code	12065
7.	Phone (enter 10 digits only)	(518) 371-8622
8.	Fax Number (enter 10 digits only)	(518) 371-3799
9.	E-mail Address	agutelius@sals.edu
10.	Outlet URL	www.cphlibrary.org
11.	County	SARATOGA

12.	School District	Shenendehowa
13.	Library System	Southern Adirondack Library System
14.	Outlet Type Code (select one):	CE
15.	Public Service Hours Per Year for This Outlet	3,640
16.	Number of Weeks This Outlet is Open	52
17.	Does this outlet have meeting space available for public use (non-library sponsored programs, meetings and/or events)?	Y
18.	Is the meeting space available for public use even when the outlet is closed?	N
19.	Total number of non-library sponsored programs, meetings and/or events at this outlet	3,366
20.	Enter the appropriate outlet code (select one):	LO
21.	Who owns this outlet building?	Other (specify using the State note)
22.	Who owns the land on which this outlet is built?	Other (specify using the State note)
23.	Indicate the year this outlet was initially constructed	2006
24.	Indicate the year this outlet underwent a major renovation costing \$25,000 or more	2024
25.	Square footage of the outlet	55,000
26.	Number of Internet Computers Used by General Public	45
27.	Number of uses (sessions) of public Internet computers per year	17,803
27a	Reporting Method for Number of Uses of Public Internet Computers Per Year	CT - Annual Count
28.	Type of connection on the outlet's public Internet computers	Fiber

29.	Maximum <u>download</u> speed of connection on the outlet's public Internet computers	10 Greater than or equal to 50 mbps and less than 100 mbps
30.	Maximum <u>upload</u> speed of connection on the outlet's public Internet computers	9 Greater than or equal to 25 mbps and less than 50 mbps
31.	Internet Provider	Other (specify using the State note)
32.	WiFi Access	No restrictions to access
33.	Wireless Sessions	67,862
33a	Reporting Method for Wireless Sessions	CT - Annual Count
34.	Does the outlet have a building entrance that is physically accessible to a person in a wheelchair?	Y
35.	Is every public part of the outlet accessible to a person in a wheelchair?	Y
36.	Does your outlet have a Makerspace?	N
37.	<i>LIBID</i>	7600521415
38.	<i>FSCSID</i>	NY0616
39.	<i>Number of Bookmobiles in the Bookmobile Outlet Record</i>	0
40.	<i>Outlet Structure Status</i>	00 (for no change from previous year)

10. OFFICERS AND TRUSTEES

Trustees and Terms / Trustee Names

Report information about trustee meetings as of December 31, 2024. All public and association libraries are required by Education Law to hold at least four meetings a year.

BOARD MEETINGS

10.1 Total number of board meetings held during calendar year (January 1, 2024 to December 31, 2024) 13

NUMBER OF TRUSTEES AND TERMS

10.2 If the library's charter documents (incorporation) state a range of trustees, what is it? If a range is not stated, enter N/A. N/A

10.3 If your library has a range, how many voting positions are stated in the library's current by-laws? If a range is not stated, enter N/A. N/A

10.4 If your library does not have a range, how many voting positions are stated in the library's charter documents (incorporation)? If library does have a range, enter N/A here. 11

10.5 What is the **trustee term length, as stated in your library's charter documents (incorporation)**? If a term length is not stated, please explain in a Note. 5 years

10.6 I attest that all trustees participated in trustee education in the last calendar year (2024). If entering No, provide explanation in a Note. Y

BOARD MEMBER SELECTION

10.7 Enter Board Member Selection Code (select one): EP - board members are elected in a public election

List Officers and Board Members as of February 1 of the CURRENT year.

Trustee information has been pre-filled with prior year answers but not locked; please make sure to delete former trustees, add new ones, and update position titles, dates and make any other needed changes. You may 1) enter the data for the Officers and Board Members directly into the survey as usual or 2) send Baker and Taylor the data for this section to be uploaded into CollectConnect. If you choose to send your data for uploading, you must enter the data into the spreadsheet form available [here](#) . Please Note: It is customized and contains previously entered data in need of updating. Complete this form and email it to collectconnect@baker-taylor.com.

1.	Status	Filled
2.	First Name of Board Member	Megan
3.	Last Name of Board Member	Brown
4.	Mailing Address	39 Willowbrook Terr
5.	City	Halfmoon
6.	Zip Code (5 digits only)	12065
7.	E-mail address	brynns mama1@gmail.com

8.	Office Held or Trustee	Vice President
9.	Term Begins - Month	January
10.	Term Begins - Year (year)	2023
11.	Term Expires	December
12.	Term Expires - Year (yyyy)	2027
13.	Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.	Yes
14.	The date the Oath of Office (mm/dd/yyyy) was taken	01/06/2025
15.	The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy)	02/05/2025
16.	Is this a brand new trustee?	N
1.	Status	Filled
2.	First Name of Board Member	Mathew
3.	Last Name of Board Member	Cantore
4.	Mailing Address	37 Sterling Heights Drive
5.	City	Clifton Park
6.	Zip Code (5 digits only)	12065
7.	E-mail address	mathewcantore@gmail.com
8.	Office Held or Trustee	President
9.	Term Begins - Month	January
10.	Term Begins - Year (year)	2025
11.	Term Expires	December
12.	Term Expires - Year (yyyy)	2029

13.	Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.	Yes
14.	The date the Oath of Office (mm/dd/yyyy) was taken	01/06/2025
15.	The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy)	02/05/2025
16.	Is this a brand new trustee?	N
1.	Status	Filled
2.	First Name of Board Member	Jason
3.	Last Name of Board Member	DiGianni
4.	Mailing Address	4 Cresthaven Lane
5.	City	Clifton Park
6.	Zip Code (5 digits only)	12065
7.	E-mail address	jdigianni@gmail.com
8.	Office Held or Trustee	Trustee
9.	Term Begins - Month	January
10.	Term Begins - Year (year)	2022
11.	Term Expires	December
12.	Term Expires - Year (yyyy)	2026
13.	Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.	Yes

14. The date the Oath of Office (mm/dd/yyyy) was taken 01/06/2025
15. The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) 02/05/2025
16. Is this a brand new trustee? N
1. Status Filled
2. First Name of Board Member Suzanne
3. Last Name of Board Member Dugan
4. Mailing Address 49 Spruce Street
5. City Clifton Park
6. Zip Code (5 digits only) 12065
7. E-mail address suzannedugan@nycap.rr.com
8. Office Held or Trustee Trustee
9. Term Begins - Month January
10. Term Begins - Year (year) 2021
11. Term Expires December
12. Term Expires - Year (yyyy) 2025
13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. Yes
14. The date the Oath of Office (mm/dd/yyyy) was taken 01/06/2025
15. The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) 02/05/2025
16. Is this a brand new trustee? N
1. Status Filled
2. First Name of Board Member Cornelia

- | | | |
|-----|---|-----------------------|
| 3. | Last Name of Board Member | Mogor |
| 4. | Mailing Address | 9 Brook Hollow Road |
| 5. | City | Ballston Lake |
| 6. | Zip Code (5 digits only) | 12019 |
| 7. | E-mail address | cornelia@nycap.rr.com |
| 8. | Office Held or Trustee | Trustee |
| 9. | Term Begins - Month | January |
| 10. | Term Begins - Year (year) | 2025 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2025 |
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | No |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/03/2025 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/05/2025 |
| 16. | Is this a brand new trustee? | Y |
-
- | | | |
|----|----------------------------|---------------------|
| 1. | Status | Filled |
| 2. | First Name of Board Member | Stephen |
| 3. | Last Name of Board Member | Meyer |
| 4. | Mailing Address | 44 Robinwood Drive |
| 5. | City | Clifton Park |
| 6. | Zip Code (5 digits only) | 12065 |
| 7. | E-mail address | s_j_meyer@yahoo.com |
| 8. | Office Held or Trustee | Financial Officer |
| 9. | Term Begins - Month | January |

10.	Term Begins - Year (year)	2024
11.	Term Expires	December
12.	Term Expires - Year (yyyy)	2028
13.	Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.	Yes
14.	The date the Oath of Office (mm/dd/yyyy) was taken	01/06/2025
15.	The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy)	02/05/2025
16.	Is this a brand new trustee?	N
1.	Status	Filled
2.	First Name of Board Member	Thomas
3.	Last Name of Board Member	Madison
4.	Mailing Address	14 Oregon Trail
5.	City	Waterford
6.	Zip Code (5 digits only)	12188
7.	E-mail address	tjmadvisors1@gmail.com
8.	Office Held or Trustee	Trustee
9.	Term Begins - Month	January
10.	Term Begins - Year (year)	2022
11.	Term Expires	December
12.	Term Expires - Year (yyyy)	2026

13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. Yes
14. The date the Oath of Office (mm/dd/yyyy) was taken
15. The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy)
16. Is this a brand new trustee? N
1. Status Filled
2. First Name of Board Member Maria
3. Last Name of Board Member McMunn
4. Mailing Address 22 Washington Lane
5. City Halfmoon
6. Zip Code (5 digits only) 12065
7. E-mail address mariamcmunn@yahoo.com
8. Office Held or Trustee Trustee
9. Term Begins - Month January
10. Term Begins - Year (year) 2023
11. Term Expires December
12. Term Expires - Year (yyyy) 2027
13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. Yes

14. The date the Oath of Office (mm/dd/yyyy) was taken 01/06/2025

15. The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) 02/05/2025

16. Is this a brand new trustee? N

1. Status Filled

2. First Name of Board Member Edwin

3. Last Name of Board Member Rodger

4. Mailing Address 1 Saratoga Court

5. City Rexford

6. Zip Code (5 digits only) 12148

7. E-mail address aerodger@aol.com

8. Office Held or Trustee Trustee

9. Term Begins - Month January

10. Term Begins - Year (year) 2021

11. Term Expires December

12. Term Expires - Year (yyyy) 2025

13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. Yes

14. The date the Oath of Office (mm/dd/yyyy) was taken 01/06/2025

15. The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) 02/05/2025

16. Is this a brand new trustee? N

1. Status Filled

2. First Name of Board Member Purushothaman

3. Last Name of Board Member Srinivasan
4. Mailing Address 1 Castle Pines
5. City Clifton Park
6. Zip Code (5 digits only) 12065
7. E-mail address purushothaman.s@gmail.com
8. Office Held or Trustee Trustee
9. Term Begins - Month January
10. Term Begins - Year (year) 2024
11. Term Expires December
12. Term Expires - Year (yyyy) 2028

13. Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date.

14. The date the Oath of Office (mm/dd/yyyy) was taken 01/27/2025

15. The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) 02/05/2025

16. Is this a brand new trustee? N

1. Status Filled
2. First Name of Board Member Russell
3. Last Name of Board Member Wise
4. Mailing Address 1400 Crescent-Vischer Ferry Road
5. City Halfmoon
6. Zip Code (5 digits only) 12065
7. E-mail address rewisejr@gmail.com
8. Office Held or Trustee Trustee
9. Term Begins - Month January

- | | | |
|-----|---|------------|
| 10. | Term Begins - Year (year) | 2022 |
| 11. | Term Expires | December |
| 12. | Term Expires - Year (yyyy) | 2026 |
| 13. | Is the trustee serving a full term? If No, add a Note. The Note should identify the previous trustee whose unexpired term is being filled, and should identify the beginning and ending date of the unexpired previous trustee's term. Example: Trustee is filling the remainder of [name]'s term, which was to run from beginning date to ending date. | Yes |
| 14. | The date the Oath of Office (mm/dd/yyyy) was taken | 01/06/2025 |
| 15. | The date the Oath of Office was filed with town or county clerk (mm/dd/yyyy) | 02/05/2025 |
| 16. | Is this a brand new trustee? | N |

11. OPERATING FUNDS RECEIPTS

Local Public Funds / System Cash Grants / Other State

Report financial data based on the fiscal reporting year reported in Part 1. (Q1.6 and Q1.7, or Q1.9 and Q1.10 if the fiscal reporting year has changed since the previous annual report). *ROUND TO THE NEAREST DOLLAR*. Please click [here](#) to read general instructions before completing this section.

LOCAL PUBLIC FUNDS

Specify by name the municipalities or school districts which are the source of funds.

- 11.1 Does the library receive any local public funds? If yes, complete one record for each taxing authority; if no, go to question 11.3. Y

Please Note: last year's answers for repeating groups cannot be displayed.

- | | | |
|----|---|------------------------------------|
| 1. | Source of Funds | Town |
| 2. | Name of funding County, Municipality or School District | Towns of Clifton Park and Halfmoon |
| 3. | Amount | \$5,103,254 |

4. Subject to public vote held in reporting year or in a previous reporting year(s). Y

5. Written Contractual Agreement N

11.2 **TOTAL LOCAL PUBLIC FUNDS** \$5,103,254

SYSTEM CASH GRANTS TO MEMBER LIBRARY

11.3 Local Library Services Aid (LLSA) \$18,844

11.4 Record all Central Library Services Aid monies received from system headquarters \$0

11.5 Additional State Aid received from the System \$118

11.6 Federal Aid received from the System \$0

11.7 Other Cash Grants \$5,000

11.8 **TOTAL SYSTEM CASH GRANTS** (Add Questions 11.3, 11.4, 11.5, 11.6 and 11.7) \$23,962

OTHER STATE AID

11.9 State Aid other than LLSA, Central Library Aid (CLDA and/or CBA), or other State Aid reported as system cash grants \$451,156

Federal Aid / Other Receipts

FEDERAL AID FOR LIBRARY OPERATION

11.10 LSTA \$0

11.11 Other Federal Aid \$0

11.12 **TOTAL FEDERAL AID** (Add Questions 11.10 and 11.11) \$0

11.13 **CONTRACTS WITH PUBLIC LIBRARIES AND/OR PUBLIC LIBRARY SYSTEMS IN NEW YORK STATE** \$0

OTHER RECEIPTS

11.14	Gifts and Endowments	\$51,915
11.15	Fund Raising	\$0
11.16	Income from Investments	\$36,761
11.17	Library Charges	\$36,054
11.18	Other	\$50,116
11.19	TOTAL OTHER RECEIPTS (Add Questions 11.14, 11.15, 11.16, 11.17 and 11.18)	\$174,846
11.20	TOTAL OPERATING FUND RECEIPTS (Add Questions 11.2, 11.8, 11.9, 11.12, 11.13 and 11.19)	\$5,753,218
11.21	BUDGET LOANS	\$0

Transfers / Grand Total

TRANSFERS

11.22	From Capital Fund (Same as Question 14.8)	\$116,401
11.23	From Other Funds	\$0
11.24	TOTAL TRANSFERS (Add Questions 11.22 and 11.23)	\$116,401
11.25	BALANCE IN OPERATING FUND - Beginning Balance for Fiscal Year Ending 2024 (Same as Question 12.39 of previous year if fiscal year has not changed)	\$2,211,971
11.26	GRAND TOTAL RECEIPTS, BUDGET LOANS, TRANSFERS AND BALANCE (Add Questions 11.20, 11.21, 11.24 and 11.25; Same as Question 12.40)	\$8,081,590

12. OPERATING FUND DISBURSEMENTS

Staff / Collection / Capital
Operation and Maintenance

Report financial data based on the fiscal reporting year reported in Part 1. (Q1.6 and Q1.7, or Q1.9 and Q1.10 if the fiscal reporting year has changed since the previous annual report). ROUND TO THE NEAREST DOLLAR. Please click [here](#) to read general instructions before completing this section.

STAFF EXPENDITURES

Salaries & Wages Paid from Library Funds

12.1	Certified Librarians	\$1,282,199
12.2	Other Staff	\$1,235,709
12.3	Total Salaries & Wages Expenditures (Add Questions 12.1 and 12.2)	\$2,517,908
12.4	Employee Benefits Expenditures	\$762,762
12.5	Total Staff Expenditures (Add Questions 12.3 and 12.4)	\$3,280,670

COLLECTION EXPENDITURES

12.6	Print Materials Expenditures	\$165,182
12.7	Electronic Materials Expenditures	\$133,649
12.8	Other Materials Expenditures	\$48,988
12.9	Total Collection Expenditures (Add Questions 12.6, 12.7 and 12.8)	\$347,819

CAPITAL EXPENDITURES FROM OPERATING FUNDS

12.10	From Local Public Funds (71PF)	\$0
12.11	From Other Funds (71OF)	\$0
12.12	Total Capital Expenditures (Add Questions 12.10 and 12.11)	\$0

OPERATION AND MAINTENANCE OF BUILDINGS

Repairs to Building & Building Equipment

12.13	From Local Public Funds (72PF)	\$664,000
12.14	From Other Funds (72OF)	\$0

12.15 **Total Repairs** (Add Questions 12.13 and 12.14) \$664,000

12.16 Other Disbursements for Operation & Maintenance of Buildings \$264,397

12.17 **Total Operation & Maintenance of Buildings** (Add Questions 12.15 and 12.16) \$928,397

MISCELLANEOUS EXPENSES

12.18 Office and Library Supplies \$26,794

12.19 Telecommunications \$0

12.21 Professional & Consultant Fees \$267,214

12.22 Equipment \$75,650

12.23 Other Miscellaneous \$454,682

12.24 **Total Miscellaneous Expenses** (Add Questions 12.18, 12.19, 12.21, 12.22 and 12.23) \$824,340

Contracts / Debt Service / Transfers / Grand Total

12.25 **CONTRACTS WITH PUBLIC LIBRARIES AND/OR PUBLIC LIBRARY SYSTEMS IN NEW YORK STATE** \$112,623

DEBT SERVICE

Capital Purposes Loans (Principal and Interest)

12.26 From Local Public Funds (73PF) \$0

12.27 From Other Funds (73OF) \$737,020

12.28 **Total** (Add Questions 12.26 and 12.27) \$737,020

Other Loans

12.29 Budget Loans (Principal and Interest) \$0

12.30 Short-Term Loans \$0

12.31 **Total Debt Service** (Add Questions 12.28, 12.29 and 12.30) \$737,020

12.32 **TOTAL OPERATING FUND DISBURSEMENTS** (Add Questions 12.5, 12.9, 12.12, 12.17, 12.24, 12.25 and 12.31) \$6,230,869

TRANSFERS

Transfers to Capital Fund

12.33 From Local Public Funds (76PF) \$0

12.34 From Other Funds (76OF) \$0

12.35 **Total Transfers to Capital Fund** (Add Questions 12.33 and 12.34; same as Question 13.8) \$0

12.36 **Transfer to Other Funds** \$116,401

12.37 **TOTAL TRANSFERS** (Add Questions 12.35 and 12.36) \$116,401

12.38 **TOTAL DISBURSEMENTS AND TRANSFERS** (Add Questions 12.32 and 12.37) \$6,347,270

12.39 BALANCE IN OPERATING FUND - Ending Balance for the Fiscal Year Ending 2024 \$1,734,320

12.40 **GRAND TOTAL DISBURSEMENTS, TRANSFERS & BALANCE** (Add Questions 12.38 and 12.39; same as Question 11.26) \$8,081,590

ASSURANCE

12.41 The Library operated in accordance with all provisions of Education Law and the Regulations of the Commissioner, and assures that the "Annual Report" was reviewed and accepted by the Library Board on (date - mm/dd/yyyy). 02/24/2025

FISCAL AUDIT

12.42 Last audit performed (mm/dd/yyyy) 01/28/2025

12.43 Time period covered by this audit (mm/dd/yyyy) - (mm/dd/yyyy) 01/01/2024-12/31/2024

12.44 Indicate type of audit (select one): Private Accounting Firm

CAPITAL FUND

12.45 Does the library have a separate Capital Fund? Enter Y for Yes, N for No. If No, stop here. If Yes, complete the Capital Fund Report. Y

13. CAPITAL FUND RECEIPTS

Report financial data based on the fiscal year reported in Questions 1.6 and 1.7 in Part 1. *ROUND TO THE NEAREST DOLLAR*. Please click [here](#) to read general instructions before completing this section.

REVENUES FROM LOCAL SOURCES

13.1 Revenues from Local Government Sources \$0

13.2 All Other Revenues from Local Sources \$0

13.3 **Total Revenues from Local Sources** (Add Questions 13.1 and 13.2) \$0

STATE AID FOR CAPITAL PROJECTS

13.4 State Aid Received for Construction \$0

13.5 Other State Aid \$0

13.6 **Total State Aid** (Add Questions 13.4 and 13.5) \$0

FEDERAL AID FOR CAPITAL PROJECTS

13.7 **TOTAL FEDERAL AID** \$0

INTERFUND REVENUE

13.8 **Transfer from Operating Fund** (Same as Question 12.35) \$0

13.9 **TOTAL REVENUES** (Add Questions 13.3, 13.6, 13.7 and 13.8) \$0

13.10	NON-REVENUE RECEIPTS	\$0
13.11	TOTAL CASH RECEIPTS (Add Questions 13.9 and 13.10)	\$0
13.12	BALANCE IN CAPITAL FUND - Beginning Balance for Fiscal Year Ending 2024 (Same as Question 14.11 of previous year, if fiscal year has not changed)	\$116,401
13.13	TOTAL CASH RECEIPTS AND BALANCE (Add Questions 13.11 and 13.12; same as Question 14.12)	\$116,401

14. CAPITAL FUND DISBURSEMENTS

Report financial data based on the fiscal reporting year reported in Part 1. **ROUND TO THE NEAREST DOLLAR.** Please click [here](#) to read general instructions before completing this section.

PROJECT EXPENDITURES

14.1	Construction	\$0
14.2	Incidental Construction	\$0

Other Disbursements

14.3	Purchase of Buildings	\$0
14.4	Interest	\$0
14.5	Collection Expenditures	\$0
14.6	Total Other Disbursements (Add Questions 14.3, 14.4 and 14.5)	\$0
14.7	TOTAL PROJECT EXPENDITURES (Add Questions 14.1, 14.2 and 14.6)	\$0

14.8	TRANSFER TO OPERATING FUND (Same as Question 11.22)	\$116,401
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14.9	NON-PROJECT EXPENDITURES	\$0
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14.10	TOTAL CASH DISBURSEMENTS AND TRANSFERS (Add Questions 14.7, 14.8 and 14.9)	\$116,401
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14.11	BALANCE IN CAPITAL	\$0
FUND - Ending Balance for the Fiscal Year Ending 2024		
14.12	TOTAL CASH	\$116,401
DISBURSEMENTS AND BALANCE		
(Add Questions 14.10 and 14.11; same as Question 13.13)		

15. CENTRAL LIBRARIES

PART 15 EXISTS FOR THE CENTRAL/CO-CENTRAL LIBRARIES ONLY. PLEASE PROCEED TO SECTION 16. FEDERAL TOTALS AND CONTINUE ON WITH YOUR SURVEY

16. FEDERAL TOTALS

All questions in Part 16 are calculated, locked fields.

Note: See instructions for definitions and calculations of each of these Federal Totals.

16.1	Total ALA-MLS	13.76
16.2	Total Librarians	13.76
16.3	All Other Paid Staff	23.75
16.4	Total Paid Employees	37.51
16.5	State Government Revenue	\$470,118
16.6	Federal Government Revenue	\$0
16.7	Other Operating Revenue	\$179,846
16.8	Total Operating Revenue	\$5,753,218
16.9	Other Operating Expenditures	\$1,865,360
16.10	Total Operating Expenditures	\$5,493,849
16.11	Total Capital Expenditures	\$116,401
16.12	Print Materials	121,771
16.12a	Total Physical Items in Collection	146,924
16.13	Circulation of Children's Physical Material	221,095
16.14	Total Registered Borrowers	33,292
16.15	Other Capital Revenue and Receipts	\$0

16.16	Number of Internet Computers Used by General Public	45
16.17	Total Uses (sessions) of Public Internet Computers Per Year	17,803
16.18	Wireless Sessions	67,862
16.19	Total Capital Revenue	\$0

17. FOR NEW YORK STATE LIBRARY USE ONLY

17.1	LIB ID	7600521415
17.2	Interlibrary Relationship Code	ME
17.3	Legal Basis Code	LD
17.4	Administrative Structure Code	SO
17.5	FSCS Public Library Definition	Y
17.6	Geographic Code	CD2
17.7	FSCS ID	NY0616
17.8	SED CODE	520302700061
17.9	INSTITUTION ID	800000038660

SUGGESTED IMPROVEMENTS

Library Name: CLIFTON PARK-HALFMOON PUBLIC LIBRARY

Library System: Southern Adirondack Library System

Name of Person Completing Form: Alexandra Gutelius

Phone Number: (518) 371-8622

I am satisfied that this resource (Collect) is meeting library needs: Neither Agree nor Disagree

Applying this resource (Collect) will help improve library services to the public: Neither Agree nor Disagree

Please share with us your suggestions for improving the *Annual Report*. When providing feedback, if applicable please indicate the question number each comment/suggestion refers to. Thank you!