

Hoboken Public Library
Agenda for In Person Meeting of the Board of Trustees
DATE 6:30^{pm} to 8^{pm}

Option to Join on Zoom:

<https://us02web.zoom.us/j/81434763989>

Meeting ID: 814 3476 3989

1. Call to Order
2. Announcement of Compliance with the Open Public Meetings Law
3. Roll Call
4. Minutes of Meeting
5. Public Comments
6. Director's Report
7. Committee Report
 - a. Buildings and Grounds
 - b. Budget and Finance
 - i. Resolution to Void Checks
 - ii. Resolution to Reserve Funds
 - iii. Audit draft
 - c. Personnel and Policy
 - i. Privacy Policy
8. President's Report
9. Hoboken Public Library Friends & Foundation Report
10. Old Business
11. Executive Session
12. New Business
13. Consent Agenda

Approval of checks to be paid	Finance Committee
Resolution to Void Check	Finance Committee
Resolution to Reserve Funds	Finance Committee

Minutes approval	
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14. Trustee Comments

15. Adjournment

HOBOKEN FREE PUBLIC LIBRARY

Director's Report for November 26, 2024 Board Meeting



Director's Highlights

- **Freedom to Read Bill:** The Freedom to Read Bill was voted out of the full senate and has been sent to Governor Murphy's desk awaiting his signature. Jennie attended the senate hearing and vote in Trenton, NJ on October 28.
- **ULC Annual Forum:** In her capacity as a ULC Board of Director, Jennie attended the ULC annual Forum, where she moderated a panel which broke attendance records. The panel on advocacy included President of Boston Public Library, David Leonard; Vice chair of ULC, Joey Crawford; President Elect of Broward County Library, Allison Grubbs; San Diego Public Library Director, Misty Jones; and Executive Director of Pioneers Library System, Lisa Welles. Panelists underscored the importance of proactive relationship building with key stakeholders and concisely communicating the library's value in ways that resonate with community leaders and decision-makers.
- **BCCLS Friends Scholarship Brunch:** Karla Aybar Reyes attended the annual BCCLS Friends Scholarship Brunch on October 22.
- **Preservation NJ Award:** Hoboken Public Library received a Preservation New Jersey award for restoration of the third floor in a ceremony held at Hinchliffe Stadium in Paterson on November 21, 2024. Special Collections Manager, James Cox and Business Manager, Carolyn Hartwick attended the ceremony.
- **Raakhee Mirchandani's book launch:** The library hosted Library Board of Trustee Raakhee Mirchandani's book launch for *Mama's Roti* and *Kamala Raised Her Hand*. 100% of the ticket proceeds benefited the Hoboken Library Friends and Foundation.

- **St. Mary's Advocates Fundraiser:** Jennie attended St. Mary's Advocates fundraiser, Social Fabric: A Thrifted Fashion Show on November 7.
- **Fund for a Better Waterfront Fundraiser:** Jennie and James Cox attended Connect the Waterfront, Fund for a Better Waterfront's annual fundraiser on November 14. Chief of Staff Karla Aybar Reyes and Carolyn Hartwick also attended as volunteers.
- **Hoboken Historical Museum Gala:** Karla Aybar Reyes and James Cox attended the Hoboken Historical Museum Gala on November 16.
- **League of Municipalities:** In her capacity as co-chair of New Jersey Library Association's Public Policy Committee, Jennie attended the annual League of Municipalities Conference. She met with vendors, legislatures, policymakers, and lobbyists to discuss library-related issues.
- **BCCLS HR Panel:** On November 14, 31 BCCLS Directors attended a panel on Human Resources for Public Libraries, led by our very own HR Manager, Faith Fitzsimmons and moderated by Jennie.
- **Staff Outing-** Hoboken Library Staff had a great evening of fun and bonding at Play! Hoboken. We were grateful to Play! Hoboken's wonderful staff, and owner Ian Rintel, for being so attentive and accommodating.
- **Public Library Association (PLA) Panel:** On November 12, Jennie was a panelist for PLA's Hot Takes Webinar on safety and security in libraries, along with San Jose Public Library and Scenic Regional Library (Missouri).
- **NJ Library Trustee Institute:** Jennie was invited as guest speaker for the NJ Library Trustee Institute, sponsored by the NJ State Library, to talk about shared services between libraries and municipalities. The talk was held on November 16 and about 80 people attended.
- **Merch Sale:** We are selling Hoboken Public Library branded totes, hats, and hoodies online at bonfire.com/store/hobokenpubliclibrary. Proceeds from the sales benefit the Hoboken Public Library Friends & Foundation.

Department Summaries

Information and Digital Services

- **Staffing changes:** Full Time Librarian, Bernadette Patino, resigned from her position at the library to take a position at a location closer to her home. Library assistant Tyler Riley started on November 14.
- **Mystery Authors Panel:** Four mystery authors from the Mystery Writers of America New York Chapter, along with moderator Mark McNease, had a panel about how to start writing a series and keep it going. Authors included Annamaria Alfieri who writes the Vera and Tolliver stories; Tom Coffey, author of The Devine Trilogy; Peggy Ehrhart, author of the Knit & Nibble mysteries; and Gerri Lewis, author of the new Deadly Deadlines mysteries. Eleven people attended the program, including two members of our Writers Group.
- **Computer and tech usage:** Adult desktop computer use for October at the main branch was 1,281 sessions compared with September with 1,085 sessions. Computer use for all ages and branches was 2,287 in October. Scanning was down from 4 last month to 1 this month. Faxing was 38 faxes in October compared to 28 faxes in September. This month, 12 chrome books were checked out. Hot Spots were checked out 7 times.
- **Database usage/online learning resources:** NY Times logins went up in the building with 207 in October compared to 126 in September, as well as remote logins, which were 1,128 in September

compared to 1,225 in October. Valueline was up from 673 to 700 logins. Newsbank was up from 30 to 39 logins. Mango went down with 83 logins in October compared with 110 in September. Pronunciator had only 2 logins and only 1 last month.

- **Reference questions:** Reference questions at the main branch were up with 158 in September compared with 217 in October. The majority of the questions this month at the main branch were answered by phone or in person with 38 by phone and 165 in person. Additionally, there were 6 by chat and 8 by email. There were 78 total questions at the Grand Street Branch.
- **Monthly programming:**
 - Two people attended the Writers Group in October. The next meeting will be on November 18 at 6:30 PM.
 - Four people attended the Poetry Healing Group. The next meeting will be on Thursday, November 11 at 6:30 PM.
 - In November, we screened *Smoke Signals* in honor of Native American Heritage Month. On December 13 at 11 AM, we will be showing *The Perfect Holiday*.
 - The Hoboken Public Library's Science Fiction and Fantasy Book Discussion Group in October had 6 people attending. We discussed *Dead Until Dark*, the first in the Sookie Stackhouse Series and beforehand, there was a screening of 2 episodes of *True Blood*, the TV adaptation. Next month there will be a joint discussion with the Science Fiction and Mystery Book Groups of the dystopian mystery, *The Last Murder at the End of the World* by Stuart Turton.
 - Five people attended the Environmental book discussion in October. The next book for the Environmental Book Club is *The Seed Keeper* by Diane Wilson on Tuesday, November 19 at 11 AM.

Community Engagement

- **Voter engagement:** In advance of the election, we organized a series of tabling events outside the Main Library and at the Midtown Farmers Market, with the goal of increasing civic engagement as well as library visibility. We provided voting resources, stress-reducing activities, free giveaways, and information about the change in polling locations. In total, we interacted with over 180 community members, made library cards, checked out books, answered voting questions, and had many meaningful conversations.
- **Public Art Month with HBA:** Community Engagement Manager Ally Blumenfeld worked with Leah Mulartrick of the Hoboken Business Alliance to host a series of art workshops at the Library in celebration of Public Art Month. These programs were extremely popular with full registration and wait lists. Additionally, we hosted two programs led by Carmen Community Artist allowing community members to collaborate on a public crochet project.
- **Senior programming:** Two senior programs, Chair Yoga and Mahjongg Club, have returned and have seen good attendance. Tai Chi class continues weekly at the Multi-Service Center with roughly 40 participants each week.
- **City of Hoboken Job Fair:** Ally and School Outreach Librarian Valerie Coughlin tabled at the City of Hoboken's second Job Fair at the Grand Street Multi-Service Center, where they interacted with over 50 community members providing information about job search resources provided by the library, as well as shared the Library's current job openings.

- **Stevens volunteers:** Ally organized a volunteer opportunity with Stevens Institute in support of the campus's Kindness Week. We welcomed 4 volunteers who worked with the Access Services Department to shelf-read and organize the adult fiction collection.

Programming & Outreach, October 2024

Service	Programs	Attendees	Cardholders	Giveaways	Circs
Adult Programs	88	1014			
Outreach Visits	23	1710	52	233	197

Social Work, October 2024

Service	#
Social Work Appointments	67
Community Care Kits	84

Youth Services

- **Project Coin:** Youth Services has partnered with organization Project Coin, a teen-led initiative that centers around providing students with engaging resources to learn more about business, personal finance, and civic engagement. In the month of November, the all-female team hosted two sessions of their Youth Business Camp. Participants learned about the ramifications of the Pink Tax and tried their hand at pitching products they designed in a mock Shark Tank activity. There are two more programs scheduled for the month of December. The teens have been proactive in promoting their partnership with HPL, creating reels and adding the library as collaborators.
- **Learning Center:** Our connection with the teens that attend our Learning Center blocks at the HHA continues to prove fruitful for Youth Services. Teen volunteer Zephie, a regular patron at the Learning Center, hosted an extremely successful spooky bracelet making program at the Main branch on 10/29. Approximately forty attendees joined Zephie, who is a talented jewelry designer, to learn the basics of creating fun holiday baubles.
- **Pokemon Club:** Our Pokemon Club is in high demand, with requests for additional sessions from patrons and an increase in book requests for Pokemon selections. Our TAB volunteer, Aarav, will be hosting a special holiday Pokemon Club in December.
- **Beauty that Cares:** The Beauty that Cares Small Business Series for kids and teens, funded by the library's Friends and Foundation, will hold its first session on December 5 at the main branch.
- **Class visits:** Class visits at Main are in full swing, with Apple Montessori, HoLa, Brandt, and Hoboken Children's Academy booking visits onsite. Popup library visits are also fully booked, with visits to Connors, Wallace and Brandt on our schedule.
- **Local author program:** Local author Patricia Keeler hosted a story time and music program with colleagues Elena Skye and Boo Reiners at the main branch on 11/16.
- **Fall Reading Challenge:** We are nearing the end of our Fall Reading Challenge with a total of 159 registrations. Our winter challenge will kick off in December.

Children’s Programs October 2024

Event	# of Events Per Month	Participants
Story Time/Special Programs	56	2,071
School/Camp Visits	11	1,446

YA Programs October 2024

Event	# of Events Per Month	Participants
YA Events/Attendance	22	416
YA/School/Camp Visits	0	0

Information Technology

- **MakerSpace projects:**
 - One of our customers, Jose, came to the MakerSpace with a concept for a lithophane and used our glowforge to etch 3D print photos. A lithophane is a thin material etched with varying thicknesses in such a way that when light shines from behind it an image is visible on its surface.
 - The owner of a local business, Kashe Naturals, has visited the MakerSpace several times to make posters, stickers, totes, and other branding materials for her small candle company.
 - A teen from Hoboken High School made custom keychains for herself and her whole JV volleyball team.
- **Holiday Luncheons:** We participated in holiday luncheons for Halloween and Thanksgiving at the three senior housing locations throughout Hoboken this past month, providing the music and cheer.
- **Communico and BCCLS apps:** We are working on implementing and applying a new library privacy policy to the Communico app and are troubleshooting the self-check out functionality in the BCCLS App. The latest update from the developer is aimed to address issues with delayed digital receipts.
- **Userway Accessibility Widget:** We’ve added the Userway Accessibility Website Widget to our website to achieve handicap compliance status, coming in compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 Level AA, which are a set of internationally recognized standards developed by the World Wide Web Consortium (W3C) to ensure that digital content is accessible to all users, including those with disabilities. Recently, there have been challenges to many public government and library websites and we are minimizing exposure to accessibility-related lawsuits by staying up to date with compliance and providing access to all.

Special Collections

- **Research requests:** During the month of November the Special Collections received four research requests. One is ongoing. We are working regularly with the Hoboken Historical Museum on their upcoming exhibit on the Hoboken Meadows. James Cox, Special Collections manager, attended the Museum's gala with Karla Aybar Reyes on Saturday, November 16, 2024. His services were offered in a fundraising capacity and garnered a winning bid of \$180.00 in support of the Museum.
- **"Hoboken's Elysian Field" presentation:** Library materials were used in Irwin Chusid's presentation "Hoboken's Elysian Fields: The Rise and Demise of a Riverside Paradise" at Steven's on Friday, November 15, 2024.
- **Library of Congress grant:** James presented his research for the Connecting Communities Digital Initiative grant to the Library of Congress on Wednesday, November 20, 2024.
 - The website is <https://puertoricalexperienceinhoboken.omeka.net/>
 - The timeline can be viewed here:
https://cdn.knightlab.com/libs/timeline3/latest/embed/index.html?source=1OKgfp1CfWJif-4uQHUC-NVqaxuN2RuWi7ZoajD1MBAQ&font=Default&lang=en&initial_zoom=2&height=650

They are both works in progress and able to be amended or altered with the discovery of new information.

Director's Report Form October 2024						
Circulation	October 2024	September 2024	% Change	YTD 2024	YTD 2023	YTD % Change
Main Circulation - Adult	6,010	5,736	5%	58,911	56,435	4%
Main Circulation - Youth	10,349	9,165	13%	98,620	84,806	16%
Grand Circulation - Adult	172	141	22%	1,858	1,712	9%
Grand Circulation - Youth	519	501	4%	5,921	5,997	-1%
eBook Circulation	7,746	7,688	1%	80,582	75,090	7%
Digital Resource Usage	1,716	1,496	15%	18,577	15,729	18%
Library of Things Circulation	28	25	12%	249	n/a	
Total Door Count - Main	33,022	11,514	187%	183,665	150,994	22%
Total Door Count - Grand	955	784	22%	7,437	5,377	38%
Reference Questions	295	219	35%	1,974	3,091	-36%
Total New Patrons Registered	419	579	-28%	4,286	4,740	-10%
Locker Use - Main	566	539	5%	4,703	3,504	34%
Locker Use - Grand	360	300	20%	3,232	2,259	43%
Locker Use - Museum	451	460	-2%	2,285	n/a	
Museum Passes	74	83	-11%	848	464	83%
Programming	October 2024	September 2024	% Change	YTD 2024	YTD 2023	YTD % Change
Total Programs - Adult	88	64	38%	588	456	29%
Total Program Attendance - Adult	1014	1688	-40%	7,995	6,617	21%
Total Programs - Young Adult	22	18	22%	262	209	25%
Total Program Attendance - Young Adult	416	254	64%	6,046	6,180	-2%
Total Programs - Children	67	56	20%	589	551	7%
Total Program Attendance - Children	3517	2655	32%	28,097	35,104	-20%
Total Outreach Events	23	24	-4%	154	215	-28%
Total Outreach Event Attendance	1710	1602	7%	10,000	9,949	1%
Total Programs	177	161	10%	1,159	1,216	-5%
Total Program Attendance	4947	3501	41%	34,014	47,901	-29%
Social Work	October 2024	September 2024	% Change	YTD 2024	YTD 2023	
Social Work Appointments	67	68	-1%	695	584	
Community Care Kits Distributed	84	158	-47%	2,122	1,407	
Computer Use	October 2024	September 2024	% Change	YTD 2024	YTD 2023	
Computer Use - Main	2154	1847	17%	18,921	10,882	
Computer Use - Grand	133	140	-5%	1,746	1,200	
Technology Lending	October 2024	September 2024	% Change	YTD 2024	YTD 2023	
Laptops (Main & Grand St)	0	0	0%	0	0	
Chromebooks	12	8	50%	46	23	
Wi-Fi Hotspots	7	4	400%	29	70	
Kiosk Laptops	775	579	34%	6,031	7,680	
Kiosk Chargers	163	76	114%	1,410	1,322	
Technology Lending Total	957	806	19%	4,018	9,095	
Wireless Use	October 2024	September 2024	% Change	YTD 2024	YTD 2023	% Change
Main Branch	2382	2149	11%	20,229	18,083	12%
Annex	592	551	7%	4,946	7,337	-33%
Grand Street	162	133	22%	1,037	1,268	-18%
Communications	October 2024	September 2024	Change	% Change		
Facebook - Total Followers	6,011	6,001	10	0%		
Twitter - Total Followers	3,184	3,214	-30	-1%		
Instagram - Adult - Total Followers	5,879	5,781	98	2%		
Instagram - YA - Total Followers	1,099	1,091	8	1%		
Instagram - Children - Total Followers	1,406	1,392	14	1%		
Instagram - Bookbike - Total Followers	487	474	13	3%		
eNewsletter - Total Subscribers	17,948	18,128	-180	-1%		
TikTok - Total Followers	314	228	86	38%		



James Cox's Library of Congress Grant presentation



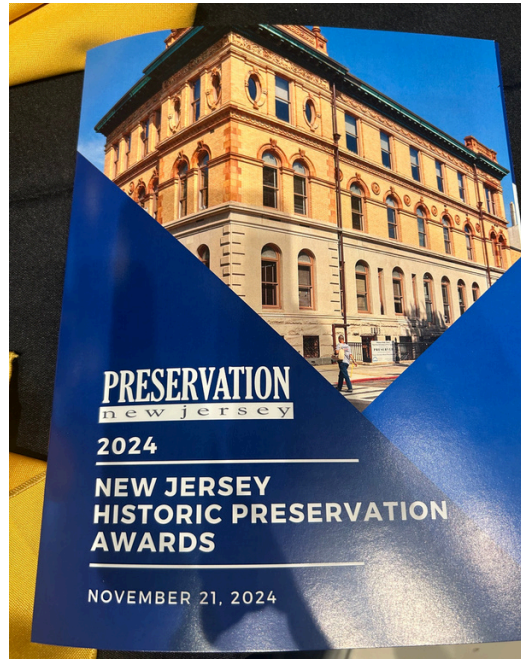
Student-led bracelet program



Happy Halloween from HPL!



Karla & James at the Hoboken Historical Museum Gala



NJ Historic Preservation Awards



Mystery author panel



Library merch launch



Welcome Fall Russian Event

HUMAN RESOURCES FOR PUBLIC LIBRARIES

November 14, 2024 from 10am-11:30am
Join on Zoom

Faith Fitzsimmons, SHRM-CP, is the Human Resources Manager at Hoboken Public Library. With over 27 years of public library experience starting as a library assistant, Faith brings extensive knowledge and experience working with staff at all levels in a union and civil service workplace. Faith also serves as the President of Library Board of Trustees at Saddle Brook Free Public Library.



Faith Fitzsimmons



Amy Behr-Shields

Amy Behr-Shields, MLS, SHRM-CP, has been the Director of the Summit Free Public Library since April 2022. With over a decade of public library experience in a variety of roles, Amy's goal is to weave the library into the fabric of the community and make it a welcoming place for all. Amy has her Bachelor's Degree in Spanish from Miami University in Ohio and Master's in Library Science from Syracuse University. She is a Certified Professional with the Society of Human Resource Management.

BCCLS

BCCLS HR Panel



BCCLS Friends Brunch



Project Coin



Brandt class visit



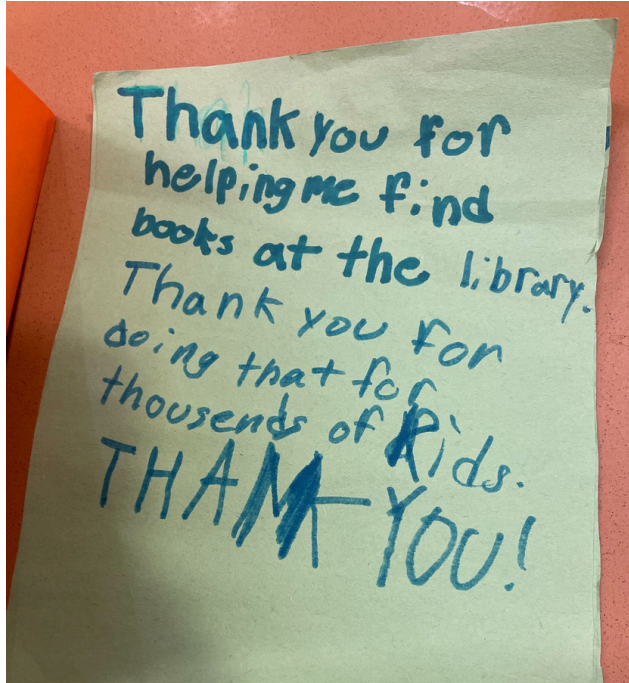
Balloons Over Broadway class visit 11



Customer creation for Grand Street



Making scarves with Ms. Nouara



Thank you note



ULC panel, moderated by Jennie



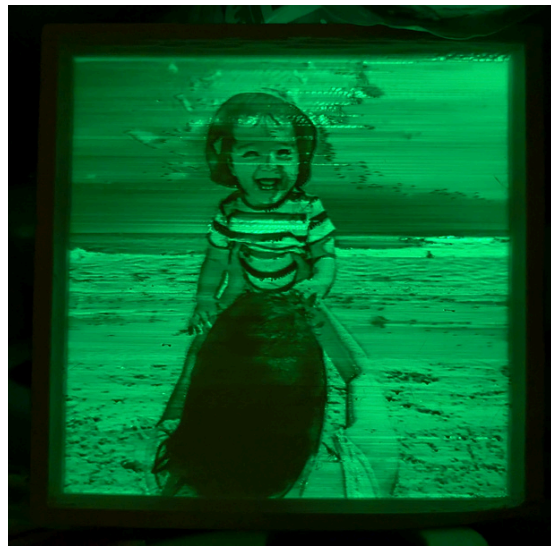
Jennie with Adele Puccio & her famous vintage dresses



Raakhee's book launch



St. Mary's Advocates Thrift Store benefit



MakerSpace creations



Police Officer story time



Mahjong Club



Play! Hoboken staff outing



Veteran's Day story time with Mark Curiale

Account	Activity	Amount	Balance
TD Checking	Balance as of 10/01/2024		\$524,718.04
	Fines & Fees and Other Credits	\$33,169.14	\$557,887.18
	Interest	\$2,334.71	\$560,221.89
	Municipal Minimum Library Tax	\$712,989.35	\$1,273,211.24
	Payroll Funds Transfers	-\$205,000.00	\$1,068,211.24
	Accounts Payable and Other Debits	-\$380,180.82	\$688,030.42
	Balance as of 10/31/2024		<u>\$688,030.42</u>
TD Payroll	Balance as of 10/01/2024		\$128,277.06
	Funds Transfers	\$130,000.00	\$258,277.06
	Salary & Wages	-\$128,475.75	\$129,801.31
	Balance as of 10/31/2024		<u>\$129,801.31</u>
TD Payroll Agency	Balance as of 10/01/2024		\$79,667.11
	Funds Transfers	\$75,000.00	\$154,667.11
	Salary & Wages	-\$77,785.13	\$76,881.98
	Balance as of 10/31/2024		<u>\$76,881.98</u>
TD Vacation Reserve	Balance as of 10/01/2024		\$85,047.03
	2024 reserve funds transfer		\$0.00
	Balance as of 10/31/2024		<u>\$85,047.03</u>
TD Money Market	Balance as of 10/01/2024		\$252,625.91
	Balance as of 10/31/2024		<u>\$252,625.91</u>
NJ Cash Management	Balance as of 10/01/2024		\$707,364.39
	Interest	\$2,935.76	\$710,300.15
	Balance as of 10/31/2024		<u>\$710,300.15</u>
BCB Construction	Balance as of 10/01/2024		\$390,016.83
	Interest	\$33.47	\$390,050.30
	Checks	-\$1,336.48	\$388,713.82
	Balance as of 10/31/2024		<u>\$388,713.82</u>

Income

	% of Budget	Item	Jan-Oct 2024 Actual	2024 Budget	\$ Over Budget	% of Budget
1	97.0%	Municipal Minimum Library Tax	4,900,612	6,326,591	-1,425,979	77%
2	1.8%	Grants	64,967	120,000	-55,033	54%
3	0.4%	Interest	50,728	25,000	25,728	203%
5	0.4%	Donations Public Support	758	25,000	-24,242	3%
2	0.3%	State Aid	32,604	20,000	12,604	163%
4	0.1%	Fees	9,140	5,000	4,140	183%
6	100%	Total	\$5,058,809	\$6,521,591	-\$1,462,782	78%

Expenditures

	% of Budget	Item	Jan-Oct 2024 Actual	2024 Budget	\$ Over Budget	% of Budget
Personnel						
7	43.4%	Salary and Wages	1,851,596	2,831,158	-979,562	65%
8	17.4%	Health Insurance	769,265	1,132,000	-362,735	68%
9	5.7%	Pension and DCRP	373,683	370,000	3,683	101%
10	3.5%	Payroll Taxes	149,516	229,000	-79,484	65%
11	1.2%	Overtime	72,471	75,000	-2,529	97%
12	0.5%	Workers' Compensation Insurance	33,306	35,000	-1,694	95%
13	0.5%	Shared Services Agreement	25,087	30,000	-4,913	84%
14	0.2%	Payroll Processing	6,506	10,000	-3,494	65%
15	0.2%	Unemployment Insurance	0	10,000	-10,000	0%
16	72%	Subtotal	<u>3,281,430</u>	<u>4,722,158</u>	<u>-1,440,728</u>	69%
Physical Plant						
19	3.0%	Capital Reserve	193,433	193,433	0	100%
18	1.7%	Maintenance	92,453	110,000	-17,547	84%
20	1.4%	Utilities and Phones	94,456	90,000	4,456	105%
21	1.2%	Furniture	27,690	75,000	-47,310	37%
22	0.6%	Facilities Improvement	12,623	40,000	-27,377	32%
23	0.5%	Security	7,748	30,000	-22,252	26%
17	0.4%	Flood Insurance	19,380	25,000	-5,620	78%
24	9%	Subtotal	<u>447,783</u>	<u>563,433</u>	<u>-49,629</u>	79%
Reading, Information & Technology						
25	2.9%	Digital Content	138,377	190,000	-51,623	73%
26	2.3%	Print Materials	78,561	150,000	-71,439	52%
27	1.4%	BCCLS	83,136	94,000	-10,864	88%
29	1.2%	Technology	65,575	75,000	-9,425	87%
28	0.9%	Equipment	50,881	60,000	-9,119	85%
30	0.8%	Non-Print Materials	10,769	50,000	-39,231	22%
31	0.5%	Special Collections	26,166	33,000	-6,834	79%
32	0.2%	Periodicals	11,048	15,000	-3,952	74%
33	0.0%	Inter-library Loan	1,135	1,000	135	114%
34	10%	Subtotal	<u>465,648</u>	<u>668,000</u>	<u>-202,352</u>	70%
Community Engagement						
35	2.3%	Community Programming	154,700	150,000	4,700	103%
36	0.8%	Marketing/Advertising	41,080	55,000	-13,920	75%
37	3%	Subtotal	<u>195,780</u>	<u>205,000</u>	<u>-9,220</u>	96%
Administration						
38	1%	Office/Library Supplies	70,379	90,000	-19,621	78%
39	0.6%	Travel and Mileage	38,363	40,000	-1,637	96%
40	0.5%	Staff Development	6,922	30,000	-23,078	23%
41	0.3%	Memberships and Dues	11,692	20,000	-8,308	58%
42	0.2%	Conventions and Seminars	11,538	15,000	-3,462	77%
43	3%	Subtotal	<u>138,894</u>	<u>195,000</u>	<u>-56,106</u>	71%
Professional Support						
44	2%	Consultants	98,357	100,000	-1,643	98%
45	0.9%	Attorney	16,078	60,000	-43,922	27%
46	0.1%	Auditor	0	8,000	-8,000	0%
47	3%	Subtotal	<u>114,435</u>	<u>168,000</u>	<u>-53,565</u>	68%
48	100%	Total	\$4,643,970	\$6,521,591	\$1,877,621	71%

	<u>Jan-Oct 2024</u>	<u>2024 Budget</u>	<u>% of Budget</u>
Income			
NJHT Grant Phase 2 & 3	-	1,500,000	0%
2024 Operating Budget Reserve	193,433	193,433	100%
TOTAL INCOME	<u>193,433</u>	<u>1,693,433</u>	11%
Expenditures			
<u>Upper Levels Renovation Project</u>			
Wayfinding and Storytelling	129,500	100,000	130%
Renovations	3,620	-	100%
Architectural Design and Planning	3,227	-	100%
Placemaking Phase II Scope	7,902	-	100%
Total Upper Levels Renovation Project:	144,249	100,000	144%
<u>1st and 2nd Floor Renovation Project</u>			
Renovations	-	3,750,000	0%
Architectural Design and Planning	216	75,000	0%
Total Upper Levels Renovation Project:	216	3,825,000	0%
TOTAL EXPENDITURES	<u>144,466</u>	<u>3,925,000</u>	4%
Net Capital Reserve Fund	48,967	(2,231,567)	
Capital Reserve Fund Balance - January 1	\$ 2,390,000		
Capital Reserve Fund Balance - October 31	\$ 2,438,967		

Num	Date	Account	Name	Paid Amount
12138	11/26/2024	54010 · Adult Programming	Aida Lolovic	600.00
12139	11/26/2024	54010 · Adult Programming	Alexandria Campbell	600.00
12140	11/26/2024	50224 · Contractors & Annual Contracts	All American Painting Contractors	4,300.00
12141	11/26/2024	57070 · Technology	Biblioithea LLC	8,824.23
12142	11/26/2024	50270 · Phones	Cablevision Lightpath LLC	1,452.16
12143	11/26/2024	54011 · YS Programming	Carolyn Brush	400.00
12144	11/26/2024	50221 · Maintenance	Cabvi	218.95
12145	11/26/2024	66122 · Shared Services Agreement	City of Hoboken	4,525.38
12146	11/26/2024	50221 · Maintenance	City Paint	1,328.06
12147	11/26/2024	56010 · Marketing Expenses	Custom Ink	1,619.20
12148	11/26/2024	54010 · Adult Programming	Dina Gerasia	300.00
12149	11/26/2024	54010 · Adult Programming	Donna Ferrera	300.00
12150	11/26/2024	54010 · Adult Programming	Dorothee Riehl	400.00
12151	11/26/2024	54010 · Adult Programming	Elizabeth Ndoye	600.00
12152	11/26/2024	53030 · Membership/Dues	Emily Dalton	156.00
		55010 · Travel Expense		767.85
				<u>923.85</u>
12153	11/26/2024	50280 · Interlibrary Fines	Englewood Public Library	20.00

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Name</u>	<u>Paid Amount</u>
12154	11/26/2024	50224 · Contractors & Annual Contracts	Excel Pest Services	360.26
12155	11/26/2024	54010 · Adult Programming	Fabulous & Fearless, LLC	500.00
12156	11/26/2024	50210 · Furniture	Global Industrial	2,356.99
12157	11/26/2024	502041 · Office Supplies 50600 · Periodicals	Hoboken General LLC	88.00 214.50 <hr/> 302.50
12158	11/26/2024	50224 · Contractors & Annual Contracts	Hoboken Lock & Supply	35.40
12159	11/26/2024	50264 · Water	Hoboken Water Services	132.50
12160	11/26/2024	54013 · Makerspace	Hudson Grinding Co.	300.00
12161	11/26/2024	50221 · Maintenance 54000 · Community Programming	Inserra Supermarkets	125.00 752.13 <hr/> 877.13
12162	11/26/2024	54011 · Youth Services	Jeffrey Train	400.00
12163	11/26/2024	50271 · Postage 502041 · Office Supplies 55010 · Travel Expense 66102 · Health Insurance	Jennie Pu	22.90 2,069.41 2,339.70 468.37 <hr/> 4,900.38
12164	11/26/2024	50324 · Pay Per Use Content	Kanopy	1,224.00
12165	11/26/2024	55010 · Travel Expense	Karla Aybar Reyes	100.32
12166	11/26/2024	54012 · Family FUNday	La Casa LLC	761.91
12167	11/26/2024	50280 · Interlibrary Fines	Leonia Public Library	20.00
12168	11/26/2024	54010 · Adult Programming	Leslie Rodriguez	600.00

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Name</u>	<u>Paid Amount</u>
12169	11/26/2024	50280 · Interlibrary Fines	Millburn Public Library	9.00
12170	11/26/2024	54011 · Youth Services	Musicology 4 Kids	350.00
12171	11/26/2024	55010 · Travel Expense	Natalie Castillo	85.62
12172	11/26/2024	502041 · Office Supplies	Natasa Kanlic	92.48
12173	11/26/2024	57060 · Facilities Improvement	New ZH1 Restoration Inc.	16,890.00
12174	11/26/2024	50261 · Sewerage	North Hudson Sewerage Authority	789.20
12175	11/26/2024	50280 · Interlibrary Fines	Nutley Public Library	25.00
12176	11/26/2024	50224 · Contractors & Annual Contracts	Our Lady of Grace Church	525.00
12177	11/26/2024	502041 · Office Supplies	Panera	535.97
12178	11/26/2024	50280 · Interlibrary Fines	Paramus Public Library	10.00
12179	11/26/2024	54011 · Youth Services	Patricia Keeler	200.00
12180	11/26/2024	50271 · Postage	Pittney Bowes Global Fin. Services	164.97
12181	11/26/2024	502041 · Office Supplies	Pizza Republic	223.10
		54010 · Adult Programming		304.60
		54011 · Youth Services		82.50
				<hr/> 610.20
12182	11/26/2024	50262 · Payroll Processing	Primepoint LLC	914.55
12183	11/26/2024	56010 · Marketing Expenses	Print Hoboken	407.00
12184	11/26/2024	50262 · PSE&G	PSE&G	4,389.33

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Name</u>	<u>Paid Amount</u>
12185	11/26/2024	54010 · Adult Programming	Qwert Poetry	250.00
12186	11/26/2024	10004.04 · Petty Cash Fund	Raul Sanguinetti	190.00
12187	11/26/2024	54010 · Adult Programming	Reina Escobar	600.00
12188	11/26/2024	502041 · Office Supplies	Ricoh USA, Inc.	2,174.10
		50224 · Contractors & Annual Contracts		1,105.41
				<u>3,279.51</u>
12189	11/26/2024	50280 · Interlibrary Fines	Ridgefield Public Library	70.00
12190	11/26/2024	50205 · Consultants	Rosica Communications	5,625.00
12191	11/26/2024	50250 · Security	Sentinel Security Service	178.05
12192	11/26/2024	55010 · Travel Expense	Shaleka Smith	686.03
12193	11/26/2024	50270 · Phones	Spectrotel	445.92
12194	11/26/2024	54010 · Adult Programming	Stephanie Tobia	75.00
12195	11/26/2024	50224 · Contractors & Annual Contracts	Surf Fire Security & Safety	3,653.70
12196	11/26/2024	50280 · Interlibrary Fines	Tenafly Public Library	20.00
12197	11/26/2024	50205 · Consultants	The Felt Hat	1,909.99
12198	11/26/2024	50205 · Consultants	The Felt Hat	3,135.00
12199	11/26/2024	54010 · Adult Programming	Thyson Halley	1,000.00
12200	11/26/2024	54010 · Adult Programming	Together We Rise LLC	200.00

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Name</u>	<u>Paid Amount</u>
12201	11/26/2024	56010 · Marketing Expenses	Unique	300.00
12202	11/26/2024	50224 · Contractors & Annual Contracts	Vanguard Cleaning Systems	599.00
12203	11/26/2024	502041 · Office Supplies 54010 · Adult Programming	W.B.Mason	8,733.43 <u>81.64</u> 8,815.07
12204	11/26/2024	50202 · Legal Fees	Weiner Law Group LLP	2,242.85
12205	11/26/2024	50280 · Interlibrary Fines	Westwood Public Library	35.00
12206	11/26/2024	50201 · Audit Fees	Wielkotz & Company, LLC	7,500.00
12207	11/26/2024	54010 · Adult Programming	William Curran	300.00
12208	11/26/2024	50224 · Contractors & Annual Contracts	Zoom Drain and Sewer Service	949.00
TOTAL NUMBER OF CHECKS			71	
TOTAL \$ AMOUNT OF CHECKS				107,340.66

To be processed through PayPal:

11/26/2024	502041 · Office Supplies	Doodle AG	83.40
11/26/2024	56010 · Marketing Expenses	Fund for a Better Waterfront	220.00
11/26/2024	57070 · Technology	Userway Inc.	441.00
11/26/2024	56010 · Marketing	Vistaprint	2,808.29
11/26/2024	56010 · Marketing	Wordpress	22.00

Checks to be voided:

11924	08/27/2024	54010 · Adult Programming	City of Hoboken/Cultural Affairs	125.00
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<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Name</u>	<u>Paid Amount</u>
12209	11/26/2024		Amazon	
		502041 · Office Supplies		1,736.25
		54013 · Makerspace		230.79
		54010 · Adult Programming		250.28
		54011 · YS Programming		701.07
		52020 · Technology Equipment		959.28
		50311 · Media (CDs & DVDs)		55.79
				<u>3,933.46</u>
12210	11/26/2024		Baker and Taylor	
		50301 · Print Materials		6,349.68
		50311 · Media (CDs & DVDs)		126.98
				<u>6,476.66</u>
12211	11/26/2024		Midwest Tape	
		50324 · Pay per use content		3,360.68
12212	11/26/2024		Overdrive	
		50322 · eBooks		2,160.57
TOTAL NUMBER OF CHECKS			4	
TOTAL \$ AMOUNT OF CHECKS				15,931.37

HOBOKEN PUBLIC LIBRARY

Resolution No. 2024-15

RESOLUTION TO VOID CHECKS

WHEREAS, the following check issued by the Hoboken Public Library Board of Trustees (the "Board") has not been presented for payment;

Check #11924, 08/27/2024, \$125.00 – City of Hoboken/Cultural Affairs

NOW, THEREFORE, BE IT RESOLVED that the Hoboken Public Library Board of Trustees resolves to void check #11924.

Date: November 26, 2024

Jerome Abernathy, President, Board of Trustees

I certify that the above Resolution 2024-15 was approved by the Hoboken Public Library Board of Trustees at a regular public meeting held on November 26, 2024.

Roll Call:

Yes:

No:

HOBOKEN PUBLIC LIBRARY

Resolution No. 2024-14

RESOLUTION TO RESERVE FUNDS FOR CAPITAL IMPROVEMENTS

WHEREAS, the Hoboken Public Library Board of Trustees (the “Board” or the “Trustees”) has undertaken an analysis of the capital improvement needs of the Hoboken Public Library; and

WHEREAS, the Trustees have identified several needed capital improvement projects more specifically set forth in the 2017 Capital Master Plan for the Hoboken Public Library; and

WHEREAS, the Trustees have determined that the Capital Projects will contribute to the provision of efficient and effective library services to the public; and

WHEREAS, the Board has determined it is necessary to restrict certain capital funds to provide for future Capital Projects.

NOW, THEREFORE, BE IT RESOLVED by the Hoboken Public Library Board of Trustees that the remaining unspent funds determined from the Audit of the Hoboken Public Library Financial Statements for the Year ended December 31, 2024 be reserved for the completion of Capital Improvement Projects.

Date: November 26, 2024

Jerome Abernathy, President, Board of Trustees

I certify that the above Resolution 2024-14 was approved by the Hoboken Public Library Board of Trustees at a regular public meeting held on November 26, 2024.

Roll Call:

Yes:

No:



Hoboken Public Library Privacy Policy

Policy Statement

The Hoboken Public Library ("Library") Privacy Policy governs the manner in which the Library collects, uses, maintains, and discloses information collected from its patrons, customers, donors, and other users (collectively referred to as the Library's "Users") in Library records through the Library website (www.hobokenlibrary.org) and its mobile application(s). This Privacy Policy shall apply to Hoboken Public Library, written and electronic records, its website and all mobile application(s), materials, products, services, and resources offered by the Library.

The HPL Board of Trustees (the "Board") believes it is the basic right of every individual to read what they wish without fear of censure or legal consequence. The Board also affirms the right of every person to privacy. The Library is committed to protecting each User's right to privacy with respect to all personally identifiable information required for registration and for use of any Library products, services, or resources, as well as information any Users sought or received, services used, and materials or resources consulted, borrowed, or acquired. Such records will not be made available to any individual, organization, or government agency except pursuant to New Jersey law, which states: "Library records which contain the names or other personally identifying details regarding the users of libraries are confidential and shall not be disclosed except in the following circumstances: a. The records are necessary for the proper operation of the library; b. Disclosure is requested by the user; or c. Disclosure is required pursuant to a subpoena issued by a court or court order." N.J.S.A. 18A:73-43.2.

The Board also endorses the New Jersey Library Association *Statement on Library Confidentiality and Access to Children's Library Records*. All persons using the Library's website, downloading the Library's mobile application(s), visiting either Library branch, or donating to the Library will be subject to the provisions of this policy, and agree by such use that the Library may use such persons' email and postal addresses to communicate with them about Library programs, services, fundraising efforts, and more.

Information Collection and Use

The Hoboken Public Library may collect personally identifiable information (PII) from Users in a variety of ways including, but not limited to, when Users attain a Library card, visit the Library's website, use the Library's mobile application(s), register for a program or service on the Library's website, subscribe to the HPL newsletter, respond to a survey, fill out a form, and in connection with other activities, services, features, or resources the Library makes available in our branches, on our website or mobile application(s), and in the community. Users may be asked to provide, as appropriate, name, email address, mailing address, phone number(s), and image or likeness. Users also may visit the Library's website anonymously, but may be limited in their ability to utilize many of the services offered. The Library will collect personally identifiable information from Users only if they voluntarily submit such information to the Library. Users can always refuse or decline to supply personally identifiable information, with the understanding that such refusal may prevent the User from engaging in certain website and/or mobile application related activities.

A. Library Circulation System

User information is collected in order to issue Library Cards and to maintain an accurate record of items borrowed, to provide a means of notification and contact, and to record outstanding fines and fees (subject to the Library's Fine-Free Policy). Information collected may include: name, address, phone number, email address, date of birth, items currently checked out, fines owed, fines paid or waived, current holds, requests and informational notes related to Library card account matters, and interlibrary loan transactions but only for the current and most recent prior transaction. Library Cards contain the following information: barcode number, PIN, and monetary balance.

B. Use of the Library's Website and Mobile Applications

The Library may collect non-personally identifiable information about Users whenever they interact with the Library's website or utilize its mobile application(s). Non-personally identifiable information may include user names and passwords, Internet Protocol (IP) address, location, kind of web browser or electronic device used to access the website or application(s), and other similar information. The Library uses non-personally identifiable information to make the website and/or application(s) more useful to visitors and to learn about the number of visitors to the website or application(s) and the types of technology visitors use. Visitor information described above is anonymized and aggregated, meaning that it cannot be connected to any individual. The Library will not share or resell any non-personally identifiable information collected from its website or mobile application(s).

C. Internet Access Using Library-Based Computers

The Library may collect information to allow automated management of the Library's public computer resources. Information collected includes, but is not limited to: Library card number, age for individuals under the age of 18, computer time used for the day, allowed computer time, and monetary balance. Information is deleted at the end of each session relative to all individual customers, but the Library does maintain anonymous aggregate information about the total computer time used each day.

D. Surveillance Recordings

The Library records daily activities within the Library, including Users in the Library, in order to increase security. Security camera footage is maintained for no longer than seven (7) calendar days, unless the Library determines that some portion of recorded footage should be maintained for a longer period of time for a specific purpose, which generally is tied to an internal investigation or an investigation by law enforcement or another governmental entity. Disclosure of surveillance recordings is limited to the circumstances and requirements discussed below in this policy.

E. Meeting Room and Library Facility Use Applications

The Library requires an application for the use of its meeting rooms in order to verify eligibility, designate a responsible party, and to provide a point of contact. Information collected includes name, organization, phone number, email address, and library card number. Information specific to any individual is deleted following the conclusion of the approved use, but the Library does maintain a listing of organizations approved to use a meeting room, and any specific details relative to future requests by that organization to use a meeting room, as well as anonymous aggregate information about the programs and purposes for which rooms were used.

For expedience and service, by using Library spaces, materials, and services, Users are consenting to having non-personalized information gathered (e.g., number of people entering

the building in a day, number of people using a database, etc.). By providing contact and other personally identifiable information, Users authorize the Library to use any provided information to deliver its services to the User.

The Library does not sell, trade, or rent Users' personally identifiable information to others. The Library may share generic aggregated demographic information not linked to any personally identifiable information regarding visitors and Users with the Library's business partners, trusted affiliates, and advertisers for the purposes outlined in this Privacy Policy.

Third-Party Vendors

The Library partners with third-party vendors to provide digital content, including e-books, digital audiobooks, movies, music, online resources, and more. Some of these vendors may collect and share the personally identifiable information provided by Users in order for Users to use their services. Users may choose not to use these third-party vendors. Some third-party vendors are listed below:

- eLibraryNJ – Libby & Overdrive
- eBCCLS
- Hoopla
- PressReader
- Freegal
- Kanopy
- Medici.TV
- ShemarooMe
- Communico – Connect

Please note that the above is not an exhaustive list of past, current, or future third-party vendors.

The Library also may display links to third-party services or content on its website. By following such links, Users may be providing information (including, but not limited to, Personal Information) directly to a third party, to the Library, or to both. Users acknowledge and agree that the Library is not responsible for how those third parties collect or use their customers' information. The New Jersey statute on Confidentiality of Library Records¹ may not apply to these third-party vendors.

The Hoboken Public Library Privacy Policy does not apply to the third-party vendors the Library uses. Therefore, all Users should review the privacy statements for individual third-party vendors prior to utilizing any third-party vendor's services. The Library shall consider a User's use of any third-party vendors as the User's acknowledgment of and consent to the respective third-party vendor's privacy statements.

Content Users Voluntarily Share with the Library Community

The Library provides access for Users through various social media outlets including, for example, the Library's Facebook page, Pinterest account, Instagram account, YouTube account, and X feed. Users who access the Library through any of its social media outlets and choose to share content by posting to such account(s) may cause such shared content to be accessible to the public. Users can use their own social media privacy settings to limit what they share publicly. Users also may delete some content they shared, but some interactive shared content

¹ N.J.S.A. §18A:73-43.2.

may persist in association with the individual's registered user account, even after the account is terminated. The Library also may make opportunities available for Users to share content through the Library's website and/or mobile applications. Users posting content to the Library's website or through its mobile apps may cause their content to become accessible to the public and, even if subsequently deleted, such content still may exist in the public domain. Therefore, Users should be mindful when participating in shared content activity through our Library services that the content may become accessible to the public as a direct consequence of the User's actions, and through no direct action by the Library.

Bridging Communities, Connecting Library Services (BCCLS)

Hoboken Public Library is a member of BCCLS, a library consortium that facilitates resource sharing between BCCLS member libraries and the public, providing cataloging services, interlibrary loan, audiobooks, online resources, and other supportive services. BCCLS has its own notices regarding Confidentiality and Third Party Vendors, which the Library suggests all Users review.

Library User's Rights

This Privacy Policy is intended to provide Users with information about what personal data the Library collects about them and how it is used. If Users have any questions, please contact the Library at reference@hobokenlibrary.org.

Users have a right to view their own patron record and record of items currently checked out or requested, although parents cannot get access to their minor child(ren)'s records unless their library cards are joined. Users have a right to correct or rectify their personal data maintained by the Library if it is not accurate. Users can update contact phone numbers and email addresses by signing into their member account online. Users may request that the Library erase that data or stop processing it, subject to some exceptions. Users may also request that the Library stop using the User's data for direct marketing purposes.

Links

The Library's website may contain links to other sites. Please be aware that the Hoboken Public Library is not responsible for the privacy practices of other websites. The Library encourages Users to be knowledgeable about the privacy statements of any website that collects personally identifiable information.

Emails & Forms

Personally identifiable information that Users provide via emails or forms will be used only for the purposes as are described at the point of collection (e.g., a contact form), such as to send information or provide Library services, to update patron records, or to respond to questions or comments.

Online Library card applications may be shared with one or more third-party automated identity verification services over a secure connection and may additionally be retained by the Library to measure and improve the efficacy of associated fraud prevention systems in use by the Library.

If a User provides contact information, the Library may contact the User to clarify a comment or question, or to seek feedback about the level of customer satisfaction with the Library's services.

Requests for Library Records

No Library staff member or volunteer may disclose any Personal Identifying Information concerning any User to any other individual, except in accordance with the law and this policy. Personal Identifying Information includes the user's name, address, telephone number (home and cell), email address, identification numbers (e.g., driver's license number, passport number), and any other information that could be used to identify a User, including photographic, video and digital image, likeness and voice, as well as information about:

- a. Whether the User currently holds, or previously held, a Library card;
- b. Materials borrowed currently or in the past;
- c. Questions presented to Library staff;
- d. Resources consulted, including print, non-print, and electronic;
- e. The date, time, frequency, duration, and nature of use of Library computers, including Internet access, and database searches by the User or which Library staff members or volunteers conducted for the User and the sites the User visited using Library computers or other resources;
- f. The date, time, frequency, duration, and nature of the User's visits to the Library, whether physically, or remotely through the Library's website or a mobile app;
- g. Any other information a User provided to the Library or included in the User's borrower record or any other Library record.

Only a Library cardholder shall have access to information about his/her Library record, but all cardholders may request or agree to have their card linked to others in their household. Minor children are entitled to confidentiality. Unless the family has a linked Library card, when a parent asks for information about their child's record, the information will be given only if the child is present and consents to the request. If the child is not present, a list of materials checked out or overdue may be mailed or emailed to the child, at the request of the parent/guardian. All other information will be disclosed only to the cardholder.

Requests for Information from Local, County, or State Governmental Agencies

A. Oral Requests

If a representative of a local, county, or state agency, including police departments and other law enforcement agencies, makes an oral request to any staff member to make any library record(s) available for examination, or to furnish any confidential user information, the staff member receiving the request shall not produce any records or release any information. The receiving employee or volunteer shall:

- a. take the requestor's name, address, telephone number, and other contact information, and
- b. immediately notify the Library Director or person in charge of the Library at that moment about the request.

The Library Director or person in charge of the Library at that moment shall explain to the representative making the request that, in accordance with New Jersey law and Library policy, the Library cannot release information about any potential Library user except if authorized by that individual, or if disclosure is required pursuant to a subpoena issued by a court or a court order. Immediately thereafter, the Assistant Director or person in charge of the Library shall notify the Director and provide the Director with the information about who made the request and what was requested.

B. Written Requests

Written requests, *except for* subpoenas issued by a court or court orders, including warrants, from local, county or state agencies, including police departments and other law enforcement agencies, seeking information or records from the Library, should be handled in the same manner as oral requests.

- a. If the written request is presented in person, the staff member should simply accept the request and state that someone will respond, and then immediately transmit the written request to the Library Director.
- b. The Library Director shall respond to the representative making the written request and explain that in accordance with New Jersey law and Library policy, the Library cannot release information about any potential Library user, except if authorized by that individual or if disclosure is required pursuant to a subpoena issued by a court or a court order.

C. Court Orders

If a representative of a local, county, or state agency, including police departments and other law enforcement agencies, tries to present any Library staff member with a court order or court issued subpoena compelling the Library to make any library records available for examination, or to furnish any confidential user information, the staff member shall decline to accept the document and shall state that he/she is not authorized to receive any legal documents on behalf of the Library, but will get someone who can. The staff member shall immediately notify the Library Director or the person in charge of the Library at that moment (the "authorized designee"), who shall be authorized to accept the document(s)/request. The Library will release only the records, information, and/or materials specifically listed or identified in any subpoena or court order or court issued subpoena or warrant.

- a. If the court order requires immediate compliance, the Library Director or authorized designee in consultation with the Library Director, if possible, shall comply with the request or explain to the representative why the Library cannot immediately comply. The individual accepting the court order, subpoena, or warrant shall review it and if not the Library Director, shall immediately forward the request to the Library Director.
- b. For example, if the Library needs to do a search for specific documents, or to download and identify the requested portion of a security video, an immediate response may not be feasible.
- c. If the court order is a warrant authorizing the representative(s) immediately to search through any part of the Library and to confiscate records or equipment, the authorized designee receiving the warrant, in consultation with the Library Director, if possible, shall comply with the request and allow the representative(s) to conduct the search. The Library Director or authorized designee shall remain with the representative(s) at all times while the search is being conducted, shall make reasonable efforts to ensure the representative(s) search through and remove no more than what the warrant authorizes, and make a record of anything the representative(s) remove(s) from the Library pursuant to the warrant.
- d. Upon receipt from a local, county, or state agency, including police departments and other law enforcement agencies, of a court order or court issued subpoena compelling the Library to make any Library records available for examination, or to furnish any confidential user information, the Library Director shall immediately forward the court ordered request to the Library's attorney and request guidance, including the extent to which the Library is required to comply.
- e. Based on the advice of the Library's attorney, the Library shall produce all required Library records, information, and materials which the Library is compelled to produce, and in accordance with the timing set forth in the order. The Library will

maintain a detailed record, and where appropriate, a copy, of all Library records, information, and materials produced in response to a valid court order or court issued subpoena or warrant.

- f. If the court order or court issued subpoena or warrant required an immediate response, then immediately after complying, the Library Director shall forward the court ordered request to the Library's attorney and request guidance on whether the Library acted properly in complying and what further actions, if any, may be required. Further actions may include but shall not be limited to the Library's attorney contacting the requesting party to discuss ways to comply with or to narrow or clarify the request, or filing a petition in an appropriate court asking for an order narrowing the scope of the subpoena or quashing the subpoena, or declaring that the warrant was improperly issued or executed and requesting that the requesting party be prohibited from, or limited in, using the confiscated records, information, and/or materials or other appropriate action as the Library's attorney may determine.

Requests for Information from Federal Governmental Agencies

In addition to the New Jersey statutes, the federal USA Patriot Act of 2001 and the USA Freedom Act of 2015, which amended and extended the Patriot Act, broaden the powers of federal law enforcement agencies investigating cases involving foreign intelligence and international terrorism. Under these laws, disclosure may be required pursuant to a search warrant or court order issued by the Foreign Intelligence Surveillance Act (FISA) Court or pursuant to a National Security Letter (NSL) issued by the FBI or other federal law enforcement/investigatory agencies.

- a. If served with a FISA subpoena, search warrant, or NSL, the Library and its staff cannot disclose the receipt or the requested records.
- b. Only the Library Director or an authorized designee can accept a FISA subpoena, search warrant, or NSL. If a Library staff member is approached, they must notify the Library Director or designee and not accept the document themselves. Library staff must not disclose the receipt of the subpoena or warrant, except to the Library Director or the Library's attorney.
- c. If necessary, the Library Director, or in their absence, the authorized designee, may inform the representative of the federal agency who delivered the court order or NSL that the Library must consult with the Library's attorney before responding, but should provide no further information.
- d. If authorized, the Library Director or designee will accompany federal agents during any search, ensuring it remains within the scope of the FISA subpoena or NSL. A record of any items removed must be maintained.

Requests for Video Footage from Library Security Cameras

The video recordings on Library security cameras may be considered a confidential "library record" to the extent that the primary purpose of the footage is to provide for control of the circulation or other public use of Library materials. Therefore, access to the cameras, and the authority to download and share footage from the security cameras, is strictly limited and controlled in accordance with applicable law, and this policy. Only the Library Director and authorized designee shall have access to cameras and are authorized to download videos, but only may share videos in accordance with the provisions of this policy. Any modification of the settings for security cameras must be done by, at the direction of, or with permission from either the Library Director or the authorized designee.

A. Sharing Videos

- a. Any sharing or disclosure of any security video shall be determined in accordance with the provisions of this policy and applicable law, in a similar manner to all other library records.
- b. Before authorizing the sharing or disclosure of any security camera video footage, the Library Director or authorized designee will review all requested video footage to determine if it contains any personally identifying details regarding any User(s) of the Library.
- c. Some examples of the types of circumstances when disclosure may be necessary for the proper operation of the Library include, but are not limited to, if a theft or incident occurred off or on Library property and the Library initiates the request for the police or other law enforcement agency/agencies to get involved.
- d. If the police or other law enforcement agency contact the Library and request video footage for reasons the Library deems not necessary for the proper operation of the Library, the police or other law enforcement agency must present a subpoena issued by a court or court order directing such disclosure, as discussed above. If the request comes from a federal agency, such as the FBI, then the applicable procedures set out in this policy shall apply.
- e. If the police or other law enforcement agency requests security video, which does not contain any names or other personally identifying details regarding any User(s) of the Library, then the Library generally will share the requested video, subject to this policy, as applicable.
- f. Except as provided otherwise in this policy, if any Library staff receives a request for video from anyone inside or outside of the Library, before promising or doing anything else, the staff member shall notify the Library Director or the authorized designee, who shall contact the Library Director and ask for direction.
- g. The Library Director, in consultation with the Library's attorney, as appropriate, will determine whether the request satisfies one of the circumstances constituting an exception, or if the requestor should be advised that a subpoena issued by a court or court order will be required before the Library can share the requested video.
- h. Upon receipt of any request for video, the Library Director may access the Library's security cameras, download the requested videos, and save the relevant video(s) on a flash drive or other secure data storage device and maintain the stored video in a secure location, until the Library determines what action to take with regard to the saved video.
- i. Before any video is shared in any way with any third party, except if shared pursuant to this policy, the Library Director must be notified first; otherwise, the Library Director must be notified as soon as possible thereafter.
- j. All other Library staff are not permitted to share footage with a User. If a User requests footage, a written request should be prepared and submitted to the Library Director. The Library Director will decide whether to share footage with members of the public in accordance with the guidelines set out in this policy and applicable law.
- k. If a User requests disclosure of video in which the User appears, the Library only will share that video if the requesting User is the only Library user appearing in the video. Otherwise, all Library users appearing in a video must consent to its disclosure before the Library will share any video based on a user request.

Confidentiality

Nondisclosure requirements always apply to NSLs and to court-issued subpoenas and search warrants issued under the USA Freedom Act, but may also apply to other types of court orders,

subpoenas, and warrants. In this case, the same confidentiality procedures apply. Any questions or problems not covered in this policy should be immediately referred to the Library Director.

Changes to the Privacy Policy

The Library reserves the right to change or modify this policy at any time. If the Library revises this policy, the amended version will be posted on the Library's website. The Library encourages Users to check the Library website frequently for any changes and to stay informed about the Library's Privacy Policy. Users acknowledge and agree that it is their responsibility to review this Privacy Policy periodically and become aware of any modifications.

Miscellaneous Issues

- A. The Library may use records to distribute Library-related information to registered borrowers.
- B. The Library may use information collected in aggregate for statistical analysis and planning purposes.
- C. The Library Director is the designated custodian of records.
- D. Any other disclosure of library records is prohibited unless required by law.

Contact Us

If a User has any questions or concerns about this Privacy Policy or the Library's privacy practices, please contact the Library at:

Hoboken Public Library
500 Park Avenue
Hoboken, NJ 07030
(201) 420-2346
reference@hobokenlibrary.org

Last Updated: 11/26/2024

NONFICTION

1000 Words: a writer's guide to staying creative, focused, and productive all year round

by Jami Attenberg



The Backyard Bird Chronicles

by Amy Tan



Code Dependent: living in the shadow of AI

by Madhumita Murgia



The Comfort of Crows:

a backyard year by Margaret Renkl

The Message by Ta-Nehisi Coates

Supercommunicators by Charles Duhigg

MEMOIRS / BIOGRAPHIES

Be Ready When the Luck Happens by Ina Garten



Dispersals by Jessica J. Lee

Grief is for People

by Sloane Crosley



I Cannot Control Everything

Forever: a memoir about motherhood, science, and art

by Emily C. Bloom



Lovely One

by Ketanji Brown Jackson

My Side of the River

by Elizabeth Camarillo Gutierrez



Sonny Boy by Al Pacino

COOKBOOKS

Basics with Babish: recipes for screwing up, trying again, and hitting it out of the park

by Andrew Rea



Open Wide by Benny Blanco

Slow Noodles: A Cambodian memoir of love, loss, and family

by Chantha Nguon

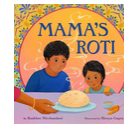


Start Here by Sohla El-Wayly

CHILDREN

Mama's Roti

by Raakhee Mirchandani



Captain Underpants and the Tyrannical Retaliation of the Turbo Toilet 2000 by Dav Pilkey



National Parks of the USA

by Kate Siber

YOUNG ADULT

Defiant

by Brandon Sanderson



Dungeons and Drama

Kristy Boyce

Ruthless Vows

by Rebecca Ross



Snowglobe by Soyoung Park

Where Sleeping Girls Lie

by Faridah Àbíké-Íyímídé

A Book for Every Reader on your List



**HOBOKEN
FREE
PUBLIC
LIBRARY**

HobokenLibrary.org

FICTION

I Hope This Finds You Well

by Natalie Sue

Lula Dean's Little Library of Banned Books

Margo's Got Money Troubles

by Rufi Thorpe

More Days at the Morisaki Bookshop

by Satoshi Yagisawa

Same As It Ever Was

by Claire Lombardo

Wandering Stars

by Tommy Orange

The Wedding People

by Alison Espach



HISTORICAL FICTION

Anita de Monte Laughs Last

by Xóchitl González

By Any Other Name

by Jodi Picoult

Frozen River

by Ariel Lawhon

The Garden

by Percival Everett

Shelterwood

by Lisa Wingate

Our Evenings

by Alan Hollinghurst

The Women



MYSTERY / THRILLERS

The Antique Hunter's Guide to Murder

by C.L. Miller

The Boyfriend

by Freida McFadden

Finlay Donovan Rolls the Dice

by Elle Costimano

The God of the Woods

by Liz Moore

Horror Movie

by Paul Tremblay

The Night We Lost Him

by Laura Dave

One of Us Knows

by Alyssa Cole

The Treasure Hunters Club

by Tom Ryan

We Solve Murders

by Richard Osman



ROMANCE

Birding with Benefits

by Sarah T. Dubb

Funny Story

by Emily Henry

Good Materials

by Dolly Alderton

The Pairing

by Casey McQuiston

The Paradise Problem

by Christina Lauren

Right on Cue

by Falon Ballard



SCI-FI

Annie Bot

by Sierra Greer

I Cheerfully Refuse

by Lief Enger

The Mercy of Gods

by James S. A. Corey

The Ministry of Time

by Kaliane Bradley

Rakesfall

by Vajra Chandrasekera

The Stardust Grail

by Yume Kitasei



FANTASY

The Book of Love

by Kelly Link

Bride

by Ali Hazelwood

Emily Wilde's Map

of Otherlands by Heather Fawcett

The Great When

by Alan Moore

So Let Them Burn

by Kamilah Cole

The Tainted Cup

by Robert Jackson Bennet



Looking for more
recommendations?

Email: reference@hobokenlibrary.org
www.hobokenlibrary.org



DRAFT

**HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)**

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
YEARS ENDED DECEMBER 31, 2023 AND 2022**

HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees of the
Hoboken Free Public Library
Hoboken, New Jersey 07030

Report on the Financial Statements

We have audited the accompanying balance sheet - regulatory basis of the Hoboken Free Public Library (A Component Unit of the City of Hoboken) for the years ended December 31, 2023 and 2022, the related statement of revenues, expenditures and changes in fund balance - regulatory basis for the years then ended, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the Hoboken Free Public Library on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Hoboken Free Public Library as of December 31, 2023 and 2022, or changes in financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis balance sheet as of December 31, 2023 and 2022, the regulatory basis statements of revenues, expenditures and changes in fund balance - regulatory basis for the years then ended, in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hoboken Free Public Library's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information listed in the table of contents are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2024 on our consideration of the Hoboken Free 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 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 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 Hoboken Free Public Library's internal control over financial reporting and compliance.

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

November 11, 2024

HOBOKEN FREE PUBLIC LIBRARY
COUNTY OF HUDSON, STATE OF NEW JERSEY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2023 AND 2022

<u>ASSETS</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
General Fund			
Cash and Cash Equivalents:			
Checking	C	\$ 1,953,923	\$ 1,656,828
Petty Cash	C	1,231	483
Grants Receivable	D	750,000	1,005,980
Prepaid Expense	E	519	353
TOTAL ASSETS		\$ <u>2,705,673</u>	\$ <u>2,663,644</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accounts Payable	F	\$ <u>97,663</u>	\$ <u>160,841</u>
Fund Balance:			
Restricted:			
Capital Projects	C	2,522,555	2,397,812
Accumulated Sick and Vacation	C	<u>85,455</u>	<u>104,991</u>
Total Fund Balance		<u>2,608,010</u>	<u>2,502,803</u>
TOTAL LIABILITIES AND FUND BALANCES		\$ <u>2,705,673</u>	\$ <u>2,663,644</u>

The accompanying "Notes to the Financial Statements" are an integral part of this financial statement.

HOBOKEN FREE PUBLIC LIBRARY
COUNTY OF HUDSON, STATE OF NEW JERSEY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)
COMPARATIVE STATEMENT OF OPERATIONS
CHANGE IN FUND BALANCE - REGULATORY BASIS

Revenue and Other Income Realized	Ref.	UNRESTRICTED		RESTRICTED		Total December 31, 2023	UNRESTRICTED		RESTRICTED		Total December 31, 2022
		Unrestricted	Capital Projects	Accumulated Sick and Vacation	Capital Projects		Unrestricted	Capital Projects	Accumulated Sick and Vacation		
City of Hoboken -											
Budget Appropriation	A	6,010,867	-	-	-	6,010,867	5,609,737	-	-	-	5,609,737
State Aid	A	17,006	-	-	-	17,006	31,111	-	-	-	31,111
Fines and Fees	A	11,544	-	-	-	11,544	7,688	-	-	-	7,688
Interest	A	49,533	-	-	-	49,533	13,538	-	-	-	13,538
Donations	A	20,151	-	-	-	20,151	56,450	-	-	-	56,450
Grants	A	-	-	-	-	-	10,000	-	-	-	10,000
		<u>6,109,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,109,101</u>	<u>5,728,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,728,524</u>
Expenditures											
Payroll Expense:	B	4,024,032	-	-	-	4,024,032	3,330,572	-	-	-	3,330,572
General Operations Expense	B	445,579	-	-	-	445,579	823,219	-	-	-	823,219
Subscriptions and Publications	B	370,010	-	-	-	370,010	403,660	-	-	-	403,660
Technology	B	142,517	-	-	-	142,517	199,594	-	-	-	199,594
Professional Staff Development	B	38,594	-	-	-	38,594	34,202	-	-	-	34,202
Community Programming	B	140,398	-	-	-	140,398	112,918	-	-	-	112,918
Travel and Lileage	B	27,658	-	-	-	27,658	17,168	-	-	-	17,168
Advertising	B	21,494	-	-	-	21,494	76,173	-	-	-	76,173
Capital Improvements	B	109,901	427,731	-	-	537,632	127,587	3,737,448	-	-	3,865,035
Cancellation of Accounts Receivables	B	255,980	-	-	-	255,980	-	-	-	-	-
		<u>5,576,163</u>	<u>427,731</u>	<u>-</u>	<u>-</u>	<u>6,003,894</u>	<u>5,125,093</u>	<u>3,737,448</u>	<u>-</u>	<u>-</u>	<u>8,862,541</u>
Excess or (Deficit) of Revenues Over Expenditures		532,938	(427,731)	-	-	105,207	603,431	(3,737,448)	-	-	(3,134,017)
Fund Balance January 1	L-1	-	2,397,812	104,991	-	2,502,803	-	5,561,109	75,711	-	5,636,820
Transfer of Net Assets		(532,938)	552,474	(19,536)	-	-	(603,431)	574,151	29,280	-	-
Fund Balance December 31	L-1	-	2,522,555	85,455	-	2,608,010	-	2,397,812	104,991	-	2,502,803

The accompanying "Notes to the Financial Statement" are an integral part of this financial statement.

**HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Funds

The Governmental Accounting Standards Board (GASB) is the recognized standard setting body for establishing governmental generally accepted accounting and financial reporting principles. GASB Codification establishes seven fund types and two account groups to be used by general purpose governmental units when reporting financial position and results of operations in accordance with generally accepted accounting principles (GAAP).

The accounting policies of the Library conform to the accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the Library accounts for its financial transactions through the following separate fund which differs from the fund structure required by generally accepted accounting principles:

General Fund - Resources and expenditures for governmental operations of a general nature.

Basis of Accounting

A modified accrual basis of accounting is followed, with minor exceptions. Modifications from the accrual basis are as follows:

Revenues are recorded as received or determinable.

Expenditures are recorded as incurred.

Inventories of Supplies - The cost of inventories of supplies is recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the Balance Sheet.

Fixed Assets - Property and equipment purchased by the General Fund are recorded as expenditures at the time of purchase and are not capitalized. A General Fixed Assets Account Group has not been established to account for library property and equipment purchased either by Library or the City.

HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Description of Funds, (continued)

Contributed Services - The Library is located on property owned by the City of Hoboken. Rent is provided free of charge by the City. At various times during the year, volunteers performed services for the Library without remuneration. The fair value of these costs is not reported in the financial statements.

Investments - Investments are stated at cost. Investments are limited to bonds or obligations of guarantee by the Federal government and bonds or other obligations of Federal or local units.

NOTE 2 - FINANCIAL REPORTING ENTITY

The Governmental Accounting Standards Board Statement 14 requires that disclosure be made in the financial statements regarding the financial reporting entity of governmental units.

The financial reporting entity consists of the primary government organizations for which the primary government is financially accountable and other organizations for which the primary government is not accountable but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and either the primary government is able to impose its will on the organization; or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable for another entity when the other entity is fiscally dependent on the primary government.

The Hoboken Free Public Library is a component unit of the primary government the City of Hoboken. The Board of the Hoboken Free Public Library is appointed by the Council of the City of Hoboken and the Hoboken Free Public Library is fiscally dependent on the City of Hoboken for a major portion of its revenue through the budget of the City of Hoboken.

HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

(continued)

NOTE 3 - CASH AND CASH EQUIVALENTS

The Library considers petty cash, change funds, cash in banks and certificates of deposit as cash and cash equivalents.

Deposits

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey which are insured by the Federal Deposit Insurance Corporation (FDIC), or by any other agencies of the United States that insures deposits or the State of New Jersey Cash Management Fund.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed insurance limits as follows:

The market value of the collateral must equal five percent of the average daily balance of public funds; or

If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

At December 31, 2023 and 2022, the book value of the Library's deposit was \$1,953,923 and \$1,656,828 and the bank balances were \$2,012,716 and \$1,885,325, respectively. The insured and collateral status of the year end bank balances were as follows:

	<u>2023</u>	<u>2022</u>
Checking/Money Market	\$1,331,575	\$1,238,123
NJ CMF	<u>679,910</u>	<u>647,202</u>
	<u>\$2,011,485</u>	<u>\$1,885,325</u>

HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 3 - CASH AND CASH EQUIVALENTS, (continued)

New Jersey Cash Management Fund

All investments in the Fund are governed by the regulations of the Investment Council, which prescribe specific standards designed to insure the quality of investments and to minimize the risks related to investments. In all the years of the Division of Investment's existence, the Division has never suffered a default of principal or interest on any short-term security held by it due to the bankruptcy of a securities issuer; nevertheless, the possibility always exists, and for this reason a reserve is being accumulated as additional protection for the "Other-than-State" participants. In addition to the Council regulations, the Division sets further standards for specific investments and monitors the credit of all eligible securities issuers on a regular basis.

As of December 31, 2023, the Library had \$679,910 on deposit with the New Jersey Cash Management Fund.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposit may not be returned to it. New Jersey Statutes require cash to be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in a qualified investment established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2023, \$-0- of the Library's bank balance of \$2,011,485 was exposed to custodial credit risk.

Interest Rate Risk

The Library does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statutes 40A:5-15(a) limit the length of time for most investments to 397 days.

HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 3 - CASH AND CASH EQUIVALENTS, (continued)

Credit Risk

New Jersey Statutes 40A:5-15(a) limit municipal investment maturities to those specified in the Statutes. The type of allowance investments are: bonds of the United States of America or the local unit or school districts of which the local unit is part of; obligations of federal agencies not exceeding 397 days; government money market funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

Concentration of Credit Risk

The Library places no limit on the amount it may invest in any one issuer.

NOTE 4 - GRANTS RECEIVABLE

As of December 31, 2023 and 2022, the Library had a grant receivable balance of \$750,000 and \$1,055,980, respectively, which is made up of the following:

	<u>Grants Receivable 12/31/2022</u>	<u>Amounts Received/ Cancelled</u>	<u>Grants Receivable 12/31/2023</u>
2008 NJ Historical Trust Grant - City Match	\$255,980	\$255,980	\$ -0-
2019 NJ Historical Preservation Grant	<u>750,000</u>	<u> </u>	<u>750,000</u>
	<u>\$1,005,980</u>	<u>\$255,980</u>	<u>\$750,000</u>

These grants are funding an ongoing preservation project which is included in the Library's Strategic Capital Improvement Plan. The Library has not established a "Reserve for Receivables" account and has included these amounts in Fund Balance: Restricted for Capital Projects.

**HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)**

NOTES TO FINANCIAL STATEMENTS

**YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)**

NOTE 5 - ACCUMULATED VACATION AND SICK PAY

Under the existing policies of the Library, employees are allowed to accumulate (with certain restrictions) unused sick and vacation pay over the life of their working careers and to redeem such unused leave time in cash upon death, retirement or by extended absence immediately preceding retirement.

It is estimated that, on December 31, 2023, the amount of such unpaid compensation would approximate \$85,455. On December 31, 2022, the cost was \$104,991. The Library has set aside separate funds from the General Fund to fund the current portion of this liability.

NOTE 6 - EMPLOYEE RETIREMENT SYSTEMS

Those Library employees who are eligible for pension coverage are enrolled in the State Public Employees' Retirement System (PERS) and included within the City's Pension Plan.

The System is a cost-sharing multiple-employer contributory defined benefit plan which was established in January 1955, under the provisions of N.J.S.A. 43:15A. The System is considered a component unit of the State of New Jersey and is included along with other State-administered pension trust funds in the general purpose financial statements of the State.

Financial information pertaining to this system is contained in the City's Report of Audit.

NOTE 7 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSION

On December 15, 2007, the Library implemented the Government Accounting Standards Board Statement No. 45, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". This statement provides a more complete, reliable and decision-useful financial statement in regards to the costs and financial obligations that governments occur when they provide postemployment benefits other than pensions (OPEB) as part of the compensation for services rendered by employees.

Financial information pertaining to postemployment benefits other than pensions is contained in the City's report of audit.

**HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)**

NOTES TO FINANCIAL STATEMENTS

**YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)**

NOTE 8 - CONTINGENT LIABILITIES

Legal Counsel advises us there are no pending lawsuits against the Library which would have a material effect on the financial statements.

NOTE 9 - STRATEGIC CAPITAL IMPROVEMENT PLAN

The Library developed a strategic capital improvement plan which, among other things, includes the renovations to the lower, main, second and third levels of the building, exterior stabilization. The project is estimated to cost \$11,600,000 to be completed in phases, the first phase of construction began in January 2017 and was completed in January 2018. In November 2020, the Library made additional changes for the new Capital Master Plan costing an estimated \$17,536,908 with the new total of \$29,136,908.

In May 2021, the Third Floor renovation started and is almost complete. Additional changes were added costing an additional \$98,579 with the new total of \$29,235,487. The Library currently has \$2,397,812 reserved for this project, of which \$1,647,812 is held in cash and investments and amount of \$750,000 of grants receivable from The New Jersey Historical Trust.

The Third Floor renovation and HVAC Improvement project was completed in 2023 for a total cost of \$7,130,949. The next phase of the capital improvement plan is in the early stages of development and includes renovation of the first and second floors.

NOTE 10 - UNRESTRICTED FUND BALANCE

As of December 31, 2023, the Library appropriated the 2023 unspent funds from the Unrestricted Fund to the Restricted Capital Projects Fund.

NOTE 11 - SUBSEQUENT EVENTS

The Library has evaluated subsequent events through November 11, 2024, the date which the financial statements were available to be issued and no other items were noted for disclosure.

HOBOKEN FREE PUBLIC LIBRARY
COUNTY OF HUDSON, STATE OF NEW JERSEY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)
SCHEDULE OF BUDGET REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u> <u>Budget</u>	<u>Realized</u>	<u>Excess or</u> <u>(Unrealized)</u>
City of Hoboken - Budget Appropriations	\$ 6,010,867	\$ 6,010,867	\$ -
State Aid	30,000	17,006	12,994
Fines and Fees	50,000	11,544	38,456
Interest	20,000	49,533	(29,533)
Donations	5,000	20,151	(15,151)
	<u>\$ 6,115,867</u>	<u>\$ 6,109,101</u>	<u>\$ 6,766</u>

HOBOKEN FREE PUBLIC LIBRARY
COUNTY OF HUDSON, STATE OF NEW JERSEY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)
SCHEDULE OF BUDGET EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget	Paid or Charged	Unexpended Balance (Deficit)
Payroll Expenses:			
Salaries	\$ 2,815,000	\$ 2,347,082	\$ 467,918
Overtime	65,000	77,088	(12,088)
Payroll Taxes and Unemployment Insurance	238,000	196,275	41,725
Pension	325,000	372,373	(47,373)
Health Insurance	1,055,000	979,576	75,424
Workers Compensation Insurance	30,000	29,390	610
Payroll Processing	10,000	7,446	2,554
Shared Services Agreement	30,000	14,802	15,198
Total Payroll Expenses	4,568,000	4,024,032	526,216
Library Operational Expenses:			
General Operations:			
Audit	8,000	7,250	750
Legal	50,000	54,341	(4,341)
Consultants	70,000	66,867	3,133
Property and Casualty Insurance	180,000	19,458	160,542
Office Supplies	80,000	91,967	(11,967)
Maintenance	90,000	102,025	(12,025)
Security	20,000	12,411	7,589
Utilities and Phones	90,000	89,288	712
Inter-Library Loan	1,000	1,972	(972)
Total General Operations	589,000	445,579	143,421
Subscription and Publications:			
Print Materials	120,000	133,188	(13,188)
Non-Print Materials	50,000	29,009	20,991
Online Database and eBooks	180,000	172,361	7,639
Periodical	18,000	13,517	4,483
Special Collection	30,000	21,935	8,065
Total Subscriptions and Publications	398,000	370,010	27,990
Technology:			
BCCLS	94,000	92,198	1,802
Equipment Purchase	70,000	50,319	19,681
Total Technology	164,000	142,517	21,483
Professional Staff Development:			
Staff Development	15,000	10,280	4,720
Conventions and Seminars	6,000	10,069	(4,069)
Memberships and Dues	15,000	18,245	(3,245)
Total Professional Staff Development	36,000	38,594	(2,594)
Community Programming	130,000	140,398	(10,398)
Travel and Mileage	20,000	27,658	(7,658)
Marketing/Advertising	30,000	21,494	8,506
Non-recurring Costs:			
Facilities Improvement	25,000	20,345	4,655
Furniture	38,000	27,588	10,412
Technology	65,000	61,968	3,032
Total Non-Recurring Costs	128,000	109,901	18,099
Capital Improvements	7,867	-	7,867
Cancellation of Accounts Receivables	-	255,980	(255,980)
Total Library Operational Expenses	1,502,867	1,552,131	(49,264)
Total Expenditures	\$ 6,070,867	\$ 5,576,163	\$ 620,373
Analysis of Budget Expenditures			
Cash Disbursements	C	\$ 5,383,527	
Accounts Receivable (Increase)/ Decrease	L-1	255,980	
Prepaid Expense (Increase)/ Decrease	L-1	(166)	
Accounts Payable Increase/ (Decrease)	L-1	(63,178)	
		\$ 5,576,163	

HOBOKEN FREE PUBLIC LIBRARY
FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	Total	Operating	NJCMF	Donations	Construction Account	Petty Cash Account
Balance December 31, 2022	L-1 1,657,311	708,917	647,202	75,711	224,998	483
Increased by Receipts:						
Borough Budget	A 6,010,867	6,010,867	-	-	-	-
State Aid	A 17,006	17,006	-	-	-	-
Fines, Rentals and Miscellaneous	A 11,544	11,544	-	-	-	-
Interest	A 49,533	16,471	32,708	-	354	-
Donation & Grants	A 20,151	20,151	-	-	-	-
Transfers	A 475,813	-	-	29,280	435,281	11,252
	<u>6,584,914</u>	<u>6,076,039</u>	<u>32,708</u>	<u>29,280</u>	<u>435,635</u>	<u>11,252</u>
Decreased by Expenditures:						
Budget Expenditures	B 5,383,527	5,373,023	-	-	-	10,504
Capital Expenditures	B 427,731	-	-	-	427,731	-
Transfers	A 475,813	475,813	-	-	-	-
	<u>6,287,071</u>	<u>5,848,836</u>	<u>-</u>	<u>-</u>	<u>427,731</u>	<u>10,504</u>
Balance December 31, 2023	L-1 1,955,154	936,120	679,910	104,991	232,902	1,231

HOBOKEN FREE PUBLIC LIBRARY
COUNTY OF HUDSON, STATE OF NEW JERSEY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)
STATEMENT OF GRANTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2023

		Garden State Historic Preservation Trust Fund	City of Hoboken Grant Match Garden State Historic Preservation	Total
BALANCE - DECEMBER 31, 2022	L-1	\$ 750,000	\$ 255,980	\$ 1,005,980
Cancellation of Account Receivables	A	-	(255,980)	(255,980)
BALANCE - DECEMBER 31, 2023	L-1	\$ 750,000	-	\$ 750,000

CITY OF HOBOKEN
FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

STATEMENT OF PREPAID EXPENSE

FOR THE YEAR ENDED DECEMBER 31, 2023

BALANCE - DECEMBER 31, 2022	L-1	\$	353
Increased by:			
Cash Disbursements	B		<u>519</u>
			872
Decreased by:			
Expenditures	B		<u>353</u>
BALANCE - DECEMBER 31, 2023	L-1	\$	<u><u>519</u></u>

CITY OF HOBOKEN
FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

STATEMENT OF ACCOUNTS PAYABLE

FOR THE YEAR ENDED DECEMBER 31, 2023

BALANCE - DECEMBER 31, 2022	L-1	\$	160,841
Increased by:			
Expenditures	B		<u>5,320,349</u>
			5,481,190
Decreased by:			
Cash Disbursements	B		<u>5,383,527</u>
BALANCE - DECEMBER 31, 2023	L-1	\$	<u><u>97,663</u></u>



WIELKOTZ & COMPANY LLC

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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**

Board of Trustees of the
Hoboken Free Public Library
Hoboken, New Jersey 07465

We have audited the financial statement-regulatory basis of the Hoboken Free Public Library and for the year ended December 31, 2023, and have issued our report thereon dated November 11, 2024. Our report disclosed that, as described in Note 1 to the Financial Statements-regulatory basis, the Hoboken Free Public Library prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the division of Local Government Services, Department of Community Affairs, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements-regulatory basis, we considered the Hoboken Free Public Library's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements-regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the Hoboken Free Public Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Hoboken Free 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hoboken Free Public Library's financial statements-regulatory basis are free of 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 determination of financial statement amounts. 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 Hoboken Free Public Library internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hoboken Free Public Library internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

November 11, 2024

HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

GENERAL COMMENTS

The bid threshold with a qualified purchasing agent in accordance with N.J.S.A. 40A:11-3 (as amended) is \$44,000.

N.J.S.A. 40A:11-2 contains definitions for terms used throughout N.J.S.A. 40A:11-1 et seq. and was amended under P.L. 1999, c.440. It includes as subsection (23) the term 'competitive contracting', which is defined as "the method described in sections 1 through 5 of P.L. 1999, c.440 (C.40:11-4.1 through C.40A:11-4.5) of contracting for specialized goods and services in which formal proposals are solicited from vendors' formal proposals are evaluated by the purchasing agent or counsel; and the governing body awards a contract to a vendor or vendors from among the formal proposals received."

N.J.S.A. 40A:11-3 was amended with P.L. 1999, c.440 to raise the bid threshold and require award by governing body resolution. "When the cost or price of any contract awarded by the purchasing agent in the aggregate does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids and bidding therefore, except that the governing body may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations."

N.J.S.A. 40A:11-15 was amended with P.L. 1999, c.440 to extend the base contract period. "Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection (a) of N.J.S.A. 40A:11-5 may be awarded for a period not exceeding 12 consecutive months."

The governing body of the Library has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Library Counsel's opinion should be sought before a commitment is made.

The minutes indicate that bids were requested by public advertising for the following items: none.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any material or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violation existed. No violations were disclosed.

Our examination of expenditures did not reveal any individual payments for contracts or agreements in excess of the statutory threshold "for the performance of any work or the furnishing or hiring of any materials or supplies," other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.40A:11-6.

HOBOKEN FREE PUBLIC LIBRARY
(A COMPONENT UNIT OF THE CITY OF HOBOKEN)

GENERAL COMMENTS
(continued)

40:54-12.1 PURCHASES NOT REQUIRING ADVERTISEMENTS FOR BIDS

The Board of Trustees of the Free Public Library of any municipality or of a Joint Free Public Library may, within the limits of funds appropriated or otherwise made available to the Board, purchase the following without advertising for bids therefore: (1) library materials including books, periodicals, newspapers, documents, pamphlets, photographs, reproductions, microfilms, pictorial or graphic works, musical scores, maps, charts, globes, sound recordings, slides, films, filmstrips, video and magnetic tapes, other printed or published matter, and audiovisual and other materials of a similar nature; (2) necessary binding or rebinding of library materials; and (3) specialized library services.

EXPENDITURES

Vouchers, payrolls and other documents supporting claims paid in 2023 were examined on a test basis.

RECOMMENDATIONS

None

APPRECIATION

We wish to express our appreciation of the assistance and courtesies rendered by the Library officials during the course of the audit.

Should any questions arise as to the audit comments please do not hesitate to call us.

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey